

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 log-on required!

- File extensions for personal income tax
- File Renter Rebate Claim (Form PR-141)
- Complete and submit Landlord 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 www.tax.vermont.gov/freefile.



Free Tax Help for Vermonters

freefile

In 2018, about 65% of Vermont taxpayers were eligible to e-file their federal and state taxes for **free** through Free File. Only about 3% of those eligible actually used Free File to file their taxes.

Are you eligible? To find out, visit
www.tax.vermont.gov/freefile

Volunteer Income Tax Assistance (VITA) & Tax Counseling for the Elderly (TCE) Programs

Free tax help is available through VITA to the elderly and those with 1) lower incomes, 2) disabilities, or 3) limited English. TCE focuses on those age 60 years and older. The IRS sponsors both programs. Find a VITA/TCE location nearest you at www.irs.gov. Search for “Free tax help.”

AARP Foundation Tax-Aide Program

AARP provides tax assistance sites to taxpayers with low and moderate incomes, giving special attention to those 50 years and older. Find the Tax-Aide location nearest you at www.aarp.org. Search for “Tax Aide.”

MyFreeTaxes Partnership

The partnership offers free federal and Vermont filing assistance for qualified individuals. Are you eligible? Find out at www.myfreetaxes.com.

IRS Agent Virtual Service Delivery System

You can meet with an IRS agent in a remote office via the Virtual Service Delivery System. The system is located at the Vermont Department of Taxes, 133 State Street, Montpelier (by appointment only on Mondays and Wednesdays). The Vermont Department of Taxes does not schedule these appointments. To schedule an appointment, please call (844) 545-5640.



General Instructions

Requirement to File a Vermont Income Tax Return

A 2018 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 2018 federal income tax return, **AND**

- You earned or received more than \$100 in Vermont income,
- OR**
- 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.

Visit our website for more information.

Due Date

The 2018 Vermont Income Tax Return must be filed by April 15, 2019.

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.

Use Whole Dollars

Round entries to the nearest whole dollar. The cents are preprinted with zeroes.

Use Only Blue or Black Ink on Paper Forms

If you are completing a paper form, use only blue or black ink. Please print legibly. If the Department cannot read your forms, we will not process them. You will receive a letter to refile. Then, you must resubmit properly completed, legible returns. See “Forms That Cannot Be Processed” below for more information.

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 15, 2019, 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 2018 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 16 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 15, 2019.
Extended returns must be filed by Oct. 15, 2019.

Late Filing Penalty and Interest after the Extended Due Date

If you have filed an extension but do not file by the Oct. 15, 2019, 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. 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 will notify you, and you must submit them again. The date you resubmit the forms becomes the filing date of your return. The Department may assess a \$25 processing fee to partially cover the cost of taking steps to notify you in addition to our normal processing procedures. 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, 2019. **NOTE:** If you meet these requirements, except that your homestead is leased to a tenant on April 1, 2019, 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 15, 2019.

Property Tax Adjustment Claim

Vermont homeowners may be eligible for a credit against their 2019/2020 Vermont property tax. The 2019 property tax adjustment is based on 2018 household income and 2018/2019 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 2018
3. Not claimed as a dependent by another taxpayer for tax year 2018
4. Had household income in 2018 up to \$136,500 (Determine household income by completing Schedule HI-144.)

Due date: The Property Tax Adjustment Claim must be filed by April 15, 2019.

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 2018
2. Not claimed in 2018 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 2018. (See Schedule HI-144 “Special Instructions” for the only exception.)
5. Had household income in 2018 of \$47,000 or less (Determine household income by completing Schedule HI-144.)

Due date: The Renter Rebate Claim must be filed by April 15, 2019.

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 may 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. Copies 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.

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. Please include the federal Form 1040X and amended federal return with your amended Vermont return.

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 **blue or black ink** 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 2018. 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. Form FIT-161, Vermont Fiduciary Return of Income, should be filed to report the income of an estate or trust. Call 802-828-6820 for information.

