

# First Job? First Taxes!

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# About this presentation

In the presentation today, we are completing income tax returns for **Jan.1 - Dec. 31, 2019 (2019 tax year or TY2019)**,

which must be filed (submitted)  
by the filing deadline of **April 15, 2020 (2020 filing year)**.

You file your income tax returns in the ***current*** filing year  
for the ***previous*** tax (calendar) year.

# Robin Hood's first job!

**Name:** Robin L. Hood

**Social Security Number:** 111-22-3333

**Address:** 102 Forest Lane, Nottingham, Vermont 05002-1234

**Birthdate:** Jan. 20, 2003

**Phone:** 802-555-5555

**School District Code:** 252

Robin is a senior in high school. He is single and lives with his parents. He has no dependents. Robin's parents claim him as a dependent on their joint income tax return.

**Employer:** King John's Grocery Store

**Occupation:** Cashier

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**Employer Address:** 896 West Sherwood Drive, Nottingham, Vermont 05002-4321

**Federal Employer Identification Number:** 12-3456789

**Date first employed:** Jan. 2, 2019

**Wages:** \$9.00/hour

**Pay Frequency:** Bi-weekly (every two weeks)

# **Federal and state income taxes are “pay-as-you-go”**

You pay your income taxes over the course of the calendar year. A percentage of your income is taken out of each paycheck and paid to the federal Internal Revenue Service (IRS) and to the Vermont Department of Taxes. This is known as “pay-as-you-go.”

**Why are taxes paid from each paycheck or “pay-as-you-go”?**

**Why not pay all of your income tax in a lump sum once a year?**

# Income Tax Withholding

A percentage of income tax is “withheld” from your paycheck each pay period and paid to the IRS and state tax department, known as “pay-as-you-go.”

1. It can be hard to save up enough of your paycheck all year to pay your income tax all at once in a lump sum. Pay-as-you-go helps you pay your income tax on time and in full.
2. The federal and state governments will receive income taxes from taxpayers on time and in full.

When you file your income taxes, you are **comparing** what a) you **paid** in income tax withholding over the course of your year’s employment with b) what you really **owe** (after deductions and credits) in tax. You will either get a refund or be required to pay more tax.

# 2019 federal Form W-4

----- Separate here and give Form W-4 to your employer. Keep the worksheet(s) for your records. -----

Form **W-4**  
Department of the Treasury  
Internal Revenue Service

## Employee's Withholding Allowance Certificate

OMB No. 1545-0074

**2019**

► Whether you're entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.

1 Your first name and middle initial		Last name		2 Your social security number	
Home address (number and street or rural route)			3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note: If married filing separately, check "Married, but withhold at higher Single rate."		
City or town, state, and ZIP code			4 If your last name differs from that shown on your social security card, check here. You must call 800-772-1213 for a replacement card. ► <input type="checkbox"/>		
5 Total number of allowances you're claiming (from the applicable worksheet on the following pages) . . . . .				5	
6 Additional amount, if any, you want withheld from each paycheck . . . . .				6 \$	
7 I claim exemption from withholding for 2019, and I certify that I meet <b>both</b> of the following conditions for exemption. • Last year I had a right to a refund of <b>all</b> federal income tax withheld because I had <b>no</b> tax liability, <b>and</b> • This year I expect a refund of <b>all</b> federal income tax withheld because I expect to have <b>no</b> tax liability. If you meet both conditions, write "Exempt" here . . . . . ►				7	
Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.					
Employee's signature (This form is not valid unless you sign it.) ►				Date ►	
8 Employer's name and address ( <b>Employer:</b> Complete boxes 8 and 10 if sending to IRS and complete boxes 8, 9, and 10 if sending to State Directory of New Hires.)			9 First date of employment	10 Employer identification number (EIN)	

For Privacy Act and Paperwork Reduction Act Notice, see page 4.

Cat. No. 10220Q

Form **W-4** (2019)

Find federal Form W-4 and instructions at [https://www.irs.gov/pub/irs-pdf/fw4\\_19.pdf](https://www.irs.gov/pub/irs-pdf/fw4_19.pdf).

# Robin's federal Form W-4

----- Separate here and give Form W-4 to your employer. Keep the worksheet(s) for your records. -----

Form **W-4**  
Department of the Treasury  
Internal Revenue Service

## Employee's Withholding Allowance Certificate

OMB No. 1545-0074

**2019**

▶ Whether you're entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.

1 Your first name and middle initial <b>Robin L</b>		Last name <b>Hood</b>		2 Your social security number <b>111-22-3333</b>	
Home address (number and street or rural route) <b>102 Forest Lane</b>			3 <input checked="" type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note: If married filing separately, check "Married, but withhold at higher Single rate."		
City or town, state, and ZIP code <b>Nottingham, VT 05002-1234</b>			4 If your last name differs from that shown on your social security card, check here. You must call 800-772-1213 for a replacement card. ▶ <input type="checkbox"/>		
5 Total number of allowances you're claiming (from the applicable worksheet on the following pages) . . . . .				5 <b>0</b>	
6 Additional amount, if any, you want withheld from each paycheck . . . . .				6 \$	
7 I claim exemption from withholding for 2019, and I certify that I meet <b>both</b> of the following conditions for exemption. • Last year I had a right to a refund of <b>all</b> federal income tax withheld because I had <b>no</b> tax liability, <b>and</b> • This year I expect a refund of <b>all</b> federal income tax withheld because I expect to have <b>no</b> tax liability. If you meet both conditions, write "Exempt" here . . . . . ▶				7	
Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.					
Employee's signature (This form is not valid unless you sign it.) ▶		<b>Be sure to sign and date the form before giving it to your employer.</b>			
8 Employer's name and address (Employer: Complete boxes 8 and 10 if sending to IRS and complete boxes 8, 9, and 10 if sending to State Directory of New Hires.) <b>King John's Grocery Store, 896 West Sherwood Dr., Nottingham, Vermont 05002-4321</b>			9 First date of employment <b>Jan. 2, 2019</b>		10 Employer identification number (EIN) <b>12-3456789</b>

For Privacy Act and Paperwork Reduction Act Notice, see page 4.

Cat. No. 10220Q

Form **W-4** (2019)

**Lines 8-10: Your employer will supply this information on the form.**

# 2019 federal Form W-4

**Line 5:** If your parents or guardians claim you as a dependent on their income tax return or if you have multiple part-time jobs, then you should enter “0.”

If they do **not** claim you as a dependent and you have only one job during the year, then you may enter “1.”

**Line 6:** You may withhold more than the required tax withholding from your paycheck, but that will mean you will see a smaller paycheck.

Some people use their tax withholding to save money over the year, and then they get their “savings” as part of their income tax refund when they file their taxes. Is this a good idea for you? See the next slide for a discussion about this topic.

# ***What is the smartest way to save?***

The amount of tax you pay to the federal and state governments will be held for you until you file for your tax refund in April. It does not earn interest for you, so using your withholding as a savings plan may not be the best way to save.

If you want to save some of your earnings, a better way to save is to open a savings account with your bank or credit union. A savings account will earn interest on your deposits, and your money will be available to you when you need it.

The easiest way to save is to first decide how much you want to save based on your savings goals. Ask your employer if a certain amount from each paycheck can be withheld and deposited directly into your savings account. Not all employers are able to arrange a direct deposit for you, but you can always ask.



# 2020 federal Form W-4

Please note that Form W-4 for 2020 has changed from the 2019 version in the previous slides. It is a longer form, but it does a better job guiding you through the form.

Form <b>W-4</b> Department of the Treasury Internal Revenue Service	<b>Employee's Withholding Certificate</b>		OMB No. 1545-0074
	▶ Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. ▶ Give Form W-4 to your employer. ▶ Your withholding is subject to review by the IRS.		<b>2020</b>
<b>Step 1:</b> <b>Enter Personal Information</b>	(a) First name and middle initial	Last name	(b) Social security number
	Address		▶ Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to <a href="http://www.ssa.gov">www.ssa.gov</a> .
	City or town, state, and ZIP code		
	(c) <input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly (or Qualifying widow(er)) <input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)		
<b>Complete Steps 2-4 ONLY if they apply to you; otherwise, skip to Step 5.</b> See page 2 for more information on each step, who can claim exemption from withholding, when to use the online estimator, and privacy.			
<b>Step 2:</b> <b>Multiple Jobs or Spouse Works</b>	Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs. Do <b>only one</b> of the following. (a) Use the estimator at <a href="http://www.irs.gov/W4App">www.irs.gov/W4App</a> for most accurate withholding for this step (and Steps 3-4); or (b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; or (c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld . . . . . ▶ <input type="checkbox"/>  <b>TIP:</b> To be accurate, submit a 2020 Form W-4 for all other jobs. If you (or your spouse) have self-employment income, including as an independent contractor, use the estimator.		

