Be on Guard against Identity Theft and Tax Scams

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

How to protect yourself from becoming a victim

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

How to report fraud

- Report suspected fraud immediately to the Vermont Department of Taxes and the IRS. Information about how to report fraud is available on the Department website at www.bit.ly/idtheftfraud.
- Suspected fraud also should be reported to the Vermont Attorney General's Consumer Assistance Program at 1-800-649-2424 (toll-free).

Online Options for Filers at www.myVTax.vermont.gov

You Can Do More Online through myVTax, no logon required!

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

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

www.tax.vermont.gov Page 1 of 18

General Instructions

Requirement to File a Vermont Income Tax Return

A 2017 Vermont Income Tax Return must be filed by a full-year or a part-year Vermont resident or a nonresident if you are required to file a 2017 federal income tax return, AND

• You earned or received more than \$100 in Vermont income,

You earned or received gross income of more than \$1,000 as a nonresident. Read Vermont law at 32 V.S.A. § 5861 and § 5823(b) for information on sources of income.

Use Whole Dollars

Round entries to the nearest whole dollar.

If you are completing a paper form, use

only blue or black ink. Please print legibly.

If the Department cannot read your forms,

we may send them back to you. Then,

you must resubmit properly completed,

legible returns. See "Forms That Cannot

Be Processed" below for more information.

The cents are preprinted with zeroes.

Use Only Blue or Black Ink on Paper Forms

Visit our website for more information.

The 2017 Vermont Income Tax Return must be filed by April 17, 2018.

Timely Filing

Tax returns mailed through the U.S. Post Office are considered to be submitted on time if we receive them at the Department within three business days after the due date. Electronic filings transmitted on the due date are on time if the Department receives them by midnight of the due date. If you bring the return to the Department, you must deliver it on or before the due date to be on time.

Late Filing Penalty and Interest after the April Due Date

You are allowed to file a Vermont income tax return up to 60 days after April 17, 2018, even if you have not filed an extension of time to file. However, if you file the return on the 61st day after the due date or later, the Department will assess a \$50 late file penalty. Late payment penalty and interest accrue after the due date.

Filing an Extension for the Vermont Income Tax Return

To receive a six-month extension of time to file your 2017 Income Tax Return, file Form IN-151, Application for Extension of Time to File Form IN-111, on or before the due

date. An extension only allows additional time to file your income tax return. It does not extend the due date for your tax payment. Interest and penalty accrue on any tax due from April 18 to the date the Department receives your payment of tax. Extensions can be filed online at www.myVTax.vermont.gov.

Due dates: Extension requests must be filed by April 17, 2018. Extended returns must be filed by Oct. 15, 2018.

Late Filing Penalty and Interest after the Extended Due Date

If you have filed an extension but do not file by the Oct. 15, 2018, extended due date, we will charge a \$50 late file penalty. Late payment penalty and interest accrue after the April due date. **NOTE:** The late filing penalty applies even if you have a refund or no tax is due. If any tax is due, late payment penalty and interest charges also apply.

Incomplete Forms

If information necessary to support a credit or benefit is missing, your filing may be processed but the credit denied. This may result in a bill or reduced refund. You will have an opportunity to supply the information. In some instances, your tax forms may be returned to you. The credit or benefit cannot be processed until the Department receives the missing document(s) or information.

Forms That Cannot Be Processed

If your filing is not acceptable for processing, the Department may return your paper forms to you and you must submit them again. The date you resubmit the forms becomes the filing date of your return. The Department may also transfer your filing information onto acceptable forms. We may assess a \$25 processing fee to partially cover the cost of transferring the information. Examples of unacceptable filings include the following: forms marked "draft" or "do not file," forms not pre-approved by the Department, photocopies of forms, reduced or enlarged forms, faxed forms, forms not written in blue or black ink, or forms generated from different sources.

Homestead Declaration

Under Vermont law, every Vermont resident whose property meets the definition of a "homestead" must file a Homestead Declaration. A homestead is the principal dwelling and parcel of land surrounding the dwelling. It is your responsibility as the property owner to claim the property as a homestead if you meet, or expect to meet, the following requirements: 1) you are a Vermont resident, and 2) you own and occupy a homestead as your domicile as of April 1, 2018. NOTE: If you meet these requirements, except that your homestead is leased to a tenant on April 1, 2018, you may still claim it as a homestead if it is not leased for more than 182 days in the calendar year. For definitions of "domicile," "resident," and "nonresident," see our website.

Due date: The Homestead Declaration must be filed by April 17, 2018.

2017 Form IN-111 Instructions

Page 2 of 18



















www.tax.vermont.gov

Property Tax Adjustment Claim

Vermont homeowners may be eligible for a credit against their 2018/2019 Vermont property tax. The 2018 property tax adjustment is based on 2017 household income and 2017/2018 property tax. A homeowner may be eligible for an adjustment if **all four** of the following requirements are met:

- 1. Filed a valid Homestead Declaration
- 2. Domiciled in Vermont all of calendar year 2017
- 3. Not claimed as a dependent by another taxpayer for tax year 2017
- **4.** Had household income in 2017 up to \$147,500 (Determine household income by completing Schedule HI-144.)

Due date: The Property Tax Adjustment Claim must be filed by April 17, 2018.

Renter Rebate Claim

Vermont renters may be eligible for a rebate based on the portion of rent paid that exceeds an established percentage of household income. A renter may be eligible for a rebate if **all five** of the following requirements are met:

- 1. Domiciled in Vermont for the entire calendar year 2017
- 2. Not claimed in 2017 as a dependent of another taxpayer
- 3. Is the only person in the household making a Renter Rebate claim
- **4.** Rented in Vermont for all 12 months in 2017. (See Schedule HI-144 "Special Instructions" for the only exception.)
- **5.** Had household income in 2017 of \$47,000 or less (Determine household income by completing Schedule HI-144.)

Due date: The Renter Rebate Claim must be filed by April 17, 2018.

Frequently Asked Questions

I received a request for more information. Did I do something wrong?

We may ask you to supply additional information to explain items on your Vermont income tax return. A request for more information does not necessarily mean that you filed improperly or that you have been selected for an audit. This type of request is a routine part of processing. It is important that you respond promptly with the requested information. Your return cannot be processed until the Department receives the information. You can submit the requested information at www.myVTax.vermont.gov.

Can my refund be taken to pay another debt?

Your income tax refund will be taken to pay a bill that you or your spouse/civil union partner owe to the Vermont Department of Taxes and/or other government agencies such as the Internal Revenue Service, Office of Child Support, Department of Corrections, Vermont courts, student loan agencies, Vermont state colleges, and tax agencies of other states. This is known as an "offset." We will notify you if your refund is used as an offset to pay outstanding debt.

Am I responsible for a tax debt owed by my spouse/civil union partner?

If you file a joint return with your spouse/civil union partner and believe tax debt owed by your spouse/civil union partner may reduce your portion of the refund, you may file an "injured spouse" claim. Visit www.bit.ly/injuredspouse for more information.

To make an injured spouse claim, please send the following four documents **before you file your return**:

- 1. A letter with details of your claim
- 2. Copy of federal Form 8379 (if you filed one with the IRS)
- **3.** Copy of federal Schedules C and SE
- **4.** Form 1099G for unemployment

Mail to: ATTN: Injured Spouse Unit

Vermont Department of Taxes

PO Box 1645

Montpelier, VT 05601-1645

I cannot pay my tax debt due to financial difficulties. What can I do?

If you cannot pay your entire Vermont income tax due, file your return on time and pay as much as you can. Then immediately write to the Department to apply for a payment plan. Send your request separately to:

ATTN: Compliance

Vermont Department of Taxes

PO Box 429

Montpelier, VT 05601-0429

Do not include your written request with your return.

www.tax.vermont.gov Page 3 of 18

We may ask you for financial information to determine the appropriate payment plan. Without a payment plan, unpaid income tax will result in collection action which may include the imposition of liens, court action, wage garnishment, bank levies, revocation of your business and/or professional license(s), imposition of a bond on your authority to do business, and the assignment of your debt to a private collection agency.

How do I claim a refund on my Vermont withholding or estimated tax payments?

You must file a Vermont Income Tax Return to claim a refund of Vermont withholding or estimated tax payments. You have up to three years from the due date of the return, including extensions, to file a claim for overpayment of tax due.

How do I correct a mistake or add information to my Vermont Income Tax Return?

You are required to file an amended Vermont return within 60 days of the following: 1) you become aware of a change to your Vermont income; 2) you file an amended return with the IRS; or 3) you receive a notice of change from the IRS. A late filing penalty will be assessed if the amended Vermont return is not filed within the 60 days. Check the "AMENDED" box on Form IN-111, Section 1, when filing an amended return for the applicable tax year.

NOTE: If you filed a Property Tax Adjustment Claim or Renter Rebate Claim, you must also amend your income on Schedule HI-144, Household Income, which you should have submitted with your claim.

