



# VERMONT

## Income Tax Return Booklet

## Forms and Instructions

# 2019

**For Residents,  
Part-Year Residents  
& Nonresidents**

**File by April 15:**

- Income Tax Return
- Homestead Declaration
- Property Tax Credit
- Renter Rebate Claim
- Extension to File

This booklet includes forms  
and instructions for:  
**IN-111, IN-112, IN-113, IN-116,  
HS-122, PR-141, HI-144**

### WHERE'S MY REFUND?

Check the status of your refund at

[www.myvtax.vermont.gov](http://www.myvtax.vermont.gov).

For more information about refunds, visit  
[www.tax.vermont.gov/individuals/refund](http://www.tax.vermont.gov/individuals/refund)

### Business Hours

M-F, 7:45 a.m. to 4:30 p.m.

### Phone

M, T, Th, F, (802) 828-2865  
(866) 828-2865 (toll-free in Vermont)

### Email

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

### Address

133 State Street  
Montpelier, VT 05633-1401

# 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.



Item 23a 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](http://www.vtfishandwildlife.com)  
(802) 828-1000



Item 23b 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](http://www.vtchildrenstrust.org)  
(888) 475-5437



**Vermont  
Veterans  
Fund**

Item 23c 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](http://www.veterans.vermont.gov)  
(802) 828-3379



Item 23d on Form IN-111

Keep Vermont green and clean! Your gift supports Green Up Day, always the first Saturday in May, where the community comes together to pick up roadside litter and restore the natural beauty of our state. Help support and get involved in Green Up Days 50th Anniversary, May 2, 2020!

[www.greenupvermont.org](http://www.greenupvermont.org)  
(802) 229-4586

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

# Free Tax Help for Vermonters



In 2019, about 65% of Vermont taxpayers were eligible to e-file their federal and state taxes through Free File — **for FREE!**

Only about 5% of those eligible actually used Free File to file their taxes.

**Are you eligible for Free File?**

**To find out, visit [www.tax.vermont.gov/free-file](http://www.tax.vermont.gov/free-file)**

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## 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](http://www.irs.gov). Search for “Free tax help.”

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## 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](http://www.aarp.org). Search for “Tax Aide.”

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## MyFreeTaxes Partnership

The partnership offers free federal and Vermont filing assistance for qualified individuals. Are you eligible? Find out at [www.myfreetaxes.com](http://www.myfreetaxes.com).

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## 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.



## *Lifeline Program*

Lifeline is a federal program that may provide eligible households with a monthly discount on either phone or internet service. Only one discount is allowed per household.

### **Eligibility**

To be eligible, you must:

1. Live in Vermont
2. Get your phone or internet service through a participating provider AND
3. Qualify based on either household income or public benefits.  
Either:
  - a. Your household income is at or below 135% of the federal poverty level OR
  - b. Someone in your household is getting one of these benefits:
    - 3SquaresVT
    - Federal Public Housing Assistance
    - Medicaid
    - Supplemental Security Income (SSI)
    - Veterans Pension/Survivors Pension

### **Application Process**

- If you already get Lifeline, your service provider will contact you when it's time for you to reapply (before your anniversary date).
- If you don't already get Lifeline, you need to apply directly to the Lifeline service provider of your choice.

### **Learn More**

The Universal Service Administrative Company (USAC) has been contracted by the Federal Communications Commission (FCC) to oversee the Lifeline program across the country.

To learn more about Lifeline, income guidelines and approved service providers, you can:

- Go to <http://www.lifelinesupport.org/li/>
- Call USAC at 1-800-234-9473 (Monday to Friday, 8:00 a.m. to 8:00 p.m.)
- Call Vermont's Senior Helpline at 1-800-642-5119 if you're age 60 or older
- Contact the Consumer Affairs and Public Information Division of the Vermont Public Service Department at 1-800-622-4496 or [psd.consumer@vermont.gov](mailto:psd.consumer@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](http://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 Nonrefundable Credits
- IN-153 Vermont Capital Gains Exclusion
- IN-151 Application for Extension of Time to File Form IN-111

## 2020 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	2019 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/HI-144	2019 Renter Rebate Claim	April 15	Oct. 15
HS-122	2020 Homestead Declaration	April 15	Oct. 15
HS-122/HI-144	2020 Property Tax Credit 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](mailto:tax.taxpayeradvocate@vermont.gov)

**Mail:** ATTN: Taxpayer Advocate

Vermont Department of Taxes

133 State Street

Montpelier, VT 05633-1401

## 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.tax.vermont.gov/identity-theft](http://www.tax.vermont.gov/identity-theft).
- Suspected fraud also should be reported to the Vermont Attorney General's Consumer Assistance Program at (800) 649-2424 (toll-free).