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, 2018.
- **Nonresidents:** Enter 999 as your school district code.

911 Address

Enter your 911 physical street address as of Dec. 31, 2018. 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, enter the Social Security Number of your spouse/civil union partner in the spouse section of the return. 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 TB-55, Exceptions to Requirement That Vermont Filing Status Must Mirror Federal Filing Status, on our website. If you choose to file your Vermont Income Tax Return as “Married Filing Jointly,” you cannot use Schedule IN-113, Vermont Income Adjustment Calculations, 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, Vermont Credit for Income Tax Paid to Other State or Canadian Province.

Section 3 Taxable Income

Line 1 **Adjusted Gross Income REQUIRED entry.** Enter the amount from your federal return or, if applicable, from the recomputed federal return.

Line 2 **Net Modifications to Federal Adjusted Gross Income.** Enter the amount from Vermont Schedule IN-112, Vermont Tax Adjustments and Credits, Part I, Line 12. This can be a negative.

Line 3 **Federal Adjusted Gross Income with Modifications.** Add Lines 1 and 2. This can be a negative.

Line 4 **Vermont Standard Deduction.** Enter the amount of standard deduction from the chart below. You also receive an additional deduction of \$1,000 for each standard deduction box checked on the federal Form 1040. If you or your spouse was born before Jan. 2, 1954, or you were blind, using the number of standard deduction boxes checked on your federal Form 1040, select the corresponding number to the filing status and enter on Line 4.

	Standard
Single	6,000
Married Filing Jointly or Qualifying Widow(er)	12,000
Married Filing Separately	6,000
Head of Household	9,000

OR

For those born before Jan. 2, 1954 or blind			
1	2	3	4
7,000	8,000	n/a	n/a
13,000	14,000	15,000	16,000
7,000	8,000	9,000	10,000
10,000	11,000	n/a	n/a

Personal Exemptions

Line 5a **Yourself.** You may enter "1" on this line if no one can claim you as a dependent on their 2018 personal income tax return.

Line 5b **Spouse or Civil Union Partner.** You may enter "1" on this line as long as no other person can claim your spouse or civil union partner as a dependent on his or her 2018 personal income tax return. Do Not enter "1" if your filing status is Qualifying Widow(er).

Line 5c **Other Dependents.** Enter the number of dependents other than yourself or spouse that you are claiming on your 2018 federal Form 1040.

Line 5d **Personal Exemptions.** Add Lines 5a through 5c.

Line 5e **Vermont Personal Exemption Deduction.** Multiply Line 5d by \$4,150.

Line 6 **Vermont Standard Deduction plus Personal Exemptions.** Add Lines 4 and 5e.

Line 7 **Vermont Taxable Income.** Line 3 minus Line 6. If less than zero, enter -0-.

Line 8 **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 1, 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 on Vermont Taxable Income, Line 7, using the applicable tax table or rate schedule.
If your federal AGI, Line 1, is less than or equal to \$150,000, calculate your Vermont tax on Vermont Taxable Income, Line 7, using the applicable tax table or rate schedule and enter the result.

Line 9 **Net Adjustment to Vermont Tax.** Compute and submit Vermont Schedule IN-119, Vermont Tax Adjustments and Non-Refundable Credits, Part I, to report:

Additions to Vermont Income Tax

- 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

Subtractions from Vermont Income Tax

- Credit for Child and Dependent Care Expenses (See Form IN-112, Part II, for Low-Income Child and Dependent Care Credit.)
- Credit for the Elderly or the Disabled
- Investment Tax Credit (as defined in IRC Section 46) for Vermont-based portion only
- Farm Income Averaging Credit

Line 10 **Vermont Income Tax with Adjustments.** Add Lines 8 and 9. If less than zero, enter -0-.