Income Tax Form Instructions

FORM IN-111 Vermont Income Tax

Section 1 Taxpayer Information REQUIRED entries.

Print your information in <u>blue or black ink</u> on all forms and schedules being filed. For best results, file electronically or complete the fillable PDF available on our website. If filing jointly, you must enter the name and Social Security Number of your spouse/civil union partner.

Mailing Address

Use the address where you receive mail from the United States Post Office. If you move after you submit your income tax return, see our website to learn how to change your mailing address.

Driver's License Number

The Vermont Department of Taxes is now requesting your driver's license information – number and state – as another way to verify your identification and fight identity theft. This will help us process your return and, if applicable, your refund. If you do not have a driver's license, you may leave it blank.

Recomputed Federal Return

Check this box if the information for federal line references is from a recomputed federal return.

Deceased Taxpayer

Check the applicable box if the taxpayer or spouse/civil union partner died during 2017. Administrator or Executor: To claim an income tax refund on behalf of the deceased, attach the court certificate showing your appointment as administrator or executor and a copy of completed federal Form 1310. Vermont Fiduciary Return of Income, Form FI-161, should be filed to report the income of an estate or trust. Call 802-828-6820 for information.

Line 1 Vermont School District Code: REQUIRED entry. School district codes are published in the instructions, or you may find them on our website.

- Vermont residents: Use the 3-digit school district code for your residence on Dec. 31, 2017.
- Nonresidents: Enter 999 as your school district code.

Line 2 Enter your 911 physical street address as of Dec. 31, 2017. We need your physical address, not your mailing address.

Section 2 Tax Filing Information

Filing Status REQUIRED entry.

Check the box to show your Vermont filing status. When filing separately, check the applicable Box 8a or 8b and enter the Social Security Number of your spouse/civil union partner. The Vermont filing status must be the same as your federal filing status *except in the following two situations where federal information may be recomputed for Vermont purposes:*

- 1. Civil Union (available to same sex couples holding valid civil union certificates): *Recomputed federal income tax information required.*
- 2. Only one spouse has sufficient nexus to Vermont subject to Vermont's tax jurisdiction: *Recomputed federal income tax information may be used.* Read Technical Bulletin 55 on our website. If you choose to file your Vermont Income Tax Return as "Married Filing Jointly," you cannot use Schedule IN-113, Part I, to apportion income of the nonresident spouse. The credit for income tax paid to another state is available by completing Schedule IN-117.

2017 Form IN-111 Instructions

www.tax.vermont.gov Page 4 of 18

Line 9	Exemptions Enter the number of exemptions claimed on your federal return or your recomputed federal return.
Section 3 T	axable Income
Line 10	Adjusted Gross Income REQUIRED entry. Enter the amount from your federal return or, if applicable, from the recomputed federal return.
Line 11	Federal Taxable Income REQUIRED entry. Enter the amount from your federal return or, if applicable, from the recomputed federal return.
	NOTE: If you have an entry on IN-111 for Lines 12a, 12b, or 12c, calculate the actual Federal Taxable Incom loss. From federal Form 1040 , subtract Line 42 from Line 41 or federal Form 1040A , subtract Line 26 from Line 25. Check the box to the left of the entry line to show a loss and enter the amount on Line 11.
Additions to	Federal Taxable Income
Line 12a	Enter the Non-Vermont State and Local Obligations from Schedule IN-112, Part I, Line 3.
Line 12b	Federal Bonus Depreciation Vermont does not recognize the bonus depreciation allowed under federal law Enter the difference between the depreciation calculated by standard MACRS methods and the depreciation calculated using the federal bonus depreciation for assets placed in service in 2017. Read Technical Bulletin 44 of our website for information on calculating the amount to add back to taxable income.
If you file a f	ederal Form 1040, Schedule A, for 2017, you are required to complete and submit Schedule IN-155.
Line 12c	Addback of Itemized Deductions Enter amount from Schedule IN-155, Line 11.
Line 13	Federal Taxable Income with Additions Add Lines 11, 12a, 12b, and 12c and enter result. To indicate a loss, check the loss box to the left of the entry line
Subtractions	s from Federal Taxable Income
Line 14a	Interest Income from U.S. Obligations Interest income from U.S. government obligations (such as U.S. Treasur bonds, bills, and notes) is exempt from Vermont tax under the laws of the United States. Enter the amount of interest income from U.S. Obligations on this line. Read Technical Bulletin 24 on our website.
Line 14b	Capital Gains Exclusion See Schedule IN-153 and instructions to calculate the capital gains exclusion for 2017 Read Department regulation § 1.5811(21)(B)(ii) and Technical Bulletin 60 on our website to help determine you capital gain exclusion. Complete and submit Schedule IN-153.
Line 14c	Adjustment for Bonus Depreciation on Prior Year Property Enter the difference between the depreciation calculated by standard MACRS methods and the depreciation calculated at the federal level. For information of calculating the amount that can be subtracted from taxable income, read Technical Bulletin 44 on our website.
Line 14d	Taxable refunds of state and local income taxes Enter the amount from your federal Form 1040, Line 10. Ski if you do not file a federal Form 1040.
Line 14e	Add Lines 14a, 14b, 14c, and 14d.
Line 15	Vermont Taxable Income Subtract Line 14e from Line 13 and enter amount. If Line 14e is more than Line 13 enter -0
Section 4 \	/ermont Income Tax
Line 16	Vermont Income Tax Taxpayers who have a federal adjusted gross income (AGI) greater than \$150,000 must pay a minimum Vermont tax of 3% of federal AGI. If your federal AGI, Line 10, is greater than \$150,000, enter the amount that is higher: 1) 3% of your federal AGI less interest from U.S. obligations, or 2) tax calculated of Vermont Taxable Income, Line 15, using the applicable tax table or rate schedule.
	If your federal AGI, Line 10, is less than or equal to \$150,000, calculate your Vermont tax on Vermont Taxabl Income, Line 15, using the applicable tax table or rate schedule and enter the result.
Line 17	Additions to Vermont Income Tax Complete and submit Vermont Schedule IN-112, Part II, to report: • Recapture of a Vermont tax credit OR • 24% of additional federal tax on the following: - Qualified Retirement Plan distributions including IRA, HSA & MSA - Recapture of federal Investment Tax Credit - Lump-sum Distribution from federal Form 4972

Line 18 Vermont Income Tax with Additions Add Lines 16 and 17 and enter result.

www.tax.vermont.gov 2017 Form IN-111 Instructions
Page 5 of 18

Line 19				•		mont Schedule IN-112, Part II, to claim:
	• Credit for Credit.)	Child and	Dependent Ca	are Expenses (S	ee Section 7	for Low-Income Child and Dependent Car
	/	r the Elderl	y or the Disab	oled		
					46) for Ven	mont-based portion only
	Farm Inco	ome Avera	ging Credit			
Line 20	Vermont Income line blank.	Vermont Income Tax Subtract Line 19 from Line 18 and enter result. If Line 19 is more than Line 18, leave this line blank.				
Line 21	Income Adjustm	ent Enter	100% or comp	plete and submi	t Schedule IN	N-113 and enter percent from Line 39.
Line 22	Adjusted Vermo		Tax Multiply	Line 20 by the	percentage o	on Line 21. If Line 21 is 100%, Line 22 wil
Section 5 Co	redits and Use Tax					
Line 23						ince (For full-year and some part-yea nt from the schedule here.
Line 24	Vermont Tax Co amount from the a				IN-112, Par	rt IV, and/or Schedule IN-119. Enter the
Line 25	Total Vermont C	redits Ad	d Lines 23 an	d 24 and enter r	esult.	
			IISE TA	X WORKS	HEET	
Did vou buy	v taxable items withou	out paving				rs over the internet, by mail, or by phone
on which yo						ases on which you paid tax at a rate less
than 6%.	757	1		Code Devid		
	Yes, but I did not Yes, and I kept ac	-				
	No. Skip to Part 4		101 us. 00 to 1	rait 2.		
All of the fo			the type of pu	urchases describ	ed above, wl	here Vermont Sales Tax was not charged.
	If you did not keep a					
	er the amount of use t r Adjusted Gross Inco					responds to 1a.
	you make purchase(s					
[Yes. Go to Part 3.					
[No. Enter Line 1a	amount on			•	nainder of this worksheet.
Adiusted	Crass Insome	lee Tey io	Estim Adjusted Gro	nated Use Tax T	Γable Use Tax is:	Adjusted Cross Income
	Gross Income L > \$10,000	Use Tax is:	\$40,001 -	\$50,000		Adjusted Gross Income Use Tax is: \$80,001 - \$90,000
\$10,001	- \$20,000	\$10	\$50,001 -	\$60,000		\$90,001 - \$100,000
¥,	- \$30,000		\$60,001 -	\$70,000		\$100,001 and over 0.1% (0.001) of AGI
			\$70,001 -	\$80,000	\$70	or \$500, whichever is less.
	If you did keep accur			ndar \$1 000 ag	ah	2a
						2b
	Total Use Tax due	(0.00). Ent	of the amount	nere		
		all purcha	ses of items \$	1.000 or more (each item	3a
						3b
						3c.
						2a and 3a, if any. 3d.
		-		_		3e.
	Certification of No U			,		
You do not						il-order, over the phone, or out of state, or e time of purchase on all of them.
	situations above is trusteent of penalties of the					line. The failure to pay use tax may result
I III LIIC ASSESS	ment of benaines of	สมาเมาไปปี "เ	or the unienc	JIICU IAX AHU IIII	CICSI.	

www.tax.vermont.gov 2017 Form IN-111 Instructions
Page 6 of 18

Line 26 Vermont Income Tax After Credits Subtract Line 25 from Line 22. If Line 25 is more than Line 22, leave this line blank.

