

Be on Guard against Identity Theft and Tax Scams

Identity theft, tax refund fraud, and similar tax scams continue to target taxpayers in Vermont. Taxpayers have reported emails and phone calls from people posing as employees of the Internal Revenue Service (IRS) and the Vermont Department of Taxes. Some scammers are clever enough to pose as their victims' tax preparers to obtain private information. A common ploy scammers use is to falsely claim taxes are owed and demand immediate payment using threats and bullying. Scammers often target the elderly using these tactics.

How to protect yourself from becoming a victim

- Never give out personal information unless you are sure of the identity of the person requesting it.
- If you suspect that an email or phone call is fraudulent, do not engage in conversation. Contact the Department at 802-828-2865 or 1-866-828-2865 (toll-free) to verify an email or phone call.

How to report fraud

- Report suspected fraud immediately to the Vermont Department of Taxes and the IRS. Information about how to report fraud is available on the Department website at www.bit.ly/idtheftfraud.
- Suspected fraud also should be reported to the Vermont Attorney General's Consumer Assistance Program at 1-800-649-2424 (toll-free).

Online Options for Filers at www.myVTax.vermont.gov

You can do more online through myVTax. No log-on required!

- File extensions for personal income tax
- File Renter Rebate Claim (Form PR-141)
- Complete and submit Landlord Certificate (Form LC-142)
- File the Homestead Declaration and Property Tax Adjustment (Form HS-122)
- View account status and balances
- Set up third party access for your tax preparer
- Respond to correspondence
- Access "Where's My Refund?" service to view information on your return and refund status
- Check your estimated payments and carryforwards
- Make payments via ACH Debit electronic payments for personal income tax
- File and pay Property Transfer Tax
- Enter into a payment plan

Please note: To e-file your IN-111 and associated schedules, you must use a commercial software vendor. If you are eligible, you may file for free using one of Vermont's Free File vendors. For eligibility guidelines, visit www.tax.vermont.gov/freefile.



Free Tax Help for Vermonters

freefile

In 2018, about 65% of Vermont taxpayers were eligible to e-file their federal and state taxes for **free** through Free File. Only about 3% of those eligible actually used Free File to file their taxes.

Are you eligible? To find out, visit
www.tax.vermont.gov/freefile

Volunteer Income Tax Assistance (VITA) & Tax Counseling for the Elderly (TCE) Programs

Free tax help is available through VITA to the elderly and those with 1) lower incomes, 2) disabilities, or 3) limited English. TCE focuses on those age 60 years and older. The IRS sponsors both programs. Find a VITA/TCE location nearest you at www.irs.gov. Search for “Free tax help.”

AARP Foundation Tax-Aide Program

AARP provides tax assistance sites to taxpayers with low and moderate incomes, giving special attention to those 50 years and older. Find the Tax-Aide location nearest you at www.aarp.org. Search for “Tax Aide.”

MyFreeTaxes Partnership

The partnership offers free federal and Vermont filing assistance for qualified individuals. Are you eligible? Find out at www.myfreetaxes.com.

IRS Agent Virtual Service Delivery System

You can meet with an IRS agent in a remote office via the Virtual Service Delivery System. The system is located at the Vermont Department of Taxes, 133 State Street, Montpelier (by appointment only on Mondays and Wednesdays). The Vermont Department of Taxes does not schedule these appointments. To schedule an appointment, please call (844) 545-5640.



General Instructions

Requirement to File a Vermont Income Tax Return

A 2018 Vermont Income Tax Return must be filed by a full-year or a part-year Vermont resident or a nonresident if you are required to file a 2018 federal income tax return, **AND**

- You earned or received more than \$100 in Vermont income,
- OR**
- You earned or received gross income of more than \$1,000 as a nonresident. Read Vermont law at 32 V.S.A. § 5861 and § 5823(b) for information on sources of income.

Visit our website for more information.

Due Date

The 2018 Vermont Income Tax Return must be filed by April 15, 2019.

Timely Filing

Tax returns mailed through the U.S. Post Office are considered to be submitted on time if we receive them at the Department **within three business days after the due date**. Electronic filings transmitted on the due date are on time if the Department receives them by midnight of the due date. If you bring the return to the Department, you must deliver it on or before the due date to be on time.

Use Whole Dollars

Round entries to the nearest whole dollar. The cents are preprinted with zeroes.

Use Only Blue or Black Ink on Paper Forms

If you are completing a paper form, use only blue or black ink. Please print legibly. If the Department cannot read your forms, we will not process them. You will receive a letter to refile. Then, you must resubmit properly completed, legible returns. See “Forms That Cannot Be Processed” below for more information.

Late Filing Penalty and Interest after the April Due Date

You are allowed to file a Vermont income tax return up to 60 days after April 15, 2019, even if you have not filed an extension of time to file. However, if you file the return on the 61st day after the due date or later, the Department will assess a \$50 late file penalty. Late payment penalty and interest accrue after the due date.

Filing an Extension for the Vermont Income Tax Return

To receive a six-month extension of time to file your 2018 Income Tax Return, file Form IN-151, Application for Extension of Time to File Form IN-111, on or before the due date. An extension only allows additional time to file your income tax return. It does not extend the due date for your tax payment. Interest and penalty accrue on any tax due from April 16 to the date the Department receives your payment of tax. Extensions can be filed online at www.myVTax.vermont.gov.

Due dates: Extension requests must be filed by April 15, 2019.
Extended returns must be filed by Oct. 15, 2019.

Late Filing Penalty and Interest after the Extended Due Date

If you have filed an extension but do not file by the Oct. 15, 2019, extended due date, we will charge a \$50 late file penalty. Late payment penalty and interest accrue after the April due date. **NOTE:** The late filing penalty applies even if you have a refund or no tax is due. If any tax is due, late payment penalty and interest charges also apply.

Incomplete Forms

If information necessary to support a credit or benefit is missing, your filing may be processed but the credit denied. This may result in a bill or reduced refund. You will have an opportunity to supply the information. The credit or benefit cannot be processed until the Department receives the missing document(s) or information.

Forms That Cannot Be Processed

If your filing is not acceptable for processing, the Department will notify you, and you must submit them again. The date you resubmit the forms becomes the filing date of your return. The Department may assess a \$25 processing fee to partially cover the cost of taking steps to notify you in addition to our normal processing procedures. Examples of unacceptable filings include the following: forms marked “draft” or “do not file,” forms not pre-approved by the Department, photocopies of forms, reduced or enlarged forms, faxed forms, forms not written in blue or black ink, or forms generated from different sources.

Homestead Declaration

Under Vermont law, every Vermont resident whose property meets the definition of a “homestead” must file a Homestead Declaration. A homestead is the principal dwelling and parcel of land surrounding the dwelling. It is your responsibility as the property owner to claim the property as a homestead if you meet, or expect to meet, the following requirements: **1)** you are a Vermont resident, and **2)** you own and occupy a homestead as your domicile as of April 1, 2019. **NOTE:** If you meet these requirements, except that your homestead is leased to a tenant on April 1, 2019, you may still claim it as a homestead if it is not leased for more than 182 days in the calendar year. For definitions of “domicile,” “resident,” and “nonresident,” see our website.

Due date: The Homestead Declaration must be filed by April 15, 2019.

Property Tax Adjustment Claim

Vermont homeowners may be eligible for a credit against their 2019/2020 Vermont property tax. The 2019 property tax adjustment is based on 2018 household income and 2018/2019 property tax. A homeowner may be eligible for an adjustment if **all four** of the following requirements are met:

1. Filed a valid Homestead Declaration
2. Domiciled in Vermont all of calendar year 2018
3. Not claimed as a dependent by another taxpayer for tax year 2018
4. Had household income in 2018 up to \$136,500 (Determine household income by completing Schedule HI-144.)

Due date: The Property Tax Adjustment Claim must be filed by April 15, 2019.

Renter Rebate Claim

Vermont renters may be eligible for a rebate based on the portion of rent paid that exceeds an established percentage of household income. A renter may be eligible for a rebate if **all five** of the following requirements are met:

1. Domiciled in Vermont for the entire calendar year 2018
2. Not claimed in 2018 as a dependent of another taxpayer
3. Is the only person in the household making a Renter Rebate claim
4. Rented in Vermont for all 12 months in 2018. (See Schedule HI-144 “Special Instructions” for the only exception.)
5. Had household income in 2018 of \$47,000 or less (Determine household income by completing Schedule HI-144.)

Due date: The Renter Rebate Claim must be filed by April 15, 2019.

Frequently Asked Questions

I received a request for more information. Did I do something wrong?

We may ask you to supply additional information to explain items on your Vermont income tax return. A request for more information does not necessarily mean that you filed improperly or that you have been selected for an audit. This type of request is a routine part of processing. **It is important that you respond promptly with the requested information.** Your return cannot be processed until the Department receives the information. You may submit the requested information at www.myVTax.vermont.gov.

Can my refund be taken to pay another debt?

Your income tax refund will be taken to pay a bill that you or your spouse/civil union partner owe to the Vermont Department of Taxes and/or other government agencies such as the Internal Revenue Service, Office of Child Support, Department of Corrections, Vermont courts, student loan agencies, Vermont state colleges, and tax agencies of other states. This is known as an “offset.” We will notify you if your refund is used as an offset to pay outstanding debt.

Am I responsible for a tax debt owed by my spouse/civil union partner?

If you file a joint return with your spouse/civil union partner and believe tax debt owed by your spouse/civil union partner may reduce your portion of the refund, you may file an “injured spouse” claim. Visit www.bit.ly/injuredspouse for more information.

To make an injured spouse claim, please send the following four documents **before you file your return:**

1. A letter with details of your claim
2. Copy of federal Form 8379 (if you filed one with the IRS)
3. Copies of federal Schedules C and SE
4. Form 1099G for unemployment

Mail to: ATTN: Injured Spouse Unit
Vermont Department of Taxes
PO Box 1645
Montpelier, VT 05601-1645

I cannot pay my tax debt due to financial difficulties. What can I do?

