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 tax.vermont.gov/identity-theft.
- 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 <u>myVTax.vermont.gov</u> NO LOGIN REQUIRED

You can do more online through myVTax.

- File extensions for Personal Income Tax
- File Renter Credit Claim (Form RCC-146)
- Landlords can file the Landlord Certificate (Form LRC-140) and Statement of Rent for Mobile Home Park Lot Rent, Co-ops, and Land Trusts (Form LRC-147)
- File the Homestead Declaration and Property Tax Credit (Form HS-122/Schedule HI-144)
- Set up third party access for your tax preparer
- Respond to correspondence
- Access "Check the Status of your Return" service to view information on your return and refund status
- Check your estimated payments and carryforwards
- Make your Personal Income Tax payments electronically for no charge via ACH Debit
- 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 the software vendors offering free services to Vermonters. For eligibility and to see the offers, visit <u>tax.vermont.gov/free-file</u>.

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Free Tax Help for Vermonters



In 2023, about 200,000 Vermont taxpayers were eligible to e-file their federal and state taxes through Free File — **for FREE!**

Only about 9,000 filers, about 5% of those eligible, actually used Free File to file their taxes.

Are you eligible for Free File?

To find out, visit <u>tax.vermont.gov/free-file</u>

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 <u>irs.gov</u>. Search for "Free tax help."

AARP Foundation Tax-Aide Program

AARP provides tax assistance to taxpayers with low and moderate incomes, giving special attention to those 50 years and older. Find the Tax-Aide location nearest you at <u>aarp.org</u>. Search for "Tax Aide."

MyFreeTaxes Partnership

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



General Instructions

Requirement to File a Vermont Income Tax Return

A 2023 Vermont Income Tax Return must be filed by all full-year or part-year Vermont residents or nonresidents if you are required to file a 2023 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 2023 Vermont Income Tax Return must be filed by April 15, 2024.

Timely Filing

Tax returns mailed through the U.S. Post Office are considered 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.

Late Filing Penalty and Interest after the April Due Date

A Vermont income tax return can be filed up to 60 days after April 15, 2024, 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 April 15th due date.

Filing an Extension for the Vermont Income Tax Return

If a federal extension was filed, you are no longer required to file a separate extension with the State of Vermont. However, if you are making an extension payment, you must file Form IN-151 with your payment. 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

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 and they will be considered unfiled. 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.

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 myVTax.vermont.gov.

Due dates: Extension requiring payments must be filed by April 15, 2024.

Extended returns must be filed by Oct. 15, 2024.

NOTE: There is no extension of time to file a homestead declaration or property tax credit.

Late Filing Penalty and Interest after the Extended Due Date

If you have filed an extension but do not file by the Oct. 15, 2024, extended due date, the Department will charge a \$50 late file penalty. Late payment penalty and interest accrue after the April due date. *NOTE:* The late filing penalty applies regardless if you have a refund or no tax is due. If any tax is due and is not paid by the April 15 due date, late payment penalty and interest charges also apply.

Incomplete Forms

If information necessary to support the request for a credit is missing, your filing may be processed but the credit denied. This may result in a bill or reduced refund. The Department will send you a letter requesting the missing information and give you an opportunity to supply what we've requested. The credit will not 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 by letter, and you will be required to submit it 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, but are not limited to, 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, forms generated from different sources, or returns emailed to the Department.

Homestead Declaration

Under Vermont law, every Vermont resident whose property meets the definition of a "homestead" must file a Homestead Declaration annually. 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, 2024. *NOTE:* If you meet these requirements but your homestead is leased to a tenant on April 1, 2024,

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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, 2024, to avoid penalties for late filing.

Property Tax Credit Claim

Vermont homeowners may be eligible for a credit against their 2024/2025 Vermont property tax. The 2024 Property Tax Credit is based on 2023 household income and 2023/2024 property taxes. A homeowner may be eligible for a credit if *all four* of the following requirements are met:

- 1. Filed a valid Homestead Declaration
- 2. Domiciled in Vermont all of calendar year 2023
- 3. Not claimed as a dependent by another taxpayer for tax year 2023
- 4. Had household income in 2023 up to \$128,000 (Determine household income by completing Schedule HI-144.)

Due date: The Property Tax Credit Claim due date is April 15, 2024, but may be late filed up to Oct. 15, 2024, with penalty for late file. Generally, claims cannot be accepted after Oct. 15, 2024.

Renter Credit Claim

Vermont renters who were residents of the state during 2023 may be eligible for credit depending on their income, family size, and county of residency. A renter may be eligible for a credit if *all three* of the following requirements are met:

- 1. Domiciled in Vermont for the entire calendar year 2023
- 2. Not claimed in 2023 as a dependent of another taxpayer
- **3.** Rented in Vermont for at least six months in 2023

Due date: The Renter Credit Claim due date is April 15, 2024, but can be late filed up to Oct. 15, 2024, with no penalty for late filing.

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 requested. For faster processing time, you may submit the requested information at <u>myVTax.vermont.gov</u>.

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 in writing if your refund is used as an offset to pay an 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. For more information, visit tax.vermont.gov/individuals/injured-spouse.

To make an injured spouse claim when filing a paper return, please send the following documents *before you file your return:*

- 1. A signed 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 (if you filed one with the IRS)
- **4.** Form 1099G for unemployment if received in 2023

Mail to: ATTN: Injured Spouse Unit

Vermont Department of Taxes

PO Box 1645

Montpelier, VT 05601-1645

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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. Once the Department has issued the first notice of intent to assess for underpayment of tax you may apply for a payment plan on my.VTax.vermont.gov or you can write the Department to apply for a payment plan.

Mail 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.

Check the "AMENDED" box on Form IN-111 when filing an amended return for the applicable tax year. Please include the following documents with your amended return:

- 1. A copy of federal Form 1040X, Amended U.S. Individual Income Tax Return
- 2. Your amended federal Form 1040, U.S. Individual Income Tax Return, with all schedules
- 3. Your amended Vermont Form IN-111 with all schedules even if there is no change on the schedules

NOTE: If you filed a Property Tax Credit Claim, you must also amend your income on Schedule HI-144, Household Income.

Income Tax Form Instructions

FORM IN-111 Vermont Income Tax Return

Taxpayer Information REQUIRED entries.

Print your information in <u>blue or black ink</u> on all forms and schedules being filed. For best results, file electronically or complete the fillable PDF available on our website. If you are mailing in your return, please provide a complete copy of your federal Form 1040, U.S. Individual Income Tax Return, as filed with the IRS along with all schedules. If filing jointly, you must enter the name and Social Security Number or ITIN of your spouse/civil union partner.

Deceased Taxpayer

Check the applicable box if the taxpayer or spouse/civil union partner died during 2023.