## Online Options for Filers at [www.myVTax.vermont.gov](http://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/HI-144)
- Complete and submit Landlord Certificate (Form LC-142)
- File the Homestead Declaration and Property Tax Credit (Form HS-122/HI-144)
- 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/free-file](http://www.tax.vermont.gov/free-file).

# General Instructions

## Requirement to File a Vermont Income Tax Return

A 2019 Vermont Income Tax Return must be filed by all full-year or part-year Vermont residents or a nonresident if you are required to file a 2019 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.

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## Due Date

The 2019 Vermont Income Tax Return must be filed by April 15, 2020.

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## 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.

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## Late Filing Penalty and Interest after the April Due Date

A Vermont income tax return can be filed up to 60 days after April 15, 2020, 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 April 15th due date.

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## Filing an Extension for the Vermont Income Tax Return

To receive a six-month extension of time to file your 2019 Income Tax Return, you must file Form IN-151, Application for Extension of Time to File Form IN-111, on or before the due date of April 15. 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 [myVTax.vermont.gov](http://myVTax.vermont.gov).

**Due dates:** Extension requests must be filed by April 15, 2020.

Extended returns must be filed by Oct. 15, 2020.

**NOTE:** There is no extension of time to file a homestead declaration or property tax credit.

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## Late Filing Penalty and Interest after the Extended Due Date

If you have filed an extension but do not file by the Oct. 15, 2020, extended due date, the Department will charge a \$50 late file penalty. Late payment penalty and interest accrue after the April due date. **NOTE:** The late filing penalty applies regardless if you have a refund or no tax is due. If any tax is due and is not paid by the April 15 due date, late payment penalty and interest charges also apply.

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## Incomplete Forms

If information necessary to support the request for a credit is missing, your filing may be processed but the credit denied. This may result in a bill or reduced refund. The Department will send you a letter requesting the missing information and give you an opportunity to supply what we've requested. The credit will not be processed until the Department receives the missing document(s) or information.

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## Forms That Cannot Be Processed

If your filing is not acceptable for processing, the Department will notify you by letter, and you will be required to submit it 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, but are not limited to, 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.

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## Homestead Declaration

Under Vermont law, every Vermont resident whose property meets the definition of a "homestead" must file a Homestead Declaration annually. 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, 2020. **NOTE:** If you meet these requirements but your homestead is leased to a tenant on April 1, 2020,

### 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 and they will be considered unfiled. 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.

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, 2020, to avoid penalties for late filing.

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### Property Tax Credit Claim

Vermont homeowners may be eligible for a credit against their 2020/2021 Vermont property tax. The 2020 Property Tax Credit is based on 2019 household income and 2019/2020 property tax. A homeowner may be eligible for a credit if **all four** of the following requirements are met:

1. Filed a valid Homestead Declaration
2. Domiciled in Vermont all of calendar year 2019
3. Not claimed as a dependent by another taxpayer for tax year 2019
4. Had household income in 2019 up to \$138,250 (Determine household income by completing Schedule HI-144.)

**Due date:** The Property Tax Credit Claim due date is April 15, 2020 but may be late filed up to Oct. 15, 2020 with penalty for late file.

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### 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 2019
2. Not claimed in 2019 as a dependent of another taxpayer
3. Is the only person in the household filing a Renter Rebate Claim
4. Rented in Vermont for all 12 months in 2019. (See Schedule HI-144 “Special Instructions” for the only exception.)
5. Had household income in 2019 of \$47,000 or less (Determine household income by completing Schedule HI-144.)

**Due date:** The Renter Rebate Claim due date is April 15, 2020 but can be late filed up to Oct. 15 with no penalty for late file.

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## 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 requested. For faster processing time, you may submit the requested information at [www.myVTax.vermont.gov](http://www.myVTax.vermont.gov).

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### 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 in writing if your refund is used as an offset to pay an outstanding debt.

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### 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. For more information, visit [www.tax.vermont.gov/individuals/injured-spouse](http://www.tax.vermont.gov/individuals/injured-spouse).

To make an injured spouse claim when filing a paper return, please send the following documents **before you file your return:**

1. A signed 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 (if you filed one with the IRS)
4. Form 1099G for unemployment if received in 2019

**Mail to:** ATTN: Injured Spouse Unit  
Vermont Department of Taxes  
PO Box 1645  
Montpelier, VT 05601-1645



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**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. Once the Department has issued the first notice of intent to assess for underpayment of tax you may apply for a payment plan on myVTax.vermont.gov or you can write the Department to apply for a payment plan.