If you cannot pay your entire Vermont income tax due, file your return on time and pay as much as you can. Then immediately write to the Department to apply for a payment plan. Send your request separately to:

ATTN: Compliance
Vermont Department of Taxes
PO Box 429
Montpelier, VT 05601-0429

Do not include your written request with your return.

We may ask you for financial information to determine the appropriate payment plan. Without a payment plan, unpaid income tax will result in collection action which may include the imposition of liens, court action, wage

garnishment, bank levies, revocation of your business and/or professional license(s), imposition of a bond on your authority to do business, and the assignment of your debt to a private collection agency.

How do I claim a refund on my Vermont withholding or estimated tax payments?

You must file a Vermont Income Tax Return to claim a refund of Vermont withholding or estimated tax payments. You have up to three years from the due date of the return, including extensions, to file a claim for overpayment of tax due.

How do I correct a mistake or add information to my Vermont Income Tax Return?

You are required to file an amended Vermont return within 60 days of the following: **1)** you become aware of a change to your Vermont income; **2)** you file an amended return with the IRS; or **3)** you receive a notice of change from the IRS. A late filing penalty will be assessed if the amended Vermont return is not filed within the 60 days.

Check the “AMENDED” box on Form IN-111, Section 1, when filing an amended return for the applicable tax year. Please include the federal Form 1040X and amended federal return with your amended Vermont return.

NOTE: If you filed a Property Tax Adjustment Claim or Renter Rebate Claim, you must also amend your income on Schedule HI-144, Household Income, which you should have submitted with your claim.

Income Tax Form Instructions

FORM IN-111 Vermont Income Tax

Section 1 Taxpayer Information **REQUIRED entries.**

Print your information in **blue or black ink** on all forms and schedules being filed. For best results, file electronically or complete the fillable PDF available on our website. If filing jointly, you must enter the name and Social Security Number of your spouse/civil union partner.

Mailing Address

Use the address where you receive mail from the United States Post Office. If you move after you submit your income tax return, see our website to learn how to change your mailing address.

Driver’s License Number

The Vermont Department of Taxes is now requesting your driver’s license information – number and state – as another way to verify your identification and fight identity theft. This will help us process your return and, if applicable, your refund. If you do not have a driver’s license, you may leave it blank.

Recomputed Federal Return

Check this box if the information for federal line references is from a recomputed federal return.

Deceased Taxpayer

Check the applicable box if the taxpayer or spouse/civil union partner died during 2018. Administrator or Executor: To claim an income tax refund on behalf of the deceased, attach the court certificate showing your appointment as administrator or executor and a copy of completed federal Form 1310. Form FIT-161, Vermont Fiduciary Return of Income, should be filed to report the income of an estate or trust. Call 802-828-6820 for information.

Vermont School District Code: **REQUIRED entry.**

School district codes are published in the instructions, or you may find them on our website.

- **Vermont residents:** Use the 3-digit school district code for your residence on Dec. 31, 2018.
- **Nonresidents:** Enter 999 as your school district code.

911 Address

Enter your 911 physical street address as of Dec. 31, 2018. We need your physical address, not your mailing address.

Section 2 Tax Filing Information

Filing Status **REQUIRED entry.**

Check the box to show your Vermont filing status. When filing separately, enter the Social Security Number of your spouse/civil union partner in the spouse section of the return. The Vermont filing status must be the same as your federal filing status **except in the following two situations where federal information may be recomputed for Vermont purposes:**

1. Civil Union (available to same sex couples holding valid civil union certificates): **Recomputed federal income tax information required.**
2. Only one spouse has sufficient nexus to Vermont subject to Vermont’s tax jurisdiction: **Recomputed federal income tax information may be used.** Read Technical Bulletin TB-55, Exceptions to Requirement That Vermont Filing Status Must Mirror Federal Filing Status, on our website. If you choose to file your Vermont Income Tax Return as “Married Filing Jointly,” you cannot use Schedule IN-113, Vermont Income Adjustment Calculations, Part I, to apportion income of the nonresident spouse. The credit for income tax

paid to another state is available by completing Schedule IN-117, Vermont Credit for Income Tax Paid to Other State or Canadian Province.

Section 3 Taxable Income

Line 1 **Adjusted Gross Income REQUIRED entry.** Enter the amount from your federal return or, if applicable, from the recomputed federal return.

Line 2 **Net Modifications to Federal Adjusted Gross Income.** Enter the amount from Vermont Schedule IN-112, Vermont Tax Adjustments and Credits, Part I, Line 12. This can be a negative.

Line 3 **Federal Adjusted Gross Income with Modifications.** Add Lines 1 and 2. This can be a negative.

Line 4 **Vermont Standard Deduction.** Enter the amount of standard deduction from the chart below. You also receive an additional deduction of \$1,000 for each standard deduction box checked on the federal Form 1040. If you or your spouse was born before Jan. 2, 1954, or you were blind, using the number of standard deduction boxes checked on your federal Form 1040, select the corresponding number to the filing status and enter on Line 4.

	Standard
Single	6,000
Married Filing Jointly or Qualifying Widow(er)	12,000
Married Filing Separately	6,000
Head of Household	9,000

OR

For those born before Jan. 2, 1954 or blind			
1	2	3	4
7,000	8,000	n/a	n/a
13,000	14,000	15,000	16,000
7,000	8,000	9,000	10,000
10,000	11,000	n/a	n/a

Personal Exemptions

Line 5a **Yourself.** You may enter "1" on this line if no one can claim you as a dependent on their 2018 personal income tax return.

Line 5b **Spouse or Civil Union Partner.** You may enter "1" on this line as long as no other person can claim your spouse or civil union partner as a dependent on his or her 2018 personal income tax return. Do Not enter "1" if your filing status is Qualifying Widow(er).

Line 5c **Other Dependents.** Enter the number of dependents other than yourself or spouse that you are claiming on your 2018 federal Form 1040.

Line 5d **Personal Exemptions.** Add Lines 5a through 5c.

Line 5e **Vermont Personal Exemption Deduction.** Multiply Line 5d by \$4,150.

Line 6 **Vermont Standard Deduction plus Personal Exemptions.** Add Lines 4 and 5e.

Line 7 **Vermont Taxable Income.** Line 3 minus Line 6. If less than zero, enter -0-.

Line 8 **Vermont Income Tax.** Taxpayers who have a federal Adjusted Gross Income (AGI) greater than \$150,000 must pay a minimum Vermont tax of 3% of federal AGI. If your federal AGI, Line 1, is greater than \$150,000, enter the amount that is higher: **1)** 3% of your federal AGI less interest from U.S. obligations, **or 2)** tax calculated on Vermont Taxable Income, Line 7, using the applicable tax table or rate schedule.
If your federal AGI, Line 1, is less than or equal to \$150,000, calculate your Vermont tax on Vermont Taxable Income, Line 7, using the applicable tax table or rate schedule and enter the result.

Line 9 **Net Adjustment to Vermont Tax.** Compute and submit Vermont Schedule IN-119, Vermont Tax Adjustments and Non-Refundable Credits, Part I, to report:

Additions to Vermont Income Tax

- Recapture of a Vermont tax credit

OR

- 24% of additional federal tax on the following:
 - Qualified Retirement Plan distributions including IRA, HSA & MSA
 - Recapture of federal Investment Tax Credit
 - Lump-sum Distribution from federal Form 4972

Subtractions from Vermont Income Tax

- Credit for Child and Dependent Care Expenses (See Form IN-112, Part II, for Low-Income Child and Dependent Care Credit.)
- Credit for the Elderly or the Disabled
- Investment Tax Credit (as defined in IRC Section 46) for Vermont-based portion only
- Farm Income Averaging Credit

Line 10 **Vermont Income Tax with Adjustments.** Add Lines 8 and 9. If less than zero, enter -0-.

Vermont Charitable Contribution Credit

This non-refundable credit is available to all taxpayers of this state even if they elect to itemize at the federal level. The tax credit equals 5% of the first \$20,000 of charitable contributions made during the taxable year that are allowed under 26 U.S.C. § 170. **You may be asked to provide supporting documentation:** statements from the qualified charitable organization.

- Line 11** **Tax Deductible Charitable Contribution.** Enter the amount contributed to a qualified charity in the taxable year.
- Line 12** **Multiply Line 11 by 5% (0.05).**
- Line 13** **Enter the lesser of Line 12 or \$1,000** (\$20,000 times 5%).
- Line 14** **Vermont Income Tax.** Line 10 minus Line 13.
- Line 15** **Income Adjustment.** Enter 100% or complete and submit Schedule IN-113 and enter percentage from Line 37.
- Line 16** **Adjusted Vermont Income Tax.** Multiply Line 14 by the percentage on Line 15. If Line 15 is 100%, Line 16 will be the same as Line 14.
- Line 17** **Credit for Income Tax Paid To Other State or Canadian Province (For full-year and some part-year residents)** Complete and submit Schedule IN-117 and enter the amount from the schedule here.
- Line 18** **Vermont Tax Credits.** Complete and submit Schedule IN-119, Part II. Enter the amount from the applicable line here.
- Line 19** **Total Vermont Credits.** Add Lines 17 and 18 and enter result.

USE TAX WORKSHEET

Did you buy taxable items without paying Vermont Sales Tax? This includes orders over the internet, by mail, or by phone on which you did not pay Vermont Sales Tax. This also includes out-of-state purchases on which you paid tax at a rate **less than 6%**, including purchases of liquor to be consumed in Vermont.

- Yes, but I did not keep accurate records.** Go to Part 1.
- Yes, and I kept accurate records.** Go to Part 2.
- No.** Skip to Part 4.

All of the following questions relate only to the type of purchases described above, where Vermont Sales Tax was not charged.

Part 1 If you did not keep accurate records

- 1a.** Enter the amount of use tax from the Estimated Use Tax Table below that corresponds to your Adjusted Gross Income from Form IN-111, Line 1 **1a.** _____
- 1b.** Did you make purchase(s) of \$1,000 or more per item?
 - Yes.** Go to Part 3.
 - No.** Enter Line 1a amount onto Form IN-111, Line 21 and skip the remainder of this worksheet.

