



VERMONT

Income Tax Return Booklet

Forms and Instructions

2022

**For Residents,
Part-Year Residents
& Nonresidents**

File by April 18:

- Income Tax Return
- Homestead Declaration
- Property Tax Credit
- Renter Credit Claim
- Extension to File

This booklet includes forms
and instructions for:
**IN-111, IN-112, IN-113, IN-116,
HS-122, RCC-146, HI-144**

WHERE'S MY REFUND?

Check the status of your refund at

myVTax.vermont.gov.

For more information about refunds, visit
tax.vermont.gov/individuals/refund

Business Hours

M-F, 7:45 a.m. to 4:30 p.m.

Phone

M, T, Th, F, (802) 828-2865
(866) 828-2865 (toll-free in Vermont)

Email

tax.individualincome@vermont.gov

Address

133 State Street
Montpelier, VT 05633-1401



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.



Your gift helps keep Vermont green and clean! Green Up Day rallies thousands of volunteers to pick up tons of roadside litter - a crucial event that restores the natural beauty and health of our state. Your generosity makes a huge impact!

greenupvermont.org
(802) 229-4586



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.

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.

Free Tax Help for Vermonters



In 2022, about 200,000 Vermont taxpayers were eligible to e-file their federal and state taxes through Free File — **for FREE!**

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

Are you eligible for Free File?

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

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 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.

Lifeline Program

Lifeline is a federal program that may provide eligible households with a monthly discount on phone or internet service, or bundled voice-internet service. Only one discount is allowed per household.

Eligibility

To be eligible, you must:

1. Live in Vermont
2. Get your phone or internet service through a participating provider AND
3. Qualify based on either household income or public benefits.
Either:
 - a. Your household income is at or below 135% of the federal poverty level OR
 - b. Someone in your household is getting one of these benefits:
 - 3SquaresVT
 - Federal Public Housing Assistance
 - Medicaid
 - Supplemental Security Income (SSI)
 - Veterans Pension/Survivors Pension

Application Process

- If you already get Lifeline, USAC will check to confirm you still qualify for the benefit. If USAC can confirm you still qualify, there is nothing else that you need to do.
- If USAC cannot confirm you still qualify, you will receive a letter in the mail to help you recertify. You may also receive additional reminders by mail or pre-recorded messages on your phone. You must recertify within 60 days or lose the benefit.
- If you don't already get Lifeline, you need to apply through the National Verifier to see if you qualify and then sign up with a Lifeline service provider. Or you can sign up with a Lifeline phone or internet provider directly.

Learn More

The Universal Service Administrative Company (USAC) has been contracted by the Federal Communications Commission (FCC) to oversee the Lifeline program across the country.

To learn more about Lifeline, income guidelines and approved service providers, you can:

- Go to lifelinesupport.org/get-help/
- Call USAC at 1-800-234-9473 (7 days a week, 9:00 a.m. to 9:00 p.m.)
- Email LifelineSupport@usac.org
- Call Vermont's Senior Helpline at 1-800-642-5119 if you're age 60 or older
- Contact the Consumer Affairs and Public Information Division of the Vermont Department of Public Service at 1-800-622-4496 or psd.consumer@vermont.gov

If you already receive a Lifeline benefit, you also qualify for up to \$30 off of your internet service with a participating provider under the Affordable Connectivity Program (ACP). You don't have to be a Lifeline recipient to apply for ACP, however. For more information about the ACP and how to apply go to:

<https://www.affordableconnectivity.gov/how-to-apply/>

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 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 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.

2023 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	2022 Vermont Income Tax Return	April 18	
IN-151	Application for Extension of Time to File Form IN-111 Vermont Income Tax Return	April 18	
RCC-146	2022 Renter Credit Claim	April 18	Oct. 16
HS-122	2023 Homestead Declaration	April 18	Oct. 16
HS-122/HI-144	2023 Property Tax Credit Claim	April 18	Oct. 16

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) 828-6982

Email: tax.taxpayeradvocate@vermont.gov

Mail: ATTN: Taxpayer Advocate

Vermont Department of Taxes

133 State Street

Montpelier, VT 05633-1401

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 myVTax.vermont.gov 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 complete and submit Landlord Certificate (Form LRC-140)
- File the Homestead Declaration and Property Tax Credit (Form HS-122/HI-144)
- 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 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 tax.vermont.gov/free-file.

General Instructions

Requirement to File a Vermont Income Tax Return

A 2022 Vermont Income Tax Return must be filed by all full-year or part-year Vermont residents or a nonresident if you are required to file a 2022 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 2022 Vermont Income Tax Return must be filed by April 18, 2023.

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.

Late Filing Penalty and Interest after the April Due Date

A Vermont income tax return can be filed up to 60 days after April 18, 2023, 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 18th 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 tax due from April 19 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 18, 2023.

Extended returns must be filed by Oct. 16, 2023.

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. 16, 2023, 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 18 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

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.

of April 1, 2023. **NOTE:** If you meet these requirements but your homestead is leased to a tenant on April 1, 2023, 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 18, 2023, to avoid penalties for late filing.

Property Tax Credit Claim

Vermont homeowners may be eligible for a credit against their 2023/2024 Vermont property tax. The 2023 Property Tax Credit is based on 2022 household income and 2022/2023 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 2022
3. Not claimed as a dependent by another taxpayer for tax year 2022
4. Had household income in 2022 up to \$134,800 (Determine household income by completing Schedule HI-144.)

Due date: The Property Tax Credit Claim due date is April 18, 2023 but may be late filed up to Oct. 16, 2023 with penalty for late file.

Renter Credit Claim

Vermont renters who were residents of the state during 2022 may be eligible for tax 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 2022
2. Not claimed in 2022 as a dependent of another taxpayer
3. Rented in Vermont for at least six months in 2022

Due date: The Renter Credit Claim due date is April 18, 2023 but can be late filed up to Oct. 16, 2023 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 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 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 2022

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. Once the Department has issued the first notice of intent to assess for underpayment of tax you may apply for a payment plan on myVTax.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 **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 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 of your spouse/civil union partner.

Deceased Taxpayer

Check the applicable box if the taxpayer or spouse/civil union partner died during 2022.

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, 2022. 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 residents:** Use the 3-digit school district code for your residence on Dec. 31, 2022.
 - **Nonresidents:** Enter 999 as your school district code.
-

Health Care Coverage Reporting Requirement

Enter the corresponding number that represents the amount of health care coverage that was maintained throughout tax year 2022.

For Married/CU Partners Filing Jointly

- Enter “1” if both you and your spouse/CU partner maintained minimum essential health care coverage throughout all of tax year 2022.
- Enter “2” if neither you nor your spouse/CU partner maintained minimum essential health care coverage throughout all of tax year 2022.
- Enter “3” if you maintained minimum essential health care coverage throughout all of tax year 2022 but your spouse/CU partner did not.
- Enter “4” if your spouse/CU partner maintained minimum essential health care coverage throughout all of tax year 2022 but you did not.

For All Other Filers

- Enter “1” if you maintained minimum essential health care coverage throughout all of tax year 2022.
- Enter “2” if you did not maintain minimum essential health care coverage throughout all of tax year 2022.

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.

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.

Line 4 2022 Vermont Standard Deduction. Enter the amount of standard deduction from the chart below. You also receive an additional deduction of \$1,050 for each standard deduction box checked on the federal Form 1040. If you or your spouse was born before Jan. 2, 1958, 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.

	Standard
Single	6,500
Married Filing Jointly or Qualifying Widow(er)	13,050
Married Filing Separately	6,500
Head of Household	9,800

OR

For those born before Jan. 2, 1958 or blind			
1	2	3	4
7,550	8,600	n/a	n/a
14,100	15,150	16,200	17,250
7,550	8,600	9,650	10,700
10,850	11,900	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 2022 personal income tax return.
Line 5b	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 2022 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 2022 federal Form 1040.
Line 5d	Personal Exemptions. Add Lines 5a through 5c.
Line 5e	Vermont Personal Exemption Deduction. Multiply Line 5d by \$4,500.
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 Nonrefundable Credits, Part I, to report: Additions to Vermont Income Tax <ul style="list-style-type: none">Recapture of a Vermont tax credit AND/OR <ul style="list-style-type: none">24% of additional federal tax on the following:<ul style="list-style-type: none">Qualified Retirement Plan distributions including IRA, HSA & MSARecapture of federal Investment Tax CreditLump-sum Distribution from federal Form 4972 Subtractions from Vermont Income Tax <ul style="list-style-type: none">Credit for the Elderly or the DisabledInvestment Tax Credit (as defined in IRC Section 46) for Vermont-based portion onlyFarm 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 a qualified charity 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.
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 Line 21 here. You must submit a separate 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 Line 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 16, leave this line blank.

Line 21 Use Tax on Online, Phone, and Out-of State Purchases.

Complete the Use Tax Worksheet to calculate the amount to report on Line 21.

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

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.

Parts 1 through 3 relate only to the types of purchases described above, where you were not charged at least 6% Sales Tax.

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 \$20,000	.....\$0	\$40,001 - \$50,000	.....\$20	\$80,001 - \$90,000	.....\$40
\$20,001 - \$30,000	.....\$10	\$50,001 - \$60,000	.....\$25	\$90,001 - \$100,000	.....\$45
\$30,001 - \$40,000	.....\$15	\$60,001 - \$70,000	.....\$30	\$100,001 and over	0.05% (0.0005) of AGI
		\$70,001 - \$80,000	.....\$35		or \$150, 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** per 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 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. Green Up Vermont
23b. Nongame Wildlife Fund
23c. Vermont Children's Trust Foundation
23d. Vermont Veterans Fund
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 **2022 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 **2022 Estimated Tax payments, amount carried forward from 2021, and payment made with 2022 extension.** Enter the amount of 2022 Vermont estimated income taxes you paid, the amount paid with Form IN-151, Extension of Time to File the 2022 return, and any 2021 Vermont refund credited towards your 2022 taxes. Go to **myVTax.vermont.gov** to review the 2022 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 17. 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 2022 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 2022 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 2023 estimated payment or your 2023/2024 Vermont homestead property tax bill.

Line 27a **Credit to 2023 Estimated Tax Payment.** Enter the amount of your refund from Line 26 that you want credited toward your 2023 income tax. Any amount reported on this line will be deducted from your total refund amount.

Line 27b **Credit to 2023/2024 Homestead Property Tax Bill.** If your property is a declared homestead and you filed the 2022 income tax return on or before Oct. 16, 2023, 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.

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 2022 Estimated Individual Income Tax, or Worksheet IN-152A, Annualized Income Installment Method for Underpayment of 2022 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 2022 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 2022 Vermont income tax return with your tax preparer, check this box and include the preparer's name. This authorization will automatically end April 18, 2028.

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

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 myVTax.vermont.gov and selecting "Check the status of your return."

SCHEDULE IN-112 Vermont Tax Adjustments and Credits

Print your name and Social Security Number on this schedule. Please use **blue or black ink** to make all entries.

Who Must File Schedule IN-112

You must file Schedule IN-112 for:

- Additions and Subtractions to Federal Adjusted Gross Income (Part I)
 - Interest Income from State and Local Taxes Exempt from Federal Tax
 - Interest and Dividend Income
 - Federal Bonus Depreciation
 - Taxable Refunds of State and Local Taxes
 - Medical Expense Deduction
 - Retirement Benefits Exempt from Taxation
 - Railroad Retirement Income
 - Bond/Note Interest Income

- Vermont Refundable Credits (Part II)
 - Child and Dependent Care Credit
 - Vermont Child Tax Credit
 - Vermont Earned Income Tax Credit

Part I Additions to and Subtractions from Federal Adjusted Gross Income

Additions to Federal Adjusted Gross Income

Lines 1 through 3, General Information

Interest and dividend income from non-Vermont state and local obligations which are exempted from federal taxable income are taxable in Vermont. A Vermont obligation is one from the state of Vermont or a Vermont municipality.

- Line 1** Enter the total interest and dividend income received from all state and local obligations exempted from federal tax as reported on federal Form 1040, U.S. Individual Income Tax Return.

- Line 2** Enter the interest and dividend income from Vermont obligations. This may have been paid directly to you or through a mutual fund or other legal entity that invests in Vermont state and local obligations. If you receive this income from a mutual fund that has only a portion of its assets invested in Vermont state and local obligations, enter only the amount for the Vermont obligation(s).

- Line 3** Subtract Line 2 from Line 1. This is the amount of interest and dividend income from non-Vermont state and local obligations that must be included in Vermont Taxable Income.