**Mail 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.

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**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.

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**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.

Check the "AMENDED" box on Form IN-111 when filing an amended return for the applicable tax year. Please include the following documents with your amended return:

1. A copy of federal Form 1040X, Amended U.S. Individual Income Tax Return
2. Your amended federal Form 1040, U.S. Individual Income Tax Return, with all schedules
3. Your amended Vermont Form IN-111 with all schedules even if there is no change on the schedules

**NOTE:** If you filed a Property Tax Credit Claim or Renter Rebate Claim, you must also amend your income on Schedule HI-144, Household Income.

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## Income Tax Form Instructions

### FORM IN-111 Vermont Income Tax Return

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**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 you are mailing in your return, please provide a complete copy of your federal Form 1040, U.S. Individual Income Tax Return, as filed with the IRS along with all schedules. If filing jointly, you must enter the name and Social Security Number of your spouse/civil union partner.

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**Mailing Address**

Use the address where you receive mail from the United States Post Office. If the mailing address on your return is incorrect and the Department requires additional information, this will delay the processing of your return and your refund until we receive a valid mailing address. If you move after you submit your income tax return, please change your address with the Department as soon as possible. See our website to learn how to change your mailing address.

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**Recomputed Federal Return**

Check the recomputed federal return check box if a recomputed federal return was used to file Form IN-111. **NOTE:** Taxpayers filing with a recomputed federal return must provide a copy of the original return as filed with the IRS in addition to a copy of the recomputed federal return.

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**Deceased Taxpayer**

Check the applicable box if the taxpayer or spouse/civil union partner died during 2019. Administrator or Executor: To claim an income tax refund on behalf of the decedent, attach the Certificate of Appointment issued by the Probate Court OR a copy of a completed federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer.

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**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, 2019.
  - **Nonresidents:** Enter 999 as your school district code.
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**911 Address**

Enter your 911 physical street address as of Dec. 31, 2019. We need your physical address, not your mailing address.

## 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. "Sufficient nexus" means when a spouse has worked in Vermont at least 183 days. **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.

### Taxable Income

**Line 1** **Adjusted Gross Income **REQUIRED** entry.** Enter the amount from your federal Form 1040 or, if applicable, from the recomputed federal Form 1040. This can be a negative.

**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 15. 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** **2019 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, 1955, 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	6,150
Married Filing Jointly or Qualifying Widow(er)	12,300
Married Filing Separately	6,150
Head of Household	9,200

**OR**

For those born before Jan. 2, 1955 or blind			
1	2	3	4
7,150	8,150	n/a	n/a
13,300	14,300	15,300	16,300
7,150	8,150	9,150	10,150
10,200	11,200	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 a 2019 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 a 2019 personal income tax return. Do Not enter "1" if your filing status is Qualifying Widow(er) or Married Filing Separately.

**Line 5c** **Other Dependents.** Enter the number of dependents other than yourself or spouse that you are claiming on your 2019 federal Form 1040.

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

**Line 5e** **Vermont Personal Exemption Deduction.** Multiply Line 5d by \$4,250.

**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 Nonrefundable 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, to apply 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

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

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**Vermont Charitable Contribution Credit**

This nonrefundable credit is available to all taxpayers of this state regardless of whether they elect to itemize at the federal level. The tax credit is equal to 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.

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**Line 11 Tax Deductible Charitable Contribution.** Enter the amount contributed to a qualified charity in the taxable year.

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**Line 12 Multiply Line 11 by 5% (0.05).**

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**Line 13 Enter the amount on Line 12 or \$1,000** (\$20,000 times 5%), whichever is less.

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**Line 14 Vermont Income Tax.** Line 10 minus Line 13.

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**Line 15 Income Adjustment.** Enter 100% or complete and submit Schedule IN-113 and enter percentage from Line 35.

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**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.

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**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 Line 21 here. You must submit a separate schedule for each state or province for which you are claiming a credit.

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**Line 18 Vermont Tax Credits.** Complete and submit Schedule IN-119, Part II. Enter the amount from Line 9 or 19 here.

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**Line 19 Total Vermont Credits.** Add Lines 17 and 18 and enter result.

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**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.

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**Line 21 Use Tax on Online, Phone, and Out-of State Purchases.**

Complete the Use Tax Worksheet to calculate the amount to report on Line 21.

**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. To determine whether items purchased are subject to use tax, please refer to the Department website at [www.tax.vermont.gov](http://www.tax.vermont.gov).

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**Line 22 Total Vermont Taxes.** Add Lines 20 and 21 and enter result.

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## 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.