**2020 Form W-4 Instructions, Worksheets, and Tables**  
<https://www.irs.gov/pub/irs-pdf/fw4.pdf>

**2020 Form W-4 from Investopedia**  
<https://www.investopedia.com/articles/personal-finance/081214/filling-out-your-w4-form.asp>

# 2019 Vermont Form W-4VT

Vermont Department of Taxes  
**Employee's Withholding Allowance Certificate - Form W-4VT**

All Vermont employees should complete this form.  
**To be filed with your employer.**

Last Name	First Name	Initial	Social Security Number
Filing Status - Check ONE			
<input type="checkbox"/> Single	<input type="checkbox"/> Married/Civil Union Filing Jointly	<input type="checkbox"/> Married/Civil Union Filing Separately	<input type="checkbox"/> Married, but withhold at higher single rate

## Vermont Allowances Worksheet

1. Enter "1" for yourself if no one can claim you as a dependent. . . . . 1. \_\_\_\_\_
2. Enter "1" if you are filing jointly and your spouse does not work . . . . . 2. \_\_\_\_\_
3. Enter the number of dependents you plan to claim on your tax return. If you file jointly, then only one of you should claim the dependents on your W-4VT . . . . . 3. \_\_\_\_\_
4. Enter "1" if you plan to file as "head of household". . . . . 4. \_\_\_\_\_
5. Total number of Vermont allowances. (Add Lines 1 through 4 and enter total here.) . . . . . 5. \_\_\_\_\_
6. Enter an additional amount, if any, you want withheld from each check. . . . . 6. \_\_\_\_\_

**Exempt:** If you had a right to a refund of all your Vermont income tax withheld last year because you had no tax liability and you also expect to have no liability this year, write "Exempt" here. . . . . \_\_\_\_\_

# Robin's 2019 Form W-4VT

Vermont Department of Taxes  
**Employee's Withholding Allowance Certificate - Form W-4VT**

All Vermont employees should complete this form.  
**To be filed with your employer.**

Last Name <b>Hood</b>	First Name <b>Robin</b>	Initial <b>L</b>	Social Security Number <b>111-22-3333</b>
Filing Status - Check ONE			
<input checked="" type="checkbox"/> Single	<input type="checkbox"/> Married/Civil Union Filing Jointly	<input type="checkbox"/> Married/Civil Union Filing Separately	<input type="checkbox"/> Married, but withhold at higher single rate

## Vermont Allowances Worksheet

1. Enter "1" for yourself if no one can claim you as a dependent. . . . . 1. 0
2. Enter "1" if you are filing jointly and your spouse does not work . . . . . 2. 0
3. Enter the number of dependents you plan to claim on your tax return. If you file jointly, then only one of you should claim the dependents on your W-4VT . . . . . 3. 0
4. Enter "1" if you plan to file as "head of household". . . . . 4. 0
5. Total number of Vermont allowances. (Add Lines 1 through 4 and enter total here.) . . . . . 5. 0
6. Enter an additional amount, if any, you want withheld from each check. . . . . 6. 0

**Exempt:** If you had a right to a refund of all your Vermont income tax withheld last year because you had no tax liability and you also expect to have no liability this year, write "Exempt" here. . . . . \_\_\_\_\_

# **Do I need to complete the W-4 and W-4VT?**

It's very important to complete both the federal Form W-4 and the Vermont Form W-4VT.

If you don't, you run the risk of withholding too little tax from your paycheck. This could result in a balance due in April when you file your taxes. This is a surprise you will want to avoid.

**Calculating Federal and Vermont Withholding**

<https://tax.vermont.gov/individuals/calculating-withholding>

# Robin's first paycheck

Robin was disappointed his paycheck was smaller than he expected. Why?

<b>Gross wages for 2 weeks (56 hours x \$9/hour)</b>		<b>\$ 504.00</b>
Social Security (6.2% rate)	<b>Subtract</b>	<b>- 31.25</b>
Medicare (1.45% rate)	<b>Subtract</b>	<b>- 7.31</b>
Federal income tax*	<b>Subtract</b>	<b>- 36.00</b>
Vermont income tax**	<b>Subtract</b>	<b>- 13.00</b>
<b>Total deductions (subtractions)</b>		<b>\$ 87.56</b>
<b>Net wages for 2 weeks = your paycheck</b>		<b>\$ 416.44</b>

**Gross wages** = total wages before taxes are deducted and paid

**Net wages** = wages after taxes are deducted and paid (“take-home pay”)

**Payroll taxes** = In addition to income taxes, payroll taxes include federal Social Security (FICA or OASDI/EE) at 12.4% (6.2%) and federal Medicare (MEDFICA or MED/EE) at 2.9% (1.45%). The employer pays half, and the employee pays the other half from each paycheck.

**Note on deductions:** There may be other deductions from your paycheck, such as payments for uniforms, payments towards a pension, payments to a 401K, etc.

# How withholding is calculated

<b>Gross wages for 2 weeks (56 hours x \$9/hour)</b>		<b>\$ 504.00</b>
Social Security (6.2% rate)	<b>Subtract</b>	<b>- 31.25</b>
Medicare (1.45% rate)	<b>Subtract</b>	<b>- 7.31</b>
Federal income tax*	<b>Subtract</b>	<b>- 36.00</b>
Vermont income tax**	<b>Subtract</b>	<b>- 13.00</b>
<b>Total deductions (subtractions)</b>		<b>\$ 87.56</b>
<b>Net wages for 2 weeks = your paycheck</b>		<b>\$ 416.44</b>

\*Robin's employer used the 2019 Wage Bracket Percentage Method for Single Persons—  
Biweekly Payroll Period (see <https://www.irs.gov/pub/irs-prior/p15a--2019.pdf>)

\*\*Robin's employer used the 2019 Vermont Wage Bracket Withholding Charts for Single  
Biweekly  
(see <https://tax.vermont.gov/sites/tax/files/documents/WithholdingInstructions.pdf>)

# IRS Pub. 15, Employer's Tax Guide

To figure out how much federal income tax should be withheld from Robin's paycheck, Robin's employer uses the [A] IRS "Wage Bracket Percentage Method Tables for Computing Income Tax Withholding from Gross Wages" for 2019.

Robin is single and paid every two weeks or bi-weekly. Find the table for [B] "Bi-Weekly Payroll Period" and the [C] "Single Persons" column.

[D] Go to the "0" row in the column labeled "If the number of allowances is—"

[E] Robin is paid \$504. Go to the section labeled "And gross wages are—" and find the row for "Over \$0.00 but not over \$519.00."

[F] Subtract \$146 from the gross wage amount of \$504.

$$\$504 - \$146 = \$358$$

[A] Wage Bracket Percentage Method Tables for Computing Income Tax Withholding From Gross Wages (For Wages Paid in 2019)							
[B] Bi-Weekly Payroll Period							
If the number of allowances is—	[C] Single Persons				Married P		
	And gross wages are—		from gross wages <sup>1</sup>	Multiply result by—	And gross wages are—		g
	Over	But not over			Over	But not over	
	A	B	C	D	A	B	g
[D] 0	[E] \$0.00	\$519.00	subtract [F] \$146.00	[G] 10%	\$0.00	\$1,200.00	subtra
	\$519.00	\$1,664.00	subtract \$208.17	12%	\$1,200.00	\$3,490.00	subtra
	\$1,664.00	\$3,385.00	subtract \$869.91	22%	\$3,490.00	\$6,931.00	subtra
	\$3,385.00	\$6,328.00	subtract \$1,079.50	24%	\$6,931.00	\$12,817.00	subtra
	\$6,328.00	\$7,996.00	subtract \$2,391.63	32%	\$12,817.00	\$16,154.00	subtra
	\$7,996.00	\$19,773.00	subtract \$2,872.00	35%	\$16,154.00	\$24,006.00	subtra
	\$19,773.00	.....	subtract \$3,785.57	37%	\$24,006.00	.....	subtra
1	\$0.00	\$680.50	subtract \$307.50	10%	\$0.00	\$1,361.50	subtra
	\$680.50	\$1,825.50	subtract \$369.67	12%	\$1,361.50	\$3,651.50	subtra
	\$1,825.50	\$3,546.50	subtract \$1,031.41	22%	\$3,651.50	\$7,092.50	subtra
	\$3,546.50	\$6,489.50	subtract \$1,241.00	24%	\$7,092.50	\$12,978.50	subtra

[G] Multiply \$358 by 10%. This is the amount of federal tax Robin's employer must withhold each bi-weekly pay period.

$$\$358 \times .10 = \$35.8$$

Round up to **\$36**

Find this federal table <https://www.irs.gov/pub/irs-prior/p15a--2019.pdf>.

# Vermont 2019 Income Tax Withholding Instructions, Tables, and Charts

To figure out how much Vermont income tax should be withheld from Robin's paycheck, Robin's employer uses the **[A]** "Vermont Wage Bracket Withholding Charts for 2019."

**[B]** Robin is single and paid every two weeks or bi-weekly. Find the table for "Single Biweekly."

Robin is paid \$504. Under the **[C]** "Number of Exemptions Claimed" column, find "0." Go to the row labeled **[D]** "At least 500 but less than 530."

The amount of income tax that should be withheld each paycheck is **\$13**.

**2019** **[A] Vermont Wage Bracket Withholding Charts**

**[B] Single Biweekly** **Marr**

**[C]** Number of Exemptions Claimed

Payment		Vermont Withholding is:										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
0	140	0	0	0	0	0	0	0	0	0	0	0
140	170	1	0	0	0	0	0	0	0	0	0	0
170	200	2	0	0	0	0	0	0	0	0	0	0
200	230	3	0	0	0	0	0	0	0	0	0	0
230	260	4	0	0	0	0	0	0	0	0	0	0
260	290	5	0	0	0	0	0	0	0	0	0	0
290	320	6	1	0	0	0	0	0	0	0	0	0
320	350	7	2	0	0	0	0	0	0	0	0	0
350	380	8	3	0	0	0	0	0	0	0	0	0
380	410	9	4	0	0	0	0	0	0	0	0	0
410	440	10	5	0	0	0	0	0	0	0	0	0
440	470	11	6	0	0	0	0	0	0	0	0	0
470	500	12	7	1	0	0	0	0	0	0	0	0
<b>500</b>	<b>530</b>	<b>13</b>	8	2	0	0	0	0	0	0	0	0
530	560	14	9	3	0	0	0	0	0	0	0	0

