STOP: DO NOT USE FOR 2020 INCOME TAX FILING

This form is for tax year 2019 and will not be accepted for tax year 2020 personal income tax filing.

VERMONT
DEPARTMENT OF TAXES

VERMONT

Income Tax Return Booklet

Forms and Instructions

2019

For Residents, Part-Year Residents & Nonresidents

File by April 15:

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

This booklet includes forms and instructions for:

IN-111, IN-112, IN-113, IN-116, HS-122, PR-141, HI-144

WHERE'S MY REFUND?

Check the status of your refund at

www.myvtax.vermont.gov.

For more information about refunds, visit **www.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

VERMONT
DEPARTMENT OF TAXES

Your Contribution Matters

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

Item 23a on Form IN-111

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

www.vtfishandwildlife.com
(802) 828-1000

Item 23b on Form IN-111

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

www.vtchildrenstrust.org
(888) 475-5437

Item 23c on Form IN-111

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

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

Item 23d on Form IN-111

Keep Vermont green and clean! Your gift supports Green Up Day, always the first Saturday in May, where the community comes together to pick up roadside litter and restore the natural beauty of our state. Help support and get involved in Green Up Days 50th Anniversary, May 2, 2020!

www.greenupvermont.org
(802) 229-4586

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 2019, about 65% of Vermont taxpayers were eligible to e-file their federal and state taxes through Free File — **for FREE!**

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

Are you eligible for Free File?

To find out, visit www.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 sites to taxpayers with low and moderate incomes, giving special attention to those 50 years and older. Find the Tax-Aide location nearest you at **www.aarp.org**. Search for "Tax Aide."

MyFreeTaxes Partnership

The partnership offers free federal and Vermont filing assistance for qualified individuals.

Are you eligible? Find out at **www.myfreetaxes.com**.

IRS Agent Virtual Service Delivery System

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

VERMONT
DEPARTMENT OF TAXES

Lifeline Program

Lifeline is a federal program that may provide eligible households with a monthly discount on either phone or 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, your service provider will contact you when it's time for you to reapply (before your anniversary date).
- If you don't already get Lifeline, you need to apply directly to the Lifeline service provider of your choice.

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 **http://www.lifelinesupport.org/li/**
- Call USAC at 1-800-234-9473 (Monday to Friday, 8:00 a.m. to 8:00 p.m.)
- 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 Public Service Department at 1-800-622-4496 or **psd.consumer@vermont.gov**

Taxpayer Assistance

Visit Our Website for Forms Not Included in This Booklet

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

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

2020 Due Dates

Form #	Form Description	Initial Due Date	Final Date Accepted *NOTE:* Penalties, interest, and late filing fees may accrue after initial due date.
IN-111	2019 Vermont Income Tax Return	April 15	
IN-151	Application for Extension of Time to File Form IN-111 Vermont Income Tax Return	April 15	
PR-141/HI-144	2019 Renter Rebate Claim	April 15	Oct. 15
HS-122	2020 Homestead Declaration	April 15	Oct. 15
HS-122/HI-144	2020 Property Tax Credit Claim	April 15	Oct. 15

Taxpayer Advocate

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

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

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

To contact the Taxpayer Advocate:

Telephone: 802-828-6848
Fax: 802-828-5873
Email: **tax.taxpayeradvocate@vermont.gov**

Mail: ATTN: Taxpayer Advocate
Vermont Department of Taxes
133 State Street
Montpelier, VT 05633-1401

Be on Guard against Identity Theft and Tax Scams

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

How to protect yourself from becoming a victim

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

How to report fraud

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

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

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

- File extensions for personal income tax
- File Renter Rebate Claim (Form PR-141/HI-144)
- Complete and submit Landlord Certificate (Form LC-142)
- File the Homestead Declaration and Property Tax Credit (Form HS-122/HI-144)
- View account status and balances
- Set up third party access for your tax preparer
- Respond to correspondence
- Access "Where's My Refund?" service to view information on your return and refund status
- Check your estimated payments and carryforwards
- Make payments via ACH Debit electronic payments for personal income tax
- File and pay Property Transfer Tax
- Enter into a payment plan

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

General Instructions

Requirement to File a Vermont Income Tax Return

A 2019 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 2019 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 2019 Vermont Income Tax Return must be filed by April 15, 2020.

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.

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.

Late Filing Penalty and Interest after the April Due Date

A Vermont income tax return can be filed up to 60 days after April 15, 2020, even if you have not filed an extension of time to file. However, if you file the return on the 61st day after the due date or later, the Department will assess a $50 late file penalty. Late payment penalty and interest accrue after the April 15th due date.

Filing an Extension for the Vermont Income Tax Return

To receive a six-month extension of time to file your 2019 Income Tax Return, you must file Form IN-151, Application for Extension of Time to File Form IN-111, on or before the due date of April 15. An extension only allows additional time to file your income tax return. It does not extend the due date for your tax payment. Interest and penalty accrue on any tax due from April 16 to the date the Department receives your payment of tax. Extensions can be filed online at **myVTax.vermont.gov**.

Due dates: Extension requests must be filed by April 15, 2020.
Extended returns must be filed by Oct. 15, 2020.

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

Late Filing Penalty and Interest after the Extended Due Date

If you have filed an extension but do not file by the Oct. 15, 2020, extended due date, the Department will charge a $50 late file penalty. Late payment penalty and interest accrue after the April due date. ***NOTE:*** The late filing penalty applies regardless if you have a refund or no tax is due. If any tax is due and is not paid by the April 15 due date, late payment penalty and interest charges also apply.

Incomplete Forms

If information necessary to support the request for a credit is missing, your filing may be processed but the credit denied. This may result in a bill or reduced refund. The Department will send you a letter requesting the missing information and give you an opportunity to supply what we've requested. The credit will not be processed until the Department receives the missing document(s) or information.

Forms That Cannot Be Processed

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

Homestead Declaration

Under Vermont law, every Vermont resident whose property meets the definition of a "homestead" must file a Homestead Declaration annually. A homestead is the principal dwelling and parcel of land surrounding the dwelling. It is your responsibility as the property owner to claim the property as a homestead if you meet, or expect to meet, the following requirements: **1)** you are a Vermont resident, and **2)** you own and occupy a homestead as your domicile as of April 1, 2020. ***NOTE:*** If you meet these requirements but your homestead is leased to a tenant on April 1, 2020,

you may still claim it as a homestead if it is not leased for more than 182 days in the calendar year. For definitions of "domicile," "resident," and "nonresident," see our website.

Due date: The Homestead Declaration must be filed by April 15, 2020, to avoid penalties for late filing.

Property Tax Credit Claim

Vermont homeowners may be eligible for a credit against their 2020/2021 Vermont property tax. The 2020 Property Tax Credit is based on 2019 household income and 2019/2020 property tax. 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 2019
3. Not claimed as a dependent by another taxpayer for tax year 2019
4. Had household income in 2019 up to $138,250 (Determine household income by completing Schedule HI-144.)

Due date: The Property Tax Credit Claim due date is April 15, 2020 but may be late filed up to Oct. 15, 2020 with penalty for late file.

Renter Rebate Claim

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

1. Domiciled in Vermont for the entire calendar year 2019
2. Not claimed in 2019 as a dependent of another taxpayer
3. Is the only person in the household filing a Renter Rebate Claim
4. Rented in Vermont for all 12 months in 2019. (See Schedule HI-144 "Special Instructions" for the only exception.)
5. Had household income in 2019 of $47,000 or less (Determine household income by completing Schedule HI-144.)

Due date: The Renter Rebate Claim due date is April 15, 2020 but can be late filed up to Oct. 15 with no penalty for late file.

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 **www.myVTax.vermont.gov**.

Can my refund be taken to pay another debt?

Your income tax refund will be taken to pay a bill that you or your spouse/civil union partner owe to the Vermont Department of Taxes and/or other government agencies such as the Internal Revenue Service, Office of Child Support, Department of Corrections, Vermont courts, student loan agencies, Vermont state colleges, and tax agencies of other states. This is known as an "offset." We will notify you 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 **www.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 2019

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 or Renter Rebate 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.

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.

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.

Deceased Taxpayer

Check the applicable box if the taxpayer or spouse/civil union partner died during 2019.

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.

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, 2019.
- **Nonresidents:** Enter 999 as your school district code.

911 Address

Enter your 911 physical street address as of Dec. 31, 2019. We need your physical address, not your mailing address.

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 **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.

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 15. This can be a negative.

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

Line 4 **2019 Vermont Standard Deduction.** Enter the amount of standard deduction from the chart below. You also receive an additional deduction of $1,000 for each standard deduction box checked on the federal Form 1040. If you or your spouse was born before Jan. 2, 1955, or you were blind, using the number of standard deduction boxes checked on your federal Form 1040, select the corresponding number to the filing status and enter on Line 4.

	Standard		For those born before Jan. 2, 1955 or blind			
			1	2	3	4
Single	6,150		7,150	8,150	n/a	n/a
Married Filing Jointly or Qualifying Widow(er)	12,300	**OR**	13,300	14,300	15,300	16,300
Married Filing Separately	6,150		7,150	8,150	9,150	10,150
Head of Household	9,200		10,200	11,200	n/a	n/a

Personal Exemptions

Line 5a **Yourself.** You may enter "1" on this line if no one can claim you as a dependent on a 2019 personal income tax return.

Line 5b **Spouse or Civil Union Partner.** You may enter "1" on this line as long as no other person can claim your spouse or civil union partner as a dependent on a 2019 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 2019 federal Form 1040.

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

Line 5e **Vermont Personal Exemption Deduction.** Multiply Line 5d by $4,250.

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

- Recapture of a Vermont tax credit

OR

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

Subtractions from Vermont Income Tax

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

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

Vermont Charitable Contribution Credit

This 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 **www.tax.vermont.gov.**

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

USE TAX WORKSHEET

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

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

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

Part 1 If you did not keep accurate records

1a. Enter the amount of use tax from the Estimated Use Tax Table below that corresponds to your Adjusted Gross Income from Form IN-111, Line 1 . . . . . **1a.** _____

1b. Did you make purchase(s) of $1,000 or more per item?

- ☐ **Yes**. Go to Part 3.
- ☐ **No.** Enter Line 1a amount onto Form IN-111, Line 21 and skip the remainder of this worksheet.

Estimated Use Tax Table

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

Part 2 If you did keep accurate records

2a. Enter the total amount of all purchases of items **under $1,000** each . . . . . **2a.** _____

2b. Multiply Line 2a by 6% (0.06). Enter the amount here. . . . . **2b.** _____

Part 3 Total Use Tax due

3a. Enter the total amount of all purchases of items **$1,000 or more** each item . . . . . **3a.** _____

3b. Multiply Line 3a by 6% (0.06). Enter the amount here.. . . . . **3b.** _____

3c. Add Line 3b to either Line 1a or Line 2b (the line with a value entered). . . . . **3c.** _____

3d. Enter the amount of sales tax paid to another state for the purchases on Lines 2a and 3a, if any. **3d.** _____

3e. Line 3c minus Line 3d. Enter here and on Form IN-111, Line 21. . . . . **3e.** _____

Part 4 Certification of No Use Tax Due

You do not owe use tax if: **1)** you did not make any taxable purchases by internet, mail-order, over the phone, or out of state, or **2)** you made purchases using any of these methods but paid at least 6% sales tax at the time of purchase on all of them.

If one of the situations above is true, check the box next to Line 21 and enter -0- on that line. The failure to pay use tax may result in the assessment of penalties of up to 100% of the unreported tax and interest.