Administrator or Executor: To claim an income tax refund on behalf of the decedent, attach the Certificate of Appointment issued by the Probate Court OR a copy of a completed federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer.

Mailing Address

Use the address where you receive mail from the United States Post Office. If the mailing address on your return is incorrect and the Department requires additional information, this will delay the processing of your return and your refund until we receive a valid mailing address. If you move after you submit your income tax return, please change your address with the Department as soon as possible. See our website to learn how to change your mailing address.

911 Address

Enter your 911 physical street address as of Dec. 31, 2023. We need your physical address, not your mailing address.

Vermont School District Code: REQUIRED entry.

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

- Vermont full and part-year residents: Use the 3-digit school district code for your residence on Dec. 31, 2023, or your last Vermont residence in 2023 for part-year residents.
- Nonresidents: Enter 999 as your school district code.

Healthcare Coverage Reporting Requirement

Enter the corresponding number that represents the amount of healthcare coverage that was maintained throughout tax year 2023.

2023 Form IN-111 Instructions

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For Married/CU Partners Filing Jointly

- Enter "1" if both you and your spouse/CU partner maintained minimum essential healthcare coverage throughout all of tax year 2023.
- Enter "2" if neither you nor your spouse/CU partner maintained minimum essential healthcare coverage throughout all of tax year 2023.
- Enter "3" if you maintained minimum essential healthcare coverage throughout all of tax year 2023 but your spouse/CU partner did not.
- Enter "4" if your spouse/CU partner maintained minimum essential healthcare coverage throughout all of tax year 2023 but you did not.

For All Other Filers

- Enter "1" if you maintained minimum essential healthcare coverage throughout all of tax year 2023.
- Enter "2" if you did not maintain minimum essential healthcare coverage throughout all of tax year 2023.

Cannabis with Recomputed Federal Return

Check the Cannabis with Recomputed Federal Return check box if a recomputed federal return was used to file Form IN-111.

Recomputed Federal Return

Check the recomputed federal return check box if a recomputed federal return was used to file Form IN-111. **NOTE:** Taxpayers filing with a recomputed federal return must provide a copy of the original return as filed with the IRS in addition to a copy of the recomputed federal return.

Extended Return

Check the box if you filed for an automatic extension of time to file your federal individual income tax return or if you have filed a Vermont application for extension of time to file using Vermont Form IN-151. An extension of time to file does not extend the time for you to pay the tax due. Any tax due must be paid by the original due date of the return. Any tax due which is unpaid by the original due date will accrue interest and late payment penalties.

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. "Sufficient nexus" means when a spouse has worked in Vermont at least 183 days. *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.

Vermont Residency Status

Resident: You qualify as a Vermont resident for the taxable year if: You were domiciled in Vermont (i.e., Vermont was your primary permanent home) for the taxable year; **OR** You maintained a permanent home in Vermont and you were present in Vermont for more than 183 days of the taxable year.

Part-Year Resident: Meets the definition of resident for a portion of the tax year. This often applies to a person who moved into or out of Vermont within the taxable year.

Nonresident: Your domicile was elsewhere, and you did not spend more than 183 days in state during the taxable year.

Taxable Income

- **Line 1 Federal Adjusted Gross Income REQUIRED entry.** Enter the amount from your federal Form 1040 or, if applicable, from the recomputed federal Form 1040. This can be a negative. Use a hyphen "-" to indicate negative amounts.
- 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 18. This can be a negative. Use a hyphen "-" to indicate negative amounts.
- **Line 3 Federal Adjusted Gross Income with Modifications.** Add Lines 1 and 2. This can be a negative. Use a hyphen "-" to indicate negative amounts.

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Line 4 2023 Vermont Standard Deduction. Enter the amount of standard deduction from the chart below. You also receive an additional deduction of \$1,150 for each standard deduction box checked on the federal Form 1040. If you or your spouse was born before Jan. 2, 1959, or you were blind, use 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.

	Gr. 1. 1.
	Standard
Single	7,000
Married Filing Jointly or Qualifying Widow(er)	14,050
Married Filing Separately	7,000
Head of Household	10,550

<u>OR</u>

For those born before Jan. 2, 1959 or blind												
1	1 2 3 4											
8,150	9,300	n/a	n/a									
15,200	16,350	17,500	18,650									
8,150	9,300	10,450	11,600									
11,700	12,850	n/a	n/a									

Personal Exemptions

- Line 5a Yourself. Enter "1" on this line if no one can claim you as a dependent on a 2023 personal income tax return.
- **Spouse or Civil Union Partner.** Enter "1" on this line as long as no other person can claim your spouse or civil union partner as a dependent on a 2023 personal income tax return. Do not enter "1" if your filing status is Qualifying Widow(er) or Married Filing Separately.
- **Line 5c Other Dependents.** Enter the number of dependents other than yourself or spouse that you are claiming on your 2023 federal Form 1040.
- **Line 5d Personal Exemptions.** Add Lines 5a through 5c.
- **Line 5e Vermont Personal Exemption Deduction.** Multiply Line 5d by \$4,850.
- **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-.
- 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 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 Nonrefundable Credits, Part I, to report:

Additions to Vermont Income Tax

Recapture of a Vermont tax credit

AND/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 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 nonrefundable credit is available to all taxpayers of this state regardless of whether they elect to itemize at the federal level. The tax credit is equal to 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 qualified charities in the taxable year.
- **Line 12 Multiply Line 11 by 5%** (0.05).
- **Line 13** Enter the amount on Line 12 or \$1,000 (\$20,000 times 5%), whichever is less.
- **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 35.