Estimated Use Tax Table

Adjusted Gross Income	Use Tax is:	Adjusted Gross Income	Use Tax is:	Adjusted Gross Income	Use Tax is:
Up to \$10,000	.....\$5	\$40,001 - \$50,000	.....\$40	\$80,001 - \$90,000	.....\$80
\$10,001 - \$20,000	.....\$10	\$50,001 - \$60,000	.....\$50	\$90,001 - \$100,000	.....\$90
\$20,001 - \$30,000	.....\$20	\$60,001 - \$70,000	.....\$60	\$100,001 and over	.... 0.1% (0.001) of AGI
\$30,001 - \$40,000	.....\$30	\$70,001 - \$80,000	.....\$70		or \$500, whichever is less.

Part 2 If you did keep accurate records

- 2a.** Enter the total amount of all purchases of items **under \$1,000** each **2a.** _____
- 2b.** Multiply Line 2a by 6% (0.06). Enter the amount here. **2b.** _____

Part 3 Total Use Tax due

- 3a.** Enter the total amount of all purchases of items **\$1,000 or more** each item **3a.** _____
- 3b.** Multiply Line 3a by 6% (0.06). Enter the amount here. **3b.** _____
- 3c.** Add Line 3b to either Line 1a or Line 2b (the line with a value entered). **3c.** _____
- 3d.** Enter the amount of sales tax paid to another state for the purchases on Lines 2a and 3a, if any. **3d.** _____
- 3e.** Line 3c minus Line 3d. Enter here and on Form IN-111, Line 21. **3e.** _____

Part 4 Certification of No Use Tax Due

You do not owe use tax if: **1)** you did not make any taxable purchases by internet, mail-order, over the phone, or out of state, or **2)** you made purchases using any of these methods but paid at least 6% sales tax at the time of purchase on all of them. If one of the situations above is true, check the box next to Line 21 and enter -0- on that line. The failure to pay use tax may result in the assessment of penalties of up to 100% of the unreported tax and interest.

Line 20 **Vermont Income Tax After Credits.** Subtract Line 19 from Line 16. If Line 19 is more than Line 16, leave this line blank.

Line 21 **Use Tax on Out-of-State and Internet Purchases**
Online, Phone, and Out-of State Purchases. Complete the Use Tax Worksheet to calculate the amount to report on Line 21. Do not leave Line 21 blank.

What is Use Tax?

When a seller does not charge the buyer Vermont Sales Tax on an item taxable in Vermont, the buyer must pay Vermont Use Tax. Non-taxable items such as food and clothing are excluded. Taxable items sold over the internet, by mail-order, by phone, or bought out-of-state and used in Vermont generally qualify. Use tax applies whether you are a resident or nonresident. The use tax rate is the same as the sales tax rate: 6%.

If you didn't keep records of qualifying purchases, Vermont offers an option for estimating them in Part 1. If you did keep records, you should use Part 2. The total for any purchases that cost over \$1,000 each needs to be reported on Line 3a.

Please note: Act 73 of 2017 requires vendors to report certain transactions on which no sales tax was paid to the Vermont Department of Taxes. Included in these reports is buyer information which will be used in compliance efforts.

Note: Businesses must report use tax on Form SUT-451, Sales and Use Tax Return, or on Form SU-452, Use Tax Return. Individuals may also use Form SU-452 or use this worksheet. Do not include purchases already reported on those forms on this worksheet.

Line 22 **Total Vermont Taxes.** Add Lines 20 and 21 and enter result.

Voluntary Contributions

Learn more about voluntary contributions to these organizations in Vermont at the beginning of the instructions.

Line 23
23a. Green Up Vermont
23b. Nongame Wildlife Fund
23c. Children's Trust Fund
23d. Vermont Veterans Fund

Line 24 Total of Vermont Taxes and Voluntary Contributions. Add Lines 22 and 23e.

Payments and Credits

Line 25a **2018 Vermont Tax Withheld From W-2, 1099, etc., Statements of Vermont Income Tax Withheld.** Enter the amount of Vermont income tax withheld. Attach the state copy of your W-2, Form 1099, or other payment statements to verify the amount. Failure to enter the withholding on this line and attach the payment statement(s) will delay processing of your return, or you may not receive credit for the withholding against your Vermont tax.
NOTE: To claim tax withheld on a real estate sale, use Line 25d. Nonresident partners, members, or shareholders, use Line 25e for estimated taxes paid on your behalf by a business entity.

Line 25b **2018 Estimated Tax payments, amount carried forward from 2017, and payment made with 2018 extension from Forms IN-114 or IN-151.** Enter the amount of 2018 Vermont estimated income taxes you paid, the amount paid with Form IN-151, Extension of Time to File the 2018 return, and any 2017 Vermont refund credited towards your 2018 taxes. Go to www.myvtax.vermont.gov to obtain the 2018 tax payments the Department has on record for you.
NOTE: Nonresident partners, members or shareholders, use Line 25e for estimated taxes paid on your behalf by a business entity. For tax withheld on real estate transactions, use Line 25d.

Line 25c **Refundable Credits.** (Schedule IN-112, Vermont Tax Adjustments and Credits, Part II)
Low Income Child and Dependent Care credit (for full-year Vermont residents)
Renter Rebate Claimed to pay tax liability (for full-year Vermont residents)
Vermont Earned Income Tax Credit (for full-year and part-year Vermont residents) Enter the amount from Schedule IN-112, Part II, Line 12. Attach the completed Schedule IN-112 to Form IN-111.

Line 25d **From Form RW-171, Vermont Real Estate Withholding.** If you sold real estate in Vermont during 2018 and the buyer withheld Vermont income tax from the sales price, enter the amount withheld shown on Form RW-171, Vermont Withholding Tax Return for Transfer of Real Property, Schedule A, Line 12. Do not enter this amount on Line 25a or 25b. For information on installment sales, read Technical Bulletin TB-10, Installment Sales of Real Estate, on our website.

Line 25e **From Schedule K-1VT, Line 5, Estimated Payments Made on Your Behalf by a Business Entity.** Nonresidents enter the estimated income tax payments made on your behalf by a partnership, limited liability company, or S Corporation toward your 2018 Vermont income tax. The entity reports these payments to you on Schedule K-1VT,

Vermont Shareholder, Partner, or Member Information, Line 5. Read Technical Bulletin TB-06, Estimated Payments by S Corporation, Partnerships, and Limited Liability Companies on Behalf of Shareholders, Partners and Members, on our website. Do not enter this amount on Line 25a or 25b.

Line 25f **Total Payments and Credits.** Add Lines 25a through 25e.

Refund

Line 26 **Overpayment.** If Line 24 is less than Line 25f, you have a refund. Subtract Line 24 from Line 25f and enter the result here. You may apply all or a portion of the overpayment towards your 2019 estimated payment or your 2019/2020 Vermont homestead property tax bill.

Line 27a **Credit to 2019 Estimated Tax Payment.** Enter the amount of your refund from Line 26 that you want credited toward your 2019 income tax. Your income tax refund will be reduced by this amount.

Line 27b **Credit to 2019/2020 Homestead Property Tax Bill.** If your property is a declared homestead and you filed the 2018 income tax return on or before Oct. 15, 2019, you may choose to use all or part of your income tax refund to pay your homestead property tax bill. Your refund will be reduced by this amount. The state will include an additional 1% to the refund credited to your property taxes. For details of this credit, read "State Property Tax Incentive" in Vermont law at 32 V.S.A. § 6066(h).

Line 28 **Refund Amount.** Subtract the sum of Lines 27a and 27b from Line 26 and enter the result. This is the amount of the refund to be sent to you. If you owe interest and penalty for underpayment of estimated income tax payment, this amount will be subtracted from the refund. *Direct deposit is available for most electronically filed returns.*

NOTE: If you owe taxes or a debt to another state agency, all or part of the refund may be taken to pay the bill.

Amount You Owe

Line 29 If Line 24 is more than Line 25f, subtract Line 25f from Line 24 and enter the result.

Line 30 **Interest and Penalty on Underpayment of or Failure to Make Estimated Tax Payments.** Paying underpayment charges at the time of filing may reduce the amount that will be billed later. To calculate the charges, use Worksheet IN-152, Underpayment of 2018 Estimated Individual Income Tax, or Worksheet IN-152A, Annualized Income Installment Method for Underpayment of 2018 Estimated Tax by Individuals, Estates, and Trusts. Both worksheets are available on our website. The paper worksheets can be obtained by calling 802-828-2515. If you have a refund, the underpayment, interest, and penalty will be deducted. Estimated tax payments must either be: **1)** equal to 100% of last year's tax liability **OR 2)** 85% of this year's tax liability. If the tax liability due, less withholding, is less than \$500, you will not be subject to penalty or interest charges. In order to avoid underpayment of estimated tax, see instructions on Form IN-114, Individual Income Estimated Tax Payment Voucher.

Line 31 **Total.** Add Lines 29 and 30. Enter the amount. This is the amount you owe. Electronic payment options available at www.myvtax.vermont.gov:
- ACH debit (no fee)
- Credit card (3% service fee applies)
You may also pay by check or money order payable to the Vermont Department of Taxes

For information on payment plans, see "Financial Difficulties" in the General Instructions section.

Signatures REQUIRED entry. Sign the return in the space provided. If filing your return jointly, both filers must sign.

Date Enter the date on which you sign the return.

Date of Birth Enter your date of birth.

Telephone Number Enter the number where you can be reached during the day.

Disclosure Authorization If you wish to give the Department authorization to discuss the information on your 2018 Vermont income tax return with your tax preparer, check this box and include the preparer's name. This authorization will automatically end April 15, 2024.

Preparer If you are a paid preparer, you must also sign the return, enter your Social Security Number or PTIN and, if employed by a business, the Federal Employer Identification Number of the business.

FILING THE RETURN

E-file: Go to our website for information on electronic filing. Some taxpayers may be eligible for free electronic filing through Free File.

