

## Be on Guard against Identity Theft and Tax Scams

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

### How to protect yourself from becoming a victim

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

### How to report fraud

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

## Online Options for Filers at [www.myVTax.vermont.gov](http://www.myVTax.vermont.gov)

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

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

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

## FORM PR-141 Renter Rebate Claim

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

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

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

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

**Missing Information or Incomplete Filing:** Claims that are incomplete or are missing key information will be considered UNFILED. The information must be provided by the Oct. 15 filing deadline. Information received after that time cannot be accepted.

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

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

**Mail to:** Vermont Department of Taxes, ATTN: Injured Spouse Unit, PO Box 1645, Montpelier, VT 05601-1645. The Department will notify you if the renter rebate is taken to pay a bill. You have 30 days from the date on the notice to submit the injured spouse claim to the Department.

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

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

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

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

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

Complete Schedule HI-144, Household Income, *FIRST*. **If Line z is more than \$47,000, you are ineligible.**

**Supporting Documents Required:** Schedule HI-144 and Form LC-142

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

**Claimant’s Date of Birth** Enter your date of birth.

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

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

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

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

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

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

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

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

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

**Line 6** **Home Use** If you use more than 25% of your rental unit’s floor space for business purposes, the allowable rent amount is adjusted. The percentage of business use is generally the same percentage used on your federal Form 8829, Expenses for Business Use of Your Home. To calculate business use, divide the square feet used for business by the total square feet in the rental unit.

If the rental unit is used solely as your home, or business use is 25% or less, enter 100% on Line 6.

**Line 7** **Allowable Rent for Rebate Claim** Multiply Line 5 by Line 6.

**Line 8** **Household Income** Enter the amount from Schedule HI-144, Line z.

**Line 9** **Maximum Percentage of Income for Rent** Use the chart to find your household income range and applicable percentage. Enter that percentage here.

**Line 10** **Maximum Allowable Rent for Household Income** Multiply Line 8 by Line 9.

**Line 11** **Renter Rebate Amount** Subtract Line 10 from Line 7. This is your 2019 renter rebate. The Department processes Renter Rebate Claims and income tax refunds separately. The payments will be issued to you in separate checks or direct deposits.

**NOTE:** A renter rebate cannot exceed \$3,000.

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

**Date** Write the date on which the claim form was signed.

**Disclosure Authorization** If you wish to give the Department authorization to discuss your 2019 Renter Rebate Claim with your tax preparer, check this box and include the preparer’s name. This authorization will automatically end April 15, 2025.

**Preparer** If you are a paid preparer, you must also sign the claim, enter your Social Security Number or PTIN and, if employed by a business, the FEIN of the business.

If someone other than the filer(s) prepared the return without charging a fee, then that preparer’s signature is optional.

## SCHEDULE HI-144 Household Income Schedule

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

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

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

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

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

- A spouse/civil union partner who is at least 62 years of age and who has moved to a nursing home or other care facility with no reasonable prospect of returning to the household
- A person who is not related to any member of the household and who is living in the household under a written home sharing agreement with a nonprofit home sharing program authorized by the Vermont Department of Disabilities, Aging and Independent Living
- A person living in the household who is a bona fide employee hired to provide personal care to a member of the household and who is not related to the person for whom the care is provided

- A person who resides with you (the person filing the claim) for the primary reason of providing attendant care services or homemaker or companionship services with or without compensation that allows you to remain in your home or avoid institutionalization. To qualify for this exception, you must be disabled or 62 years of age or older as of Dec. 31, 2019.