- Line 4** **Federal Bonus Depreciation.** Vermont does not recognize the bonus depreciation allowed under federal law. Enter the difference between the depreciation calculated by standard MACRS methods and the depreciation calculated using the federal bonus depreciation for assets placed in service in 2022. Read Technical Bulletin TB-44, Disallowance of Bonus Depreciation Provisions of Federal Economic Stimulus Act of 2008, on our website for information on calculating the amount to add back to taxable income.

- Line 5** Reserved

- Line 6** **Total Federal Adjusted Gross Income Additions.** Add Lines 3 and 4.

Subtractions From Federal Adjusted Gross Income

- Line 7** **Interest Income from U.S. Obligations.** Interest income from U.S. government obligations (such as U.S. Treasury bonds, bills, and notes) is exempt from Vermont tax under the laws of the United States. Enter the amount of interest income from U.S. Obligations on this line. Read Technical Bulletin TB-24, Exemption of Income of U.S. Government Obligations, on our website.

- Line 8** **Capital Gains Exclusion.** See Schedule IN-153, Capital Gains Exclusion Calculation, and instructions to calculate the capital gains exclusion for 2022. Read Department regulation § 1.5811(21)(B)(ii) and Technical Bulletin TB-60, Taxation of Gain on the Sale of Capital Assets, on our website to help determine your capital gain exclusion. Complete and submit Schedule IN-153.

- Line 9** **Adjustment for Bonus Depreciation on Prior Year Property.** Enter the difference between the depreciation calculated by standard MACRS methods and the depreciation calculated at the federal level. For information on calculating the amount that can be subtracted from taxable income, read Technical Bulletin TB-44 on our website.

- Line 10** **Taxable Refunds of State and Local Income Taxes.** Enter the amount reported on your federal Form 1040, Schedule 1.

- Line 11** **Medical Expenses Deduction.** Complete the worksheet located in the instructions.

MEDICAL DEDUCTION WORKSHEET

1a. Medical and Dental Expense from federal Form 1040, Schedule A, Line 4 **1a.** _____

1b. Non-allowable expenses included in Line 1a (See instructions below*) **1b.** _____

1c. Total. Line 1a minus Line 1b **1c.** _____

2. Amount from Vermont Form IN-111, Line 6 **2.** _____

3. Subtract Line 2 from Line 1c. Enter here and on Schedule IN-112, Part I, Line 11 **3.** _____

If amount on Line 3 is negative, STOP. You do not qualify for this deduction.

**If you pay recurring monthly payments or entrance fees to a retirement community, these amounts are not deductible. Please enter the fees on Line 1b. Please see our website at tax.vermont.gov for more information.*

- Line 12** **Retirement Benefits Exempt from Vermont Taxation.** Complete the Retirement Income Exemption Worksheet located in the instructions. See tax.vermont.gov/individuals/seniors-and-retirees for an explanation of eligible retirement systems.

- Line 13** **Railroad Retirement.** Enter the amount you received in 2022 for Regular Railroad Retirement Benefits (Tier 1) and Supplemental Railroad Annuity Payments (Tier 2). This income is taxable at the federal level, but exempt from Vermont income tax. If you receive Social Security that includes Tier 1 or Tier 2 benefits, enter only the

RETIREMENT INCOME EXEMPTION WORKSHEET

PLEASE READ ALL INSTRUCTIONS CAREFULLY BEFORE COMPLETING THIS WORKSHEET.

Instructions: It is important that you answer the questions in Section I to determine if you qualify for a full or partial exemption. If you qualify for a partial exemption, you may move on to Section II to calculate the amount of the exemption.

SECTION I: Do you qualify for the Vermont Retirement Income full or partial exemption?

1. Did you report an amount on federal Form 1040, U.S. Individual Income Tax Return, Line 6b, for Social Security benefits that were taxable in the current tax year or did you receive retirement income from another eligible retirement system? See tax.vermont.gov/individuals/seniors-and-retirees for information about eligible retirement systems.
 No, STOP. You do not qualify for this exemption.
 Yes. Proceed to question 2.
2. If you are:
 - Married filing jointly, is your Adjusted Gross Income (AGI) on Form IN-111, Vermont Income Tax Return, Line 1, less than \$75,000?
 - Single, head of household, surviving spouse, or married filing separately, is your AGI on Form IN-111, Line 1, less than \$60,000?
 No, STOP. You do not qualify for this exemption.
 Yes. You qualify for Vermont's Social Security exemption. Proceed to question 3.
3. If you are:
 - Married filing jointly, is your AGI less than \$65,000?
 - Single, head of household, surviving spouse, or married filing separately, is your AGI less than \$50,000?
 No. Please proceed to Section II of this worksheet.
 Yes. You qualify for a **full exemption.** If you elected the exemption for social security, please enter the full amount from federal Form 1040, Line 6b, on Schedule IN-112, Part I, Line 12. If you elected one of the other retirement exemptions, enter your eligible retirement income from no more than one eligible retirement system or \$10,000, whichever is less.

SECTION II: Calculating your Partial Retirement Income Exemption

This section is for married joint filers with an Adjusted Gross Income (AGI) between \$65,000-\$75,000 and for single, head of household, surviving spouse, or married separate filers with an AGI between \$50,000-\$60,000.

4. If you are:
 - Married filing jointly, enter \$75,000.
 - All other filing statuses, enter \$60,000. **4.** _____
5. Enter your AGI from Form IN-111, Line 1. **5.** _____
6. Subtract Line 5 from Line 4. If Line 5 is greater than Line 4, enter -0-. **6.** _____
7. Divide Line 6 by \$10,000. This value will be a decimal. Please round to the second decimal place (*Example:* .481 would round to .48). **7.** _____
8. Enter the lesser of Line 7 or the value 1 (This line should not be greater than 1). **8.** _____

Please complete Lines 9 & 10 OR 11 & 12. You may only elect one exclusion per taxable year.

If you elected to exempt your social security income:

9. Enter the amount from federal Form 1040, Line 6b. **9.** _____
10. Amount of **partial exemption.** Multiply Line 9 by Line 8.
Enter this amount on Schedule IN-112, Part I, Line 12. **10.** _____

If you elected one of the other allowable retirement income exemptions:

11. Enter the lesser of the retirement income you earned from that source or 10,000. **11.** _____
12. Amount of **partial exemption.** Multiply Line 11 by Line 8.
Enter this amount on Schedule IN-112, Part I, Line 12. **12.** _____

Note about civil unions: If you are in a civil union and filing jointly, you should file for this exemption as married filing jointly. If you are a civil union and filing separately, you should file as married filing separately.

portion included in your federal Adjusted Gross Income. **You may be asked to provide the Required Supporting Documents:** Copies of 1099, 1099RB, WP-4, or any other document you received showing payment of these benefits.

Line 14	Bond/Note Interest Income. The interest or income from a bond or note of: 1) Vermont Student Assistance Corporation, 2) Build America, 3) Vermont Telecommunications Authority, or 4) Vermont Public Power Supply Authority is exempt from Vermont income tax to the extent the interest or income is included in federal Adjusted Gross Income. Enter the amount of interest or income from these sources that is also included in your federal Adjusted Gross Income.
Line 15a	Student Loan Interest. Total student loan interest you paid in 2022 on qualified student loans.
Line 15b	Student loan interest already deducted on federal Form 1040, Schedule 1, Line 21.
Line 15c	Subtract Line 15b from Line 15a. If filing jointly and AGI is greater than \$200,000, enter -0-. All other filers, if AGI is greater than \$120,000, enter -0-.
Line 16	Reserved
Line 17	Total Federal Adjusted Gross Income Subtractions. Add Lines 7 through 14 and Line 15c.
Line 18	Net Modifications to Federal Adjusted Gross Income. Subtract Line 17 from Line 6. If Line 6 is less than Line 17, use a hyphen (“-”) to indicate a negative. Enter on Form IN-111, Vermont Income Tax Return, Line 2.

Part II Vermont Refundable Credits

Child and Dependent Care Credit - Residents and Part-Year Residents

Line 1	Child and Dependent Care Credit (Vermont Residents and Part-Year Residents only) Enter the amount of your federal Child and Dependent Care Credit from federal Form 2441, Line 11 for care provided in Vermont.
Line 2	Vermont Child and Dependent Care Credit. Multiply Line 1 by 72% (0.72).

Child Tax Credit - Residents and Part-Year Residents

Line 3	Enter the number of qualifying children and provide their names and social security numbers in the space below. Qualifying children are those born between 2017 and 2022.
Line 4	Child Tax Credit. Multiply Line 3 by \$1,000 or if your AGI is greater than \$125,000, use the table to find the credit amount per qualifying child to use on Line 4.
Line 5	Part-year residents only: Enter amount from Schedule IN-113, Line 14B, Vermont Portion of Total Income.
Line 6	Part-year residents only: Enter amount from Schedule IN-113, Line 14A, Total Income.
Line 7	Part-year residents only: Child tax credit adjustment percentage. Divide Line 5 by Line 6, then multiply the result by 100.
Line 8	Adjusted Child Tax Credit. Multiply Line 4 by 100% or Line 7, if it is less.

CHILD TAX CREDIT TABLE

If your adjusted gross income from Form IN-111, Line 1, is greater than \$125,000, use this table to find the child tax credit amount to enter on Line 4.

If Adjusted Gross Income is...		Enter on Line 4	If Adjusted Gross Income is...		Enter on Line 4	If Adjusted Gross Income is...		Enter on Line 4	If Adjusted Gross Income is...		Enter on Line 4
At Least	But Not More Than	Child Tax Credit Is...	At Least	But Not More Than	Child Tax Credit Is...	At Least	But Not More Than	Child Tax Credit Is...	At Least	But Not More Than	Child Tax Credit Is...
0	125,000	1,000	137,001	138,000	740	150,001	151,000	480	163,001	164,000	220
125,001	126,000	980	138,001	139,000	720	151,001	152,000	460	164,001	165,000	200
126,001	127,000	960	139,001	140,000	700	152,001	153,000	440	165,001	166,000	180
127,001	128,000	940	140,001	141,000	680	153,001	154,000	420	166,001	167,000	160
128,001	129,000	920	141,001	142,000	660	154,001	155,000	400	167,001	168,000	140
129,001	130,000	900	142,001	143,000	640	155,001	156,000	380	168,001	169,000	120
130,001	131,000	880	143,001	144,000	620	156,001	157,000	360	169,001	170,000	100
131,001	132,000	860	144,001	145,000	600	157,001	158,000	340	170,001	171,000	80
132,001	133,000	840	145,001	146,000	580	158,001	159,000	320	171,001	172,000	60
133,001	134,000	820	146,001	147,000	560	159,001	160,000	300	172,001	173,000	40
134,001	135,000	800	147,001	148,000	540	160,001	161,000	280	173,001	174,000	20
135,001	136,000	780	148,001	149,000	520	161,001	162,000	260	174,001	-	0
136,001	137,000	760	149,001	150,000	500	162,001	163,000	240			

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 2022. 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 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	CITY OF 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	JERICO
253	JERICO 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	POWNA
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	STARSBORO
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

2022 Form IN-111

Vermont Income Tax Return

DEPT USE ONLY



* 2 2 1 1 1 1 0 0 *

FILE YOUR RETURN ELECTRONICALLY FOR A FASTER REFUND. GO TO TAX.VERMONT.GOV FOR MORE INFORMATION.

Please PRINT in BLUE or BLACK INK

Form with fields for Taxpayer's Last Name, First Name, MI, Social Security Number, Spouse's/CU Partner's Last Name, First Name, MI, Social Security Number, Mailing Address, City, State, ZIP Code, Foreign Country, Filing Status and Standard Deduction, and checkboxes for AMENDED, CANNABIS, RECOMPUTED, and EXTENDED returns.