Paper Filing:

REFUND OR NO TAX DUE

Mail your return to:

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

BALANCE DUE

Attach your check to the lower left side of the return and mail to:

**Vermont Department of Taxes
PO Box 1779
Montpelier, VT 05601-1779**

FOLLOW THE PROCESSING OF YOUR RETURN

You may check the status of your return by visiting www.myvtax.vermont.gov.

VERMONT SCHOOL DISTRICT CODES

Homeowners: For Form IN-111, use the school district code where you owned a home and resided last Dec. 31. For Form HS-122, use the school district code where you own a home and reside on April 1 this year.

Renters: Use the school district code where you rented last Dec. 31. Check with your landlord or local school officials if you are not sure which code to use. Enter the school district code on Form IN-111 (if you are required to file that form) and Form PR-141.

Nonresidents: Enter 999 for the school district code on Form IN-111.

VT SCHOOL CODE	SCHOOL DISTRICT NAME
001	ADDISON
002	ALBANY
003	ALBURGH
004	ANDOVER
005	ARLINGTON
006	ATHENS
255	AVERILL
256	AVERY'S GORE
007	BAKERSFIELD
008	BALTIMORE
009	BARNARD
010	BARNET
011	BARRE CITY
012	BARRE TOWN
013	BARTON
014	BELVIDERE
015	BENNINGTON
016	BENSON
017	BERKSHIRE
018	BERLIN
019	BETHEL
020	BLOOMFIELD
021	BOLTON
022	BRADFORD
023	BRAINTREE
024	BRANDON
025	BRATTLEBORO
026	BRIDGEWATER
027	BRIDPORT
028	BRIGHTON
029	BRISTOL
030	BROOKFIELD
031	BROOKLINE
032	BROWNINGTON
033	BRUNSWICK
252	BUEL'S GORE
034	BURKE
035	BURLINGTON
036	CABOT
037	CALAIS
038	CAMBRIDGE
039	CANAAN
040	CASTLETON
041	CAVENDISH
042	CHARLESTON
043	CHARLOTTE
044	CHELSEA
045	CHESTER
046	CHITTENDEN
047	CLARENDON
048	COLCHESTER
049	CONCORD
050	CORINTH
051	CORNWALL
052	COVENTRY
053	CRAFTSBURY
054	DANBY
055	DANVILLE
056	DERBY
057	DORSET
058	DOVER
059	DUMMERSTON
060	DUXBURY
061	EAST HAVEN
062	EAST MONTPELIER
063	EDEN

VT SCHOOL CODE	SCHOOL DISTRICT NAME
064	ELMORE
065	ENOSBURG
066	ESSEX JUNCTION
067	ESSEX TOWN
070	FAIR HAVEN
068	FAIRFAX
069	FAIRFIELD
071	FAIRLEE
072	FAYSTON
257	FERDINAND
073	FERRISBURGH
074	FLETCHER
075	FRANKLIN
076	GEORGIA
258	GLASTENBURY
077	GLOVER
078	GOSHEN
079	GRAFTON
080	GRANBY
081	GRAND ISLE
082	GRANVILLE
083	GREENSBORO
084	GROTON
085	GUILDHALL
086	GUILFORD
087	HALIFAX
088	HANCOCK
089	HARDWICK
090	HARTFORD
091	HARTLAND
092	HIGHGATE
093	HINESBURG
094	HOLLAND
095	HUBBARDTON
096	HUNTINGTON
097	HYDE PARK
098	IRA
099	IRASBURG
100	ISLE LA MOTTE
101	JAMAICA
102	JAY
103	JERICHO
253	JERICHO ID
104	JOHNSON
185	KILLINGTON
105	KIRBY
106	LANDGROVE
107	LEICESTER
108	LEMINGTON
259	LEWIS
109	LINCOLN
110	LONDONDERRY
111	LOWELL
112	LUDLOW
113	LUNENBURG
114	LYNDON
115	MAIDSTONE
116	MANCHESTER
117	MARLBORO
118	MARSHFIELD
119	MENDON
120	MIDDLEBURY
121	MIDDLESEX
122	MIDDLETOWN SPRINGS
123	MILTON
124	MONKTON

VT SCHOOL CODE	SCHOOL DISTRICT NAME
125	MONTGOMERY
126	MONTPELIER
127	MORETOWN
128	MORGAN
129	MORRISTOWN
130	MOUNT HOLLY
131	MOUNT TABOR
135	NEW HAVEN
132	NEWARK
133	NEWBURY
134	NEWFANE
136	NEWPORT CITY
137	NEWPORT TOWN
138	NORTH BENNINGTON ID
140	NORTH HERO
139	NORTHFIELD
141	NORTON
142	NORWICH
143	ORANGE
144	ORLEANS
145	ORWELL
146	PANTON
147	PAWLET
148	PEACHAM
149	PERU
150	PITTSFIELD
151	PITTSFORD
152	PLAINFIELD
153	PLYMOUTH
154	POMFRET
155	POULTNEY
156	POWNAL
157	PROCTOR
158	PUTNEY
159	RANDOLPH
160	READING
161	READSBORO
162	RICHFORD
163	RICHMOND
164	RIPTON
165	ROCHESTER
166	ROCKINGHAM
167	ROXBURY
168	ROYALTON
169	RUPERT
170	RUTLAND CITY
171	RUTLAND TOWN
172	RYEGATE
173	SAINT ALBANS CITY
174	SAINT ALBANS TOWN
175	SAINT GEORGE
176	SAINT JOHNSBURY
177	SALISBURY
178	SANDGATE
179	SEARSBURG
180	SHAFTSBURY
254	SHAFTSBURY ID
181	SHARON
182	SHEFFIELD
183	SHELBURNE
184	SHELDON
186	SHOREHAM
187	SHREWSBURY
260	SOMERSET
188	SOUTH BURLINGTON
189	SOUTH HERO

VT SCHOOL CODE	SCHOOL DISTRICT NAME
190	SPRINGFIELD
191	STAMFORD
192	STANNARD
193	STARKSBORO
194	STOCKBRIDGE
195	STOWE
196	STRAFFORD
197	STRATTON
198	SUDBURY
199	SUNDERLAND
200	SUTTON
201	SWANTON
202	THETFORD
203	TINMOUTH
204	TOPSHAM
205	TOWNSHEND
206	TROY
207	TUNBRIDGE
208	UNDERHILL ID
209	UNDERHILL TOWN
210	VERGENNES
211	VERNON
212	VERSHIRE
213	VICTORY
214	WAITSFIELD
215	WALDEN
216	WALLINGFORD
217	WALTHAM
218	WARDSBORO
261	WARNER'S GRANT
219	WARREN
262	WARREN'S GORE
220	WASHINGTON
221	WATERBURY
222	WATERFORD
223	WATERVILLE
224	WEATHERSFIELD
225	WELLS
226	WELLS RIVER
227	WEST FAIRLEE
230	WEST HAVEN
234	WEST RUTLAND
235	WEST WINDSOR
228	WESTFIELD
229	WESTFORD
231	WESTMINSTER
232	WESTMORE
233	WESTON
236	WEYBRIDGE
237	WHEELOCK
238	WHITING
239	WHITINGHAM
240	WILLIAMSTOWN
241	WILLISTON
242	WILMINGTON
243	WINDHAM
244	WINDSOR
245	WINHALL
246	WINOOSKI
247	WOLCOTT
248	WOODBURY
249	WOODFORD
250	WOODSTOCK
251	WORCESTER

2018 VT Rate Schedules

Single Individuals, Schedule X

Use if your filing status is:
Single

If VT Taxable Income is Over	But Not Over	VT Base Tax is	Plus	of the amount over
0	38,700	0.00	3.35%	0
38,700	75,000	1,296.00	6.60%	38,700
TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES				
75,000	93,700	3,692.00	6.60%	75,000
93,700	195,450	4,926.00	7.60%	93,700
195,450	-	12,659.00	8.75%	195,450

Married Filing Separately, Schedule Y-2

Use if your filing status is:
Married Filing Separately; or Civil Union Filing Separately

If VT Taxable Income is Over	But Not Over	VT Base Tax is	Plus	of the amount over
0	32,300	0.00	3.35%	0
32,300	75,000	1,082.00	6.60%	32,300
TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES				
75,000	78,075	3,900.00	6.60%	75,000
78,075	118,975	4,103.00	7.60%	78,075
118,975	-	7,212.00	8.75%	118,975

Married Filing Jointly, Schedule Y-1

Use if your filing status is:
Married Filing Jointly; Qualifying Widow(er); or Civil Union Filing Jointly

If VT Taxable Income is Over	But Not Over	VT Base Tax is	Plus	of the amount over
0	64,600	0.00	3.35%	0
64,600	75,000	2,164.00	6.60%	64,600
TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES				
75,000	156,150	2,851.00	6.60%	75,000
156,150	237,950	8,206.00	7.60%	156,150
237,950	-	14,423.00	8.75%	237,950

Heads of Household, Schedule Z

Use if your filing status is:
Head of Household

If VT Taxable Income is Over	But Not Over	VT Base Tax is	Plus	of the amount over
0	51,850	0.00	3.35%	0
51,850	75,000	1,737.00	6.60%	51,850
TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES				
75,000	133,850	3,265.00	6.60%	75,000
133,850	216,700	7,149.00	7.60%	133,850
216,700	-	13,446.00	8.75%	216,700

Example: VT Taxable Income is \$82,000 (Form IN-111, Line 7). Filing Status is Married Filing Jointly. Use Schedule Y-1. Base Tax is \$2,851. Subtract \$75,000 from \$82,000. Multiply the result (\$7,000) by 6.6%. Add this amount (\$462) to Base Tax (\$2,851) for VT Tax of \$3,313. Enter \$3,313 on Form IN-111, Line 8.

Please note: For Adjusted Gross Incomes (IN-111, Line 1) exceeding \$150,000, Line 8 is the greater of 1) 3% of Adjusted Gross Income less interest from U.S. obligations, or 2) Tax Rate Schedule/Tax Table calculation.

