

VERMONT

2023

Income Tax Return Booklet Forms and Instructions

For Residents,
Part-Year Residents
& Nonresidents

File by April 15:

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

This booklet includes forms and instructions for:

IN-111, IN-112, IN-113, IN-116, HS-122, RCC-146, HI-144

WHERE'S MY REFUND?

Check the status of your refund at

myVTax.vermont.gov

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

Business Hours

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

Phone

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

Email

tax.individualincome@vermont.gov

Address

133 State Street Montpelier, VT 05633-1401



Your Contribution Matters

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



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

vtfishandwildlife.com (802) 828-1000



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

vtchildrenstrust.org (888) 475-5437



Vermont Veterans Fund

Give to our 42,000 honorably discharged veterans. The fund helps veterans who are homeless, need long-term care, or need transportation. It also helps veterans apply for benefits and supports recognition programs.

veterans.vermont.gov (802) 828-3379



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

greenupvermont.org (802) 229-4586

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

Free Tax Help for Vermonters



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

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

Are you eligible for Free File?

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

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

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

AARP Foundation Tax-Aide Program

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

MyFreeTaxes Partnership

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





Lifeline and Affordable Connectivity Programs

Lifeline is a federal program that provides eligible households with a monthly discount on either phone or internet service, or bundled voice-internet service. The Affordable Connectivity Program (ACP) provides a discount of up to \$30 off the monthly charge for internet service with a participating provider. You can apply for both Lifeline and ACP, however, only one discount per program is allowed per household.

Eligibility

To be eligible for Lifeline **or** ACP, 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.
 - **a.** Your household income is at or below 135% of the federal poverty level (Lifeline) or 200% of the federal poverty level (ACP) 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

Additional ways to qualify for the ACP:

- Someone in your household received a Federal Pell Grant during the current award year
- Your household participates in the Free and Reduced-Price School Lunch Program or School Breakfast Program
- Your household meets the eligibility criteria for a participating provider's existing low-income internet program

Application Process

For more information on applying for the ACP benefit, visit <u>affordableconnectivity.gov/how-to-apply/</u> or call (877) 384-2575 or email ACPSupport@usac.org. After applying, you must contact a participating service provider to get the discount.

For more information on applying for the Lifeline benefit, visit <u>fcc.gov/lifeline-consumers</u> or call 1-800-234-9473 or email LifelineSupport@usac.org. After applying, you must contact a participating service provider within 90 days to get the discount.

You can contact the following organizations with questions:

- Vermont's Senior Helpline at 1-800-642-5119 if you're age 60 or older
- Consumer Affairs and Public Information Division of the Vermont Department of Public Service at 1-800-622-4496 or psd.consumer@vermont.gov

Lifeline/ACP Recertification

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

- If you already get Lifeline or the ACP, USAC will check to confirm you still qualify for the benefit annually. If USAC can confirm you still qualify, there is nothing else that you need to do.
- If USAC cannot confirm you still qualify, you will receive a letter in the mail to help you recertify. You may also receive additional reminders by mail or pre-recorded messages on your phone. You must recertify within 60 days or lose the benefit.

Taxpayer Assistance

Visit Our Website for Forms Not Included in This Booklet

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

- IN-117 Vermont Credit for Income Tax Paid to Other State or Canadian Province
- IN-119 Vermont Tax Adjustments and Nonrefundable Credits
- IN-153 Vermont Capital Gains Exclusion
- IN-151 Application for Extension of Time to File Form IN-111. A Vermont extension is not required to be filed if a federal extension was filed **and** you are not required to submit a payment with your extension.

2024 Due Dates

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

Taxpayer Advocate

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

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

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

To contact the Taxpayer Advocate: Mail: ATTN: Taxpayer Advocate

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

Fax: (802) 828-6982 133 State Street

Email: <u>tax.taxpayeradvocate@vermont.gov</u> Montpelier, VT 05633-1401

Be on Guard against Identity Theft and Tax Scams

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

How to protect yourself from becoming a victim

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

How to report fraud

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

Online Options for Filers at <u>myVTax.vermont.gov</u> NO LOGIN REQUIRED

You can do more online through myVTax.

- File extensions for Personal Income Tax
- File Renter Credit Claim (Form RCC-146)
- Landlords can file the Landlord Certificate (Form LRC-140) and Statement of Rent for Mobile Home Park Lot Rent, Co-ops, and Land Trusts (Form LRC-147)
- File the Homestead Declaration and Property Tax Credit (Form HS-122/Schedule HI-144)
- Set up third party access for your tax preparer
- Respond to correspondence
- Access "Check the Status of your Return" service to view information on your return and refund status
- Check your estimated payments and carryforwards
- Make your Personal Income Tax payments electronically for no charge via ACH Debit
- File and pay Property Transfer Tax
- Enter into a payment plan

Please note: To e-file your IN-111 and associated schedules, you must use a commercial software vendor. If you are eligible, you may file for free using one of the software vendors offering free services to Vermonters. For eligibility and to see the offers, visit <u>tax.vermont.gov/free-file</u>.

General Instructions

Requirement to File a Vermont Income Tax Return

A 2023 Vermont Income Tax Return must be filed by all full-year or part-year Vermont residents or nonresidents if you are required to file a 2023 federal income tax return, **AND**

• You earned or received more than \$100 in Vermont income,

OR

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

Visit our website for more information.

Due Date

The 2023 Vermont Income Tax Return must be filed by April 15, 2024.

Timely Filing

Tax returns mailed through the U.S. Post Office are considered on time if we receive them at the Department within three business days after the due date. Electronic filings transmitted on the due date are on time if the Department receives them by midnight of the due date.

Late Filing Penalty and Interest after the April Due Date

A Vermont income tax return can be filed up to 60 days after April 15, 2024, even if you have not filed an extension of time to file. However, if you file the return on the 61st day after the due date or later, the Department will assess a \$50 late file penalty. Late payment penalty and interest accrue after the April 15th due date.

Filing an Extension for the Vermont Income Tax Return

If a federal extension was filed, you are no longer required to file a separate extension with the State of Vermont. However, if you are making an extension payment, you must file Form IN-151 with your payment. An extension only allows additional time to file your income tax return. It does not extend the due date

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.

for your tax payment. Interest and penalty accrue on any tax due from April 16 to the date the Department receives your payment of tax. Extensions can be filed online at myVTax.vermont.gov.

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

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

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

Late Filing Penalty and Interest after the Extended Due Date

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

Incomplete Forms

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

Forms That Cannot Be Processed

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

Homestead Declaration

Under Vermont law, every Vermont resident whose property meets the definition of a "homestead" must file a Homestead Declaration annually. A homestead is the principal dwelling and parcel of land surrounding the dwelling. It is your responsibility as the property owner to claim the property as a homestead if you meet, or expect to meet, the following requirements: 1) you are a Vermont resident, and 2) you own and occupy a homestead as your domicile as of April 1, 2024. *NOTE:* If you meet these requirements but your homestead is leased to a tenant on April 1, 2024,

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

Due date: The Homestead Declaration must be filed by April 15, 2024, to avoid penalties for late filing.

Property Tax Credit Claim

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

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

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

Renter Credit Claim

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

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

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

Frequently Asked Questions

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

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

Can my refund be taken to pay another debt?

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

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

If you file a joint return with your spouse/civil union partner and believe tax debt owed by your spouse/civil union partner may reduce your portion of the refund, you may file an "injured spouse" claim. For more information, visit tax.vermont.gov/individuals/injured-spouse.

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

- 1. A signed letter with details of your claim
- 2. Copy of federal Form 8379 (if you filed one with the IRS)
- **3.** Copies of federal Schedules C and SE (if you filed one with the IRS)
- **4.** Form 1099G for unemployment if received in 2023

Mail to: ATTN: Injured Spouse Unit

Vermont Department of Taxes

PO Box 1645

Montpelier, VT 05601-1645

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

If you cannot pay your entire Vermont income tax due, file your return on time and pay as much as you can. Once the Department has issued the first notice of intent to assess for underpayment of tax you may apply for a payment plan on myVTax.vermont.gov or you can write the Department to apply for a payment plan.

Mail to: ATTN: Compliance

Vermont Department of Taxes

PO Box 429

Montpelier, VT 05601-0429

Do not include your written request with your return.

We may ask you for financial information to determine the appropriate payment plan. Without a payment plan, unpaid income tax will result in collection action which may include the imposition of liens, court action, wage garnishment, bank levies, revocation of your business and/or professional license(s), imposition of a bond on your authority to do business, and the assignment of your debt to a private collection agency.

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

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

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

You are required to file an amended Vermont return within 60 days of the following: 1) you become aware of a change to your Vermont income; 2) you file an amended return with the IRS; or 3) you receive a notice of change from the IRS.

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

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

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

Income Tax Form Instructions

FORM IN-111 Vermont Income Tax Return

Taxpayer Information REQUIRED entries.

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

Deceased Taxpayer

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

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

Mailing Address

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

911 Address

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

Vermont School District Code: REQUIRED entry.

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

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

Healthcare Coverage Reporting Requirement

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

For Married/CU Partners Filing Jointly

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

For All Other Filers

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

Cannabis with Recomputed Federal Return

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

Recomputed Federal Return

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

Extended Return

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

Tax Filing Information

Filing Status REQUIRED entry.

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

- 1. Civil Union (available to same sex couples holding valid civil union certificates): Recomputed federal income tax information required.
- 2. Only one spouse has sufficient nexus to Vermont subject to Vermont's tax jurisdiction. "Sufficient nexus" means when a spouse has worked in Vermont at least 183 days. *Recomputed federal income tax information may be used.* Read Technical Bulletin TB-55, Exceptions to Requirement That Vermont Filing Status Must Mirror Federal Filing Status, on our website. If you choose to file your Vermont Income Tax Return as "Married Filing Jointly," you cannot use Schedule IN-113, Vermont Income Adjustment Calculations, Part I, to apportion income of the nonresident spouse. The credit for income tax paid to another state is available by completing Schedule IN-117, Vermont Credit for Income Tax Paid to Other State or Canadian Province.

Vermont Residency Status

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

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

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

Taxable Income

- **Line 1 Federal Adjusted Gross Income REQUIRED entry.** Enter the amount from your federal Form 1040 or, if applicable, from the recomputed federal Form 1040. This can be a negative. Use a hyphen "-" to indicate negative amounts.
- Line 2 Net Modifications to Federal Adjusted Gross Income. Enter the amount from Vermont Schedule IN-112, Vermont Tax Adjustments and Credits, Part I, Line 18. This can be a negative. Use a hyphen "-" to indicate negative amounts.
- Line 3 Federal Adjusted Gross Income with Modifications. Add Lines 1 and 2. This can be a negative. Use a hyphen "-" to indicate negative amounts.
- Line 4 2023 Vermont Standard Deduction. Enter the amount of standard deduction from the chart below. You also receive an additional deduction of \$1,150 for each standard deduction box checked on the federal Form 1040. If you

or your spouse was born before Jan. 2, 1959, or you were blind, use the number of standard deduction boxes checked on your federal Form 1040, select the corresponding number to the filing status and enter on Line 4.

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



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

Personal Exemptions

Line 5a Yourself. Enter	"1"	on this line if no one can clain	vou as a dependent on a 2023	personal income tax return.
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- **Line 5b** Spouse or Civil Union Partner. Enter "1" on this line as long as no other person can claim your spouse or civil union partner as a dependent on a 2023 personal income tax return. Do not enter "1" if your filing status is Qualifying Widow(er) or Married Filing Separately.
- **Line 5c Other Dependents.** Enter the number of dependents other than yourself or spouse that you are claiming on your 2023 federal Form 1040.
- **Line 5d Personal Exemptions.** Add Lines 5a through 5c.
- **Line 5e Vermont Personal Exemption Deduction.** Multiply Line 5d by \$4,850.
- **Line 6 Vermont Standard Deduction plus Personal Exemptions.** Add Lines 4 and 5e.
- Line 7 Vermont Taxable Income. Line 3 minus Line 6. If less than zero, enter -0-.
- Vermont Income Tax. Taxpayers who have a federal Adjusted Gross Income (AGI) greater than \$150,000 must pay a minimum Vermont tax of 3% of federal AGI. If your federal AGI, Line 1, is greater than \$150,000, enter the amount that is higher: 1) 3% of your federal AGI less interest from U.S. obligations, or 2) tax calculated on Vermont Taxable Income, Line 7, using the applicable tax rate schedule.

If your federal AGI, Line 1, is less than or equal to \$150,000, calculate your Vermont tax on Vermont Taxable Income, Line 7, using the applicable tax table or rate schedule and enter the result.

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

Additions to Vermont Income Tax

Recapture of a Vermont tax credit

AND/OR

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

Subtractions from Vermont Income Tax

- Credit for the Elderly or the Disabled
- Investment Tax Credit (as defined in IRC Section 46) for Vermont-based portion only
- Farm Income Averaging Credit

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

Vermont Charitable Contribution Credit

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

- Line 11 Tax Deductible Charitable Contribution. Enter the amount contributed to qualified charities in the taxable year.

 Line 12 Multiply Line 11 by 5% (0.05).
- Line 13 Enter the amount on Line 12 or \$1,000 (\$20,000 times 5%), whichever is less.
- Line 14 Vermont Income Tax. Line 10 minus Line 13.
- Line 15 Income Adjustment. Enter 100% or complete and submit Schedule IN-113 and enter percentage from Line 35.
- **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.

	USE TAX WORKS	HEET	
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 T		of-state purch	ases on which you paid tax at a rate less
than 6%, including purchases of liquor to be Yes, but I did not keep accu			
Yes, and I kept accurate red			
No. Skip to Part 4.	oraș. Go to Fait 2.		
Parts 1 through 3 relate only to the types o	f purchases described abov	e, where you	were not charged at least 6% Sales Tax.
Part 1 If you did not keep accurate re	cords		
1a. Enter the amount of use tax from the			
your Adjusted Gross Income from F			1a
1b. Did you make purchase(s) of \$1,000	or more per item?		
Yes. Go to Part 3.	. D. D. 111 T. 01		
No. Enter Line 1a amount on		•	nainder of this worksheet.
Adimeted Course Incourse Heat Toy in	Estimated Use Tax		Adinated Cores Income
Adjusted Gross Income Use Tax is:	Adjusted Gross Income		Adjusted Gross Income Use Tax is:
Up to \$20,000	\$40,001 - \$50,000		\$80,001 - \$90,000
\$30,001 - \$40,000	\$60,001 - \$70,000	\$30	\$100,001 and over 0.05% (0.0005) of AGI
	\$70,001 - \$80,000	\$35	or \$150, whichever is less.
Part 2 If you did keep accurate record	ds		
2a. Enter the total amount of all purchase	ses of items under \$1,000 ea	ich	2a
2b. Multiply Line 2a by 6% (0.06). Enter	er the amount here		2b
Part 3 Total Use Tax due			
3a. Enter the total amount of all purchase	ses of items \$1,000 or more	per item	3a
3b. Multiply Line 3a by 6% (0.06). Ent	er the amount here		3b
3c. Add Line 3b to either Line 1a or Lin	ne 2b (the line with a value e	ntered)	3c.
3d. Enter the amount of sales tax paid to	another state for the purcha	ses on Lines	2a and 3a, if any. 3d.
3e. Line 3c minus Line 3d. Enter here a	and on Form IN-111, Line 2	1	3e
Part 4 Certification of No Use Tax Du	ie		
You do not owe use tax if: 1) you did not m			
2) you made purchases using any of these m	ethods but paid at least 6% s	sales tax at the	e 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.

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

Note: Businesses must report use tax on Form SUT-451, Sales and Use Tax Return, or on Form SU-452, Use Tax Return. Individuals may also use Form SU-452 or use this worksheet. Do not include purchases already reported on those forms on this worksheet. To determine whether items purchased are subject to use tax, please refer to the Department website at tax.vermont.gov.