Line 27 Use Tax on Out-of-State and Internet Purchases

Online, Phone, and Out-of-State Purchases Complete this Use Tax Worksheet to calculate the amount to report on Line 27. Do not leave Line 27 blank.

What is Use Tax?

When a seller does not charge the buyer Vermont Sales Tax on an item taxable in Vermont, the buyer must pay Vermont Use Tax. Nontaxable items such as food and clothing are excluded. Taxable items sold over the internet, by mail-order, by phone, or bought out-of-state and used in Vermont generally qualify. Use tax applies whether you are resident or nonresident. The use tax rate is the same as the sales tax rate: 6%.

If you didn't keep records of qualifying purchases, Vermont offers an option for estimating them in Part 1. If you did keep records, you should use Part 2. The total for any purchases that cost over \$1,000 each needs to be reported on line 3a.

Please note: Act 73 of 2017 requires vendors to report certain transactions on which no sales tax was paid to the Department of Taxes. Included in these reports is buyer information which will be used in compliance efforts.

Note: Businesses must report use tax on Form SUT-451, Sales and Use Tax Return, or on Form SU-452, Use Tax Return. Individuals may also use Form SU-452 or use this worksheet. Do not include purchases already reported on those forms on this worksheet.

Line 28 Total Vermont Taxes Add Lines 26 and 27 and enter result.

Section 6 Voluntary Contributions

Learn more about voluntary contributions to these organizations in Vermont at the beginning of the instructions.

Line 29 29a. Vermont Veterans Fund

29b. Green Up Vermont

29c. Nongame Wildlife Fund

29d. Children's Trust Fund

Line 30 Total of Vermont Taxes and Voluntary Contributions. Add Lines 28 & 29e.

Section 7 Payments and Credits

From W-2, 1099, etc., Statements of Vermont Income Tax Withheld Enter the amount of Vermont income tax withheld. Attach the state copy of your W-2, Form 1099, or other payment statements to verify the amount. Failure to enter the withholding on this line and attach the payment statement(s) will delay processing of your return or you may not receive credit for the withholding against your Vermont tax. *NOTE:* To claim tax withheld on a real estate sale, use Line 31e. Nonresident partners, members, or shareholders, use Line 31f for estimated taxes paid on your behalf by a business entity on Form WH-435, Estimated Income Tax Payments for Nonresident Shareholders, Partners or Members.

Line 31b From Forms IN-114 or IN-151 2017 Estimated Tax or Extension Payments Enter the amount of 2017 Vermont estimated income taxes you paid, the amount paid with Form IN-151, Extension of Time to File the 2017 return, and any 2016 Vermont refund credited towards your 2017 taxes. Go to www.myvtax.vermont.gov to obtain the 2017 tax payments the Department has on record for you.

NOTE: Nonresident partners, members or shareholders, use Line 31f for estimated taxes paid on your behalf by a business entity on Form WH-435, Estimated Income Tax Payments for Nonresident Shareholders, Partners or Members. For tax withheld on real estate transactions, use Line 31e.

- **Line 31c Vermont Earned Income Tax Credit (for full-year and part-year Vermont residents)** Enter the amount from Schedule IN-112, Part III. Attach the completed Schedule IN-112 to Form IN-111.
- **Line 31d** Renter Rebate (for full-year Vermont residents) If you are filing the Renter Rebate Claim with the income tax return, enter the renter rebate amount from Form PR-141, Line 9.
- **Line 31e From Form RW-171, Vermont Real Estate Withholding** If you sold real estate in Vermont during 2017 and the buyer withheld Vermont income tax from the sales price, enter the amount withheld shown on Form RW-171, Vermont Withholding Tax Return for Transfer of Real Property, Schedule A, Line 12. Do not enter this amount on Line 31a or 31b. For information on installment sales, read Technical Bulletin 10 on our website.
- From Form WH-435, Estimated Payments Made on Your Behalf by a Business Entity Nonresidents enter the estimated income tax payments made on your behalf by a partnership, limited liability company, or S Corporation toward your 2017 Vermont income tax. The entity would have made these payments on Form WH-435, Estimated Income Tax Payments for Nonresident Shareholders, Partners or Members. Read Technical Bulletin 6 on our website. Do not enter this amount on Line 31a or 31b.

www.tax.vermont.gov Page 7 of 18

Line 31g Low Income Child & Dependent Care Credit (Vermont residents only)

If care expenses are from both accredited and non-accredited providers, complete the worksheet to calculate the credit

Eligible taxpayers receive 50% of the federal Child and Dependent Care Credit as a refundable Vermont income tax credit instead of the non-refundable 24% credit from Schedule IN-112. Taxpayers must meet the following requirements:

- Your income must be either:
 - less than \$30,000 federal Adjusted Gross Income for taxpayers filing as Single, Head of Household, Married Filing Separately, Civil Union Filing Separately

OR

- less than \$40,000 federal Adjusted Gross Income for taxpayers filing as Married Filing Jointly, Civil Union Filing Jointly, Qualifying Widow(er)

LOW INCOME CHILD & DEPENDENT CARE WORKSHEET

- 1. Accredited care provider amount1.
- **2.** Total care amount......**2.** _____
- **3.** Divide Line 1 by Line 2 **3.** ___

\$ X	:	= \$	x 50% =	\$
Federal Credit	Line 3 above	Eligible Credit		Low Income Credi
(1040, Line 49;				IN-111, Line 31g.
10404 Line 31)				

You may wish to also calculate your VT tax credit using 24% of the full Federal credit and compare to the credit calculated on this worksheet to determine which credit is best for you. NOTE: You cannot take both credits.

• Care in 2017 must be provided by a home or facility located in Vermont accredited by the Vermont Agency of Human Services. Include a copy of your federal Form 2441. To determine if your care provider is accredited, go to our website or call the Department of Children and Families at 800-649-2642.

Line 31h Total Payments and Credits Add Lines 31a through 31g.

Section 8 Refund

- **Line 32 Overpayment** If Line 30 is less than Line 31h, you have a refund. Subtract Line 30 from Line 31h and enter the result here. You may apply all or a portion of the overpayment towards your 2018 estimated payment or your Vermont homestead property tax bill.
- Line 33a Credit to 2018 Estimated Tax Payment Enter the amount of your refund from Line 32 you want credited toward your 2018 income tax. Your income refund will be reduced by this amount.
- Credit to 2018 Homestead Property Tax Bill If your property is a declared homestead and you filed the 2017 income tax return on or before Oct. 15, 2018, you may choose to use all or part of your income tax refund to pay your homestead property tax bill. Your refund will be reduced by this amount. The state will include an additional 1% to the refund credited to your property taxes. For details of this credit, read "State Property Tax Incentive" in Vermont law at 32 V.S.A. § 6066(h).
- **Line 34 Refund Amount** Subtract Lines 33a and 33b from Line 32 and enter the result. This is the amount of the refund to be sent to you. If you owe interest and penalty for underpayment of estimated income tax payment, this amount will be subtracted from the refund. *Direct deposit is available for most electronically filed returns.*

NOTE: If you owe taxes or a debt to another state agency, all or part of the refund may be taken to pay the bill.