2018 VT Tax Tables

If Taxable Income is...		And your filing status is...				If Taxable Income is...		And your filing status is...				If Taxable Income is...		And your filing status is...			
At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household	At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household	At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household
		Then your VT Tax is...						Then your VT Tax is...						Then your VT Tax is...			
0 - 1,000						5,000						10,000					
0	100	0	0	0	0	5,000	5,100	169	169	169	169	10,000	10,100	337	337	337	337
100	200	5	5	5	5	5,100	5,200	173	173	173	173	10,100	10,200	340	340	340	340
200	300	8	8	8	8	5,200	5,300	176	176	176	176	10,200	10,300	343	343	343	343
300	400	12	12	12	12	5,300	5,400	179	179	179	179	10,300	10,400	347	347	347	347
400	500	15	15	15	15	5,400	5,500	183	183	183	183	10,400	10,500	350	350	350	350
500	600	18	18	18	18	5,500	5,600	186	186	186	186	10,500	10,600	353	353	353	353
600	700	22	22	22	22	5,600	5,700	189	189	189	189	10,600	10,700	357	357	357	357
700	800	25	25	25	25	5,700	5,800	193	193	193	193	10,700	10,800	360	360	360	360
800	900	28	28	28	28	5,800	5,900	196	196	196	196	10,800	10,900	363	363	363	363
900	1,000	32	32	32	32	5,900	6,000	199	199	199	199	10,900	11,000	367	367	367	367
1,000						6,000						11,000					
1,000	1,100	35	35	35	35	6,000	6,100	203	203	203	203	11,000	11,100	370	370	370	370
1,100	1,200	39	39	39	39	6,100	6,200	206	206	206	206	11,100	11,200	374	374	374	374
1,200	1,300	42	42	42	42	6,200	6,300	209	209	209	209	11,200	11,300	377	377	377	377
1,300	1,400	45	45	45	45	6,300	6,400	213	213	213	213	11,300	11,400	380	380	380	380
1,400	1,500	49	49	49	49	6,400	6,500	216	216	216	216	11,400	11,500	384	384	384	384
1,500	1,600	52	52	52	52	6,500	6,600	219	219	219	219	11,500	11,600	387	387	387	387
1,600	1,700	55	55	55	55	6,600	6,700	223	223	223	223	11,600	11,700	390	390	390	390
1,700	1,800	59	59	59	59	6,700	6,800	226	226	226	226	11,700	11,800	394	394	394	394
1,800	1,900	62	62	62	62	6,800	6,900	229	229	229	229	11,800	11,900	397	397	397	397
1,900	2,000	65	65	65	65	6,900	7,000	233	233	233	233	11,900	12,000	400	400	400	400
2,000						7,000						12,000					
2,000	2,100	69	69	69	69	7,000	7,100	236	236	236	236	12,000	12,100	404	404	404	404
2,100	2,200	72	72	72	72	7,100	7,200	240	240	240	240	12,100	12,200	407	407	407	407
2,200	2,300	75	75	75	75	7,200	7,300	243	243	243	243	12,200	12,300	410	410	410	410
2,300	2,400	79	79	79	79	7,300	7,400	246	246	246	246	12,300	12,400	414	414	414	414
2,400	2,500	82	82	82	82	7,400	7,500	250	250	250	250	12,400	12,500	417	417	417	417
2,500	2,600	85	85	85	85	7,500	7,600	253	253	253	253	12,500	12,600	420	420	420	420
2,600	2,700	89	89	89	89	7,600	7,700	256	256	256	256	12,600	12,700	424	424	424	424
2,700	2,800	92	92	92	92	7,700	7,800	260	260	260	260	12,700	12,800	427	427	427	427
2,800	2,900	95	95	95	95	7,800	7,900	263	263	263	263	12,800	12,900	430	430	430	430
2,900	3,000	99	99	99	99	7,900	8,000	266	266	266	266	12,900	13,000	434	434	434	434
3,000						8,000						13,000					
3,000	3,100	102	102	102	102	8,000	8,100	270	270	270	270	13,000	13,100	437	437	437	437
3,100	3,200	106	106	106	106	8,100	8,200	273	273	273	273	13,100	13,200	441	441	441	441
3,200	3,300	109	109	109	109	8,200	8,300	276	276	276	276	13,200	13,300	444	444	444	444
3,300	3,400	112	112	112	112	8,300	8,400	280	280	280	280	13,300	13,400	447	447	447	447
3,400	3,500	116	116	116	116	8,400	8,500	283	283	283	283	13,400	13,500	451	451	451	451
3,500	3,600	119	119	119	119	8,500	8,600	286	286	286	286	13,500	13,600	454	454	454	454
3,600	3,700	122	122	122	122	8,600	8,700	290	290	290	290	13,600	13,700	457	457	457	457
3,700	3,800	126	126	126	126	8,700	8,800	293	293	293	293	13,700	13,800	461	461	461	461
3,800	3,900	129	129	129	129	8,800	8,900	296	296	296	296	13,800	13,900	464	464	464	464
3,900	4,000	132	132	132	132	8,900	9,000	300	300	300	300	13,900	14,000	467	467	467	467
4,000						9,000						14,000					
4,000	4,100	136	136	136	136	9,000	9,100	303	303	303	303	14,000	14,100	471	471	471	471
4,100	4,200	139	139	139	139	9,100	9,200	307	307	307	307	14,100	14,200	474	474	474	474
4,200	4,300	142	142	142	142	9,200	9,300	310	310	310	310	14,200	14,300	477	477	477	477
4,300	4,400	146	146	146	146	9,300	9,400	313	313	313	313	14,300	14,400	481	481	481	481
4,400	4,500	149	149	149	149	9,400	9,500	317	317	317	317	14,400	14,500	484	484	484	484
4,500	4,600	152	152	152	152	9,500	9,600	320	320	320	320	14,500	14,600	487	487	487	487
4,600	4,700	156	156	156	156	9,600	9,700	323	323	323	323	14,600	14,700	491	491	491	491
4,700	4,800	159	159	159	159	9,700	9,800	327	327	327	327	14,700	14,800	494	494	494	494
4,800	4,900	162	162	162	162	9,800	9,900	330	330	330	330	14,800	14,900	497	497	497	497
4,900	5,000	166	166	166	166	9,900	10,000	333	333	333	333	14,900	15,000	501	501	501	501

* This column also applies to qualifying widow(er) and civil union filing jointly status

** This column also applies to civil union filing separately status

If Taxable Income is ...		And your filing status is ...				If Taxable Income is ...		And your filing status is ...				If Taxable Income is ...		And your filing status is ...				
At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household	At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household	At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household	
		Then your Vermont Tax is ...						Then your Vermont Tax is ...						Then your Vermont Tax is ...				
15,000																		
15,000	15,100	504	504	504	504	20,000	20,100	672	672	672	672	25,000	25,100	839	839	839	839	
15,100	15,200	508	508	508	508	20,100	20,200	675	675	675	675	25,100	25,200	843	843	843	843	
15,200	15,300	511	511	511	511	20,200	20,300	678	678	678	678	25,200	25,300	846	846	846	846	
15,300	15,400	514	514	514	514	20,300	20,400	682	682	682	682	25,300	25,400	849	849	849	849	
15,400	15,500	518	518	518	518	20,400	20,500	685	685	685	685	25,400	25,500	853	853	853	853	
15,500	15,600	521	521	521	521	20,500	20,600	688	688	688	688	25,500	25,600	856	856	856	856	
15,600	15,700	524	524	524	524	20,600	20,700	692	692	692	692	25,600	25,700	859	859	859	859	
15,700	15,800	528	528	528	528	20,700	20,800	695	695	695	695	25,700	25,800	863	863	863	863	
15,800	15,900	531	531	531	531	20,800	20,900	698	698	698	698	25,800	25,900	866	866	866	866	
15,900	16,000	534	534	534	534	20,900	21,000	702	702	702	702	25,900	26,000	869	869	869	869	
16,000																		
16,000	16,100	538	538	538	538	21,000	21,100	705	705	705	705	26,000	26,100	873	873	873	873	
16,100	16,200	541	541	541	541	21,100	21,200	709	709	709	709	26,100	26,200	876	876	876	876	
16,200	16,300	544	544	544	544	21,200	21,300	712	712	712	712	26,200	26,300	879	879	879	879	
16,300	16,400	548	548	548	548	21,300	21,400	715	715	715	715	26,300	26,400	883	883	883	883	
16,400	16,500	551	551	551	551	21,400	21,500	719	719	719	719	26,400	26,500	886	886	886	886	
16,500	16,600	554	554	554	554	21,500	21,600	722	722	722	722	26,500	26,600	889	889	889	889	
16,600	16,700	558	558	558	558	21,600	21,700	725	725	725	725	26,600	26,700	893	893	893	893	
16,700	16,800	561	561	561	561	21,700	21,800	729	729	729	729	26,700	26,800	896	896	896	896	
16,800	16,900	564	564	564	564	21,800	21,900	732	732	732	732	26,800	26,900	899	899	899	899	
16,900	17,000	568	568	568	568	21,900	22,000	735	735	735	735	26,900	27,000	903	903	903	903	
17,000																		
17,000	17,100	571	571	571	571	22,000	22,100	739	739	739	739	27,000	27,100	906	906	906	906	
17,100	17,200	575	575	575	575	22,100	22,200	742	742	742	742	27,100	27,200	910	910	910	910	
17,200	17,300	578	578	578	578	22,200	22,300	745	745	745	745	27,200	27,300	913	913	913	913	
17,300	17,400	581	581	581	581	22,300	22,400	749	749	749	749	27,300	27,400	916	916	916	916	
17,400	17,500	585	585	585	585	22,400	22,500	752	752	752	752	27,400	27,500	920	920	920	920	
17,500	17,600	588	588	588	588	22,500	22,600	755	755	755	755	27,500	27,600	923	923	923	923	
17,600	17,700	591	591	591	591	22,600	22,700	759	759	759	759	27,600	27,700	926	926	926	926	
17,700	17,800	595	595	595	595	22,700	22,800	762	762	762	762	27,700	27,800	930	930	930	930	
17,800	17,900	598	598	598	598	22,800	22,900	765	765	765	765	27,800	27,900	933	933	933	933	
17,900	18,000	601	601	601	601	22,900	23,000	769	769	769	769	27,900	28,000	936	936	936	936	
18,000																		
18,000	18,100	605	605	605	605	23,000	23,100	772	772	772	772	28,000	28,100	940	940	940	940	
18,100	18,200	608	608	608	608	23,100	23,200	776	776	776	776	28,100	28,200	943	943	943	943	
18,200	18,300	611	611	611	611	23,200	23,300	779	779	779	779	28,200	28,300	946	946	946	946	
18,300	18,400	615	615	615	615	23,300	23,400	782	782	782	782	28,300	28,400	950	950	950	950	
18,400	18,500	618	618	618	618	23,400	23,500	786	786	786	786	28,400	28,500	953	953	953	953	
18,500	18,600	621	621	621	621	23,500	23,600	789	789	789	789	28,500	28,600	956	956	956	956	
18,600	18,700	625	625	625	625	23,600	23,700	792	792	792	792	28,600	28,700	960	960	960	960	
18,700	18,800	628	628	628	628	23,700	23,800	796	796	796	796	28,700	28,800	963	963	963	963	
18,800	18,900	631	631	631	631	23,800	23,900	799	799	799	799	28,800	28,900	966	966	966	966	
18,900	19,000	635	635	635	635	23,900	24,000	802	802	802	802	28,900	29,000	970	970	970	970	
19,000																		
19,000	19,100	638	638	638	638	24,000	24,100	806	806	806	806	29,000	29,100	973	973	973	973	
19,100	19,200	642	642	642	642	24,100	24,200	809	809	809	809	29,100	29,200	977	977	977	977	
19,200	19,300	645	645	645	645	24,200	24,300	812	812	812	812	29,200	29,300	980	980	980	980	
19,300	19,400	648	648	648	648	24,300	24,400	816	816	816	816	29,300	29,400	983	983	983	983	
19,400	19,500	652	652	652	652	24,400	24,500	819	819	819	819	29,400	29,500	987	987	987	987	
19,500	19,600	655	655	655	655	24,500	24,600	822	822	822	822	29,500	29,600	990	990	990	990	
19,600	19,700	658	658	658	658	24,600	24,700	826	826	826	826	29,600	29,700	993	993	993	993	
19,700	19,800	662	662	662	662	24,700	24,800	829	829	829	829	29,700	29,800	997	997	997	997	
19,800	19,900	665	665	665	665	24,800	24,900	832	832	832	832	29,800	29,900	1000	1000	1000	1000	
19,900	20,000	668	668	668	668	24,900	25,000	836	836	836	836	29,900	30,000	1003	1003	1003	1003	

