

DUE DATE: April 15, 2015 (Claims allowed up to Oct. 15, 2015)

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For the year Jan. 1–Dec. 31, 2014

2014 VERMONT Renter Rebate Claim FORM PR-141 FOR HOUSEHOLD INCOME OF \$47,000 OR LESS

Must Be Filed With: Household Income (Schedule HI-144) and Landlord's Certificate (LC-142)

Form with fields for Claimant's Last Name, First Name, Initial, Social Security Number, Spouse's or CU Partner's Last Name, First Name, Initial, Social Security Number, Mailing Address, Date of Birth, City, State, ZIP Code, Location of rental property, VT School District Code, City/Town of Legal Residence, State.

ALL eligibility questions must be answered. You must have rented all 12 months in 2014. See instructions on page 44 for exception.

- Q1. Were you domiciled in VT all of calendar year 2014?
Q2. Were you claimed as a dependent by another taxpayer in 2014?
Q3. Did you rent in VT all 12 months in calendar year 2014?

REBATE CALCULATION

Before doing rebate calculation, complete Household Income (Schedule HI-144). YOU MUST ATTACH SCHEDULE HI-144 AND THE LC-142 TO THIS FORM.

Calculation lines 3 through 9: 3. ALLOCABLE RENT (.00), 4. HOME USE (.00%), 5. ALLOWABLE RENT FOR REBATE CLAIM (.00), 6. HOUSEHOLD INCOME (.00), 7. MAXIMUM PERCENTAGE OF INCOME FOR RENT (%), 8. MAXIMUM RENT FOR HOUSEHOLD INCOME (.00), 9. RENTER REBATE AMOUNT (.00).

MAXIMUM REBATE AMOUNT IS \$3,000.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete.

Signature and Date fields for the preparer.

Check here if authorizing the VT Department of Taxes to discuss this return and attachments with your preparer.

Preparer's Use Only section with fields for Preparer's signature, Date, SSN or PTIN, Firm's name, EIN, and Telephone Number.

Keep a copy for your records.

MAIL TO: VT Department of Taxes, PO Box 1881, Montpelier, VT 05601-1881

Attach Schedule HI-144 and Form LC-142

Instructions for 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 HS-122.

Tenants are to receive the Landlord's Certificate by the following dates:

<u>Date</u>	<u>If Landlord has</u>
January 31, 2015, or before.	2 or more residential units
Upon tenant request	1 residential unit

Submit a completed Landlord's Certificate, LC-142, for each rental unit you occupied in calendar year 2014.

MISSING INFORMATION OR INCOMPLETE FILING: Claims that are incomplete or are missing information are not considered filed. The information must be provided by the October 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) the request letter
- (2) copy of Federal Form 8379 (if you filed one with the IRS)

Mail To: VT 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 2014
- You were not claimed in 2014 as a dependent of another taxpayer
- Your household income in 2014 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 2014 See page 44 for the one exception.

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.

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. 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 Adjustment Claim.

LINE-BY-LINE INSTRUCTIONS

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

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

Claimant's Date of Birth Enter your date of birth

Claimant Information Enter your name, your spouse/civil union partner 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.

Line 1 VT School District Code Go to the table on page 14 and select the three-digit school district code for the town where you lived on December 31, 2014.

Line 2 Legal Residence Enter your legal residence as of December 31, 2014. Your legal residence is where you lived and may be different from your mailing address.

Location of Rental Property Enter the physical location as of 12/31/2014. DO NOT enter a post office box, "same", "see above," or the town name.

Eligibility Questions ALL questions must be answered or the claim cannot be processed. Check the appropriate "Yes" or "No" box for Q1, Q2 and Q3 to determine your eligibility.

Rebate Calculation

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

Line 3 Allocable Rent Enter amount from the Landlord's Certificate, LC-142, Line 16. Allocable rent is based on rent paid in a calendar year. **MORE THAN ONE LANDLORD'S CERTIFICATE:** Add Line 16 from each certificate and enter amount on this line. File all LC-142s with your claim. If the Landlord's Certificate has indicated on Line 6 items that are included in rent and Line 11 on the certificate is left blank, the allowable rent will automatically be reduced by 50% except rental in nursing homes, community care, assisted living, and like facilities and boarding houses will be reduced by 75%.

Line 4 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. To calculate business use, divide the square feet used for business by the total square feet in the rental unit. *Example:* You use an 11-foot by 12-foot room for an office and inventory storage. Your rental unit is 484 square feet (including the business use). Your business use is $11 \times 12 = 132$ square feet / $484 = .27$ or 27% business use. Entry on Line 4 for home use is 73.00 (100% - 27%).

If the rental unit is used solely as your home, or business use is 25% or less, enter 100% on Line 4.

