

## Form LC-142, the Landlord Certificate

You are a landlord if you own any property that you rent for residential use for periods of 30 or more consecutive days, with or without a lease. A landlord must provide each tenant household and the Vermont Department of Taxes with a completed Form LC-142, Landlord Certificate, each year by January 31. The tenant uses information from Form LC-142 to complete the Renter Rebate Claim.

### What is Form LC-142, the Landlord Certificate?

The Landlord Certificate tells the tenant and the Vermont Department of Taxes how much the tenant paid during the previous calendar year solely for the right of occupancy and use of any common spaces.

Only one tenant per household may file a Renter Rebate Claim, so the landlord should issue only one Landlord Certificate for each rental.

### Types of rental units

Apartments, single-family homes, condominiums, boarding homes, mobile homes, lots for mobile homes, and a rooms in a nursing home or assisted-living facility are all examples of units that can be rented.

### The LC-142 is required by January 31

Landlords with two or more units are required to complete and issue a Landlord Certificate to each household and to the Department by January 31 each year. A landlord with only one rental unit must supply the certificate if requested by the tenant.

### When a rental unit is in a nursing home or assisted living facility

When a nursing home room charge is greater than 25% of the total charges to a resident, the home must attach a breakout of costs. For an assisted living facility where only basic personal care is provided, the allowable percentage is 50%.

### What if a landlord refuses to provide an LC-142?

A tenant who is unable to obtain a Landlord Certificate from a landlord may download and complete the paper form. *The tenant should not sign the form.* See the Renter Rebate Claim page on the Department's website for specific instructions.

### File the LC-142 online through myVTax

When you use myVTax, Vermont's online tax portal, to file the Landlord Certificate, the Department receives it automatically. Provide a paper or electronic copy to the tenant. Be sure to keep a copy for your records.

See our how-to video and step-by-step guide at <http://tax.vermont.gov/myvtax/videos-and-guides>.

The tenant is not disqualified from receiving a Renter Rebate if he or she can not get a Landlord Certificate.

**Note:** Failure to issue a Landlord Certificate or to provide accurate information may result in a \$200 penalty per occurrence. A greater penalty may apply if the rent reported on the certificate exceeds the actual amount of rent paid. See 32 V.S.A. § (6069).

### When a tenant moves

If a tenant moves prior to December 31, the landlord must do one of the following:

- Provide the certificate electronically, by mail, or in person to the tenant at the time of the move, **or**
- Mail the certificate to the forwarding address, if provided. If that is unavailable, mail it to the last known address by January 31 of the following year.

### Additional resources

- **Landlord Certificate:** <http://tax.vermont.gov/property-owners/renter-rebate-claim/landlords>
- **Renter Rebate Claim:** <http://tax.vermont.gov/property-owners/renter-rebate-claim>.
- **myVTax:** <http://tax.vermont.gov/myvtax/online-services> and [www.myVTax.vermont.gov](http://www.myVTax.vermont.gov)
- **Statute:** <https://legislature.vermont.gov/statutes/section/32/154/06069>

### Contact Us

Questions about the Landlord Certificate or Renter Rebate Claim? Call (802) 828-2865 or 866-828-2865 (toll-free in Vermont) or email [tax.individualincome@vermont.gov](mailto:tax.individualincome@vermont.gov).

Disclaimer: This fact sheet is intended to provide an overview only. Vermont tax statutes, regulations, Vermont Department of Taxes rulings, or court decisions supersede information provided in this fact sheet.