* This column also applies to qualifying widow(er) and civil union filing jointly status

** This column also applies to civil union filing separately status

If Taxable Income is ...		And your filing status is ...				If Taxable Income is ...		And your filing status is ...				If Taxable Income is ...		And your filing status is ...			
At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household	At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household	At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household
		Then your Vermont Tax is ...						Then your Vermont Tax is ...						Then your Vermont Tax is ...			
30,000						35,000						40,000					
30,000	30,100	1007	1007	1007	1007	35,000	35,100	1174	1174	1264	1174	40,000	40,100	1385	1342	1594	1342
30,100	30,200	1010	1010	1010	1010	35,100	35,200	1178	1178	1270	1178	40,100	40,200	1392	1345	1600	1345
30,200	30,300	1013	1013	1013	1013	35,200	35,300	1181	1181	1277	1181	40,200	40,300	1398	1348	1607	1348
30,300	30,400	1017	1017	1017	1017	35,300	35,400	1184	1184	1283	1184	40,300	40,400	1405	1352	1613	1352
30,400	30,500	1020	1020	1020	1020	35,400	35,500	1188	1188	1290	1188	40,400	40,500	1412	1355	1620	1355
30,500	30,600	1023	1023	1023	1023	35,500	35,600	1191	1191	1297	1191	40,500	40,600	1418	1358	1627	1358
30,600	30,700	1027	1027	1027	1027	35,600	35,700	1194	1194	1303	1194	40,600	40,700	1425	1362	1633	1362
30,700	30,800	1030	1030	1030	1030	35,700	35,800	1198	1198	1310	1198	40,700	40,800	1431	1365	1640	1365
30,800	30,900	1033	1033	1033	1033	35,800	35,900	1201	1201	1316	1201	40,800	40,900	1438	1368	1646	1368
30,900	31,000	1037	1037	1037	1037	35,900	36,000	1204	1204	1323	1204	40,900	41,000	1445	1372	1653	1372
31,000						36,000						41,000					
31,000	31,100	1040	1040	1040	1040	36,000	36,100	1208	1208	1330	1208	41,000	41,100	1451	1375	1660	1375
31,100	31,200	1044	1044	1044	1044	36,100	36,200	1211	1211	1336	1211	41,100	41,200	1458	1379	1666	1379
31,200	31,300	1047	1047	1047	1047	36,200	36,300	1214	1214	1343	1214	41,200	41,300	1464	1382	1673	1382
31,300	31,400	1050	1050	1050	1050	36,300	36,400	1218	1218	1349	1218	41,300	41,400	1471	1385	1679	1385
31,400	31,500	1054	1054	1054	1054	36,400	36,500	1221	1221	1356	1221	41,400	41,500	1478	1389	1686	1389
31,500	31,600	1057	1057	1057	1057	36,500	36,600	1224	1224	1363	1224	41,500	41,600	1484	1392	1693	1392
31,600	31,700	1060	1060	1060	1060	36,600	36,700	1228	1228	1369	1228	41,600	41,700	1491	1395	1699	1395
31,700	31,800	1064	1064	1064	1064	36,700	36,800	1231	1231	1376	1231	41,700	41,800	1497	1399	1706	1399
31,800	31,900	1067	1067	1067	1067	36,800	36,900	1234	1234	1382	1234	41,800	41,900	1504	1402	1712	1402
31,900	32,000	1070	1070	1070	1070	36,900	37,000	1238	1238	1389	1238	41,900	42,000	1511	1405	1719	1405
32,000						37,000						42,000					
32,000	32,100	1074	1074	1074	1074	37,000	37,100	1241	1241	1396	1241	42,000	42,100	1517	1409	1726	1409
32,100	32,200	1077	1077	1077	1077	37,100	37,200	1245	1245	1402	1245	42,100	42,200	1524	1412	1732	1412
32,200	32,300	1080	1080	1080	1080	37,200	37,300	1248	1248	1409	1248	42,200	42,300	1530	1415	1739	1415
32,300	32,400	1084	1084	1085	1084	37,300	37,400	1251	1251	1415	1251	42,300	42,400	1537	1419	1745	1419
32,400	32,500	1087	1087	1092	1087	37,400	37,500	1255	1255	1422	1255	42,400	42,500	1544	1422	1752	1422
32,500	32,600	1090	1090	1099	1090	37,500	37,600	1258	1258	1429	1258	42,500	42,600	1550	1425	1759	1425
32,600	32,700	1094	1094	1105	1094	37,600	37,700	1261	1261	1435	1261	42,600	42,700	1557	1429	1765	1429
32,700	32,800	1097	1097	1112	1097	37,700	37,800	1265	1265	1442	1265	42,700	42,800	1563	1432	1772	1432
32,800	32,900	1100	1100	1118	1100	37,800	37,900	1268	1268	1448	1268	42,800	42,900	1570	1435	1778	1435
32,900	33,000	1104	1104	1125	1104	37,900	38,000	1271	1271	1455	1271	42,900	43,000	1577	1439	1785	1439
33,000						38,000						43,000					
33,000	33,100	1107	1107	1132	1107	38,000	38,100	1275	1275	1462	1275	43,000	43,100	1583	1442	1792	1442
33,100	33,200	1111	1111	1138	1111	38,100	38,200	1278	1278	1468	1278	43,100	43,200	1590	1446	1798	1446
33,200	33,300	1114	1114	1145	1114	38,200	38,300	1281	1281	1475	1281	43,200	43,300	1596	1449	1805	1449
33,300	33,400	1117	1117	1151	1117	38,300	38,400	1285	1285	1481	1285	43,300	43,400	1603	1452	1811	1452
33,400	33,500	1121	1121	1158	1121	38,400	38,500	1288	1288	1488	1288	43,400	43,500	1610	1456	1818	1456
33,500	33,600	1124	1124	1165	1124	38,500	38,600	1291	1291	1495	1291	43,500	43,600	1616	1459	1825	1459
33,600	33,700	1127	1127	1171	1127	38,600	38,700	1295	1295	1501	1295	43,600	43,700	1623	1462	1831	1462
33,700	33,800	1131	1131	1178	1131	38,700	38,800	1299	1298	1508	1298	43,700	43,800	1629	1466	1838	1466
33,800	33,900	1134	1134	1184	1134	38,800	38,900	1306	1301	1514	1301	43,800	43,900	1636	1469	1844	1469
33,900	34,000	1137	1137	1191	1137	38,900	39,000	1313	1305	1521	1305	43,900	44,000	1643	1472	1851	1472
34,000						39,000						44,000					
34,000	34,100	1141	1141	1198	1141	39,000	39,100	1319	1308	1528	1308	44,000	44,100	1649	1476	1858	1476
34,100	34,200	1144	1144	1204	1144	39,100	39,200	1326	1312	1534	1312	44,100	44,200	1656	1479	1864	1479
34,200	34,300	1147	1147	1211	1147	39,200	39,300	1332	1315	1541	1315	44,200	44,300	1662	1482	1871	1482
34,300	34,400	1151	1151	1217	1151	39,300	39,400	1339	1318	1547	1318	44,300	44,400	1669	1486	1877	1486
34,400	34,500	1154	1154	1224	1154	39,400	39,500	1346	1322	1554	1322	44,400	44,500	1676	1489	1884	1489
34,500	34,600	1157	1157	1231	1157	39,500	39,600	1352	1325	1561	1325	44,500	44,600	1682	1492	1891	1492
34,600	34,700	1161	1161	1237	1161	39,600	39,700	1359	1328	1567	1328	44,600	44,700	1689	1496	1897	1496
34,700	34,800	1164	1164	1244	1164	39,700	39,800	1365	1332	1574	1332	44,700	44,800	1695	1499	1904	1499
34,800	34,900	1167	1167	1250	1167	39,800	39,900	1372	1335	1580	1335	44,800	44,900	1702	1502	1910	1502
34,900	35,000	1171	1171	1257	1171	39,900	40,000	1379	1338	1587	1338	44,900	45,000	1709	1506	1917	1506