- 1. Federal Adjusted Gross Income (federal Form 1040, Line 11) 1. _____ .00
2. Net Modifications to Federal AGI (Schedule IN-112, Part I, Line 18) 2. _____ .00
3. Federal AGI with Modifications (ADD Lines 1 and 2)..... 3. _____ .00
4. 2022 Vermont Standard Deduction from filing status section above. 4. _____ .00
5. Personal Exemptions:
5a. Enter "1" for yourself if no one can claim you as a dependent 5a. _____
5b. Enter "1" for your jointly filed spouse or CU partner if no one can claim them as a dependent. 5b. _____
5c. Enter number of other dependents claimed on federal Form 1040. This includes any dependents other than yourself and/or your spouse. 5c. _____
5d. ADD Lines 5a through 5c..... 5d. _____
5e. MULTIPLY Line 5d by \$4,500 (2022 Personal Exemption)..... 5e. _____ .00
6. ADD Lines 4 and 5e 6. _____ .00
7. Vermont Taxable Income (SUBTRACT Line 6 from Line 3. If less than zero, enter -0-)..... 7. _____ .00
8. Vermont Income Tax from tax table or tax rate schedule 8. _____ .00
9. Net Adjustment to Vermont Tax (Schedule IN-119, Part I, Line 15)..... 9. _____ .00
10. Vermont Income Tax with Adjustment (ADD Lines 8 and 9. If less than zero, enter -0-) 10. _____ .00
11. Tax-Deductible Charitable Contribution (See instructions)00
12. Multiply Line 11 by 5% (0.05)00
13. Charitable Contribution Deduction (Enter the lesser of Line 12 or \$1,000) 13. _____ .00
14. Vermont Income Tax (Line 10 MINUS Line 13. If less than zero, enter -0-) 14. _____ .00
15. Income Adjustment (Schedule IN-113, Line 35, or 100.0000%)..... 15. _____ %
16. Adjusted Vermont Income Tax (MULTIPLY Line 14 by Line 15)..... 16. _____ .00

Taxpayer's Last Name	Social Security Number



Amount from Line 16 **.00**

- Other State Credit** (Schedule IN-117, Line 21) **Vermont Tax Credits** (Schedule IN-119, Part II) **Total Vermont Credits** (Add Lines 17 and 18)
17. **.00** + 18. **.00** = 19. **.00**
20. Vermont Income Tax after credits (**SUBTRACT Line 19 from Line 16.**
If Line 19 is greater than Line 16, enter -0-). 20. **.00**
21. Use Tax for taxable items on which no sales tax was charged,
including online purchases. (See instructions, worksheet, and chart). . . Check to certify
no Use Tax is due. **OR** 21. **.00**
22. Total Vermont Taxes (**ADD Lines 20 and 21**) 22. **.00**
- Green Up Vermont Nongame Wildlife Fund Vermont Children's
Trust Foundation Vermont Veterans Fund **Total Contributions**
- 23a. **.00** + 23b. **.00** + 23c. **.00** + 23d. **.00** = 23e. **.00**
24. Total of Vermont Taxes and Voluntary Contributions (**ADD Lines 22 and 23e**) 24. **.00**
- 25a. 2022 Vermont Tax Withheld from W-2, 1099 25a. **.00**
- 25b. 2022 Estimated Tax payments, amount carried forward from 2021,
and/or payment made with 2022 extension. 25b. **.00**
- 25c. Refundable Credits (Schedule IN-112, Part II, Line 17) 25c. **.00**
- 25d. 2022 Vermont Real Estate Withholding from Form RW-171 25d. **.00**
- 25e. 2022 Nonresident Estimated Tax payments
(nonresident withholding) allocated on Schedule K-1VT, Line 5 25e. **.00**
- 25f. Total Payments and Credits (**ADD Lines 25a through 25e**) 25f. **.00**
26. Overpayment. **If Line 24 is less than Line 25f, SUBTRACT Line 24 from Line 25f** 26. **.00**
- 27a. Refund to be credited to 2023 Estimated Tax Payment 27a. **.00**
- 27b. Refund to be credited to 2023 Property Tax Bill 27b. **.00**
28. REFUND AMOUNT (**SUBTRACT Lines 27a and 27b from Line 26**) 28. **.00**
29. **If Line 24 is more than Line 25f, subtract Line 25f from Line 24.**
See instructions on tax due 29. **.00**
30. **Interest and Penalty on Underpayment of Estimated Tax.** . 30. **.00**
31. **AMOUNT DUE** (ADD Lines 29 and 30) 31. **.00**

For Amended Returns Only:	Original refund received .00	Refund due now .00	Original payment .00	Amount due now .00
----------------------------------	-------------------------------------	---------------------------	-----------------------------	---------------------------

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

Signature	Date (MM/DD/YYYY)	Date of Birth (MM/DD/YYYY) / /	Daytime Telephone Number
Signature (If a joint return, BOTH must sign.)	Date (MM/DD/YYYY)	Date of Birth (MM/DD/YYYY) / /	Daytime Telephone Number
Paid Preparer's Signature		Date / /	Preparer's Telephone Number
Firm's Name (or yours if self-employed) and address		Preparer's SSN or PTIN	FEIN

Check if the Department of Taxes may discuss this return with the preparer shown.
5454

Keep a copy for your records.

2022 Form IN-111

Vermont Income Tax Return

DEPT USE ONLY



* 2 2 1 1 1 1 0 0 *

FILE YOUR RETURN ELECTRONICALLY FOR A FASTER REFUND. GO TO TAX.VERMONT.GOV FOR MORE INFORMATION.

Please PRINT in BLUE or BLACK INK

Form with fields for Taxpayer's Last Name, First Name, MI, Social Security Number, Spouse's/CU Partner's Last Name, First Name, MI, Social Security Number, Mailing Address, City, State, ZIP Code, Foreign Country, Filing Status and Standard Deduction, and checkboxes for AMENDED, CANNABIS, RECOMPUTED, and EXTENDED returns.

- 1. Federal Adjusted Gross Income (federal Form 1040, Line 11) 1. _____ .00
2. Net Modifications to Federal AGI (Schedule IN-112, Part I, Line 18) 2. _____ .00
3. Federal AGI with Modifications (ADD Lines 1 and 2)..... 3. _____ .00
4. 2022 Vermont Standard Deduction from filing status section above. 4. _____ .00
5. Personal Exemptions:
5a. Enter "1" for yourself if no one can claim you as a dependent 5a. _____
5b. Enter "1" for your jointly filed spouse or CU partner if no one can claim them as a dependent. 5b. _____
5c. Enter number of other dependents claimed on federal Form 1040. This includes any dependents other than yourself and/or your spouse. 5c. _____
5d. ADD Lines 5a through 5c..... 5d. _____
5e. MULTIPLY Line 5d by \$4,500 (2022 Personal Exemption)..... 5e. _____ .00
6. ADD Lines 4 and 5e 6. _____ .00
7. Vermont Taxable Income (SUBTRACT Line 6 from Line 3. If less than zero, enter -0-)..... 7. _____ .00
8. Vermont Income Tax from tax table or tax rate schedule 8. _____ .00
9. Net Adjustment to Vermont Tax (Schedule IN-119, Part I, Line 15)..... 9. _____ .00
10. Vermont Income Tax with Adjustment (ADD Lines 8 and 9. If less than zero, enter -0-) 10. _____ .00
11. Tax-Deductible Charitable Contribution (See instructions)00
12. Multiply Line 11 by 5% (0.05)00
13. Charitable Contribution Deduction (Enter the lesser of Line 12 or \$1,000) 13. _____ .00
14. Vermont Income Tax (Line 10 MINUS Line 13. If less than zero, enter -0-) 14. _____ .00
15. Income Adjustment (Schedule IN-113, Line 35, or 100.0000%)..... 15. _____ %
16. Adjusted Vermont Income Tax (MULTIPLY Line 14 by Line 15)..... 16. _____ .00

Taxpayer's Last Name	Social Security Number



Amount from Line 16 **.00**

- Other State Credit** (Schedule IN-117, Line 21) **Vermont Tax Credits** (Schedule IN-119, Part II) **Total Vermont Credits** (Add Lines 17 and 18)
17. **.00** + 18. **.00** = 19. **.00**
20. Vermont Income Tax after credits (**SUBTRACT Line 19 from Line 16.**
If Line 19 is greater than Line 16, enter -0-). 20. **.00**
21. Use Tax for taxable items on which no sales tax was charged,
including online purchases. (See instructions, worksheet, and chart). . . Check to certify
no Use Tax is due. **OR** 21. **.00**
22. Total Vermont Taxes (**ADD Lines 20 and 21**) 22. **.00**
- Green Up Vermont Nongame Wildlife Fund Vermont Children's
Trust Foundation Vermont Veterans Fund **Total Contributions**
- 23a. **.00** + 23b. **.00** + 23c. **.00** + 23d. **.00** = 23e. **.00**
24. Total of Vermont Taxes and Voluntary Contributions (**ADD Lines 22 and 23e**) 24. **.00**
- 25a. 2022 Vermont Tax Withheld from W-2, 1099 25a. **.00**
- 25b. 2022 Estimated Tax payments, amount carried forward from 2021,
and/or payment made with 2022 extension. 25b. **.00**
- 25c. Refundable Credits (Schedule IN-112, Part II, Line 17) 25c. **.00**
- 25d. 2022 Vermont Real Estate Withholding from Form RW-171 25d. **.00**
- 25e. 2022 Nonresident Estimated Tax payments
(nonresident withholding) allocated on Schedule K-1VT, Line 5 25e. **.00**
- 25f. Total Payments and Credits (**ADD Lines 25a through 25e**) 25f. **.00**
26. Overpayment. **If Line 24 is less than Line 25f, SUBTRACT Line 24 from Line 25f** 26. **.00**
- 27a. Refund to be credited to 2023 Estimated Tax Payment 27a. **.00**
- 27b. Refund to be credited to 2023 Property Tax Bill 27b. **.00**
28. REFUND AMOUNT (**SUBTRACT Lines 27a and 27b from Line 26**) 28. **.00**
29. **If Line 24 is more than Line 25f, subtract Line 25f from Line 24.**
See instructions on tax due 29. **.00**
30. **Interest and Penalty on Underpayment of Estimated Tax.** . 30. **.00**
31. **AMOUNT DUE** (ADD Lines 29 and 30) 31. **.00**

For Amended Returns Only:	Original refund received .00	Refund due now .00	Original payment .00	Amount due now .00
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Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Preparers cannot use return information for purposes other than preparing returns.

Signature	Date (MM/DD/YYYY)	Date of Birth (MM/DD/YYYY) / /	Daytime Telephone Number
Signature (If a joint return, BOTH must sign.)	Date (MM/DD/YYYY)	Date of Birth (MM/DD/YYYY) / /	Daytime Telephone Number
Paid Preparer's Signature		Date / /	Preparer's Telephone Number
Firm's Name (or yours if self-employed) and address		Preparer's SSN or PTIN	FEIN

Check if the Department of Taxes may discuss this return with the preparer shown.
5454

Keep a copy for your records.

2022 Schedule IN-112



* 2 2 1 1 2 1 1 0 0 *

Vermont Tax Adjustments and Credits

Please PRINT in BLUE or BLACK INK

INCLUDE WITH FORM IN-111

Table with 4 columns: Taxpayer's Last Name, First Name, MI, Taxpayer's Social Security Number

PART I

ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME

- 1. Total interest and dividend income from all state and local obligations exempt from federal tax... .00
2. Interest and dividend income from Vermont state and local obligations included in Line 1... .00
3. Income from Non-Vermont State and Local Obligations (SUBTRACT Line 2 from Line 1)00
4. Bonus Depreciation Allowed under Federal Law for 202200
5. Other (reserved) ... RESERVED .00
6. Total Additions (ADD Line 3 and Line 4)00

SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME

- 7. Interest Income from U.S. Obligations... .00
8. Capital Gains Exclusion (Schedule IN-153, Line 21)00
9. Adjustment for Prior Years' Bonus Depreciation... .00
10. Taxable Refunds of State and Local Income Taxes (Reported on federal Form 1040)... .00
11. Medical Expense Deduction (see the worksheet in the instructions)... .00
12. Retirement Benefits Exempt from Taxation (see the worksheet in the instructions)... .00
13. Railroad Retirement income... .00
14. Bond/note interest income from (see below)00
15a. For residents only - Enter the total student loan interest you paid in 2022 on qualified student loans... .00
15b. For residents only - Enter any student loan interest already deducted on federal Form 1040, Schedule 1, Line 21... .00
15c. Subtract Line 15b from Line 15a. If filing jointly and AGI is greater than \$200,000, enter -0-. All other filers, if AGI is greater than \$120,000, enter -0-... .00
16. Other (reserved) ... RESERVED .00
17. Total Subtractions (ADD Lines 7 through 14 and Line 15c)... .00

NET MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

- 18. SUBTRACT Line 17 from Line 6. Enter on Form IN-111, Line 2. This can be a negative number.00

Taxpayer's Last Name	Social Security Number



PART II

REFUNDABLE CREDITS

Child and Dependent Care Credit - Resident and Part-Year Resident

- 1. Child and Dependent Care Credit (federal Form 2441, Line 11) **1.** _____ **.00**
- 2. Vermont Child and Dependent Care Credit (**MULTIPLY Line 1 by 72% (0.72)**) **2.** _____ **.00**

Child Tax Credit - Resident and Part-Year Resident

- 3. Number of qualifying children **3.** _____
List only children who qualify for Child Tax Credit (born 2017 through 2022) below