Vermont Charitable Contribution Credit

This non-refundable credit is available to all taxpayers of this state even if they elect to itemize at the federal level. The tax credit equals 5% of the first \$20,000 of charitable contributions made during the taxable year that are allowed under 26 U.S.C. § 170. **You may be asked to provide supporting documentation:** statements from the qualified charitable organization.

- Line 11** **Tax Deductible Charitable Contribution.** Enter the amount contributed to a qualified charity in the taxable year.
- Line 12** **Multiply Line 11 by 5% (0.05).**
- Line 13** **Enter the lesser of Line 12 or \$1,000** (\$20,000 times 5%).
- Line 14** **Vermont Income Tax.** Line 10 minus Line 13.
- Line 15** **Income Adjustment.** Enter 100% or complete and submit Schedule IN-113 and enter percentage from Line 37.
- Line 16** **Adjusted Vermont Income Tax.** Multiply Line 14 by the percentage on Line 15. If Line 15 is 100%, Line 16 will be the same as Line 14.
- Line 17** **Credit for Income Tax Paid To Other State or Canadian Province (For full-year and some part-year residents)** Complete and submit Schedule IN-117 and enter the amount from the schedule here.
- Line 18** **Vermont Tax Credits.** Complete and submit Schedule IN-119, Part II. Enter the amount from the applicable line here.
- Line 19** **Total Vermont Credits.** Add Lines 17 and 18 and enter result.

USE TAX WORKSHEET

Did you buy taxable items without paying Vermont Sales Tax? This includes orders over the internet, by mail, or by phone on which you did not pay Vermont Sales Tax. This also includes out-of-state purchases on which you paid tax at a rate **less than 6%**, including purchases of liquor to be consumed in Vermont.

- Yes, but I did not keep accurate records.** Go to Part 1.
- Yes, and I kept accurate records.** Go to Part 2.
- No.** Skip to Part 4.

All of the following questions relate only to the type of purchases described above, where Vermont Sales Tax was not charged.

Part 1 If you did not keep accurate records

- 1a.** Enter the amount of use tax from the Estimated Use Tax Table below that corresponds to your Adjusted Gross Income from Form IN-111, Line 1 **1a.** _____
- 1b.** Did you make purchase(s) of \$1,000 or more per item?
 - Yes.** Go to Part 3.
 - No.** Enter Line 1a amount onto Form IN-111, Line 21 and skip the remainder of this worksheet.

Estimated Use Tax Table

Adjusted Gross Income	Use Tax is:	Adjusted Gross Income	Use Tax is:	Adjusted Gross Income	Use Tax is:
Up to \$10,000	\$5	\$40,001 - \$50,000	\$40	\$80,001 - \$90,000	\$.80
\$10,001 - \$20,000	\$10	\$50,001 - \$60,000	\$50	\$90,001 - \$100,000	\$.90
\$20,001 - \$30,000	\$20	\$60,001 - \$70,000	\$60	\$100,001 and over ...	0.1% (0.001) of AGI
\$30,001 - \$40,000	\$30	\$70,001 - \$80,000	\$70		or \$500, whichever is less.

Part 2 If you did keep accurate records

- 2a.** Enter the total amount of all purchases of items **under \$1,000** each **2a.** _____
- 2b.** Multiply Line 2a by 6% (0.06). Enter the amount here. **2b.** _____

Part 3 Total Use Tax due

- 3a.** Enter the total amount of all purchases of items **\$1,000 or more** each item **3a.** _____
- 3b.** Multiply Line 3a by 6% (0.06). Enter the amount here. **3b.** _____
- 3c.** Add Line 3b to either Line 1a or Line 2b (the line with a value entered). **3c.** _____
- 3d.** Enter the amount of sales tax paid to another state for the purchases on Lines 2a and 3a, if any. **3d.** _____
- 3e.** Line 3c minus Line 3d. Enter here and on Form IN-111, Line 21. **3e.** _____

Part 4 Certification of No Use Tax Due

You do not owe use tax if: **1)** you did not make any taxable purchases by internet, mail-order, over the phone, or out of state, or **2)** you made purchases using any of these methods but paid at least 6% sales tax at the time of purchase on all of them. If one of the situations above is true, check the box next to Line 21 and enter -0- on that line. The failure to pay use tax may result in the assessment of penalties of up to 100% of the unreported tax and interest.