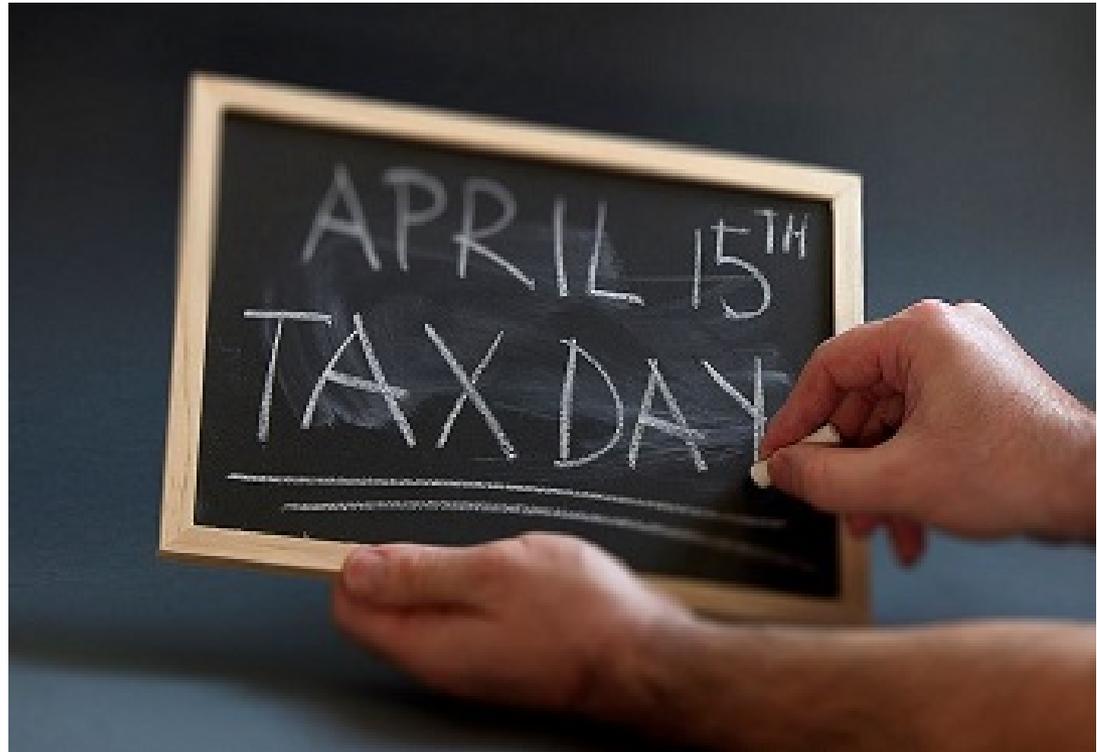
  

Payment					
at least	but less than	0	1	2	3
0	380	0	0	0	0
380	410	1	0	0	0
410	440	2	0	0	0
440	470	3	0	0	0
470	500	4	0	0	0
500	530	5	0	0	0
530	560	6	1	0	0
560	590	7	2	0	0
590	620	8	3	0	0
620	650	9	4	0	0
650	680	10	5	0	0
680	710	11	6	0	0
710	740	12	7	1	0
740	770	13	8	2	0
770	800	14	9	3	0

Find this Vermont table at <https://tax.vermont.gov/sites/tax/files/documents/WithholdingInstructions.pdf>

# April 15: file income tax returns

Federal and state income tax returns are due **April 15**. The due date may change if April 15 falls on a weekend or holiday. It will never be earlier than April 15.



# Tip: Give yourself time to file

**OMG! It's April 15!**



**Tip:** Do not wait until April 15 to begin working on your tax return! Your employer should give you your federal **Form W-2**, which summarizes your income earned and taxes paid over the past year, by Jan. 31. If you haven't received your W-2 by then, ask your employer about it.

You may receive other types of tax documents, such as a Form 1099 if you have other kinds of income or have earned interest or dividends. It is also due to you by Jan. 31. Once you have these documents, you may begin working on your federal and state tax returns.

# Robin's federal Form W-2

From January – December 2019, Robin worked 28 hours/week for 52 weeks  
= 1,456 hours

Gross wages = 1,456 hours x \$9/hour	<b>\$ 13,104.00</b>
Social Security (6.2%) for 2019	<b>\$ 812.50</b>
Medicare (1.45%) for 2019	<b>\$ 190.06</b>
Federal Income Tax Withheld for 2019 (\$36 x 26 weeks)	<b>\$ 936.00</b>
Vermont Income Tax Withheld for 2019 (\$13 x 26 weeks)	<b>\$ 338.00</b>

# Federal Form W-2

22222		Void <input type="checkbox"/>	<b>a</b> Employee's social security number		<b>For Official Use Only</b> ▶ OMB No. 1545-0008	
<b>b</b> Employer identification number (EIN)			<b>1</b> Wages, tips, other compensation		<b>2</b> Federal income tax withheld	
<b>c</b> Employer's name, address, and ZIP code			<b>3</b> Social security wages		<b>4</b> Social security tax withheld	
			<b>5</b> Medicare wages and tips		<b>6</b> Medicare tax withheld	
			<b>7</b> Social security tips		<b>8</b> Allocated tips	
<b>d</b> Control number			<b>9</b>		<b>10</b> Dependent care benefits	
<b>e</b> Employee's first name and initial		Last name	Suff.	<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12
<b>f</b> Employee's address and ZIP code			<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		<b>12b</b>	
			<b>14</b> Other		<b>12c</b>	
					<b>12d</b>	
<b>15</b> State	Employer's state ID number	<b>16</b> State wages, tips, etc.	<b>17</b> State income tax	<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax	<b>20</b> Locality name

Form **W-2** Wage and Tax Statement

2019

Department of the Treasury—Internal Revenue Service

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

**For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.**

Cat. No. 10134D

Find federal Form W-2 for 2019 at <https://www.irs.gov/pub/irs-prior/fw2--2019.pdf>

# Robin's Federal Form W-2

22222		Void <input type="checkbox"/>	<b>a</b> Employee's social security number 111-22-3333		<b>For Official Use Only</b> ▶ OMB No. 1545-0008	
<b>b</b> Employer identification number (EIN) 12-3456789			<b>1</b> Wages, tips, other compensation \$ 13,104.00		<b>2</b> Federal income tax withheld \$ 936.00	
<b>c</b> Employer's name, address, and ZIP code  King John's Grocery Store 896 West Sherwood Drive Nottingham, VT 05002-4321			<b>3</b> Social security wages \$ 13,104.00		<b>4</b> Social security tax withheld \$ 812.50	
			<b>5</b> Medicare wages and tips \$ 13,104.00		<b>6</b> Medicare tax withheld 190.06	
			<b>7</b> Social security tips		<b>8</b> Allocated tips	
<b>d</b> Control number 987654321			<b>9</b>		<b>10</b> Dependent care benefits	
<b>e</b> Employee's first name and initial Robin L		Last name Hood	Suff.	<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12
102 Forest Lane Nottingham, VT 05002-1234			<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		<b>12b</b>	
			<b>14</b> Other		<b>12c</b>	
					<b>12d</b>	
<b>f</b> Employee's address and ZIP code						
<b>15</b> State VT	Employer's state ID number 123456789	<b>16</b> State wages, tips, etc. \$ 13,104.00	<b>17</b> State income tax \$ 338.00	<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax	<b>20</b> Locality name

Form **W-2** Wage and Tax Statement

2019

Department of the Treasury—Internal Revenue Service

**For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.**

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

Cat. No. 10134D

# 2019 federal Form 1040

**Form 1040** Department of the Treasury—Internal Revenue Service (09) **2019** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

**Filing Status**  Single  Married filing jointly  Married filing separately (MFS)  Head of household (HOH)  Qualifying widow(er) (QW)

**Check only one box.** If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ▶

Your first name and middle initial Last name Your social security number

If joint return, spouse's first name and middle initial Last name Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.  You  Spouse

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

Foreign country name Foreign province/state/country Foreign postal code If more than four dependents, see instructions and ✓ here ▶

**Standard Deduction** Someone can claim:  You as a dependent  Your spouse as a dependent  Spouse itemizes on a separate return or you were a dual-status alien

**Age/Blindness** You:  Were born before January 2, 1995  Are blind Spouse:  Was born before January 2, 1995  Is blind

**Dependents (see instructions):** (4) ✓ if qualifies for (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	Child tax credit	Credit for other dependents

1	Wages, salaries, tips, etc. Attach Form(s) W-2	1
2a	Tax-exempt interest	2a
3a	Qualified dividends	3a
4a	IRA distributions	4a
c	Pensions and annuities	4c
5a	Social security benefits	5a
6	Capital gain or (loss). Attach Schedule D if required. If not required, check here	6
7a	Other income from Schedule 1, line 9	7a
b	Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income	7b
8a	Adjustments to income from Schedule 1, line 22	8a
b	Subtract line 8a from line 7b. This is your adjusted gross income	8b
9	Standard deduction or itemized deductions (from Schedule A)	9
10	Qualified business income deduction. Attach Form 8995 or Form 8995-A	10
11a	Add lines 9 and 10	11a
b	Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0-	11b

**Standard Deduction for—**  
 • Single or Married filing separately, \$12,000  
 • Married filing jointly or Qualifying widow(er), \$24,000  
 • Head of household, \$18,200  
 • If you checked any box under Standard Deduction, see instructions.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11379B Form 1040 (2019)

Page 2

Form(s): 1  8814 2  4972 3

line 12a and enter the total ▶ 12b

other dependents ▶ 13a 13b

line 13a and enter the total ▶ 14

2b. If zero or less, enter -0- ▶ 15

employment tax, from Schedule 2, line 10 ▶ 16

your total tax ▶ 17

from Forms W-2 and 1099 ▶ 17

able credits:

▶ 18a

▶ 18b

from Form 8863, line 8 ▶ 18c

▶ 18d

These are your total other payments and refundable credits ▶ 18e

are your total payments ▶ 19

5, subtract line 16 from line 19. This is the amount you overpaid ▶ 20

refunded to you. If Form 8888 is attached, check here ▶ 21a

▶ c Type:  Checking  Savings

applied to your 2020 estimated tax ▶ 22

line 19 from line 16. For details on how to pay, see instructions ▶ 23

instructions) ▶ 24

person (other than your paid preparer) to discuss this return with the IRS? See instructions.  Yes. Complete below.  No

Phone no. ▶ Personal identification number (PIN) ▶

that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see Inst.)

Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see Inst.)

am, both must sign.