Qualifying Child #1 - Last Name	First Name	MI	Social Security Number	Year of Birth
Qualifying Child #2 - Last Name	First Name	MI	Social Security Number	Year of Birth
Qualifying Child #3 - Last Name	First Name	MI	Social Security Number	Year of Birth

- 4. Child Tax Credit (**MULTIPLY Line 3 by \$1,000**). See instructions for credit amount if your Adjusted Gross Income from Form IN-111, Line 1 is over \$125,000 **4.** _____ **.00**

Lines 5 through 7 - For part-year residents only:

- 5. Enter amount from Schedule IN-113, Line 14B, Vermont Portion of Total Income **5.** _____ **.00**
- 6. Enter amount from Schedule IN-113, Line 14A, Total Income **6.** _____ **.00**
- 7. Child tax credit adjustment percentage. (**DIVIDE Line 5 by Line 6, then MULTIPLY the result by 100**) **7.** _____ **%**
- 8. Adjusted Child Tax Credit. **MULTIPLY Line 4 by 100% or Line 7, if less.** **8.** _____ **.00**

Earned Income Tax Credit - Resident and Part-Year Resident

- 9. Number of qualifying children from federal Schedule EIC **9.** _____
- 10. Federal Earned Income Tax Credit. Enter amount from federal Form 1040. **10.** _____ **.00**
- 11. Vermont Earned Income Tax Credit: **MULTIPLY Line 10 by 38% (0.38)**. **11.** _____ **.00**

Lines 12 through 15 - For part-year residents only:

- | | | |
|---|-----------------------------|------------------------------|
| | A. Federal Amount \$ | B. Vermont Portion \$ |
| 12. Wages, salaries, tips, etc.
(Schedule IN-113, Line 1) 12A. | _____ .00 | 12B. _____ .00 |
| 13. Other earned income
(Schedule IN-113, Lines 8, 10, and 11) 13A. | _____ .00 | 13B. _____ .00 |
| 14. Total earned income (Add Lines 12 and 13) 14A. | _____ .00 | 14B. _____ .00 |
| 15. Earned income tax credit adjustment (DIVIDE Line 14B by Line 14A, MULTIPLY the result by 100) 15. | | _____ % |
| 16. Adjusted Earned Income Tax Credit. MULTIPLY Line 11 by 100% or Line 15, if less. 16. | | _____ .00 |

- 17. **TOTAL REFUNDABLE CREDITS (ADD Lines 2, 8, and 16. Enter this amount on Form IN-111, Line 25c)** ... **17.** _____ **.00**

2022 Schedule IN-113



* 2 2 1 1 3 1 1 0 0 *

Vermont Income Adjustment Calculations

Please PRINT in BLUE or BLACK INK

**Nonresidents and Part-Year Residents Must Complete Parts I and II
Full-Year Residents with Adjustments Complete only Part II**

INCLUDE WITH FORM IN-111

Taxpayer's Last Name	First Name	MI	Taxpayer's Social Security Number

PART I. Enter figures as they appear on your federal return or recomputed federal return in Column A and list the Vermont portion in Column B. See instructions.

Dates of Vermont residency in 2022		Name of State(s), Canadian province, or country during non-Vermont residency (use standard 2-character abbreviation)
From (MMDDYYYY): / /	To (MMDDYYYY): / /	

	A. Federal Amount \$	B. Vermont Portion \$
1. Wages, salaries, tips, etc. 1A.	.00	1B. .00
2. Taxable interest. 2A.	.00	2B. .00
3. Ordinary dividends 3A.	.00	3B. .00
4. Taxable IRAs, pensions, and annuities. 4A.	.00	4B. .00
5. Taxable Social Security 5A.	.00	5B. .00
6. Taxable refunds of state and local income taxes 6A.	.00	6B. .00
7. Alimony received 7A.	.00	7B. .00
8. Business income or loss 8A.	.00	8B. .00
9. Capital gain or loss 9A.	.00	9B. .00
10. Rents, royalties, partnerships, S corporations, trusts, etc 10A.	.00	10B. .00
11. Farm income or loss 11A.	.00	11B. .00
12. Unemployment compensation 12A.	.00	12B. .00
13. Other: Specify. 13A.	.00	13B. .00
14. TOTAL INCOME (ADD Lines 1 through 13) 14A.	.00	14B. .00

Taxpayer's Last Name	Social Security Number



* 2 2 1 1 3 1 2 0 0 *

	Column A. Federal Amount \$	Column B. Vermont Portion \$
15. IRA, Keogh/SEP/SIMPLE (Reported on federal Form 1040) 15A.	.00	15B. .00
Self _____ Spouse _____		
16. Student Loan Interest (Reported on Form 1040) 16A.	.00	16B. .00
17. Employee Deductions: Reservists, Performing Artists, Fee-basis Gov't Officials (Reported on Form 1040) 17A.	.00	17B. .00
18. Self-Employment Deductions: Tax and Health Insurance (Reported on Form 1040) . . 18A.	.00	18B. .00
19. Health Savings Account (Reported on Form 1040) 19A.	.00	19B. .00
20. Moving Expenses (Reported on Form 1040) . 20A.	.00	20B. .00
21. Penalty on Early Withdrawal of Savings (Reported on Form 1040) 21A.	.00	21B. .00
22. Alimony Paid (Reported on Form 1040) 22A.	.00	22B. .00
23. Domestic Production Activities (Reported on Form 1040) 23A.	.00	23B. .00
24. Educator Expenses and Tuition & Fees (Reported on Form 1040) 24A.	.00	24B. .00
25. Deductions not listed above but reported on Form 1040 25A.	.00	25B. .00
26. TOTAL ADJUSTMENTS (ADD Lines 15 through 25) 26A.	.00	26B. .00
27. Adjusted Gross Income (SUBTRACT Line 26A from Line 14A) 27.		.00
28. Vermont Portion of AGI (SUBTRACT Line 26B from Line 14B) 28.		.00
29. Non-Vermont Income (SUBTRACT Line 28 from Line 27) Also enter on Part II, Line 31 below. 29.		.00

PART II. Adjustment for Vermont Exempt Income and Military Exempt Income

30. Adjusted Gross Income. If Part I completed, enter Line 27 amount. Otherwise, enter amount from Form IN-111, Line 1 30.		.00
31. Non-Vermont Income (Line 29 above) 31.	.00	
32. Military pay. Number of months on active duty _____ (See instructions) 32.	.00	
33. Total (ADD Lines 31 and 32) 33.		.00
34. Vermont Income (SUBTRACT Line 33 from Line 30) 34.		.00
35. INCOME ADJUSTMENT % (DIVIDE Line 34 by Line 30, MULTIPLY the result by 100 and carry the result out to the fourth decimal place.) Also enter on Form IN-111, Line 15 (See instructions) 35.		%

Vermont Department of Taxes
2022 Form RCC-146
Vermont Renter Credit Claim

For the year
 Jan. 1 - Dec. 31,
 2022



Claimant's Last Name		First Name		MI	Claimant'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)				Claimant's Date of Birth (MM/DD/YYYY)		
City		State	ZIP Code		County of Rental Unit	
Vermont School District Code	Physical Address of Rental Unit on 12/31/2022		Unit	City/Town of Rental Unit on 12/31/2022 and State		
Federal Filing Status	<input type="checkbox"/> Single	<input type="checkbox"/> Married/CU Filing Jointly	<input type="checkbox"/> Married/CU Filing Separately	<input type="checkbox"/> Head of Household	Will you be using Renter Credit to pay Income Tax liability? <input type="checkbox"/> Yes <input type="checkbox"/> No	

1. SPAN. To find your SPAN, please see instructions. **1.** _____ - _____
- To determine eligibility, answer questions 2 through 4.**
2. Were you domiciled in Vermont all of calendar year 2022? **2.** Yes, Go to Question 3. No, STOP. You are not eligible.
3. Were you claimed as a dependent by another taxpayer in 2022? . . . **3.** Yes, STOP. You are not eligible. No, Go to Question 4.
4. Did you rent in Vermont for six months or more in 2022? **4.** Yes, Go to Question 5. No, STOP. You are not eligible.
- If you are eligible for a Renter Credit, complete Lines 5 through 14.**
5. Did you share your rental unit with another adult who was *not* your jointly filed spouse? **5.** Yes No
6. Was your rent subsidized? **6.** Yes No
- 6a.** If "Yes", how many months was your rent subsidized in 2022? **6a.** _____
7. Number of months rented in 2022 **7.** _____
8. Number of Personal Exemptions claimed (from Form IN-111, Line 5d)
 (See the instructions if you did not file Form IN-111) **8.** _____
9. Did you file a federal income tax return? (See the instructions if you answered "No.") **9.** Yes No
10. Total Income (from federal Form 1040, Line 9). **10.** _____ **.00**
11. 75% of nontaxable Social Security benefits
 (from federal Form 1040, Line 6a minus Line 6b. Multiply result by 0.75). **11.** _____ **.00**
12. Tax-exempt interest (from federal Form 1040, Line 2a) **12.** _____ **.00**
13. Add back any negative amounts from federal Form 1040, Line 7 and Schedule 1, Lines 3, 4, 5, 6, and 8a.
 (See instructions) **13.** _____ **.00**
14. Total (ADD Lines 10 through 13). **14.** _____ **.00**

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

Signature	Date (MM/DD/YYYY)	Daytime Telephone Number
Signature (If a joint return, BOTH must sign.)	Date (MM/DD/YYYY)	Daytime Telephone Number
Paid Preparer's Signature	Date (MM/DD/YYYY)	Preparer's Telephone Number
Firm's Name (or yours if self-employed) and address	Preparer's SSN or PTIN	FEIN

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2023 Form HS-122

Vermont Homestead Declaration AND
Property Tax Credit Claim



DUE DATE: April 18, 2023. You may file up to Oct. 16, 2023, but the town may assess a penalty. For details on late filing, see the instructions.

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

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

Tired of paper forms? It's fast and convenient to file your claim online at myVTax.vermont.gov.

Annual Vermont Homestead Declaration

This form must be filed each year by every Vermont resident whose property meets the definition of a homestead.

SECTION A.

A Vermont homestead is the principal dwelling and parcel of land surrounding the dwelling, owned and occupied by a resident individual as the individual's domicile on April 1, 2023. If your homestead is leased to a tenant on April 1, 2023, you may still claim it as a homestead if it is not leased for more than 182 days in the 2023 calendar year.

Please PRINT in BLUE or BLACK INK

Claimant's Last Name		First Name		MI	Claimant'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)				Claimant's Date of Birth (MM/DD/YYYY)		
				/ /		
City		State	ZIP Code			
Location of Homestead (Use a number, street/road name. Do not use a PO Box or "same.")				City/Town of Legal Residence on April 1, 2023 and State		
Federal Filing Status <input type="checkbox"/> Single <input type="checkbox"/> Married/CU Filing Jointly <input type="checkbox"/> Married/CU Filing Separately <input type="checkbox"/> Head of Household						

A1. SPAN - REQUIRED (from the 2022/2023 property tax bill)..... A1. _____ - _____

A2. Business Use of Dwelling..... A2. _____ %

A3. Rental Use of Dwelling..... A3. _____ %

A4. Business or Rental Use of **Improvements or Other Buildings**
Not including the dwelling, are improvements or other buildings located on your parcel used for business or rented? ... A4. Yes No

A5-A8 Special Situations (See instructions for more information). Check the following if it applies:

A5. Grantor and sole beneficiary of a revocable trust owning the property

A7. Homestead property crosses town boundaries (File a declaration for each town.)

A6. Life estate holder of the property

A8. Residing in a dwelling on the homestead parcel owned by a related farmer.

Please continue to Page 2, Part B, for property tax credit. Sign on Page 2.

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

Claimant's Last Name	Social Security Number



* 2 3 1 2 2 1 2 0 0 *

DUE DATE: April 18, 2023. Claims accepted up to Oct. 16, 2023.

SECTION B. PROPERTY TAX CREDIT CLAIM

For Household Income up to \$134,800. Complete and attach Schedule HI-144.

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

- B1. Were you domiciled in Vermont all of calendar year 2022? Yes, Go to Line B2. No, STOP.
- B2. Were you claimed as a dependent in 2022 by another taxpayer? Yes, STOP. No, Go to Line B3.
- B3. Do you anticipate selling this Vermont housesite on or before April 1, 2023? Yes, STOP. No, Continue

Amounts for Lines B4 through B6 are found on the 2022/2023 property tax bill. Round amounts to the nearest dollar.