Line 5 Allowable Rent for Rebate Claim Multiply Line 3 by Line 4.

Line 6 Household Income Enter the amount from Schedule HI-144, Line y.

Line 7 Maximum Percentage of Income for Rent Use the chart to find your household income range and applicable percentage. Enter that percentage here.

Line 8 Maximum Allowable Rent for Household Income Multiply Line 6 by Line 7. If Line 8 is more than or the same as Line 5, you are not eligible.

Line 9 Renter Rebate Amount Subtract Line 8 from Line 5. This is your 2014 renter rebate. If you are filing the Renter Rebate Claim with your 2014 Vermont income tax return, also enter this amount on Form IN-111, Line 31d. You may be issued one check combining any income refund and rebate due you.

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

Signature Sign the claim.

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

Disclosure Authorization If you wish to give the Department authorization to discuss your 2014 Renter Rebate Claim with your tax preparer, check this box and include the preparer's name.

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 EIN of the business.

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



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For the year Jan. 1–Dec. 31, 2014

CHECK IF AMENDING

Please PRINT in BLUE or BLACK INK

FORM HS-122 OR FORM PR-141

This schedule must be attached to the 2014 Renter Rebate Claim (Form PR-141) OR the 2015 Property Tax Adjustment Claim (Form HS-122) UNLESS you are filing an AMENDED HI-144. Please read instructions before completing schedule.

Claimant's Last Name	First Name	Initial	Claimant's Social Security Number
Spouse's or CU Partner's Last Name	First Name	Initial	Claimant's Date of Birth / /

List the names and Social Security Numbers of all other persons (other than a Spouse or CU Partner) who had income and lived with you during 2014. Include their income in Column 3. If you have more than two "Other Persons" living in your household, record the names and social security numbers on a separate sheet of paper and include with the filing.

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

INCOME	Yearly totals of ALL members of the household	1. Claimant	2. Spouse/CU Partner	3. Other Persons
	a.	Cash public assistance and relief a.	.00	.00
b.	Social security, SSI, disability, railroad retirement, veteran's benefits, taxable and nontaxable b.	.00	.00	.00
c.	Unemployment compensation/worker's compensation c.	.00	.00	.00
d.	Wages, salaries, tips, etc. (See instructions for dependent's exempt income.) d.	.00	.00	.00
e.	Interest and dividends e.	.00	.00	.00
f.	Interest on U.S., state, and municipal obligations, taxable and nontaxable. f.	.00	.00	.00
g.	Alimony, support money, child support, cash gifts g.	.00	.00	.00
h.	Business income. If the amount is a loss, enter zero. See instructions for offsetting a loss. h.	.00	.00	.00
i.	Capital gains, taxable and nontaxable. If the amount is a loss, enter zero. See instructions for offsetting a loss. i.	.00	.00	.00
j.	Taxable pensions, annuities, IRA and other retirement fund distributions. See instructions. j.	.00	.00	.00
k.	Rental and royalty income. If the amount is a loss, enter zero. See instructions for offsetting a loss. k.	.00	.00	.00
l.	Farm/partnerships/S corporations/LLC/ Estate or Trust income. If the amount is a loss, enter zero. See Line i instructions for only exception to offset a loss. l.	.00	.00	.00
m.	Other income (See instructions for examples of other income). Please specify. m.	.00	.00	.00
n.	TOTAL INCOME: Add Lines a through m. n.	.00	.00	.00

Claimant's Last Name	Social Security Number
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o. See instructions Enter Social Security and Medicare tax withheld on wages claimed on Line d. Self-Employed: Enter self-employment tax from Federal Schedule SE. This entry may differ from W-2/1099 or Federal Schedule SE amount if these taxes are paid on income not required to be reported on Schedule HI-144. Attach W-2 and/or Federal Schedule SE if not included with income tax filing. o.	1. Amount from Line n, Column 1 _____ .00	2. Amount from Line n, Column 2 _____ .00	3. Amount from Line n, Column 3 _____ .00																																																												
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RENTERS:

If Line y Household Income is \$47,000 or less, you may be eligible for a renter rebate. Complete Form PR-141. This schedule must be filed with the Renter Rebate Claim. Claims are due April 15, 2015 but can be filed up to October 15, 2015.

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

HOMEOWNERS:

Form HS-122, Property Tax Adjustment Claim, must be filed each year.

Homeowners with Household Income up to \$109,000 on Line y should complete Form HS-122, Section B. You may be eligible for a property tax adjustment. This schedule must be filed with the HS-122.

Form HS-122 Due Date - April 15, 2015. Homeowners filing a property tax adjustment, Forms HS-122 and HI-144, between April 16 and October 15, 2015 may still qualify for a property tax adjustment. A \$15 late filing fee will be deducted from the adjustment.