

# Form IN-114

## Vermont Individual Income Estimated Tax Payment Voucher

DEPT  
USE  
ONLY



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Please PRINT in BLUE or BLACK INK

Taxpayer's Last Name		First Name	MI	Taxpayer's Social Security Number	
Spouse's/CU Partner's Last Name		First Name	MI	Spouse's or CU Partner's Social Security Number	
Mailing Address (Number and Street/Road or PO Box)				Tax Year	
City	State	ZIP Code or Postal Code			
Foreign Country (if not United States)				Amount of this payment ..... <b>.00</b>	

5454

Form IN-114  
Rev.10/23

**Pay your income taxes online**

**Did you know?** You can make your estimated income tax payment online using ACH debit or your credit card. Visit us on the web at [myVTax.vermont.gov](http://myVTax.vermont.gov) and select "Make a Payment" to get started.

### Underpayment Interest and Penalties

Vermont law states that you must pay during the calendar year through withholding, timely made estimated payments, or a combination of both, an amount equal to 100% of your prior year tax liability or 90% of your current year tax liability, whichever is less.

If you do not meet this requirement and owe more than \$500 when you file your personal income tax return, you will be assessed penalties and interest. The underpayment in each quarter is assessed from the estimated payment due date to the date the tax is paid.

Calculate your payment using the "Taxpayer's Worksheet." Record your payments.

### Taxpayer's Worksheet - Keep for your records

	100% of 2024 Tax Liability divided by 4	\$ _____
	<b>OR</b>	
	90% of 2025 Tax Liability (calculated below)	
<b>Line 1</b>	Estimated 2025 Vermont Taxable Income .....	<b>1.</b> \$ _____
<b>Line 2</b>	Estimated 2025 Vermont Tax: Use 2025 preliminary tax schedules (See instructions) .....	<b>2.</b> \$ _____
<b>Line 3</b>	Estimated 2025 Vermont Tax with Adjustments. See instructions for Form IN-111, Line 10. ....	<b>3.</b> \$ _____
<b>Line 4</b>	Estimated Income Adjustment. See instructions for Form IN-111, Line 15. ....	<b>4.</b> _____ %
<b>Line 5</b>	Adjusted Vermont Tax (Multiply Line 3 by Line 4) .....	<b>5.</b> \$ _____
<b>Line 5a</b>	Expected 2025 Vermont Tax Withholding .....	<b>5a.</b> \$ _____
<b>Line 6</b>	<b>2025 Estimated Tax Liability</b> (Line 5 minus Line 5a) .....	<b>6.</b> \$ _____
<b>Line 7</b>	Quarterly payments due (Divide Line 6 by 4) .....	<b>7.</b> \$ _____

You can check the status of your estimated payments online at [myVTax.vermont.gov](http://myVTax.vermont.gov) under Payments, "Find my Estimated Payment."

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## Payment Due Dates

1st Quarter	APR 15, 2025
2nd Quarter	JUN 16, 2025
3rd Quarter	SEP 15, 2025
4th Quarter	JAN 15, 2026

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## Contacting the Department

**Mail voucher and payment to:**

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

**Web site Address:** [tax.vermont.gov](http://tax.vermont.gov)

**Email Address:** [tax.IndividualIncome@vermont.gov](mailto:tax.IndividualIncome@vermont.gov)

**Telephone:** (866) 828-2865 (toll-free in Vermont)  
(802) 828-2865 (local and out-of-state)