Voluntary Contributions

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

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

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

Payments and Credits

Line 25a **2019 Vermont Tax Withheld From W-2, 1099.** Enter the amount of Vermont income tax withheld. Attach the state copy of your W-2, Form 1099, or other payment statements to verify the amount. Failure to enter the withholding on this line and attach the payment statement(s) 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 **2019 Estimated Tax payments, amount carried forward from 2018, and payment made with 2019 extension.** Enter the amount of 2019 Vermont estimated income taxes you paid, the amount paid with Form IN-151, Extension of Time to File the 2019 return, and any 2018 Vermont refund credited towards your 2019 taxes. Go to **myvtax.vermont.gov** to review the 2019 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)

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

Vermont Earned Income Tax Credit (for full-year and part-year Vermont residents) Enter the amount from Schedule IN-112, Part II, Line 11. 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 2019 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 2019 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 2020 estimated payment or your 2020/2021 Vermont homestead property tax bill.

Line 27a **Credit to 2020 Estimated Tax Payment.** Enter the amount of your refund from Line 26 that you want credited toward your 2020 income tax. Any amount reported on this line will be deducted from your total refund amount.

Line 27b **Credit to 2020/2021 Homestead Property Tax Bill.** If your property is a declared homestead and you filed the 2019 income tax return on or before Oct. 15, 2020, 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 refund credited to your property taxes. For details of this credit, read "State Property Tax Incentive" in Vermont law at 32 V.S.A. § 6066(h).

Line 28 **Refund Amount.** Subtract the sum of Lines 27a and 27b from Line 26 and enter the result. This is the amount of the refund to be sent to you. If you owe interest and penalty for underpayment of estimated income tax payment, this amount will be subtracted from the refund. *Direct deposit is available for most electronically filed returns.* 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 2019 Estimated Individual Income Tax, or Worksheet IN-152A, Annualized Income Installment Method for Underpayment of 2019 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 **www.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 2019 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 2019 Vermont income tax return with your tax preparer, check this box and include the preparer's name. This authorization will automatically end April 15, 2025.

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

FILING THE RETURN

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

Paper Filing:

REFUND OR NO TAX DUE	**BALANCE DUE**
Mail your return to:	**Attach your check to the lower left side of the return and mail to:**
Vermont Department of Taxes	**Vermont Department of Taxes**
PO Box 1881	**PO Box 1779**
Montpelier, VT 05601-1881	**Montpelier, VT 05601-1779**

FOLLOW THE PROCESSING OF YOUR RETURN

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

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 if you:

- Have interest income from state and local obligations (Part I)
  - Federal bonus depreciation
  - Adjustment to bonus depreciation
  - Interest Income from U.S. obligations
  - Capitol Gains Exclusion
  - Taxable refunds of state and local income tax
- Are claiming Vermont Refundable Credits (Part II)
  - Low Income Child & Dependent Care
  - Vermont Earned Income Tax Credit

Part I Additions to Federal Adjusted Gross Income

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 2019. 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 **Total Federal Adjusted Gross Income Additions.** Add Lines 3 and 4.

Subtractions From Federal Adjusted Gross Income

Line 6 **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.

MEDICAL DEDUCTION WORKSHEET

1. Medical and Dental Expense from federal Form 1040, Schedule A, Line 4. . . . . .**1.** _____
2. Amount from Vermont Form IN-111, Line 6 . . . . . .**2.** _____
3. Subtract Line 2 from Line 1. Enter here and on Schedule IN-112, Line 10. . . . . .**3.** _____

If you pay recurring monthly payments or entrance fees to a retirement community, these amounts may not be deductible. Please see our website at www.tax.vermont.gov for more information.

SOCIAL SECURITY EXEMPTION 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 Social Security full or partial exemption?

1. Did you report an amount on federal Form 1040, U.S. Individual Income Tax Return, Line 5b, earning Social Security benefits that were taxable in the current tax year?
   - ☐ **No**. 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 $70,000?
   - Single, head of household, qualifying widow(er), or married filing separately, is your AGI on Form IN-111, Line 1, less than $55,000?
     - ☐ **No**. 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 $60,000?
   - Single, head of household, qualifying widow(er), or married filing separately, is your AGI less than $45,000?
     - ☐ **No**. Please proceed to Section II of this worksheet.
     - ☐ **Yes.** You qualify for a **full exemption.** Please enter the full amount from federal Form 1040, Line 5b, on Schedule IN-112, Line 11.

SECTION II: Calculating your Social Security Partial Exemption

This section is for married joint filers with an Adjusted Gross Income (AGI) between $60,000-$70,000 and for single, head of household, qualifying widow(er), or married separate filers with an AGI between $45,000-$55,000.

4. If you are:
   - Married filing jointly, enter $70,000.
   - All other filing statuses, enter $55,000. . . . . .**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.** _____
9. Enter the amount from federal Form 1040, Line 5b. . . . . .**9.** _____
10. Amount of **partial exemption.** Multiply Line 9 by Line 8. Enter this amount on Schedule IN-112, Line 11. . . . . .**10.** _____

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.

Instructions continued on page 31

VERMONT SCHOOL DISTRICT CODES

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

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

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

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

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

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

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

Vermont Department of Taxes

2019 Form IN-111

Vermont Income Tax Return

DEPT USE ONLY

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

Please PRINT in BLUE or BLACK INK

Taxpayer's Last Name	First Name	MI	Social Security Number	☐ Check if Deceased
Spouse's/CU Partner's Last Name	First Name	MI	Social Security Number	☐ Check if Deceased
Mailing Address (Number and Street/Road or PO Box)				
City	State	ZIP Code or Foreign Postal Code	Foreign Country	
Vermont School District Code	911/Physical Street Address on 12/31/2019		☐ Check if **AMENDED** Return	☐ Check if **RECOMPUTED** Return

Filing Status and Standard Deduction ☐ Single ($6,150) ☐ Married/CU Filing Jointly ($12,300) ☐ Married/CU Filing Separately ($6,150) ☐ Head of Household ($9,200) ☐ Qualifying Widow(er) ($12,300)

1. Federal Adjusted Gross Income (Federal Form 1040, Line 8b) . . . . . ☐ ← Check to indicate loss **1.** _____ **.00**

2. Net Modifications to Federal AGI (Schedule IN-112, Part I, Line 15) . . . . . ☐ ← Check to indicate loss **2.** _____ **.00**

3. Federal AGI with Modifications (Add Lines 1 and 2) . . . . . ☐ ← Check to indicate loss **3.** _____ **.00**

4. 2019 Vermont Standard Deduction from filing status section above. . . . . **4.** _____ **.00**
Please see instructions if you or your spouse checked any standard deduction boxes on federal Form 1040, page 1.

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 or if you are a qualifying widow(er) . . . . . **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 $4,250 (2019 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**
(If Line 1 is greater than $150,000, see instructions)

9. Net Adjustment to Vermont Tax (Schedule IN-119, Part I, Line 16). . . . . ☐ ← Check to indicate loss **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**

Amount Due (from Line 31) **.00**

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Taxpayer's Last Name	Social Security Number

	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**

	Nongame Wildlife Fund		Children's Trust Fund		Vermont Veterans Fund		Green Up Vermont		**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. 2019 Vermont Tax Withheld from W-2, 1099 . . . . . **25a.** _____ **.00**

25b. 2019 Estimated Tax payments, amount carried forward from 2018, and payment made with 2019 extension . . . . . **25b.** _____ **.00**

25c. Refundable Credits (Schedule IN-112, Part II) . . . . . **25c.** _____ **.00**

25d. 2019 Vermont Real Estate Withholding from Form RW-171 . . . . . **25d.** _____ **.00**

25e. 2019 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 2020 Estimated Tax Payment . . . . . **27a.** _____ **.00**

27b. Refund to be credited to 2020 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** (Worksheet IN-152 or IN-152A)

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	Date of Birth (MM/DD/YYYY)	Daytime Telephone Number
		/ /	
Signature (If a joint return, BOTH must sign.)	Date	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	EIN

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

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Keep a copy for your records.

Vermont Department of Taxes

2019 Form IN-111

Vermont Income Tax Return

DEPT USE ONLY

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

Please PRINT in BLUE or BLACK INK

Taxpayer's Last Name	First Name	MI	Social Security Number	☐ Check if Deceased
Spouse's/CU Partner's Last Name	First Name	MI	Social Security Number	☐ Check if Deceased
Mailing Address (Number and Street/Road or PO Box)				
City	State	ZIP Code or Foreign Postal Code	Foreign Country	
Vermont School District Code	911/Physical Street Address on 12/31/2019		☐ Check if **AMENDED** Return	☐ Check if **RECOMPUTED** Return

Filing Status and Standard Deduction ☐ Single ($6,150) ☐ Married/CU Filing Jointly ($12,300) ☐ Married/CU Filing Separately ($6,150) ☐ Head of Household ($9,200) ☐ Qualifying Widow(er) ($12,300)

1. Federal Adjusted Gross Income (Federal Form 1040, Line 8b) . . . . . ☐ ← Check to indicate loss **1.** _____ **.00**

2. Net Modifications to Federal AGI (Schedule IN-112, Part I, Line 15) . . . . . ☐ ← Check to indicate loss **2.** _____ **.00**

3. Federal AGI with Modifications (Add Lines 1 and 2) . . . . . ☐ ← Check to indicate loss **3.** _____ **.00**

4. 2019 Vermont Standard Deduction from filing status section above. . . . . **4.** _____ **.00**
Please see instructions if you or your spouse checked any standard deduction boxes on federal Form 1040, page 1.

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 or if you are a qualifying widow(er) . . . . . **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 $4,250 (2019 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**
(If Line 1 is greater than $150,000, see instructions)

9. Net Adjustment to Vermont Tax (Schedule IN-119, Part I, Line 16). . . . . ☐ ← Check to indicate loss **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**

Amount Due (from Line 31) **.00**

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Taxpayer's Last Name	Social Security Number

	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**

	Nongame Wildlife Fund		Children's Trust Fund		Vermont Veterans Fund		Green Up Vermont		**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. 2019 Vermont Tax Withheld from W-2, 1099 . . . . . **25a.** _____ **.00**

25b. 2019 Estimated Tax payments, amount carried forward from 2018, and payment made with 2019 extension . . . . . **25b.** _____ **.00**

25c. Refundable Credits (Schedule IN-112, Part II) . . . . . **25c.** _____ **.00**

25d. 2019 Vermont Real Estate Withholding from Form RW-171 . . . . . **25d.** _____ **.00**

25e. 2019 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 2020 Estimated Tax Payment . . . . . **27a.** _____ **.00**

27b. Refund to be credited to 2020 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** (Worksheet IN-152 or IN-152A)

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	Date of Birth (MM/DD/YYYY)	Daytime Telephone Number
		/ /	
Signature (If a joint return, BOTH must sign.)	Date	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	EIN

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

5432

Keep a copy for your records.