Line 20 **Vermont Income Tax After Credits.** Subtract Line 19 from Line 16. If Line 19 is more than Line 16, leave this line blank.

Line 21 **Use Tax on Out-of-State and Internet Purchases**
Online, Phone, and Out-of State Purchases. Complete the Use Tax Worksheet to calculate the amount to report on Line 21. Do not leave Line 21 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. Non-taxable 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 a 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 Vermont 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 22 **Total Vermont Taxes.** Add Lines 20 and 21 and enter result.

Voluntary Contributions

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

Line 23
23a. Green Up Vermont
23b. Nongame Wildlife Fund
23c. Children's Trust Fund
23d. Vermont Veterans Fund

Line 24 Total of Vermont Taxes and Voluntary Contributions. Add Lines 22 and 23e.

Payments and Credits

Line 25a **2018 Vermont Tax Withheld 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 25d. Nonresident partners, members, or shareholders, use Line 25e for estimated taxes paid on your behalf by a business entity.

Line 25b **2018 Estimated Tax payments, amount carried forward from 2017, and payment made with 2018 extension from Forms IN-114 or IN-151.** Enter the amount of 2018 Vermont estimated income taxes you paid, the amount paid with Form IN-151, Extension of Time to File the 2018 return, and any 2017 Vermont refund credited towards your 2018 taxes. Go to www.myvtax.vermont.gov to obtain the 2018 tax payments the Department has on record for you.
NOTE: Nonresident partners, members or shareholders, use Line 25e for estimated taxes paid on your behalf by a business entity. For tax withheld on real estate transactions, use Line 25d.

Line 25c **Refundable Credits.** (Schedule IN-112, Vermont Tax Adjustments and Credits, Part II)
Low Income Child and Dependent Care credit (for full-year Vermont residents)
Renter Rebate Claimed to pay tax liability (for full-year Vermont residents)
Vermont Earned Income Tax Credit (for full-year and part-year Vermont residents) Enter the amount from Schedule IN-112, Part II, Line 12. Attach the completed Schedule IN-112 to Form IN-111.

Line 25d **From Form RW-171, Vermont Real Estate Withholding.** If you sold real estate in Vermont during 2018 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 25a or 25b. For information on installment sales, read Technical Bulletin TB-10, Installment Sales of Real Estate, on our website.

Line 25e **From Schedule K-1VT, Line 5, 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 2018 Vermont income tax. The entity reports these payments to you on Schedule K-1VT,

Vermont Shareholder, Partner, or Member Information, Line 5. Read Technical Bulletin TB-06, Estimated Payments by S Corporation, Partnerships, and Limited Liability Companies on Behalf of Shareholders, Partners and Members, on our website. Do not enter this amount on Line 25a or 25b.

Line 25f **Total Payments and Credits.** Add Lines 25a through 25e.

Refund

Line 26 **Overpayment.** If Line 24 is less than Line 25f, you have a refund. Subtract Line 24 from Line 25f and enter the result here. You may apply all or a portion of the overpayment towards your 2019 estimated payment or your 2019/2020 Vermont homestead property tax bill.

Line 27a **Credit to 2019 Estimated Tax Payment.** Enter the amount of your refund from Line 26 that you want credited toward your 2019 income tax. Your income tax refund will be reduced by this amount.

Line 27b **Credit to 2019/2020 Homestead Property Tax Bill.** If your property is a declared homestead and you filed the 2018 income tax return on or before Oct. 15, 2019, 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 28 **Refund Amount.** Subtract the sum of Lines 27a and 27b from Line 26 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.