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

Voluntary Contributions

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

Line 23

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

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

Line 25a

2023 Vermont Tax Withheld From W-2, 1099. Enter the amount of Vermont income tax withheld. Include the state copy of your W-2, Form 1099, or other payment statements to verify the amount. Failure to enter the withholding on this line and attach the payment statement(s) may delay processing of your return, or you may not receive the appropriate credit for the withholding against your Vermont tax.

NOTE: To claim tax withheld on a real estate sale, use Line 25d. Nonresident partners, members, or shareholders, use Line 25e for estimated taxes paid on your behalf by a business entity.

Line 25b

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

NOTE: Nonresident partners, members or shareholders, use Line 25e for estimated taxes paid on your behalf by a business entity. For tax withheld on real estate transactions, use Line 25d.

Line 25c

Refundable Credits. (Schedule IN-112, Vermont Tax Adjustments and Credits, Part II)

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

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

Vermont Earned Income Tax Credit (for full-year and part-year Vermont residents) Enter the amount from Schedule IN-112, Part II, Line 8 for Full-Year Residents or Line 12 for Part-Year Residents. Attach the completed Schedule IN-112 to Form IN-111.

Line 25d

Vermont Real Estate Withholding from Form RW-171. If you sold real estate in Vermont during 2023 and the buyer withheld Vermont income tax from the sales price, enter the amount withheld shown on Form RW-171, Vermont Withholding Tax Return for Transfer of Real Property, Schedule A, Line 12. Do not enter this amount on Line 25a or 25b. For information on installment sales, read Technical Bulletin TB-10, Installment Sales of Real Estate, on our website.

Line 25e

Estimated Payments Made on Your Behalf by a Business Entity from Schedule K-1VT, Line 5. Nonresidents enter the estimated income tax payments made on your behalf by a partnership, limited liability company, or S Corporation toward your 2023 Vermont income tax. The entity reports these payments to you on Schedule K-1VT, Vermont Shareholder, Partner, or Member Information, Line 5. Read Technical Bulletin TB-06, Estimated Payments by S Corporation, Partnerships, and Limited Liability Companies on Behalf of Shareholders, Partners and Members, on our website. Do not enter this amount on Line 25a or 25b.

Line 25f

Total Payments and Credits. Add Lines 25a through 25e.

Refund

Line 26 Overpayment. If Line 24 is less than Line 25f, you are due a refund. Subtract Line 24 from Line 25f and enter the result here. You may apply all or a portion of the overpayment towards your 2024 estimated payment or your 2024/2025 Vermont homestead property tax bill.

Line 27a

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

Line 27b

Credit to 2024/2025 Homestead Property Tax Bill. If your property is a declared homestead and you filed the 2023 income tax return on or before Oct. 15, 2024, you may choose to use all or part of your income tax refund to pay your

homestead property tax bill. Any amount reported on this line will be deducted from your total refund amount. The state will include an additional 1% to the amount of the refund that is credited to your property taxes. For details of this credit, read "State Property Tax Incentive" in Vermont law at 32 V.S.A. § 6066(h).

Line 28

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

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

Amount You Owe

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

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 2023 Estimated Individual Income Tax, or Worksheet IN-152A, Annualized Income Installment Method for Underpayment of 2023 Estimated Tax by Individuals, Estates, and Trusts. Both worksheets are available on our website. The paper worksheets can be obtained by calling (802) 828-2515. If you have a refund, the underpayment, interest, and penalty will be deducted. Estimated tax payments must either be: 1) equal to 100% of last year's tax liability <u>OR</u> 2) 90% of this year's tax liability. If the tax liability due, less withholding, is less than \$500, you will not be subject to penalty or interest charges. In order to avoid underpayment of estimated tax, see instructions on Form IN-114, Individual Income Estimated Tax Payment Voucher.

Line 31

Total. Add Lines 29 and 30. Enter the amount. This is the amount you owe. Electronic payment options available at myVTax.vermont.gov:

- ACH debit (no fee)
- Credit or Debit card (3% service fee applies)

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

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

Signatures REQUIRED entry. Sign the return in the space provided. If filing your return jointly, both filers must sign. *NOTE:* Failure to sign your return may delay the processing of your return.

Date Enter the date on which you sign the return.

Date of Birth Enter your date of birth.

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

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

Preparer

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

FILING THE RETURN

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

through Free File.

Paper Filing:

REFUND OR NO TAX DUE BALANCE DUE

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

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 <u>myVTax.vermont.gov</u> and selecting "Check the status of your return."

SCHEDULE IN-112 Vermont Tax Adjustments and Credits

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

Who Must File Schedule IN-112

You must file Schedule IN-112 for:

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

Part I Additions to and Subtractions from Federal Adjusted Gross Income

Additions to Federal Adjusted Gross Income

Additio	iio to i cac	i ui Aujus	ica Oloss II	10011
Lines 1	through 3,	General	Information	

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

- 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.
- 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 2023. Read Technical Bulletin TB-44, Disallowance of Bonus Depreciation Provisions of Federal Economic Stimulus Act of 2008, on our website for information on calculating the amount to add back to taxable income.
- Line 5 Reserved
- **Line 6** Total Federal Adjusted Gross Income Additions. Add Lines 3 and 4.

Subtractions From Federal Adjusted Gross Income

- Line 7 Interest Income from U.S. Obligations. Interest income from U.S. government obligations (such as U.S. Treasury bonds, bills, and notes) is exempt from Vermont tax under the laws of the United States. Enter the amount of interest income from U.S. Obligations on this line. Read Technical Bulletin TB-24, Exemption of Income of U.S. Government Obligations, on our website.
- Line 8 Capital Gains Exclusion. See Schedule IN-153, Capital Gains Exclusion Calculation, and instructions to calculate the capital gains exclusion for 2023. Read Department regulation § 1.5811(21)(B)(ii) and Technical Bulletin TB-60, Taxation of Gain on the Sale of Capital Assets, on our website to help determine your capital gain exclusion. Complete and submit Schedule IN-153.
- Line 9 Adjustment for Bonus Depreciation on Prior Year Property. Enter the difference between the depreciation calculated by standard MACRS methods and the depreciation calculated at the federal level. For information on calculating the amount that can be subtracted from taxable income, read Technical Bulletin TB-44 on our website.
- **Line 10** Taxable Refunds of State and Local Income Taxes. Enter the amount reported on your federal Form 1040, Schedule 1.

RETIREMENT INCOME EXEMPTION WORKSHEET

PLEASE READ ALL INSTRUCTIONS CAREFULLY BEFORE COMPLETING THIS WORKSHEET.

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

	this will the thin the transfer of
ECTIC	ON I: Do you qualify for the Vermont Retirement Income full or partial exemption?
	Did you report an amount on federal Form 1040, U.S. Individual Income Tax Return, Line 6b, for Social Security benefits that were taxable in the current tax year or did you receive retirement income from another eligible retirement system? Income received from a contributory annuity, pension, endowment, or retirement system of the U.S. government or a state government, including military retirement and the Civil Service Retirement System, is eligible for a reduction in tax. The exemption only applies to benefits that are based on earnings not covered by the Social Security Act (i.e., earnings that were not subject to Social Security tax withholding). No, STOP. You do not qualify for this exemption. Yes. Proceed to question 2.
2.	If you are:
	 Married filing jointly, is your Adjusted Gross Income (AGI) on Form IN-111, Vermont Income Tax Return, Line 1, less than \$75,000?
	 Single, head of household, surviving spouse, or married filing separately, is your AGI on Form IN-111, Line 1, less than \$60,000? No, STOP. You do not qualify for this exemption.
2	Yes. You qualify for Vermont's Retirement Income exemption. Proceed to question 3.
3.	If you are:
	• Married filing jointly, is your AGI less than \$65,000?
	 Single, head of household, surviving spouse, or married filing separately, is your AGI less than \$50,000? No. Please proceed to Section II of this worksheet.
	Yes. You qualify for a full exemption . If you elected the exemption for social security, please enter the full amount from federal Form 1040, Line 6b, on Schedule IN-112, Part I, Line 12. If you elected one of the other retirement exemptions, enter your eligible retirement system income or \$10,000, whichever is less.
ECTIC	ON II: Calculating your Partial Retirement Income Exemption
	This section is for married joint filers with an Adjusted Gross Income (AGI) between \$65,000-\$75,000 and for single, head of household, surviving spouse, or married separate filers with an AGI between \$50,000-\$60,000.
4.	If you are:
	• Married filing jointly, enter \$75,000.
	• All other filing statuses, enter \$60,000 4.
	Enter your AGI from Form IN-111, Line 1
	Subtract Line 5 from Line 4. If Line 5 is greater than Line 4, enter -0
7.	Divide Line 6 by \$10,000. This value will be a decimal. Please round to the second decimal place (<i>Example</i> : .481 would round to .48)
8.	Enter the lesser of Line 7 or the value 1 (This line should not be greater than 1)
	Please complete Lines 9 & 10 OR 11 & 12. You may only elect one exclusion per taxable year.
If you	elected to exempt your social security income:
9.	Enter the amount from federal Form 1040, Line 6b
10.	Amount of partial exemption. Multiply Line 9 by Line 8. Enter this amount on Schedule IN-112, Part I, Line 12
If you	elected one of the other allowable retirement income exemptions:
	Enter the lesser of the retirement income you earned from that source or 10,00011.
12.	Amount of partial exemption. Multiply Line 11 by Line 8. Enter this amount on Schedule IN-112, Part I, Line 12
	<i>Note about civil unions:</i> 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.

Line 11 Medical Expenses Deduction. Complete the worksheet located in the instructions. MEDICAL DEDUCTION WORKSHEET **1a.** Medical and Dental Expense from federal Form 1040, Schedule A, Line 4......**1a.** 3. Subtract Line 2 from Line 1c. Enter here and on Schedule IN-112, Part I, Line 113. If amount on Line 3 is negative, STOP. You do not qualify for this deduction. *If you pay recurring monthly payments or entrance fees to a retirement community, these amounts are not deductible. Please enter the fees on Line 1b. Please see our website at tax.vermont.gov for more information. Line 12 Retirement Benefits Exempt from Vermont Taxation. Complete the Retirement Income Exemption Worksheet located in the instructions. Line 13 Railroad Retirement. Enter the amount you received in 2023 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 14 Bond/Note Interest Income. The interest or income from a bond or note of: 1) Vermont Student Assistance Corporation, 2) Build America, 3) Vermont Telecommunications Authority, or 4) Vermont Public Power Supply Authority is exempt from Vermont income tax to the extent the interest or income is included in federal Adjusted Gross Income. Enter the amount of interest or income from these sources that is also included in your federal Adjusted Gross Income. Line 15a Student Loan Interest. Total student loan interest you paid in 2023 on qualified student loans. Line 15b Student loan interest already deducted on federal Form 1040, Schedule 1, Line 21. Line 15c Subtract Line 15b from Line 15a. If filing jointly and AGI is greater than \$200,000, enter -0-. All other filers, if AGI is greater than \$120,000, enter -0-. Line 16 Reserved Line 17 Total Federal Adjusted Gross Income Subtractions. Add Lines 7 through 14 and Line 15c. Net Modifications to Federal Adjusted Gross Income. Subtract Line 17 from Line 6. If Line 6 is less than Line 17, Line 18 use a hyphen "-" to indicate a negative. Enter on Form IN-111, Vermont Income Tax Return, Line 2. Part II Vermont Refundable Credits Child Tax Credits and Earned Income Tax Credits are available to all qualifying Vermont residents regardless of whether they, their spouse, or their qualified dependent have a Social Security Number or valid ITIN. Returns filed for individuals with no SSN or ITIN will need to be paper filed and the federal Form 1040 must be filed following all IRS rules reporting all income sources as required by the Federal Government to determine your eligibility. The recomputed box needs to be marked on Vermont Form IN-111. Child and Dependent Care Credit - Residents and Part-Year Residents Line 1 Child and Dependent Care Credit (Vermont Residents and Part-Year Residents only) Enter the amount of your federal Child and Dependent Care Credit from federal Form 2441, Line 11 for care provided. Line 2 Vermont Child and Dependent Care Credit. Multiply Line 1 by 72% (0.72). Child Tax Credit - Residents and Part-Year Residents Line 3 Enter the number of qualifying children and provide their names and social security numbers in the space below.

Child Tax Credit. Multiply Line 3 by \$1,000 or if your AGI is greater than \$125,000, use the table to find the credit

Oualifying children are those born between 2018 and 2023.

amount per qualifying child to use on Line 4.

Instructions continued on page 33 17

Line 4

VERMONT SCHOOL DISTRICT CODES

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

Renters: Use the school district code where you rented last Dec. 31, or the last date rented in 2023. Check with your local school officials if you are not sure which code to use. Enter the school district code on Form IN-111 (if you are required to file that form) and Form RCC-146.

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

VT	iresments. Line 777 i
SCHOOL	SCHOOL DISTRICT NAME
CODE	ADDIOON
001	ADDISON
002	ALBANY ALBURGH
003	ANDOVER
005	ARLINGTON
006	ATHENS
255	AVERILL
256	AVERY'S GORE
007	BAKERSFIELD
800	BALTIMORE
009	BARNARD
010	BARNET
011	BARRE CITY
012	BARRE TOWN
013 014	BARTON 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
028 029	BRIGHTON
030	BRISTOL BROOKFIELD
031	BROOKLINE
032	BROWNINGTON
033	BRUNSWICK
252	BUEL'S GORE
034	BURKE
035	BURLINGTON
036	CABOT
037	CALAIS
038	CANAAN
040	CANAAN CASTLETON
040	CASTLETON
042	CHARLESTON
043	CHARLOTTE
044	CHELSEA
045	CHESTER
046	CHITTENDEN
047	CLARENDON
048	COLCHESTER
049	CONCORD
050 051	CORINTH CORNWALL
052	COVENTRY
052	CRAFTSBURY
054	DANBY
055	DANVILLE
056	DERBY
057	DORSET
058	DOVER
059	DUMMERSTON
060	DUXBURY
061	EAST HAVEN
062	EAST MONTPELIER
063	EDEN

e school d	listrict code on Form IN-
VT SCHOOL CODE	SCHOOL DISTRICT NAME
064	ELMORE
065	ENOSBURG
066	CITY OF ESSEX JUNCTION
067	ESSEX TOWN
070	FAIR HAVEN
068	FAIRFAX
069	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 HOLLAND
094 095	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

MONKTON

124

•	
VT	COLICOL DICTRICT NAME
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 DOMEDET
154	POMFRET
<u>155</u> 156	POULTNEY 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
187 260	SHREWSBURY SOMERSET
188	SOUTH BURLINGTON
	OCCUPATION LINGTON
189	SOUTH HERO

\ /T	
VT SCHOOL	SCHOOL DISTRICT NAME
CODE	
190	SPRINGFIELD
<u>191</u> 192	STAMFORD STANNARD
193	STARKSBORO
194	STOCKBRIDGE
195	STOWE
196	STRAFFORD
197	STRATTON
198	SUDBURY
199	SUNDERLAND
200	SUTTON
201	SWANTON
202 203	THETFORD TINMOUTH
204	TOPSHAM
205	TOWNSHEND
206	TROY
207	TUNBRIDGE
208	UNDERHILL ID
209	UNDERHILL TOWN
210	VERGENNES
211	VERNON
212	VERSHIRE
213 214	VICTORY WAITSFIELD
215	WALDEN
216	WALLINGFORD
217	WALTHAM
218	WARDSBORO
261	WARNER'S GRANT
219	WARREN
262	WARREN'S GORE
220	WASHINGTON
221	WATERBURY WATERFORD
222 223	WATERVILLE
224	WEATHERSFIELD
225	WELLS
226	WELLS RIVER
227	WEST FAIRLEE
230	WEST HAVEN
234	WEST RUTLAND
235	WEST WINDSOR
228	WESTFIELD
231	WESTFORD WESTMINSTER
232	WESTMORE
233	WESTON
236	WEYBRIDGE
237	WHEELOCK
238	WHITING
239	WHITINGHAM
240	WILLIAMSTOWN
241	WILLISTON
242 243	WILMINGTON WINDHAM
244	WINDSOR
245	WINHALL
246	WINOOSKI
247	WOLCOTT
248	WOODBURY
249	WOODFORD
250	WOODSTOCK
251	WORCESTER