Vermont Department of Taxes

2019 Schedule IN-112

Vermont Tax Adjustments and Credits

Please PRINT in BLUE or BLACK INK

1911211WW

INCLUDE WITH FORM IN-111

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 (Reported on federal Form 1040) . . . 1. _____ .00
2. Interest and dividend income from Vermont state and local obligations included in Line 1 . . . . . 2. _____ .00
3. Income from Non-Vermont State and Local Obligations (Subtract Line 2 from Line 1) . . . . . 3. _____ .00
4. Bonus Depreciation Allowed under Federal Law for 2019 . . . . . 4. _____ .00
5. Total Additions (Add Line 3 and Line 4) . . . . . 5. _____ .00

SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME

6. Interest Income from U.S. Obligations . . . . . 6. _____ .00
7. Capital Gains Exclusion (Schedule IN-153, Line 21) . . . . . 7. _____ .00
8. Adjustment for Prior Years' Bonus Depreciation . . . . . 8. _____ .00
9. Taxable Refunds of State and Local Income Taxes (Reported on federal Form 1040) . . . . . 9. _____ .00
10. Medical Expense Deduction (see the worksheet in the instructions) . . . . 10. _____ .00
11. Social Security Benefits Exempt from Taxation (see the worksheet in the instructions). . . . . 11. _____ .00
12. Railroad Retirement income . . . . . 12. _____ .00
13. Bond/note interest income from (see below). . . . . 13. _____ .00

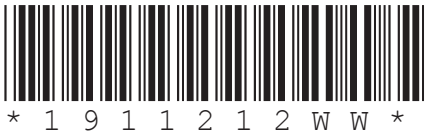
    ☐ VSAC ☐ Build America ☐ Vermont Telecom Authority ☐ Vermont Public Power Supply Authority

14. Total Subtractions (Add Lines 6 through 13) . . . . . 14. _____ .00

NET MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

15. Subtract Line 14 from Line 5. Enter on Form IN-111, Line 2.. . . . . ☐ ← Check to indicate loss 15. _____ .00
    This can be a negative number.

Taxpayer's Last Name	Social Security Number



PART II

REFUNDABLE CREDITS

Line 1 is for FULL-YEAR residents

1. **Low Income Child & Dependent Care Credit** . . . . . 1. _____ .00
If your federal Adjusted Gross Income is $30,000 (or $40,000 for Married Filing Jointly) or less, and child care services are provided by a Vermont accredited daycare provider, enter 50% of federal Form 2441, Line 11. If you are not a Vermont resident or your daycare provider is not accredited, use Schedule IN-119, Part I, Line 8. See instructions if your providers are both accredited and not accredited.

VERMONT EARNED INCOME TAX CREDIT

For FULL-YEAR residents and PART-YEAR residents

ELIGIBILITY QUESTIONS MUST BE ANSWERED

A. Enter number of qualifying children . . . . . **A.** _____

B. Enter number of qualifying children under the age of 18 . . . . . **B.** _____

C. Were you (or your spouse if filing a joint return) at least age 25 but under age 65 at the end of 2019? . . . . . **C.** ☐ Yes ☐ No
If you answered "No" and do not have any qualifying children, you do not qualify for Earned Income Tax Credit

FULL-YEAR RESIDENTS

Answer eligibility questions above and complete Lines 2 and 3

2. Earned income tax credit (Reported from federal Form 1040) . . . . . 2. _____ .00

3. Vermont Earned Income Tax Credit (Multiply Line 2 by 36%) . . . . . 3. _____ .00

PART YEAR RESIDENTS

Answer eligibility questions above and complete Lines 4 through 10

	A. Federal Amount $ Enter figures in Column A from your federal EITC worksheet and Schedule IN-113	B. Vermont Portion $ For Vermont Portion, enter income earned while a Vermont resident as shown on Schedule IN-113, Column B, Lines 1, 8, 10, and 11
4. Wages, salaries, tips, etc. (Schedule IN-113, Line 1)	4A. _____ .00	4B. _____ .00
5. Other earned income (Schedule IN-113, Lines 8, 10, and 11)	☐ ← Check to indicate loss 5A. _____ .00	☐ ← Check to indicate loss 5B. _____ .00
6. Total earned income (Add Lines 4 and 5)	6A. _____ .00	6B. _____ .00

7. Earned income tax credit adjustment (Divide Line 6B by Line 6A and enter here, but not more than 100%) . . . . . 7. _____.____%

8. Earned income tax credit (Reported on federal Form 1040) . . . . . 8. _____ .00

9. Multiply Line 8 by 36% and enter the result here . . . . . 9. _____ .00

10. Vermont Earned Income Tax Credit (Multiply Line 9 by Line 7) . . . . . 10. _____ .00

11. **TOTAL REFUNDABLE CREDITS**
(Add Line 1 to Line 3 or Line 10. Enter this amount on the IN-111, Line 25c) . . . . . 11. _____ .00

Vermont Department of Taxes

2019 Schedule IN-113

Vermont Income Adjustment Calculations

1911311WW

Please PRINT in BLUE or BLACK INK

INCLUDE WITH FORM IN-111

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

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 2019		
From (MMDDYYYY):	**To** (MMDDYYYY):	Name of State(s), Canadian province, or country during non-Vermont residency (use standard 2-character abbreviation)

		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 ☐ ← Check to indicate loss	8A.	.00	☐ ← Check to indicate loss 8B.	.00
9. Capital gain or loss ☐ ← Check to indicate loss	9A.	.00	☐ ← Check to indicate loss 9B.	.00
10. Rents, royalties, partnerships, S corporations, trusts, etc ☐ ← Check to indicate loss	10A.	.00	☐ ← Check to indicate loss 10B.	.00
11. Farm income or loss ☐ ← Check to indicate loss	11A.	.00	☐ ← Check to indicate loss 11B.	.00
12. Unemployment compensation	12A.	.00	12B.	.00
13. Other: Specify ☐ ← Check to indicate loss	13A.	.00	☐ ← Check to indicate loss 13B.	.00
14. **TOTAL INCOME** (Add Lines 1-13). ☐ ← Check to indicate loss	14A.	.00	☐ ← Check to indicate loss 14B.	.00

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Taxpayer's Last Name	Social Security Number

1911312WW

	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 15-25)	**26A.** _____ .00	**26B.** _____ .00

27. Adjusted Gross Income (Subtract Line 26A from Line 14A) ☐ ← Check to indicate loss **27.** _____ .00

28. Vermont Portion of AGI (Subtract Line 26B from Line 14B) ☐ ← Check to indicate loss **28.** _____ .00

29. Non-Vermont Income (Subtract Line 28 from Line 27) Also enter on Part II, Line 31 below ☐ ← Check to indicate loss **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 ☐ ← Check to indicate loss **30.** _____ .00

31. Non-Vermont Income (Line 29 above) ☐ ← Check to indicate loss **31.** _____ .00

32. Military pay. Number of months on active duty _____ (See instructions) **32.** _____ .00

33. Total (Add Lines 31 and 32) ☐ ← Check to indicate loss **33.** _____ .00

34. Vermont Income (Subtract Line 33 from Line 30) ☐ ← Check to indicate loss **34.** _____ .00

35. **INCOME ADJUSTMENT %** (Divide Line 34 by Line 30 out to the fourth decimal place) Also enter on Form IN-111, Line 15 (See instructions) **35.** _____ . _____ %

Vermont Department of Taxes

2019 Form PR-141

Vermont Renter Rebate Claim

For the year Jan 1 - Dec 31, 2019

☐ *1914111WW*

Must be filed with Schedule HI-144 and Form LC-142.

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	
Vermont School District Code	911/Physical Street Address on 12/31/2019		City/Town of Legal Residence on 12/31/2019 & State
Federal Filing Status ☐ Single ☐ Married/CU Filing Jointly ☐ Married/CU Filing Separately ☐ Head of Household			Will you be using Renter Rebate to pay Income Tax liability? ☐ Yes ☐ No

ELIGIBILITY QUESTIONS: ALL questions must be answered. You must have rented all 12 months in 2019. See instructions for exception.

1. Were you domiciled in Vermont all of calendar year 2019? . . . . . ☐ Yes, Go to Line 2. ☐ No, STOP. You are not eligible.
2. Were you claimed as a dependent by another taxpayer in 2019? . . . . ☐ Yes, STOP. You are not eligible. ☐ No, Go to Line 3.
3. Did you rent in Vermont all 12 months in calendar year 2019?. . . . . ☐ Yes, Complete this form. ☐ No, STOP. You are not eligible.

REBATE CALCULATION: Before doing rebate calculation, complete Household Income (Schedule HI-144). You MUST Include Schedule HI-144 and Form LC-142 with this Form.

4. E-file Certificate Number (From Form LC-142) . . . . . 4. _____ – _____
5. Allocable Rent (from Form LC-142, Line 9) . . . . . 5. _____ .00
6. Home Use. If more than 25% of this rental is used for business, see instructions. If no business use, enter 100.00%. . . . . 6. _____._____%
7. Allowable Rent for Rebate Claim (Multiply Line 5 by Line 6) . . . . . 7. _____ .00
8. Household Income (from Schedule HI-144, Line z). If more than $47,000 you are not eligible. . . . . 8. _____ .00 ☐ Check here if amended Schedule HI-144, Household Income, is included.
9. Maximum Percentage of Income for Rent . . . . . 9. ____.____%

If Line 8 Household Income is:	$0 – 9,999	$10,000 – 24,999	$25,000 – 47,000
Enter this % on Line 9:	2.0%	4.5%	5.0%

10. Maximum Rent for Household Income (Multiply Line 8 by Line 9 and enter result here. If Line 10 is more than Line 7, you do not qualify for a renter rebate . . . . . 10. _____ .00
11. Renter Rebate Amount (Subtract Line 10 from Line 7 and enter result here.) If result is zero, you do not qualify for a rebate. . . . . 11. _____.00

MAXIMUM REBATE AMOUNT IS $3,000.

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	EIN

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

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Form PR-141
Rev. 10/19

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Vermont Department of Taxes

2020 Form HS-122

Vermont Homestead Declaration AND Property Tax Credit Claim

2012211WW

Under Act 51, effective July 1, 2019, the Property Tax Adjustment has been changed to the Property Tax Credit.

DUE DATE: April 15, 2020. You may file up to Oct. 15, 2020, 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

SECTION A. This form must be filed each year by every Vermont resident whose property meets the definition of a homestead. A Vermont homestead is the principal dwelling and parcel of land surrounding the dwelling, owned and occupied by a resident individual as the individual's domicile on April 1, 2020. If your homestead is leased to a tenant on April 1, 2020, you may still claim it as a homestead if it is not leased for more than 182 days in the 2020 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 (MMDDYYYY) / /
City	State	ZIP Code	**SPAN - REQUIRED** (From the 2019/2020 property tax bill)
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, 2020 & State
Federal Filing Status ☐ Single	☐ Married/CU Filing Jointly	☐ Married/CU Filing Separately	☐ Head of Household

A1. Business Use of Dwelling . . . . . **A1.** _____ %

A2. Rental Use of Dwelling . . . . . **A2.** _____ %

A3. 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? . . . . **A3.** ☐ Yes ☐ No

A4-A7 Special Situations (see instructions for more information). Check the following if it applies:

☐ **A4.** Grantor and sole beneficiary of a revocable trust owning the property

☐ **A5.** Life estate holder of the property

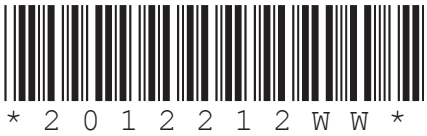
☐ **A6.** Homestead property crosses town boundaries (File a declaration for each town.)

☐ **A7.** 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



DUE DATE: April 15, 2020. Claims accepted up to Oct. 15, 2020.

SECTION B. PROPERTY TAX CREDIT CLAIM

For Household Income up to $138,250. 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 2019? . . . . . ☐ Yes, Go to Line B2. ☐ No, STOP.

B2. Were you claimed as a dependent in 2019 by another taxpayer? . . . . ☐ Yes, STOP. ☐ No, Go to Line B3.