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

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

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

***Exceptions applying to spouse/civil union partner***

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

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

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

**Household Income**

<b>Line a</b>	<b>Cash public assistance and relief</b> Enter all payments from the State of Vermont Agency of Human Services except for foster care payments, difficulty of care payments, food stamps, and fuel assistance. The first \$6,500 of refugee settlement payment is excluded.
<b>Line b</b>	<b>Social Security, Social Security Income (SSI), Social Security Disability Income (SSDI), railroad retirement, and veterans’ benefits (taxable and nontaxable)</b> 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.
<b>Line c</b>	<b>Unemployment compensation and workers’ compensation</b> Enter the full unemployment compensation shown on Form 1099-G, Certain Government Payments, plus any workers’ compensation you received.
<b>Line d</b>	<b>Wages, salaries, tips, etc.</b> Enter the income shown in Box 1 of the W-2. Also report Form 1099-MISC, Miscellaneous Income, issued for nonemployee compensation if this is income not included as part of Line i, Business Income. See exclusions in Household Income section before completing this line.
<b>Line e</b>	<b>Interest and dividends</b> Enter the income reported on federal Form 1040, Lines 2b and 3b.
<b>Line f</b>	<b>Interest on U.S., state, or municipal obligations</b> 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.
<b>Line g</b>	<b>Alimony, support money</b> Enter the total received for alimony and support money. Support money includes payment of housing expenses for household member or other financial assistance that makes it possible for the household member to live in the homestead or rental unit.



<b>Line h</b>	<b>Child support and cash gifts</b> List all child support payments received in the calendar year as well as all cash gifts. Cash gifts include any and all cash received by you or other household members, as well as cash equivalents. Cash equivalents include gifted stocks, bonds, treasury obligations, certificates of deposit or other household instruments convertible to cash. Specify the type of income you are reporting on the indicated line.
<b>Line i</b>	<b>Business income</b> 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.
<b>Line j</b>	<b>Capital gains</b> 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). <b>Exception:</b> A business loss may offset a capital gain on the sale of the business's property provided <b>all three</b> of the following are true for the business: <b>(1)</b> the loss and capital gain are for the same business; <b>(2)</b> the IRS requires the capital gain to be reported; and <b>(3)</b> the business loss and capital gain from the sale of the business's property both occurred in the 2019 tax year. If the offset of the capital gain by the loss creates a negative amount, leave blank. A capital loss cannot offset business income.
<b>Line k</b>	<b>Taxable pensions, annuities, IRAs, and retirement fund distributions.</b> 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.
<b>Line l</b>	<b>Rental and Royalty income</b> Enter the income from each rental property you own as reported on federal Schedule E, Supplemental Income and Loss, Part I. <b>Each rental property stands on its own. A loss generated by one property may not be used to reduce income from a different property.</b> Refer to Technical Bulletin TB-56, Reporting Business Income, K-1 Income, Rental Income and Capital Gain on Schedule HI-144 Household income, on our website for the proper treatment of rental income and losses. Room and board payments received as difficulty of care payments for a member of your household are rental income and must be reported on this line. Report royalty income from federal Form 1099-MISC, Miscellaneous Income, 1099-S, Proceeds from Real Estate Transactions; Schedule K-1, Share of Income Deductions, Credits, etc.; or federal Schedule E, Supplemental Income and Loss, Part I.
<b>Line m</b>	<b>Income from Partnerships, S Corporations, LLCs, Farms, Trusts and Estates</b> 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.
<b>Line n</b>	<b>Other income</b> 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.
<b>Line o</b>	Add items a through n by column. Carry those amounts over to the top of the next page.

### Adjustments to Income:

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

<b>Line p</b>	<b>Social Security and Medicare Tax Withheld and Self-Employment Tax on Income Reported</b> Social Security and Medicare payroll tax payments are deducted from household income, but only to the extent that the salary and wages are included in household income. Please see the examples that follow: <ol style="list-style-type: none"> <li><b>Deferred compensation</b> – If you made a deferred compensation contribution for the tax year, the amount of the contribution is not included in the federal Adjusted Gross Income as stated in Box 1 on your Form W-2, Wage and Tax Statement. The Social Security and Medicare taxes on the W-2 must be reduced for the purposes of reporting household income on the HI-144. Generally, this amount is 7.65% of the amount stated in Box 1 on the W-2.</li> <li><b>Military pay</b> – Multiplying the amount stated in Box 1 on the W-2 by 7.65% provides the correct value for this deduction.</li> <li><b>Allocated tips</b> – In addition to the figures included on the W-2, add the Social Security and Medicare payments you made as the result of completing federal Form 4137, Social Security and Medicare Tax On Unreported Tip Income.</li> </ol>
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**Self-Employed Social Security and Medicare Taxes Paid** Self-employed claimants may subtract from household income the amount from federal Schedule SE, Self-Employment Tax, Section A, Line 5, or Section B, Line 12, that represents the Social Security and Medicare taxes paid for 2018 for income reported on Schedule HI-144. For income not required to be reported upon which Social Security and Medicare taxes were paid, multiply the income not reported on HI-144 by 15.3% and subtract the result from the federal Schedule SE amount. The amount of Social Security and Medicare taxes reported on this line includes the allowable deduction for one-half self-employment tax on federal Form 1040, Line 27. You may be asked for a copy of your federal Schedule SE.