Phone no. ▶ Email address ▶

**Paid Preparer Use Only**

Preparer's name	Preparer's signature	Date	PTIN	Check if:
Firm's name ▶				<input type="checkbox"/> 3rd Party Designee
Firm's address ▶		Phone no. ▶		<input type="checkbox"/> Self-employed
			Firm's EIN ▶	

Find Form 1040 at <https://www.irs.gov/pub/irs-pdf/f1040.pdf>.

# Robin's 2019 federal Form 1040

Page 1

**Form 1040** Department of the Treasury—Internal Revenue Service (99) **2019** OMB No. 1545-0074 IFS Use Only—Do not write or staple in this space.

**Filing Status**  Single  Married filing jointly  Married filing separately (MFS)  Head of household (HOH)  Qualifying widow(er) (QW)

Check only one box. If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ▶

Your first name and middle initial <b>Robin L</b>	Last name <b>Hood</b>	Your social security number <b>111 22 3333</b>
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions. <b>102 Forest Lane</b>		Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). <b>Nottingham, VT 05002-1234</b>		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name	Foreign province/state/county	Foreign postal code

**Standard Deduction** Someone can claim:  You as a dependent  Your spouse as a dependent  
 Spouse itemizes on a separate return or you were a dual-status alien

<b>1</b>	Wages, salaries, tips, etc. Attach Form(s) W-2	<b>1</b>	13,104
<b>2a</b>	Tax-exempt interest	<b>2a</b>	
<b>3a</b>	Qualified dividends	<b>b</b> Taxable interest. Attach Sch. B if required	<b>2b</b>
<b>4a</b>	IRA distributions	<b>b</b> Ordinary dividends. Attach Sch. B if required	<b>3b</b>
<b>c</b>	Pensions and annuities	<b>b</b> Taxable amount	<b>4b</b>
<b>5a</b>	Social security benefits	<b>d</b> Taxable amount	<b>4d</b>
		<b>b</b> Taxable amount	<b>5b</b>
<b>6</b>	Capital gain or (loss). Attach Schedule D if required. If not required, check here		<b>6</b>
<b>7a</b>	Other income from Schedule 1, line 9		<b>7a</b>
<b>b</b>	Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income		<b>7b</b> 13,104
<b>8a</b>	Adjustments to income from Schedule 1, line 22		<b>8a</b>
<b>b</b>	Subtract line 8a from line 7b. This is your adjusted gross income		<b>8b</b> 13,104
<b>9</b>	Standard deduction or itemized deductions (from Schedule A)	<b>9</b> 12,200	
<b>10</b>	Qualified business income deduction. Attach Form 8995 or Form 8995-A	<b>10</b>	
<b>11a</b>	Add lines 9 and 10		<b>11a</b> 12,200
<b>b</b>	Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0-		<b>11b</b> 904

**Standard Deduction for:**  
 Single or Married filing separately, \$12,200  
 Married filing jointly or Qualifying widow(er), \$19,400  
 Head of household, \$18,350  
 If you checked any box under Standard Deduction, see instructions.

# Robin's 2019 federal Form 1040

Page 2

Line 12a: See the next slide for the 2019 federal Tax Table.

Robin's 2019 tax refund = \$845.

Form 1040 (2019) Page 2

12a	Tax (see Inst.) Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	12a	91		91
b	Add Schedule 2, line 3, and line 12a and enter the total			12b	91
13a	Child tax credit or credit for other dependents			13a	
b	Add Schedule 3, line 7, and line 13a and enter the total			13b	
14	Subtract line 13b from line 12b. If zero or less, enter -0-			14	91
15	Other taxes, including self-employment tax, from Schedule 2, line 10			15	
16	Add lines 14 and 15. This is your total tax			16	91
17	Federal income tax withheld from Forms W-2 and 1099			17	936
18	Other payments and refundable credits:				
a	Earned income credit (EIC)	18a			
b	Additional child tax credit. Attach Schedule 8812	18b			
c	American opportunity credit from Form 8863, line 8	18c			
d	Schedule 3, line 14	18d			
e	Add lines 18a through 18d. These are your total other payments and refundable credits			18e	
19	Add lines 17 and 18e. These are your total payments			19	936
20	If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you overpaid			20	845
21a	Amount of line 20 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>			21a	845
Direct deposit? See instructions.					
b	Routing number			c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
d	Account number				
22	Amount of line 20 you want applied to your 2020 estimated tax			22	
Amount You Owe					
23	Amount you owe. Subtract line 19 from line 16. For details on how to pay, see instructions			23	
24	Estimated tax penalty (see Instructions)			24	
Third Party Designee	Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions. <input type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No				
(Other than paid preparer)	Designee's name	Phone no.	Personal identification number (PIN)		
Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.				
Joint return?	Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see Inst.)	
Preparer Use Only	Firm's name	Phone no.	<input type="checkbox"/> Self-employed		
	Firm's address		Firm's EIN		

Be sure to sign, date, and state your occupation before submitting this form to the IRS. If you forget to enter this information, your refund may be delayed.

# 2019 federal Tax Table

To figure out Robin's 2019 federal income tax, go to the **[A]** 2019 Tax Table.

Remember that:

- a. Robin is single.
- b. Robin's taxable income is \$904.

Find the column **[B]** "If line 11b (taxable income) is—."

Find row **[C]** "At least 900 But less than 925."

Find the amount of tax listed under **[D]** "Single."

Robin's tax = \$91.

Find the 2019 federal Tax Table in the "1040 Instructions" (see page 62) at <https://www.irs.gov/pub/irs-pdf/i1040gi.pdf>

**[A]**

2019 Tax Table		Example		Sample Table																																																																																																																																																																																																																																																																					
		See the instructions for line 12a to see if you must use the Tax Table below to figure your tax.																																																																																																																																																																																																																																																																							
<p><b>[B]</b></p> <p>If line 11b (taxable income) is—</p> <table border="1"> <thead> <tr> <th>At least</th> <th>But less than</th> <th>Single</th> <th>Married filing jointly*</th> <th>Married filing separately</th> <th>Head of a household</th> </tr> </thead> <tbody> <tr> <td>0</td> <td>5</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>5</td> <td>15</td> <td>1</td> <td>1</td> <td>1</td> <td>1</td> </tr> <tr> <td>15</td> <td>25</td> <td>2</td> <td>2</td> <td>2</td> <td>2</td> </tr> <tr> <td>25</td> <td>30</td> <td>4</td> <td>4</td> <td>4</td> <td>4</td> </tr> <tr> <td>30</td> <td>75</td> <td>6</td> <td>6</td> <td>6</td> <td>6</td> </tr> <tr> <td>75</td> <td>100</td> <td>9</td> <td>9</td> <td>9</td> <td>9</td> </tr> <tr> <td>100</td> <td>125</td> <td>11</td> <td>11</td> <td>11</td> <td>11</td> </tr> <tr> <td>125</td> <td>150</td> <td>14</td> <td>14</td> <td>14</td> <td>14</td> </tr> <tr> <td>150</td> <td>175</td> <td>16</td> <td>16</td> <td>16</td> <td>16</td> </tr> <tr> <td>175</td> <td>200</td> <td>19</td> <td>19</td> <td>19</td> <td>19</td> </tr> <tr> <td>200</td> <td>225</td> <td>21</td> <td>21</td> <td>21</td> <td>21</td> </tr> <tr> <td>225</td> <td>250</td> <td>24</td> <td>24</td> <td>24</td> <td>24</td> </tr> <tr> <td>250</td> <td>275</td> <td>26</td> <td>26</td> <td>26</td> <td>26</td> </tr> <tr> <td>275</td> <td>300</td> <td>29</td> <td>29</td> <td>29</td> <td>29</td> </tr> <tr> <td>300</td> <td>325</td> <td>31</td> <td>31</td> <td>31</td> <td>31</td> </tr> <tr> <td>325</td> <td>350</td> <td>34</td> <td>34</td> <td>34</td> <td>34</td> </tr> <tr> <td>350</td> <td>375</td> <td>36</td> <td>36</td> <td>36</td> <td>36</td> </tr> <tr> <td>375</td> <td>400</td> <td>39</td> <td>39</td> <td>39</td> <td>39</td> </tr> <tr> <td>400</td> <td>425</td> <td>41</td> <td>41</td> <td>41</td> <td>41</td> </tr> <tr> <td>425</td> <td>450</td> <td>44</td> <td>44</td> <td>44</td> <td>44</td> </tr> <tr> <td>450</td> <td>475</td> <td>46</td> <td>46</td> <td>46</td> <td>46</td> </tr> <tr> <td>475</td> <td>500</td> <td>49</td> <td>49</td> <td>49</td> <td>49</td> </tr> <tr> <td>500</td> <td>525</td> <td>51</td> <td>51</td> <td>51</td> <td>51</td> </tr> <tr> <td>525</td> <td>550</td> <td>54</td> <td>54</td> <td>54</td> <td>54</td> </tr> <tr> <td>550</td> <td>575</td> <td>56</td> <td>56</td> <td>56</td> <td>56</td> </tr> <tr> <td>575</td> <td>600</td> <td>59</td> <td>59</td> <td>59</td> <td>59</td> </tr> <tr> <td>600</td> <td>625</td> <td>61</td> <td>61</td> <td>61</td> <td>61</td> </tr> <tr> <td>625</td> <td>650</td> <td>64</td> <td>64</td> <td>64</td> <td>64</td> </tr> <tr> <td>650</td> <td>675</td> <td>66</td> <td>66</td> <td>66</td> <td>66</td> </tr> <tr> <td>675</td> <td>700</td> <td>69</td> <td>69</td> <td>69</td> <td>69</td> </tr> <tr> <td>700</td> <td>725</td> <td>71</td> <td>71</td> <td>71</td> <td>71</td> </tr> <tr> <td>725</td> <td>750</td> <td>74</td> <td>74</td> <td>74</td> <td>74</td> </tr> <tr> <td>750</td> <td>775</td> <td>76</td> <td>76</td> <td>76</td> <td>76</td> </tr> <tr> <td>775</td> <td>800</td> <td>79</td> <td>79</td> <td>79</td> <td>79</td> </tr> <tr> <td>800</td> <td>825</td> <td>81</td> <td>81</td> <td>81</td> <td>81</td> </tr> <tr> <td>825</td> <td>850</td> <td>84</td> <td>84</td> <td>84</td> <td>84</td> </tr> <tr> <td>850</td> <td>875</td> <td>86</td> <td>86</td> <td>86</td> <td>86</td> </tr> <tr> <td>875</td> <td>900</td> <td>89</td> <td>89</td> <td>89</td> <td>89</td> </tr> <tr> <td>900</td> <td>925</td> <td>91</td> <td>91</td> <td>91</td> <td>91</td> </tr> <tr> <td>925</td> <td>950</td> <td>94</td> <td>94</td> <td>94</td> <td>94</td> </tr> <tr> <td>950</td> <td>975</td> <td>96</td> <td>96</td> <td>96</td> <td>96</td> </tr> <tr> <td>975</td> <td>1,000</td> <td>99</td> <td>99</td> <td>99</td> <td>99</td> </tr> </tbody> </table>		At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household	0	5	0	0	0	0	5	15	1	1	1	1	15	25	2	2	2	2	25	30	4	4	4	4	30	75	6	6	6	6	75	100	9	9	9	9	100	125	11	11	11	11	125	150	14	14	14	14	150	175	16	16	16	16	175	200	19	19	19	19	200	225	21	21	21	21	225	250	24	24	24	24	250	275	26	26	26	26	275	300	29	29	29	29	300	325	31	31	31	31	325	350	34	34	34	34	350	375	36	36	36	36	375	400	39	39	39	39	400	425	41	41	41	41	425	450	44	44	44	44	450	475	46	46	46	46	475	500	49	49	49	49	500	525	51	51	51	51	525	550	54	54	54	54	550	575	56	56	56	56	575	600	59	59	59	59	600	625	61	61	61	61	625	650	64	64	64	64	650	675	66	66	66	66	675	700	69	69	69	69	700	725	71	71	71	71	725	750	74	74	74	74	750	775	76	76	76	76	775	800	79	79	79	79	800	825	81	81	81	81	825	850	84	84	84	84	850	875	86	86	86	86	875	900	89	89	89	89	900	925	91	91	91	91	925	950	94	94	94	94	950	975	96	96	96	96	975	1,000	99	99	99	99	<p><b>[D]</b></p> <p>Single</p>		<p><b>[C]</b></p> <p>900 925 91</p>		<p><b>[A]</b></p> <p>2019 Tax Table</p>	
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# 2019 Vermont Form IN-111