B3. Do you anticipate selling this Vermont housesite on or before April 1, 2020? . . . . . ☐ Yes, STOP. ☐ No, Continue

Amounts for Lines B4-B6 are found on the 2019/2020 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.** See instructions for details.

Lot Rent

B9. E-file Certificate Number (From Form LC-142) . . . . . **B9.** _____ – _____

B10. Mobile Home Lot Rent (Allocable Rent from Form LC-142 - include Form LC-142 with claim.) . . . . . **B10.** _____ **.00**

OR Allocated Property Tax from Land Trust, Cooperative, or Nonprofit Mobile Home Park

B11. Allocated Education Tax. . . . . **B11.** _____ **.00**

B12. Allocated Municipal Tax. . . . . **B12.** _____ **.00**

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

B13. Contiguous property Education Tax . . . . . **B13.** _____ **.00**

B14. Contiguous property Municipal Tax . . . . . **B14.** _____ **.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	EIN

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

5432

Form HS-122
Rev. 10/19

Vermont Department of Taxes

2019 Schedule HI-144

Household Income

For the year Jan 1 - Dec 31, 2019

1914421WW

Please PRINT in BLUE or BLACK INK

This schedule must be included with the 2019 Renter Rebate Claim (Form PR-141) OR the 2020 Property Tax Credit Claim (Form HS-122) UNLESS you are filing an AMENDED HI-144. Please read instructions before completing schedule.

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

List the names and Social Security Numbers of all other persons (in addition to a Spouse or CU Partner) who had income and lived with you during 2019. Include both their taxable and non-taxable income in Column 3. If you have more than two "Other Persons" living in your household, record the names and Social Security Numbers on a separate sheet of paper and include with the filing.

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

Yearly totals of **ALL** members of the household	**1.** Claimant and jointly filed Spouse	**2.** Filing separately Spouse or CU Partner	**3.** Other Persons
a. Cash public assistance and relief	**a.** _____ .00	_____ .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

5432

Claimant's Last Name	Social Security Number

1914422WW

Carried forward from Line o	.00	.00	.00

	1. Claimant and jointly filed Spouse	2. Filing separately Spouse or CU Partner	3. Other Persons
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.**	.00	.00	.00
q. Child support paid. You must include proof of payment. See instructions . . . . . **q.**	.00	.00	.00

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

r. Allowable adjustments from Federal Form 1040			
r1. Business expenses for Reservists . . . . **r1.**	.00	.00	.00
r2. Alimony paid . . . . . **r2.**	.00	.00	.00
r3. Self-employed health insurance deduction . . . . . **r3.**	.00	.00	.00
r4. Health Savings Account deduction . . . **r4.**	.00	.00	.00
r5. Tuition and Fees . . . . . **r5.**	.00	.00	.00
s. Add Lines p, q, and total of Lines r1 to r5 for each column . . . . . **s.**	.00	.00	.00
t. Subtract Line s from Line o of each column. If a negative amount, enter -0- .. . . . . **t.**	.00	.00	.00

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

v. Complete if born Jan. 1, 1955 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. . . . . . **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

RENTERS If Line z Household Income is $47,000 or less, you may be eligible for a renter rebate. Complete Form PR-141 Renter Rebate Claim. This schedule must be filed with the Renter Rebate Claim. Claims are due April 15, 2020, but can be filed up to Oct. 15, 2020.

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

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

Homeowners with Household Income up to $138,250 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 15, 2020. Homeowners filing a property tax credit, Form HS-122 and Schedule HI-144, between April 16 and Oct. 15, 2020, may still qualify for a Property Tax Credit. A $15 late filing fee will be deducted from the credit.

Continued from page 15

Line 7 **Capital Gains Exclusion.** See Schedule IN-153, Capital Gains Exclusion Calculation, and instructions to calculate the capital gains exclusion for 2019. 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 8 **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 9 **Taxable Refunds of State and Local Income Taxes.** Enter the amount reported on your federal Form 1040.

Line 10 **Medical Expenses Deduction.** Please complete the worksheet located in the instructions on page 15.

Line 11 **Social Security Benefits Exempt from Vermont Taxation.** Please complete the worksheet located in the instructions on page 15.

Line 12 Enter the amount you received in 2019 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 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 13 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 14 **Total Federal Adjusted Gross Income Subtractions.** Add Lines 6 through 13.

Line 15 **Net Modifications to Federal Adjusted Gross Income.** Subtract Line 14 from Line 5. If Line 5 is less then Line 14, check the box to the left of the entry line to indicate a negative. Enter on Form IN-111, Vermont Income Tax Return, Line 2.

Part II Refundable Credits

Line 1 **Low Income Child & Dependent Care Credit** (Vermont Residents only)

If care expenses are from both accredited and non-accredited providers, complete the worksheet to calculate the credit.

Eligible taxpayers receive 50% of the federal Child and Dependent Care Credit as a refundable Vermont income tax credit instead of the nonrefundable 24% credit from Schedule IN-119, Vermont Tax Adjustments and Nonrefundable Credits.

Taxpayers must meet the following requirements:

- Your income must be either:
  - less than $30,000 federal Adjusted Gross Income for taxpayers filing as Single, Head of Household, Married Filing Separately, Civil Union Filing Separately

    OR
  - less than $40,000 federal Adjusted Gross Income for taxpayers filing as Married Filing Jointly, Civil Union Filing Jointly, Qualifying Widow(er)
- Care in 2019 must be provided by a home or facility located in Vermont accredited by the Vermont Agency of Human Services. Include a copy of your federal Form 2441, Child and Dependent Care Expenses. To determine if your care provider is accredited, go to our website or call the Department of Children and Families at (800) 649-2642.

LOW INCOME CHILD & DEPENDENT CARE WORKSHEET

1. Accredited care provider amount . . . . . **1.** _____
2. Total care amount . . . . . **2.** _____
3. Divide Line 1 by Line 2 . . . . . **3.** _____

$_____ x _____ = $_____ x 50% = $ _____

Federal Credit (1040, Schedule 3 Line 49)	Line 3 above	Eligible Credit	Low Income Credit IN-112, Part II, Line 1

You may wish to also calculate your VT tax credit using 24% of the full Federal credit and compare to the credit calculated on this worksheet to determine which credit is best for you. NOTE: You cannot take both credits.

Vermont Earned Income Tax Credit (for Full-Year and Part-Year Vermont Residents Only)

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

Supporting Documents Required: Evidence of earned income such as W-2 or self-employment schedule(s).

Eligibility questions A, B, and C must be answered. The claim will be disallowed if the questions are not answered.

Full-Year Residents

Line 2	Enter the amount of your federal Earned Income Tax Credit.
Line 3	Multiply Line 2 by 36%. Enter the result.

Part-Year Residents

Line 4A	Enter the federal amount of wages, salaries, tips, etc.
Line 4B	Enter the portion of federal wages, salaries, tips, etc. earned while a Vermont resident.
Lines 5A & 5B	Other earned income includes income from a business, partnership, or farm.
Line 6A	In Column A, add Lines 4 and 5 and enter the result.
Line 6B	In Column B, add Lines 4 and 5 and enter the result.
Line 7	Divide Line 6A by Line 6B. Enter the result as a percentage carried out to two decimal places but not greater than 100%. This is the percentage of 2019 income earned in Vermont that is eligible for the Vermont Earned Income Tax Credit.
Line 8	Enter the amount of your federal Earned Income Tax Credit.
Line 9	Multiply Line 8 by 36% and enter result
Line 10	Multiply Line 9 by Line 7. Enter the result.
Line 11	**TOTAL REFUNDABLE CREDITS** (Add Line 1 to Line 3 or Line 10. Enter this amount on the 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 the following income exempt from Vermont income tax: military pay, federal railroad retirement income, or bond/note income from qualified investments.

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 2019 Enter the dates you lived in Vermont in 2019. 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 2019.

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

Unless otherwise indicated in the line instruction, the Vermont portion is the income received from Vermont 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."

Nonresidents: Use Line 13A to adjust for non-Vermont state and local obligations and U.S. obligation interest.

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.

Nonresidents: Do not include tax-exempt interest here to adjust for non-Vermont state and local obligations and U.S. obligation interest.

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.

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.

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 2019 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 2019 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 **2019**. **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 PR-141 Renter Rebate Claim

The Renter Rebate Program refunds eligible renters the portion of rent paid that exceeds an established percentage of household income.

Do NOT file a renter rebate if you rent a lot for your mobile home. See instructions for Form HS-122, Homestead Declaration and Property Tax Credit Claim.

Request a Form LC-142, Landlord Certificate, from your landlord(s). Submit a completed Landlord Certificate for each rental unit you occupied in calendar year 2019.

E-file your Renter Rebate for quicker processing: If your landlord has e-filed the Landlord Certificate for your rental unit, find the E-file Certificate Number in Section B of your Landlord Certificate. Enter this number in Section A of the online Renter Rebate Claim at **myVTax.vermont.gov.**

Missing Information or Incomplete Filing: Claims that are incomplete or are missing key information will be considered UNFILED. The information must be provided by the Oct. 15 filing deadline. Information received after that time 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: Vermont Department of Taxes, ATTN: Injured Spouse Unit, PO Box 1645, Montpelier, VT 05601-1645.

The Department will notify you if the renter rebate 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.

Eligibility for Renter Rebate: You must meet ***all*** of the following eligibility requirements:

- You were domiciled in Vermont for the entire calendar year 2019
- You were not claimed in 2019 as a dependent of another taxpayer
- Your household income in 2019 did not exceed $47,000
- You are the only person in the household making a Renter Rebate Claim
- You rented in Vermont for all 12 months in 2019. For the one exception, see details in "Renting at the End of the Year." You can find this information under the heading "Special Situations" in the instructions for Schedule HI-144, Household Income.

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

Nursing or Residential Care Home: The Renter Rebate Claim is for the room occupancy charge only. Services such as heat, electricity, personal services, medical services, etc., must be deducted. Generally, the room charge is 25% of the total charges to the person. For a percentage greater than 25%, a breakout of costs must be provided by the landlord. Payments by Medicaid on behalf of the claimant to the nursing home are not part of rent paid.

NOTE: A person residing in a nursing or residential care home who owns a homestead with a sibling or spouse can claim a renter rebate if the sibling or spouse does not make a Property Tax Credit Claim.

Complete Schedule HI-144, Household Income, FIRST. **If Line z is more than $47,000, you are ineligible.**
Supporting Documents Required: Schedule HI-144 and Form LC-142

Claimant Information Enter your name, your spouse/civil union partner's name, mailing address, and Social Security Number(s). The rebate is issued to the name(s) and address on record. The claimant is the leaseholder or the person responsible for the rent. Only one claim per household is allowed.

Claimant's Date of Birth Enter your date of birth.

Vermont School District Code Go to the Vermont School District Codes table and select the three-digit school district code for the town where you lived on Dec. 31, 2019.

Location of Rental Property Enter the physical location as of Dec. 31, 2019. Do not use a post office box, town name only, "same," or "see above."

Legal Residence Enter your legal residence as of Dec. 31, 2019. **Your legal residence is where you lived and may be different from your mailing address.**

Federal Filing Status Enter the corresponding letter of the filing status used on your 2019 federal income tax return. If you are not required to file a federal income tax return, leave the box blank.

Only the rent paid during the calendar year for the calendar year is eligible for a renter rebate.

Lines 1 through 3 ALL questions must be answered or the claim cannot be processed. Check the appropriate "Yes" or "No" box for Lines 1, 2, and 3 to determine your eligibility.

