

# Vermont Homestead Declaration AND Property Tax Adjustment Claim 2019 Form HS-122

**DUE DATE:** April 15, 2019. You may file up to Oct. 15, 2019, but the town may assess a penalty. For details on late filing, see the instructions.

**How to file a Homestead Declaration:** Please complete Section A of this form, sign in the signature section at the bottom of page 2, and send the form to the Vermont Department of Taxes

**How to file a Property Tax Adjustment Claim:** To be considered for a Property Tax Adjustment, you must file a **1)** Homestead Declaration (Section A of this form), **2)** Property Tax Adjustment Claim (Section B of this form), and **3)** Schedule HI-144, Household Income. Sign this form in the signature section at the bottom of page 2 and send the forms to the Department.

**Tired of paper forms? It's fast and convenient to file your claim online at [www.myVTax.vermont.gov](http://www.myVTax.vermont.gov).**

## Annual Vermont Homestead Declaration

**SECTION A.** This form must be filed each year by every Vermont resident whose property meets the definition of a homestead. A Vermont homestead is the principal dwelling and parcel of land surrounding the dwelling, owned and occupied by a resident individual as the individual's domicile on April 1. If your homestead is leased to a tenant on April 1, you may still claim it as a homestead if it is not leased for more than 182 days in the 2019 calendar year.

Please PRINT in BLUE or BLACK INK

Claimant's Last Name	First Name	MI	Claimant's Social Security Number
Spouse's or CU Partner's Last Name	First Name	MI	Spouse's or CU Partner's Social Security Number
Mailing Address		Claimant's Date of Birth (MMDDYYYY)	
City		State	ZIP Code
Location of Homestead (Use a number, street/road name. Do not use a PO Box or "same.")			Federal Filing Status (Single=S; Head of Household=H; Joint=J; Separate=P)
A2. City/Town of Legal Residence on April 1, 2019	State	A3. SPAN Number - REQUIRED (From the 2018/2019 property tax bill)	

A4. Business Use of Dwelling . . . . .	A4		%
A5. Rental Use of Dwelling . . . . .	A5		%

A6. Business or Rental Use of **Improvements or Other Buildings**  
 Not including the dwelling, are improvements or other buildings located on your parcel used for business or rented? . . . . .  Yes  No

- A7-A10 Special Situations (see instructions for more information). Check the following if it applies:
- |   |  |
|---|--|
| <input type="checkbox"/> A7. Grantor and sole beneficiary of a revocable trust owning the property<br><input type="checkbox"/> A8. Life estate holder of the property | <input type="checkbox"/> A9. Homestead property crosses town boundaries (File a declaration for each town.)<br><input type="checkbox"/> A10. Residing in a dwelling on the homestead parcel owned by a related farmer. |
|---|--|

**Mail to:** Vermont Department of Taxes  
 PO Box 1881  
 Montpelier, VT 05601-1881



Taxpayer's Last Name Social Security Number



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**DUE DATE:** April 15, 2019. Claims accepted up to Oct. 15, 2019

**SECTION B. PROPERTY TAX ADJUSTMENT CLAIM**  
 For Household Income up to \$136,500. Complete and attach Schedule HI-144.

To qualify, you must meet the requirements for filing a homestead declaration in addition to the following requirements. ALL eligibility questions must be answered.

- B1. Were you domiciled in Vermont all of calendar year 2018?  Yes, Go to Line B2  No, STOP
- B2. Were you claimed as a dependent in 2018 by another taxpayer?  Yes, STOP  No, Go to Line B3.
- B3. Do you anticipate selling this Vermont housesite on or before April 1, 2019?  Yes, STOP  No, Continue

Amounts for Lines B4-B6 are found on the 2018/2019 property tax bill. Round amounts to the nearest dollar.

B4. Housesite Value	B4	.00
B5. Housesite Education Tax	B5	.00
B6. Housesite Municipal Tax	B6	.00
B7. Ownership Interest	B7	%
B8. Household Income (Schedule HI-144, Line y). You MUST attach Schedule HI-144	B8	.00

B8a. If Amended Schedule HI-144, Household Income, is included, check here:

Complete the following ONLY if applicable. See instructions for details.

**Lot Rent**

B9. E-file Certificate Number (From Form LC-142)	B9	
B10. Mobile Home Lot Rent (Allocable Rent from Form LC-142 - include Form LC-142 with claim.)	B10	.00
<b>OR Allocated Property Tax from Land Trust, Cooperative, or Nonprofit Mobile Home Park</b>		
B11. Allocated Education Tax	B11	.00
B12. Allocated Municipal Tax	B12	.00
<b>OR Property Tax from contiguous property if housesite has less than 2 acres</b> (see instructions.)		
B13. Contiguous property Education Tax	B13	.00
B14. Contiguous property Municipal Tax	B14	.00

**MAXIMUM ADJUSTMENT AMOUNT IS \$8,000**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Preparers cannot use return information for purposes other than preparing returns.

Signature	Date	Telephone Number
Signature (If a joint return, BOTH must sign.)	Date	Telephone Number
Preparer's Signature	Date	Preparer's SSN or PTIN
Firm's Name (or your name if self-employed) and address		EIN

May the Department of Taxes contact your preparer? YES

Please PRINT in BLUE or BLACK INK

# Vermont Household Income 2018 Schedule HI-144

For the year Jan. 1-Dec. 31, 2018

This schedule must be included with the 2018 Renter Rebate Claim (Form PR-141) OR the 2019 Property Tax Adjustment Claim (Form HS-122) UNLESS you are filing an AMENDED HI-144. Please read instructions before completing schedule.

