

FORM LRC-140 Instructions

Vermont Landlord Certificate

General Information

Please print in **BLUE** or **BLACK** ink only.

You are required to file this form electronically if you have five or more tenants. You can file using myVTax.vermont.gov.

Complete one Form LRC-140 for each property you own that has its own SPAN and where one or more units are rented. Only report net rent paid if the tenant's rent is subsidized.

Leave "Net rent paid" field blank if the tenant pays their own rent. For mobile home lot rent, use Form LRC-147.

Section A: Landlord and Rental Unit Information (Please complete all fields.)

Fill in the landlord's name and mailing address. Provide the physical address of the rental unit and the SPAN for the property. The SPAN can be located on the property tax bill for this rental property.

Section B: Renter Information

List all adults that resided at the property listed above during 2021. Include their name, unit number, and number of months the tenant occupied and rent was paid.

Is Rent Subsidized?

Enter "Y" if the tenant's rent was subsidized by a state or federal program. Enter "N" if it was not subsidized.

Net rent

Only complete this if their rent was subsidized. Net rent is the rent paid by the tenant solely for the right of occupancy, after any subsidies, utilities, etc., are subtracted from total rent. Do not include room charges for any month when paid by Medicaid on behalf of the tenant.

If you rented a subsidized rental unit to non-married adults, list the total net rent for the entire unit next to each person's name.

Rental assistance related to the pandemic received in 2021 is considered a subsidy. If you received assistance on behalf of one of your renters, enter "Y" for "subsidized" and calculate their rent according to the instructions on the form. The Department has further guidance regarding the calculation and recording of emergency assistance received by landlord. Please check this website for further information. tax.vermont.gov

Due Date

Sign, date, and send this form to the Vermont Department of Taxes by Jan. 31, 2022.

Contacting the Department

Mailing address:

Vermont Department of Taxes
133 State Street
Montpelier, VT 05633-1401

Telephone: (802) 828-2865
Email Address: tax.individualincome@vermont.gov
Website Address: tax.vermont.gov