Amount You Owe

Line 29 If Line 24 is more than Line 25f, subtract Line 25f from Line 24 and enter the result.

Line 30 **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. To calculate the charges, use Worksheet IN-152, Underpayment of 2018 Estimated Individual Income Tax, or Worksheet IN-152A, Annualized Income Installment Method for Underpayment of 2018 Estimated Tax by Individuals, Estates, and Trusts. Both worksheets are available on our website. 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)** 85% of this year’s tax liability. If the 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 31 **Total.** Add Lines 29 and 30. 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.

Signatures 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 Number Enter the number where you can be reached during the day.

Disclosure Authorization If you wish to give the Department authorization to discuss the information on your 2018 Vermont income tax return with your tax preparer, check this box and include the preparer’s name. This authorization will automatically end April 15, 2024.

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 Federal Employer Identification Number of the business.

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

Mail your return to:

**Vermont Department of Taxes
PO Box 1881
Montpelier, VT 05601-1881**

BALANCE DUE

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

**Vermont Department of Taxes
PO Box 1779
Montpelier, VT 05601-1779**

FOLLOW THE PROCESSING OF YOUR RETURN

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

VERMONT SCHOOL DISTRICT CODES

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

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

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

VT SCHOOL CODE	SCHOOL DISTRICT NAME	VT SCHOOL CODE	SCHOOL DISTRICT NAME	VT SCHOOL CODE	SCHOOL DISTRICT NAME	VT SCHOOL CODE	SCHOOL DISTRICT NAME
001	ADDISON	064	ELMORE	125	MONTGOMERY	190	SPRINGFIELD
002	ALBANY	065	ENOSBURG	126	MONTPELIER	191	STAMFORD
003	ALBURGH	066	ESSEX JUNCTION	127	MORETOWN	192	STANNARD
004	ANDOVER	067	ESSEX TOWN	128	MORGAN	193	STARKSBORO
005	ARLINGTON	070	FAIR HAVEN	129	MORRISTOWN	194	STOCKBRIDGE
006	ATHENS	068	FAIRFAX	130	MOUNT HOLLY	195	STOWE
255	AVERILL	069	FAIRFIELD	131	MOUNT TABOR	196	STRAFFORD
256	AVERY'S GORE	071	FAIRLEE	135	NEW HAVEN	197	STRATTON
007	BAKERSFIELD	072	FAYSTON	132	NEWARK	198	SUDBURY
008	BALTIMORE	257	FERDINAND	133	NEWBURY	199	SUNDERLAND
009	BARNARD	073	FERRISBURGH	134	NEWFANE	200	SUTTON
010	BARNET	074	FLETCHER	136	NEWPORT CITY	201	SWANTON
011	BARRE CITY	075	FRANKLIN	137	NEWPORT TOWN	202	THETFORD
012	BARRE TOWN	076	GEORGIA	138	NORTH BENNINGTON ID	203	TINMOUTH
013	BARTON	258	GLASTENBURY	140	NORTH HERO	204	TOPSHAM