2023 Form IN-111

Vermont Income Tax Return



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

Please PRINT in BLUE or BLACK INK

-		Fi (1)					
Taxpayer's Last Name		First Name		MI	Social S	ecurity Number	Check if
Spouse's/CU Partner's Last Name		First Name		MI	Social S	ecurity Number	Deceased
·						,	Check if Deceased
Mailing Address (Number a	nd Street/Road	or PO Box)			911/Physical	Street Address on 12/3	31/2023
City	State Z	IP Code or Foreign	Postal Code			Foreign Country	
Oity	Otate 2	ii oodc or r oreigii	1 Ostal Oodc			1 oroigit odultu y	
Vermont School District Code Enter Healthcare C (See instructions for	overage Code r code options)		AMENDED Return	Wit	NNABIS h Recomputed deral Return	RECOMPUTED Return	EXTENDED Return
Filing Status and Single Standard Deduction (\$7,000) Married.	CU Filing Jointly	y Ma Sep	rried/CU Filing parately (\$7,000)		Head of Hou (\$10,550)	usehold Qualif	fying Widow(er) 050)
Vermont Residency Status as of 12/31/2023 (check one)	RESID	ENT	PART-YEAR RESIDENT		NONRE	ESIDENT	
1. Federal Adjusted Gross Income (federal For	m 1040, Line	: 11)			1		.00
2. Net Modifications to Federal AGI (Schedule	IN-112, Par	t I, Line 18)			2. _		.00
3. Federal AGI with Modifications (ADD Line	s 1 and 2)				3		.00
 4. 2023 Vermont Standard Deduction from filing Please see instructions if you or your standard beduction boxes on federal Form 1040 5. Personal Exemptions: 	oouse checke	ion above ed any standard			4. _		00.
spous	Enter "1" for you e or CU partner aim them as a de	if no one can	depe	endents	oer of OTHER claimed on rm 1040		Total Exemptions Lines 5a through 5c)
5a + 5	b	- +	;	5c		=	5d
5e. MULTIPLY Line 5d by \$4,850 (2023 Pers	onal Exempt	ion)			5e		.00
6. ADD Lines 4 and 5e					6		.00
7. Vermont Taxable Income (SUBTRACT Lin	ne 6 from Li	ne 3. If less tha	in zero, enter	-0-)	· · · · · · · · · · 7		.00
8. Vermont Income Tax from tax table or tax ra (If Line 1 is greater than \$150,000, see instru					8. _		.00
9. Net Adjustment to Vermont Tax (Schedule I	N-119, Part l	I, Line 15)			9 . _		.00
10. Vermont Income Tax with Adjustment (AD)			n zero, enter -	0-)	10		.00
11. Tax-Deductible Charitable Contribution (See instructions)	2. Multiply Line	• 11 by 5% (0.05) • • • • • • • • • • • • • • • • • • •	13. Charitab Deduction of Line 12	n (Ente	the lesser		.00
14. Vermont Income Tax (Line 10 MINUS Lin	e 13. If less	than zero, enter	-0-)		14		.00
15. Income Adjustment (Schedule IN-113, Line	35, or 100.00	000%)				15	%
16. Adjusted Vermont Income Tax (MULTIPL	Y Line 14 by	y Line 15)			16.		.00
<u> </u>	Amount	Due				Form Page	IN-111 1 of 2

Rev. 10/23

	' []	Taxpayer's	Last Name		Social Secu	urity Number					
•	Amount	from		.00		<u> </u>			* 2	3 1 1		
	Line 16											,
		te Credit (Sch		17, Line 21)		Vermont 18	,	Schedule IN-11	,		Vermont Credits (A	dd Lines 17 and 18)
	Vermoi	nt Income T	ax after	credits (SUB	BTRAC	T Line 19 f	rom Line 1	6.				
21.	Use Tax	for taxabl	e items o	on which no s	ales tax	was charge	d.					.00
								no Use	Tax is due.			.00
			kes (ADI	D Lines 20 an Vermont Chil	nd 21) dren's							.00
	ongame Wi			Trust Found	lation				Green			al Contributions
		00										.00
24.	Total of	Vermont T	axes and	Voluntary Co	ontribu	tions (ADD	Lines 22 aı	nd 23e)		24		.00
				ld from W-2,				25a		00		
25b.	2023 Es and/or p	stimated Ta payment ma	x payme ade with	ents, amount c 2023 extension	carried for a contract on	forward fron	n 2022, 2	25b		00		
25c.	Refund	able Credits	s (Sched	ule IN-112, P 8; Part-Year	art II:							
27.1												
	2023 N	onresident l	Estimate	Withholding and Tax payment	nts							
	(nonres	ident withh	olding) a	allocated on S	Schedul	e K-1VT, Li	ne 5	25e		00		
25f.	Total P	ayments an	d Credits	s (ADD Lines	s 25a th	rough 25e)				25f		.00
26.	Overpa	yment. If L	ine 24 is	s less than Li	ne 25f,	SUBTRAC	T Line 24	from Line 2	25f	26		.00
27a.				24 Estimated								
27b.	Refund	to be credi	ted to 20	24 Property T	l'ax Bill	• • • • • • • • •	2	2/b		00		
28. 29.				STRACT Lin)		28		.00
29.	See inst	ructions on	tax due							29		.00
30.	Under	t and Pena payment of	Estima	ted Tax 30.	·		00	31. AMOU (ADD		1 30)31		.00
	(Works	heet IN-152	2 or IN-1	152A)								
1	or Amende	, u °	nal refund r		00 R	efund due now	1	.00 Origin	nal payment	.00	Amount due now	.00
		-	y, I decla			ed this return	n and accon		nedules and s		l d to the best of m	ny knowledge and
belie	f, they are	true, corre	ect and co	omplete. Prepa	arers ca	innot use ret	urn informa	tion for purp	oses other th	an preparing r	eturns.	
Sigr	nature						Date (MN	M/DD/YYYY)	Date of Birth	(MM/DD/YYYY)	Daytime Tele	phone Number
Sigr	nature (If a	joint return, B	OTH must	sign.)			Date (MN	M/DD/YYYY)	Date of Birth	(MM/DD/YYYY)	Daytime Tele	phone Number
Paid	d Preparer'	s Signature							Date (MM/DI	D/YYYY)	Preparer's Te	elephone Number
Firm	ı's Name (r	or voure if ealf.	-employed) and address					Preparer's S	SN or PTIN	FEIN	
' ""	13 Naille (C	, yours it sell.	ompioyeu,	, and addicess					i reparer s S	CIN OI I IIIN		
	Γ	Check if the	Departme	nt of Taxes may	discuss th	nis return with t	he preparer sh	nown.	Кеер а с	opy for	Form II Page 2	
		5454	-	,			•		your rec	ords.	Rev.	

2023 Form IN-111

Vermont Income Tax Return



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

Please PRINT in BLUE or BLACK INK

-		Fi (1)					
Taxpayer's Last Name		First Name		MI	Social S	ecurity Number	Check if
Spouse's/CU Partner's Last Name		First Name		MI	Social S	ecurity Number	Deceased
·						,	Check if Deceased
Mailing Address (Number a	nd Street/Road	or PO Box)			911/Physical	Street Address on 12/3	31/2023
City	State Z	IP Code or Foreign	Postal Code			Foreign Country	
Oity	Otate 2	ii oodc or r oreigii	1 Ostal Oodc			1 oroigit odultu y	
Vermont School District Code Enter Healthcare C (See instructions for	overage Code r code options)		AMENDED Return	Wit	NNABIS h Recomputed deral Return	RECOMPUTED Return	EXTENDED Return
Filing Status and Single Standard Deduction (\$7,000) Married.	CU Filing Jointly	y Ma Sep	rried/CU Filing parately (\$7,000)		Head of Hou (\$10,550)	usehold Qualif	fying Widow(er) 050)
Vermont Residency Status as of 12/31/2023 (check one)	RESID	ENT	PART-YEAR RESIDENT		NONRE	ESIDENT	
1. Federal Adjusted Gross Income (federal For	m 1040, Line	: 11)			1		.00
2. Net Modifications to Federal AGI (Schedule	IN-112, Par	t I, Line 18)			2. _		.00
3. Federal AGI with Modifications (ADD Line	s 1 and 2)				3		.00
 4. 2023 Vermont Standard Deduction from filing Please see instructions if you or your standard beduction boxes on federal Form 1040 5. Personal Exemptions: 	oouse checke	ion above ed any standard			4. _		00.
spous	Enter "1" for you e or CU partner aim them as a de	if no one can	depe	endents	oer of OTHER claimed on rm 1040		Total Exemptions Lines 5a through 5c)
5a + 5	b	- +	;	5c		=	5d
5e. MULTIPLY Line 5d by \$4,850 (2023 Pers	onal Exempt	ion)			5e		.00
6. ADD Lines 4 and 5e					6		.00
7. Vermont Taxable Income (SUBTRACT Lin	ne 6 from Li	ne 3. If less tha	in zero, enter	-0-)	· · · · · · · · · · 7		.00
8. Vermont Income Tax from tax table or tax ra (If Line 1 is greater than \$150,000, see instru					8 . _		.00
9. Net Adjustment to Vermont Tax (Schedule I	N-119, Part l	I, Line 15)			9 . _		.00
10. Vermont Income Tax with Adjustment (AD)			n zero, enter -	0-)	10		.00
11. Tax-Deductible Charitable Contribution (See instructions)	2. Multiply Line	• 11 by 5% (0.05) • • • • • • • • • • • • • • • • • • •	13. Charitab Deduction of Line 12	n (Ente	the lesser		.00
14. Vermont Income Tax (Line 10 MINUS Lin	e 13. If less	than zero, enter	-0-)		14		.00
15. Income Adjustment (Schedule IN-113, Line	35, or 100.00	000%)				15	%
16. Adjusted Vermont Income Tax (MULTIPL	Y Line 14 by	y Line 15)			16.		.00
<u> </u>	Amount	Due				Form Page	IN-111 1 of 2

Rev. 10/23

	' []	Taxpayer's	Last Name		Social Secu	urity Number					
•	Amount	from		.00		<u> </u>			* 2	3 1 1		
	Line 16											,
		te Credit (Sch		17, Line 21)		Vermont 18	,	Schedule IN-11	,		Vermont Credits (A	dd Lines 17 and 18)
	Vermoi	nt Income T	ax after	credits (SUB	BTRAC	T Line 19 f	rom Line 1	6.				
21.	Use Tax	for taxabl	e items o	on which no s	ales tax	was charge	d.					.00
								no Use	Tax is due.			.00
			kes (ADI	D Lines 20 an Vermont Chil	nd 21) dren's							.00
	ongame Wi			Trust Found	lation				Green			al Contributions
		00										.00
24.	Total of	Vermont T	axes and	Voluntary Co	ontribu	tions (ADD	Lines 22 aı	nd 23e)		24		.00
				ld from W-2,				25a		00		
25b.	2023 Es and/or p	stimated Ta payment ma	x payme ade with	ents, amount c 2023 extension	carried for a contract on	forward fron	n 2022, 2	25b		00		
25c.	Refund	able Credits	s (Sched	ule IN-112, P 8; Part-Year	art II:							
27.1												
	2023 N	onresident l	Estimate	Withholding and Tax payment	nts							
	(nonres	ident withh	olding) a	allocated on S	Schedul	e K-1VT, Li	ne 5	25e		00		
25f.	Total P	ayments an	d Credits	s (ADD Lines	s 25a th	rough 25e)				25f		.00
26.	Overpa	yment. If L	ine 24 is	s less than Li	ne 25f,	SUBTRAC	T Line 24	from Line 2	25f	26		.00
27a.				24 Estimated								
27b.	Refund	to be credi	ted to 20	24 Property T	l'ax Bill	• • • • • • • • •	2	2/b		00		
28. 29.				STRACT Lin)		28		.00
29.	See inst	ructions on	tax due							29		.00
30.	Under	t and Pena payment of	Estima	ted Tax 30.	·		00	31. AMOU (ADD		1 30)31		.00
	(Works	heet IN-152	2 or IN-1	152A)								
1	or Amende	, u °	nal refund r		00 R	efund due now	1	.00 Origin	nal payment	.00	Amount due now	.00
		-	y, I decla			ed this return	n and accon		nedules and s		l d to the best of m	ny knowledge and
belie	f, they are	true, corre	ect and co	omplete. Prepa	arers ca	innot use ret	urn informa	tion for purp	oses other th	an preparing r	eturns.	
Sigr	nature						Date (MN	M/DD/YYYY)	Date of Birth	(MM/DD/YYYY)	Daytime Tele	phone Number
Sigr	nature (If a	joint return, B	OTH must	sign.)			Date (MN	M/DD/YYYY)	Date of Birth	(MM/DD/YYYY)	Daytime Tele	phone Number
Paid	d Preparer'	s Signature							Date (MM/DI	D/YYYY)	Preparer's Te	elephone Number
Firm	ı's Name (r	or voure if ealf.	-employed) and address					Preparer's S	SN or PTIN	FEIN	
' ""	13 Naille (C	, yours it sell.	ompioyeu,	, and addicess					i reparer s S	CIN OI I IIIN		
	Γ	Check if the	Departme	nt of Taxes may	discuss th	nis return with t	he preparer sh	nown.	Кеер а с	opy for	Form II Page 2	
		5454	-	,			•		your rec	ords.	Rev.	