### Voluntary Contributions

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

- Line 23**
- 23a. Nongame Wildlife Fund
  - 23b. Children's Trust Fund
  - 23c. Vermont Veterans Fund
  - 23d. Green Up Vermont
  - 23e. Add Lines 23a through 23d.

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

### Payments and Credits

**Line 25a** **2019 Vermont Tax Withheld From W-2, 1099.** 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) may delay processing of your return, or you may not receive the appropriate 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** **2019 Estimated Tax payments, amount carried forward from 2018, and payment made with 2019 extension.** Enter the amount of 2019 Vermont estimated income taxes you paid, the amount paid with Form IN-151, Extension of Time to File the 2019 return, and any 2018 Vermont refund credited towards your 2019 taxes. Go to [myvtax.vermont.gov](http://myvtax.vermont.gov) to review the 2019 tax payments the Department has on record for you. If you are filing with your spouse or civil union partner, remember to look under both social security numbers.

**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)**  
**Vermont Earned Income Tax Credit (for full-year and part-year Vermont residents)** Enter the amount from Schedule IN-112, Part II, Line 11. Attach the completed Schedule IN-112 to Form IN-111.

**Line 25d Vermont Real Estate Withholding from Form RW-171.** If you sold real estate in Vermont during 2019 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 Estimated Payments Made on Your Behalf by a Business Entity from Schedule K-1VT, Line 5.** Nonresidents enter the estimated income tax payments made on your behalf by a partnership, limited liability company, or S Corporation toward your 2019 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 are due 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 2020 estimated payment or your 2020/2021 Vermont homestead property tax bill.

**Line 27a Credit to 2020 Estimated Tax Payment.** Enter the amount of your refund from Line 26 that you want credited toward your 2020 income tax. Any amount reported on this line will be deducted from your total refund amount.

**Line 27b Credit to 2020/2021 Homestead Property Tax Bill.** If your property is a declared homestead and you filed the 2019 income tax return on or before Oct. 15, 2020, you may choose to use all or part of your income tax refund to pay your homestead property tax bill. Any amount reported on this line will be deducted from your total refund 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.* All paper filed returns with refund requests will receive a paper check.

**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 2019 Estimated Individual Income Tax, or Worksheet IN-152A, Annualized Income Installment Method for Underpayment of 2019 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)** 90% 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](http://www.myvtax.vermont.gov):  
- ACH debit (no fee)  
- Credit or Debit card (3% service fee applies)  
You may also pay by check or money order payable to the Vermont Department of Taxes. Please include 2019 Form IN-116, Vermont Income Tax Payment Voucher, with your payment.

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.  
**NOTE:** Failure to sign your return may delay the processing of your return.

**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 authorize the Department to discuss the information on your 2019 Vermont income tax return with your tax preparer, check this box and include the preparer's name. This authorization will automatically end April 15, 2025.

**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 [myvtax.vermont.gov](http://myvtax.vermont.gov) and selecting "Check the status of your return."

## SCHEDULE IN-112 Vermont Tax Adjustments and Credits

Print your name and Social Security Number on this schedule. Please use **blue or black ink** to make all entries.

### Who Must File Schedule IN-112

You must file Schedule IN-112 if you:

- Have interest income from state and local obligations (Part I)
  - Federal bonus depreciation
  - Adjustment to bonus depreciation
  - Interest Income from U.S. obligations
  - Capitol Gains Exclusion
  - Taxable refunds of state and local income tax
- Are claiming Vermont Refundable Credits (Part II)
  - Low Income Child & Dependent Care
  - Vermont Earned Income Tax Credit

### Part I Additions to Federal Adjusted Gross Income

Interest and dividend income from non-Vermont state and local obligations which are exempted from federal taxable income are taxable in Vermont. A Vermont obligation is one from the state of Vermont or a Vermont municipality.

**Line 1** Enter the total interest and dividend income received from all state and local obligations exempted from federal tax as reported on federal Form 1040, U.S. Individual Income Tax Return.

**Line 2** Enter the interest and dividend income from Vermont obligations. This may have been paid directly to you or through a mutual fund or other legal entity that invests in Vermont state and local obligations. If you receive this income from a mutual fund that has only a portion of its assets invested in Vermont state and local obligations, enter only the amount for the Vermont obligation(s).

**Line 3** Subtract Line 2 from Line 1. This is the amount of interest and dividend income from non-Vermont state and local obligations that must be included in Vermont Taxable Income.

**Line 4** **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 2019. Read Technical Bulletin TB-44, Disallowance of Bonus Depreciation Provisions of Federal Economic Stimulus Act of 2008, on our website for information on calculating the amount to add back to taxable income.