Section 9 Amount You Owe

- **Line 35** If Line 30 is more than Line 31h, subtract Line 31h from Line 30 and enter the result.
- Interest and Penalty on Underpayment of or Failure to Make Estimated Tax Payments Paying underpayment charges at the time of filing may reduce the amount that will be billed later. Use Worksheet IN-152 or IN-152A, available on our website, to calculate the charges. The paper worksheets can be obtained by calling 802-828-2515. If you have a refund, the underpayment, interest, and penalty will be deducted. Estimated tax payments must either be: 1) equal to 100% of last year's tax liability OR 2) 90% of this year's tax liability. If tax liability due, less withholding, is less than \$500, you will not be subject to penalty or interest charges. In order to avoid underpayment of estimated tax, see instructions on Form IN-114, Individual Income Estimated Tax Payment Voucher.
- Line 37 Total Add Lines 35 and 36. Enter the amount. This is the amount you owe. Electronic payment options available at www.myvtax.vermont.gov:
 - ACH debit (no fee)
 - Credit card (3% service fee applies)

You may also pay by check or money order payable to the Vermont Department of Taxes

For information on payment plans, see "Financial Difficulties" in the General Instructions section.

www.tax.vermont.gov 2017 Form IN-111 Instructions
Page 8 of 18

Section 10 Si	gnatures		
Signature(s)	REQUIRED entry. Sign the return in the space provided. If filing your return jointly, both filers must sign.		
Date	Enter the date on which you sign the return.		
Date of Birth	Enter your date of birth.		
Telephone Nu	mber Enter the number where you can be reached during the day.		
Disclosure Au	thorization If you wish to give the Department authorization to discuss the information on your 2017 Vermont income tax return 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 return, enter your Social Security Number or PTIN and, if employed by a business, the EIN of the business.		
FILING THE R	FTIIRN		

FILING THE RETURN

E-file: Go to our website for information on electronic filing. Some taxpayers may be eligible for free electronic filing through Free File.

Paper Filing:

REFUND OR NO TAX DUE **BALANCE DUE**

Attach your check to the lower left side of the return and mail to: Mail your return to:

Vermont Department of Taxes Vermont Department of Taxes

PO Box 1881 PO Box 1779

Montpelier, VT 05601-1881 Montpelier, VT 05601-1779

FOLLOW THE PROCESSING OF YOUR RETURN

You may check the status of your return by visiting www.myvtax.vermont.gov.

2017 Form IN-111 Instructions Page 9 of 18 www.tax.vermont.gov

VT SCHOOL DISTRICT CODES

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

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

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

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

district c	ode on Form IN-111 (if y
	listrict code on Form IN-
VT SCHOOL CODE	SCHOOL DISTRICT NAME
064	ELMORE
065	ENOSBURG
066	ESSEX JUNCTION
067	ESSEX TOWN
070	FAIR HAVEN
068	FAIRFAX
069	FAIRFIELD
071	FAIRLEE
072	FAYSTON
257	FERDINAND
073	FERRISBURGH
074	FLETCHER
075	FRANKLIN
076	GEORGIA
258	GLASTENBURY
-	
077	GLOVER GOSHEN
078	
079	GRAFTON
080	GRANBY
081	GRAND ISLE
082	GRANVILLE
083	GREENSBORO
084	GROTON
085	GUILDHALL
086	GUILFORD
087	HALIFAX
880	HANCOCK
089	HARDWICK
090	HARTFORD
091	HARTLAND
092	HIGHGATE
093	HINESBURG
094	HOLLAND
095	HUBBARDTON
096	HUNTINGTON
097	HYDE PARK
098	IRA
099	IRASBURG
100	ISLE LA MOTTE
101	JAMAICA
102	
103	JAY JERICHO
253	JERICHO ID
104	021110110110
	JOHNSON
185	KILLINGTON
105	KIRBY
106	LANDGROVE
107	LEICESTER
108	LEMINGTON
259	LEWIS
109	LINCOLN
110	LONDONDERRY
111	LOWELL
112	LUDLOW
113	LUNENBURG
114	LYNDON
115	MAIDSTONE
116	MANCHESTER
117	MARLBORO
118	MARSHFIELD
119	MENDON
120	MIDDLEBURY
121	MIDDLESEX
122	MIDDLETOWN SPRINGS
1.0.0	

123

124

MILTON

MONKTON

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

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

2017 Form IN-111 Instructions

www.tax.vermont.gov Page 10 of 18

2017 VT Rate Schedules

Single Individuals, Schedule X

Use if your filing status is:
Single

If VT Taxable Income is Over	But Not Over	VT Base Tax is	Plus	of the amount over
0	37,900	0.00	3.55%	0
37,900	75,000	1,345.00	6.80%	37,900
TAXABLE II	NCOME UND	ER \$75,000 U	SE THE TA	X TABLES
75,000	91,850	3,868.00	6.80%	75,000
91,850	191,650	5,014.00	7.80%	91,850
191,650	416,650	12,798.00	8.80%	191,650
416,650	-	32,598.00	8.95%	416,650

Married Filing Jointly, Schedule Y-1

Use if your filing status is: Married Filing Jointly; Qualifying Widow(er); or Civil Union Filing Jointly

If VT Taxable Income is Over	But Not Over	VT Base Tax is	Plus	of the amount over
0	63,300	0.00	3.55%	0
63,300	75,000	2,247.00	6.80%	63,300
TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES				
75,000	153,100	3,043.00	6.80%	75,000
153,100	233,300	8,354.00	7.80%	153,100
233,300	416,650	14,609.00	8.80%	233,300
416,650	-	30,744.00	8.95%	416,650

Married Filing Separately, Schedule Y-2

Use if your filing status is:
Married Filing Separately; or Civil Union Filing Separately

If VT Taxable Income is Over	But Not Over	VT Base Tax is	Plus	of the amount over
0	31,650	0.00	3.55%	0
31,650	75,000	1,124.00	6.80%	31,650
TAXABLE II	NCOME UND	ER \$75,000 U	SE THE TA	X TABLES
75,000	76,550	4,071.00	6.80%	75,000
76,550	116,650	4,177.00	7.80%	76,550
116,650	208,325	7,305.00	8.80%	116,650
208,325	-	15,372.00	8.95%	208,325

Heads of Household, Schedule Z

Use if your filing status is: Head of Household

If VT Taxable Income is Over	But Not Over	VT Base Tax is	Plus	of the amount over
0	50,800	0.00	3.55%	0
50,800	75,000	1,803.00	6.80%	50,800
TAXABLE II	NCOME UND	ER \$75,000 U	SE THE TA	X TABLES
75,000	131,200	3,449.00	6.80%	75,000
131,200	212,450	7,271.00	7.80%	131,200
212,450	416,650	13,608.00	8.80%	212,450
416,650	-	31,578.00	8.95%	416,650

Example: VT Taxable Income is \$82,000 (Form IN-111, Line 15). Filing Status is Married Filing Jointly. Use Schedule Y-1. Base Tax is \$3,043. Subtract \$75,000 from \$82,000. Multiply the result (\$7,000) by 6.8%. Add this amount (\$476) to Base Tax (\$3,043) for VT Tax of \$3,519. Enter \$3,519 on Form IN-111, Line 16.

Please note: For Adjusted Gross Incomes (IN-111, Line 10) exceeding \$150,000, Line 16 is the greater **1)** of 3% of Adjusted Gross Income less interest from U.S. obligations, or **2)** Tax Rate Schedule/Tax Table calculation.