2023 Schedule IN-112

Vermont Tax Adjustments and Credits



INCLUDE WITH FORM IN-111

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

Please PRINT in BLUE or BLACK INK

<u></u> ΡΛ	RT I				
	DITIONS TO FEDERAL ADJUSTED GROSS INCOM	_ F			
	Total interest and dividend income from all state and local obligations exempt from federal tax (reported on federal Form 1040)		.00		
2.	Interest and dividend income from Vermont state and local obligations included in Line 1				
3.	Income from Non-Vermont State and Local Obligations (SUBTR	RACT Line 2 from	Line 1)		00
4.	Bonus Depreciation Allowed under Federal Law for 2023	4	.00		
5.	Other (reserved)	5. RESEI	RVED .00		
6.	Total Additions (ADD Line 3 and Line 4)		6		00
SU	BTRACTIONS FROM FEDERAL ADJUSTED GROSS	SINCOME			
7.	Interest Income from U.S. Obligations	7	.00		
8.	Capital Gains Exclusion (Schedule IN-153, Line 21)	8	.00		
9.	Adjustment for Prior Years' Bonus Depreciation	9	.00		
10.	Taxable Refunds of State and Local Income Taxes (Reported on federal Form 1040)	0	.00		
11.	Medical Expense Deduction (see the worksheet in the instructions)	1	.00		
12.	Retirement Benefits Exempt from Taxation (see the worksheet in the instructions)	2	.00		
13.	Railroad Retirement income	3	.00		
14.	Bond/note interest income from (see below)	4.	.00		
	VSAC Build Vermont Telecom Authority	Vermont Public Por Supply Authority			
15a	For residents only - Enter the total student loan interest you paid in 2023 on qualified student loans	a	.00		
15b	For residents only - Enter any student loan interest already deducted on federal Form 1040, Schedule 1, Line 21 15	b	.00		
15c	Subtract Line 15b from Line 15a. If filing jointly and AGI is greater than \$200,000, enter -0 All other filers, if AGI is greater than \$120,000, enter -0	юс	.00		
16.	Other (reserved)	6. RESEI	RVED .00		
17.	Total Subtractions (ADD Lines 7 through 14 and Line 15c)	<u></u>	17		00
NE	T MODIFICATIONS TO FEDERAL ADJUSTED GROS	SS INCOME			
18.	SUBTRACT Line 17 from Line 6. Enter on Form IN-111, Line	2			00
	This can be a negative number.			Schedule IN-112 Page 1 of 2	

Page 1 of 2 Rev. 10/23

Taxpayer's Last Name	Social Security Number



PART II

REI	FUNDABLE CREDITS				
Chile	d and Dependent Care Credit - Resident an	d Part-Year Resident			
1.	Child and Dependent Care Credit (federal I	Form 2441, Line 11)		1.	.00
2.	Vermont Child and Dependent Care Credit	(MULTIPLY Line 1 by 72% (0.	72))	2.	.00
Chile	d Tax Credit - Resident and Part-Year Resid	lent			
3.	Number of qualifying children List only children who qualify for Child Tax C	Credit (born 2018 through 2023) belo			· · · · · · · · · · · · · · · · · · ·
	Qualifying Child #1 - Last Name	First Name	MI	Social Security Number	Year of Birth
	Qualifying Child #2 - Last Name	First Name	MI	Social Security Number	Year of Birth
	Qualifying Child #3 - Last Name	First Name	MI	Social Security Number	Year of Birth
4.	Child Tax Credit (MULTIPLY Line 3 by your Adjusted Gross Income from Form IN	\$1,000). See instructions for credi [-111, Line 1 is over \$125,000	t amount if	4	.00
Earn	ed Income Tax Credit - Resident and Part-	Year Resident			-
5.	Number of qualifying children from federa	Schedule EIC			
6.	Federal Earned Income Tax Credit. Enter a	amount from federal Form 1040		6	.00
7.	Vermont Earned Income Tax Credit: MUL	TIPLY Line 6 by 38% (0.38)			.00
Refu	ndable Tax Credit - Resident and Part-Yea				
8.	Total Vermont Refundable Tax Credit (AD Full-Year Residents: Enter this amou Part-Year Residents: Complete Line	int on Form IN-111, Line 25c.		8	00
Refu	ndable Tax Credit Adjusted for Part-Year R	esidents			
9.	Enter amount from Schedule IN-113, Line	14B, Vermont Portion of Total Inc	ome	9	.00
10.	Enter amount from Schedule IN-113, Line	14A, Total Income		10.	.00
11.	Refundable Tax Credit Adjustment Percent MULTIPLY the result by 100)			11	
12.	Total Vermont Refundable Credit Adjusted Enter this amount on Form IN-111, Line 25				.00

2023 Schedule IN-113

* 2 3 1 1 3 1 1 0 0 *

Please PRINT in BLUE or BLACK INK

INCLUDE WITH FORM IN-111

Vermont Income Adjustment Calculations

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

		A. Federal Amount \$	Ve	B. rmont Portion \$
1.	Wages, salaries, tips, etc	.00	1B	.00
2.	Taxable interest	.00	2B	.00
3.	Ordinary dividends	.00	3B	.00
4.	Taxable IRAs, pensions, and annuities4A	.00	4B	.00
5.	Taxable Social Security	.00	5B	.00
6.	Taxable refunds of state and local income taxes 6A. _	.00	6B	.00
7.	Alimony received	.00	7B	.00
8.	Business income or loss	.00	8B	.00
	Capital gain or loss9A		9B	.00
	Rents, royalties, partnerships, S corporations, trusts, etc	0.0	10B	.00
11.	Farm income or loss	.00	11B	00
12.	Unemployment compensation12A	.00	12B	00.
13.	Other: Specify13A	.00	13B	.00
	TOTAL INCOME (ADD Lines 1 through 13)		14B	.00

Taxpayer's Last Name	Social Security Number



Column A. Column B. Federal Amount \$ **Vermont Portion \$ 15.** IRA, Keogh/SEP/SIMPLE .00 (Reported on federal Form 1040)..... 15A. ____ 15B. ____ Spouse Self **16.** Student Loan Interest .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 19B. .00 **20.** Moving Expenses (Reported on Form 1040) . **20A.** _______**.00** 20B. .00 21. Penalty on Early Withdrawal of Savings 21B. ______.00 22. Alimony Paid (Reported on Form 1040) 22A. 22B. ______.00 23. Domestic Production Activities 23B. ______.**.**00 **24.** Educator Expenses and Tuition & Fees 24B. ______**.00 25.** Deductions not listed above but reported 25B. ______.00 **26. TOTAL ADJUSTMENTS** 26B. ______.00 29. Non-Vermont Income (SUBTRACT Line 28 from Line 27) .00 PART II. Adjustment for Vermont Exempt Income and Military Exempt Income **30.** Adjusted Gross Income. If Part I completed, enter Line 27 amount. .00 **31.** Non-Vermont Income (Line 29 above) **31.** _ ____ **. 00 32.** Military pay. Number of months on active duty _____ (See instructions) 32. _____ .00 .00 .00 35. INCOME ADJUSTMENT % (DIVIDE Line 34 by Line 30, MULTIPLY the result by 100 and % carry the result out to the fourth decimal place.) Also enter on Form IN-111, Line 15 (See instructions).....35.______.

2023 Form RCC-146

For the year Jan. 1 - Dec. 31, 2023

-1-	 	-1	 	-1	 	 .1.

Vermont Renter Credit Claim

_											
F	Claimant's La	ast Name	First Name			MI	Claimant's Social Security Number			r	
L	Cno	or's Lost Now -		First Name				Chevrala : C	NI Dorte	aial Cei	Number
\vdash	Spouse's/CU Partne	ei s lasi name		First Name		-+	MI	Spouse's or CU Partner's Social Security Number		INUITIDEL	
\vdash	1	Mailing Address (Number a	L nd Street/F	Road or PO Box)				Claimant	s Date of Birth	(MM/DD/YY	YY)
			. ,	,				/	/		
	City		State	ZIP C	ode				County of Ren	tal Unit	
L											
-	Vermont School District Code	Physical Addres	s of Renta	I Unit on 12/31/2023		Ur	nit	City/Town of R	ental Unit on 1	2/31/2023	and State
H											
- 1 -	Federal Filing Status	ngle Married Filing J		Married/CU Filing Separately		ead of ousehold		Will you be using F to pay Income Tax		Yes	No
1	SPAN . To find your Sl	PAN nlease see instru	ections				1		-	_	
	determine eligibility, ans										
2.	Were you domiciled in	Vermont all of calend	ar year 2	2023? . 2.	Yes,	Go to Qu	uestion	3.	No, STOP.	You are not	eligible.
3.	Were you claimed as a	dependent by another	taxpaye	r in 2023? 3.	Yes,	STOP. Y	You are	not eligible.	No, Go to	Question 4.	
						Go to Qu	uestion	5	No STOP	You are not	eligible
	Did you rent in Vermor					00 to Qt	uestion	J.		Tou are not	eligible.
_	ou are eligible for a Ren Did you share your rent			-	filed s	enouse?	,		5	Yes	No
٥.	Did you share your tent	tar unit with another av	aun wno	was not your jointry	incu s	spouse.					
6.	Was your rent subsidize	ed?							6.	Yes	No
	6a. If "Yes"	', how many months w	as your	rent subsidized in 20	23?				6a		
7.	Number of months rent	red in 2023							7 .		
8.	Number of Personal Ex										
	(See the instructions if	you did not file Form	IN-111)						8. _		
9.	Did you file a federal in	ncome tax return? (Se	e the ins	tructions if you answ	ered "l	No.") .			9.	Yes	No
10.	Total Income (from fed	leral Form 1040. Line	9)						10.		.00
	75% of nontaxable Soc		,,,,,,,,,								
	(from federal Form 104		6b. Mu	ultiply result by 0.75)					11 . _		00.
	T	6.1 15 1040		`					10		00
	Tax-exempt interest (fro								12		00
13.	Add back any negative (See instructions)	amounts from federal	Form 10	040, Line / and Sche	dule I,	Lines .	3, 4, 5	, 6, and 8a.	13		.00
14.	Total (ADD Lines 10 th	hrough 13)							14		.00
	der penalties of perjury, I dec rrect, and complete. Prepare							ts, and to the best	of my knowled	dge and belie	ef, they are true
_	Signature			, . p	19			MM/DD/YYYY)	Day	time Telephor	ne Number
-	Signature (If a joint return, BOT	H must sign.)					Date (f	MM/DD/YYYY)	Day	time Telephor	ne Number
F	Paid Preparer's Signature					\dashv	Date (f	MM/DD/YYYY)	Prep	oarer's Teleph	none Number
F	Firm's Name (or yours if self-en	nployed) and address				\dashv	Prepar	er's SSN or PTIN	FEIN	N	
L											

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2024 Form HS-122

Vermont Homestead Declaration AND Property Tax Credit Claim



DUE DATE: April 15, 2024. You may file up to Oct. 15, 2024, but the town may assess a penalty. For details on late filing, see 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, 2024. If your homestead is leased to a tenant on April 1, 2024, you may still claim it as a homestead if it is not leased for more than 182 days in the 2024 calendar year.

Please PRINT in BLUE or BLACK INK

1			MI	Claimant's Social Security Nu	111001		
Spouse's/CU Partner's Last Name		First Name	MI	Spouse's or CU Partner's Social Secu	urity Number		
Mailing Address (Number and	Street/Road	or PO Box)		Claimant's Date of Birth (MM/DD)/YYYY)		
				/ /			
City	State	ZIP Code					
Location of Homestead (Use a number, street/ro	ad name. Do	not use a PO Box or "same.")		City/Town of Legal Residence on April 1, 2	024 and State		
Federal Single		ried/CU g Jointly		Married/CU Filing Separately	Head of Household		
A1. SPAN - REQUIRED (from the 2023/2024 property tax bill). A2. Business Use of Dwelling. A3. Rental Use of Dwelling. A4. Business or Rental Use of Improvements or Other Buildings Not including the dwelling, are improvements or other buildings located on your parcel used for business or rented? A4. Yes No A5-A8 Special Situations (See instructions for more information). Check the following if it applies: A5. Grantor and sole beneficiary of a revocable trust owning the property A6. Life estate holder of the property A8. Residing in a dwelling on the homestead parcel owned by a related farmer.							

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

Mail to: Vermont Department of Taxes

PO Box 1881

Montpelier, VT 05601-1881

2024 Form HS-122 Page 1 of 2

Rev. 10/23

5454

Claimant's Last Name	Social Security Number

DUE DATE: April 15, 2024. Generally, claims cannot be accepted after Oct. 15, 2024.

S	SECTION B.	PROPERTY TAX CREDIT For Household Income up to \$128,000. Complete the complete that the complete the complete that the c		ıle HI-144.	
		neet the requirements for filing a homestead declaration in ns must be answered.			
B1.	Were you domicil	led in Vermont all of calendar year 2023? Yes,	Go to Line B2.	No, STOP.	
B2. B3.	Do you anticipate	selling this Vermont housesite on or	STOP.	No, Go to L	
Amo	ounts for Lines B4	through B6 are found on the 2023/2024 property tax bill.	Round amounts to the n	earest dollar.	
B4.	Housesite Value			.B4	.00
B5.	Housesite Educati	ion Tax		.B5	.00
В6.	Housesite Munici	pal Tax		.B6	.00
B7. B8.	Household Incom	st		Chock horo	if amonded Schodule
Com	plete the following	ONLY if applicable from Form LRC-147, Part B.			
B9.	For Profit Mobile	Home Lot Rent (Allocable Rent from Form LRC-147)		.B9	.00
Not-	For-Profit Mobile	Home Park, Cooperative, and Land Trust			
B10.	Allocated Educati	ion Tax		310	.00.
B11.	Allocated Munici	pal Tax		311	.00
<u>OR</u> 1	Property Tax from	contiguous property if housesite has less than 2 acres (See	instructions.)		
B12.	Contiguous prope	erty Education Tax		312	.00
B13.	Contiguous prope	erty Municipal Tax		313	.00
		MAXIMUM CREDIT AMOUNT	IS \$8,000.		
		ry, I declare that I have examined this return and accompanyin rect, and complete. Preparers cannot use return information for			st of my knowledge and
Sigi	nature		Date (MMDDYYYY)	Dayti	me Telephone Number

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



2023 Schedule HI-144

Household Income

For the year Jan. 1 - Dec. 31, 2023



Please PRINT in BLUE or BLACK INK

This schedule must be included with the 2024 Property Tax Credit Claim (Form HS-122). Please read instructions before completing schedule.

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

List the names and Social Security Numbers of all other people (in addition to a Spouse or CU Partner) who had income and lived with you during 2023. Include both their taxable and non-taxable income in Column 3. If you have more than two "Other People" living in your household, record the names and Social Security Numbers on a separate sheet of paper and include with the filing.

Check this box if you temporarily hosted a refugee, asylee, or asylum seeker in your home during 2023. Do not include their income on this form.

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

Yearly totals of ALL members of the household	1. Claimant /Claimant and jointly filed Spouse	2. Filing separately Spouse or CU Partner	3. Other People
a. Cash public assistance and relief (See instructions for exclusions)	a00	00	.00
b. Social Security, SSI, disability, railroad retirement, veteran's benefits, taxable and nontaxable		00	00
c. Unemployment compensation/worker's compensation	c00	00	.00
d. Wages, salaries, tips, etc. (See instructions for dependent's exempt income.)	d00	00	.00
e. Interest and dividends	e00	00	.00
f. Interest on U.S., state, and municipal obligations, taxable and nontaxable	f00	00	00
g. Alimony and support money	g00	00	.00
h. Child support and cash gifts			
Please specify	h00	.00	.00
i. Business income. If the amount is a loss, enter -0 See instructions for offsetting a loss		.00	.00
j. Capital gains, taxable and nontaxable. If the amount is a loss, enter -0 See instructions for offsetting a loss	j00	.00	.00
k. Taxable pensions, annuities, IRA and other retirement fund and distributions. See instructions	k00	.00	.00
I. Rental and royalty income. If the amount is a loss, enter -0 See instructions for offsetting a loss	l00	.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	m00	00	00
n. Other income (See instructions for examples of other income)			
Please specify	n00	00	00
o. Total Income: ADD Lines a through n	o00	.00	.00

2023 Schedule HI-144

Claimant's Last Name	Social Security Number



p. See instructions. Enter Social Security and Medicare tax withheld on wages claimed on Line d. Self-Employed: Enter self-employme 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.		2. Filing separately Spouse or CU Partner	3. Other People	
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	
Support paid to: Last Name	First Na	ime MI	Social Sec	urity Number
r. Allowable adjustments from federal Form	1040	l		
r1. Business expenses for Reservistsr1	00	.00	.00	
r2. Alimony paidr2	00	.00	00	
r3. Self-employed health insurance deduction		.00	.00	
r4. Health Savings Account deduction r4	.00	.00	.00	
s. ADD Lines p, q, and total of Lines r1 through r4 for each columns		00	00	
t. SUBTRACT Line s from Line o of each column. If a negative amount, enter -0	i00	.00	00	
u. ADD all three amounts from Line t. If a neg	gative amount, enter -0-			.u00
v. Complete if born Jan. 1, 1959 and after. Enter interest and dividend income from Lines e and f	·00	.00	00	[
w_{\star} ADD all three amounts from Line v_{\star}				w00
x. Asset Adjustment of Interest and Dividend In	come (Lines e and f). Pe	er 32 V.S.A. § 6061E		. x10,000.00
y. SUBTRACT Line x from Line w. If Line x				0.0
				0.0

HOMEOWNERS

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

z. HOUSEHOLD INCOME. ADD Line u and Line yz.

Homeowners with Household Income up to \$128,000 on Line z should complete Form HS-122, Section B. You may be eligible for a property tax credit. Schedule HI-144 must be filed with Form HS-122.

The due date to file Form HS-122 is April 15, 2024. Homeowners filing a property tax credit, Form HS-122, Section B, and Schedule HI-144, between April 16 and Oct. 15, 2024, may still qualify for a Property Tax Credit. A \$15 late filing fee will be deducted from the credit. Generally, claims cannot be accepted after Oct. 15, 2024.