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Line 16	Adjusted Vermont Income Tax. Multiply Line 14 by the percentage on Line 15. If Line 15 is 1 be the same as Line 14.	00%, Line 16 wil
Line 17	Credit for Income Tax Paid To Other State or Canadian Province (for full-year and some pa Complete and submit Schedule IN-117 and enter the amount from Line 21 here. You must schedule for each state or province for which you are claiming a credit.	
Line 18	Vermont Tax Credits. Complete and submit Schedule IN-119, Part II. Enter the amount from L	ine 9 or 19 here.
Line 19	Total Vermont Credits. Add Lines 17 and 18 and enter result.	
Line 20	Vermont Income Tax After Credits. Subtract Line 19 from Line 16. If Line 19 is more than Line blank.	16, leave this line
Line 21 What is Use T	Use Tax on Online, Phone, and Out-of State Purchases. Complete the Use Tax Worksheet to calculate the amount to report on Line 21.	
	When a seller does not charge the buyer Vermont Sales Tax on an item taxable in Vermont, the Vermont Use Tax. Non-taxable items such as food and clothing are excluded. Taxable items sold by mail-order, by phone, or bought out-of-state and used in Vermont generally qualify. Use tax 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 keep records, you should use Part 2. The total for any purchases that cost over \$1,000 each needs Line 3a.	d over the internet oplies whether you n Part 1. If you did
Parts 1 thro Part 1 1a. Ent you 1b. Dic	buy taxable items without paying Vermont Sales Tax? This includes orders over the internet, by may you did not pay Vermont Sales Tax. This also includes out-of-state purchases on which you paid to 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. hrough 3 relate only to the types of purchases described above, where you were not charged at least If you did not keep accurate records. 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	ax at a rate less
	Estimated Use Tax Table	
Adjusted	ed Gross Income Use Tax is: Adjusted Gross Income Use Tax is: Adjusted Gross Income	Use Tax is:
	p to \$20,000\$0 \$40,001 - \$50,000\$20 \$80,001 - \$90,000 01 - \$30,000\$10 \$50,001 - \$60,000\$25 \$90,001 - \$100,000 01 - \$40,000\$15 \$60,001 - \$70,000\$30 \$100,001 and over 0.05%	
	If you did keep accurate records	
	Enter the total amount of all purchases of items under \$1,000 each	
	Multiply Line 2a by 6% (0.06). Enter the amount here	
	Total Use Tax due Enter the total amount of all purchases of items \$1,000 or more per item	
	Multiply Line 3a by 6% (0.06). Enter the amount here	
	annoted the 3a ov 676 to tot. Enter the amount here	
3b. Mu		
3b. Mu 3c. Add	Add Line 3b to either Line 1a or Line 2b (the line with a value entered)	
3b. Mu3c. Add3d. Ent		

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.

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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. To determine whether items purchased are subject to use tax, please refer to the Department website at tax.vermont.gov.

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 in the instructions.

Line 23

- 23a. Nongame Wildlife Fund
- 23b. Vermont Children's Trust Foundation
- 23c. Vermont Veterans Fund
- 23d. Green Up Vermont
- 23e. Add Lines 23a through 23d.

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

Payments and Credits

Line 25a

2023 Vermont Tax Withheld From W-2, 1099. Enter the amount of Vermont income tax withheld. Include 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) may delay processing of your return, or you may not receive the appropriate 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

2023 Estimated Tax payments, amount carried forward from 2022, and payment made with 2023 extension. Enter the amount of 2023 Vermont estimated income taxes you paid, the amount paid with Form IN-151, Extension of Time to File the 2023 return, and any 2022 Vermont refund credited towards your 2023 taxes. Go to myVTax.vermont.gov to review the 2023 tax payments the Department has on record for you. If you are filing with your spouse or civil union partner, remember to look under both social security numbers.

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)

Child and Dependent Care Credit (for full-year and part-year Vermont residents)

Child Tax Credit (for full-year and part-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 8 for Full-Year Residents or Line 12 for Part-Year Residents. Attach the completed Schedule IN-112 to Form IN-111.

Line 25d

Vermont Real Estate Withholding from Form RW-171. If you sold real estate in Vermont during 2023 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

Estimated Payments Made on Your Behalf by a Business Entity from Schedule K-1VT, Line 5. Nonresidents enter the estimated income tax payments made on your behalf by a partnership, limited liability company, or S Corporation toward your 2023 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 are due 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 2024 estimated payment or your 2024/2025 Vermont homestead property tax bill.

Line 27a

Credit to 2024 Estimated Tax Payment. Enter the amount of your refund from Line 26 that you want credited toward your 2024 income tax. Any amount reported on this line will be deducted from your total refund amount.

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Credit to 2024/2025 Homestead Property Tax Bill. If your property is a declared homestead and you filed the 2023 income tax return on or before Oct. 15, 2024, you may choose to use all or part of your income tax refund to pay your homestead property tax bill. Any amount reported on this line will be deducted from your total refund amount. The state will include an additional 1% to the amount of the refund that is 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*. All paper filed returns with refund requests will receive a paper check.

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.

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 2023 Estimated Individual Income Tax, or Worksheet IN-152A, Annualized Income Installment Method for Underpayment of 2023 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) 90% 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 myVTax.vermont.gov:
 - ACH debit (no fee)
 - Credit or Debit card (3% service fee applies)

You may also pay by check or money order payable to the Vermont Department of Taxes. Please include 2023 Form IN-116, Vermont Income Tax Payment Voucher, with your payment.

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. *NOTE:* Failure to sign your return may delay the processing of your return.

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 authorize the Department to discuss the information on your 2023 Vermont income tax return with your tax preparer, check this box and include the preparer's name. This authorization will automatically end April 15, 2029.

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 (FEIN) 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 BALANCE DUE

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

PO Box 1881 PO Box 1779

Montpelier, VT 05601-1881 Montpelier, VT 05601-1779

FOLLOW THE PROCESSING OF YOUR RETURN

You may check the status of your return by visiting myVTax.vermont.gov and selecting "Check the status of your return."

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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, or the last date rented in 2023. Check with your 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 RCC-146.

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

VT	iresidentis. Enter 777 I
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
020	BOLTON
022	BRADFORD
	BRAINTREE
023	BRANDON
	BRATTLEBORO
025	BRIDGEWATER
026	
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
	LDLIN

. Eliter t	the believe district code of
	listrict code on Form IN-
VT SCHOOL CODE	SCHOOL DISTRICT NAME
064	ELMORE
065	ENOSBURG
066	CITY OF ESSEX JUNCTION
067	ESSEX TOWN
070	FAIR HAVEN
068	FAIRFAX
069	FAIRFIEI D
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

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

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

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2023 Vermont Tax 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	45,400	0.00	3.35%	0		
45,400	75,000	1,521.00	6.60%	45,400		
TAXABLE II	ICOME UND	ER \$75,000 U	SE THE TA	X TABLES		
75,000	110,050	3,475.00	6.60%	75,000		
110,050	229,550	5,788.00	7.60%	110,050		
229,550	-	14,870.00	8.75%	229,550		

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	75,000	0.00	3.35%	0
TAXABLE II	ICOME UND	ER \$75,000 U	SE THE TA	X TABLES
75,000	75,850	2,513.00	3.35%	75,000
75,850	183,400	2,541.00	6.60%	75,850
183,400	279,450	9,639.00	7.60%	183,400
279,450	-	16,939.00	8.75%	279,450

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	37,925	0.00	3.35%	0		
37,925	75,000	1,270.00	6.60%	37,925		
TAXABLE II	TAXABLE INCOME UND		SE THE TA	X TABLES		
75,000	91,700	3,717.00	6.60%	75,000		
91,700	139,725	4,820.00	7.60%	91,700		
139,725	-	8,470.00	8.75%	139,725		

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	60,850	0.00	3.35%	0			
60,850	75,000	2,038.00	6.60%	60,850			
TAXABLE II	NCOME UND	ER \$75,000 U	SE THE TA	X TABLES			
75,000	157,150	2,972.00	6.60%	75,000			
157,150	254,500	8,394.00	7.60%	157,150			
254,500	-	15,793.00	8.75%	254,500			

Example: Vermont Taxable Income is \$82,000 (Form IN-111, Line 7). Filing Status is Married Filing Jointly. Use Schedule Y-1. Base Tax is \$2,541. Subtract \$75,850 from \$82,000. Multiply the result (\$6,150) by 6.6%. Add this amount (\$406) to Base Tax (\$2,541) for Vermont Tax of \$2,947. Enter \$2,947 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 calculation.