* This column also applies to qualifying widow(er) and civil union filing jointly status

** This column also applies to civil union filing separately status

If Taxable Income is ...		And your filing status is ...				If Taxable Income is ...		And your filing status is ...				If Taxable Income is ...		And your filing status is ...			
At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household	At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household	At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household
		Then your Vermont Tax is ...						Then your Vermont Tax is ...						Then your Vermont Tax is ...			
45,000						50,000						55,000					
45,000	45,100	1715	1509	1924	1509	50,000	50,100	2045	1677	2254	1677	55,000	55,100	2375	1844	2584	1948
45,100	45,200	1722	1513	1930	1513	50,100	50,200	2052	1680	2260	1680	55,100	55,200	2382	1848	2590	1955
45,200	45,300	1728	1516	1937	1516	50,200	50,300	2058	1683	2267	1683	55,200	55,300	2388	1851	2597	1961
45,300	45,400	1735	1519	1943	1519	50,300	50,400	2065	1687	2273	1687	55,300	55,400	2395	1854	2603	1968
45,400	45,500	1742	1523	1950	1523	50,400	50,500	2072	1690	2280	1690	55,400	55,500	2402	1858	2610	1975
45,500	45,600	1748	1526	1957	1526	50,500	50,600	2078	1693	2287	1693	55,500	55,600	2408	1861	2617	1981
45,600	45,700	1755	1529	1963	1529	50,600	50,700	2085	1697	2293	1697	55,600	55,700	2415	1864	2623	1988
45,700	45,800	1761	1533	1970	1533	50,700	50,800	2091	1700	2300	1700	55,700	55,800	2421	1868	2630	1994
45,800	45,900	1768	1536	1976	1536	50,800	50,900	2098	1703	2306	1703	55,800	55,900	2428	1871	2636	2001
45,900	46,000	1775	1539	1983	1539	50,900	51,000	2105	1707	2313	1707	55,900	56,000	2435	1874	2643	2008
46,000						51,000						56,000					
46,000	46,100	1781	1543	1990	1543	51,000	51,100	2111	1710	2320	1710	56,000	56,100	2441	1878	2650	2014
46,100	46,200	1788	1546	1996	1546	51,100	51,200	2118	1714	2326	1714	56,100	56,200	2448	1881	2656	2021
46,200	46,300	1794	1549	2003	1549	51,200	51,300	2124	1717	2333	1717	56,200	56,300	2454	1884	2663	2027
46,300	46,400	1801	1553	2009	1553	51,300	51,400	2131	1720	2339	1720	56,300	56,400	2461	1888	2669	2034
46,400	46,500	1808	1556	2016	1556	51,400	51,500	2138	1724	2346	1724	56,400	56,500	2468	1891	2676	2041
46,500	46,600	1814	1559	2023	1559	51,500	51,600	2144	1727	2353	1727	56,500	56,600	2474	1894	2683	2047
46,600	46,700	1821	1563	2029	1563	51,600	51,700	2151	1730	2359	1730	56,600	56,700	2481	1898	2689	2054
46,700	46,800	1827	1566	2036	1566	51,700	51,800	2157	1734	2366	1734	56,700	56,800	2487	1901	2696	2060
46,800	46,900	1834	1569	2042	1569	51,800	51,900	2164	1737	2372	1737	56,800	56,900	2494	1904	2702	2067
46,900	47,000	1841	1573	2049	1573	51,900	52,000	2171	1740	2379	1744	56,900	57,000	2501	1908	2709	2074
47,000						52,000						57,000					
47,000	47,100	1847	1576	2056	1576	52,000	52,100	2177	1744	2386	1750	57,000	57,100	2507	1911	2716	2080
47,100	47,200	1854	1580	2062	1580	52,100	52,200	2184	1747	2392	1757	57,100	57,200	2514	1915	2722	2087
47,200	47,300	1860	1583	2069	1583	52,200	52,300	2190	1750	2399	1763	57,200	57,300	2520	1918	2729	2093
47,300	47,400	1867	1586	2075	1586	52,300	52,400	2197	1754	2405	1770	57,300	57,400	2527	1921	2735	2100
47,400	47,500	1874	1590	2082	1590	52,400	52,500	2204	1757	2412	1777	57,400	57,500	2534	1925	2742	2107
47,500	47,600	1880	1593	2089	1593	52,500	52,600	2210	1760	2419	1783	57,500	57,600	2540	1928	2749	2113
47,600	47,700	1887	1596	2095	1596	52,600	52,700	2217	1764	2425	1790	57,600	57,700	2547	1931	2755	2120
47,700	47,800	1893	1600	2102	1600	52,700	52,800	2223	1767	2432	1796	57,700	57,800	2553	1935	2762	2126
47,800	47,900	1900	1603	2108	1603	52,800	52,900	2230	1770	2438	1803	57,800	57,900	2560	1938	2768	2133
47,900	48,000	1907	1606	2115	1606	52,900	53,000	2237	1774	2445	1810	57,900	58,000	2567	1941	2775	2140
48,000						53,000						58,000					
48,000	48,100	1913	1610	2122	1610	53,000	53,100	2243	1777	2452	1816	58,000	58,100	2573	1945	2782	2146
48,100	48,200	1920	1613	2128	1613	53,100	53,200	2250	1781	2458	1823	58,100	58,200	2580	1948	2788	2153
48,200	48,300	1926	1616	2135	1616	53,200	53,300	2256	1784	2465	1829	58,200	58,300	2586	1951	2795	2159
48,300	48,400	1933	1620	2141	1620	53,300	53,400	2263	1787	2471	1836	58,300	58,400	2593	1955	2801	2166
48,400	48,500	1940	1623	2148	1623	53,400	53,500	2270	1791	2478	1843	58,400	58,500	2600	1958	2808	2173
48,500	48,600	1946	1626	2155	1626	53,500	53,600	2276	1794	2485	1849	58,500	58,600	2606	1961	2815	2179
48,600	48,700	1953	1630	2161	1630	53,600	53,700	2283	1797	2491	1856	58,600	58,700	2613	1965	2821	2186
48,700	48,800	1959	1633	2168	1633	53,700	53,800	2289	1801	2498	1862	58,700	58,800	2619	1968	2828	2192
48,800	48,900	1966	1636	2174	1636	53,800	53,900	2296	1804	2504	1869	58,800	58,900	2626	1971	2834	2199
48,900	49,000	1973	1640	2181	1640	53,900	54,000	2303	1807	2511	1876	58,900	59,000	2633	1975	2841	2206
49,000						54,000						59,000					
49,000	49,100	1979	1643	2188	1643	54,000	54,100	2309	1811	2518	1882	59,000	59,100	2639	1978	2848	2212
49,100	49,200	1986	1647	2194	1647	54,100	54,200	2316	1814	2524	1889	59,100	59,200	2646	1982	2854	2219
49,200	49,300	1992	1650	2201	1650	54,200	54,300	2322	1817	2531	1895	59,200	59,300	2652	1985	2861	2225
49,300	49,400	1999	1653	2207	1653	54,300	54,400	2329	1821	2537	1902	59,300	59,400	2659	1988	2867	2232
49,400	49,500	2006	1657	2214	1657	54,400	54,500	2336	1824	2544	1909	59,400	59,500	2666	1992	2874	2239
49,500	49,600	2012	1660	2221	1660	54,500	54,600	2342	1827	2551	1915	59,500	59,600	2672	1995	2881	2245
49,600	49,700	2019	1663	2227	1663	54,600	54,700	2349	1831	2557	1922	59,600	59,700	2679	1998	2887	2252
49,700	49,800	2025	1667	2234	1667	54,700	54,800	2355	1834	2564	1928	59,700	59,800	2685	2002	2894	2258
49,800	49,900	2032	1670	2240	1670	54,800	54,900	2362	1837	2570	1935	59,800	59,900	2692	2005	2900	2265
49,900	50,000	2039	1673	2247	1673	54,900	55,000	2369	1841	2577	1942	59,900	60,000	2699	2008	2907	2272

* This column also applies to qualifying widow(er) and civil union filing jointly status