Vermont Department of Taxes <b>2019 Form IN-111</b> Vermont Income Tax Return		DEPT USE ONLY <input type="checkbox"/>	 * 1 9 1 1 1 1 W W *	FILE YOUR RETURN ELECTRONICALLY FOR A FASTER REFUND. GO TO VT.DEDIRECT.COM FOR MORE INFORMATION.	
Please PRINT in BLUE or BLACK INK					
Taxpayer's Last Name		First Name	MI	Social Security Number	<input type="checkbox"/> Check if Deceased
Spouse's/CU Partner's Last Name		First Name	MI	Social Security Number	<input type="checkbox"/> Check if Deceased
Mailing Address (Number and Street/Road or PO Box)					
City		State	ZIP Code or Foreign Postal Code	Foreign Country	
Vermont School District Code	911/Physical Street Address on 12/31/2019			<input type="checkbox"/> Check if AMENDED Return, Head of Household (\$9,200)	<input type="checkbox"/> Check if RECOMPUTED Return, Qualifying Widow(er) (\$12,300)
Filing Status and Standard Deduction	<input type="checkbox"/> Single (\$6,150)	<input type="checkbox"/> Married/CU Filing Jointly (\$12,300)	<input type="checkbox"/> Married/CU Filing Separately (\$6,150)	<input type="checkbox"/> Head of Household (\$9,200)	<input type="checkbox"/> Qualifying Widow(er) (\$12,300)
1. Federal Adjusted Gross Income (Federal Form 1040, Line 8b)			<input type="checkbox"/> Check to indicate loss	1.	00
2. Net Modifications to Federal AGI (Schedule IN-112, Part I, Line 15)			<input type="checkbox"/> Check to indicate loss	2.	00
3. Federal AGI with Modifications (Add Lines 1 and 2)			<input type="checkbox"/> Check to indicate loss	3.	00
4. 2019 Vermont Standard Deduction from filing status section above. Please see instructions if you or your spouse checked any standard deduction boxes on federal Form 1040, page 1.				4.	00
5. Personal Exemptions:					
5a. Enter "1" for yourself if no one can claim you as a dependent				5a.	
5b. Enter "1" for your jointly filed spouse or CU partner if no one can claim them as a dependent or if you are a qualifying widow(er)				5b.	
5c. Enter number of other dependents claimed on federal Form 1040. This includes any dependents other than yourself and/or your spouse.				5c.	
5d. Add Lines 5a through 5c				5d.	
5e. Multiply Line 5d by \$4,250 (2019 Personal Exemption)				5e.	00
6. Add Lines 4 and 5e				6.	00
7. Vermont Taxable Income (Subtract Line 6 from Line 3. If less than zero, enter -0-)				7.	00
8. Vermont Income Tax from tax table or tax rate schedule (If Line 1 is greater than \$150,000, see instructions)				8.	00
9. Net Adjustment to Vermont Tax (Schedule IN-119, Part I, Line 16)			<input type="checkbox"/> Check to indicate loss	9.	00
10. Vermont Income Tax with Adjustment (Add Lines 8 and 9. If less than zero, enter -0-)				10.	00
11. Tax-Deductible Charitable Contribution (See instructions)	00	12. Multiply Line 11 by 5% (0.05)		13.	00
13. Charitable Contribution Deduction (Enter the lesser of Line 12 or \$1,000)				13.	00
14. Vermont Income Tax (Line 10 minus Line 13. If less than zero, enter -0-)				14.	00
15. Income Adjustment (Schedule IN-113, Line 35, or 100.0000%)				15.	%
16. Adjusted Vermont Income Tax (Multiply Line 14 by Line 15)				16.	00
Amount Due (from Line 51)	0.00		Page 1 of 2	5432	Form IN-111 Rev. 10/19

Taxpayer's Last Name		Social Security Number		 * 1 9 1 1 1 1 W W *									
Other State Credit (Schedule IN-117, Line 21)		Vermont Tax Credits (Schedule IN-119, Part II)		Total Vermont Credits (Add Lines 17 and 18)									
17.	00	+	18.	00	= 19.	00							
20. Vermont Income Tax after credits (Subtract Line 19 from Line 16. If Line 19 is greater than Line 16, enter -0-)				20.	00								
21. Use Tax for taxable items on which no sales tax was charged, including online purchases. (See instructions, worksheet, and chart.)			<input type="checkbox"/> Check to certify no Use Tax is due.	OR	21.	00							
22. Total Vermont Taxes (Add Lines 20 and 21)				22.	00								
23a. Nongame Wildlife Fund	00	+	23b. Children's Trust Fund	00	+	23c. Vermont Veterans Fund	00	+	23d. Green Up Vermont	00	=	23e. Total Contributions	00
24. Total of Vermont Taxes and Voluntary Contributions (Add Lines 22 and 23e)				24.	00								
25a. 2019 Vermont Tax Withheld from W-2, 1099				25a.	00								
25b. 2019 Estimated Tax payments, amount carried forward from 2018, and payment made with 2019 extension				25b.	00								
25c. Refundable Credits (Schedule IN-112, Part II)				25c.	00								
25d. 2019 Vermont Real Estate Withholding from Form RW-171				25d.	00								
25e. 2019 Nonresident Estimated Tax payments (nonresident withholding) allocated on Schedule K-1VT, Line 5				25e.	00								
25f. Total Payments and Credits (Add Lines 25a through 25e)				25f.	00								
26. Overpayment (If Line 24 is less than Line 25f, Subtract Line 24 from Line 25f)				26.	00								
27a. Refund to be credited to 2020 Estimated Tax Payment				27a.	00								
27b. Refund to be credited to 2020 Property Tax Bill				27b.	00								
28. REFUND AMOUNT (Subtract Lines 27a and 27b from Line 26)				28.	00								
29. If Line 24 is more than Line 25f, Subtract Line 25f from Line 24. See instructions on tax due				29.	00								
30. Interest and Penalty on Underpayment of Estimated Tax	00	31. AMOUNT DUE (Add Lines 29 and 30)	00	31.	00								
(Worksheet IN-152 or IN-152A)													
For Amended Returns Only:	Original refund received	Refund due now	Original payment	Amount due now									
	00	00	00	00									
Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Preparer cannot use return information for purposes other than preparing returns.													
Signature	Date	Date of Birth (MM/DD/YYYY)	Daytime Telephone Number										
Signature (if a joint return, BOTH must sign.)	Date	Date of Birth (MM/DD/YYYY)	Daytime Telephone Number										
Paid Preparer's Signature	Date			Preparer's Telephone Number									
Firm's Name (or yours if self-employed) and address		Preparer's SSN or PTIN	EIN										
<input type="checkbox"/> Check if the Department of Taxes may discuss this return with the preparer shown.	5432	Page 2 of 2	Keep a copy for your records.	Form IN-111 Rev. 10/19									

Find Vermont Form IN-111 at <https://tax.vermont.gov/sites/tax/files/documents/IN-111.pdf>