2017 VT Tax Tables

If Taxab Income		And	your fili	ng statu	s is	If Taxabl Income i		And	your fili	ng statu	s is	If Taxak Income		And	your fili	ng statu	s is
At Least	But Less Than	Single	Married filing jointly*	Married filing sepa- rately**	Head of house- hold		But Less Than	Single	Married filing jointly*	Married filing sepa-rately**	Head of house-hold	At Least	But Less Than	Single	Married filing jointly*	Married filing sepa- rately**	Head of house- hold
		Then	your V	T Tax is				Then	your V	ΓTax is.				Then	your V	T Tax is.	
0 -	1,000					5,0	000				-	10),000				
0	100	0	0	0	0	5,000	5,100	179	179	179	179		10,100	357	357	357	357
100 200	200 300	5 9	5 9	5 9	5	5,100 5,200	5,200 5,300	183 186	183 186	183 186	183 186	- ,	10,200 10,300	360	360 364	360 364	360 364
300	400	12	12	12	12	5,300	5,400	190	190	190	190	,	10,400	367	367	367	367
400	500	16	16	16	16	5,400	5,500	193	193	193	193	10,400	10,500	371	371	371	371
500	600	20	20	20	20	5,500	5,600	197	197	197	197		10,600	375	375	375	375
600 700	700 800	23 27	23 27	23 27	23 27	5,600 5,700	5,700 5,800	201 204	201 204	201 204	201 204		10,700 10,800	378 382	378 382	378 382	378 382
800	900	30	30	30	30	5,800	5,900	208	208	208	208		10,900	385	385	385	385
900	1,000	34	34	34	34	5,900	6,000	211	211	211	211		11,000	389	389	389	389
1,0	000					6,0							,000				
1,000	1,100	37	37	37	37	6,000	6,100	215	215	215	215		11,100	392	392	392	392
1,100 1,200	1,200 1,300	41	41 44	41 44	41 44	6,100 6,200	6,200 6,300	218 222	218 222	218 222	218 222		11,200 11,300	396 399	396 399	396 399	396 399
1,300	1,400	48	48	48	48	6,300	6,400	225	225	225	225		11,400	403	403	403	403
1,400	1,500	51	51	51	51	6,400	6,500	229	229	229	229		11,500	406	406	406	406
1,500	1,600	55	55	55	55	6,500	6,600	233	233	233	233		11,600	410	410	410	410
1,600 1,700	1,700 1,800	59 62	59 62	59 62	59 62	6,600 6,700	6,700 6,800	236 240	236 240	236 240	236 240		11,700 11,800	414	414	414	414 417
1,800	1,900	66	66	66	66	6,800	6,900	243	243	243	243		11,900	421	421	421	421
1,900	2,000	69	69	69	69	6,900	7,000	247	247	247	247		12,000	424	424	424	424
	000						000						2,000				
2,000 2,100	2,100 2,200	73 76	73 76	73 76	73 76	7,000 7,100	7,100 7,200	250 254	250 254	250 254	250 254		12,100 12,200	428 431	428 431	428 431	428 431
2,100	2,300	80	80	80	80	7,100	7,200	257	257	257	257		12,200	435	435	435	435
2,300	2,400	83	83	83	83	7,300	7,400	261	261	261	261		12,400	438	438	438	438
2,400	2,500	87	87	87	87	7,400	7,500	264	264	264	264	1	12,500	442	442	442	442
2,500 2,600	2,600 2,700	91	91 94	91 94	91 94	7,500 7,600	7,600 7,700	268 272	268 272	268 272	268 272		12,600 12,700	446 449	446 449	446 449	446 449
2,700	2,800	98	98	98	98	7,700	7,700	275	275	275	275		12,700	453	453	453	453
2,800	2,900	101	101	101	101	7,800	7,900	279	279	279	279	12,800	12,900	456	456	456	456
2,900	3,000	105	105	105	105	7,900	8,000	282	282	282	282		13,000	460	460	460	460
	2 100	100	100	100	100	8,0		206	207	207	200		3,000	1/2	462	162	162
3,000 3,100	3,100 3,200	108	108 112	108 112	108 112	8,000 8,100	8,100 8,200	286 289	286 289	286 289	286 289		13,100 13,200	463	463 467	463 467	463
3,200	3,300	115	115	115	115	8,200	8,300	293	293	293	293	13,200	13,300	470	470	470	470
3,300	3,400	119	119	119	119	8,300	8,400	296	296	296	296		13,400	474	474	474	474
3,400	3,500	122	122	122	122 126	8,400	8,500 8,600	300	300 304	300 304	300 304		13,500 13,600	477	477 481	477 481	477 481
3,500 3,600	3,600 3,700	130	126 130	126 130	130	8,500 8,600	8,700	304	304	304	304		13,000	481	481	481	481
3,700	3,800	133	133	133	133	8,700	8,800	311	311	311	311	13,700	13,800	488	488	488	488
3,800 3,900	3,900 4,000	137	137 140	137 140	137 140	8,800 8,900	8,900 9,000	314	314 318	314	314		13,900 14,000	492	492 495	492 495	492 495
_)00	140	140	140	140	9,0		310	310	318	318		1,000 1,000	493	493	493	493
4,000	4,100	144	144	144	144	9,000	9,100	321	321	321	321		14,100	499	499	499	499
4,100	4,200	147	147	147	147	9,100	9,200	325	325	325	325	14,100	14,200	502	502	502	502
4,200	4,300	151	151	151	151	9,200	9,300	328	328	328	328	14,200	14,300	506	506	506	506
4,300 4,400	4,400 4,500	154	154 158	154 158	154 158	9,300 9,400	9,400 9,500	332	332 335	332 335	332 335		14,400 14,500	509	509 513	509 513	509 513
4,500	4,600	162	162	162	162	9,500	9,600	339	339	339	339		14,600	517	517	517	517
4,600	4,700	165	165	165	165	9,600	9,700	343	343	343	343		14,700	520	520	520	520
4,700	4,800	169	169	169	169	9,700	9,800	346	346	346	346	14,700	14,800	524	524	524	524
4,800 4,900	4,900 5,000	172	172 176	172 176	172 176	9,800 9,900	9,900 10,000	350 353	350 353	350 353	350 353		14,900 15,000	527	527 531	527 531	527 531
4,700	3,000	170	1/0	170	1/0	2,200	10,000	1 223	333	333	333	14,900	13,000	331	331	331	331

 $^{^{\}star}$ This column also applies to qualifying widow(er) and civil union filing jointly status ** This column also applies to civil union filing separately status

If Taxable Income is		A	nd your fi	iling statu	ıs is	If Taxabl Income i	-	Α	nd your fi	ling statu	ıs is	If Taxable Income is		A	nd your fi	ling statu	ıs is
At Least	But Less Than	Single	Married filing	Married filing	Head of house-	At Least	But Less Than	Single	Married filing	Married filing	Head of house-	At Least	But Less Than	Single	Married filing	Married filing	Head of house-
			jointly*	sepa- rately**	hold				jointly*	sepa- rately**	hold				jointly*	sepa- rately**	hold
		Then	your Vern	,	is			Then	your Vern	•	is			Then	your Vern		is
15,	,000					20),000					25	5,000				
15,000		534 538	534 538	534 538	534	,	20,100 20,200	712 715	712 715	712 715	712 715		25,100 25,200	889 893	889 893	889 893	889 893
15,100 15,200	,	541	541	541	538 541	,	20,200	719	719	719	719	,	25,200	896	896	896	896
15,300	,	545	545	545	545		20,400	722	722	722	722		25,400	900	900	900	900
15,400 15,500	· ·	548 552	548 552	548 552	548 552		20,500	726 730	726 730	726 730	726 730	1	25,500 25,600	903	903	903	903
15,600	,	556	556	556	556		20,700	733	733	733	733	,	25,700	911	911	911	911
15,700		559	559	559	559		20,800	737	737	737	737		25,800	914	914	914	914
15,800 15,900		563 566	563 566	563 566	563 566	,	20,900 21,000	740 744	740 744	740 744	740 744	,	25,900 26,000	918 921	918 921	918 921	918 921
	,000						1,000						5,000				
16,000	,	570	570 573	570 573	570 573	,	21,100	747 751	747 751	747 751	747 751		26,100	925 928	925 928	925 928	925 928
16,100 16,200	,	573 577	577	577	577		21,200 21,300	754	754	754	754		26,200 26,300	928	928	928	932
16,300	,	580	580	580	580	21,300	21,400	758	758	758	758	26,300	26,400	935	935	935	935
16,400	,	584	584	584	584		21,500	761	761	761	761		26,500	939	939	939	939
16,500 16,600	16,700	588 591	588 591	588 591	588 591		21,600 21,700	765 769	765 769	765 769	765 769		26,600 26,700	943 946	943 946	943 946	943 946
16,700	16,800	595	595	595	595	21,700	21,800	772	772	772	772		26,800	950	950	950	950
16,800 16,900	′	598 602	598 602	598 602	598 602		21,900 22,000	776 779	776 779	776 779	776 779		26,900 27,000	953 957	953 957	953 957	953 957
	,000	002	002	002	002		2,000		,,,,	.,,,	.,,,		7,000	701	,,,,	,,,,	701
17,000	,	605	605	605	605	,	22,100	783	783	783	783		27,100	960	960	960	960
17,100 17,200		609 612	609	609	609		22,200 22,300	786 790	786 790	786 790	786 790		27,200 27,300	964 967	964 967	964 967	964 967
17,300		616	616	616	616		22,400	793	793	793	793		27,400	971	971	971	971
17,400		619	619	619	619		22,500	797	797	797	797		27,500	974	974	974	974
17,500 17,600	/	623 627	623 627	623 627	623 627	,	22,600 22,700	801 804	801 804	801 804	801 804		27,600 27,700	978 982	978 982	978 982	978 982
17,700		630	630	630	630	22,700	22,800	808	808	808	808		27,800	985	985	985	985
17,800 17,900		634 637	634 637	634 637	634 637	,	22,900 23,000	811 815	811 815	811 815	811 815		27,900 28,000	989 992	989 992	989 992	989 992
	,000	031	031	037	037		3,000	013	013	013	013		3,000	7)2			<u> </u>
18,000	,	641	641	641	641		23,100		818	818	818	28,000	28,100	996	996	996	996
18,100 18,200		644 648	644 648	644 648	644 648		23,200 23,300	822 825	822 825	822 825	822 825		28,200 28,300	999 1003	999 1003	999 1003	999 1003
18,300		651	651	651	651		23,400	829	829	829	829		28,400	1005	1005	1005	1005
18,400		655	655	655	655		23,500	832	832	832	832		28,500	1010	1010	1010	1010
18,500 18,600		659 662	659 662	659 662	659 662		23,600 23,700	836 840	836 840	836 840	836 840		28,600 28,700	1014 1017	1014 1017	1014 1017	1014 1017
18,700	18,800	666	666	666	666	23,700	23,800	843	843	843	843	28,700	28,800	1021	1021	1021	1021
18,800 18,900		669 673	669 673	669 673	669 673		23,900 24,000	847 850	847 850	847 850	847 850		28,900 29,000	1024 1028	1024 1028	1024 1028	1024 1028
	,000	073	073	073	073		1,000	030	050	030	030		,000	1020	1020	1020	1020
19,000	19,100	676	676	676	676	24,000	24,100	854	854	854	854	29,000	29,100	1031	1031	1031	1031
19,100 19,200		680 683	680 683	680 683	680		24,200 24,300	857 861	857 861	857 861	857 861	29,100	29,200 29,300	1035 1038	1035 1038	1035 1038	1035 1038
19,200		687	687	687	687		24,400	864	864	864	864		29,400	1038	1038	1038	1038
19,400		690	690	690	690		24,500	868	868	868	868	29,400	29,500	1045	1045	1045	1045
19,500 19,600		694 698	694 698	694 698	694 698		24,600 24,700	872 875	872 875	872 875	872 875		29,600 29,700	1049 1053	1049 1053	1049 1053	1049 1053
19,700		701	701	701	701		24,700	879	879	879	879		29,700	1055	1055	1055	1055
19,800	19,900	705	705	705	705	24,800	24,900	882	882	882	882	29,800	29,900	1060	1060	1060	1060
19,900	20,000	708	708	708	708	24,900	25,000	886	886	886	886	29,900	30,000	1063	1063	1063	1063