014	BELVIDERE	077	GLOVER	139	NORTHFIELD	205	TOWNSHEND
015	BENNINGTON	078	GOSHEN	141	NORTON	206	TROY
016	BENSON	079	GRAFTON	142	NORWICH	207	TUNBRIDGE
017	BERKSHIRE	080	GRANBY	143	ORANGE	208	UNDERHILL ID
018	BERLIN	081	GRAND ISLE	144	ORLEANS	209	UNDERHILL TOWN
019	BETHEL	082	GRANVILLE	145	ORWELL	210	VERGENNES
020	BLOOMFIELD	083	GREENSBORO	146	PANTON	211	VERNON
021	BOLTON	084	GROTON	147	PAWLET	212	VERSHIRE
022	BRADFORD	085	GUILDHALL	148	PEACHAM	213	VICTORY
023	BRAINTREE	086	GUILFORD	149	PERU	214	WAITSFIELD
024	BRANDON	087	HALIFAX	150	PITTSFIELD	215	WALDEN
025	BRATTLEBORO	088	HANCOCK	151	PITTSFORD	216	WALLINGFORD
026	BRIDGEWATER	089	HARDWICK	152	PLAINFIELD	217	WALTHAM
027	BRIDPORT	090	HARTFORD	153	PLYMOUTH	218	WARDSBORO
028	BRIGHTON	091	HARTLAND	154	POMFRET	261	WARNER'S GRANT
029	BRISTOL	092	HIGHGATE	155	POULTNEY	219	WARREN
030	BROOKFIELD	093	HINESBURG	156	POWNA	262	WARREN'S GORE
031	BROOKLINE	094	HOLLAND	157	PROCTOR	220	WASHINGTON
032	BROWNINGTON	095	HUBBARDTON	158	PUTNEY	221	WATERBURY
033	BRUNSWICK	096	HUNTINGTON	159	RANDOLPH	222	WATERFORD
252	BUEL'S GORE	097	HYDE PARK	160	READING	223	WATERVILLE
034	BURKE	098	IRA	161	READSBORO	224	WEATHERSFIELD
035	BURLINGTON	099	IRASBURG	162	RICHFORD	225	WELLS
036	CABOT	100	ISLE LA MOTTE	163	RICHMOND	226	WELLS RIVER
037	CALAIS	101	JAMAICA	164	RIPTON	227	WEST FAIRLEE
038	CAMBRIDGE	102	JAY	165	ROCHESTER	230	WEST HAVEN
039	CANAAN	103	JERICHO	166	ROCKINGHAM	234	WEST RUTLAND
040	CASTLETON	253	JERICHO ID	167	ROXBURY	235	WEST WINDSOR
041	CAVENDISH	104	JOHNSON	168	ROYALTON	228	WESTFIELD
042	CHARLESTON	185	KILLINGTON	169	RUPERT	229	WESTFORD
043	CHARLOTTE	105	KIRBY	170	RUTLAND CITY	231	WESTMINSTER
044	CHELSEA	106	LANDGROVE	171	RUTLAND TOWN	232	WESTMORE
045	CHESTER	107	LEICESTER	172	RYEGATE	233	WESTON
046	CHITTENDEN	108	LEMINGTON	173	SAINT ALBANS CITY	236	WEYBRIDGE
047	CLARENDON	259	LEWIS	174	SAINT ALBANS TOWN	237	WHEELOCK
048	COLCHESTER	109	LINCOLN	175	SAINT GEORGE	238	WHITING
049	CONCORD	110	LONDONDERRY	176	SAINT JOHNSBURY	239	WHITINGHAM
050	CORINTH	111	LOWELL	177	SALISBURY	240	WILLIAMSTOWN
051	CORNWALL	112	LUDLOW	178	SANDGATE	241	WILLISTON
052	COVENTRY	113	LUNENBURG	179	SEARSBURG	242	WILMINGTON
053	CRAFTSBURY	114	LYNDON	180	SHAFTSBURY	243	WINDHAM
054	DANBY	115	MAIDSTONE	254	SHAFTSBURY ID	244	WINDSOR
055	DANVILLE	116	MANCHESTER	181	SHARON	245	WINHALL
056	DERBY	117	MARLBORO	182	SHEFFIELD	246	WINOOSKI
057	DORSET	118	MARSHFIELD	183	SHELBURNE	247	WOLCOTT
058	DOVER	119	MENDON	184	SHELDON	248	WOODBURY
059	DUMMERSTON	120	MIDDLEBURY	186	SHOREHAM	249	WOODFORD
060	DUXBURY	121	MIDDLESEX	187	SHREWSBURY	250	WOODSTOCK
061	EAST HAVEN	122	MIDDLETOWN SPRINGS	260	SOMERSET	251	WORCESTER
062	EAST MONTPELIER	123	MILTON	188	SOUTH BURLINGTON		
063	EDEN	124	MONKTON	189	SOUTH HERO		