- B4. Housesite Value B4. _____ .00
- B5. Housesite Education Tax. B5. _____ .00
- B6. Housesite Municipal Tax B6. _____ .00
- B7. Ownership Interest B7. _____ %
- B8. Household Income (Schedule HI-144, Line z).
You MUST attach Schedule HI-144. B8. _____ .00 Check here if amended Schedule HI-144, Household Income, is included.

Complete the following **ONLY if applicable** from Form LRC-147, Part B.

- B9. For Profit Mobile Home Lot Rent (Allocable Rent from Form LRC-147) B9. _____ .00

Not-For-Profit Mobile Home Park, Cooperative and Land Trust

- B10. Allocated Education Tax. B10. _____ .00
- B11. Allocated Municipal Tax. B11. _____ .00

OR Property Tax from contiguous property if housesite has less than 2 acres (See instructions.)

- B12. Contiguous property Education Tax B12. _____ .00
- B13. Contiguous property Municipal Tax B13. _____ .00

MAXIMUM CREDIT AMOUNT IS \$8,000.

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

Signature	Date (MMDDYYYY)	Daytime Telephone Number
Signature (If a joint return, BOTH must sign.)	Date (MMDDYYYY)	Daytime Telephone Number
Paid Preparer's Signature	Date (MMDDYYYY)	Preparer's Telephone Number
Firm's Name (or yours if self-employed) and address	Preparer's SSN or PTIN	FEIN

Check if the Department of Taxes may discuss this return with the preparer shown.

2022 Schedule HI-144



* 2 2 1 4 4 1 1 0 0 *

Household Income

For the year Jan. 1 - Dec. 31, 2022

Please PRINT in BLUE or BLACK INK

This schedule must be included with the 2023 Property Tax Credit Claim (Form HS-122). Please read instructions before completing schedule.

Claimant's Last Name	First Name	MI	Claimant's Social Security Number
Spouse's/CU Partner's Last Name	First Name	MI	Claimant's Date of Birth (MMDDYYYY)

List the names and Social Security Numbers of all other people (in addition to a Spouse or CU Partner) who had income and lived with you during 2022. Include both their taxable and non-taxable income in Column 3. If you have more than two "Other People" living in your household, record the names and Social Security Numbers on a separate sheet of paper and include with the filing.

Check this box if you temporarily hosted a refugee, asylee, or asylum seeker in your home during 2022. Do not include their income on this form.

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

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

Claimant's Last Name	Social Security Number



* 2 2 1 4 4 1 2 0 0 *

Carried forward from Line o00 .00 .00

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

Support paid to: Last Name	First Name	MI	Social Security Number

r. Allowable adjustments from Federal Form 1040

r1. Business expenses for Reservists	r1. <u> .00</u>	<u> .00</u>	<u> .00</u>
r2. Alimony paid	r2. <u> .00</u>	<u> .00</u>	<u> .00</u>
r3. Self-employed health insurance deduction	r3. <u> .00</u>	<u> .00</u>	<u> .00</u>
r4. Health Savings Account deduction	r4. <u> .00</u>	<u> .00</u>	<u> .00</u>
s. ADD Lines p, q, and total of Lines r1 through r4 for each column	s. <u> .00</u>	<u> .00</u>	<u> .00</u>
t. SUBTRACT Line s from Line o of each column. If a negative amount, enter -0-	t. <u> .00</u>	<u> .00</u>	<u> .00</u>

u. ADD all three amounts from Line t. If a negative amount, enter -0- **u.** .00

v. Complete if born Jan. 1, 1958 and after.
Enter interest and dividend income from Lines e and f. **v.** .00 | .00 | .00 |

w. ADD all three amounts from Line v. **w.** .00

x. Asset Adjustment of Interest and Dividend Income (Lines e and f). Per 32 V.S.A. § 6061E **x.** 10,000.00

y. SUBTRACT Line x from Line w. If Line x is more than Line w, enter -0- **y.** .00

z. HOUSEHOLD INCOME. ADD Line u and Line y **z.** .00

HOMEOWNERS Form HS-122, Homestead Declaration AND Property Tax Credit Claim, must be filed each year.
Homeowners with Household Income up to \$134,800 on Line z should complete Form HS-122, Section B. You may be eligible for a property tax credit. This schedule must be filed with Form HS-122.
Form HS-122 The due date to file is April 18, 2023. Homeowners filing a property tax credit, Form HS-122 and Schedule HI-144, between April 19 and Oct. 16, 2023, may still qualify for a Property Tax Credit. A \$15 late filing fee will be deducted from the credit.

Earned Income Tax Credit - Residents and Part-Year Residents

In order to qualify for the Vermont Earned Income Tax Credit, a taxpayer must first be eligible for a federal Earned Income Tax Credit.

Line 9	Number of qualifying children from federal Schedule EIC.
Line 10	Federal Earned Income Tax Credit. Enter amount from federal Form 1040.
Line 11	Vermont Earned Income Tax Credit. Multiply Line 10 by 38% (0.38).
Line 12A	Part-year residents only: Enter the federal amount of wages, salaries, tips, etc. from Schedule IN-113, Line 1A.
Line 12B	Part-year residents only: Enter the portion of federal wages, salaries, tips, etc. from Schedule IN-113, Line 1B earned while a Vermont resident.
Lines 13A & 13B	Part-year residents only: Other earned income includes income from a business, partnership, or farm.
Line 14A	Part-year residents only: In Column A, add Lines 12A and 13A and enter the result.
Line 14B	In Column B, add Lines 12B and 13B and enter the result.
Line 15	Part-year residents only: Divide Line 14B by Line 14A. Enter the result as a percentage carried out to two decimal places but not greater than 100%. This is the percentage of 2022 income earned in Vermont that is eligible for the Vermont Earned Income Tax Credit.
Line 16	Adjusted Earned Income Tax Credit. Multiply Line 11 by 100% or Line 15, if less.
Line 17	TOTAL REFUNDABLE CREDITS Add Lines 2, 8, and 16. Enter this amount on Form IN-111, Line 25c.

SCHEDULE IN-113 Income Adjustment**WHO MUST FILE IN-113**

You must file Schedule IN-113 if you are either:

- a nonresident or part-year resident and earned or received Vermont income,
- OR**
- a Vermont resident claiming income exempt from Vermont income tax

Nonresident: Complete both Parts I and II to determine the allocation of Vermont income. Visit our website for definition of nonresident income.

Resident: Complete Part II to adjust for Vermont tax exempt military pay.

Part-Year Resident: Part-year residents may, in some cases, be able to adjust Vermont income by both the Vermont percentage of income on Schedule IN-113 and claim a credit for income tax paid to another tax jurisdiction on Schedule IN-117, Vermont Credit for Income Tax Paid to Other State or Canadian Province. The income tax paid to the other tax jurisdiction must be for income earned while a Vermont resident. Schedule IN-117, Line 2 cannot exceed the amount on Schedule IN-113, Line 27. Visit our website for more information.

Dates of Vermont Residency in 2022 Enter the dates you lived in Vermont in 2022. Leave blank if you did not live in Vermont.

Name of State(s) During Non-Vermont Residency Write the names of the other states, Canadian provinces, or countries where you were a resident in 2022 using standard 2-letter abbreviations.

PART I (For Nonresidents and Some Part-Year Vermont Residents)

Unless otherwise indicated in the line instructions, the Vermont portion is the income received from Vermont sources or received while a Vermont resident.

Lines 1 - 13, Column A Enter the income for these categories as shown on your federal income tax return.

NOTE: For Line 3A - Use taxable amount "Ordinary dividends" from federal Form 1040, U.S. Individual Income Tax Return.

For Line 10A - Use amount from federal Schedule K-1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc., *before* recalculation for exclusion of bonus depreciation.

For Line 12A - Use amount reported on federal Form 1040, Schedule 1.

For Line 13A - Use amounts from federal Form 1040, Schedule 1, lines reporting "other gains and losses" and "other income."

Line 13, Column A Examples of other income: gambling winnings including lotteries, raffles, or lump-sum payment from sale of right to receive future lottery annuity; reimbursement this year for items itemized last year such as medical expenses;

interest; income from rental of personal property; taxable distributions from Coverdell Education Savings Account or Qualified Tuition Plan, medical savings account or Archer Medical Savings Account.

Lines 1 - 13, Column B Enter the Vermont portion for these categories from your federal income tax return.

NOTE: For Line 3B - Use the amount of ordinary dividends received while a Vermont resident.

For Line 9B - Include amount from Line 2 of Vermont Schedule K-1VT, Shareholder, Partner, or Member Information plus all additional Vermont-sourced capital gains.

For Line 10B - Use sum of Line 1 and Line 3 of Schedule K-1VT *before* recalculation for exclusion of bonus depreciation.

For Line 12B - Enter total amount received for Vermont unemployment.

For Line 13B - Use the amount of other income earned or received from federal Form 1040, Schedule 1, lines reporting "other gains and losses" and "other income," from Vermont sources.

Line 14, Column A Add Lines 1A through 13A.

Line 14, Column B Add Lines 1B through 13B.

Lines 15 - 23, Column A Enter the amount for these categories as shown on your federal Form 1040.

Lines 15 - 23, Column B Enter the portion of the deductions paid or incurred during your Vermont residency or resulting from Vermont income earned or received.

Line 24, Column A Enter the combined amounts of Educator Expenses and Tuition and Fees from federal Form 1040, Schedule 1.

Line 24, Column B The Vermont portion of Educator Expenses and Tuition and Fees during Vermont residency.

Line 25, Column A Enter deduction(s) to Adjusted Gross Income that are included in the total on federal Form 1040.

Line 25, Column B Enter the portion of the deductions paid or incurred during your Vermont residency or resulting from Vermont income earned or received.

Line 26, Column A Add Lines 16A through 25A.

Line 26, Column B Add Lines 16B through 25B.

Line 27 Adjusted Gross Income: Subtract Line 26A from Line 14A.

Line 28 Vermont Portion of AGI: Subtract Line 26B from Line 14B.

Line 29 Non-Vermont Income: Subtract Line 28 from Line 27.

PART II Adjustment for Vermont Exempt Income

Line 30 If Part I is completed, enter the amount from Line 27. Otherwise, enter Adjusted Gross Income from Form IN-111, Line 1.

Line 31 **Part-Year Residents and Nonresidents:** Enter the amount from Part I, Line 29. **Full-Year Residents:** Enter -0-.

Line 32 Enter the amount of Vermont exempt military pay received in 2022 that is included in your federal Adjusted Gross Income. Exempt military pay is:

- I.** Wages earned from the armed services for full-time active duty outside of Vermont. **You may be asked to provide the Required Supporting Documents:** Copy of active duty orders.
- II.** Up to \$2,000 for National Guard or U.S. Reserve training pay earned in Vermont if your Adjusted Gross Income for tax year 2022 is less than \$50,000. **You may be asked to provide the Required Supporting Documents:** Copy of DFAS form or certification statement from your unit that all training was completed during the calendar year.
- III.** Student loan repayment can be taken only if the amount is included in your Adjusted Gross Income. Enter the repayment benefit made under 10 U.S.C. Chapters 109 and 1609 for **2022**. **You may be asked to provide the Required Supporting Documents:** Certification statement from armed services showing your name, address, Social Security Number, amount of student loan repayment, and payment date.

Line 33 Add Lines 31 and 32 and enter result. This is the total amount of income not subject to Vermont income tax. No entry is needed on this line if you did not have entries on Lines 31 and 32.

Line 34 Subtract Line 33 from Line 30. This is the Vermont income subject to tax.

Line 35 Divide Line 34 by Line 30. Also enter on Form IN-111, Line 15. Carry out to four decimal places. *Example:* XX.XXXX%

Dealing with negatives:

- If Line 30 is a negative and Line 34 is a positive, enter 100%
- If Line 34 is a negative, enter 0%
- If Lines 30 and 34 are negative, enter 0%

FORM RCC-146 Renter Credit Claim

General Instructions

The Vermont legislature made substantial changes to the Renter Credit program in Act 160 of 2020. These changes impact claims made beginning with the 2022 income tax filing season and thereafter. The Renter Credit Program refunds eligible renters a portion of their rent paid based on HUD fair market rent guidelines.

Eligibility for Renter Credit: You must meet all the following eligibility requirements:

1. You were domiciled in Vermont for the entire calendar year 2022
2. You were not claimed in 2022 as a dependent of another taxpayer
3. You rented in Vermont for at least 6 months in 2022

You are no longer required to obtain a landlord certificate from your landlord in order to apply for a Renter Credit. However, your landlord is required to file a certificate with the Department in order for your application to be honored. You will need to know the SPAN for the unit you are filing on. If you didn't file a federal income tax return in 2022, please use the instructions below. Only include items of income that would be included on the federal return if you filed one. For more information on what's included on the federal return, see the federal income tax forms and instructions at www.irs.gov.