**Line 5** **Total Federal Adjusted Gross Income Additions.** Add Lines 3 and 4.

### Subtractions From Federal Adjusted Gross Income

**Line 6** **Interest Income from U.S. Obligations.** Interest income from U.S. government obligations (such as U.S. Treasury 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 TB-24, Exemption of Income of U.S. Government Obligations, on our website.

## MEDICAL DEDUCTION WORKSHEET

1. Medical and Dental Expense from federal Form 1040, Schedule A, Line 4. . . . . **1.** \_\_\_\_\_
2. Amount from Vermont Form IN-111, Line 6 . . . . . **2.** \_\_\_\_\_
3. Subtract Line 2 from Line 1. Enter here and on Schedule IN-112, Line 10. . . . . **3.** \_\_\_\_\_

*If you pay recurring monthly payments or entrance fees to a retirement community, these amounts may not be deductible. Please see our website at [www.tax.vermont.gov](http://www.tax.vermont.gov) for more information.*

## SOCIAL SECURITY EXEMPTION WORKSHEET

**Instructions:** It is important that you answer the questions in Section I to determine if you qualify for a full or partial exemption. If you qualify for a partial exemption, you may move on to Section II to calculate the amount of the exemption.

### SECTION I: Do you qualify for the Vermont Social Security full or partial exemption?

1. Did you report an amount on federal Form 1040, U.S. Individual Income Tax Return, Line 5b, earning Social Security benefits that were taxable in the current tax year?  
 **No.** You do not qualify for this exemption.  
 **Yes.** Proceed to question 2.
2. If you are:
  - Married filing jointly, is your Adjusted Gross Income (AGI) on Form IN-111, Vermont Income Tax Return, Line 1, less than \$70,000?
  - Single, head of household, qualifying widow(er), or married filing separately, is your AGI on Form IN-111, Line 1, less than \$55,000?  
 **No.** You do not qualify for this exemption.  
 **Yes.** You qualify for Vermont's Social Security exemption. Proceed to question 3.
3. If you are:
  - Married filing jointly, is your AGI less than \$60,000?
  - Single, head of household, qualifying widow(er), or married filing separately, is your AGI less than \$45,000?  
 **No.** Please proceed to Section II of this worksheet.  
 **Yes.** You qualify for a **full exemption.** Please enter the full amount from federal Form 1040, Line 5b, on Schedule IN-112, Line 11.

### SECTION II: Calculating your Social Security Partial Exemption

This section is for married joint filers with an Adjusted Gross Income (AGI) between \$60,000-\$70,000 and for single, head of household, qualifying widow(er), or married separate filers with an AGI between \$45,000-\$55,000.

4. If you are:
  - Married filing jointly, enter \$70,000.
  - All other filing statuses, enter \$55,000. . . . . **4.** \_\_\_\_\_
5. Enter your AGI from Form IN-111, Line 1. . . . . **5.** \_\_\_\_\_
6. Subtract Line 5 from Line 4. If Line 5 is greater than Line 4, enter -0-. . . . . **6.** \_\_\_\_\_
7. Divide Line 6 by \$10,000. This value will be a decimal. Please round to the second decimal place (*Example:* .481 would round to .48). . . . . **7.** \_\_\_\_\_
8. Enter the lesser of Line 7 or the value 1 (This line should not be greater than 1). . . . . **8.** \_\_\_\_\_
9. Enter the amount from federal Form 1040, Line 5b. . . . . **9.** \_\_\_\_\_
10. Amount of **partial exemption.** Multiply Line 9 by Line 8.  
Enter this amount on Schedule IN-112, Line 11. . . . . **10.** \_\_\_\_\_

**Note about civil unions:** If you are in a civil union and filing jointly, you should file for this exemption as married filing jointly. If you are a civil union and filing separately, you should file as married filing separately.

## 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
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	BERLIN
019	BETHEL
020	BLOOMFIELD
021	BOLTON
022	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	CHITTENDEN
047	CLARENDON
048	COLCHESTER
049	CONCORD
050	CORINTH
051	CORNWALL
052	COVENTRY
053	CRAFTSBURY
054	DANBY
055	DANVILLE
056	DERBY
057	DORSET
058	DOVER
059	DUMMERSTON
060	DUXBURY
061	EAST HAVEN
062	EAST MONTPELIER
063	EDEN

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
078	GOSHEN
079	GRAFTON
080	GRANBY
081	GRAND ISLE
082	GRANVILLE
083	GREENSBORO
084	GROTON
085	GUILDHALL
086	GUILFORD
087	HALIFAX
088	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	JAY
103	JERICHO
253	JERICHO ID
104	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
123	MILTON
124	MONKTON