.00

CHILD TAX CREDIT TABLE

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

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

Line 3	Enter number of quantying children from federal schedule Ele.						
Line 6	Federal Earned Income Tax Credit. Enter the amount from federal Form 1040.						
Line 7	Vermont Earned Income Tax Credit. Multiply Line 6 by 38% (0.38).						
Refundable Tax Credit - Residents and Part-Year Residents							
Line 8	Total Vermont Refundable Tax Credit. Add Lines 2, 4, and 7.						

Full Voor Desidents: Enter this amount on Form IN 11

Full-Year Residents: Enter this amount on Form IN-111, Line 25c.

Part-Year Residents: Complete Lines 9 through 12.

Line 9	Part-year residents only: Enter the amount from Schedule IN-113, Line 14B, Vermont Portion of Total Income.
Line 10	Part-year residents only: Enter amount from Schedule IN-113, Line 14A, Total Income.
Line 11	Part-year residents only: Refundable Tax Credit Adjustment Percentage. Divide Line 9 by Line 10, then multiply the result by 100.

Line 12 Part-year residents only: Total Vermont Refundable Credit Adjusted for Part-Year Residents. Multiply Line 8 by Line 11. Enter this amount on Form IN-111, Line 25c.

SCHEDULE IN-113 Income Adjustment

WHO MUST FILE IN-113

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

• a nonresident or part-year resident and earned or received Vermont income,

<u>OR</u>

• a Vermont resident claiming income exempt from Vermont income tax

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

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

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

Dates of Vermont Residency in 2023 Enter the dates you lived in Vermont in 2023. 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 2023 using standard 2-letter abbreviations.

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

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

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

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

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

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

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

Line 13, Column A Examples of other income: gambling winnings including lotteries, raffles, or lump-sum payment from sale of right to receive future lottery annuity; reimbursement this year for items itemized last year such as medical expenses; interest; income from rental of personal property; taxable distributions from Coverdell Education Savings Account or Qualified Tuition Plan, medical savings account or Archer Medical Savings Account.

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

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

For Line 9B - Include amount from Line 8 of Vermont Schedule K-1VT, Shareholder, Partner, or Member Information plus all additional Vermont-sourced capital gains.

For Line 10B - Use sum of Line 7 and Line 9 of Schedule K-1VT *before* recalculation for exclusion of bonus depreciation.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PART II Adjustment for Vermont Exempt Income

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

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

Line 32 Enter the amount of Vermont exempt military pay received in 2023 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 2023 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 2023. You may be asked to provide the Required Supporting Documents: Certification statement from armed services showing your name, address, Social Security Number, amount of student loan repayment, and payment date.
- Line 33 Add Lines 31 and 32 and enter result. This is the total amount of income not subject to Vermont income tax. No entry is needed on this line if you did not have entries on Lines 31 and 32.
- Line 34 Subtract Line 33 from Line 30. This is the Vermont income subject to tax.
- Line 35 Divide Line 34 by Line 30. Also enter on Form IN-111, Line 15. Carry out to four decimal places. *Example:* XX.XXXX%

Dealing with negatives:

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

FORM RCC-146 Renter Credit Claim

General Instructions

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

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

- 1. You were domiciled in Vermont for the entire calendar year 2023
- 2. You were not claimed in 2023 as a dependent of another taxpayer
- 3. You rented in Vermont for at least 6 months in 2023

You are no longer required to obtain a landlord certificate from your landlord in order to apply for a Renter Credit. However, your landlord is required to file a certificate with the Department in order for your application to be honored. You will need to know the SPAN for the unit you are filing on. If you didn't file a federal income tax return in 2023, please use the instructions below. Only include items of income that would be included on the federal return if you filed one. For more information on what's included on the federal return, see the federal income tax forms and instructions at www.irs.gov.

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

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

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

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

Due Date: Your application must be filed no later than the Oct. 15 filing deadline. Returns received after this date cannot be accepted.

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

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

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

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

2023 Partial Credit Income Limits by County

COUNTY	4	2	2	FAMILY SIZE	5	6	7	0	
	<u> </u>	<u>Z</u>	3	4	<u> </u>		1	0	
ADDISON	\$34,700	\$39,650	\$44,600	\$49,550	\$53,550	\$57,500	\$61,450	\$65,450	
BENNINGTON	\$31,750	\$36,300	\$40,850	\$45,350	\$49,000	\$52,650	\$56,250	\$59,900	
CALEDONIA	\$31,750	\$36,300	\$40,850	\$45,350	\$49,000	\$52,650	\$56,250	\$59,900	
CHITTENDEN	\$39,800	\$45,450	\$51,150	\$56,800	\$61,350	\$65,900	\$70,450	\$75,000	
ESSEX	\$31,750	\$36,300	\$40,850	\$45,350	\$49,000	\$52,650	\$56,250	\$59,900	
FRANKLIN	\$32,930	\$37,630	\$42,350	\$47,020	\$50,800	\$54,580	\$58,320	\$62,100	
GRAND ISLE	\$32,930	\$37,630	\$42,350	\$47,020	\$50,800	\$54,580	\$58,320	\$62,100	
LAMOILLE	\$31,750	\$36,300	\$40,850	\$45,350	\$49,000	\$52,650	\$56,250	\$59,900	
ORANGE	\$31,750	\$36,300	\$40,850	\$45,350	\$49,000	\$52,650	\$56,250	\$59,900	
ORLEANS	\$31,750	\$36,300	\$40,850	\$45,350	\$49,000	\$52,650	\$56,250	\$59,900	
RUTLAND	\$31,750	\$36,300	\$40,850	\$45,350	\$49,000	\$52,650	\$56,250	\$59,900	
WASHINGTON	\$33,900	\$38,750	\$43,600	\$48,400	\$52,300	\$56,150	\$60,050	\$63,900	
WINDHAM	\$31,750	\$36,300	\$40,850	\$45,350	\$49,000	\$52,650	\$56,250	\$59,900	
WINDSOR	\$32,700	\$37,350	\$42,000	\$46,650	\$50,400	\$54,150	\$57,850	\$61,600	

2023 Full Credit Income Limits by County

COUNTY	1	2	3	FAMILY SIZE 4	5	6	7	8	
ADDISON	\$20,850	\$23,800	\$26,800	\$30,000	\$35,140	\$40,280	\$45,420	\$50,560	
BENNINGTON	\$19,050	\$21,800	\$24,860	\$30,000	\$35,140	\$40,280	\$45,420	\$50,560	
CALEDONIA	\$19,050	\$21,800	\$24,860	\$30,000	\$35,140	\$40,280	\$45,420	\$50,560	
CHITTENDEN	\$23,900	\$27,300	\$30,700	\$34,100	\$36,850	\$40,280	\$45,420	\$50,560	
ESSEX	\$19,050	\$21,800	\$24,860	\$30,000	\$35,140	\$40,280	\$45,420	\$50,560	
FRANKLIN	\$19,760	\$22,600	\$25,640	\$30,340	\$35,280	\$40,280	\$45,420	\$50,560	
GRAND ISLE	\$19,760	\$22,600	\$25,640	\$30,340	\$35,280	\$40,280	\$45,420	\$50,560	
LAMOILLE	\$19,050	\$21,800	\$24,860	\$30,000	\$35,140	\$40,280	\$45,420	\$50,560	
ORANGE	\$19,050	\$21,800	\$24,860	\$30,000	\$35,140	\$40,280	\$45,420	\$50,560	
ORLEANS	\$19,050	\$21,800	\$24,860	\$30,000	\$35,140	\$40,280	\$45,420	\$50,560	
RUTLAND	\$19,050	\$21,800	\$24,860	\$30,000	\$35,140	\$40,280	\$45,420	\$50,560	
WASHINGTON	\$20,350	\$23,250	\$26,150	\$30,000	\$35,140	\$40,280	\$45,420	\$50,560	
WINDHAM	\$19,050	\$21,800	\$24,860	\$30,000	\$35,140	\$40,280	\$45,420	\$50,560	
WINDSOR	\$19,600	\$22,400	\$25,200	\$30,000	\$35,140	\$40,280	\$45,420	\$50,560	

Line-by-Line Instructions

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

Vermont School District Code If you do not know your Vermont School District Code for your rental, you can look it up in the Vermont income tax booklet table. Select the three-digit school district code for the town where you lived on Dec. 31, 2023, or the last rental unit for the year.

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

Physical Address Enter your physical rental unit as of Dec. 31, 2023 or the last rental place you occupied. Your physical residence is where you lived and may be different from your mailing address.

County Enter the county of the last rental unit you lived in during 2023.

Federal Filing Status Enter the corresponding letter of the filing status used on your 2023 federal income tax return. If you are not required to file a federal income tax return, leave the box blank.

Line 1 Enter the SPAN for the place you rented on Dec. 31, 2023 or the last place you rented if you were not renting on Dec. 31, 2023. If you do not know the number, you can look it up on our website at tax.vermont.gov/span-finder or your landlord can provide it.

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

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

Line 7 Indicate the total number of months you rented in 2023.

Enter the number of personal exemptions claimed on Form IN-111, Vermont Income Tax Return, Line 5d. If you Line 8 did not or are not required to file Form IN-111, complete the Personal Exemptions Worksheet and enter the total on Line 8. PERSONAL EXEMPTIONS WORKSHEET Complete this worksheet if you did not file a federal Form 1040 and Vermont Income Tax Return, Form IN-111 Enter "1" for your jointly filed spouse or CU partner if no one can claim them as a Enter number of other dependents claimed on federal Form 1040. This includes any NOTE: A dependent is someone that resided with you for 183 days or more in 2023, qualifies as your dependent under federal rules and didn't provide over half of their own support in 2023. Line 9 Check the appropriate "Yes" or "No" box if you filed a federal Form 1040. If you did not file a federal Form 1040, please refer to each line for instruction for Lines 10 through 14. Line 10 If you filed a federal Form 1040: Enter the Total Income from federal Form 1040, Line 9. If you did not file a federal Form 1040: Enter the total amount of wages, salaries, and other compensation (generally reported on federal Form W-2, Box 1, issued by the payer) and the total pensions, annuities and IRA distributions you received (generally found on the federal Form 1099 issued by the payer). Include on this line alimony received; business income (but do not enter business losses); capital gains; other gains; any income from rental real estate, royalties, partnerships, S corporations, trusts, etc.; farm income; unemployment compensation; and any other income that would be included in federal total income if you filed a federal income tax return. Line 11 If you filed a federal Form 1040: Seventy-five percent of nontaxable Social Security benefits from federal Form 1040, Line 6a minus Line 6b. Multiply result by 75% (0.75). If you did not file a federal Form 1040: Total all payments received under the federal Social Security Act, including regular social security benefits, social security disability benefits and supplemental security income (generally found on federal Form SSA-1099). Include the gross amount before Medicare is subtracted. Multiply the total by 75% (0.75) and enter on Line 11. Line 12 If you filed a federal Form 1040: Tax-exempt interest - Report the amount of tax-exempt interest reported on your federal Form 1040, Line 2a. If you did not file a federal Form 1040: Enter all interest and ordinary dividends you received. These amounts can generally be found on the federal Form 1099 issued by the payer. If you filed a federal Form 1040: Loss add backs - Enter the amount of any negative amount (net loss) shown on federal Form 1040 or Form 1040-SR, Line 7, and federal Schedule 1, Lines 3, 4, 5, 6, and 8a. Enter the total of the amounts as a positive number. Loss would include business loss, capital loss, net operating losses including carryforward NOL, trust and estate loss, sale of business personal property loss and farm losses. If you did not file a federal Form 1040: See instructions regarding business losses for Line 10 total income above. Leave this line blank.

Line 13

Line 14 Add Lines 10 through 13. Enter total here.

Signature Sign and date the claim. An unsigned claim is considered incomplete and UNFILED.

Disclosure Authorization If you wish to give the Department authorization to discuss your 2023 Renter Credit Claim with your tax preparer, check this box and include the preparer's name. This authorization will automatically end April 15, 2029.

Preparer If you are a paid preparer, you must also sign the claim, enter your Social Security Number or PTIN and, if employed by a business, the FEIN of the business. If someone other than the filer(s) prepared the return without charging a fee, then that preparer's signature is optional.

Homestead Declaration and Property Tax Credit

FORM HS-122 SECTION A Vermont Homestead Declaration

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

You must file a declaration by April 15, 2024, if you meet all of the following eligibility requirements:

- 1. Own the Vermont property as your principal residence as of April 1, 2024, 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, 2024, 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, 2024, 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, 2024**, 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, 2024,** 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, 2024? If you filed a Homestead Declaration and Property Tax Credit Claim before April 1, 2024, you must withdraw the declaration and claim using Form HS-122W, available on our website.
- What if you rent your homestead on April 1 and occupy it yourself for fewer than 183 days in the calendar year? You must withdraw the declaration using Form HS-122W, Vermont Homestead Declaration and/or Property Tax Credit Withdrawal. Form HS-122W is available on our website. If you occupy your home fewer than 183 days, you are disqualified from filing both the Homestead Declaration and the Property Tax Credit Claim.
- **Claimant Information:** Enter your Social Security Number, name, and mailing address. If applicable, enter the Social Security Number and name of your spouse/civil union partner. Enter your date of birth. Example: March 27, 1948, is entered as 03 27 1948
- **Location of Homestead:** Enter the physical location (street, road name) Please do not enter a post office box or write "same," "see above," or the city/town name. Examples: 123 Maple Street or 276 Route 12A
- **Legal Residence:** Enter the town or city name of your legal residence as of April 1, 2024. If there is both a city and town with the same name, please specify. Examples: Barre City or Barre Town, St. Albans City or St. Albans Town
- **Federal Filing Status:** Check the box to indicate the filing status used on your 2023 federal income tax return. If you are not required to file a federal income tax return, leave the box blank.
- **SPAN (School Property Account Number):** This is a unique 11-digit identification number assigned by the town or city and is printed on the property tax bill. It is very important to verify your SPAN. The property tax credit is credited to the property tax bill for this SPAN.
- **Line A2 Business Use of Dwelling:** Enter percentage of the dwelling used for business. Leave blank if there is no business use or the business use is 25% or less.

- **Line A3** Rental Use of Dwelling: Enter the percentage of the dwelling that is rented. All rental use is required to be reported even if it is 25% or under.
- Line A4 Business or Rental Use of Improvements and Other Buildings on the Property Check the applicable "Yes" or "No" box. Check the "Yes" box if any improvements or other buildings are rented out or used for business.
- **Lines A5-A8** Special Situations: Check situation applicable.

FORM HS-122 SECTION B Property Tax Credit Claim

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

- 1. The property must be declared as your homestead.
- 2. You were domiciled in Vermont for the entire 2023 calendar year.
- 3. You own the property as your principal residence on April 1, 2024.
- **4.** You were not claimed as a dependent of another taxpayer for the 2023 tax year.
- 5. You meet the household income criteria of \$128,000 or less.

Due Date - April 15, 2024

Claims for Property Tax Credits filed **between April 15 and Oct. 15, 2024**, will have a \$15 late filing fee deducted from the property tax credit.

2024 Property Tax Credits filed after Oct. 15, 2024, generally cannot be accepted. Incomplete claims cannot be processed and are considered unfiled.

- **Receipt Date** Forms mailed through the U.S. Post Office are considered timely if received by the Vermont Department of Taxes *within three business days* of the due date. If you file electronically, the receipt date is the transmission date.
- **HOMEOWNER DECEASED before April 1, 2024?** The right to file for a Property Tax Credit ends if the homeowner dies before April 1, 2024. 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, 2024?** You must file Form HS-122 Sections A and B to make a property tax credit claim. You can file online on our website at **myVTax.vermont.gov**.
- Amending Form HS-122 Certain lines of their Property Tax Credit claim form can be amended. This includes housesite value, housesite education tax, housesite municipal tax, ownership percentage, and household income. Original return must be filed timely.