Missing Information or Incomplete Filing: Claims that are incomplete or are missing key information will be considered UNFILED.

Deceased Renter: A claim cannot be filed on behalf of a deceased person. The right to file a Renter Credit Claim is personal to the claimant and does not survive the claimant's death, regardless if they had rented six months or more.

Lot Rent: Do NOT file a renter credit if the rent you pay is for lot rent for your mobile home. See instructions for Form HS-122, Homestead Declaration and Property Tax Credit Claim.

E-file your Renter Credit Claim for quicker processing at myVTax.vermont.gov.

Due Date: Your application must be filed no later than the Oct. 16 filing deadline. Returns received after this date cannot be accepted.

Injured Spouse Claims: To make an "injured spouse" claim, send the following information prior to filing your claim:

1. copy of federal Form 8379, Injured Spouse Allocation (if you filed one with the IRS)
2. your signed letter of request
3. a copy of your current lease

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

The Department will notify you if the renter credit is taken to pay a bill. You have 30 days from the date on the notice to submit the injured spouse claim to the Department.

2022 Partial Credit Income Limits by County

COUNTY	FAMILY SIZE							
	1	2	3	4	5	6	7	8
ADDISON	\$32,800	\$37,450	\$42,150	\$46,800	\$50,550	\$54,300	\$58,050	\$61,800
BENNINGTON	\$30,000	\$34,300	\$38,600	\$42,850	\$46,300	\$49,750	\$53,150	\$56,600
CALEDONIA	\$30,000	\$34,300	\$38,600	\$42,850	\$46,300	\$49,750	\$53,150	\$56,600
CHITTENDEN	\$37,600	\$42,950	\$48,300	\$53,650	\$57,950	\$62,250	\$66,550	\$70,850
ESSEX	\$30,000	\$34,300	\$38,600	\$42,850	\$46,300	\$49,750	\$53,150	\$56,600
FRANKLIN	\$31,100	\$35,550	\$40,000	\$44,420	\$47,990	\$51,560	\$55,100	\$58,660
GRAND ISLE	\$31,100	\$35,550	\$40,000	\$44,420	\$47,990	\$51,560	\$55,100	\$58,660
LAMOILLE	\$30,000	\$34,300	\$38,600	\$42,850	\$46,300	\$49,750	\$53,150	\$56,600
ORANGE	\$30,000	\$34,300	\$38,600	\$42,850	\$46,300	\$49,750	\$53,150	\$56,600
ORLEANS	\$30,000	\$34,300	\$38,600	\$42,850	\$46,300	\$49,750	\$53,150	\$56,600
RUTLAND	\$30,000	\$34,300	\$38,600	\$42,850	\$46,300	\$49,750	\$53,150	\$56,600
WASHINGTON	\$32,000	\$36,600	\$41,150	\$45,700	\$49,400	\$53,050	\$56,700	\$60,350
WINDHAM	\$30,000	\$34,300	\$38,600	\$42,850	\$46,300	\$49,750	\$53,150	\$56,600
WINDSOR	\$30,850	\$35,250	\$39,650	\$44,050	\$47,600	\$51,100	\$54,650	\$58,150

2022 Full Credit Income Limits by County

COUNTY	FAMILY SIZE							
	1	2	3	4	5	6	7	8
ADDISON	\$19,700	\$22,500	\$25,300	\$28,100	\$32,470	\$37,190	\$41,910	\$46,630
BENNINGTON	\$18,000	\$20,600	\$23,150	\$27,750	\$32,470	\$37,190	\$41,910	\$46,630
CALEDONIA	\$18,000	\$20,600	\$23,150	\$27,750	\$32,470	\$37,190	\$41,910	\$46,630
CHITTENDEN	\$22,550	\$25,800	\$29,000	\$32,200	\$34,800	\$37,400	\$41,910	\$46,630
ESSEX	\$18,000	\$20,600	\$23,150	\$27,750	\$32,470	\$37,190	\$41,910	\$46,630
FRANKLIN	\$18,670	\$21,350	\$24,000	\$28,150	\$32,660	\$37,210	\$41,910	\$46,630
GRAND ISLE	\$18,670	\$21,350	\$24,000	\$28,150	\$32,660	\$37,210	\$41,910	\$46,630
LAMOILLE	\$18,000	\$20,600	\$23,150	\$27,750	\$32,470	\$37,190	\$41,910	\$46,630
ORANGE	\$18,000	\$20,600	\$23,150	\$27,750	\$32,470	\$37,190	\$41,910	\$46,630
ORLEANS	\$18,000	\$20,600	\$23,150	\$27,750	\$32,470	\$37,190	\$41,910	\$46,630
RUTLAND	\$18,000	\$20,600	\$23,150	\$27,750	\$32,470	\$37,190	\$41,910	\$46,630
WASHINGTON	\$19,200	\$21,950	\$24,700	\$27,750	\$32,470	\$37,190	\$41,910	\$46,630
WINDHAM	\$18,000	\$20,600	\$23,150	\$27,750	\$32,470	\$37,190	\$41,910	\$46,630
WINDSOR	\$18,550	\$21,200	\$23,850	\$27,750	\$32,470	\$37,190	\$41,910	\$46,630

Line-by-Line Instructions

Claimant Information Enter your name, your spouse/civil union partner's name if filing a joint return, your Social Security Number(s), and your date of birth.

Vermont School District Code If you do not know your Vermont School District Code for your rental, you can look it up in the Vermont income tax booklet table. Select the three-digit school district code for the town where you lived on Dec. 31, 2022, or the last rental unit for the year.

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 currently requires additional information, this will delay the processing of your return and your credit until we receive a valid mailing address. If you move after you submit your renter credit claim, please change your address with the Department as soon as possible. See our website to learn how to change your mailing address.

Physical Address Enter your physical rental unit as of Dec. 31, 2022 or the last rental place you occupied. Your physical residence is where you lived and may be different from your mailing address.

County Enter the county of the last rental unit you lived in during 2022.

Federal Filing Status Enter the corresponding letter of the filing status used on your 2022 federal income tax return. If you are not required to file a federal income tax return, leave the box blank.

Line 1 Enter the SPAN for the place you rented on Dec. 31, 2022 or the last place you rented if you were not renting on 12/31/22. If you do not know the number, you can look it up on our website at tax.vermont.gov/span-finder or your landlord can provide this.

Lines 2 through 6 ALL questions must be answered or the claim cannot be processed. Check the appropriate "Yes" or "No" box for Lines 2 through 4 to determine your eligibility. Check the appropriate "Yes" or "No" box for Lines 5 and 6.

Line 6a Indicate the total number of months your rent was subsidized.

Line 7 Indicate the total number of months you rented in 2022.

Line 8 Enter the number of personal exemptions claimed on Form IN-111, Vermont Income Tax Return, Line 5d. If you did not or are not required to file Form IN-111, complete the Personal Exemptions Worksheet and enter the total on Line 8.

Line 9 Check the appropriate "Yes" or "No" box if you filed a federal Form 1040. If you did not file a federal Form 1040, please refer to each line for instruction for Lines 10 through 14.

Line 10 **If you filed a federal Form 1040:** Enter the Total Income from federal Form 1040, Line 9.

If you did not file a federal Form 1040: Enter the total amount of wages, salaries, and other compensation (generally reported on federal Form W-2, Box 1, issued by the payer) and the total pensions, annuities and IRA distributions you received (generally found on the federal

PERSONAL EXEMPTIONS WORKSHEET

Complete this worksheet if you did not file a federal Form 1040 and Vermont Income Tax Return, Form IN-111

- Enter "1" for yourself if no one can claim you as a dependent 1. ____
- Enter "1" for your jointly filed spouse or CU partner if no one can claim them as a dependent or if you are a qualifying widow(er) 2. ____
- Enter number of other dependents claimed on federal Form 1040. This includes any dependents other than yourself and/or your spouse, that no one else has claimed 3. ____
- Add Lines 1 through 3 4. ____

NOTE: A dependent is someone that resided with you for at least 183 days or more in 2022, qualifies as your dependent under federal rules and didn't provide over half of their own support in 2022.

Form 1099 issued by the payer). Include on this line alimony received; business income (but do not enter business losses); capital gains; other gains; any income from rental real estate, royalties, partnerships, S corporations, trusts, etc.; farm income; unemployment compensation; and any other income that would be included in federal total income if you filed a federal income tax return.

Line 11	If you filed a federal Form 1040: Seventy-five percent of nontaxable Social Security benefits from federal Form 1040, Line 6a minus Line 6b. Multiply result by 0.75. If you did not file a federal Form 1040: Total all payments received under the federal Social Security Act, including regular social security benefits, social security disability benefits and supplemental security income (generally found on federal Form SSA-1099). Include the gross amount before Medicare is subtracted. Multiply the total by 75% and enter on Line 11.
Line 12	If you filed a federal Form 1040: Tax-exempt interest - Report the amount of tax-exempt interest reported on your federal Form 1040, Line 2a. If you did not file a federal Form 1040: Enter all interest and ordinary dividends you received. These amounts can generally be found on the federal Form 1099 issued by the payer.
Line 13	If you filed a federal Form 1040: Loss add backs - Enter the amount of any negative amount (net loss) shown on federal Form 1040 or Form 1040-SR, Line 7, and federal Schedule 1, Lines 3, 4, 5, 6, and 8a. Enter the total of the amounts as a positive number. Loss would include business loss, capital loss, net operating losses including carryforward NOL, trust and estate loss, sale of business personal property loss and farm losses. If you did not file a federal Form 1040: See instructions regarding business losses for Line 10 total income above. Leave this line blank.
Line 14	Add Lines 10 through 13. Enter total here.
Signature	Sign and date the claim. An unsigned claim is considered incomplete and UNFILED.
Disclosure Authorization	If you wish to give the Department authorization to discuss your 2022 Renter Credit Claim with your tax preparer, check this box and include the preparer's name. This authorization will automatically end April 16, 2028.
Preparer	If you are a paid preparer, you must also sign the claim, enter your Social Security Number or PTIN and, if employed by a business, the FEIN of the business. If someone other than the filer(s) prepared the return without charging a fee, then that preparer's signature is optional.

Homestead Declaration and Property Tax Credit

FORM HS-122 SECTION A Vermont Homestead Declaration

THE HOMESTEAD DECLARATION must be filed each year by Vermont residents for purposes of the state education tax rate. The Declaration identifies the property as the homestead of the Vermont resident. A Vermont homestead is taxed at the homestead education property tax rate, while a different education property tax rate applies to nonhomestead property (previously known as the "nonresidential" rate). Nonhomestead property is property used for commercial purposes or property not used as the principal (primary) residence, such as a second home, camp, or summer cottage. A property may be classified as both homestead and nonhomestead. This occurs when a part of the home is used for commercial purposes or as a rental. The property tax bill will show a homestead education property tax rate and a nonhomestead education property tax rate. For more information on the Homestead Declaration, please visit our website tax.vermont.gov for our quick reference guides and statutes.

You must file a declaration by April 18, 2023, if you meet all of the following eligibility requirements:

1. Own the Vermont property as your principal residence as of April 1, 2023, **AND**
2. Expect to physically occupy the Vermont property as your domicile. The declaration must be filed even if it is late.
NOTE: If you meet these requirements, except that your homestead is leased to a tenant on April 1, 2023, you may still claim it as a homestead if it is not leased for more than 182 days in the calendar year. Other ownership circumstances include the following:
 - When there is more than one owner (joint ownership), only one owner occupant should file.
 - Owners with a life estate interest who occupy the dwelling as their principal residence must file.
 - Certain trusts may qualify as a homestead. For more information, read Reg. § 1.5401(7) Homestead on our website. Please note that changes to this regulation are being proposed to conform to amendments made to this statute.
 - An estate holding a residence that was the homestead of the deceased person at the time of death may file a homestead if the residence is not rented.
 - When the residence is owned by the estate of the deceased spouse, the widow or widower may file a homestead declaration as long as it is likely that the residence will pass to the widow or widower when the estate is settled.

Homestead Declarations filed **by April 18, 2023**, are considered timely, classified as homesteads on the grand list, and taxed at the homestead education property tax rate.

Homestead Declarations filed **after April 18, 2023**, are classified as homesteads but may be assessed the following penalty by the town:

- Up to 3% if the nonhomestead rate is higher than the homestead education property tax rate.
- Up to 8% if the nonhomestead rate is lower than the homestead education property tax rate.

Homestead Declarations filed **after Oct. 16, 2023**, will be classified as nonhomestead. The owner will be charged the higher of the two rates, assessed a penalty, and must pay any additional property tax and interest due.