# Robin's 2019 Vermont Form IN-111

Page 1, top

Vermont Department of Taxes		DEPT USE ONLY <input type="checkbox"/>		FILE YOUR RETURN ELECTRONICALLY FOR A FASTER REFUND. GO TO TAX.VERMONT.GOV FOR MORE INFORMATION.
2019 Form IN-111		* 1 9 1 1 1 1 1 W W *		
<b>Vermont Income Tax Return</b>				
Please PRINT in BLUE or BLACK INK				
Taxpayer's Last Name <b>Hood</b>		First Name <b>Robin</b>	MI <b>L</b>	Social Security Number <b>111-22-3333</b>
Spouse's/CU Partner's Last Name		First Name	MI	Social Security Number
<input type="checkbox"/> Check if Deceased				
<input type="checkbox"/> Check if Deceased				
Mailing Address (Number and Street/Road or PO Box) <b>102 Forest Lane</b>				
City <b>Nottingham</b>		State <b>VT</b>	ZIP Code or Foreign Postal Code <b>05002-1234</b>	Foreign Country
Vermont School District Code <b>252</b>	911/Physical Street Address on 12/31/2019 <b>102 Forest Lane, Nottingham, VT 05002-1234</b>			<input type="checkbox"/> Check if AMENDED Return
				<input type="checkbox"/> Check if RECOMPUTED Return
Filing Status and Standard Deduction	<input checked="" type="checkbox"/> Single (\$6,150)	<input type="checkbox"/> Married/CU Filing Jointly (\$12,300)	<input type="checkbox"/> Married/CU Filing Separately (\$6,150)	<input type="checkbox"/> Head of Household (\$9,200)
				<input type="checkbox"/> Qualifying Widow(er) (\$12,300)
1. Federal Adjusted Gross Income (Federal Form 1040, Line 8b) <input type="checkbox"/> ← Check to indicate loss 1. <u>13,104</u> .00				
2. Net Modifications to Federal AGI (Schedule IN-112, Part I, Line 15) <input type="checkbox"/> ← Check to indicate loss 2. _____ .00				
3. Federal AGI with Modifications (Add Lines 1 and 2) <input type="checkbox"/> ← Check to indicate loss 3. <u>13,104</u> .00				
4. 2019 Vermont Standard Deduction from filing status section above. <input type="checkbox"/> ← Check to indicate loss 4. <u>6,150</u> .00 Please see instructions if you or your spouse checked any standard deduction boxes on federal Form 1040, page 1.				
5. Personal Exemptions:				
5a. Enter "1" for yourself if no one can claim you as a dependent				5a. _____
5b. Enter "1" for your jointly filed spouse or CU partner if no one can claim them as a dependent or if you are a qualifying widow(er)				5b. _____
5c. Enter number of other dependents claimed on federal Form 1040. This includes any dependents other than yourself and/or your spouse.				5c. _____
5d. Add Lines 5a through 5c.				5d. _____

# Robin's 2019 Vermont Form IN-111

Page 1, bottom

Line 8: See the next slide the 2019 Vermont Tax Table.

3. Federal AGI with Modifications (Add Lines 1 and 2) .....	<input type="checkbox"/> ← Check to indicate loss	3. _____	.00
4. 2019 Vermont Standard Deduction from filing status section above. .... Please see instructions if you or your spouse checked any standard deduction boxes on federal Form 1040, page 1.		4. _____	6,150 .00
5. Personal Exemptions:			
5a. Enter "1" for yourself if no one can claim you as a dependent .....		5a. _____	
5b. Enter "1" for your jointly filed spouse or CU partner if no one can claim them as a dependent or if you are a qualifying widow(er) .....		5b. _____	
5c. Enter number of other dependents claimed on federal Form 1040. This includes any dependents other than yourself and/or your spouse. ....		5c. _____	
5d. Add Lines 5a through 5c. ....		5d. _____	0
5e. Multiply Line 5d by \$4,250 (2019 Personal Exemption) .....		5e. _____	0 .00
6. Add Lines 4 and 5e. ....		6. _____	6,150 .00
7. Vermont Taxable Income (Subtract Line 6 from Line 3. If less than zero, enter -0-) .....		7. _____	6,954 .00
8. Vermont Income Tax from tax table or tax rate schedule .....		8. _____	233 .00
(If Line 1 is greater than \$150,000, see instructions)			
9. Net Adjustment to Vermont Tax (Schedule IN-119, Part I, Line 16) .....	<input type="checkbox"/> ← Check to indicate loss	9. _____	.00
10. Vermont Income Tax with Adjustment (Add Lines 8 and 9. If less than zero, enter -0-) .....		10. _____	233 .00
11. Tax-Deductible Charitable Contribution (See instructions) _____ .00		12. Multiply Line 11 by 5% (0.05) _____ .00	
		13. Charitable Contribution Deduction (Enter the lesser of Line 12 or \$1,000) ..... 13. _____ .00	
14. Vermont Income Tax (Line 10 minus Line 13. If less than zero, enter -0-) .....		14. _____	233 .00
15. Income Adjustment (Schedule IN-113, Line 35, or 100.0000%) .....		15. _____	100 .0000 %
16. Adjusted Vermont Income Tax (Multiply Line 14 by Line 15) .....		16. _____	233 .00

<b>L</b>	Amount Due (from Line 31)	0 .00	Page 1 of 2	5432	Form IN-111 Rev. 10/19
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# 2019 Vermont Tax Tables

To figure out Robin's 2019 Vermont income tax, go to the [A] 2019 VT Tax Table.

Remember that:

- a. Robin is single.
- b. Robin's taxable income is \$904.

Find the column [B] "If Taxable Income is ..."

Find row [C] "At least 6,900 But less than 7,000."

Find the amount of tax listed under [D] "Single."

Robin's Vermont tax = \$233.

Find 2019 Vermont Tax Tables in the "IN-111 Instructions" at <https://tax.vermont.gov/sites/tax/files/documents/IN-111%20Instr.pdf>, page 13.

[B]		[A] 2019 Vermont Tax Tables				[D]					
If Taxable Income is...		And your filing status is...				If Taxable Income is...		And your filing status is...			
At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household	At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household
		Then your VT Tax is...						Then your VT Tax is...			
<b>0-1,000</b>						<b>5,000</b>					
0	100	0	0	0	0	5,000	5,100	169	169	169	169
100	200	5	5	5	5	5,100	5,200	173	173	173	173
200	300	8	8	8	8	5,200	5,300	176	176	176	176
300	400	12	12	12	12	5,300	5,400	179	179	179	179
400	500	15	15	15	15	5,400	5,500	183	183	183	183
500	600	18	18	18	18	5,500	5,600	186	186	186	186
600	700	22	22	22	22	5,600	5,700	189	189	189	189
700	800	25	25	25	25	5,700	5,800	193	193	193	193
800	900	28	28	28	28	5,800	5,900	196	196	196	196
900	1,000	32	32	32	32	5,900	6,000	199	199	199	199
<b>1,000</b>						<b>6,000</b>					
1,000	1,100	35	35	35	35	6,000	6,100	203	203	203	203
1,100	1,200	39	39	39	39	6,100	6,200	206	206	206	206
1,200	1,300	42	42	42	42	6,200	6,300	209	209	209	209
1,300	1,400	45	45	45	45	6,300	6,400	213	213	213	213
1,400	1,500	49	49	49	49	6,400	6,500	216	216	216	216
1,500	1,600	52	52	52	52	6,500	6,600	219	219	219	219
1,600	1,700	55	55	55	55	6,600	6,700	223	223	223	223
1,700	1,800	59	59	59	59	6,700	6,800	226	226	226	226
1,800	1,900	62	62	62	62	6,800	6,900	229	229	229	229
1,900	2,000	65	65	65	65	6,900	7,000	233	233	233	233
<b>2,000</b>						<b>7,000</b>					
2,000	2,100	69	69	69	69	7,000	7,100	236	236	236	236
2,100	2,200	72	72	72	72	7,100	7,200	240	240	240	240
2,200	2,300	75	75	75	75	7,200	7,300	243	243	243	243
2,300	2,400	79	79	79	79	7,300	7,400	246	246	246	246
2,400	2,500	82	82	82	82	7,400	7,500	250	250	250	250

# Robin's 2019 Vermont Form IN-111

Page 2, top

Taxpayer's Last Name <b>Hood</b>	Social Security Number <b>111-22-3333</b>	 * 1 9 1 1 1 1 2 W W *	
<b>17. Other State Credit (Schedule IN-117, Line 21)</b> <u>.00</u> + <b>18. Vermont Tax Credits (Schedule IN-119, Part II)</b> <u>.00</u> = <b>19. Total Vermont Credits (Add Lines 17 and 18)</b> <u>.00</u>			
<b>20. Vermont Income Tax after credits (Subtract Line 19 from Line 16. If Line 19 is greater than Line 16, enter -0-)</b> <u>233 .00</u>			
<b>21. Use Tax for taxable items on which no sales tax was charged, including online purchases. (See instructions, worksheet, and chart)</b> <input type="checkbox"/> Check to certify no Use Tax is due. <b>OR</b> <b>21.</b> <u>.00</u>			
<b>22. Total Vermont Taxes (Add Lines 20 and 21)</b> <u>.00</u>			
<b>23a. Nongame Wildlife Fund</b> <u>.00</u> + <b>23b. Children's Trust Fund</b> <u>.00</u> + <b>23c. Vermont Veterans Fund</b> <u>.00</u> + <b>23d. Green Up Vermont</b> <u>.00</u> = <b>23e. Total Contributions</b> <u>.00</u>			
<b>24. Total of Vermont Taxes and Voluntary Contributions (Add Lines 22 and 23e)</b> <u>233 .00</u>			
<b>25a. 2019 Vermont Tax Withheld from W-2, 1099</b> <u>338 .00</u>			
<b>25b. 2019 Estimated Tax payments, amount carried forward from 2018, and payment made with 2019 extension</b> <u>.00</u>			
<b>25c. Refundable Credits (Schedule IN-112, Part II)</b> <u>.00</u>			
<b>25d. 2019 Vermont Real Estate Withholding from Form RW-171</b> <u>.00</u>			
<b>25e. 2019 Nonresident Estimated Tax payments (nonresident withholding) allocated on Schedule K-1VT, Line 5</b> <u>.00</u>			
<b>25f. Total Payments and Credits (Add Lines 25a through 25e)</b> <u>338 .00</u>			
<b>26. Overpayment. If Line 24 is less than Line 25f, Subtract Line 24 from Line 25f</b> <u>105 .00</u>			

# Robin's 2019 Vermont Form IN-111

Page 2, bottom

26. Overpayment. If Line 24 is less than Line 25f, Subtract Line 24 from Line 25f. ....	26.		105	.00
27a. Refund to be credited to 2020 Estimated Tax Payment .....	27a.		.00	
27b. Refund to be credited to 2020 Property Tax Bill .....	27b.		.00	
28. REFUND AMOUNT (Subtract Lines 27a and 27b from Line 26) .....	28.		105	.00
29. If Line 24 is more than Line 25f, Subtract Line 25f from Line 24. See instructions on tax due .....	29.			.00
30. Interest and Penalty on Underpayment of Estimated Tax. . . . . (Worksheet IN-152 or IN-152A)	30.	.00		
31. AMOUNT DUE (Add Lines 29 and 30) . . . . .	31.			.00

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

Signature	Date	Date of Birth (MM/DD/YYYY)	Daytime Telephone Number
-----------	------	----------------------------	--------------------------

Be sure to sign, date, and enter your date of birth and daytime telephone number before submitting this form to the Vermont Department of Taxes. If you forget enter this information, your refund may be delayed.