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

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

Mail information to:

ATTN: Injured Spouse Unit Vermont Department of Taxes

PO Box 1645

Montpelier VT 05601-1645

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

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

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

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

Information for Lines B4 – B6 is found on your 2023/2024 property tax bill.

- **Line B4 Housesite Value:** Enter the assessed housesite value shown on the 2023/2024 property tax bill. See the instructions under "Special Situations" for information on new construction or purchase of a new home.
- **Line B5 Housesite Education Property Tax:** Enter the education property tax shown on the 2023/2024 property tax bill.
- **Line B6** Housesite Municipal Tax: Enter the municipal property tax shown on the 2023/2024 property tax bill.
- **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

	mouth one only. For exemple, if there are form exemple to the play true of them, account the mountainty of their unincinal
	members only. For example, if there are four owners but only two of them occupy the property as their principal residence, enter 50%.
Line B8	Household Income: Enter the amount calculated on Schedule HI-144, Line z. If you are amending your Household Income Schedule, please mark the box with an "X."
Line B9	Lot Rent: If you rent a lot in a privately owned mobile home park, obtain Form LRC-147, Statement of Rent for Mobile Home Park Lot Rent, Co-Ops, and Land Trusts, from your landlord and enter the amount of Allocable Rent.
Lines B10 –	B11 Allocated Tax from Land Trust, Cooperative, or Nonprofit Mobile Home Park: Enter the amount of education and municipal property tax shown on Form LRC-147 by the land trust, cooperative, or nonprofit mobile home park.
Lines B12 –	B13 Property Tax from Contiguous Property: If you own contiguous property, you may use the property taxes from that parcel if the property tax bill for your dwelling has under two acres or part of the dwelling or a building, such as a garage, is on the contiguous property.
Signature:	Sign the property tax credit claim.
Date:	Enter the date you sign the claim.
Disclosure A	uthorization: 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, 2029.
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 th	is return, send to:
	Vermont Department of Taxes
	PO Box 1881
	Montpelier, VT 05601-1881
	The manimum 2024 Property Tay Credit is \$9,000

The maximum 2024 Property Tax Credit is \$8,000.

The Property Tax Credit will appear as a state payment on your 2024/2025 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 your spouse/civil union partner are legally separated by court order, then this person is not considered a household member.

Exceptions - The following are <u>not</u> 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, 2023.
- A person living in the household who is a refugee, asylum seeker, or asylee on a temporary basis.

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

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

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

Exceptions applying to spouse/civil union partner

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

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

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

Any income that resulted from cancellation of debt. Refer to 32 V.S.A. § 6061(5)(C) **Household Income** Cash public assistance and relief Enter all payments from the State of Vermont Agency of Human Services except Line a for foster care payments, difficulty of care payments, food stamps, and fuel assistance. The first \$6,500 of refugee settlement payment is excluded. Line b Social Security, Social Security Income (SSI), Social Security Disability Income (SSDI), railroad retirement, and veterans' benefits (taxable and nontaxable) Enter payments from Social Security as reported in Box 5 of your SSA-1099 (this box adjusts for any repayment of Social Security benefits you were required to make) or from federal Form 1040, U.S. Individual Income Tax Return. Social Security benefits also include SSI and SSDI payments. Enter all railroad retirement from RRB-1099 and veteran's benefits. Line c Unemployment compensation and workers' compensation Enter the full unemployment compensation shown on Form 1099-G, Certain Government Payments, plus any workers' compensation you received. Line d Wages, salaries, tips, etc. Enter the income shown on Form W-2, Box 1. Also report Form 1099-MISC, Miscellaneous Income, issued for nonemployee compensation if this is income not included as part of Line i, Business Income. See "Exclusions" in "Household Income" section before completing this line. Line e **Interest and dividends** Enter the income reported on federal Form 1040, Lines 2b and 3b. Line f Interest on U.S., state, or municipal obligations Enter the income reported on federal Form 1040, Line 2a, and all interest income from federal, state or municipal government bonds. This includes interest taxed at the federal level but exempted for Vermont income tax purposes and interest not taxed at the federal level. Line g Alimony, support money Enter the total received for alimony and support money. Support money includes payment of housing expenses for a household member or other financial assistance that makes it possible for the household member to live in the homestead or rental unit. Line h Child support and cash gifts List all child support payments received in the calendar year as well as all cash gifts.

Cash gifts include any and all cash received by you or other household members, as well as cash equivalents. Cash equivalents include gifted stocks, bonds, treasury obligations, certificates of deposit or other household instruments

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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

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 2023 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.
- Rental and Royalty income Enter the income from each rental property you own as reported on federal Schedule E, Supplemental Income and Loss, Part I. Each rental property stands on its own. A loss generated by one property may not be used to reduce income from a different property. Room and board payments received as difficulty of care payments for a member of your household are rental income and must be reported on this line. Report royalty income from federal Form 1099-MISC, Miscellaneous Income, 1099-S, Proceeds from Real Estate Transactions; Schedule K-1, Share of Income Deductions, Credits, etc.; or federal Schedule E, Supplemental Income and Loss, Part I.
- **Line m Income from Partnerships, S Corporations, LLCs, Farms, Trusts and Estates** Federal Schedule K-1 pass-through income as required to be reported on federal Schedules E and/or F, Profit or Loss from Farming. Report ordinary business income, rental income and guaranteed payments from K-1 on this line. The loss from one K-1 cannot offset income from another K-1. A loss is reported as -0-. See Line j instructions for the only provision allowing netting of a business loss.
- **Line n**Other income Sources of other income include, but are not limited to, prizes and awards, gambling or lottery winnings, director's fees, employer allowances, taxable refunds from federal Form 1040, allowances received by dependents of armed service personnel and military subsistence payments (Basic Allowance for Housing, flexible spending arrangement or account), loss of time insurance, cost of living adjustment paid to federal employees, and other gains from federal Form 1040. Report on this line income reported to you on federal Form 1099-MISC or W-2G, Certain Gambling Winnings. For more information on military income, see the "Vermont Tax Guide for Military and National Services" available on the Department's website.

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

Adjustments to Income:

Line p

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

Social Security and Medicare Tax Withheld and Railroad Retirement Tier 1 and Self-Employment Tax on Income Reported Social Security and Medicare, or equivalent tier 1 payroll tax payments are deducted from household income, but only to the extent that the salary and wages are included in household income. Please see the examples that follow:

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

Self-Employed Social Security and Medicare Taxes Paid Self-employed claimants may subtract from household income the amount from federal Schedule SE, Self-Employment Tax, Part I, Line 12, that represents the Social Security and Medicare taxes paid for 2023 for income reported on Schedule HI-144. For income not required to be reported upon which Social Security and Medicare taxes were paid, multiply the income not reported on Schedule HI-144 by 15.3% and subtract the result from the federal Schedule SE amount. The amount of Social Security and Medicare taxes reported on this line includes the allowable deduction for one-half self-employment tax on federal Form 1040, Schedule 1, Line 15. You may be asked for a copy of your federal Schedule SE.

Line q	Child support paid Report only those payments for which receipts or other evidence of payment is available. This evidence may include cancelled checks or a statement from the Office of Child Support in addition to the name and Social Security Number of the parent receiving the payment.
Line r	Allowable Adjustments from federal Schedule 1. The following expenses may be subtracted from income. r1. Certain business expenses of reservists r2. Alimony paid r3. Self-employed health insurance deduction r4. Health savings account deduction
Line s	Add Lines p, q, and the total of Lines r1 through r4 for each column.
Line t	Subtract the total adjustments on Line s from the total income on Line o for each column. The adjustments for any individual in your household cannot exceed the income of that individual. If Line o minus Line s is negative, enter -0
Line u	Add columns 1, 2, and 3 and enter sum. Entry cannot be less than zero (0).
Line v	For claimants under the age of 65 as of Dec. 31, 2023, enter the total interest and dividends for all household members reported on Lines e and f in each column.
Line w	Add the three columns on Line v.
Line x	For purposes of calculating the Property Tax Credit, household income is increased by the household total of interest and dividend income greater than \$10,000. Refer to V.S.A. § 6061(e).
Line y	Subtract Line x from Line w. If Line x is more than Line w, enter -0
Line z	Household Income Add Line u and Line y. Enter this figure on Form HS-122.

SPECIAL SITUATIONS

Deceased Homeowner

Property Tax Credit: An estate cannot make a Property Tax Credit Claim on behalf of a deceased homeowner. If a homeowner files a Property Tax Credit Claim, but dies prior to April 1, 2024, the estate must withdraw the claim using Form HS-122W. The estate is responsible to repay any credit issued. If the homeowner filed a Property Tax Credit Claim between January 1 and March 31 and dies after April 1, 2024, 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 2024 property tax credit applies to the current year property tax. The municipality may use any remaining credit towards penalty, interest, or prior year property taxes.

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

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

Renting at the End of the Year You may be eligible for a Renter Credit Claim for rent paid in 2023 under the following circumstances:

1) If you owned a Vermont homestead in 2023, 2) sold the homestead before April 1, 2023, 3) withdrew or did not file a 2023 Property Tax Credit Claim and 4) rented between the date of the sale and Dec. 31, 2023.

OWNERSHIP SITUATIONS

Homeowner Age 62 or Older in 2023 If the homeowner shares ownership of the homestead with their descendant(s), the homeowner may claim 100% ownership interest on the Property Tax Credit Claim, even if the other owners (descendants) do not live in the homestead. The Department may request a letter of explanation.

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

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

- Duplex Housing Both owners occupy the building as their principal residence. The eligible housesite education property tax is the tax on the portion owned by each homeowner. If the town issues a property tax bill to each homeowner for their portion of the homestead, use the housesite value, housesite property tax, and 100% ownership interest. If the property tax bill is for the total property, prorate the housesite value, housesite property tax, and ownership interest.

 Only one owner occupies the building as their principal residence. The owner occupying the duplex as their principal residence must prorate for the other owner's interest.
- Entity Ownership Property owned by a C or S corporation, partnership, or limited liability company cannot be claimed as an individual's homestead and is not eligible for property tax credit. The only exception is for a homestead located on a farm. Read Reg. § 1.5401(7)-Homestead at tax.vermont.gov/regulations.
- **Life Estate**A person who holds a life estate interest in a property that they occupy as a principal residence may make a Property Tax Credit Claim as if the life estate holder was the owner of the property. The deed does not have to be attached to the Property Tax Credit Claim but must be available for review upon Department request.
- **Trust Ownership** A dwelling owned by a trust is not the homestead of the beneficiary unless the claimant is the sole beneficiary of the trust **and** one of the following:
 - 1. The claimant or the claimant's spouse was the grantor of the trust, and the trust is revocable or became irrevocable solely by reason of the grantor's death;

OR

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

The term "sole beneficiary" is satisfied if the homeowner and the spouse/civil union partner are the only beneficiaries of the trust. A property owned by an irrevocable trust cannot be a homestead except as stated in (1) above. The trust document does not have to be attached to the Property Tax Credit Claim but must be available for review upon Department request.

BUYING and SELLING PROPERTY

- **Buying after April 1, 2023** For property purchased as your principal residence, you need to file a 2024 Homestead Declaration. If you are eligible to make a 2024 Property Tax Credit Claim and the property was declared as a homestead, use the seller's 2023/2024 property tax bill. If the property was not a homestead in 2023, ask the town for the housesite value and the property taxes on the housesite as if it was a homestead in 2023.
- **Property Transactions after April 1, 2024** 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, 2023, and is owned and occupied as a principal residence on April 1, 2024, must file Form HS-122 Homestead Declaration. Eligible homeowners may make a 2024 Property Tax Credit Claim. The claim will be based on the value of the parcel as of April 1, 2023.

2023 Vermont Tax Rate Schedules

Single Individuals, Schedule X

Use if your filing status is:
Single

If VT Taxable Income is Over	But Not Over	VT Base Tax is	Plus	of the amount over
0	45,400	0.00	3.35%	0
45,400	75,000	1,521.00	6.60%	45,400
TAXABLE II	ICOME UND	ER \$75,000 U	SE THE TA	X TABLES
75,000	110,050	3,475.00	6.60%	75,000
110,050	229,550	5,788.00	7.60%	110,050
229,550	-	14,870.00	8.75%	229,550

Married Filing Jointly, Schedule Y-1

Use if your filing status is:

Married Filing Jointly; Qualifying Widow(er); or Civil Union Filing Jointly

If VT Taxable Income is Over	But Not Over	VT Base Tax is	Plus	of the amount over
0	75,000	0.00	3.35%	0
TAXABLE II	ICOME UND	ER \$75,000 U	SE THE TA	X TABLES
75,000	75,850	2,513.00	3.35%	75,000
75,850	183,400	2,541.00	6.60%	75,850
183,400	279,450	9,639.00	7.60%	183,400
279,450	-	16,939.00	8.75%	279,450

Married Filing Separately, Schedule Y-2

Use if your filing status is:

Married Filing Separately; or Civil Union Filing Separately

If VT Taxa Income is 0		But Not Over	VT Base Tax is	Plus	of the amount over
	0	37,925	0.00	3.35%	0
37,92	25	75,000	1,270.00	6.60%	37,925
TAXAB	LE II	NCOME UND	ER \$75,000 U	SE THE TA	X TABLES
75,00	0	91,700	3,717.00	6.60%	75,000
91,70	0	139,725	4,820.00	7.60%	91,700
139,72	25	-	8,470.00	8.75%	139,725

Heads of Household, Schedule Z

Use if your filing status is: Head of Household

If VT Taxable Income is Over	But Not Over	VT Base Tax is	Plus	of the amount over
0	60,850	0.00	3.35%	0
60,850	75,000	2,038.00	6.60%	60,850
TAXABLE II	NCOME UND	ER \$75,000 U	SE THE TA	X TABLES
75,000	157,150	2,972.00	6.60%	75,000
157,150	254,500	8,394.00	7.60%	157,150
254,500	-	15,793.00	8.75%	254,500

Example: Vermont Taxable Income is \$82,000 (Form IN-111, Line 7). Filing Status is Married Filing Jointly. Use Schedule Y-1. Base Tax is \$2,541. Subtract \$75,850 from \$82,000. Multiply the result (\$6,150) by 6.6%. Add this amount (\$406) to Base Tax (\$2,541) for Vermont Tax of \$2,947. Enter \$2,947 on Form IN-111, Line 8.