 $^{^{\}star}\,$ This column also applies to qualifying widow(er) and civil union filing jointly status $^{\star\star}\,$ This column also applies to civil union filing separately status

2017 Form IN-111 Instructions Page 13 of 18 www.tax.vermont.gov

If Taxable Income is And your filing status is			If Taxable Income is		A	nd your fi	ling statu	ıs is	If Taxable		And your filing status is							
At Least	But Less Than	Single	Married filing	Married filing	Head of house-	At Least	But Less Than	Single	Married filing	Married filing	Head of house-	At Least	But Less Than	Single	Married filing	Married filing	Head of house-	
	HIGH		jointly*	sepa-	hold		ıııaıı		jointly*	sepa-	hold		mail		jointly*	sepa-	hold	
		Than	vour Vor	rately** mont Tax	ie			Thon	your Vern	rately**	ie			Thon	vour Vors	rately**	ie	
		inen	your ven	IIOIIL TAX				THEI	your veri	IIOIIL TAX	15			THEI	Then your Vermont Tax is			
	0,000	1067	1067	1067	1067		,000	1244	10.14	12.55	1244		0,000	1 101	1.122	1.605	1.122	
,	30,100 30,200	1067	1067 1070	1067 1070	1067		35,100 35,200	1244 1248	1244 1248	1355 1362	1244 1248	40,000 40,100	40,100	1491	1422 1425	1695 1702	1422 1425	
30,200	30,300	1074	1074	1074	1074	35,200	35,300	1251	1251	1369	1251	40,200	40,300	1505	1429	1709	1429	
	30,400	1077	1077 1081	1077	1077		35,400	1255	1255	1376 1382	1255	40,300	,	1512	1432 1436	1716 1722	1432	
	30,500 30,600	1081	1081	1081	1081 1085	35,400	35,600	1258 1262	1258 1262	1389	1258 1262	40,400		1518 1525	1430	1722	1436 1440	
	30,700	1083	1088	1083	1083		35,700	1262	1262	1396	1262	40,500		1532	1440	1736	1440	
,	30,800	1092	1092	1092	1092		35,800	1269	1269	1403	1269		40,800	1539	1447	1743	1447	
	30,900	1095 1099	1095 1099	1095 1099	1095 1099	35,800 35,900		1273 1276	1273 1276	1410 1416	1273 1276	40,800		1546 1552	1450 1454	1750 1756	1450 1454	
	31,000 1,000	1099	1099	1099	1099		,000 ,000	12/0	12/0	1410	1270		41,000 1,000	1332	1434	1/30	1434	
	31,100	1102	1102	1102	1102	36,000		1280	1280	1423	1280		41,100	1559	1457	1763	1457	
31,100	31,200	1106	1106	1106	1106	,	36,200	1283	1283	1430	1283		41,200	1566	1461	1770	1461	
	31,300 31,400	1109 1113	1109 1113	1109 1113	1109	/	36,300 36,400	1287 1290	1287 1290	1437 1444	1287 1290	,	41,300 41,400	1573 1580	1464 1468	1777 1784	1464 1468	
	31,500	1116	1116	1116	1116		36,500	1290	1290	1450	1290	-	41,500	1586	1408	1790	1471	
	31,600	1120	1120	1120	1120	l '	36,600	1298	1298	1457	1298		41,600	1593	1475	1797	1475	
	31,700	1124	1124	1124	1124		36,700	1301	1301	1464	1301	41,600	41,700	1600	1479	1804	1479	
,	31,800	1127	1127	1131	1127		36,800	1305	1305	1471	1305	,	41,800	1607	1482	1811	1482	
	31,900 32,000	1131	1131 1134	1138 1144	1131 1134		36,900 37,000	1308 1312	1308 1312	1478 1484	1308 1312		41,900 42,000	1614 1620	1486 1489	1818 1824	1486 1489	
	2,000						,000						2,000		- 107		- 107	
	32,100	1138	1138	1151	1138	37,000		1315	1315	1491	1315		42,100	1627	1493	1831	1493	
,	32,200	1141	1141	1158	1141	/	37,200	1319	1319	1498	1319		42,200	1634	1496	1838	1496	
	32,300 32,400	1145 1148	1145 1148	1165 1172	1145 1148	37,200 37,300	37,300 37,400	1322 1326	1322 1326	1505 1512	1322 1326		42,300 42,400	1641 1648	1500 1503	1845 1852	1500 1503	
	32,500	1152	1152	1178	1152	37,400	,	1329	1329	1512	1329	-	42,500	1654	1507	1858	1507	
32,500	32,600	1156	1156	1185	1156	37,500	37,600	1333	1333	1525	1333	42,500	42,600	1661	1511	1865	1511	
	32,700	1159	1159	1192	1159		37,700	1337	1337	1532	1337	42,600	,	1668	1514	1872	1514	
-	32,800 32,900	1163 1166	1163 1166	1199 1206	1163 1166	37,700	37,800 37,900	1340 1344	1340 1344	1539 1546	1340 1344		42,800 42,900	1675 1682	1518 1521	1879 1886	1518 1521	
	33,000	1170	1170	1212	1170		38,000	1347	1347	1552	1347		43,000	1688	1525	1892	1525	
	3,000						,000						3,000					
	33,100		1173	1219	1173		38,100		1351	1559			43,100		1528	1899	1528	
	33,200 33,300	1177 1180	1177 1180	1226 1233	1177 1180		38,200 38,300	1362 1369	1354 1358	1566 1573	1354 1358		43,200 43,300	1702 1709	1532 1535	1906 1913	1532 1535	
	33,400	1184	1184	1240	1184		38,400	1376	1361	1580	1361		43,400	1716	1539	1920	1539	
	33,500	1187	1187	1246	1187		38,500	1382	1365	1586	1365		43,500	1722	1542	1926	1542	
	33,600	1191	1191	1253	1191		38,600	1389	1369	1593	1369		43,600	1729	1546	1933	1546	
	33,700 33,800	1195 1198	1195 1198	1260 1267	1195 1198		38,700 38,800	1396 1403	1372 1376	1600 1607	1372 1376		43,700 43,800	1736 1743	1550 1553	1940 1947	1550 1553	
	33,900	1202	1202	1274	1202		38,900	1410	1379	1614	1379	43,800	43,900	1750	1557	1954	1557	
	34,000	1205	1205	1280	1205		39,000	1416	1383	1620	1383		44,000	1756	1560	1960	1560	
	1,000	1.200	1200	1005	1200		,000	1 100	1206	1.00	1206		1,000	1.7.0	174	1065	1761	
	34,100 34,200	1209 1212	1209 1212	1287 1294	1209 1212	39,000 39,100	39,100 39,200	1423 1430	1386 1390	1627 1634	1386 1390		44,100 44,200	1763	1564 1567	1967 1974	1564 1567	
	34,300	1212	1212	1301	1212	39,200		1437	1393	1641	1393		44,300	1777	1571	1981	1571	
	34,400	1219	1219	1308	1219	39,300	39,400	1444	1397	1648	1397	44,300	44,400	1784	1574	1988	1574	
	34,500	1223	1223	1314	1223		39,500	1450	1400	1654	1400		44,500	1790	1578	1994	1578	
	34,600 34,700	1227 1230	1227 1230	1321 1328	1227 1230		39,600 39,700	1457 1464	1404 1408	1661 1668	1404 1408		44,600 44,700	1797 1804	1582 1585	2001 2008	1582 1585	
	34,800	1234	1234	1335	1234		39,700	1471	1411	1675	1411		44,800	1811	1589	2015	1589	
34,800	34,900	1237	1237	1342	1237	39,800	39,900	1478	1415	1682	1415	44,800	44,900	1818	1592	2022	1592	
34,900	35,000	1241	1241	1348	1241	39,900	40,000	1484	1418	1688	1418	44,900	45,000	1824	1596	2028	1596	