2023 Vermont Tax Tables

If Taxab Income		And	your fili	ng statu	s is	If Taxab Income		And	your fili	ng statu	s is	If Taxab Income		And	your filii	ng statu	s is
At Least	But Less Than	Single	Married filing jointly*	Married filing sepa- rately**	Head of house-hold	At Least	But Less Than	Single	Married filing jointly*	Married filing sepa- rately**	Head of house-hold	At Least	But Less Than	Single	Married filing jointly*	Married filing sepa-rately**	Head of house- hold
		Then	your V	T Tax is				Then	Then your VT Tax is				Then	your V	,		
0-1	1,000				_	5,0	000					10	0,000				
0	100	0	0	0	0	5,000	5,100	169	169	169	169		10,100	337	337	337	337
100	200	5	5	5	5	5,100	5,200	173	173	173	173	10,100		340	340	340	340
200 300	300 400	8 12	8 12	8 12	8 12	5,200	5,300	176 179	176 179	176 179	176 179	10,200		343 347	343 347	343	343 347
400	500	15	15	15	15	5,300 5,400	5,400 5,500	183	183	183	183	10,300	10,400 10,500	350	350	347 350	350
500	600	18	18	18	18	5,500	5,600	186	186	186	186	10,500		353	353	353	353
600	700	22	22	22	22	5,600	5,700	189	189	189	189		10,700	357	357	357	357
700	800	25	25	25	25	5,700	5,800	193	193	193	193	10,700		360	360	360	360
800	900	28	28	28	28	5,800	5,900	196	196	196	196	10,800	,	363	363	363	363
900	1,000	32	32	32	32	5,900	6,000	199	199	199	199		11,000	367	367	367	367
	1 100	2.5	25	25	25		000	202	202	202	202		,000	270	270	270	270
1,000 1,100	1,100 1,200	35 39	35 39	35 39	35 39	6,000 6,100	6,100 6,200	203 206	203 206	203 206	203 206		11,100 11,200	370 374	370 374	370 374	370 374
1,200	1,300	42	42	42	42	6,200	6,300	209	209	209	209		11,300	377	377	377	377
1,300	1,400	45	45	45	45	6,300	6,400	213	213	213	213		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		11,600	387	387	387	387
1,600 1,700	1,700 1,800	55 59	55 59	55 59	55 59	6,600 6,700	6,700 6,800	223 226	223 226	223 226	223 226		11,700 11,800	390 394	390 394	390 394	390 394
1,800	1,900	62	62	62	62	6,800	6,900	229	229	229	229		11,900	397	397	397	397
1,900	2,000	65	65	65	65	6,900	7,000	233	233	233	233		12,000	400	400	400	400
2,0	000					7,000				12	2,000						
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		12,200	407	407	407	407
2,200 2,300	2,300 2,400	75 79	75 79	75 79	75 79	7,200 7,300	7,300 7,400	243 246	243 246	243 246	243 246		12,300 12,400	410	410	410 414	410 414
2,400	2,500	82	82	82	82	7,300	7,500	250	250	250	250		12,500	417	417	417	417
2,500	2,600	85	85	85	85	7,500	7,600	253	253	253	253		12,600	420	420	420	420
2,600	2,700	89	89	89	89	7,600	7,700	256	256	256	256		12,700	424	424	424	424
2,700	2,800	92	92	92	92	7,700	7,800	260	260	260	260		12,800	427	427	427	427
2,800 2,900	2,900 3,000	95 99	95 99	95 99	95 99	7,800 7,900	7,900 8,000	263 266	263 266	263 266	263 266		12,900 13,000	430	430 434	430 434	430 434
	000	77	77	77	77		000	200	200	200	200		3,000	1 434	434	434	434
		102	102	102	102			270	270	270	270		13,100	127	437	437	127
3,000 3,100	3,100 3,200	102	102	102	102 106	8,000 8,100	8,100 8,200	273	273	270 273	270 273		13,100	437	441	441	437 441
3,200	3,300	109	109	109	109	8,200	8,300	276	276	276	276		13,300	444	444	444	444
3,300	3,400	112	112	112	112	8,300	8,400	280	280	280	280		13,400	447	447	447	447
3,400	3,500	116	116	116	116	8,400	8,500	283	283	283	283		13,500	451	451	451	451
3,500 3,600	3,600 3,700	119 122	119 122	119 122	119 122	8,500 8,600	8,600 8,700	286 290	286 290	286 290	286 290		13,600 13,700	454 457	454 457	454 457	454 457
3,700	3,800	126	126	126	126	8,700	8,800	293	293	293	293		13,700	461	461	461	461
3,800	3,900	129	129	129	129	8,800	8,900	296	296	296	296		13,900	464	464	464	464
3,900	4,000	132	132	132	132	<u>8,900</u>	9,000	300	300	300	300		14,000	467	467	467	467
4,0	000					9,0	000						1,000				
4,000	4,100	136	136	136	136	9,000	9,100	303	303	303	303		14,100	471	471	471	471
4,100 4,200	4,200 4,300	139 142	139 142	139 142	139 142	9,100 9,200	9,200 9,300	307 310	307 310	307 310	307 310		14,200 14,300	474 477	474 477	474 477	474 477
4,200	4,400	146	146	142	146	9,200	9,300	313	313	313	313		14,300	481	481	481	481
4,400	4,500	149	149	149	149	9,400	9,500	317	317	317	317		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	4,800 4,900	159 162	159 162	159 162	159 162	9,700 9,800	9,800 9,900	327	327 330	327 330	327 330		14,800 14,900	494	494 497	494 497	494 497
4,800	5,000	166	166	166	166	9,800			333	333	333		15,000	501	501	501	501
1,500	2,000	100	100	100	100	. ,,,,,,,,,	- 3,000	. 555	555	555	555	. 1,500	22,000	201	551	201	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