Firm's Name (or yours if self-employed) and address	Preparer's SSN or PTIN	EIN
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L

Check if the Department of Taxes may discuss this return with the preparer shown.  
5432

Page 2 of 2

Keep a copy for your records.

Form IN-111  
Rev. 10/19

# What is Vermont Use Tax?

Many of us buy items taxable in Vermont over the internet or by phone and have them delivered to Vermont. Sometimes we shop in another state or country and bring our purchases back to Vermont. In these instances, a seller may not charge us the Vermont Sales Tax or charge us less than the 6% Vermont Sales Tax.

When a seller does not charge the buyer Vermont Sales Tax on an item taxable in Vermont, the **buyer** must file and pay the 6% Vermont Use Tax on Form IN-111, the Vermont Income Tax Return.

20.	Vermont Income Tax after credits (Subtract Line 19 from Line 16. If Line 19 is greater than Line 16, enter -0-)				20.	.00
21.	Use Tax for taxable items on which no sales tax was charged, including online purchases. (See instructions, worksheet, and chart) . . . <input type="checkbox"/> Check to certify no Use Tax is due. OR 21.					.00
22.	Total Vermont Taxes (Add Lines 20 and 21)				22.	.00
	Nongame Wildlife Fund	Children's Trust Fund	Vermont Veterans Fund	Green Up Vermont	Total Contributions	
23a.	.00	+ 23b. .00	+ 23c. .00	+ 23d. .00	= 23e.	.00
24.	Total of Vermont Taxes and Voluntary Contributions (Add Lines 22 and 23e)				24.	.00

For more information and a short video about Vermont Use Tax, visit our website at <https://tax.vermont.gov/individuals/income-tax-returns/use-tax>

# ***What is taxable—and not taxable—in Vermont?***

Knowing what is subject to sales tax—and what is not taxable—under Vermont law is not always easy. Here are a few examples:

- Gloves and mittens are exempt from sales tax, but “protective gloves” and gloves used for sports and recreation (baseball, hockey, etc.) are taxable.
- Shoes are exempt from tax, but if you buy ballet, tap shoes, or cleated or spiked athletic shoes, which are considered sports or recreational equipment, you must pay tax.
- Food, food products, and beverages are exempt from tax, but not soft drinks sweetened with sugar or sugar substitutes. You will pay tax on your favorite sugary soda.
- If you buy two donuts to take with you from your local donut shop, you will pay the 9% Vermont Meals Tax. If, however, you buy three donuts, you will not be charged any tax as then the donuts are considered tax-exempt grocery items.

For more information on what is taxable in Vermont, see our fact sheets available at <https://tax.vermont.gov/forms-and-publications/pub>

# ***What is taxable—and exempt—in Vermont?***

And then there's this example ... If you buy photography services for your senior photos, will you pay sales tax—or not?

- Photos developed and printed—taxable
- Photos delivered on a CD, DVD, or thumb drive—taxable
- Photos downloaded electronically from a website or emailed—exempt

Also, you should know the following **are taxable** in Vermont when transferred electronically:

- Digital audio-visual works (videos and video games)
- Digital music
- Digital books
- Ringtones

For more information, see our fact sheets available at  
[tax.vermont.gov/sites/tax/files/documents/FS-1078.pdf](http://tax.vermont.gov/sites/tax/files/documents/FS-1078.pdf)  
[tax.vermont.gov/sites/tax/files/documents/FS-1213.pdf](http://tax.vermont.gov/sites/tax/files/documents/FS-1213.pdf)

# What if ... Robin claims 1 allowance?

Employer. Keep the worksheet(s) for your records. -----

**Allowance Certificate** OMB No. 1545-0074  
**2019**  
 If you are claiming an allowance or exemption from withholding is required to send a copy of this form to the IRS.

2 Your social security number  
**111-22-3333**

3  Single  Married  Married, but withhold at higher Single rate.  
 Note: If married filing separately, check "Married, but withhold at higher Single rate."

4 If your last name differs from that shown on your social security card, check here. You must call 800-772-1213 for a replacement card.

Worksheet on the following pages) . . . . . 5 **0**  
 K . . . . . 6 \$

Meet both of the following conditions for exemption.  
 I was held because I had no tax liability, and  
 because I expect to have no tax liability.  
 . . . . . ▶ 7

To the best of my knowledge and belief, it is true, correct, and complete.

Date ▶

IRS and complete	9 First date of employment <b>Jan. 2, 2019</b>	10 Employer identification number (EIN) <b>12-3456789</b>
------------------	---	--

Cat. No. 10220Q Form **W-4** (2019)

Employer. Keep the worksheet(s) for your records. -----

**Allowance Certificate** OMB No. 1545-0074  
**2019**  
 If you are claiming an allowance or exemption from withholding is required to send a copy of this form to the IRS.

2 Your social security number  
**111-22-3333**

3  Single  Married  Married, but withhold at higher Single rate.  
 Note: If married filing separately, check "Married, but withhold at higher Single rate."

4 If your last name differs from that shown on your social security card, check here. You must call 800-772-1213 for a replacement card.

Worksheet on the following pages) . . . . . 5 **1**  
 K . . . . . 6 \$

Meet both of the following conditions for exemption.  
 I was held because I had no tax liability, and  
 because I expect to have no tax liability.  
 . . . . . ▶ 7

To the best of my knowledge and belief, it is true, correct, and complete.

Date ▶

IRS and complete	9 First date of employment <b>Jan. 2, 2019</b>	10 Employer identification number (EIN) <b>12-3456789</b>
------------------	---	--

Cat. No. 10220Q Form **W-4** (2019)

**Form W-4**

# What if ... Robin claims 1 allowance?

f Taxes  
**Certificate - Form W-4VT**

Complete this form.  
Employer.

	Initial <b>L</b>	Social Security Number <b>111-22-3333</b>
--	---------------------	--

Civil Union  Married, but withhold  
separately  at higher single rate

---

**Worksheet**

..... 1. 0

..... 2. 0

arn. If you file  
W-4VT ..... 3. 0

..... 4. 0

d enter total here.) ..... 5. 0

check. .... 6. 0

withheld last year because you  
ear, write "Exempt" here. ....

**Form W-4VT**

f Taxes  
**Certificate - Form W-4VT**

Complete this form.  
Employer.

	Initial <b>L</b>	Social Security Number <b>111-22-3333</b>
--	---------------------	--

Civil Union  Married, but withhold  
separately  at higher single rate

---

**Worksheet**

..... 1. 1

..... 2. 0

arn. If you file  
W-4VT ..... 3. 0

..... 4. 0

d enter total here.) ..... 5. 0

check. .... 6. 0

withheld last year because you  
ear, write "Exempt" here. ....

# What if ... Robin claims 1 allowance?

## “0” allowance claimed

Gross wages for 2 weeks (56 hours x \$9/hour)	\$ 504.00
Social Security (6.2% rate—subtract)	- 31.25
Medicare (1.45% rate—subtract)	- 7.31
Federal income tax* (subtract)	- 36.00
Vermont income tax** (subtract)	- 13.00
<b>Total deductions</b>	<b>\$ 87.56</b>
<b>Net wages for 2 weeks = your paycheck</b>	<b>\$ 416.44</b>

## “1” allowance claimed

Gross wages for 2 weeks (56 hours x \$9/hour)	\$ 504.00
Social Security (6.2% rate—subtract)	- 31.25
Medicare (1.45% rate—subtract)	- 7.31
Federal income tax* (subtract)	- 20.00
Vermont income tax** (subtract)	- 8.00
<b>Total deductions</b>	<b>\$ 66.56</b>
<b>Net wages for 2 weeks = your paycheck</b>	<b>\$ 437.44</b>

# What if ... Robin claims 1 allowance?

## “0” allowance claimed

For Official Use Only ▶ OMB No. 1545-0008			
1 Wages, tips, other compensation <b>\$ 13,104.00</b>		2 Federal income tax withheld <b>\$ 936.00</b>	
3 Social security wages <b>\$ 13,104.00</b>		4 Social security tax withheld <b>\$ 812.50</b>	
5 Medicare wages and tips <b>\$ 13,104.00</b>		6 Medicare tax withheld <b>\$ 190.06</b>	
7 Social security tips		8 Allocated tips	
9		10 Dependent care benefits	
Suff.	11 Nonqualified plans		12a See instructions for box 12
	13 Statutory employee <input type="checkbox"/>	Retirement plan <input type="checkbox"/>	Third-party sick pay <input type="checkbox"/>
	14 Other		12b
			12c
			12d
17 State income tax <b>\$ 338.00</b>	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
<b>2019</b> Department of the Treasury—Internal Revenue Service with acceptable. For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 10134D			