Line 4 **E-file Certificate Number (from Form LC-142)** If applicable, enter the E-file Certificate Number located on Form LC-142 that you received from your landlord. If the Form LC-142 you received does not have an E-file Certificate Number, leave this field blank.

Line 5 **Allocable Rent** Enter amount from Form LC-142, Landlord Certificate, Line 9. Allocable rent is based on rent paid in a calendar year. If the Landlord Certificate lists items that are included in rent and the dollar value on the certificate is left blank, the allowable rent will automatically be reduced by 50%. Rental in nursing homes will be reduced by 75%.

More than one Landlord Certificate: Add Allocable Rent from each certificate and enter amount on this line. File all Forms LC-142 with your claim.

Line 6	**Home Use** If you use more than 25% of your rental unit's floor space for business purposes, the allowable rent amount is adjusted. The percentage of business use is generally the same percentage used on your federal Form 8829, Expenses for Business Use of Your Home. To calculate business use, divide the square feet used for business by the total square feet in the rental unit. If the rental unit is used solely as your home, or business use is 25% or less, enter 100% on Line 6.
Line 7	**Allowable Rent for Rebate Claim** Multiply Line 5 by Line 6.
Line 8	**Household Income** Enter the amount from Schedule HI-144, Line z.
Line 9	**Maximum Percentage of Income for Rent** Use the chart to find your household income range and applicable percentage. Enter that percentage here.
Line 10	**Maximum Allowable Rent for Household Income** Multiply Line 8 by Line 9.
Line 11	**Renter Rebate Amount** Subtract Line 10 from Line 7. This is your 2019 renter rebate. The Department processes Renter Rebate Claims and income tax refunds separately. The payments will be issued to you in separate checks or direct deposits. ***NOTE:*** A renter rebate cannot exceed $3,000.
Signature	Sign the claim. An unsigned claim is considered incomplete and UNFILED.
Date	Write the date on which the claim form was signed.
Disclosure Authorization	If you wish to give the Department authorization to discuss your 2019 Renter Rebate Claim with your tax preparer, check this box and include the preparer's name. This authorization will automatically end April 15, 2025.
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, see 32 V.S.A. §§ 5401(7), 5410, and Reg. § 1.401(7).

You must file a declaration by April 15, 2020, if you meet all of the following eligibility requirements:

1. Own the Vermont property as your principal residence as of April 1, 2020, **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, 2020, 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 15, 2020,** are considered timely, classified as homesteads on the grand list, and taxed at the homestead education property tax rate.

Homestead Declarations filed **after April 15, 2020,** 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. 15, 2020,** 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, 2020? If you filed a Homestead Declaration and Property Tax Credit Claim before April 1, 2020, 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

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.

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, 2020. 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: Enter the corresponding letter of the filing status used on your 2019 federal income tax return. If you are not required to file a federal income tax return, leave the box blank.

Line A1 **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 A2 **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 A3 **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 A4-A7 **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 2019 calendar year.
3. You own the property as your principal residence on April 1, 2020.
4. You were not claimed as a dependent of another taxpayer for the 2019 tax year.
5. You meet the household income criteria of $138,250 or less.

Due Date - April 15, 2020

Claims for Property Tax Credits filed **between April 15 and Oct. 15, 2020,** will have a $15 late filing fee deducted from the property tax credit.

2020 Property Tax Credits filed after Oct. 15, 2020, cannot be accepted.
Incomplete claims cannot be processed and are not considered filed.

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. If you bring the form to the Department in person, it must be on or before the due date.

HOMEOWNER DECEASED before April 1, 2020? The right to file for a Property Tax Credit ends if the homeowner dies before April 1, 2020. 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, 2020? 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 **www.myVTax.vermont.gov**.

Amending Form HS-122 An error on the 2020 Form HS-122 may be corrected up to Oct. 15, 2020. After that date, only household income may be amended.

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. See instructions for Line B9 and B10, Mobile Home Lot Rent; Lines B11 and B12, Allocated Property Tax from Land Trust, Cooperative, or Nonprofit Mobile Home Park; and Lines B13 and B14, the education and municipal tax on a property whose housesite value is less than 2 acres and crosses town boundaries. We may require additional documents.

Line A3 **SPAN - Required:** Be sure to use the correct School Parcel Account Number (SPAN) for your property. Entering an incorrect SPAN may delay your Property Tax Credit. You will find the 11-digit number on your property tax bill. It appears as XXX-XXX-XXXXX. If in doubt, contact your town clerk.

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 2019/2020 property tax bill.

Line B4 **Housesite Value:** Enter the assessed housesite value shown on the 2019/2020 property tax bill. See the instructions under "Special Situations" for information on new construction or purchase of a new home.

Line B5 **Housesite Education PropertyTax:** Enter the education property tax shown on the 2019/2020 property tax bill.

Line B6 **Housesite Municipal Tax:** Enter the municipal property tax shown on the 2019/2020 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 **E-file Certificate Number from Form LC-142:** If applicable, enter the E-file Certificate Number located on the Form LC-142 that you receive from your landlord. If the Form LC-142 you received does not have an E-file Certificate Number, leave this line blank.

Line B10 **Lot Rent for a Mobile Home:** If you rent a lot in a privately owned mobile home park, obtain Form LC-142, Landlord Certificate, from your landlord and enter the amount of Allocable Rent.

Lines B11 – B12 Allocated Tax from Land Trust, Cooperative, or Nonprofit Mobile Home Park: Enter the amount of education and municipal property tax shown on the statement issued to you by the land trust, cooperative, or nonprofit mobile home park.

Lines B13 – B14 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 15, 2025.

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 2020 Property Tax Credit is $8,000.

The Property Tax Credit will appear as a state payment on your 2020/2021 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, 2019.

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

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:

- 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 in Box 1 of the W-2. 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 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 2019 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.** Refer to Technical Bulletin TB-56, Reporting Business Income, K-1 Income, Rental Income and Capital Gain on Schedule HI-144 Household income, on our website for the proper treatment of rental income and losses. 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 in Box 1 on your Form W-2, Wage and Tax Statement. The Social Security and Medicare taxes on the W-2 must be reduced for the purposes of reporting household income on the HI-144. Generally, this amount is 7.65% of the amount stated in Box 1 on the W-2.
2. **Military pa**y – Multiplying the amount stated in Box 1 on the W-2 by 7.65% provides the correct value for this deduction.
3. **Allocated tips** – In addition to the figures included on the 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, Section A, Line 5, or Section B, Line 12, that represents the Social Security and Medicare taxes paid for 2018 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 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, Line 27. 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
- **r5.** Tuition and Fees as federally allowed

Line s Add Lines p, q, and the total of Lines r1 to r5 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, 2019, 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 or Renter Rebate Claim, 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 or Form PR-141.

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, 2020, 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 and March 31 and dies after April 1, 2020, 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 2020 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 Rebate 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 Rebate 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 Rebate Claim for rent paid in 2019 under the following circumstances: **1)** If you owned a Vermont homestead in 2019, **2)** sold the homestead before April 1, 2019, **3)** withdrew or did not file a 2019 Property Tax Credit Claim and **4)** rented between the date of the sale and Dec. 31, 2019. To qualify for a renter rebate, your household income must be $47,000 or less. ***NOTE:*** **This is the only situation where a renter rebate can be claimed for fewer than 12 months.**

OWNERSHIP SITUATIONS

Homeowner Age 62 or Older in 2019 If the homeowner shares ownership of the homestead with his or her 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 his or her 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 his or her principal residence. The owner occupying the duplex as his or her 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 **www.tax.vermont.gov/regulations.**

Life Estate A person who holds a life estate interest in a property that he or she occupies 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, 2019 For property purchased as your principal residence, you need to file a 2020 Homestead Declaration. If you are eligible to make a 2020 Property Tax Credit Claim and the property was declared as a homestead, use the seller's 2019/2020 property tax bill. If the property was not a homestead in 2019, ask the town for the housesite value and the property taxes on the housesite as if it was a homestead in 2019.

Property Transactions after April 1, 2020 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, 2019, and is owned and occupied as a principal residence on April 1, 2020, must file Form HS-122 Homestead Declaration. Eligible homeowners may make a 2020 Property Tax Credit Claim. The claim will be based on the value of the parcel as of April 1, 2019.

2019 Vermont 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	39,600	0.00	3.35%	0
39,600	75,000	1,327.00	6.60%	39,600
TAXABLE INCOME UNDER $75,000 USE THE TAX TABLES				
75,000	96,000	3,663.00	6.60%	75,000
96,000	200,200	5,049.00	7.60%	96,000
200,200	-	12,968.00	8.75%	200,200

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	33,075	0.00	3.35%	0
33,075	75,000	1,108.00	6.60%	33,075
TAXABLE INCOME UNDER $75,000 USE THE TAX TABLES				
75,000	79,975	3,875.00	6.60%	75,000
79,975	121,875	4,203.00	7.60%	79,975
121,875	-	7,388.00	8.75%	121,875

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	66,150	0.00	3.35%	0
66,150	75,000	2,216.00	6.60%	66,150
TAXABLE INCOME UNDER $75,000 USE THE TAX TABLES				
75,000	159,950	2,800.00	6.60%	75,000
159,950	243,750	8,407.00	7.60%	159,950
243,750	-	14,776.00	8.75%	243,750

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	53,100	0.00	3.35%	0
53,100	75,000	1,779.00	6.60%	53,100
TAXABLE INCOME UNDER $75,000 USE THE TAX TABLES				
75,000	137,050	3,224.00	6.60%	75,000
137,050	221,950	7,320.00	7.60%	137,050
221,950	-	13,772.00	8.75%	221,950

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 $2,800. Subtract $75,000 from $82,000. Multiply the result ($7,000) by 6.6%. Add this amount ($462) to Base Tax ($2,800) for Vermont Tax of $3,262. Enter $3,262 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.