** This column also applies to civil union filing separately status

If Taxable Income is ...		And your filing status is ...				If Taxable Income is ...		And your filing status is ...				If Taxable Income is ...		And your filing status is ...				
At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household	At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household	At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household	
		Then your Vermont Tax is ...						Then your Vermont Tax is ...						Then your Vermont Tax is ...				
60,000																		
60,000	60,100	2705	2012	2914	2278	65,000	65,100	3035	2194	3244	2608	70,000	70,100	3365	2524	3574	2938	
60,100	60,200	2712	2015	2920	2285	65,100	65,200	3042	2200	3250	2615	70,100	70,200	3372	2530	3580	2945	
60,200	60,300	2718	2018	2927	2291	65,200	65,300	3048	2207	3257	2621	70,200	70,300	3378	2537	3587	2951	
60,300	60,400	2725	2022	2933	2298	65,300	65,400	3055	2214	3263	2628	70,300	70,400	3385	2544	3593	2958	
60,400	60,500	2732	2025	2940	2305	65,400	65,500	3062	2220	3270	2635	70,400	70,500	3392	2550	3600	2965	
60,500	60,600	2738	2028	2947	2311	65,500	65,600	3068	2227	3277	2641	70,500	70,600	3398	2557	3607	2971	
60,600	60,700	2745	2032	2953	2318	65,600	65,700	3075	2233	3283	2648	70,600	70,700	3405	2563	3613	2978	
60,700	60,800	2751	2035	2960	2324	65,700	65,800	3081	2240	3290	2654	70,700	70,800	3411	2570	3620	2984	
60,800	60,900	2758	2038	2966	2331	65,800	65,900	3088	2247	3296	2661	70,800	70,900	3418	2577	3626	2991	
60,900	61,000	2765	2042	2973	2338	65,900	66,000	3095	2253	3303	2668	70,900	71,000	3425	2583	3633	2998	
61,000																		
61,000	61,100	2771	2045	2980	2344	66,000	66,100	3101	2260	3310	2674	71,000	71,100	3431	2590	3640	3004	
61,100	61,200	2778	2049	2986	2351	66,100	66,200	3108	2266	3316	2681	71,100	71,200	3438	2596	3646	3011	
61,200	61,300	2784	2052	2993	2357	66,200	66,300	3114	2273	3323	2687	71,200	71,300	3444	2603	3653	3017	
61,300	61,400	2791	2055	2999	2364	66,300	66,400	3121	2280	3329	2694	71,300	71,400	3451	2610	3659	3024	
61,400	61,500	2798	2059	3006	2371	66,400	66,500	3128	2286	3336	2701	71,400	71,500	3458	2616	3666	3031	
61,500	61,600	2804	2062	3013	2377	66,500	66,600	3134	2293	3343	2707	71,500	71,600	3464	2623	3673	3037	
61,600	61,700	2811	2065	3019	2384	66,600	66,700	3141	2299	3349	2714	71,600	71,700	3471	2629	3679	3044	
61,700	61,800	2817	2069	3026	2390	66,700	66,800	3147	2306	3356	2720	71,700	71,800	3477	2636	3686	3050	
61,800	61,900	2824	2072	3032	2397	66,800	66,900	3154	2313	3362	2727	71,800	71,900	3484	2643	3692	3057	
61,900	62,000	2831	2075	3039	2404	66,900	67,000	3161	2319	3369	2734	71,900	72,000	3491	2649	3699	3064	
62,000																		
62,000	62,100	2837	2079	3046	2410	67,000	67,100	3167	2326	3376	2740	72,000	72,100	3497	2656	3706	3070	
62,100	62,200	2844	2082	3052	2417	67,100	67,200	3174	2332	3382	2747	72,100	72,200	3504	2662	3712	3077	
62,200	62,300	2850	2085	3059	2423	67,200	67,300	3180	2339	3389	2753	72,200	72,300	3510	2669	3719	3083	
62,300	62,400	2857	2089	3065	2430	67,300	67,400	3187	2346	3395	2760	72,300	72,400	3517	2676	3725	3090	
62,400	62,500	2864	2092	3072	2437	67,400	67,500	3194	2352	3402	2767	72,400	72,500	3524	2682	3732	3097	
62,500	62,600	2870	2095	3079	2443	67,500	67,600	3200	2359	3409	2773	72,500	72,600	3530	2689	3739	3103	
62,600	62,700	2877	2099	3085	2450	67,600	67,700	3207	2365	3415	2780	72,600	72,700	3537	2695	3745	3110	
62,700	62,800	2883	2102	3092	2456	67,700	67,800	3213	2372	3422	2786	72,700	72,800	3543	2702	3752	3116	
62,800	62,900	2890	2105	3098	2463	67,800	67,900	3220	2379	3428	2793	72,800	72,900	3550	2709	3758	3123	
62,900	63,000	2897	2109	3105	2470	67,900	68,000	3227	2385	3435	2800	72,900	73,000	3557	2715	3765	3130	
63,000																		
63,000	63,100	2903	2112	3112	2476	68,000	68,100	3233	2392	3442	2806	73,000	73,100	3563	2722	3772	3136	
63,100	63,200	2910	2116	3118	2483	68,100	68,200	3240	2398	3448	2813	73,100	73,200	3570	2728	3778	3143	
63,200	63,300	2916	2119	3125	2489	68,200	68,300	3246	2405	3455	2819	73,200	73,300	3576	2735	3785	3149	
63,300	63,400	2923	2122	3131	2496	68,300	68,400	3253	2412	3461	2826	73,300	73,400	3583	2742	3791	3156	
63,400	63,500	2930	2126	3138	2503	68,400	68,500	3260	2418	3468	2833	73,400	73,500	3590	2748	3798	3163	
63,500	63,600	2936	2129	3145	2509	68,500	68,600	3266	2425	3475	2839	73,500	73,600	3596	2755	3805	3169	
63,600	63,700	2943	2132	3151	2516	68,600	68,700	3273	2431	3481	2846	73,600	73,700	3603	2761	3811	3176	
63,700	63,800	2949	2136	3158	2522	68,700	68,800	3279	2438	3488	2852	73,700	73,800	3609	2768	3818	3182	
63,800	63,900	2956	2139	3164	2529	68,800	68,900	3286	2445	3494	2859	73,800	73,900	3616	2775	3824	3189	
63,900	64,000	2963	2142	3171	2536	68,900	69,000	3293	2451	3501	2866	73,900	74,000	3623	2781	3831	3196	
64,000																		
64,000	64,100	2969	2146	3178	2542	69,000	69,100	3299	2458	3508	2872	74,000	74,100	3629	2788	3838	3202	
64,100	64,200	2976	2149	3184	2549	69,100	69,200	3306	2464	3514	2879	74,100	74,200	3636	2794	3844	3209	
64,200	64,300	2982	2152	3191	2555	69,200	69,300	3312	2471	3521	2885	74,200	74,300	3642	2801	3851	3215	
64,300	64,400	2989	2156	3197	2562	69,300	69,400	3319	2478	3527	2892	74,300	74,400	3649	2808	3857	3222	
64,400	64,500	2996	2159	3204	2569	69,400	69,500	3326	2484	3534	2899	74,400	74,500	3656	2814	3864	3229	
64,500	64,600	3002	2162	3211	2575	69,500	69,600	3332	2491	3541	2905	74,500	74,600	3662	2821	3871	3235	
64,600	64,700	3009	2167	3217	2582	69,600	69,700	3339	2497	3547	2912	74,600	74,700	3669	2827	3877	3242	
64,700	64,800	3015	2174	3224	2588	69,700	69,800	3345	2504	3554	2918	74,700	74,800	3675	2834	3884	3248	
64,800	64,900	3022	2181	3230	2595	69,800	69,900	3352	2511	3560	2925	74,800	74,900	3682	2841	3890	3255	
64,900	65,000	3029	2187	3237	2602	69,900	70,000	3359	2517	3567	2932	74,900	75,000	3689	2847	3897	3262	

* This column also applies to qualifying widow(er) and civil union filing jointly status

** This column also applies to civil union filing separately status

Your Contribution Matters

Use your tax refund or tax payment to support these Vermont organizations. Enter the amount of your gift on Form IN-111, Vermont Income Tax Return, Line 23. You may contribute to more than one organization.



Green Up Vermont

Item 23a on Form IN-111

Keep Vermont green and clean! Your gift supports Green Up Day, a unique Vermont tradition that brings together families, neighbors, and communities to remove litter and restore the natural beauty of our state every spring.

www.greenupvermont.org
(802) 229-4586



Vermont Nongame Wildlife Fund

Item 23b on Form IN-111

Together we saved the loon. Let's not stop now! Other animals like bats and bald eagles are still at risk. Your donation helps protect Vermont's endangered wildlife for future generations to enjoy. Every \$1 you give means an extra \$2 helping Vermont's wildlife.

www.vtfishandwildlife.com
(802) 828-1000



Vermont Children's Trust Foundation

Item 23c on Form IN-111

Support prevention programs for children in your community, including afterschool care, mentoring, teen leadership, literacy, arts, theater programs, substance abuse prevention, and more. We believe these programs are a cost effective approach to improving the well-being and success of Vermont children.

www.vtchildrenstrust.org
(888) 475-5437



Vermont Veterans Fund

Item 23d on Form IN-111

Give to our nearly 44,000 honorably discharged veterans. The fund helps veterans who are homeless, need long-term care, or need transportation. It also helps veterans apply for benefits and supports recognition programs.

www.veterans.vermont.gov
(802) 828-3379

You may deduct the above charitable contributions on next year's personal income taxes. See the instructions for Form IN-111.

Taxpayer Assistance

Visit Our Website for Forms Not Included in This Booklet

We have provided the forms in this booklet that most Vermonters need to file their taxes. All forms are available at www.tax.vermont.gov. The following forms are not included in this booklet:

- IN-117 Vermont Credit for Income Tax Paid to Other State or Canadian Province
- IN-119 Vermont Tax Adjustments and Non-Refundable Credits
- IN-153 Vermont Capital Gains Exclusion
- IN-151 Application for Extension of Time to File Form IN-111

2019 Due Dates

Form #	Form Description	Initial Due Date	Final Date Accepted <i>NOTE:</i> Penalties, interest, and late filing fees may accrue after initial due date.
IN-111	2018 Vermont Income Tax Return	April 15	
IN-151	Application for Extension of Time to File Form IN-111 Vermont Income Tax Return	April 15	
PR-141	2018 Renter Rebate Claim	April 15	Oct. 15
HS-122	2019 Homestead Declaration	April 15	Oct. 15
HS-122	2019 Property Tax Adjustment Claim	April 15	Oct. 15

Taxpayer Advocate

The Vermont Department of Taxes offers free, confidential service when a taxpayer encounters difficulty resolving tax issues. The Taxpayer Advocate may be able to help if:

- You are experiencing extreme economic hardship from the Department's action, or
- It is taking more than 180 days to resolve your tax issue, or
- You have not received a response or resolution to the problem by the date promised by the Vermont Department of Taxes

The Taxpayer Advocate will review your situation, help you understand what needs to be done to resolve it, and keep you updated on the progress of your situation. Please note that the Taxpayer Advocate cannot override the provisions of the law or represent taxpayers at Department hearings.

To contact the Taxpayer Advocate:

Telephone: 802-828-6848

Fax: 802-828-5873

Email: tax.taxpayeradvocate@vermont.gov

Mail: ATTN: Taxpayer Advocate

Vermont Department of Taxes

133 State Street

Montpelier, VT 05633-1401