## “1” allowance claimed

For Official Use Only ▶ OMB No. 1545-0008			
1 Wages, tips, other compensation <b>\$ 13,104.00</b>		2 Federal income tax withheld <b>\$ 520.00</b>	
3 Social security wages <b>\$ 13,104.00</b>		4 Social security tax withheld <b>\$ 812.50</b>	
5 Medicare wages and tips <b>\$ 13,104.00</b>		6 Medicare tax withheld <b>\$ 190.06</b>	
7 Social security tips		8 Allocated tips	
9		10 Dependent care benefits	
Suff.	11 Nonqualified plans		12a See instructions for box 12
	13 Statutory employee <input type="checkbox"/>	Retirement plan <input type="checkbox"/>	Third-party sick pay <input type="checkbox"/>
	14 Other		12b
			12c
			12d
17 State income tax <b>\$ 208.00</b>	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
<b>2019</b> Department of the Treasury—Internal Revenue Service with acceptable. For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 10134D			

# What if ... Robin claims 1 allowance?

Page 1

1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	13,104
2a	Tax-exempt interest	2a	
3a	Qualified dividends	3a	
4a	IRA distributions	4a	
c	Pensions and annuities	4c	
5a	Social security benefits	5a	
6	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	6	
7a	Other income from Schedule 1, line 9	7a	
b	Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income	7b	13,104
8a	Adjustments to income from Schedule 1, line 22	8a	
b	Subtract line 8a from line 7b. This is your adjusted gross income	8b	13,104
9	Standard deduction or itemized deductions (from Schedule A)	9	12,200
10	Qualified business income deduction. Attach Form 8995 or Form 8995-A	10	
11a	Add lines 9 and 10	11a	
b	Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0-	11b	904

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cal. No. 113208 Form 1040 (2019)

13,104  
13,104  
13,104  
12,200  
904

Page 2

12a	Tax (see inst.) Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	12a	
b	Add Schedule 2, line 3, and line 12a and enter the total	12b	91
13a	Child tax credit or credit for other dependents	13a	
b	Add Schedule 3, line 7, and line 13a and enter the total	13b	
14	Subtract line 13b from line 12b. If zero or less, enter -0-	14	91
15	Other taxes, including self-employment tax, from Schedule 2, line 10	15	
16	Add lines 14 and 15. This is your total tax	16	91
17	Federal income tax withheld from Forms W-2 and 1099	17	936
18	Other payments and refundable credits:		
a	Earned income credit (EIC)	18a	
b	Additional child tax credit. Attach Schedule 8812	18b	
c	American opportunity credit from Form 8863, line 8	18c	
d	Schedule 3, line 14	18d	
e	Add lines 18a through 18d. These are your total other payments and refundable credits	18e	520
19	Add lines 17 and 18e. These are your total payments	19	936
20	If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you overpaid	20	845
21a	Amount of line 20 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	21a	845
b	Routing number		
c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number		
22	Amount of line 20 you want applied to your 2020 estimated tax	22	

91  
91  
91  
91  
520  
429  
429

Form 1040

# What if ... Robin claims 1 allowance?

Page 1

1. Federal Adjusted Gross Income (Federal Form 1040, Line 8b).....	<input type="checkbox"/> ← Check to indicate loss	1. _____	13,104 .00	<b>13,104</b>
2. Net Modifications to Federal AGI (Schedule IN-112, Part I, Line 15) .....	<input type="checkbox"/> ← Check to indicate loss	2. _____	.00	
3. Federal AGI with Modifications (Add Lines 1 and 2) .....	<input type="checkbox"/> ← Check to indicate loss	3. _____	13,104 .00	<b>13,104</b>
4. 2019 Vermont Standard Deduction from filing status section above. .... Please see instructions if you or your spouse checked any standard deduction boxes on federal Form 1040, page 1.		4. _____	6,150 .00	<b>6,150</b>
6. Add Lines 4 and 5e .....		6. _____	6,150 .00	<b>6,150</b>
7. Vermont Taxable Income (Subtract Line 6 from Line 3. If less than zero, enter -0-).....		7. _____	6,954 .00	<b>6,954</b>
8. Vermont Income Tax from tax table or tax rate schedule .....		8. _____	233 .00	<b>233</b>
(If Line 1 is greater than \$150,000, see instructions)				
9. Net Adjustment to Vermont Tax (Schedule IN-119, Part I, Line 16).....	<input type="checkbox"/> ← Check to indicate loss	9. _____	.00	
10. Vermont Income Tax with Adjustment (Add Lines 8 and 9. If less than zero, enter -0-).....		10. _____	233 .00	<b>233</b>
11. Tax-Deductible Charitable Contribution (See instructions) _____ .00	12. Multiply Line 11 by 5% (0.05) _____ .00	13. Charitable Contribution Deduction (Enter the lesser of Line 12 or \$1,000) .....	13. _____ .00	
		14. Vermont Income Tax (Line 10 minus Line 13. If less than zero, enter -0-) .....	14. _____ 233 .00	<b>233</b>
		15. Income Adjustment (Schedule IN-113, Line 35, or 100.0000%).....	15. 100 .0000 %	<b>100.0000</b>
		16. Adjusted Vermont Income Tax (Multiply Line 14 by Line 15).....	16. _____ 233 .00	<b>233</b>

# What if ... Robin claims 1 allowance?

Page 2

Taxpayer's Last Name		Social Security Number		 * 1 9 1 1 1 1 2 W W *	
Other State Credit (Schedule IN-117, Line 21)		Vermont Tax Credits (Schedule IN-119, Part II)		Total Vermont Credits (Add Lines 17 and 18)	
17.	.00	+	18. .00	=	19. .00
20. Vermont Income Tax after credits (Subtract Line 19 from Line 16. If Line 19 is greater than Line 16, enter -0-).					
					20. 233.00
21. Use Tax for taxable items on which no sales tax was charged, including online purchases. (See instructions, worksheet, and chart). . . . <input type="checkbox"/> Check to certify no Use Tax is due. OR 21. .00					
22. Total Vermont Taxes (Add Lines 20 and 21) . . . . . 22. 233.00					
Nongame Wildlife Fund		Children's Trust Fund		Vermont Veterans Fund	
Green Up Vermont		Total Contributions			
23a.	.00	+	23b. .00	+	23c. .00
				+	23d. .00
				=	23e. .00
24. Total of Vermont Taxes and Voluntary Contributions (Add Lines 22 and 23e) . . . . . 24. 233.00					
25a. 2019 Vermont Tax Withheld from W-2, 1099 . . . . . 25a. 338					
25b. 2019 Estimated Tax payments, amount carried forward from 2018, and payment made with 2019 extension. . . . . 25b. .00					
25c. Refundable Credits (Schedule IN-112, Part II). . . . . 25c. .00					
25d. 2019 Vermont Real Estate Withholding from Form RW-171 . . . . . 25d. .00					
25e. 2019 Nonresident Estimated Tax payments (nonresident withholding) allocated on Schedule K-1VT, Line 5 . . . . . 25e. .00					
25f. Total Payments and Credits (Add Lines 25a through 25e). . . . . 25f. 338					
26. Overpayment. If Line 24 is less than Line 25f, Subtract Line 24 from Line 25f. . . . . 26. 105					
27a. Refund to be credited to 2020 Estimated Tax Payment . . . . . 27a. .00					
27b. Refund to be credited to 2020 Property Tax Bill . . . . . 27b. .00					
28. REFUND AMOUNT (Subtract Lines 27a and 27b from Line 26). . . . . 28. 105					
29. If Line 24 is more than Line 25f, Subtract Line 25f from Line 24. See instructions on tax due . . . . . 29. 25					
30. Interest and Penalty on Underpayment of Estimated Tax. . . . . 30. .00					
31. AMOUNT DUE (Add Lines 29 and 30) . . . . . 31. 25					

233
233
233
208
208
25
25

# How to get tax forms

- Tax returns may be obtained online at:
  - [irs.gov/forms-instructions](https://irs.gov/forms-instructions) for IRS federal forms
  - [tax.vermont.gov/forms](https://tax.vermont.gov/forms) for Vermont state forms
- You also may file online using commercial software. The Vermont Department of Taxes recommends filing online.
- Students may qualify to file for free through Free File. See [tax.vermont.gov/free-file](https://tax.vermont.gov/free-file).
- Students may qualify for free help through AARP and IRS volunteer tax assistance programs. See <https://tax.vermont.gov/individuals/free-tax-preparation-assistance>.

# Resources

## VERMONT TAXES

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### **Forms, Publications & Videos—Vermont Department of Taxes**

[tax.vermont.gov/forms-and-publications](https://tax.vermont.gov/forms-and-publications)

### **First-Time Filer in Vermont**

[tax.vermont.gov/individuals/first-time-filer](https://tax.vermont.gov/individuals/first-time-filer)

### **Calculating Federal and Vermont Withholding**

[tax.vermont.gov/individuals/calculating-withholding](https://tax.vermont.gov/individuals/calculating-withholding)

### **How to File Federal and Vermont Income Tax**

[tax.vermont.gov/individuals/how-to-file](https://tax.vermont.gov/individuals/how-to-file)

### **E-filing Federal and Vermont Income Taxes for Free (be sure to use the link below to file both federal and state taxes)**

[tax.vermont.gov/free-file](https://tax.vermont.gov/free-file)

## FEDERAL TAXES

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### **Videos—IRS**

[youtube.com/user/irsvideos/videos](https://youtube.com/user/irsvideos/videos)

### **IRS Filing for Individuals**

[irs.gov/filing](https://irs.gov/filing)

# **VERMONT DEPARTMENT OF TAXES**

**tax.vermont.gov**

Email us: [tax.individualincome@vermont.gov](mailto:tax.individualincome@vermont.gov)

Call us: Taxpayer Services Call Center

**(802) 828-2865**

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# **INTERNAL REVENUE SERVICE**

**irs.gov**

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