2019 Vermont Tax Tables

If Taxable Income is...		And your filing status is...			
At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household
		Then your VT Tax is...			
0-1,000					
0	100	0	0	0	0
100	200	5	5	5	5
200	300	8	8	8	8
300	400	12	12	12	12
400	500	15	15	15	15
500	600	18	18	18	18
600	700	22	22	22	22
700	800	25	25	25	25
800	900	28	28	28	28
900	1,000	32	32	32	32
1,000					
1,000	1,100	35	35	35	35
1,100	1,200	39	39	39	39
1,200	1,300	42	42	42	42
1,300	1,400	45	45	45	45
1,400	1,500	49	49	49	49
1,500	1,600	52	52	52	52
1,600	1,700	55	55	55	55
1,700	1,800	59	59	59	59
1,800	1,900	62	62	62	62
1,900	2,000	65	65	65	65
2,000					
2,000	2,100	69	69	69	69
2,100	2,200	72	72	72	72
2,200	2,300	75	75	75	75
2,300	2,400	79	79	79	79
2,400	2,500	82	82	82	82
2,500	2,600	85	85	85	85
2,600	2,700	89	89	89	89
2,700	2,800	92	92	92	92
2,800	2,900	95	95	95	95
2,900	3,000	99	99	99	99
3,000					
3,000	3,100	102	102	102	102
3,100	3,200	106	106	106	106
3,200	3,300	109	109	109	109
3,300	3,400	112	112	112	112
3,400	3,500	116	116	116	116
3,500	3,600	119	119	119	119
3,600	3,700	122	122	122	122
3,700	3,800	126	126	126	126
3,800	3,900	129	129	129	129
3,900	4,000	132	132	132	132
4,000					
4,000	4,100	136	136	136	136
4,100	4,200	139	139	139	139
4,200	4,300	142	142	142	142
4,300	4,400	146	146	146	146
4,400	4,500	149	149	149	149
4,500	4,600	152	152	152	152
4,600	4,700	156	156	156	156
4,700	4,800	159	159	159	159
4,800	4,900	162	162	162	162
4,900	5,000	166	166	166	166

If Taxable Income is...		And your filing status is...			
At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household
		Then your VT Tax is...			
5,000					
5,000	5,100	169	169	169	169
5,100	5,200	173	173	173	173
5,200	5,300	176	176	176	176
5,300	5,400	179	179	179	179
5,400	5,500	183	183	183	183
5,500	5,600	186	186	186	186
5,600	5,700	189	189	189	189
5,700	5,800	193	193	193	193
5,800	5,900	196	196	196	196
5,900	6,000	199	199	199	199
6,000					
6,000	6,100	203	203	203	203
6,100	6,200	206	206	206	206
6,200	6,300	209	209	209	209
6,300	6,400	213	213	213	213
6,400	6,500	216	216	216	216
6,500	6,600	219	219	219	219
6,600	6,700	223	223	223	223
6,700	6,800	226	226	226	226
6,800	6,900	229	229	229	229
6,900	7,000	233	233	233	233
7,000					
7,000	7,100	236	236	236	236
7,100	7,200	240	240	240	240
7,200	7,300	243	243	243	243
7,300	7,400	246	246	246	246
7,400	7,500	250	250	250	250
7,500	7,600	253	253	253	253
7,600	7,700	256	256	256	256
7,700	7,800	260	260	260	260
7,800	7,900	263	263	263	263
7,900	8,000	266	266	266	266
8,000					
8,000	8,100	270	270	270	270
8,100	8,200	273	273	273	273
8,200	8,300	276	276	276	276
8,300	8,400	280	280	280	280
8,400	8,500	283	283	283	283
8,500	8,600	286	286	286	286
8,600	8,700	290	290	290	290
8,700	8,800	293	293	293	293
8,800	8,900	296	296	296	296
8,900	9,000	300	300	300	300
9,000					
9,000	9,100	303	303	303	303
9,100	9,200	307	307	307	307
9,200	9,300	310	310	310	310
9,300	9,400	313	313	313	313
9,400	9,500	317	317	317	317
9,500	9,600	320	320	320	320
9,600	9,700	323	323	323	323
9,700	9,800	327	327	327	327
9,800	9,900	330	330	330	330
9,900	10,000	333	333	333	333

If Taxable Income is...		And your filing status is...			
At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household
		Then your VT Tax is...			
10,000					
10,000	10,100	337	337	337	337
10,100	10,200	340	340	340	340
10,200	10,300	343	343	343	343
10,300	10,400	347	347	347	347
10,400	10,500	350	350	350	350
10,500	10,600	353	353	353	353
10,600	10,700	357	357	357	357
10,700	10,800	360	360	360	360
10,800	10,900	363	363	363	363
10,900	11,000	367	367	367	367
11,000					
11,000	11,100	370	370	370	370
11,100	11,200	374	374	374	374
11,200	11,300	377	377	377	377
11,300	11,400	380	380	380	380
11,400	11,500	384	384	384	384
11,500	11,600	387	387	387	387
11,600	11,700	390	390	390	390
11,700	11,800	394	394	394	394
11,800	11,900	397	397	397	397
11,900	12,000	400	400	400	400
12,000					
12,000	12,100	404	404	404	404
12,100	12,200	407	407	407	407
12,200	12,300	410	410	410	410
12,300	12,400	414	414	414	414
12,400	12,500	417	417	417	417
12,500	12,600	420	420	420	420
12,600	12,700	424	424	424	424
12,700	12,800	427	427	427	427
12,800	12,900	430	430	430	430
12,900	13,000	434	434	434	434
13,000					
13,000	13,100	437	437	437	437
13,100	13,200	441	441	441	441
13,200	13,300	444	444	444	444
13,300	13,400	447	447	447	447
13,400	13,500	451	451	451	451
13,500	13,600	454	454	454	454
13,600	13,700	457	457	457	457
13,700	13,800	461	461	461	461
13,800	13,900	464	464	464	464
13,900	14,000	467	467	467	467
14,000					
14,000	14,100	471	471	471	471
14,100	14,200	474	474	474	474
14,200	14,300	477	477	477	477
14,300	14,400	481	481	481	481
14,400	14,500	484	484	484	484
14,500	14,600	487	487	487	487
14,600	14,700	491	491	491	491
14,700	14,800	494	494	494	494
14,800	14,900	497	497	497	497
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 ...			
At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household
		Then your Vermont Tax is ...			
15,000					
15,000	15,100	504	504	504	504
15,100	15,200	508	508	508	508
15,200	15,300	511	511	511	511
15,300	15,400	514	514	514	514
15,400	15,500	518	518	518	518
15,500	15,600	521	521	521	521
15,600	15,700	524	524	524	524
15,700	15,800	528	528	528	528
15,800	15,900	531	531	531	531
15,900	16,000	534	534	534	534
16,000					
16,000	16,100	538	538	538	538
16,100	16,200	541	541	541	541
16,200	16,300	544	544	544	544
16,300	16,400	548	548	548	548
16,400	16,500	551	551	551	551
16,500	16,600	554	554	554	554
16,600	16,700	558	558	558	558
16,700	16,800	561	561	561	561
16,800	16,900	564	564	564	564
16,900	17,000	568	568	568	568
17,000					
17,000	17,100	571	571	571	571
17,100	17,200	575	575	575	575
17,200	17,300	578	578	578	578
17,300	17,400	581	581	581	581
17,400	17,500	585	585	585	585
17,500	17,600	588	588	588	588
17,600	17,700	591	591	591	591
17,700	17,800	595	595	595	595
17,800	17,900	598	598	598	598
17,900	18,000	601	601	601	601
18,000					
18,000	18,100	605	605	605	605
18,100	18,200	608	608	608	608
18,200	18,300	611	611	611	611
18,300	18,400	615	615	615	615
18,400	18,500	618	618	618	618
18,500	18,600	621	621	621	621
18,600	18,700	625	625	625	625
18,700	18,800	628	628	628	628
18,800	18,900	631	631	631	631
18,900	19,000	635	635	635	635
19,000					
19,000	19,100	638	638	638	638
19,100	19,200	642	642	642	642
19,200	19,300	645	645	645	645
19,300	19,400	648	648	648	648
19,400	19,500	652	652	652	652
19,500	19,600	655	655	655	655
19,600	19,700	658	658	658	658
19,700	19,800	662	662	662	662
19,800	19,900	665	665	665	665
19,900	20,000	668	668	668	668

If Taxable Income is ...		And your filing status is ...			
At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household
		Then your Vermont Tax is ...			
20,000					
20,000	20,100	672	672	672	672
20,100	20,200	675	675	675	675
20,200	20,300	678	678	678	678
20,300	20,400	682	682	682	682
20,400	20,500	685	685	685	685
20,500	20,600	688	688	688	688
20,600	20,700	692	692	692	692
20,700	20,800	695	695	695	695
20,800	20,900	698	698	698	698
20,900	21,000	702	702	702	702
21,000					
21,000	21,100	705	705	705	705
21,100	21,200	709	709	709	709
21,200	21,300	712	712	712	712
21,300	21,400	715	715	715	715
21,400	21,500	719	719	719	719
21,500	21,600	722	722	722	722
21,600	21,700	725	725	725	725
21,700	21,800	729	729	729	729
21,800	21,900	732	732	732	732
21,900	22,000	735	735	735	735
22,000					
22,000	22,100	739	739	739	739
22,100	22,200	742	742	742	742
22,200	22,300	745	745	745	745
22,300	22,400	749	749	749	749
22,400	22,500	752	752	752	752
22,500	22,600	755	755	755	755
22,600	22,700	759	759	759	759
22,700	22,800	762	762	762	762
22,800	22,900	765	765	765	765
22,900	23,000	769	769	769	769
23,000					
23,000	23,100	772	772	772	772
23,100	23,200	776	776	776	776
23,200	23,300	779	779	779	779
23,300	23,400	782	782	782	782
23,400	23,500	786	786	786	786
23,500	23,600	789	789	789	789
23,600	23,700	792	792	792	792
23,700	23,800	796	796	796	796
23,800	23,900	799	799	799	799
23,900	24,000	802	802	802	802
24,000					
24,000	24,100	806	806	806	806
24,100	24,200	809	809	809	809
24,200	24,300	812	812	812	812
24,300	24,400	816	816	816	816
24,400	24,500	819	819	819	819
24,500	24,600	822	822	822	822
24,600	24,700	826	826	826	826
24,700	24,800	829	829	829	829
24,800	24,900	832	832	832	832
24,900	25,000	836	836	836	836

If Taxable Income is ...		And your filing status is ...			
At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household
		Then your Vermont Tax is ...			
25,000					
25,000	25,100	839	839	839	839
25,100	25,200	843	843	843	843
25,200	25,300	846	846	846	846
25,300	25,400	849	849	849	849
25,400	25,500	853	853	853	853
25,500	25,600	856	856	856	856
25,600	25,700	859	859	859	859
25,700	25,800	863	863	863	863
25,800	25,900	866	866	866	866
25,900	26,000	869	869	869	869
26,000					
26,000	26,100	873	873	873	873
26,100	26,200	876	876	876	876
26,200	26,300	879	879	879	879
26,300	26,400	883	883	883	883
26,400	26,500	886	886	886	886
26,500	26,600	889	889	889	889
26,600	26,700	893	893	893	893
26,700	26,800	896	896	896	896
26,800	26,900	899	899	899	899
26,900	27,000	903	903	903	903
27,000					
27,000	27,100	906	906	906	906
27,100	27,200	910	910	910	910
27,200	27,300	913	913	913	913
27,300	27,400	916	916	916	916
27,400	27,500	920	920	920	920
27,500	27,600	923	923	923	923
27,600	27,700	926	926	926	926
27,700	27,800	930	930	930	930
27,800	27,900	933	933	933	933
27,900	28,000	936	936	936	936
28,000					
28,000	28,100	940	940	940	940
28,100	28,200	943	943	943	943
28,200	28,300	946	946	946	946
28,300	28,400	950	950	950	950
28,400	28,500	953	953	953	953
28,500	28,600	956	956	956	956
28,600	28,700	960	960	960	960
28,700	28,800	963	963	963	963
28,800	28,900	966	966	966	966
28,900	29,000	970	970	970	970
29,000					
29,000	29,100	973	973	973	973
29,100	29,200	977	977	977	977
29,200	29,300	980	980	980	980
29,300	29,400	983	983	983	983
29,400	29,500	987	987	987	987
29,500	29,600	990	990	990	990
29,600	29,700	993	993	993	993
29,700	29,800	997	997	997	997
29,800	29,900	1000	1000	1000	1000
29,900	30,000	1003	1003	1003	1003