What if you SELL your property before April 1, 2023? If you filed a Homestead Declaration and Property Tax Credit Claim before April 1, 2023, you must withdraw the declaration and claim using Form HS-122W, available on our website.

What if you rent your homestead on April 1 and occupy it yourself for fewer than 183 days in the calendar year? You must withdraw the declaration using Form HS-122W, Vermont Homestead Declaration and/or Property Tax Credit Withdrawal. Form HS-122W is available on our website. If you occupy your home fewer than 183 days, you are disqualified from filing both the Homestead Declaration and the Property Tax Credit Claim.

Claimant Information: Enter your Social Security Number, name, and mailing address. If applicable, enter the Social Security Number and name of your spouse/civil union partner. Enter your date of birth. Example: March 27, 1948, is entered as 03 27 1948

Location of Homestead: Enter the physical location (street, road name) Please do not enter a post office box or write “same,” “see above,” or the city/town name. Examples: 123 Maple Street or 276 Route 12A

Legal Residence: Enter the town or city name of your legal residence as of April 1, 2023. If there is both a city and town with the same name, please specify. Examples: Barre City or Barre Town, St. Albans City or St. Albans Town

Federal Filing Status: Check the box to indicate the filing status used on your 2022 federal income tax return. If you are not required to file a federal income tax return, leave the box blank.

Line A1 SPAN (School Property Account Number): This is a unique 11-digit identification number assigned by the town or city and is printed on the property tax bill. It is very important to verify your SPAN. The property tax credit is credited to the property tax bill for this SPAN.

Line A2 Business Use of Dwelling: Enter percentage of the dwelling used for business. Leave blank if there is no business use or the business use is 25% or less.

Line A3 Rental Use of Dwelling: Enter the percentage of the dwelling that is rented. All rental use is required to be reported even if it is 25% or under.

Line A4 Business or Rental Use of Improvements and Other Buildings on the Property Check the applicable “Yes” or “No” box. Check the “Yes” box if any improvements or other buildings are rented out or used for business.

Lines A5-A8 Special Situations: Check situation applicable.

FORM HS-122 SECTION B Property Tax Credit Claim

To be eligible for a **Property Tax Credit**, you must meet all of the following eligibility requirements:

1. The property must be declared as your homestead.
2. You were domiciled in Vermont for the entire 2022 calendar year.
3. You own the property as your principal residence on April 1, 2023.
4. You were not claimed as a dependent of another taxpayer for the 2022 tax year.
5. You meet the household income criteria of \$134,800 or less.

Due Date - April 18, 2023

Claims for Property Tax Credits filed **between April 18 and Oct. 16, 2023**, will have a \$15 late filing fee deducted from the property tax credit.

2023 Property Tax Credits filed after Oct. 16, 2023, cannot be accepted.

Incomplete claims cannot be processed and are considered unfiled.

Receipt Date Forms mailed through the U.S. Post Office are considered timely if received by the Vermont Department of Taxes **within three business days** of the due date. If you file electronically, the receipt date is the transmission date.

HOMEOWNER DECEASED before April 1, 2023? The right to file for a Property Tax Credit ends if the homeowner dies before April 1, 2023. If a single homeowner has filed a claim before April 1 but then dies before April 1, the claim must be withdrawn using Form HS-122W. If, however, two homeowners have filed jointly before April 1, but then one of them dies before April 1, the claim belongs to the surviving homeowner.

PURCHASED a home as your principal residence on or before April 1, 2023? You must file Form HS-122 Sections A and B to make a property tax credit claim. You can file online on our website at myVTax.vermont.gov.

Amending Form HS-122 Certain lines of their Property Tax Credit claim form can be amended. This includes housesite value, housesite education tax, housesite municipal tax, ownership percentage, and household income. Original return must be filed timely.

INJURED SPOUSE CLAIMS: To make an “injured spouse” claim, send the following information **prior** to filing your claim:

1. Copy of federal Form 8379, Injured Spouse Allocation (if you filed this form with the IRS)
2. A signed letter of request for your claim
3. Documentation of your ownership interest, for example, your deed

Mail information to:

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

The Department will notify you if the property tax credit is taken to pay a bill. You have **30 days from the date on the notice** to submit the injured spouse claim to the Department.

Before you begin to file for the Property Tax Credit, you must first determine if you meet household income criteria. Complete Schedule HI-144, Household Income, to see if you are eligible for a credit.

Schedule HI-144 must be submitted with Form HS-122.

Lines B1 – B3 Eligibility Questions: Check the appropriate “Yes” or “No” box to answer the eligibility questions. ALL eligibility questions must be answered.

Information for Lines B4 – B6 is found on your 2022/2023 property tax bill.

Line B4 Housesite Value: Enter the assessed housesite value shown on the 2022/2023 property tax bill. See the instructions under “Special Situations” for information on new construction or purchase of a new home.

Line B5 Housesite Education Property Tax: Enter the education property tax shown on the 2022/2023 property tax bill.

Line B6 Housesite Municipal Tax: Enter the municipal property tax shown on the 2022/2023 property tax bill.

Line B7 Ownership Interest: Any person who meets eligibility requirements to file a Homestead Declaration should be included in the ownership interest. For example, if all owners are members of the household, occupying the property as their principal residence, enter 100%. If some owners are not members of the household, meaning they do not occupy the property as their principal residence, then ownership interest is the percentage of ownership for household members only. For example, if there are four owners but only two of them occupy the property as their principal residence, enter 50%.

Line B8 Household Income: Enter the amount calculated on Schedule HI-144, Line z. If you are amending your Household Income Schedule, please mark the box with an “X.”

Line B9 Lot Rent: If you rent a lot in a privately owned mobile home park, obtain Form LRC-147, Statement of Mobile Home Lot Rent, Co-Ops, and Trust, from your landlord and enter the amount of **Allocable Rent**.

Lines B10 – B11 Allocated Tax from Land Trust, Cooperative, or Nonprofit Mobile Home Park: Enter the amount of education and municipal property tax shown on Form LRC-147 by the land trust, cooperative, or nonprofit mobile home park.

Lines B12 – B13 Property Tax from Contiguous Property: If you own contiguous property, you may use the property taxes from that parcel if the property tax bill for your dwelling has under two acres or part of the dwelling or a building, such as a garage, is on the contiguous property.

Signature: Sign the property tax credit claim.

Date: Enter the date you sign the claim.

Disclosure Authorization: Check this box if you wish to give the Vermont Department of Taxes authorization to discuss this claim with your tax preparer. Be sure the tax preparer’s name is included. This authorization will automatically end April 18, 2028.

Preparer: If you are a paid preparer, you must sign this claim, enter your Social Security Number or PTIN, and if employed by a business, include the Federal Employer Identification Number of the business. If someone other than the homeowner prepared this claim without charging a fee, the preparer’s signature is optional.

If mailing this return, send to:

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

The maximum 2023 Property Tax Credit is \$8,000.

The Property Tax Credit will appear as a state payment on your 2023/2024 property tax bill.

SCHEDULE HI-144 Household Income Schedule

Domicile For a definition of “domicile,” please refer to Reg. § 1.5811(11)(A)(i)-Domicile on our website.

Homeowner You are the homeowner if you own and occupy the housesite as your principal residence.

Household Income means modified Adjusted Gross Income, but not less than zero (0), received in a calendar year by all persons of a household while members of that household.

Household Members include you, your spouse/civil union partner, roommates, and family members (including children) even if they file their own income tax returns and are not considered dependents. You must include a spouse/civil union partner as a member of your household even if your spouse/civil union partner does not live with you in the same home. If, however, your spouse/civil union partner does not live with you **and** you and your spouse/civil union partner are **legally separated by court order**, then this person is not considered a household member.

Exceptions - The following are **not** considered household members:

- A spouse/civil union partner who is at least 62 years of age and who has moved to a nursing home or other care facility with no reasonable prospect of returning to the household
- A person who is not related to any member of the household and who is living in the household under a written home sharing agreement with a nonprofit home sharing program authorized by the Vermont Department of Disabilities, Aging and Independent Living
- A person living in the household who is a bona fide employee hired to provide personal care to a member of the household and who is not related to the person for whom the care is provided
- A person who resides with you (the person filing the claim) for the primary reason of providing attendant care services or homemaker or companionship services with or without compensation that allows you to remain in your home or avoid institutionalization. To qualify for this exception, you must be disabled or 62 years of age or older as of Dec. 31, 2022.
- A person living in the household who is a refugee, asylum seeker, or asylee on a temporary basis.

Members of the household for a portion of the year. You must include the income received by all persons residing in the home during the period they resided in the home.

Household Income On Schedule HI-144, Lines a through n, list the items of income that are required to be reported for Household Income.

- Report your income (if filing jointly, include the income of your spouse) under Column 1.
- Report the income of your spouse or civil union partner if filing separately, under Column 2.

Exceptions applying to spouse/civil union partner

1. You do not have to include your spouse/civil union partner when the person is not living with you as a member of your household **and you are legally separated by court order or previously established protective/restraining order.**
 2. You do not have to include the income of a spouse who is age 62 or older and has moved permanently to a nursing home or other care facility.
- You do not have to include the income of a spouse who has a court-ordered restraining order in place prohibiting contact with you.
 - Report the income of your spouse if filing separately, or civil union partner under Column 2.

Exclusions: The following are **not** part of household income:

- **Economic Impact Payments (federal stimulus checks/payments)**
- **Paycheck Protection Program (PPP) loans that have been forgiven**
- Payments by the State of Vermont for foster care under Vermont law at 33 V.S.A. Chapters 49 and 55
- Payments by the State of Vermont to a family for the support of an eligible person with a developmental disability
- Payments by the State of Vermont or an agency for adult foster care payments (formerly “difficulty of care” payments) found in 18 V.S.A. § 8907
- Surplus food or other relief in-kind supplied by a government agency
- The first \$6,500 of income received (earned or unearned) by a person who qualifies as a dependent of the claimant under the Internal Revenue Code **and** who is the claimant’s parent or disabled adult child
- The first \$6,500 of income earned, such as wages, salaries, tips, etc., by a full-time student who qualifies as a dependent of the claimant (all unearned income must be reported)
- The first \$6,500 of gifts of cash and/or cash equivalents received by all household members
- Distributions from the contributions to a ROTH IRA (distributions from the earnings of the ROTH IRA are to be reported in household income)
- Gifts from a nongovernmental source, such as aid provided by the Red Cross, Salvation Army, a church, to assist paying a living expense (for example, fuel, utilities, rent)
- Any income that resulted from cancellation of debt. Refer to 32 V.S.A. § 6061(4)(B)