 $^{^{\}star}$ This column also applies to qualifying widow(er) and civil union filing jointly status ** This column also applies to civil union filing separately status

If Taxable Income is		A	nd your f	iling statu	ıs is	If Taxable Income is		А	nd your f	ling statu	ıs is	If Taxabl Income i		And your filing status is				
At Least	But Less Than	Single	Married filing jointly*	Married filing sepa-	Head of house- hold	At Least	But Less Than	Single	Married filing jointly*	Married filing sepa-	Head of house- hold	At Least	But Less Than	Single	Married filing jointly*	Married filing sepa-	Head of house-hold	
		Then	vour Verr	rately** mont Tax	is			Then	your Verr	rately** nont Tax	is			Then	your Vern	rately** nont Tax	is	
	000	<u> </u>					000											
	45,100	1831	1599	2035	1599		50,100	2171	1777	2375	1777		5,000 55,100	2511	1954	2715	2092	
	45,200	1838	1603	2033	1603		50,200	2171	1780	2382	1777		55,200	2511	1954	2713	2092	
45,200	45,300	1845	1606	2049	1606	50,200	50,300	2185	1784	2389	1784	55,200	55,300	2525	1961	2729	2106	
45,300 45,400	45,400 45,500	1852 1858	1610 1613	2056 2062	1610 1613	,	50,400 50,500	2192 2198	1787 1791	2396 2402	1787 1791	55,300 55,400	55,400	2532 2538	1965 1968	2736 2742	2112 2119	
	45,600	1865	1617	2069	1617	_ ′	50,600	2205	1795	2402	1795		55,600	2545	1972	2749	2119	
	45,700	1872	1621	2009	1621		50,700	2212	1793	2416	1798	55,600		2552	1972	2756	2133	
	45,800	1879	1624	2083	1624	,	50,800	2219	1802	2423	1802		55,800	2559	1979	2763	2140	
	45,900 46,000	1886 1892	1628 1631	2090 2096	1628 1631		50,900 51,000	2226 2232	1805 1809	2430 2436	1805		55,900	2566 2572	1983 1986	2770 2776	2146 2153	
	,000	1892	1031	2090	1031		,000	2232	1809	2430	1813		56,000 5,000	2312	1980	2//0	2133	
	46,100	1899	1635	2103	1635		51,100	2239	1812	2443	1820		56,100	2579	1990	2783	2160	
	46,200	1906	1638	2110	1638		51,200	2246	1816	2450	1827		56,200	2586	1993	2790	2167	
-,	46,300	1913	1642	2117	1642		51,300	2253	1819	2457	1834	56,200		2593	1997	2797	2174	
	46,400 46,500	1920 1926	1645 1649	2124 2130	1645 1649		51,400 51,500	2260 2266	1823 1826	2464 2470	1840 1847	56,300 56,400	56,400 56,500	2600 2606	2000 2004	2804 2810	2180 2187	
	46,600	1933	1653	2137	1653		51,600	2273	1830	2477	1854		56,600	2613	2004	2817	2194	
,	46,700	1940	1656	2144	1656		51,700	2280	1834	2484	1861	56,600		2620	2011	2824	2201	
,	46,800	1947	1660	2151	1660		51,800	2287	1837	2491	1868	,	56,800	2627	2015	2831	2208	
,	46,900 47,000	1954 1960	1663 1667	2158 2164	1663 1667	,	51,900 52,000	2294 2300	1841 1844	2498 2504	1874 1881	,	56,900 57,000	2634 2640	2018 2022	2838 2844	2214 2221	
	,000	1900	1007	2104	1007		2,000	2300	1044	2304	1001		7 , 000	2040	2022	2044	2221	
	47,100	1967	1670	2171	1670		52,100	2307	1848	2511	1888		57,100	2647	2025	2851	2228	
,	47,200	1974	1674	2178	1674		52,200	2314	1851	2518	1895		57,200	2654	2029	2858	2235	
		1981	1677	2185	1677		52,300	2321	1855	2525	1902		57,300	2661	2032	2865	2242	
	47,400 47,500	1988 1994	1681 1684	2192 2198	1681 1684		52,400 52,500	2328 2334	1858 1862	2532 2538	1908 1915		57,400 57,500	2668 2674	2036 2039	2872 2878	2248 2255	
	47,600	2001	1688	2205	1688		52,600	2341	1866	2545	1922		57,600	2681	2043	2885	2262	
47,600	47,700	2008	1692	2212	1692		52,700	2348	1869	2552	1929		57,700	2688	2047	2892	2269	
,	47,800	2015	1695	2219	1695	- ,	52,800	2355	1873	2559	1936		57,800	2695	2050	2899	2276	
,		2022 2028	1699 1702	2226 2232	1699 1702		52,900 53,000	2362 2368	1876 1880	2566 2572	1942 1949		57,900 58,000	2702 2708	2054 2057	2906 2912	2282 2289	
	,000	1	-, -				,000						3,000	_, _,				
	48,100	2035	1706	2239	1706		53,100	2375	1883	2579	1956		58,100	2715	2061	2919	2296	
48,100	48,200	2042	1709	2246	1709	53,100	53,200	2382	1887	2586	1963	58,100	58,200	2722	2064	2926	2303	
	48,300 48,400	2049 2056	1713 1716	2253 2260	1713 1716		53,300 53,400	2389 2396	1890 1894	2593 2600	1970 1976		58,300 58,400	2729 2736	2068 2071	2933 2940	2310 2316	
	48,500	2062	1720	2266	1720		53,500	2402	1897	2606	1983		58,500	2742	2075	2946	2323	
48,500	48,600	2069	1724	2273	1724	53,500	53,600	2409	1901	2613	1990	58,500	58,600	2749	2079	2953	2330	
	48,700	2076	1727	2280	1727		53,700	2416	1905	2620	1997		58,700	2756	2082	2960	2337	
	48,800 48,900	2083 2090	1731 1734	2287 2294	1731 1734		53,800 53,900	2423 2430	1908 1912	2627 2634	2004 2010		58,800 58,900	2763 2770	2086 2089	2967 2974	2344 2350	
	49,000		1738		1738		54,000	2436	1915	2640	2017		59,000	2776	2093		2357	
49	,000					54	,000					59	9,000					
,	49,100	2103	1741		1741		54,100	2443	1919	2647	2024		59,100	2783	2096	2987	2364	
	49,200	2110	1745		1745		54,200	2450	1922	2654	2031		59,200	2790	2100	2994	2371	
	49,300 49,400	2117 2124	1748 1752	2321 2328	1748 1752		54,300 54,400	2457 2464	1926 1929	2661 2668	2038 2044		59,300 59,400	2797 2804	2103 2107	3001 3008	2378 2384	
	49,500	2130	1755	2334	1755		54,500	2470	1933	2674	2051		59,500	2810	2110	3014	2391	
	49,600	2137	1759	2341	1759		54,600	2477	1937	2681	2058		59,600	2817	2114	3021	2398	
	49,700	2144	1763	2348	1763		54,700	2484	1940	2688	2065		59,700	2824	2118	3028	2405	
	49,800 49,900	2151 2158	1766 1770	2355 2362	1766 1770		54,800 54,900	2491 2498	1944 1947	2695 2702	2072 2078		59,800 59,900	2831 2838	2121 2125	3035 3042	2412 2418	
		2164	1773		1773		55,000		1951	2708	2085		60,000		2128		2425	
							'											

 $^{^\}star$ This column also applies to qualifying widow(er) and civil union filing jointly status ** This column also applies to civil union filing separately status

