

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
	FOR HOUSEHOLD INCOME OF \$47,000 OR LESS	PR-141

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

Claimant's Last Name	First Name	Initial	Claimant's Social Security Number
Spouse's or CU Partner's Last Name	First Name	Initial	Spouse's or CU Partner's Social Security Number
Mailing Address (Number and Street/Road or PO Box)			Claimant's Date of Birth (MM DD YYYY) / /
City		State	ZIP Code -
Location of rental property (number, street/road name (Do not use "PO Box", "same", or Town name))			
1. VT School District Code	2. City/Town of Legal Residence on 12/31/2014		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? Yes, Go to Q2. No, STOP. You are not eligible.
- Q2. Were you claimed as a dependent by another taxpayer in 2014? Yes, STOP. You are not eligible. No, Go to Q3.
- Q3. Did you rent in VT all 12 months in calendar year 2014? Yes, Complete this form No, STOP. You are not eligible.

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.

3. **ALLOCABLE RENT** (LC-142, Line 16) 3. .00

4. **HOME USE.** If more than 25% of this rental is used for business, see instructions.
If no business use, enter 100.00% 4. .00 %

5. **ALLOWABLE RENT FOR REBATE CLAIM** (Multiply Line 3 by Line 4) 5. .00

6. **HOUSEHOLD INCOME** (Schedule HI-144, Line y) If more than \$47,000, you are not eligible. 6. .00

6a. If **AMENDED SCHEDULE HI-144**, Household Income, is attached, check here.

7. **MAXIMUM PERCENTAGE OF INCOME FOR RENT** 7. . %

If Line 6 Household Income is:	\$0 – 9,999	\$10,000 – 24,999	\$25,000 – 47,000
Enter this % on Line 7:	2.0%	4.5%	5.0%

8. **MAXIMUM RENT FOR HOUSEHOLD INCOME** (Multiply Line 6 by Line 7 and enter result here) 8. .00
If Line 8 is **more than** Line 5, you do not qualify for a renter rebate.

9. **RENTER REBATE AMOUNT** (Subtract Line 8 from Line 5 and enter result here.) If result is zero, you do not qualify for a rebate. *If filing this form with the VT Income Tax Return, also enter this amount on Form IN-111, Line 31d.* 9. .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. Preparers cannot use return information for purposes other than preparing returns.

Signature	Date	Telephone Number
Signature. If a joint return, BOTH must sign.	Date	

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

Preparer's Use Only	Preparer's signature	Date	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed) and address		EIN
	5454		Preparer's 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



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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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	1. Claimant	2. Spouse/CU Partner	3. Other Persons								
	\$	\$	\$								
	1. Amount from Line n, Column 1	2. Amount from Line n, Column 2	3. Amount from Line n, Column 3								
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. .00	.00	.00								
p. Child support paid. You must attach proof of payment. See instructions.	p. .00	.00	.00								
<table border="1"> <thead> <tr> <th>Support paid to: Last Name</th> <th>First Name</th> <th>Initial</th> <th>Social Security Number</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>				Support paid to: Last Name	First Name	Initial	Social Security Number				
Support paid to: Last Name	First Name	Initial	Social Security Number								
q. Allowable Adjustments from Federal Form 1040 or 1040A											
q1. Business Expenses for Reservists (1040, Line 24)	q1. .00	.00	.00								
q2. Alimony paid (1040, Line 31a)	q2. .00	.00	.00								
q3. Tuition and Fees (1040, Line 34 or 1040A, Line 19)	q3. .00	.00	.00								
q4. Self-employed health insurance deduction (1040, Line 29)	q4. .00	.00	.00								
q5. Health Savings account deduction (1040, Line 25)	q5. .00	.00	.00								
r. Add Lines o, p and total of Lines q1 to q5 for each column	r. .00	.00	.00								
s. Subtract Line r from Line n of each column. If a negative amount, enter zero (0)	s. .00	.00	.00								
t. Add all three amounts from Line s. If a negative amount, enter zero (0)	t. .00	.00	.00								
u. Complete if born 1/1/1950 and after. Enter interest and dividend income from Lines e and f	u. .00	.00	.00								
v. Add all three amounts from Line u.	v. .00	.00	.00								
w.	w. .00	.00	10000.00								
x. Subtract Line w from Line v. If Line w is more than Line v, enter zero (0)	x. .00	.00	.00								
y. HOUSEHOLD INCOME. Add Line t and Line x.	y. .00	.00	.00								

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.