2023 Form IN-111 Instructions Page 13 of 19

If Taxable Income is	A	nd your f	iling statu	ıs is	If Taxable		A	nd your fi	ling statu	ıs is	If Taxable		A	nd your fi	ling statu	ıs is
At Least But Less Than	Single	Married filing jointly*	Married filing sepa- rately**	Head of house- hold	At Least	But Less Than	Single	Married filing jointly*	Married filing sepa- rately**	Head of house- hold	At Least	But Less Than	Single	Married filing jointly*	Married filing sepa-rately**	Head of house- hold
	Then	your Veri	mont Tax	is			Then	your Vern	nont Tax	is			Then	your Vern	nont Tax	is
15,000					20	,000					25	5,000				
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 15,200 15,300	508	508 511	508 511	508 511		20,200 20,300	675 678	675 678	675 678	675 678		25,200 25,300	843 846	843 846	843 846	843 846
15,300 15,400	514	514 518	514 518	514 518		20,400	682 685	682	682	682 685	,	25,400	849	849 853	849 853	849 853
15,400 15,500 15,500 15,600	518	521	521	521		20,500 20,600	688	685 688	685 688	688		25,500 25,600	853 856	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 15,800 15,900	528	528 531	528 531	528 531		20,800 20,900	695 698	695 698	695 698	695 698	/	25,800 25,900	863 866	863 866	863 866	863 866
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	L 520	520	520	520		,000	705	705	705	705		5,000	072	072	072	072
16,000 16,100 16,100 16,200	538 541	538 541	538 541	538 541		21,100 21,200	705 709	705 709	705 709	705 709		26,100 26,200	873 876	873 876	873 876	873 876
16,200 16,300 16,300 16,400	544 548	544 548	544 548	544 548		21,300 21,400	712 715	712 715	712 715	712 715		26,300 26,400	879 883	879 883	879 883	879 883
16,400 16,500	551	551	551	551		21,500	719	719	719	719	,	26,500	886	886	886	886
16,500 16,600	554	554	554	554		21,600	722	722	722	722	/	26,600	889	889	889	889
16,600 16,700 16,700 16,800	558	558 561	558 561	558 561		21,700 21,800	725 729	725 729	725 729	725 729	,	26,700 26,800	893 896	893 896	893 896	893 896
16,800 16,900	564	564	564	564	21,800	21,900	732	732	732	732		26,900	899	899	899	899
16,900 17,000 17,000	568	568	568	568		22,000	735	735	735	735		27,000 ',000	903	903	903	903
17,000 17,100	571	571	571	571		22,100	739	739	739	739		27,100	906	906	906	906
17,100 17,200 17,200 17,300	575 578	575 578	575 578	575 578	,	22,200 22,300	742 745	742 745	742 745	742 745		27,200 27,300	910 913	910 913	910 913	910 913
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		22,500	752	752	752	752		27,500	920	920	920	920
17,500 17,600 17,600 17,700	588 591	588 591	588 591	588 591		22,600 22,700	755 759	755 759	755 759	755 759		27,600 27,700	923 926	923 926	923 926	923 926
17,700 17,800 17,800 17,900	595 598	595 598	595 598	595 598	,	22,800 22,900	762 765	762 765	762 765	762 765	,	27,800 27,900	930 933	930 933	930 933	930 933
17,900 17,900	601	601	601	601		23,000	769	769	769	769		28,000	936	936	936	936
18,000						,000						,000				
18,000 18,100 18,100 18,200	605	605 608	605 608	605 608		23,100 23,200	772 776	772 776	772 776	772 776		28,100 28,200	940 943	940 943	940 943	940 943
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 18,400 18,500	615	615 618	615 618	615 618		23,400 23,500	782 786	782 786	782 786	782 786		28,400 28,500	950 953	950 953	950 953	950 953
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 18,700 18,800	625 628	625 628	625 628	625 628		23,700 23,800	792 796	792 796	792 796	792 796		28,700 28,800	960 963	960 963	960 963	960 963
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 19,000	635	635	635	635		24,000	802	802	802	802		29,000 ,000	970	970	970	970
19,000	638	638	638	638		24,100	806	806	806	806		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 19,300 19,400	645	645 648	645 648	645 648		24,300 24,400	812 816	812 816	812 816	812 816		29,300 29,400	980 983	980 983	980 983	980 983
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 19,600 19,700	655 658	655 658	655 658	655 658		24,600 24,700	822 826	822 826	822 826	822 826		29,600 29,700	990 993	990 993	990 993	990 993
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 19,900 20,000	665	665 668	665 668	665 668		24,900 25,000	832 836	832 836	832 836	832 836		29,900 30,000	1000 1003	1000 1003	1000 1003	1000
17,700 20,000	1 000	500	500	000		-5,000	050	0.50	0.50	330	27,700	20,000	1005	1005	1005	1003

 $^{^\}star$ This column also applies to qualifying widow(er) and civil union filing jointly status ** This column also applies to civil union filing separately status