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

VT SCHOOL CODE	SCHOOL DISTRICT NAME
190	SPRINGFIELD
191	STAMFORD
192	STANNARD
193	STARKSBORO
194	STOCKBRIDGE
195	STOWE
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
209	UNDERHILL TOWN
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	WATERBURY
222	WATERFORD
223	WATERVILLE
224	WEATHERSFIELD
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	WHEELLOCK
238	WHITING
239	WHITINGHAM
240	WILLIAMSTOWN
241	WILLISTON
242	WILMINGTON
243	WINDHAM
244	WINDSOR
245	WINHALL
246	WINOOSKI
247	WOLCOTT
248	WOODBURY
249	WOODFORD
250	WOODSTOCK
251	WORCESTER



2019 Form IN-111

Vermont Income Tax Return

DEPT USE ONLY



FILE YOUR RETURN ELECTRONICALLY FOR A FASTER REFUND. GO TO TAX.VERMONT.GOV FOR MORE INFORMATION.

Please PRINT in BLUE or BLACK INK

Form with fields for Taxpayer's Last Name, First Name, MI, Social Security Number, Spouse's/CU Partner's Last Name, First Name, MI, Social Security Number, Mailing Address, City, State, ZIP Code or Foreign Postal Code, Foreign Country, Vermont School District Code, 911/Physical Street Address on 12/31/2019, Check if AMENDED Return, Check if RECOMPUTED Return, Filing Status and Standard Deduction (Single, Married/CU Filing Jointly, Married/CU Filing Separately, Head of Household, Qualifying Widow(er)).

1. Federal Adjusted Gross Income (Federal Form 1040, Line 8b) . . . . . 1. . . . .00
2. Net Modifications to Federal AGI (Schedule IN-112, Part I, Line 15) . . . . . 2. . . . .00
3. Federal AGI with Modifications (Add Lines 1 and 2) . . . . . 3. . . . .00
4. 2019 Vermont Standard Deduction from filing status section above. . . . . 4. . . . .00
5. Personal Exemptions:
5a. Enter "1" for yourself if no one can claim you as a dependent . . . . . 5a.
5b. Enter "1" for your jointly filed spouse or CU partner if no one can claim them as a dependent or if you are a qualifying widow(er) . . . . . 5b.
5c. Enter number of other dependents claimed on federal Form 1040. This includes any dependents other than yourself and/or your spouse. . . . . 5c.
5d. Add Lines 5a through 5c. . . . . 5d.
5e. Multiply Line 5d by \$4,250 (2019 Personal Exemption) . . . . . 5e. . . . .00
6. Add Lines 4 and 5e . . . . . 6. . . . .00
7. Vermont Taxable Income (Subtract Line 6 from Line 3. If less than zero, enter -0-). . . . . 7. . . . .00
8. Vermont Income Tax from tax table or tax rate schedule . . . . . 8. . . . .00
9. Net Adjustment to Vermont Tax (Schedule IN-119, Part I, Line 16). . . . . 9. . . . .00
10. Vermont Income Tax with Adjustment (Add Lines 8 and 9. If less than zero, enter -0-). . . . . 10. . . . .00
11. Tax-Deductible Charitable Contribution (See instructions) . . . . .00
12. Multiply Line 11 by 5% (0.05) . . . . .00
13. Charitable Contribution Deduction (Enter the lesser of Line 12 or \$1,000) . . . . .13. . . . .00
14. Vermont Income Tax (Line 10 minus Line 13. If less than zero, enter -0-). . . . . 14. . . . .00
15. Income Adjustment (Schedule IN-113, Line 35, or 100.0000%) . . . . .15. . . . .%
16. Adjusted Vermont Income Tax (Multiply Line 14 by Line 15) . . . . . 16. . . . .00

Amount Due (from Line 31) .00

Taxpayer's Last Name	Social Security Number
----------------------	------------------------



**Other State Credit** (Schedule IN-117, Line 21)      **Vermont Tax Credits** (Schedule IN-119, Part II)      **Total Vermont Credits** (Add Lines 17 and 18)

17. \_\_\_\_\_ **.00** + 18. \_\_\_\_\_ **.00** = 19. \_\_\_\_\_ **.00**

20. Vermont Income Tax after credits (Subtract Line 19 from Line 16. If Line 19 is greater than Line 16, enter -0-). . . . . 20. \_\_\_\_\_ **.00**

21. Use Tax for taxable items on which no sales tax was charged, including online purchases. (See instructions, worksheet, and chart). . .  Check to certify no Use Tax is due. **OR** 21. \_\_\_\_\_ **.00**