2017 Form IN-111 Instructions Page 15 of 18 www.tax.vermont.gov

If Taxable Income is And your filing status is			If Taxable Income is		A	nd your fi	ling statu	ıs is	If Taxable		A	nd your fi	ling statu	ıs is			
At Least	But Less Than	Single	Married filing jointly*	filing sepa-	Head of house- hold	At Least	But Less Than	Single	Married filing jointly*	Married filing sepa-	Head of house- hold	At Least	But Less Than	Single	Married filing jointly*	Married filing sepa-	Head of house-hold
		Then	your Verr	rately** mont Tax	is			Then	your Vern	rately** nont Tax	is			Then	your Vern	rately** nont Tax	is
			,				000										
	$\frac{0,000}{60,100}$	2851	2132	3055	2432		,000 65,100	3191	2366	3395	2772		$\frac{0,000}{70,100}$	3531	2706	3735	3112
,	60,200	2858	2135	3062	2439	,	65,200	3198	2373	3402	2779		70,100	3538	2713	3742	3119
	60,300	2865	2139	3069	2446		65,300	3205	2380	3409	2786	70,200		3545	2720	3749	3126
	60,400 60,500	2872 2878	2142 2146	3076 3082	2452 2459		65,400 65,500	3212 3218	2386 2393	3416 3422	2792 2799	70,300 70,400	,	3552 3558	2726 2733	3756 3762	3132 3139
	60,600	2885	2150	3089	2466		65,600	3225	2400	3429	2806	1 1	70,600	3565	2740	3769	3146
60,600	60,700	2892	2153	3096	2473	65,600	65,700	3232	2407	3436	2813	70,600	70,700	3572	2747	3776	3153
	60,800 60,900	2899 2906	2157 2160	3103 3110	2480 2486		65,800 65,900	3239 3246	2414 2420	3443 3450	2820 2826		70,800 70,900	3579 3586	2754 2760	3783 3790	3160
	61,000	2912	2164	3116	2493		66,000	3252	2427	3456	2833		71,000	3592	2767	3796	3173
61	,000					66	,000						,000				,
	61,100	2919	2167	3123	2500	,	66,100	3259	2434	3463	2840		71,100	3599	2774	3803	3180
	61,200 61,300	2926 2933	2171 2174	3130 3137	2507 2514	,	66,200 66,300	3266 3273	2441 2448	3470 3477	2847 2854		71,200 71,300	3606	2781 2788	3810 3817	3187 3194
	61,400	2940	2178	3144	2520		66,400	3273	2454	3484	2860		71,400	3620	2794	3824	3200
61,400	61,500	2946	2181	3150	2527	66,400	66,500	3286	2461	3490	2867	71,400	71,500	3626	2801	3830	3207
	61,600	2953	2185	3157	2534	/	66,600	3293	2468	3497	2874		71,600	3633	2808	3837	3214
	61,700 61,800	2960 2967	2189 2192	3164 3171	2541 2548		66,700 66,800	3300 3307	2475 2482	3504 3511	2881 2888		71,700 71,800	3640	2815 2822	3844 3851	3221 3228
,	61,900	2974	2196	3178	2554		66,900	3314	2488	3518	2894	,	71,900	3654	2828	3858	3234
	62,000	2980	2199	3184	2561		67,000	3320	2495	3524	2901		72,000	3660	2835	3864	3241
	2,000	12007	2202	2101	2560		,000	2227	2502	2521	2000		2,000	1066	20.12	2071	22.10
,	62,100 62,200	2987 2994	2203 2206	3191 3198	2568 2575	,	67,100 67,200	3327 3334	2502 2509	3531 3538	2908 2915		72,100 72,200	3667 3674	2842 2849	3871 3878	3248 3255
	62,300	3001	2210	3205	2582	,	67,300	3341	2516	3545	2922		72,300	3681	2856	3885	3262
	62,400	3008	2213	3212	2588		67,400	3348	2522	3552	2928	-	72,400	3688	2862	3892	3268
	62,500	3014	2217 2221	3218 3225	2595 2602	1	67,500 67,600	3354	2529 2536	3558	2935 2942		72,500 72,600	3694	2869 2876	3898 3905	3275 3282
	62,600 62,700	3021	2224	3232	2602		67,700	3361 3368	2543	3565 3572	2942	72,500		3701 3708	2883	3912	3282
-	62,800	3035	2228	3239	2616		67,800	3375	2550	3579	2956		72,800	3715	2890	3919	3296
	62,900 63,000	3042 3048	2231 2235	3246 3252	2622 2629		67,900 68,000	3382 3388	2556 2563	3586 3592	2962 2969		72,900 73,000	3722 3728	2896 2903	3926 3932	3302 3309
	5,000	1 2040	2233	3232	202)		,000	3300	2303	3372	2707		3,000	3120	2703	3732	3307
	63,100	3055	2238	3259	2636		68,100	3395	2570	3599	2976		73,100	3735	2910	3939	3316
63,100	63,200	3062	2242	3266	2643	68,100	68,200	3402	2577	3606	2983	73,100	73,200	3742	2917	3946	3323
	63,300 63,400	3069 3076	2245 2250	3273 3280	2650 2656		68,300 68,400	3409 3416	2584 2590	3613 3620	2990 2996		73,300 73,400	3749 3756	2924 2930	3953 3960	3330 3336
	63,500	3082	2257	3286	2663		68,500	3422	2597	3626	3003		73,500	3762	2937	3966	3343
63,500	63,600	3089	2264	3293	2670		68,600	3429	2604	3633	3010	73,500	73,600	3769	2944	3973	3350
	63,700	3096	2271	3300	2677		68,700	3436	2611	3640	3017		73,700	3776	2951	3980	3357
	63,800 63,900	3103	2278 2284	3307 3314	2684 2690		68,800 68,900	3443 3450	2618 2624	3647 3654	3024 3030		73,800 73,900	3783	2958 2964	3987 3994	3364 3370
	64,000	3116	2291	3320	2697		69,000	3456	2631	3660	3037		74,000	3796	2971	4000	3377
64	,000						,000					74	1,000				
	64,100	3123	2298	3327	2704		69,100	3463	2638	3667	3044		74,100	3803	2978	4007	3384
	64,200 64,300	3130	2305 2312	3334 3341	2711 2718		69,200 69,300	3470 3477	2645 2652	3674 3681	3051 3058	,	74,200 74,300	3810	2985 2992	4014 4021	3391 3398
64,300	64,400	3144	2318	3348	2724	69,300	69,400	3484	2658	3688	3064	74,300	74,400	3824	2998	4028	3404
	64,500	3150	2325	3354	2731	1	69,500	3490	2665	3694	3071		74,500	3830	3005	4034	3411
	64,600	3157	2332	3361	2738		69,600	3497	2672	3701	3078		74,600	3837	3012	4041	3418
	64,700 64,800	3164	2339 2346	3368 3375	2745 2752		69,700 69,800	3504 3511	2679 2686	3708 3715	3085 3092		74,700 74,800	3844 3851	3019 3026	4048 4055	3425 3432
64,800	64,900	3178	2352	3382	2758	69,800	69,900	3518	2692	3722	3098	74,800	74,900	3858	3032	4062	3438
64,900	65,000	3184	2359	3388	2765	69,900	70,000	3524	2699	3728	3105	74,900	75,000	3864	3039	4068	3445

 $^{^{\}star}\,$ This column also applies to qualifying widow(er) and civil union filing jointly status $^{\star\star}\,$ This column also applies to civil union filing separately status

Your Contribution Matters

Use your tax refund or tax payment to support these Vermont organizations. Enter the amount of your gift on Form IN-111, Vermont Income Tax Return, Line 29. You may contribute to more than one organization.



Vermont Veterans Fund

Item 29a on Form IN-111

Give to our nearly 50,000 honorably discharged veterans. The fund helps veterans who are homeless, need longterm care, or need transportation. It also helps veterans apply for benefits and supports recognition programs.

> www.veterans.vermont.gov (802) 828-3379



Green Up Vermont

Item 29b on Form IN-111

Keep Vermont green and clean! Your gift supports Green Up Day, a unique Vermont tradition that brings together families, neighbors, and communities to remove litter and restore the natural beauty of our state every spring.

> www.greenupvermont.org (802) 229-4586



Vermont **Nongame** Wildlife Fund

Item 29c on Form IN-111

Together we saved the loon. Let's not stop now! Other animals like bats and bald eagles are still at risk. Your donation helps protect Vermont's endangered wildlife for future generations to enjoy. Every \$1 you give means an extra \$2 helping Vermont's wildlife.

> www.vtfishandwildlife.com (802) 828-1000

VERMONT.

Vermont Children's **Trust Fund**

Item 29d on Form IN-111

Connected kids are safe, successful kids. Support prevention programs for children in your community, including afterschool care, mentoring, teen leadership, literacy, arts programs, substance abuse prevention, and more.

> www.vtchildrenstrust.org (888) 475-5437

Your gifts are deductible on next year's federal tax return as a charitable contribution.

Page 17 of 18 www.tax.vermont.gov

Taxpayer Assistance

Visit Our Website for Forms Not Included in this Booklet

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

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

2018 Due Dates

Form #	Form Description	Initial Due Date	Final Date Accepted NOTE: Penalties, interest, and late filing fees may accrue after initial due date.
IN-111	2017 Vermont Income Tax Return	April 17	
IN-151	Application for Extension of Time to File Form IN-111 VT Individual Income Tax Return	April 17	
PR-141	2017 Renter Rebate Claim	April 17	Oct. 15
HS-122	2018 Homestead Declaration	April 17	Oct. 15
HS-122	2018 Property Tax Adjustment Claim	April 17	Oct. 15

Taxpayer Advocate

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

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

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

To contact the Taxpayer Advocate: Mail: ATTN: Taxpayer Advocate

Telephone: 802-828-6848 Vermont Department of Taxes

Fax: 802-828-5873 133 State Street

Email: tax.taxpayeradvocate@vermont.gov Montpelier, VT 05633-1401

www.tax.vermont.gov 2017 Form IN-111 Instructions
Page 18 of 18