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

2023 Vermont Tax Tables

	If Taxable Income is And your filing status is						e is	And	your fili	ng statu	s is	If Taxab Income		And	your fili	ng statu	s is
At Least	But Less Than	Single	Married filing jointly*	Married filing sepa- rately**	house- hold		But Less Than	Single	Married filing jointly*	Married filing sepa- rately**	Head of house- hold	At Least	But Less Than	Single	Married filing jointly*	Married filing sepa- rately**	Head of house- hold
		Then	your V	T Tax is				Ther	your V	ΓTax is.				Then	your V	ΓTax is.	
0-1	1,000					5,0	000					10),000				
0	100	0 5	0	0 5	0	5,000	5,100	169	169	169	169		10,100	337	337	337	337
100 200	200 300	8	5 8	8	5	5,100 5,200	5,200 5,300	173 176	173 176	173 176	173 176	10,100 10,200	-,	340	340 343	340 343	340 343
300 400	400 500	12 15	12 15	12 15	12 15	5,300 5,400	5,400 5,500	179 183	179 183	179 183	179 183	10,300 10 400	10,400 10,500	347 350	347 350	347 350	347 350
500	600	18	18	18	18	5,500	5,600	186	186	186	186	10,500		353	353	353	353
600 700	700 800	22 25	22 25	22 25	22 25	5,600 5,700	5,700 5,800	189 193	189 193	189 193	189 193	10,600 10,700		357 360	357 360	357 360	357 360
800	900	28	28	28	28	5,800	5,900	196	196	196	196	-,	10,800	363	363	363	363
900	1,000	32	32	32	32	5,900	6,000	199	199	199	199		11,000	367	367	367	367
$\frac{1,0}{1,000}$	$\frac{000}{1,100}$	35	35	35	35	$\frac{0,0}{6,000}$	6,100	203	203	203	203		11,100	370	370	370	370
1,100	1,200	39	39	39	39	6,100	6,200	206	206	206	206	11,100	11,200	374	374	374	374
1,200 1,300	1,300 1,400	42 45	42 45	42 45	42 45	6,200 6,300	6,300 6,400	209 213	209 213	209 213	209 213		11,300 11,400	377	377 380	377 380	377 380
1,400	1,500	49	49	49	49	6,400	6,500	216	216	216	216		11,500	384	384	384	384
1,500 1,600	1,600 1,700	52 55	52 55	52 55	52 55	6,500 6,600	6,600 6,700	219 223	219 223	219 223	219 223	11,500 11,600	11,600 11,700	387	387 390	387 390	387 390
1,700	1,800	59	59	59	59	6,700	6,800	226	226	226	226	11,700	11,800	394	394	394	394
1,800 1,900	1,900 2,000	62 65	62 65	62 65	62 65	6,800 6,900	6,900 7,000	229 233	229 233	229 233	229 233		11,900 12,000	397 400	397 400	397 400	397 400
	1,900 2,000 65 65 65 65 2,000						000						2,000				
2,000 2,100	2,100 2,200	69 72	69 72	69 72	69 72	7,000 7,100	7,100 7,200	236 240	236 240	236 240	236 240		12,100 12,200	404 407	404 407	404 407	404 407
2,200	2,300	75	75	75	75	7,200	7,300	243	243	243	243	12,200	12,300	410	410	410	410
2,300 2,400	2,400 2,500	79 82	79 82	79 82	79 82	7,300 7,400	7,400 7,500	246 250	246 250	246 250	246 250	_ /	12,400 12,500	414	414 417	414 417	414 417
2,500	2,600	85	85	85	85	7,500	7,600	253	253	253	253		12,600	420	420	420	420
2,600 2,700	2,700 2,800	89 92	89 92	89 92	89 92	7,600 7,700	7,700 7,800	256 260	256 260	256 260	256 260	12,600 12,700	12,700 12,800	424	424 427	424 427	424 427
2,800	2,900	95	95	95	95	7,800	7,900	263	263	263	263	12,800	12,900	430	430	430	430
2,900 3.0	3,000	99	99	99	99	7,900	8,000 000	266	266	266	266	12,900	13,000 3,000	434	434	434	434
3,000	3,100	102	102	102	102	8,000	8,100	270	270	270	270		13,100	437	437	437	437
3,100	3,200	106	106	106	106	8,100	8,200	273	273	273	273	13,100	13,200	441	441	441	441
3,200 3,300	3,300 3,400	109 112	109 112	109 112	109 112	8,200 8,300	8,300 8,400	276 280	276 280	276 280	276 280	13,300	13,300 13,400	444	444 447	444 447	444 447
3,400	3,500	116	116	116	116	8,400	8,500	283	283	283	283		13,500	451	451	451	451
3,500 3,600	3,600 3,700	119 122	119 122	119 122	119 122	8,500 8,600	8,600 8,700	286 290	286 290	286 290	286 290	13,500	13,600 13,700	454 457	454 457	454 457	454 457
3,700 3,800	3,800 3,900	126 129	126 129	126 129	126 129	8,700 8,800	8,800 8,900	293 296	293 296	293 296	293 296		13,800 13,900	461 464	461 464	461 464	461 464
3,900	4,000	132	132	132	132	8,900	9,000	300	300	300	300		14,000	467	467	467	467
	000						000						1,000				
4,000 4,100	4,100 4,200	136 139	136 139	136 139	136 139	9,000 9,100	9,100 9,200	303	303 307	303 307	303 307		14,100 14,200	471	471 474	471 474	471 474
4,200	4,300	142	142	142	142	9,200	9,300	310	310	310	310	14,200	14,300	477	477	477	477
4,300 4,400	4,400 4,500	146 149	146 149	146 149	146 149	9,300 9,400	9,400 9,500	313	313 317	313 317	313 317		14,400 14,500	481	481 484	481 484	481 484
4,500	4,600	152	152	152	152	9,500	9,600	320	320	320	320	14,500	14,600	487	487	487	487
4,600 4,700	4,700 4,800	156 159	156 159	156 159	156 159	9,600 9,700	9,700 9,800	323 327	323 327	323 327	323 327		14,700 14,800	491	491 494	491 494	491 494
4,800	4,900	162	162	162	162	9,800	9,900	330	330	330	330	14,800	14,900	497	497	497	497
4,900	5,000	166	166	166	166	9,900	10,000	333	333	333	333	14,900	15,000	501	501	501	501

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

If Taxable		A	nd your f	iling statu	ıs is	If Taxable Income is		A	nd your fi	ling statu	ıs is	If Taxabl Income i		A	nd your fi	iling statu	ıs is
At Least	But Less Than	Single	Married filing jointly*	Married filing sepa- rately**	Head of house- hold	At Least	But Less Than	Single	Married filing jointly*	Married filing sepa- rately**	Head of house- hold	At Least	But Less Than	Single	Married filing jointly*	Married filing sepa- rately**	Head of house-hold
		Then	your Veri	mont Tax	is			Then	your Verr	•	is			Then	your Verr	nont Tax	is
15.	,000	•				20	,000					25	5,000	•			
15,000	/	504	504	504	504		20,100	672	672	672	672		25,100	839	839	839	839
15,100		508	508	508	508		20,200	675	675	675	675		25,200	843	843	843	843
15,200 15,300		511	511 514	511 514	511 514		20,300 20,400	678 682	678 682	678 682	678 682		25,300 25,400	846 849	846 849	846 849	846 849
15,400	,	518	518	518	518	20,400	,	685	685	685	685	25,400		853	853	853	853
15,500	15,600	521	521	521	521	20,500	20,600	688	688	688	688	25,500	25,600	856	856	856	856
,	15,700	524	524	524	524		20,700	692	692	692	692	25,600	25,700	859	859	859	859
15,700		528	528	528	528		20,800	695	695	695	695		25,800	863	863	863	863
15,800 15,900		531	531 534	531 534	531 534		20,900 21,000	698 702	698 702	698 702	698 702		25,900 26,000	866 869	866 869	866 869	866 869
	,000				<u> </u>		,000	702	702	, 02	702		5,000	007	007	007	007
16,000		538	538	538	538		21,100	705	705	705	705		26,100	873	873	873	873
16,100	16,200	541	541	541	541	21,100	21,200	709	709	709	709	26,100	26,200	876	876	876	876
	16,300	544	544	544	544	,	21,300	712	712	712	712		26,300	879	879	879	879
16,300 16,400		548	548 551	548 551	548 551		21,400 21,500	715 719	715 719	715 719	715 719	26,300 26,400	26,400 26,500	883 886	883 886	883 886	883 886
16,500		554	554	554	554		21,600	722	722	722	722	· ·	26,600	889	889	889	889
-)	16,700	558	558	558	558		21,700	725	725	725	725	- ,	26,700	893	893	893	893
16,700		561	561	561	561		21,800	729	729	729	729		26,800	896	896	896	896
,	16,900	564	564	564	564		21,900	732	732	732	732		26,900	899	899	899	899
16,900	,000	568	568	568	568		22,000	735	735	735	735		27,000 7,000	903	903	903	903
17,000		571	571	571	571		,000 22,100	739	739	739	739		27,100	906	906	906	906
17,100		575	575	575	575		22,100	742	742	742	742		27,100	910	910	910	910
17,200	,	578	578	578	578		22,300	745	745	745	745		27,300	913	913	913	913
17,300	,	581	581	581	581		22,400	749	749	749	749	,	27,400	916	916	916	916
17,400		585	585	585	585	1	22,500	752	752	752	752		27,500	920	920	920	920
17,500 17,600	17,600 17,700	588	588 591	588 591	588 591		22,600 22,700	755 759	755 759	755 759	755 759	,	27,600 27,700	923 926	923 926	923 926	923 926
17,700	,	595	595	595	595		22,800	762	762	762	762	,	27,800	930	930	930	930
	17,900	598	598	598	598	,	22,900	765	765	765	765		27,900	933	933	933	933
17,900		601	601	601	601		23,000	769	769	769	769		28,000	936	936	936	936
	,000						,000						3,000				
18,000 18,100	18,100	605	605 608	605 608	605		23,100 23,200	772 776	772 776	772 776	772 776		28,100 28,200	940	940 943	940 943	940
	18,300	611	611	611	611		23,300	779	779	779	779		28,300	946	946	946	946
18,300		615	615	615	615	23,300	23,400	782	782	782	782	28,300	28,400	950	950	950	950
	18,500	618	618	618	618		23,500	786	786	786	786		28,500	953	953	953	953
18,500		621	621	621	621		23,600	789	789	789	789		28,600	956	956	956	956
18,600 18,700		625 628	625 628	625 628	625 628		23,700 23,800	792 796	792 796	792 796	792 796		28,700 28,800	960 963	960 963	960 963	960 963
	18,900	631	631	631	631		23,900	799	799	799	799		28,900	966	966	966	966
18,900		635	635	635	635		24,000	802	802	802	802		29,000	970	970	970	970
	,000						,000						9,000				
19,000		638	638	638	638		24,100	806	806	806	806		29,100	973	973	973	973
19,100 19,200	,	642	642 645	642 645	642 645		24,200 24,300	809 812	809 812	809 812	809 812		29,200 29,300	977 980	977 980	977 980	977 980
19,300		648	648	648	648		24,400	816	816	816	816		29,400	983	983	983	983
	19,500	652	652	652	652		24,500	819	819	819	819	29,400	29,500	987	987	987	987
19,500		655	655	655	655		24,600	822	822	822	822		29,600	990	990	990	990
	19,700	658	658	658	658		24,700	826	826	826	826		29,700	993	993	993	993
19,700 19,800	19,800	662	662 665	662 665	662 665		24,800 24,900	829 832	829 832	829 832	829 832		29,800 29,900	997	997 1000	997 1000	997 1000
19,900		668	668	668	668		25,000	836	836	836	836		30,000		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		A	nd your f	iling statu	ıs is	If Taxable Income is		A	nd your f	ling statu	ıs is	If Taxabl Income i		A	nd your fi	ling statu	ıs is
At Least	But Less Than	Single	Married filing	Married filing	Head of house-	At Least	But Less Than	Single	Married filing	Married filing	Head of house-	At Least	But Less Than	Single	Married filing	Married filing	Head of house-
			jointly*	sepa- rately**	hold				jointly*	sepa- rately**	hold				jointly*	sepa- rately**	hold
		Then	your Verr	•	is			Then	your Verr	•	is			Then	your Vern	•	is
30.	,000					35	5,000					40	0,000				
,	30,100	1007	1007	1007	1007		35,100	1174	1174	1174	1174	40,000	,	1342	1342	1410	1342
	30,200 30,300	1010	1010 1013	1010 1013	1010 1013		35,200 35,300	1178 1181	1178 1181	1178 1181	1178 1181	40,100 40,200	,	1345 1348	1345 1348	1417 1423	1345 1348
30,300	30,400	1017	1017	1017	1017	35,300	35,400	1184	1184	1184	1184		40,400	1352	1352	1430	1352
30,400 30,500	1	1020	1020 1023	1020 1023	1020 1023	· ·	35,500 35,600	1188 1191	1188 1191	1188 1191	1188 1191	40,400	40,500	1355	1355 1358	1437 1443	1355 1358
30,600	30,700	1027	1027	1027	1027	35,600	35,700	1194	1194	1194	1194	40,600	40,700	1362	1362	1450	1362
- 1	30,800 30,900	1030	1030 1033	1030 1033	1030		35,800 35,900	1198 1201	1198 1201	1198 1201	1198 1201		40,800	1365 1368	1365 1368	1456 1463	1365 1368
30,900	31,000	1037	1037	1037	1037	35,900	36,000	1204	1204	1204	1204	40,900	41,000	1372	1372	1470	1372
	,000	1040	1040	1040	1040		5,000	1200	1200	1200	1200		1,000	1275	1275	1.477.6	1275
-)	31,100 31,200	1040 1044	1040 1044	1040 1044	1040 1044	36,000 36,100	36,100 36,200	1208 1211	1208 1211	1208 1211	1208 1211		41,100	1375 1379	1375 1379	1476 1483	1375 1379
31,200	31,300	1047	1047	1047	1047	36,200	36,300	1214	1214	1214	1214	41,200	41,300	1382	1382	1489	1382
	31,400 31,500	1050 1054	1050 1054	1050 1054	1050 1054	36,300 36,400	36,400 36,500	1218 1221	1218 1221	1218 1221	1218 1221		41,400	1385 1389	1385 1389	1496 1503	1385 1389
	31,600	1057	1057	1057	1057		36,600	1224	1224	1224	1224	,	41,600	1392	1392	1509	1392
,	31,700 31,800	1060	1060 1064	1060 1064	1060	,	36,700 36,800	1228 1231	1228 1231	1228 1231	1228 1231		41,700	1395 1399	1395 1399	1516 1522	1395 1399
31,800	31,900	1067	1067	1067	1067	36,800	36,900	1234	1234	1234	1234	41,800	41,900	1402	1402	1529	1402
31,900	,000 ,000	1070	1070	1070	1070		37,000 7,000	1238	1238	1238	1238		42,000 2,000	1405	1405	1536	1405
	32,100	1074	1074	1074	1074		37,100	1241	1241	1241	1241		42,100	1409	1409	1542	1409
32,100	32,200	1077	1077	1077	1077		37,200	1245	1245	1245	1245		42,200	1412	1412	1549	1412
	32,300 32,400	1080 1084	1080 1084	1080 1084	1080 1084		37,300 37,400	1248 1251	1248 1251	1248 1251	1248 1251	/	42,300	1415 1419	1415 1419	1555 1562	1415 1419
	32,500	1087	1087	1087	1087		37,500	1255	1255	1255	1255	l	42,500	1422	1422	1569	1422
	32,600 32,700	1090 1094	1090 1094	1090 1094	1090 1094	-)	37,600 37,700	1258 1261	1258 1261	1258 1261	1258 1261	42,500 42,600	42,600	1425 1429	1425 1429	1575 1582	1425 1429
32,700	32,800	1097	1097	1097	1097	37,700	37,800	1265	1265	1265	1265	42,700	42,800	1432	1432	1588	1432
32,800 32,900	32,900 33,000	1100 1104	1100 1104	1100 1104	1100 1104		37,900 38,000	1268 1271	1268 1271	1268 1272	1268 1271	/	42,900 43,000	1435 1439	1435 1439	1595 1602	1435 1439
33.	,000					38	,000					43	3,000				
	33,100 33,200	1107 1111	1107 1111	1107 1111	1107 1111		38,100 38,200	1275 1278	1275 1278	1278 1285	1275 1278		43,100 43,200	1442 1446	1442 1446	1608 1615	1442 1446
	33,300	1114	1114	1114	1114		38,300	1281	1281	1291	1281	43,200	43,300	1449	1449	1621	1449
	33,400 33,500	1117 1121	1117 1121	1117 1121	1117 1121		38,400 38,500	1285 1288	1285 1288	1298 1305	1285 1288	,	43,400	1452 1456	1452 1456	1628 1635	1452 1456
	33,600	1124	1124	1124	1124		38,600	1291	1291	1311	1291		43,600	1459	1459	1641	1459
	33,700	1127	1127 1131	1127 1131	1127 1131		38,700 38,800	1295 1298	1295 1298	1318 1324	1295		43,700 43,800	1462 1466	1462 1466	1648 1654	1462 1466
	33,800 33,900	1131 1134	1134	1134	1134		38,900	1301	1301	1331	1298 1301		43,900	1469	1469	1661	1469
33,900		1137	1137	1137	1137		39,000	1305	1305	1338	1305		44,000	1472	1472	1668	1472
	,000 34,100	1141	1141	1141	1141		39,100	1308	1308	1344	1308		4,000 44,100	1476	1476	1674	1476
34,100	34,200	1144	1144	1144	1144	39,100	39,200	1312	1312	1351	1312	44,100	44,200	1479	1479	1681	1479
,	34,300 34,400	1147 1151	1147 1151	1147 1151	1147 1151	,	39,300 39,400	1315	1315 1318	1357 1364	1315 1318		44,300	1482 1486	1482 1486	1687 1694	1482 1486
	34,500	1154	1154	1154	1154		39,500	1322	1322	1371	1322		44,500	1489	1489	1701	1489
	34,600	1157	1157	1157	1157		39,600	1325	1325	1377	1325		44,600	1492	1492	1707	1492
	34,700 34,800	1161 1164	1161 1164	1161 1164	1161 1164	-	39,700 39,800	1328 1332	1328 1332	1384 1390	1328 1332		44,700	1496 1499	1496 1499	1714 1720	1496 1499
	34,900	1167	1167	1167	1167		39,900	1335	1335	1397 1404	1335 1338		44,900	1502	1502 1506	1727 1734	1502 1506
34,900	35,000	1171	1171	1171	1171	39,900	40,000	1338	1338	1404	1338	44,900	45,000	1300	1300	1/34	1300