Claimant's Last Name	First Name	MI	Claimant's Social Security Number
Spouse's or CU Partner's Last Name	First Name	MI	Claimant's Date of Birth

List the names and Social Security Numbers of all other persons (in addition to a Spouse or CU Partner) who had income and lived with you during 2018. Include both their taxable and non-taxable income in Column 3. If you have more than two "Other Persons" living in your household, record the names and Social Security Numbers on a separate sheet of paper and include with the filing.

Other Person #1 Last Name	First Name	MI	Other Person #1 Social Security Number
Other Person #2 Last Name	First Name	MI	Other Person #2 Social Security Number

	Yearly totals of ALL members of the household	1. Claimant and jointly filed Spouse	2. Filing separately Spouse or CU Partner	3. Other Persons
a. Cash public assistance and relief . . . . .	a .00	a .00	a .00	a .00
b. Social Security, SSI, disability, railroad retirement, veteran's benefits, taxable and nontaxable . . . . .	b .00	b .00	b .00	b .00
c. Unemployment compensation/worker's compensation . . . . .	c .00	c .00	c .00	c .00
d. Wages, Salaries, tips, etc. (See instructions for dependent's exempt income.) . . . . .	d .00	d .00	d .00	d .00
e. Interest and dividends . . . . .	e .00	e .00	e .00	e .00
f. Interest on U.S., state, and municipal obligations, taxable and nontaxable . . . . .	f .00	f .00	f .00	f .00
g. Alimony, support money, child support, cash gifts . . . . .	g .00	g .00	g .00	g .00
h. Business income. If the amount is a loss, enter -0-, See instructions for offsetting a loss . . . . .	h .00	h .00	h .00	h .00
i. Capital gains, taxable and nontaxable. If the amount is a loss, enter -0-, See instructions for offsetting a loss . . . . .	i .00	i .00	i .00	i .00
j. Taxable pensions, annuities, IRA and other retirement fund and distributions. See Instructions . . . . .	j .00	j .00	j .00	j .00
k. Rental and royalty income. If the amount is a loss, enter -0-. See instructions for offsetting a loss . . . . .	k .00	k .00	k .00	k .00
l. Farm/partnerships/S corporations/LLC/Estate or Trust income. If the amount is a loss, enter -0-. See Line l instructions for only exception to offset a loss . . . . .	l .00	l .00	l .00	l .00
m. Other income (see instructions for examples of other income) . . . . . Please Specify _____	m .00	m .00	m .00	m .00
n. Total Income: Add Lines a through m . . . . .	n .00	n .00	n .00	n .00



Taxpayer's Last Name	Social Security Number
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	1. Claimant and jointly filed Spouse	2. Filing separately Spouse or CU Partner	3. Other Persons
o. See instructions. Enter Social Security and Medicare tax withheld on wages claimed on Line d. Self-Employed: Enter self-employment tax from Federal Schedule SE. This entry may differ from W-2/1099 or Federal Schedule SE amount if these taxes are paid on income not required to be reported on Schedule HI-144. Include W-2 and/or Federal Schedule SE if not included with income tax filing . . . . .	o .00	o .00	o .00
p. Child support paid. You must include proof of payment. See instructions . . . . .	p .00	p .00	p .00

Support paid to: Last Name	First Name	MI	Social Security Number
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	1. Claimant and jointly filed Spouse	2. Filing separately Spouse or CU Partner	3. Other Persons
q. Allowable adjustments from Federal Form 1040			
q1. Business expenses for Reservists . . . . .	q1 .00	q1 .00	q1 .00
q2. Alimony paid . . . . .	q2 .00	q2 .00	q2 .00
q3. Tuition and fees . . . . .	q3 .00	q3 .00	q3 .00
q4. Self-employed health insurance deduction . . . . .	q4 .00	q4 .00	q4 .00
q5. Health Savings Account deduction . . . . .	q5 .00	q5 .00	q5 .00
r. Add Lines o, p, and total of Lines q1 to q5 for each column. . . . .	r .00	r .00	r .00
s. Subtract Line r from Line n of each column. If a negative amount, enter -0- . . . . .	s .00	s .00	s .00
t. Add all three amounts from Line s. If a negative amount, enter -0- . . . . .			t .00
u. Complete if born Jan 1, 1954 and after. Enter interest and dividend income from Lines e and f. . . . .	u .00	u .00	u .00
v. Add all three amounts from Line u. . . . .			v .00
w. . . . .			w 10 000 .00
x. Subtract Line w from Line v. If Line w is more than Line v, enter -0- . . . . .			x .00
y. <b>HOUSEHOLD INCOME.</b> Add Line t and Line x. . . . .			y .00

**RENTERS**

If Line y Household Income is \$47,000 or less, you may be eligible for a renter rebate. Complete Form PR-141 Renter Rebate Claim. This schedule must be filed with the Renter Rebate Claim. Claims are due April 15, 2019, but can be filed up to Oct. 15, 2019.

If Household Income is more than \$47,000, you do not qualify for a renter rebate.

**HOMEOWNERS**

Form HS-122, Homestead Declaration AND Property Tax Adjustment Claim, must be filed each year.

Homeowners with Household Income up to \$136,500 on Line y should complete Form HS-122, Section B. You may be eligible for a property tax adjustment. This schedule must be filed with Form HS-122.

Form HS-122 The due date to file is April 15, 2019. Homeowners filing a property tax adjustment, Form HS-122 and Schedule HI-144, between April 16 and Oct. 15, 2019, may still qualify for a property tax adjustment. A \$15 late filing fee will be deducted from the adjustment.