2018 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	38,700	0.00	3.35%	0
38,700	75,000	1,296.00	6.60%	38,700
TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES				
75,000	93,700	3,692.00	6.60%	75,000
93,700	195,450	4,926.00	7.60%	93,700
195,450	-	12,659.00	8.75%	195,450

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	32,300	0.00	3.35%	0
32,300	75,000	1,082.00	6.60%	32,300
TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES				
75,000	78,075	3,900.00	6.60%	75,000
78,075	118,975	4,103.00	7.60%	78,075
118,975	-	7,212.00	8.75%	118,975

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	64,600	0.00	3.35%	0
64,600	75,000	2,164.00	6.60%	64,600
TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES				
75,000	156,150	2,851.00	6.60%	75,000
156,150	237,950	8,206.00	7.60%	156,150
237,950	-	14,423.00	8.75%	237,950

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	51,850	0.00	3.35%	0
51,850	75,000	1,737.00	6.60%	51,850
TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES				
75,000	133,850	3,265.00	6.60%	75,000
133,850	216,700	7,149.00	7.60%	133,850
216,700	-	13,446.00	8.75%	216,700

Example: VT Taxable Income is \$82,000 (Form IN-111, Line 7). Filing Status is Married Filing Jointly. Use Schedule Y-1. Base Tax is \$2,851. Subtract \$75,000 from \$82,000. Multiply the result (\$7,000) by 6.6%. Add this amount (\$462) to Base Tax (\$2,851) for VT Tax of \$3,313. Enter \$3,313 on Form IN-111, Line 8.

Please note: For Adjusted Gross Incomes (IN-111, Line 1) exceeding \$150,000, Line 8 is the greater of 1) 3% of Adjusted Gross Income less interest from U.S. obligations, or 2) Tax Rate Schedule/Tax Table calculation.

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 23. You may contribute to more than one organization.



Green Up Vermont

Item 23a 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 23b 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 Children's Trust Foundation

Item 23c on Form IN-111

Support prevention programs for children in your community, including afterschool care, mentoring, teen leadership, literacy, arts, theater programs, substance abuse prevention, and more. We believe these programs are a cost effective approach to improving the well-being and success of Vermont children.

www.vtchildrenstrust.org
(888) 475-5437



Vermont Veterans Fund

Item 23d on Form IN-111

Give to our nearly 44,000 honorably discharged veterans. The fund helps veterans who are homeless, need long-term care, or need transportation. It also helps veterans apply for benefits and supports recognition programs.

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

You may deduct the above charitable contributions on next year's personal income taxes. See the instructions for Form IN-111.

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 Tax Adjustments and Non-Refundable Credits
- IN-153 Vermont Capital Gains Exclusion
- IN-151 Application for Extension of Time to File Form IN-111

2019 Due Dates

Form #	Form Description	Initial Due Date	Final Date Accepted <i>NOTE:</i> Penalties, interest, and late filing fees may accrue after initial due date.
IN-111	2018 Vermont Income Tax Return	April 15	
IN-151	Application for Extension of Time to File Form IN-111 Vermont Income Tax Return	April 15	
PR-141	2018 Renter Rebate Claim	April 15	Oct. 15
HS-122	2019 Homestead Declaration	April 15	Oct. 15
HS-122	2019 Property Tax Adjustment Claim	April 15	Oct. 15

Taxpayer Advocate

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

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

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

To contact the Taxpayer Advocate:

Telephone: 802-828-6848

Fax: 802-828-5873

Email: tax.taxpayeradvocate@vermont.gov

Mail: ATTN: Taxpayer Advocate

Vermont Department of Taxes

133 State Street

Montpelier, VT 05633-1401