<b>Line q</b>	<b>Child support paid</b> 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.
<b>Line r</b>	<b>Allowable Adjustments</b> from federal Schedule 1. The following expenses may be subtracted from income. <ul style="list-style-type: none"> <li><b>r1.</b> Certain business expenses of reservists</li> <li><b>r2.</b> Alimony paid</li> <li><b>r3.</b> Self-employed health insurance deduction</li> <li><b>r4.</b> Health savings account deduction</li> <li><b>r5.</b> Tuition and Fees as federally allowed</li> </ul>
<b>Line s</b>	Add Lines p, q, and the total of Lines r1 to r5 for each column.
<b>Line t</b>	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-.
<b>Line u</b>	Add columns 1, 2, and 3 and enter sum. Entry cannot be less than zero (0).
<b>Line v</b>	For claimants under the age of 65 as of Dec. 31, 2019, enter the total interest and dividends for all household members reported on Lines e and f in each column.
<b>Line w</b>	Add the three columns on Line v.
<b>Line x</b>	For purposes of calculating the Property Tax Credit or Renter Rebate Claim, household income is increased by the household total of interest and dividend income greater than \$10,000. Refer to V.S.A. § 6061(e).
<b>Line y</b>	Subtract Line x from Line w. If Line x is more than Line w, enter -0-.
<b>Line z</b>	<b>Household Income.</b> Add Line u and Line y. Enter this figure on Form HS-122 or Form PR-141.

## SPECIAL SITUATIONS

### Deceased Homeowner

**Property Tax Credit:** An estate cannot make a Property Tax Credit Claim on behalf of a deceased homeowner. If a homeowner files a Property Tax Credit Claim, but dies prior to April 1, 2020, the estate must withdraw the claim using Form HS-122W. The estate is responsible to repay any credit issued. If the homeowner filed a Property Tax Credit Claim between January and March 31 and dies after April 1, 2020, the commissioner may pay the credit to the town on behalf of another member of the household with ownership interest.

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

**Delinquent Property Tax** The 2020 property tax credit applies to the current year property tax. The municipality may use any remaining credit towards penalty, interest, or prior year property taxes.

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

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

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

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## OWNERSHIP SITUATIONS

**Homeowner Age 62 or Older in 2019** If the homeowner shares ownership of the homestead with his or her descendant(s), the homeowner may claim 100% ownership interest on the Property Tax Credit Claim, even if the other owners (descendants) do not live in the homestead. The Department may request a letter of explanation.

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

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

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

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

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

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

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

**OR**

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

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

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## BUYING and SELLING PROPERTY

**Buying after April 1, 2019** For property purchased as your principal residence, you need to file a 2020 Homestead Declaration. If you are eligible to make a 2020 Property Tax Credit Claim and the property was declared as a homestead, use the seller's 2019/2020 property tax bill. If the property was not a homestead in 2019, ask the town for the housesite value and the property taxes on the housesite as if it was a homestead in 2019.

**Property Transactions after April 1, 2020** The property tax credit stays with the property. In the case of the sale or transfer of a residence, any property tax credit amounts related to that residence shall be allocated to the seller at closing unless the parties agree otherwise.

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## NEW CONSTRUCTION

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

# VERMONT SCHOOL DISTRICT CODES

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

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

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

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

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

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

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



# Taxpayer Assistance

## Visit Our Website for Forms Not Included in This Booklet

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

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

## 2020 Due Dates

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

## Taxpayer Advocate

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

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

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

To contact the Taxpayer Advocate:

**Telephone:** 802-828-6848

**Fax:** 802-828-5873

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

**Mail:** ATTN: Taxpayer Advocate

Vermont Department of Taxes

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