22. Total Vermont Taxes (Add Lines 20 and 21) . . . . . 22. \_\_\_\_\_ **.00**

23a. Nongame Wildlife Fund **.00** + 23b. Children's Trust Fund **.00** + 23c. Vermont Veterans Fund **.00** + 23d. Green Up Vermont **.00** = 23e. **Total Contributions** **.00**

24. Total of Vermont Taxes and Voluntary Contributions (Add Lines 22 and 23e) . . . . . 24. \_\_\_\_\_ **.00**

25a. 2019 Vermont Tax Withheld from W-2, 1099 . . . . . 25a. \_\_\_\_\_ **.00**

25b. 2019 Estimated Tax payments, amount carried forward from 2018, and payment made with 2019 extension . . . . . 25b. \_\_\_\_\_ **.00**

25c. Refundable Credits (Schedule IN-112, Part II) . . . . . 25c. \_\_\_\_\_ **.00**

25d. 2019 Vermont Real Estate Withholding from Form RW-171 . . . . . 25d. \_\_\_\_\_ **.00**

25e. 2019 Nonresident Estimated Tax payments (nonresident withholding) allocated on Schedule K-1VT, Line 5 . . . . . 25e. \_\_\_\_\_ **.00**

25f. Total Payments and Credits (Add Lines 25a through 25e) . . . . . 25f. \_\_\_\_\_ **.00**

26. Overpayment. If Line 24 is less than Line 25f, Subtract Line 24 from Line 25f. . . . . 26. \_\_\_\_\_ **.00**

27a. Refund to be credited to 2020 Estimated Tax Payment . . . . . 27a. \_\_\_\_\_ **.00**

27b. Refund to be credited to 2020 Property Tax Bill . . . . . 27b. \_\_\_\_\_ **.00**

28. **REFUND AMOUNT** (Subtract Lines 27a and 27b from Line 26) . . . . . 28. \_\_\_\_\_ **.00**

29. If Line 24 is more than Line 25f, Subtract Line 25f from Line 24. See instructions on tax due . . . . . 29. \_\_\_\_\_ **.00**

30. **Interest and Penalty on Underpayment of Estimated Tax.** . 30. \_\_\_\_\_ **.00**      31. **AMOUNT DUE** (Add Lines 29 and 30) . 31. \_\_\_\_\_ **.00**  
(Worksheet IN-152 or IN-152A)

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

Signature	Date	Date of Birth (MM/DD/YYYY) / /	Daytime Telephone Number
Signature (If a joint return, BOTH must sign.)	Date	Date of Birth (MM/DD/YYYY) / /	Daytime Telephone Number
Paid Preparer's Signature		Date	Preparer's Telephone Number
Firm's Name (or yours if self-employed) and address		Preparer's SSN or PTIN	EIN

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

**Keep a copy for your records.**

2019 Form IN-111

Vermont Income Tax Return

DEPT USE ONLY



FILE YOUR RETURN ELECTRONICALLY FOR A FASTER REFUND. GO TO TAX.VERMONT.GOV FOR MORE INFORMATION.

Please PRINT in BLUE or BLACK INK

Form with fields for Taxpayer's Last Name, First Name, MI, Social Security Number, Spouse's/CU Partner's Last Name, First Name, MI, Social Security Number, Mailing Address, City, State, ZIP Code or Foreign Postal Code, Foreign Country, Vermont School District Code, 911/Physical Street Address on 12/31/2019, Filing Status and Standard Deduction (Single, Married/CU Filing Jointly, Married/CU Filing Separately, Head of Household, Qualifying Widow(er)), Check if AMENDED Return, Check if RECOMPUTED Return.