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If Taxable Income is		A	nd your f	iling statu	ıs is	If Taxable Income is		A	nd your f	ling statu	ıs is	If Taxabl Income i		A	nd your fi	ling statu	s is
At Least	But Less Than	Single	Married filing jointly*	Married filing sepa- rately**	Head of house- hold	At Least	But Less Than	Single	Married filing jointly*	Married filing sepa- rately**	Head of house-hold	At Least	But Less Than	Single	Married filing jointly*	Married filing sepa- rately**	Head of house- hold
		Then	your Verr	,	is			Then	your Verr	•	is			Then	your Vern	,	is
30	,000					35	5,000						0,000				
	30,100	1007	1007	1007	1007		35,100	1174	1174	1174	1174	40,000		1342	1342	1410	1342
	30,200	1010	1010	1010	1010	35,100	35,200	1178	1178	1178	1178		40,200	1345	1345	1417	1345
30,200 30,300	30,300 30,400	1013	1013 1017	1013 1017	1013 1017		35,300 35,400	1181 1184	1181 1184	1181 1184	1181 1184	40,200 40,300	,	1348	1348 1352	1423 1430	1348 1352
30,400	,	1020	1020	1020	1020		35,500	1188	1188	1188	1188	40,400		1355	1355	1437	1355
30,500	30,600	1023	1023	1023	1023	35,500	35,600	1191	1191	1191	1191	40,500	40,600	1358	1358	1443	1358
	30,700	1027	1027	1027	1027		35,700	1194	1194	1194	1194		40,700	1362	1362	1450	1362
30,700 30,800	30,800 30,900	1030	1030 1033	1030	1030	35,700 35,800	35,800 35,900	1198 1201	1198 1201	1198 1201	1198 1201	,	40,800	1365	1365 1368	1456 1463	1365 1368
	31,000	1037	1037	1037	1037		36,000	1204	1204	1204	1204	/	41,000	1372	1372	1470	1372
31	,000					36	,000					41	1,000				
	31,100	1040	1040	1040	1040		36,100	1208	1208	1208	1208		41,100	1375	1375	1476	1375
	31,200 31,300	1044	1044 1047	1044 1047	1044 1047	36,100 36,200		1211 1214	1211 1214	1211 1214	1211 1214	,	41,200	1379 1382	1379 1382	1483 1489	1379 1382
	31,400	1050	1050	1050	1050	36,300	,	1218	1218	1218	1218	41,300	,	1385	1385	1496	1385
31,400	31,500	1054	1054	1054	1054	36,400	36,500	1221	1221	1221	1221	41,400	41,500	1389	1389	1503	1389
	31,600	1057	1057	1057	1057)	36,600	1224	1224	1224	1224		41,600	1392	1392	1509	1392
	31,700 31,800	1060	1060 1064	1060 1064	1060 1064	36,700	36,700 36,800	1228 1231	1228 1231	1228 1231	1228 1231		41,700	1395	1395 1399	1516 1522	1395 1399
	31,900	1067	1067	1067	1067		36,900	1234	1234	1234	1234		41,900	1402	1402	1529	1402
	32,000	1070	1070	1070	1070		37,000	1238	1238	1238	1238	41,900		1405	1405	1536	1405
	,000						',000						2,000				
,	32,100 32,200	1074 1077	1074 1077	1074 1077	1074 1077	37,000 37,100	37,100 37,200	1241 1245	1241 1245	1241 1245	1241 1245	42,000	42,100 42,200	1409 1412	1409 1412	1542 1549	1409 1412
,	32,300	1080	1080	1080	1080		37,300	1248	1248	1248	1248	42,200	,	1415	1415	1555	1415
	32,400	1084	1084	1084	1084		37,400	1251	1251	1251	1251	42,300	,	1419	1419	1562	1419
	32,500	1087	1087	1087	1087		37,500	1255	1255	1255	1255	1 1	42,500	1422	1422	1569	1422
	32,600 32,700	1090 1094	1090 1094	1090 1094	1090 1094	-)	37,600 37,700	1258 1261	1258 1261	1258 1261	1258 1261	,	42,600 42,700	1425 1429	1425 1429	1575 1582	1425 1429
	32,800	1097	1097	1097	1097	- ,	37,800	1265	1265	1265	1265	,	42,800	1432	1432	1588	1432
	32,900	1100	1100	1100	1100		37,900	1268	1268	1268	1268	,	42,900	1435	1435	1595	1435
	33,000 ,000	1104	1104	1104	1104		38,000 3,000	1271	1271	1272	1271		43,000 3,000	1439	1439	1602	1439
	33,100	1107	1107	1107	1107		38,100	1275	1275	1278	1275		43,100	1442	1442	1608	1442
	33,200	1111	1111	1111	1111		38,200	1278	1278	1285	1278		43,200	1446	1446	1615	1446
33,200	33,300	1114	1114	1114	1114		38,300	1281	1281	1291	1281		43,300	1449	1449	1621	1449
	33,400 33,500	1117 1121	1117 1121	1117 1121	1117 1121		38,400 38,500	1285 1288	1285 1288	1298 1305	1285 1288		43,400 43,500	1452 1456	1452 1456	1628 1635	1452 1456
	33,600	1124	1124	1124	1124		38,600	1291	1291	1311	1291		43,600	1459	1459	1641	1459
	33,700	1127	1127	1127	1127		38,700	1295	1295	1318	1295		43,700	1462	1462	1648	1462
	33,800	1131	1131	1131	1131		38,800	1298	1298	1324	1298		43,800	1466	1466	1654	1466
	33,900 34,000	1134 1137	1134 1137	1134 1137	1134 1137		38,900 39,000	1301 1305	1301 1305	1331 1338	1301 1305		43,900 44,000	1469 1472	1469 1472	1661 1668	1469 1472
	,000	, , , ,					,000						1,000				
_	34,100	1141	1141	1141	1141		39,100	1308	1308	1344	1308		44,100	1476	1476	1674	1476
34,100	34,200	1144	1144	1144	1144	39,100	39,200	1312	1312	1351	1312	44,100	44,200	1479	1479	1681	1479
	34,300 34,400	1147	1147 1151	1147 1151	1147 1151		39,300 39,400	1315 1318	1315 1318	1357 1364	1315 1318		44,300	1482 1486	1482 1486	1687 1694	1482 1486
	34,500	1154	1154	1154	1154		39,500	1322	1322	1371	1322		44,500	1489	1489	1701	1489
	34,600	1157	1157	1157	1157		39,600	1325	1325	1377	1325		44,600	1492	1492	1707	1492
34,600	34,700	1161	1161	1161	1161	39,600	39,700	1328	1328	1384	1328	44,600	44,700	1496	1496	1714	1496
	34,800 34,900	1164 1167	1164 1167	1164 1167	1164 1167		39,800 39,900	1332 1335	1332 1335	1390 1397	1332 1335		44,800	1499	1499 1502	1720 1727	1499 1502
,	,	1171	1171	1171	1171		40,000	1333	1338	1404	1338		45,000		1502	1734	1502
						'	-	-									

 $^{^\}star$ This column also applies to qualifying widow(er) and civil union filing jointly status ** This column also applies to civil union filing separately status