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

If Taxabl Income i		A	nd your f	iling statu	ıs is	If Taxable		A	nd your fi	ling statu	ıs is	If Taxab Income		A	nd your fi	ling statu	s is
At Least	But Less Than	Single	Married filing jointly*	Married filing sepa- rately**	Head of house- hold	At Least	But Less Than	Single	Married filing jointly*	Married filing sepa- rately**	Head of house- hold	At Least	But Less Than	Single	Married filing jointly*	Married filing sepa- rately**	Head of house- hold
		Then	your Ver	mont Tax	is			Then	your Vern	nont Tax	is			Then	your Vern	nont Tax i	is
45	,000					50	,000						5,000				
45,000	45,100	1509	1509	1740	1509	50,000	50,100	1828	1677	2070	1677	55,000	55,100	2158	1844	2400	1844
,	45,200 45,300	1513 1516	1513 1516	1747 1753	1513 1516		50,200 50,300	1835 1841	1680 1683	2077 2083	1680 1683		55,200 55,300	2165 2171	1848 1851	2407 2413	1848 1851
	45,400	1519	1519 1523	1760	1519		50,400	1848	1687 1690	2090	1687		55,400	2178	1854	2420 2427	1854
	45,500 45,600	1524 1531	1526	1767 1773	1523 1526		50,500 50,600	1854 1861	1693	2097 2103	1690 1693		55,500 55,600	2184 2191	1858 1861	2427	1858 1861
45,600	45,700	1538	1529	1780	1529	50,600	50,700	1868	1697	2110	1697	55,600	55,700	2198	1864	2440	1864
45,700 45,800	45,800 45,900	1544 1551	1533 1536	1786 1793	1533 1536		50,800 50,900	1874 1881	1700 1703	2116 2123	1700 1703		55,800 55,900	2204 2211	1868 1871	2446 2453	1868 1871
	46,000	1557	1539	1800	1539		51,000	1887	1707	2130	1707		56,000	2217	1874	2460	1874
46,000	46,100	1564	1543	1806	1543		,000 51,100	1894	1710	2136	1710		6,000 56,100	2224	1878	2466	1878
46,100	46,200	1571	1546	1813	1546	51,100	51,200	1901	1714	2143	1714	56,100	56,200	2231	1881	2473	1881
	46,300 46,400	1577 1584	1549 1553	1819 1826	1549 1553		51,300 51,400	1907 1914	1717 1720	2149 2156	1717 1720		56,300 56,400	2237 2244	1884 1888	2479 2486	1884 1888
46,400		1590	1556	1833	1556		51,500	1920	1724	2163	1724		56,500	2250	1891	2493	1891
46,500 46,600	46,600 46,700	1597 1604	1559 1563	1839 1846	1559 1563		51,600 51,700	1927 1934	1727 1730	2169 2176	1727 1730		56,600 56,700	2257 2264	1894 1898	2499 2506	1894 1898
46,700	46,800	1610	1566	1852	1566	51,700	51,800	1940	1734	2182	1734	56,700	56,800	2270	1901	2512	1901
46,800 46,900	46,900 47,000	1617 1623	1569 1573	1859 1866	1569 1573		51,900 52,000	1947 1953	1737 1740	2189 2196	1737 1740		56,900 57,000	2277 2283	1904 1908	2519 2526	1904 1908
	,000						,000						7,000		-,,,,,		
47,000	,	1630	1576	1872	1576		52,100	1960	1744	2202	1744		57,100	2290	1911	2532	1911
	47,200 47,300	1637 1643	1580 1583	1879 1885	1580 1583		52,200 52,300	1967 1973	1747 1750	2209 2215	1747 1750		57,200 57,300	2297 2303	1915 1918	2539 2545	1915 1918
,	47,400 47,500	1650 1656	1586 1590	1892 1899	1586 1590		52,400 52,500	1980 1986	1754 1757	2222 2229	1754 1757		57,400 57,500	2310 2316	1921 1925	2552 2559	1921 1925
	47,600	1663	1593	1905	1593		52,600	1993	1760	2235	1760		57,500	2323	1928	2565	1928
47,600	47,700	1670	1596	1912	1596	52,600	52,700	2000	1764	2242	1764	57,600	57,700	2330	1931	2572	1931
	47,800 47,900	1676 1683	1600 1603	1918 1925	1600 1603		52,800 52,900	2006 2013	1767 1770	2248 2255	1767 1770		57,800 57,900	2336 2343	1935 1938	2578 2585	1935 1938
	48,000	1689	1606	1932	1606		53,000	2019	1774	2262	1774		58,000	2349	1941	2592	1941
	48,100	1606	1610	1938	1610		,000 53,100	2026	1777	2268	1777		8,000 58,100	2356	1045	2509	1945
48,100	48,200	1696 1703	1610 1613	1936	1613	53,100	53,200	2033	1777 1781	2275	1777 1781	58,100	58,200	2363	1945 1948	2598 2605	1948
	48,300 48,400	1709 1716	1616 1620	1951 1958	1616 1620		53,300 53,400	2039 2046	1784 1787	2281 2288	1784 1787		58,300 58,400	2369 2376	1951 1955	2611 2618	1951 1955
,	48,500	1722	1623	1965	1623		53,500	2052	1791	2295	1791		58,500	2382	1958	2625	1958
	48,600 48,700	1729 1736	1626 1630	1971 1978	1626 1630		53,600 53,700	2059 2066	1794 1797	2301 2308	1794 1797		58,600 58,700	2389 2396	1961 1965	2631 2638	1961 1965
	48,800	1742	1633	1984	1633		53,800	2072	1801	2314	1801		58,800	2402	1968	2644	1968
	48,900 49,000	1749 1755	1636 1640	1991 1998	1636 1640		53,900 54,000	2079 2085	1804 1807	2321 2328	1804 1807		58,900 59,000	2409 2415	1971 1975	2651 2658	1971 1975
	,000	1700	1010	1770	1010		,000	2005	1007	2320	1007		9,000	2113	1775	2030	1773
	49,100	1762	1643	2004	1643	54,000	54,100	2092	1811	2334	1811	59,000	59,100	2422	1978	2664	1978
	49,200 49,300	1769 1775	1647 1650	2011 2017	1647 1650		54,200 54,300	2099 2105	1814 1817	2341 2347	1814 1817		59,200 59,300	2429 2435	1982 1985	2671 2677	1982 1985
49,300	49,400	1782	1653	2024	1653	54,300	54,400	2112	1821	2354	1821	59,300	59,400	2442	1988	2684	1988
	49,500 49,600	1788 1795	1657 1660	2031 2037	1657 1660	I	54,500 54,600	2118 2125	1824 1827	2361 2367	1824 1827		59,500 59,600	2448	1992 1995	2691 2697	1992 1995
49,600	49,700	1802	1663	2044	1663	54,600	54,700	2132	1831	2374	1831	59,600	59,700	2462	1998	2704	1998
	49,800 49,900	1808 1815	1667 1670	2050 2057	1667 1670		54,800 54,900	2138 2145	1834 1837	2380 2387	1834 1837		59,800 59,900	2468 2475	2002 2005	2710 2717	2002 2005
	50,000	1821	1673	2064	1673		55,000		1841	2394	1841		60,000		2008	2724	2008

^{*} 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		Δ	and your f	filing stat	us is	If Taxable		A	nd your f	iling statı	us is	If Taxabl Income i		A	nd your f	iling statu	ıs is		
At Least	But Less Than	Single	Married filing jointly*	Married filing sepa- rately**	Head of house- hold	At Least	But Less Than	Single	Married filing jointly*	Married filing sepa- rately**	Head of house- hold	At Least	But Less Than	Single	Married filing jointly*	Married filing sepa- rately**	Head of house-hold		
		Then	your Ver	•	is			Then	your Verr	,	is			Then	your Verr	nont Tax	is		
60	,000					65	5,000					7(),000						
60,000 60,100	60,100 60,200	2488 2495	2012 2015	2730 2737	2012 2015		65,100 65,200	2818 2825	2179 2183	3060 3067	2315 2322		70,100 70,200	3148 3155	2347 2350	3390 3397	2645 2652		
60,200	60,300	2501	2018	2743	2018	65,200	65,300	2831	2186	3073	2328	70,200	70,300	3161	2353	3403	2658		
60,400	60,400 60,500	2508 2514	2022 2025	2750 2757	2022 2025		65,400 65,500	2838 2844	2189 2193	3080 3087	2335 2342		70,400 70,500	3168 3174	2357 2360	3410 3417	2665 2672		
	60,600 60,700	2521 2528	2028 2032	2763 2770	2028 2032	,	65,600 65,700	2851 2858	2196 2199	3093 3100	2348 2355	70,500 70,600	70,600 70,700	3181 3188	2363 2367	3423 3430	2678 2685		
60,700	60,800 60,900	2534 2541	2035 2038	2776 2783	2035 2038	65,700	65,800 65,900	2864 2871	2203 2206	3106 3113	2361 2368	70,700	70,800 70,900	3194 3201	2370 2373	3436 3443	2691 2698		
60,900	61,000	2547	2042	2790	2045	65,900	66,000	2877	2209	3120	2375	70,900	71,000	3207	2377	3450	2705		
	,000	12554	2045	2707	2051		5,000	2004	2212	2126	2201		1,000	Land 2000 2476 2744					
61,100	61,100 61,200	2554 2561	2045 2049	2796 2803	2051 2058	66,100	66,100 66,200	2884 2891	2213 2216	3126 3133	2381 2388	71,100	71,100 71,200	3214 3221	2380 2384	3456 3463	2711 2718		
- ,	61,300 61,400	2567 2574	2052 2055	2809 2816	2064 2071	66,200 66,300	66,300 66,400	2897 2904	2219 2223	3139 3146	2394 2401		71,300	3227 3234	2387 2390	3469 3476	2724 2731		
61,400	61,500	2580	2059	2823	2078		66,500	2910	2226	3153	2408	71,400	71,500	3240	2394	3483	2738		
,	61,600 61,700	2587 2594	2062 2065	2829 2836	2084 2091	/	66,600 66,700	2917 2924	2229 2233	3159 3166	2414 2421	,	71,600 71,700	3247 3254	2397 2400	3489 3496	2744 2751		
,	61,800 61,900	2600 2607	2069 2072	2842 2849	2097 2104	,	66,800 66,900	2930 2937	2236 2239	3172 3179	2427 2434	,	71,800 71,900	3260 3267	2404 2407	3502 3509	2757 2764		
61,900	62,000	2613	2075	2856	2111	66,900	67,000	2943	2243	3186	2441	71,900	72,000	3273	2410	3516	2771		
_	,000 62,100	2620	2079	2862	2117		7,000 67,100	2950	2246	3192	2447		2,000 72,100	3280	2414	3522	2777		
62,100	62,200	2627	2082	2869	2124	67,100	67,200	2957	2250	3199	2454	72,100	72,200	3287	2417	3529	2784		
,	62,300 62,400	2633 2640	2085 2089	2875 2882	2130 2137		67,300 67,400	2963 2970	2253 2256	3205 3212	2460 2467	/	72,300 72,400	3293 3300	2420 2424	3535 3542	2790 2797		
	62,500	2646	2092	2889	2144		67,500	2976	2260	3219	2474		72,500	3306	2427	3549	2804		
62,600	62,600 62,700	2653 2660	2095 2099	2895 2902	2150 2157	67,600	67,600 67,700	2983 2990	2263 2266	3225 3232	2480 2487	72,600	72,600 72,700	3313 3320	2430 2434	3555 3562	2810 2817		
	62,800 62,900	2666 2673	2102 2105	2908 2915	2163 2170	,	67,800 67,900	2996 3003	2270 2273	3238 3245	2493 2500	,	72,800	3326 3333	2437 2440	3568 3575	2823 2830		
62,900	63,000	2679	2109	2922	2177	67,900	68,000	3009	2276	3252	2507	72,900	73,000	3339	2444	3582	2837		
	,000 63,100	2686	2112	2928	2183		8,000 68,100	3016	2280	3258	2513		73,100	3346	2447	3588	2843		
63,100	63,200	2693	2116	2935	2190	68,100	68,200	3023	2283	3265	2520	73,100	73,200	3353	2451	3595	2850		
63,300	63,300 63,400	2699 2706	2119 2122	2941 2948	2196 2203	68,300	68,300 68,400	3029 3036	2286 2290	3271 3278	2526 2533	73,300	73,300 73,400	3359 3366	2454 2457	3601 3608	2856 2863		
	63,500 63,600	2712 2719	2126 2129	2955 2961	2210 2216		68,500 68,600	3042 3049	2293 2296	3285 3291	2540 2546		73,500 73,600	3372 3379	2461 2464	3615 3621	2870 2876		
63,600	63,700	2726	2132	2968	2223	68,600	68,700	3056	2300	3298	2553	73,600	73,700	3386	2467	3628	2883		
	63,800 63,900	2732 2739	2136 2139	2974 2981	2229 2236		68,800 68,900	3062 3069	2303 2306	3304 3311	2559 2566		73,800 73,900	3392 3399	2471 2474	3634 3641	2889 2896		
	64,000 ,600	2745	2142	2988	2243		69,000 9,000	3075	2310	3318	2573		74,000 1,000	3405	2477	3648	2903		
	64,100	2752	2146	2994	2249		69,100	3082	2313	3324	2579		74,100	3412	2481	3654	2909		
64,100	64,200 64,300	2759 2765	2149 2152	3001 3007	2256 2262	69,100	69,200 69,300	3089 3095	2317 2320	3331 3337	2586 2592	74,100	74,200 74,300	3419 3425	2484 2487	3661 3667	2916 2922		
64,300	64,400	2772	2156	3014	2269	69,300	69,400	3102	2323	3344	2599	74,300	74,400	3432	2491	3674	2929		
	64,500 64,600	2778	2159 2162	3021 3027	2276 2282		69,500 69,600	3108	2327 2330	3351 3357	2606 2612	I	74,500 74,600	3438	2494 2497	3681 3687	2936 2942		
64,600	64,700	2792	2166	3034	2289	69,600	69,700	3122	2333	3364	2619	74,600	74,700	3452	2501	3694	2949		
64,800	64,800 64,900	2798 2805	2169 2172	3040 3047	2295 2302	69,800	69,800 69,900	3128 3135	2337 2340	3370 3377	2625 2632	74,800	74,800 74,900	3458 3465	2504 2507	3700 3707	2955 2962		
64,900	65,000	2811	2176	3054	2309	69,900	70,000	3141	2343	3384	2639	74,900	75,000	3471	2511	3714	2969		

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

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