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

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

If Taxable Income is ...		And your filing status is ...			
At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household
		Then your Vermont Tax is ...			
30,000					
30,000	30,100	1007	1007	1007	1007
30,100	30,200	1010	1010	1010	1010
30,200	30,300	1013	1013	1013	1013
30,300	30,400	1017	1017	1017	1017
30,400	30,500	1020	1020	1020	1020
30,500	30,600	1023	1023	1023	1023
30,600	30,700	1027	1027	1027	1027
30,700	30,800	1030	1030	1030	1030
30,800	30,900	1033	1033	1033	1033
30,900	31,000	1037	1037	1037	1037
31,000					
31,000	31,100	1040	1040	1040	1040
31,100	31,200	1044	1044	1044	1044
31,200	31,300	1047	1047	1047	1047
31,300	31,400	1050	1050	1050	1050
31,400	31,500	1054	1054	1054	1054
31,500	31,600	1057	1057	1057	1057
31,600	31,700	1060	1060	1060	1060
31,700	31,800	1064	1064	1064	1064
31,800	31,900	1067	1067	1067	1067
31,900	32,000	1070	1070	1070	1070
32,000					
32,000	32,100	1074	1074	1074	1074
32,100	32,200	1077	1077	1077	1077
32,200	32,300	1080	1080	1080	1080
32,300	32,400	1084	1084	1084	1084
32,400	32,500	1087	1087	1087	1087
32,500	32,600	1090	1090	1090	1090
32,600	32,700	1094	1094	1094	1094
32,700	32,800	1097	1097	1097	1097
32,800	32,900	1100	1100	1100	1100
32,900	33,000	1104	1104	1104	1104
33,000					
33,000	33,100	1107	1107	1107	1107
33,100	33,200	1111	1111	1113	1111
33,200	33,300	1114	1114	1120	1114
33,300	33,400	1117	1117	1126	1117
33,400	33,500	1121	1121	1133	1121
33,500	33,600	1124	1124	1139	1124
33,600	33,700	1127	1127	1146	1127
33,700	33,800	1131	1131	1153	1131
33,800	33,900	1134	1134	1159	1134
33,900	34,000	1137	1137	1166	1137
34,000					
34,000	34,100	1141	1141	1172	1141
34,100	34,200	1144	1144	1179	1144
34,200	34,300	1147	1147	1186	1147
34,300	34,400	1151	1151	1192	1151
34,400	34,500	1154	1154	1199	1154
34,500	34,600	1157	1157	1205	1157
34,600	34,700	1161	1161	1212	1161
34,700	34,800	1164	1164	1219	1164
34,800	34,900	1167	1167	1225	1167
34,900	35,000	1171	1171	1232	1171

If Taxable Income is ...		And your filing status is ...			
At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household
		Then your Vermont Tax is ...			
35,000					
35,000	35,100	1174	1174	1238	1174
35,100	35,200	1178	1178	1245	1178
35,200	35,300	1181	1181	1252	1181
35,300	35,400	1184	1184	1258	1184
35,400	35,500	1188	1188	1265	1188
35,500	35,600	1191	1191	1271	1191
35,600	35,700	1194	1194	1278	1194
35,700	35,800	1198	1198	1285	1198
35,800	35,900	1201	1201	1291	1201
35,900	36,000	1204	1204	1298	1204
36,000					
36,000	36,100	1208	1208	1304	1208
36,100	36,200	1211	1211	1311	1211
36,200	36,300	1214	1214	1318	1214
36,300	36,400	1218	1218	1324	1218
36,400	36,500	1221	1221	1331	1221
36,500	36,600	1224	1224	1337	1224
36,600	36,700	1228	1228	1344	1228
36,700	36,800	1231	1231	1351	1231
36,800	36,900	1234	1234	1357	1234
36,900	37,000	1238	1238	1364	1238
37,000					
37,000	37,100	1241	1241	1370	1241
37,100	37,200	1245	1245	1377	1245
37,200	37,300	1248	1248	1384	1248
37,300	37,400	1251	1251	1390	1251
37,400	37,500	1255	1255	1397	1255
37,500	37,600	1258	1258	1403	1258
37,600	37,700	1261	1261	1410	1261
37,700	37,800	1265	1265	1417	1265
37,800	37,900	1268	1268	1423	1268
37,900	38,000	1271	1271	1430	1271
38,000					
38,000	38,100	1275	1275	1436	1275
38,100	38,200	1278	1278	1443	1278
38,200	38,300	1281	1281	1450	1281
38,300	38,400	1285	1285	1456	1285
38,400	38,500	1288	1288	1463	1288
38,500	38,600	1291	1291	1469	1291
38,600	38,700	1295	1295	1476	1295
38,700	38,800	1298	1298	1483	1298
38,800	38,900	1301	1301	1489	1301
38,900	39,000	1305	1305	1496	1305
39,000					
39,000	39,100	1308	1308	1502	1308
39,100	39,200	1312	1312	1509	1312
39,200	39,300	1315	1315	1516	1315
39,300	39,400	1318	1318	1522	1318
39,400	39,500	1322	1322	1529	1322
39,500	39,600	1325	1325	1535	1325
39,600	39,700	1330	1328	1542	1328
39,700	39,800	1337	1332	1549	1332
39,800	39,900	1344	1335	1555	1335
39,900	40,000	1350	1338	1562	1338

If Taxable Income is ...		And your filing status is ...			
At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household
		Then your Vermont Tax is ...			
40,000					
40,000	40,100	1357	1342	1568	1342
40,100	40,200	1363	1345	1575	1345
40,200	40,300	1370	1348	1582	1348
40,300	40,400	1377	1352	1588	1352
40,400	40,500	1383	1355	1595	1355
40,500	40,600	1390	1358	1601	1358
40,600	40,700	1396	1362	1608	1362
40,700	40,800	1403	1365	1615	1365
40,800	40,900	1410	1368	1621	1368
40,900	41,000	1416	1372	1628	1372
41,000					
41,000	41,100	1423	1375	1634	1375
41,100	41,200	1429	1379	1641	1379
41,200	41,300	1436	1382	1648	1382
41,300	41,400	1443	1385	1654	1385
41,400	41,500	1449	1389	1661	1389
41,500	41,600	1456	1392	1667	1392
41,600	41,700	1462	1395	1674	1395
41,700	41,800	1469	1399	1681	1399
41,800	41,900	1476	1402	1687	1402
41,900	42,000	1482	1405	1694	1405
42,000					
42,000	42,100	1489	1409	1700	1409
42,100	42,200	1495	1412	1707	1412
42,200	42,300	1502	1415	1714	1415
42,300	42,400	1509	1419	1720	1419
42,400	42,500	1515	1422	1727	1422
42,500	42,600	1522	1425	1733	1425
42,600	42,700	1528	1429	1740	1429
42,700	42,800	1535	1432	1747	1432
42,800	42,900	1542	1435	1753	1435
42,900	43,000	1548	1439	1760	1439
43,000					
43,000	43,100	1555	1442	1766	1442
43,100	43,200	1561	1446	1773	1446
43,200	43,300	1568	1449	1780	1449
43,300	43,400	1575	1452	1786	1452
43,400	43,500	1581	1456	1793	1456
43,500	43,600	1588	1459	1799	1459
43,600	43,700	1594	1462	1806	1462
43,700	43,800	1601	1466	1813	1466
43,800	43,900	1608	1469	1819	1469
43,900	44,000	1614	1472	1826	1472
44,000					
44,000	44,100	1621	1476	1832	1476
44,100	44,200	1627	1479	1839	1479
44,200	44,300	1634	1482	1846	1482
44,300	44,400	1641	1486	1852	1486
44,400	44,500	1647	1489	1859	1489
44,500	44,600	1654	1492	1865	1492
44,600	44,700	1660	1496	1872	1496
44,700	44,800	1667	1499	1879	1499
44,800	44,900	1674	1502	1885	1502
44,900	45,000	1680	1506	1892	1506

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

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

If Taxable Income is ...		And your filing status is ...			
At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household
		Then your Vermont Tax is ...			
45,000					
45,000	45,100	1687	1509	1898	1509
45,100	45,200	1693	1513	1905	1513
45,200	45,300	1700	1516	1912	1516
45,300	45,400	1707	1519	1918	1519
45,400	45,500	1713	1523	1925	1523
45,500	45,600	1720	1526	1931	1526
45,600	45,700	1726	1529	1938	1529
45,700	45,800	1733	1533	1945	1533
45,800	45,900	1740	1536	1951	1536
45,900	46,000	1746	1539	1958	1539
46,000					
46,000	46,100	1753	1543	1964	1543
46,100	46,200	1759	1546	1971	1546
46,200	46,300	1766	1549	1978	1549
46,300	46,400	1773	1553	1984	1553
46,400	46,500	1779	1556	1991	1556
46,500	46,600	1786	1559	1997	1559
46,600	46,700	1792	1563	2004	1563
46,700	46,800	1799	1566	2011	1566
46,800	46,900	1806	1569	2017	1569
46,900	47,000	1812	1573	2024	1573
47,000					
47,000	47,100	1819	1576	2030	1576
47,100	47,200	1825	1580	2037	1580
47,200	47,300	1832	1583	2044	1583
47,300	47,400	1839	1586	2050	1586
47,400	47,500	1845	1590	2057	1590
47,500	47,600	1852	1593	2063	1593
47,600	47,700	1858	1596	2070	1596
47,700	47,800	1865	1600	2077	1600
47,800	47,900	1872	1603	2083	1603
47,900	48,000	1878	1606	2090	1606
48,000					
48,000	48,100	1885	1610	2096	1610
48,100	48,200	1891	1613	2103	1613
48,200	48,300	1898	1616	2110	1616
48,300	48,400	1905	1620	2116	1620
48,400	48,500	1911	1623	2123	1623
48,500	48,600	1918	1626	2129	1626
48,600	48,700	1924	1630	2136	1630
48,700	48,800	1931	1633	2143	1633
48,800	48,900	1938	1636	2149	1636
48,900	49,000	1944	1640	2156	1640
49,000					
49,000	49,100	1951	1643	2162	1643
49,100	49,200	1957	1647	2169	1647
49,200	49,300	1964	1650	2176	1650
49,300	49,400	1971	1653	2182	1653
49,400	49,500	1977	1657	2189	1657
49,500	49,600	1984	1660	2195	1660
49,600	49,700	1990	1663	2202	1663
49,700	49,800	1997	1667	2209	1667
49,800	49,900	2004	1670	2215	1670
49,900	50,000	2010	1673	2222	1673

If Taxable Income is ...		And your filing status is ...			
At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household
		Then your Vermont Tax is ...			
50,000					
50,000	50,100	2017	1677	2228	1677
50,100	50,200	2023	1680	2235	1680
50,200	50,300	2030	1683	2242	1683
50,300	50,400	2037	1687	2248	1687
50,400	50,500	2043	1690	2255	1690
50,500	50,600	2050	1693	2261	1693
50,600	50,700	2056	1697	2268	1697
50,700	50,800	2063	1700	2275	1700
50,800	50,900	2070	1703	2281	1703
50,900	51,000	2076	1707	2288	1707
51,000					
51,000	51,100	2083	1710	2294	1710
51,100	51,200	2089	1714	2301	1714
51,200	51,300	2096	1717	2308	1717
51,300	51,400	2103	1720	2314	1720
51,400	51,500	2109	1724	2321	1724
51,500	51,600	2116	1727	2327	1727
51,600	51,700	2122	1730	2334	1730
51,700	51,800	2129	1734	2341	1734
51,800	51,900	2136	1737	2347	1737
51,900	52,000	2142	1740	2354	1740
52,000					
52,000	52,100	2149	1744	2360	1744
52,100	52,200	2155	1747	2367	1747
52,200	52,300	2162	1750	2374	1750
52,300	52,400	2169	1754	2380	1754
52,400	52,500	2175	1757	2387	1757
52,500	52,600	2182	1760	2393	1760
52,600	52,700	2188	1764	2400	1764
52,700	52,800	2195	1767	2407	1767
52,800	52,900	2202	1770	2413	1770
52,900	53,000	2208	1774	2420	1774
53,000					
53,000	53,100	2215	1777	2426	1777
53,100	53,200	2221	1781	2433	1782
53,200	53,300	2228	1784	2440	1789
53,300	53,400	2235	1787	2446	1796
53,400	53,500	2241	1791	2453	1802
53,500	53,600	2248	1794	2459	1809
53,600	53,700	2254	1797	2466	1815
53,700	53,800	2261	1801	2473	1822
53,800	53,900	2268	1804	2479	1829
53,900	54,000	2274	1807	2486	1835
54,000					
54,000	54,100	2281	1811	2492	1842
54,100	54,200	2287	1814	2499	1848
54,200	54,300	2294	1817	2506	1855
54,300	54,400	2301	1821	2512	1862
54,400	54,500	2307	1824	2519	1868
54,500	54,600	2314	1827	2525	1875
54,600	54,700	2320	1831	2532	1881
54,700	54,800	2327	1834	2539	1888
54,800	54,900	2334	1837	2545	1895
54,900	55,000	2340	1841	2552	1901