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If Taxable Income is		A	nd your f	iling statı	us is	If Taxable Income is	-	A	nd your fi	ling statu	ıs is	If Taxab Income		A	nd your fi	ling statu	s is
At Least	But Less Than	Single	Married filing jointly*	Married filing sepa- rately**	Head of house- hold	At Least	But Less Than	Single	Married filing jointly*	Married filing sepa- rately**	Head of house- hold	At Least	But Less Than	Single	Married filing jointly*	Married filing sepa- rately**	Head of house- hold
		Then	your Verr	•	is			Then	your Vern	,	is			Then	your Vern	-	is
45	,000	•				50	0,000						5,000				
	45,100	1509	1509	1740	1509		50,100	1828	1677	2070	1677		55,100	2158	1844	2400	1844
,	45,200	1513	1513	1747	1513	50,100	,	1835	1680	2077	1680		55,200	2165	1848	2407	1848
	45,300 45,400	1516 1519	1516 1519	1753 1760	1516 1519	50,200	50,300 50,400	1841 1848	1683 1687	2083 2090	1683 1687		55,300 55,400	2171 2178	1851 1854	2413 2420	1851 1854
45,400		1524	1523	1767	1523		50,500	1854	1690	2097	1690		55,500	2184	1858	2427	1858
45,500	45,600	1531	1526	1773	1526	50,500	50,600	1861	1693	2103	1693	55,500	55,600	2191	1861	2433	1861
45,600	45,700	1538	1529	1780	1529	50,600	50,700	1868	1697	2110	1697	55,600	55,700	2198	1864	2440	1864
45,700	,	1544	1533	1786	1533		50,800	1874	1700	2116	1700		55,800	2204	1868	2446	1868
	45,900 46,000	1551 1557	1536 1539	1793 1800	1536 1539		50,900 51,000	1881 1887	1703 1707	2123 2130	1703 1707		55,900 56,000	2211	1871 1874	2453 2460	1871 1874
	,000	1337	1557	1000	1337		,000	1007	1707	2130	1707		6,000	2217	10/1	2100	10/1
46,000		1564	1543	1806	1543		51,100	1894	1710	2136	1710		56,100	2224	1878	2466	1878
,	46,200	1571	1546	1813	1546		51,200	1901	1714	2143	1714		56,200	2231	1881	2473	1881
46,200		1577	1549	1819	1549	-	51,300	1907	1717	2149	1717		56,300	2237	1884	2479	1884
46,400	46,400 46,500	1584 1590	1553 1556	1826 1833	1553 1556	-)	51,400 51,500	1914 1920	1720 1724	2156 2163	1720 1724		56,400 56,500	2244 2250	1888 1891	2486 2493	1888 1891
46,500		1597	1559	1839	1559		51,600	1927	1727	2169	1727		56,600	2257	1894	2499	1894
46,600		1604	1563	1846	1563		51,700	1934	1730	2176	1730		56,700	2264	1898	2506	1898
46,700		1610	1566	1852	1566	51,700	51,800	1940	1734	2182	1734	56,700	56,800	2270	1901	2512	1901
	46,900	1617	1569	1859	1569		51,900	1947	1737	2189	1737		56,900	2277	1904	2519	1904
46,900	47,000 ,000	1623	1573	1866	1573		52,000	1953	1740	2196	1740		7 000	2283	1908	2526	1908
		1630	1576	1972	1576		2,000 52,100	1960	1744	2202	1744		7,000	2290	1911	2532	1911
47,000 47,100	47,100	1637	1580	1872 1879	1580	52,000		1960	1744	2202	1744		57,100 57,200	2290	1911	2532	1911
,	47,300	1643	1583	1885	1583		52,300	1973	1750	2215	1750		57,300	2303	1918	2545	1918
	47,400	1650	1586	1892	1586		52,400	1980	1754	2222	1754		57,400	2310	1921	2552	1921
		1656	1590	1899	1590		52,500	1986	1757	2229	1757	l	57,500	2316	1925	2559	1925
	47,600 47,700	1663 1670	1593 1596	1905 1912	1593 1596		52,600 52,700	1993 2000	1760 1764	2235 2242	1760 1764		57,600 57,700	2323 2330	1928 1931	2565 2572	1928 1931
	47,800	1676	1600	1918	1600	,	52,800	2006	1767	2248	1767		57,800	2336	1935	2578	1935
	47,900	1683	1603	1925	1603		52,900	2013	1770	2255	1770		57,900	2343	1938	2585	1938
	48,000	1689	1606	1932	1606		53,000	2019	1774	2262	1774		58,000	2349	1941	2592	1941
	,000	1,000	1610	1020	1610		5,000	2026	1.555	22.60	1555		8,000	1 2256	10.15	2500	1045
	48,100 48,200	1703	1610 1613	1938	1610 1613		53,100 53,200	2026 2033	1777 1781	2268	1777 1781		58,100 58,200	2356 2363	1945 1948	2598 2605	1945 1948
,	48,300	1709	1616	1951	1616		53,300	2039	1784	2281	1784		58,300	2369	1951	2611	1951
	48,400	1716	1620	1958	1620		53,400	2046	1787	2288	1787		58,400	2376	1955	2618	1955
	48,500	1722	1623	1965	1623		53,500	2052	1791	2295	1791		58,500	2382	1958	2625	1958
	48,600 48,700	1729 1736	1626 1630	1971 1978	1626 1630		53,600	2059 2066	1794 1797	2301 2308	1794		58,600 58,700	2389 2396	1961 1965	2631 2638	1961 1965
	48,800	1742	1633	1978	1633		53,700 53,800	2000	1801	2314	1797 1801	,	58,800	2402	1968	2644	1968
	48,900	1749	1636	1991	1636		53,900	2079	1804	2321	1804		58,900	2409	1971	2651	1971
	49,000	1755	1640	1998	1640		54,000	2085	1807	2328	1807		59,000	2415	1975	2658	1975
	,000						1,000						9,000				
	49,100	1762	1643	2004	1643		54,100	2092	1811	2334	1811		59,100	2422	1978	2664	1978
	49,200 49,300	1769 1775	1647 1650	2011 2017	1647 1650		54,200 54,300	2099 2105	1814 1817	2341 2347	1814 1817		59,200 59,300	2429 2435	1982 1985	2671 2677	1982 1985
	49,400	1782	1653	2024	1653		54,400	2112	1821	2354	1821		59,400	2442	1988	2684	1988
	49,500	1788	1657	2031	1657		54,500	2118	1824	2361	1824		59,500	2448	1992	2691	1992
	49,600	1795	1660	2037	1660		54,600	2125	1827	2367	1827		59,600	2455	1995	2697	1995
	49,700	1802	1663	2044	1663		54,700	2132	1831	2374	1831		59,700	2462	1998	2704	1998
	49,800 49,900	1808 1815	1667 1670	2050 2057	1667 1670		54,800 54,900	2138 2145	1834 1837	2380 2387	1834 1837		59,800 59,900	2468 2475	2002 2005	2710 2717	2002 2005
,	,	1821	1673	2064	1673		55,000	2151	1841	2394	1841		60,000		2008	2724	2003
							, ,	-				•					

 $^{^\}star$ This column also applies to qualifying widow(er) and civil union filing jointly status ** This column also applies to civil union filing separately status