Household Income

Line a	Cash public assistance and relief Enter all payments from the State of Vermont Agency of Human Services except for foster care payments, difficulty of care payments, food stamps, and fuel assistance. The first \$6,500 of refugee settlement payment is excluded.
Line b	Social Security, Social Security Income (SSI), Social Security Disability Income (SSDI), railroad retirement, and veterans' benefits (taxable and nontaxable) Enter payments from Social Security as reported in Box 5 of your SSA-1099 (this box adjusts for any repayment of Social Security benefits you were required to make) or from federal Form 1040, U.S. Individual Income Tax Return. Social Security benefits also include SSI and SSDI payments. Enter all railroad retirement from RRB-1099 and veteran's benefits.
Line c	Unemployment compensation and workers' compensation Enter the full unemployment compensation shown on Form 1099-G, Certain Government Payments, plus any workers' compensation you received.
Line d	Wages, salaries, tips, etc. Enter the income shown on Form W-2, Box 1. Also report Form 1099-MISC, Miscellaneous Income, issued for nonemployee compensation if this is income not included as part of Line i, Business Income. See "Exclusions" in "Household Income" section before completing this line.
Line e	Interest and dividends Enter the income reported on federal Form 1040, Lines 2b and 3b.
Line f	Interest on U.S., state, or municipal obligations Enter the income reported on federal Form 1040, Line 2a, and all interest income from federal, state or municipal government bonds. This includes interest taxed at the federal level but exempted for Vermont income tax purposes and interest not taxed at the federal level.
Line g	Alimony, support money Enter the total received for alimony and support money. Support money includes payment of housing expenses for a household member or other financial assistance that makes it possible for the household member to live in the homestead or rental unit.
Line h	Child support and cash gifts List all child support payments received in the calendar year as well as all cash gifts. Cash gifts include any and all cash received by you or other household members, as well as cash equivalents. Cash equivalents include gifted stocks, bonds, treasury obligations, certificates of deposit or other household instruments convertible to cash. Specify the type of income you are reporting on the indicated line.
Line i	Business income Enter income attributable to a business. If there is a business loss, leave blank. For taxpayers filing Married Filing Jointly, where both spouses have business income or loss from sole proprietorships, enter the amount from federal Form 1040 or leave blank if a negative, in the Claimant column.
Line j	Capital gains Report nontaxable gains from the sale of your home and gains from federal Schedule D, Capital Gains and Losses: A capital loss carryforward cannot be used to offset a current year capital gain. Add back federal Schedule D, Lines 6 and 14 to Line 16. This cannot be less than zero (0). Exception: A business loss may offset a capital gain on the sale of the business's property provided all three of the following are true for the business: (1) the loss and capital gain are for the same business; (2) the IRS requires the capital gain to be reported; and (3) the business loss and capital gain from the sale of the business's property both occurred in the 2022 tax year. If the offset of the capital gain by the loss creates a negative amount, leave blank. A capital loss cannot offset business income.
Line k	Taxable pensions, annuities, IRAs, and retirement fund distributions. Enter the income from retirement, deferred compensation plans, and annuities as reported on federal Form 1040. Household income includes non-qualified distributions from retirement and deferred compensation plans and both taxable and nontaxable federal pension and annuity benefits.
Line l	Rental and Royalty income Enter the income from each rental property you own as reported on federal Schedule E, Supplemental Income and Loss, Part I. Each rental property stands on its own. A loss generated by one property may not be used to reduce income from a different property. Room and board payments received as difficulty of care payments for a member of your household are rental income and must be reported on this line. Report royalty income from federal Form 1099-MISC, Miscellaneous Income, 1099-S, Proceeds from Real Estate Transactions; Schedule K-1, Share of Income Deductions, Credits, etc.; or federal Schedule E, Supplemental Income and Loss, Part I.
Line m	Income from Partnerships, S Corporations, LLCs, Farms, Trusts and Estates Federal Schedule K-1 pass-through income as required to be reported on federal Schedules E and/or F, Profit or Loss from Farming. Report ordinary business income, rental income and guaranteed payments from K-1 on this line. The loss from one K-1 cannot offset income from another K-1. A loss is reported as -0-. See Line j instructions for the only provision allowing netting of a business loss.
Line n	Other income Sources of other income include, but are not limited to, prizes and awards, gambling or lottery winnings, director's fees, employer allowances, taxable refunds from federal Form 1040, allowances received by dependents of armed service personnel and military subsistence payments (Basic Allowance for Housing, flexible spending arrangement or account), loss of time insurance, cost of living adjustment paid to federal employees, and

other gains from federal Form 1040. Report on this line income reported to you on federal Form 1099-MISC or W-2G, Certain Gambling Winnings. For more information on military income, see the “Vermont Tax Guide for Military and National Services” available on the Department’s website.

Line o Add items a through n by column. Carry those amounts over to the top of the next page.

Adjustments to Income:

The following adjustments to household income may be made for each member of the household.

Line p **Social Security and Medicare Tax Withheld and Self-Employment Tax on Income Reported** Social Security and Medicare payroll tax payments are deducted from household income, but only to the extent that the salary and wages are included in household income. Please see the examples that follow:

- 1. Deferred compensation** – If you made a deferred compensation contribution for the tax year, the amount of the contribution is not included in the federal Adjusted Gross Income as stated on Form W-2, Box 1, Wage and Tax Statement. The Social Security and Medicare taxes on Form W-2 must be reduced for the purposes of reporting household income on Schedule HI-144. Generally, this amount is 7.65% of the amount stated on Form W-2, Box 1.
- 2. Military pay** – Multiplying the amount stated on Form W-2, Box 1, by 7.65% provides the correct value for this deduction.
- 3. Allocated tips** – In addition to the figures included on Form W-2, add the Social Security and Medicare payments you made as the result of completing federal Form 4137, Social Security and Medicare Tax On Unreported Tip Income.

Self-Employed Social Security and Medicare Taxes Paid Self-employed claimants may subtract from household income the amount from federal Schedule SE, Self-Employment Tax, Part I, Line 12, that represents the Social Security and Medicare taxes paid for 2022 for income reported on Schedule HI-144. For income not required to be reported upon which Social Security and Medicare taxes were paid, multiply the income not reported on Schedule HI-144 by 15.3% and subtract the result from the federal Schedule SE amount. The amount of Social Security and Medicare taxes reported on this line includes the allowable deduction for one-half self-employment tax on federal Form 1040, Schedule 1, Line 14. You may be asked for a copy of your federal Schedule SE.

Line q **Child support paid** Report only those payments for which receipts or other evidence of payment is available. This evidence may include cancelled checks or a statement from the Office of Child Support in addition to the name and Social Security Number of the parent receiving the payment.

Line r **Allowable Adjustments** from federal Schedule 1. The following expenses may be subtracted from income.

- r1.** Certain business expenses of reservists
- r2.** Alimony paid
- r3.** Self-employed health insurance deduction
- r4.** Health savings account deduction

Line s Add Lines p, q, and the total of Lines r1 through r4 for each column.

Line t Subtract the total adjustments on Line s from the total income on Line o for each column. The adjustments for any individual in your household cannot exceed the income of that individual. If Line o minus Line s is negative, enter -0-.

Line u Add columns 1, 2, and 3 and enter sum. Entry cannot be less than zero (0).

Line v For claimants under the age of 65 as of Dec. 31, 2022, enter the total interest and dividends for all household members reported on Lines e and f in each column.

Line w Add the three columns on Line v.

Line x For purposes of calculating the Property Tax Credit, household income is increased by the household total of interest and dividend income greater than \$10,000. Refer to V.S.A. § 6061(e).

Line y Subtract Line x from Line w. If Line x is more than Line w, enter -0-.

Line z **Household Income.** Add Line u and Line y. Enter this figure on Form HS-122.

SPECIAL SITUATIONS

Deceased Homeowner

Property Tax Credit: An estate cannot make a Property Tax Credit Claim on behalf of a deceased homeowner. If a homeowner files a Property Tax Credit Claim, but dies prior to April 1, 2023, the estate must withdraw the claim using Form HS-122W. The estate is responsible to repay any credit issued. If the homeowner filed a Property Tax Credit Claim between January 1 and March 31 and dies after April 1, 2023, the commissioner may pay the credit to the town on behalf of another member of the household with ownership interest.

An estate may continue classification of the property as a homestead until the following April provided the property was the deceased homeowner's homestead at the time of death and the property is not rented.

Delinquent Property Tax The 2023 property tax credit applies to the current year property tax. The municipality may use any remaining credit towards penalty, interest, or prior year property taxes.

Nursing Home or Residential Care If the homeowner is age 62 or older and another owner who also lived in the homestead is the homeowner's spouse/civil union partner or sibling and has moved indefinitely from the homestead to a nursing home or residential care facility, the homeowner makes the Property Tax Credit Claim with 100% ownership. This applies **only if** the spouse/civil union partner or sibling does not make a Renter Credit Claim or the spouse/civil union partner or sibling does not make a Property Tax Credit Claim for the same homestead.

If the homeowner has moved to a nursing home or residential care facility, a Property Tax Credit Claim may be made if there is a reasonable likelihood that the homeowner will be returning to the homestead and the homeowner does not make a Renter Credit Claim. The Department may ask for a doctor's certificate to help determine whether the nursing home or residential care facility is a temporary location.

Renting at the End of the Year You may be eligible for a Renter Credit Claim for rent paid in 2022 under the following circumstances: **1)** If you owned a Vermont homestead in 2022, **2)** sold the homestead before April 1, 2022, **3)** withdrew or did not file a 2022 Property Tax Credit Claim and **4)** rented between the date of the sale and Dec. 31, 2022.

OWNERSHIP SITUATIONS

Homeowner Age 62 or Older in 2022 If the homeowner shares ownership of the homestead with their descendant(s), the homeowner may claim 100% ownership interest on the Property Tax Credit Claim, even if the other owners (descendants) do not live in the homestead. The Department may request a letter of explanation.

Divorced or Legally Separated Joint Owners When the divorce decree or court order has declared a specific percentage of home ownership for the purpose of property taxes, you must use that percentage if the following apply: **1)** you are divorced or legally separated from your spouse/civil union partner; **2)** your name and the name of the spouse/civil union partner from whom you are divorced or legally separated remain on the deed; and **3)** you are awarded possession of the home. If the divorce decree or court order does not specify responsibility for the property taxes, the person residing in the homestead uses 50% ownership interest. The person not living in the homestead cannot make a Property Tax Credit Claim.

The Department may ask for a copy of your court documents.

Duplex Housing ***Both owners occupy the building as their principal residence.*** The eligible housesite education property tax is the tax on the portion owned by each homeowner. If the town issues a property tax bill to each homeowner for their portion of the homestead, use the housesite value, housesite property tax, and 100% ownership interest. If the property tax bill is for the total property, prorate the housesite value, housesite property tax, and ownership interest. ***Only one owner occupies the building as their principal residence.*** The owner occupying the duplex as their principal residence must prorate for the other owner's interest.

Entity Ownership Property owned by a C or S corporation, partnership, or limited liability company cannot be claimed as an individual's homestead and is not eligible for property tax credit. The only exception is for a homestead located on a farm. Read Reg. § 1.5401(7)-Homestead at tax.vermont.gov/regulations.

Life Estate A person who holds a life estate interest in a property that they occupy as a principal residence may make a Property Tax Credit Claim as if the life estate holder was the owner of the property. The deed does not have to be attached to the Property Tax Credit Claim but must be available for review upon Department request.

Trust Ownership A dwelling owned by a trust is not the homestead of the beneficiary unless the claimant is the sole beneficiary of the trust **and** one of the following:

1. The claimant or the claimant's spouse was the grantor of the trust, and the trust is revocable or became irrevocable solely by reason of the grantor's death;

OR

2. The claimant is the parent, grandparent, child, grandchild or sibling of the grantor; the claimant is mentally disabled or severely physically disabled; and the grantor's modified Adjusted Gross Income is included in the household income calculation.

The term "sole beneficiary" is satisfied if the homeowner and the spouse/civil union partner are the only beneficiaries of the trust. A property owned by an irrevocable trust cannot be a homestead except as stated in (1) above. The

trust document does not have to be attached to the Property Tax Credit Claim but must be available for review upon Department request.

BUYING and SELLING PROPERTY

Buying after April 1, 2022 For property purchased as your principal residence, you need to file a 2023 Homestead Declaration. If you are eligible to make a 2023 Property Tax Credit Claim and the property was declared as a homestead, use the seller's 2022/2023 property tax bill. If the property was not a homestead in 2022, ask the town for the housesite value and the property taxes on the housesite as if it was a homestead in 2022.

Property Transactions after April 1, 2023 The property tax credit stays with the property. In the case of the sale or transfer of a residence, any property tax credit amounts related to that residence shall be allocated to the seller at closing unless the parties agree otherwise.

NEW CONSTRUCTION

New homestead construction that was built after April 1, 2022, and is owned and occupied as a principal residence on April 1, 2023, must file Form HS-122 Homestead Declaration. Eligible homeowners may make a 2023 Property Tax Credit Claim. The claim will be based on the value of the parcel as of April 1, 2022.

2022 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	42,150	0.00	3.35%	0
42,150	75,000	1,412.00	6.60%	42,150
TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES				
75,000	102,200	3,580.00	6.60%	75,000
102,200	213,150	5,375.00	7.60%	102,200
213,150	-	13,808.00	8.75%	213,150

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	35,225	0.00	3.35%	0
35,225	75,000	1,180.00	6.60%	35,225
TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES				
75,000	85,150	3,805.00	6.60%	75,000
85,150	129,750	4,475.00	7.60%	85,150
129,750	-	7,865.00	8.75%	129,750

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	70,450	0.00	3.35%	0
70,450	75,000	2,360.00	6.60%	70,450
TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES				
75,000	170,300	2,660.00	6.60%	75,000
170,300	259,500	8,950.00	7.60%	170,300
259,500	-	15,729.00	8.75%	259,500

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	56,500	0.00	3.35%	0
56,500	75,000	1,893.00	6.60%	56,500
TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES				
75,000	145,950	3,114.00	6.60%	75,000
145,950	236,350	7,796.00	7.60%	145,950
236,350	-	14,667.00	8.75%	236,350

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 \$2,660. Subtract \$75,000 from \$82,000. Multiply the result (\$7,000) by 6.6%. Add this amount (\$462) to Base Tax (\$2,660) for Vermont Tax of \$3,122. Enter \$3,122 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.

2022 Vermont 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																	
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																	
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																	
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																	
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																	
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	15,000	15,100	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

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Forms and Schedules

Forms are in the center of the booklet.

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