If Taxable Income is ...		And your filing status is ...			
At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household
		Then your Vermont Tax is ...			
55,000					
55,000	55,100	2347	1844	2558	1908
55,100	55,200	2353	1848	2565	1914
55,200	55,300	2360	1851	2572	1921
55,300	55,400	2367	1854	2578	1928
55,400	55,500	2373	1858	2585	1934
55,500	55,600	2380	1861	2591	1941
55,600	55,700	2386	1864	2598	1947
55,700	55,800	2393	1868	2605	1954
55,800	55,900	2400	1871	2611	1961
55,900	56,000	2406	1874	2618	1967
56,000					
56,000	56,100	2413	1878	2624	1974
56,100	56,200	2419	1881	2631	1980
56,200	56,300	2426	1884	2638	1987
56,300	56,400	2433	1888	2644	1994
56,400	56,500	2439	1891	2651	2000
56,500	56,600	2446	1894	2657	2007
56,600	56,700	2452	1898	2664	2013
56,700	56,800	2459	1901	2671	2020
56,800	56,900	2466	1904	2677	2027
56,900	57,000	2472	1908	2684	2033
57,000					
57,000	57,100	2479	1911	2690	2040
57,100	57,200	2485	1915	2697	2046
57,200	57,300	2492	1918	2704	2053
57,300	57,400	2499	1921	2710	2060
57,400	57,500	2505	1925	2717	2066
57,500	57,600	2512	1928	2723	2073
57,600	57,700	2518	1931	2730	2079
57,700	57,800	2525	1935	2737	2086
57,800	57,900	2532	1938	2743	2093
57,900	58,000	2538	1941	2750	2099
58,000					
58,000	58,100	2545	1945	2756	2106
58,100	58,200	2551	1948	2763	2112
58,200	58,300	2558	1951	2770	2119
58,300	58,400	2565	1955	2776	2126
58,400	58,500	2571	1958	2783	2132
58,500	58,600	2578	1961	2789	2139
58,600	58,700	2584	1965	2796	2145
58,700	58,800	2591	1968	2803	2152
58,800	58,900	2598	1971	2809	2159
58,900	59,000	2604	1975	2816	2165
59,000					
59,000	59,100	2611	1978	2822	2172
59,100	59,200	2617	1982	2829	2178
59,200	59,300	2624	1985	2836	2185
59,300	59,400	2631	1988	2842	2192
59,400	59,500	2637	1992	2849	2198
59,500	59,600	2644	1995	2855	2205
59,600	59,700	2650	1998	2862	2211
59,700	59,800	2657	2002	2869	2218
59,800	59,900	2664	2005	2875	2225
59,900	60,000	2670	2008	2882	2231

* 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 ...			
At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household
		Then your Vermont Tax is ...			
60,000					
60,000	60,100	2677	2012	2888	2238
60,100	60,200	2683	2015	2895	2244
60,200	60,300	2690	2018	2902	2251
60,300	60,400	2697	2022	2908	2258
60,400	60,500	2703	2025	2915	2264
60,500	60,600	2710	2028	2921	2271
60,600	60,700	2716	2032	2928	2277
60,700	60,800	2723	2035	2935	2284
60,800	60,900	2730	2038	2941	2291
60,900	61,000	2736	2042	2948	2297
61,000					
61,000	61,100	2743	2045	2954	2304
61,100	61,200	2749	2049	2961	2310
61,200	61,300	2756	2052	2968	2317
61,300	61,400	2763	2055	2974	2324
61,400	61,500	2769	2059	2981	2330
61,500	61,600	2776	2062	2987	2337
61,600	61,700	2782	2065	2994	2343
61,700	61,800	2789	2069	3001	2350
61,800	61,900	2796	2072	3007	2357
61,900	62,000	2802	2075	3014	2363
62,000					
62,000	62,100	2809	2079	3020	2370
62,100	62,200	2815	2082	3027	2376
62,200	62,300	2822	2085	3034	2383
62,300	62,400	2829	2089	3040	2390
62,400	62,500	2835	2092	3047	2396
62,500	62,600	2842	2095	3053	2403
62,600	62,700	2848	2099	3060	2409
62,700	62,800	2855	2102	3067	2416
62,800	62,900	2862	2105	3073	2423
62,900	63,000	2868	2109	3080	2429
63,000					
63,000	63,100	2875	2112	3086	2436
63,100	63,200	2881	2116	3093	2442
63,200	63,300	2888	2119	3100	2449
63,300	63,400	2895	2122	3106	2456
63,400	63,500	2901	2126	3113	2462
63,500	63,600	2908	2129	3119	2469
63,600	63,700	2914	2132	3126	2475
63,700	63,800	2921	2136	3133	2482
63,800	63,900	2928	2139	3139	2489
63,900	64,000	2934	2142	3146	2495
64,600					
64,000	64,100	2941	2146	3152	2502
64,100	64,200	2947	2149	3159	2508
64,200	64,300	2954	2152	3166	2515
64,300	64,400	2961	2156	3172	2522
64,400	64,500	2967	2159	3179	2528
64,500	64,600	2974	2162	3185	2535
64,600	64,700	2980	2166	3192	2541
64,700	64,800	2987	2169	3199	2548
64,800	64,900	2994	2172	3205	2555
64,900	65,000	3000	2176	3212	2561

If Taxable Income is ...		And your filing status is ...			
At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household
		Then your Vermont Tax is ...			
65,000					
65,000	65,100	3007	2179	3218	2568
65,100	65,200	3013	2183	3225	2574
65,200	65,300	3020	2186	3232	2581
65,300	65,400	3027	2189	3238	2588
65,400	65,500	3033	2193	3245	2594
65,500	65,600	3040	2196	3251	2601
65,600	65,700	3046	2199	3258	2607
65,700	65,800	3053	2203	3265	2614
65,800	65,900	3060	2206	3271	2621
65,900	66,000	3066	2209	3278	2627
66,000					
66,000	66,100	3073	2213	3284	2634
66,100	66,200	3079	2216	3291	2640
66,200	66,300	3086	2223	3298	2647
66,300	66,400	3093	2229	3304	2654
66,400	66,500	3099	2236	3311	2660
66,500	66,600	3106	2242	3317	2667
66,600	66,700	3112	2249	3324	2673
66,700	66,800	3119	2256	3331	2680
66,800	66,900	3126	2262	3337	2687
66,900	67,000	3132	2269	3344	2693
67,000					
67,000	67,100	3139	2275	3350	2700
67,100	67,200	3145	2282	3357	2706
67,200	67,300	3152	2289	3364	2713
67,300	67,400	3159	2295	3370	2720
67,400	67,500	3165	2302	3377	2726
67,500	67,600	3172	2308	3383	2733
67,600	67,700	3178	2315	3390	2739
67,700	67,800	3185	2322	3397	2746
67,800	67,900	3192	2328	3403	2753
67,900	68,000	3198	2335	3410	2759
68,000					
68,000	68,100	3205	2341	3416	2766
68,100	68,200	3211	2348	3423	2772
68,200	68,300	3218	2355	3430	2779
68,300	68,400	3225	2361	3436	2786
68,400	68,500	3231	2368	3443	2792
68,500	68,600	3238	2374	3449	2799
68,600	68,700	3244	2381	3456	2805
68,700	68,800	3251	2388	3463	2812
68,800	68,900	3258	2394	3469	2819
68,900	69,000	3264	2401	3476	2825
69,000					
69,000	69,100	3271	2407	3482	2832
69,100	69,200	3277	2414	3489	2838
69,200	69,300	3284	2421	3496	2845
69,300	69,400	3291	2427	3502	2852
69,400	69,500	3297	2434	3509	2858
69,500	69,600	3304	2440	3515	2865
69,600	69,700	3310	2447	3522	2871
69,700	69,800	3317	2454	3529	2878
69,800	69,900	3324	2460	3535	2885
69,900	70,000	3330	2467	3542	2891

If Taxable Income is ...		And your filing status is ...			
At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household
		Then your Vermont Tax is ...			
70,000					
70,000	70,100	3337	2473	3548	2898
70,100	70,200	3343	2480	3555	2904
70,200	70,300	3350	2487	3562	2911
70,300	70,400	3357	2493	3568	2918
70,400	70,500	3363	2500	3575	2924
70,500	70,600	3370	2506	3581	2931
70,600	70,700	3376	2513	3588	2937
70,700	70,800	3383	2520	3595	2944
70,800	70,900	3390	2526	3601	2951
70,900	71,000	3396	2533	3608	2957
71,000					
71,000	71,100	3403	2539	3614	2964
71,100	71,200	3409	2546	3621	2970
71,200	71,300	3416	2553	3628	2977
71,300	71,400	3423	2559	3634	2984
71,400	71,500	3429	2566	3641	2990
71,500	71,600	3436	2572	3647	2997
71,600	71,700	3442	2579	3654	3003
71,700	71,800	3449	2586	3661	3010
71,800	71,900	3456	2592	3667	3017
71,900	72,000	3462	2599	3674	3023
72,000					
72,000	72,100	3469	2605	3680	3030
72,100	72,200	3475	2612	3687	3036
72,200	72,300	3482	2619	3694	3043
72,300	72,400	3489	2625	3700	3050
72,400	72,500	3495	2632	3707	3056
72,500	72,600	3502	2638	3713	3063
72,600	72,700	3508	2645	3720	3069
72,700	72,800	3515	2652	3727	3076
72,800	72,900	3522	2658	3733	3083
72,900	73,000	3528	2665	3740	3089
73,000					
73,000	73,100	3535	2671	3746	3096
73,100	73,200	3541	2678	3753	3102
73,200	73,300	3548	2685	3760	3109
73,300	73,400	3555	2691	3766	3116
73,400	73,500	3561	2698	3773	3122
73,500	73,600	3568	2704	3779	3129
73,600	73,700	3574	2711	3786	3135
73,700	73,800	3581	2718	3793	3142
73,800	73,900	3588	2724	3799	3149
73,900	74,000	3594	2731	3806	3155
74,000					
74,000	74,100	3601	2737	3812	3162
74,100	74,200	3607	2744	3819	3168
74,200	74,300	3614	2751	3826	3175
74,300	74,400	3621	2757	3832	3182
74,400	74,500	3627	2764	3839	3188
74,500	74,600	3634	2770	3845	3195
74,600	74,700	3640	2777	3852	3201
74,700	74,800	3647	2784	3859	3208
74,800	74,900	3654	2790	3865	3215
74,900	75,000	3660	2797	3872	3221

* 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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