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If Taxable Income is			nd your f	iling statu	us is	If Taxab Income		A	nd your f	iling statu	ıs is	If Taxal Income		A	nd your fi	ling statu	s is
At Least	But Less Than	Single	Married filing jointly*	Married filing sepa- rately**	Head of house- hold	At Least	But Less Than	Single	Married filing jointly*	Married filing sepa- rately**	Head of house- hold	At Leas	But Less Than	Single	Married filing jointly*	Married filing sepa- rately**	Head of house- hold
		Then	your Verr	mont Tax	is			Then	your Verr	nont Tax	is			Then	your Vern	nont Tax i	is
60	,000					6:	5,000					7	0,000				
	60,100	2488	2012	2730	2012)	65,100	2818	2179	3060	2315	,	0 70,100	3148	2347	3390	2645
	60,200 60,300	2495 2501	2015 2018	2737 2743	2015		65,200 65,300	2825 2831	2183 2186	3067 3073	2322 2328		0 70,200 0 70,300	3155 3161	2350 2353	3397 3403	2652 2658
60,300	,	2508	2022	2750	2022	65,300	,	2838	2189	3080	2335	70,20	,	3168	2357	3410	2665
60,400	60,500	2514	2025	2757	2025	65,400	65,500	2844	2193	3087	2342	70,40	0 70,500	3174	2360	3417	2672
60,500	,	2521	2028	2763	2028		65,600	2851	2196	3093	2348		0 70,600	3181	2363	3423	2678
60,600 60,700	,	2528 2534	2032 2035	2770 2776	2032	,	65,700 65,800	2858 2864	2199 2203	3100 3106	2355 2361	70,60	0 70,700 0 70,800	3188 3194	2367 2370	3430 3436	2685 2691
,	60,900	2541	2038	2783	2038	65,800	65,900	2871	2206	3113	2368	- , -	0 70,900	3201	2373	3443	2698
	61,000	2547	2042	2790	2045		66,000	2877	2209	3120	2375		0 71,000	3207	2377	3450	2705
	,000	10	2017	2=0.6	2071		6,000	2004	2212	2126	2201		1,000		2200	2176	2711
,	61,100 61,200	2554 2561	2045 2049	2796 2803	2051 2058	66,000	66,100 66,200	2884 2891	2213 2216	3126 3133	2381 2388	,	0 71,100 0 71,200	3214 3221	2380 2384	3456 3463	2711 2718
,	61,300	2567	2052	2809	2064		66,300	2897	2219	3139	2394	,	0 71,200	3227	2387	3469	2724
	61,400	2574	2055	2816	2071	66,300		2904	2223	3146	2401		0 71,400	3234	2390	3476	2731
	61,500	2580	2059	2823	2078		66,500	2910	2226	3153	2408		0 71,500	3240	2394	3483	2738
	61,600 61,700	2587 2594	2062 2065	2829 2836	2084 2091		66,600 66,700	2917 2924	2229 2233	3159 3166	2414 2421		0 71,600 0 71,700	3247 3254	2397 2400	3489 3496	2744 2751
	61,800	2600	2069	2842	2097	66,700	,	2930	2236	3172	2427		0 71,800	3260	2404	3502	2757
	61,900	2607	2072	2849	2104	,	66,900	2937	2239	3179	2434		0 71,900	3267	2407	3509	2764
	62,000	2613	2075	2856	2111	66,900		2943	2243	3186	2441		72,000	3273	2410	3516	2771
	$\frac{,000}{62,100}$	2620	2079	2862	2117		7,000 67,100	2950	2246	3192	2447		$\frac{2,000}{0,72,100}$	3280	2414	3522	2777
,	62,200	2627	2079	2869	2117	,	67,100	2957	2250	3192	2447		0 72,100	3287	2417	3522	2784
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	62,600	2653	2095	2895	2150		67,600	2983	2263	3225	2480		0 72,500	3313	2430	3555	2810
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	62,800	2666	2102	2908	2163		67,800	2996	2270	3238	2493		0 72,800	3326	2437	3568	2823
	62,900 63,000	2673 2679	2105 2109	2915 2922	2170 2177		67,900 68,000	3003	2273 2276	3245 3252	2500 2507		0 72,900 0 73,000	3333	2440 2444	3575 3582	2830 2837
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	63,300 63,400	2699 2706	2119 2122	2941 2948	2196 2203		68,300 68,400	3029 3036	2286 2290	3271 3278	2526 2533		0 73,300 0 73,400	3359 3366	2454 2457	3601 3608	2856 2863
	63,500	2712	2126	2955	2210		68,500	3042	2293	3285	2540		0 73,500	3372	2461	3615	2870
63,500	63,600	2719	2129	2961	2216	68,500	68,600	3049	2296	3291	2546	73,50	0 73,600	3379	2464	3621	2876
	63,700	2726	2132	2968	2223		68,700	3056	2300	3298	2553		0 73,700	3386	2467	3628	2883
	63,800 63,900	2732 2739	2136 2139	2974 2981	2229 2236		68,800 68,900	3062 3069	2303 2306	3304 3311	2559 2566		0 73,800 0 73,900	3392 3399	2471 2474	3634 3641	2889 2896
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	64,400	2772	2156	3014	2269		69,400	3102	2323	3344	2599		0 74,300	3432	2491	3674	2929
	64,500	2778	2159	3021	2276		69,500	3108	2327	3351	2606		0 74,500	3438	2494	3681	2936
	64,600	2785	2162	3027	2282		69,600	3115	2330	3357	2612		0 74,600	3445	2497	3687	2942
	64,700 64,800	2792 2798	2166 2169	3034 3040	2289 2295		69,700 69,800	3122 3128	2333 2337	3364 3370	2619 2625		0 74,700 0 74,800	3452 3458	2501 2504	3694 3700	2949 2955
	64,900	2805	2172	3040	2302		69,900	3128	2340	3377	2632		0 74,900	3465	2507	3700	2962
64,900	65,000	2811	2176	3054	2309		70,000		2343	3384	2639		0 75,000		2511	3714	2969

 $^{^\}star$ This column also applies to qualifying widow(er) and civil union filing jointly status ** This column also applies to civil union filing separately status

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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 23a through 23d. You may contribute to more than one organization.



Loons, peregrines, and eagles are now thriving thanks to you. Let's keep it going for animals still at risk, like turtles, bats, and pollinators so future generations can enjoy Vermont's wildlife. Every \$1 you give is matched so that it turns into \$3 for our threatened and endangered wildlife.

vtfishandwildlife.com (802) 828-1000



We believe every child is a source of unique talent and abilities, of promise, and possibilities. Support prevention programs for children in your community. Taking care of our children now ensures a stronger future for Vermont.

vtchildrenstrust.org (888) 475-5437



Vermont Veterans Fund

Give to our 42,000 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.

<u>veterans.vermont.gov</u> (802) 828-3379



Your donation keeps Vermont beautiful.
Green Up Day rallies thousands of volunteers who pick up hundreds of tons of public space litter each year. We've witnessed an increase in volunteers and a decrease in roadside litter which indicates education efforts are working and that your generosity is making a huge impact. Thank you. Green Up Day is May 4, 2024.

greenupvermont.org (802) 229-4586

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

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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 <u>tax.vermont.gov</u>. 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 Nonrefundable Credits
- IN-153 Vermont Capital Gains Exclusion
- IN-151 Application for Extension of Time to File Form IN-111. A Vermont extension is not required to be filed if a federal extension was filed **and** you are not required to submit a payment with your extension.

2024 Due Dates

Form #	Form Description	Initial Due Date	Final Date Accepted NOTE: Penalties, interest, and late filing fees may accrue after initial due date.
IN-111	2023 Vermont Income Tax Return	April 15	
IN-151	Application for Extension of Time to File Form IN-111 Vermont Income Tax Return	April 15	
RCC-146	2023 Renter Credit Claim	April 15	Oct. 15
HS-122	2024 Homestead Declaration	April 15	Oct. 15
HS-122/HI-144	2024 Property Tax Credit 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: Mail: ATTN: Taxpayer Advocate

Telephone: (802) 828-6848 Vermont Department of Taxes

Fax: (802) 828-6982 133 State Street

Email: tax.taxpayeradvocate@vermont.gov Montpelier, VT 05633-1401