1. Federal Adjusted Gross Income (Federal Form 1040, Line 8b) . . . . . 1. . . . .00
2. Net Modifications to Federal AGI (Schedule IN-112, Part I, Line 15) . . . . . 2. . . . .00
3. Federal AGI with Modifications (Add Lines 1 and 2) . . . . . 3. . . . .00
4. 2019 Vermont Standard Deduction from filing status section above. . . . . 4. . . . .00
5. Personal Exemptions:
5a. Enter "1" for yourself if no one can claim you as a dependent . . . . . 5a.
5b. Enter "1" for your jointly filed spouse or CU partner if no one can claim them as a dependent or if you are a qualifying widow(er) . . . . . 5b.
5c. Enter number of other dependents claimed on federal Form 1040. This includes any dependents other than yourself and/or your spouse. . . . . 5c.
5d. Add Lines 5a through 5c. . . . . 5d.
5e. Multiply Line 5d by \$4,250 (2019 Personal Exemption) . . . . . 5e. . . . .00
6. Add Lines 4 and 5e . . . . . 6. . . . .00
7. Vermont Taxable Income (Subtract Line 6 from Line 3. If less than zero, enter -0-). . . . . 7. . . . .00
8. Vermont Income Tax from tax table or tax rate schedule . . . . . 8. . . . .00
9. Net Adjustment to Vermont Tax (Schedule IN-119, Part I, Line 16). . . . . 9. . . . .00
10. Vermont Income Tax with Adjustment (Add Lines 8 and 9. If less than zero, enter -0-). . . . . 10. . . . .00
11. Tax-Deductible Charitable Contribution (See instructions) . . . . .00
12. Multiply Line 11 by 5% (0.05) . . . . .00
13. Charitable Contribution Deduction (Enter the lesser of Line 12 or \$1,000) . . . . .00
14. Vermont Income Tax (Line 10 minus Line 13. If less than zero, enter -0-) . . . . . 14. . . . .00
15. Income Adjustment (Schedule IN-113, Line 35, or 100.0000%) . . . . . 15. . . . .%
16. Adjusted Vermont Income Tax (Multiply Line 14 by Line 15) . . . . . 16. . . . .00

Amount Due (from Line 31) .00

Taxpayer's Last Name	Social Security Number
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<b>Other State Credit</b> (Schedule IN-117, Line 21)		<b>Vermont Tax Credits</b> (Schedule IN-119, Part II)		<b>Total Vermont Credits</b> (Add Lines 17 and 18)		
17.	_____ <b>.00</b>	+	18.	_____ <b>.00</b>	= 19. _____ <b>.00</b>	
20.	Vermont Income Tax after credits (Subtract Line 19 from Line 16. If Line 19 is greater than Line 16, enter -0-).					20. _____ <b>.00</b>
21.	Use Tax for taxable items on which no sales tax was charged, including online purchases. (See instructions, worksheet, and chart).		<input type="checkbox"/> Check to certify no Use Tax is due. <b>OR</b>		21. _____ <b>.00</b>	
22.	Total Vermont Taxes (Add Lines 20 and 21)					22. _____ <b>.00</b>
Nongame Wildlife Fund		Children's Trust Fund		Vermont Veterans Fund		
Green Up Vermont				<b>Total Contributions</b>		
23a.	_____ <b>.00</b>	+	23b.	_____ <b>.00</b>	+	
23c.	_____ <b>.00</b>	+	23d.	_____ <b>.00</b>	= 23e.	
					_____ <b>.00</b>	
24.	Total of Vermont Taxes and Voluntary Contributions (Add Lines 22 and 23e)					24. _____ <b>.00</b>
25a.	2019 Vermont Tax Withheld from W-2, 1099					25a. _____ <b>.00</b>
25b.	2019 Estimated Tax payments, amount carried forward from 2018, and payment made with 2019 extension					25b. _____ <b>.00</b>
25c.	Refundable Credits (Schedule IN-112, Part II)					25c. _____ <b>.00</b>
25d.	2019 Vermont Real Estate Withholding from Form RW-171					25d. _____ <b>.00</b>
25e.	2019 Nonresident Estimated Tax payments (nonresident withholding) allocated on Schedule K-1VT, Line 5					25e. _____ <b>.00</b>
25f.	Total Payments and Credits (Add Lines 25a through 25e)					25f. _____ <b>.00</b>
26.	Overpayment. If Line 24 is less than Line 25f, Subtract Line 24 from Line 25f.					26. _____ <b>.00</b>
27a.	Refund to be credited to 2020 Estimated Tax Payment					27a. _____ <b>.00</b>
27b.	Refund to be credited to 2020 Property Tax Bill					27b. _____ <b>.00</b>
28.	<b>REFUND AMOUNT</b> (Subtract Lines 27a and 27b from Line 26)					28. _____ <b>.00</b>
29.	If Line 24 is more than Line 25f, Subtract Line 25f from Line 24. See instructions on tax due					29. _____ <b>.00</b>
30.	<b>Interest and Penalty on Underpayment of Estimated Tax.</b>		<b>31. AMOUNT DUE</b>			
30.	_____ <b>.00</b>		(Add Lines 29 and 30)		31. _____ <b>.00</b>	
(Worksheet IN-152 or IN-152A)						

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

Signature	Date	Date of Birth (MM/DD/YYYY)	Daytime Telephone Number
Signature (If a joint return, BOTH must sign.)	Date	Date of Birth (MM/DD/YYYY)	Daytime Telephone Number
Paid Preparer's Signature		Date	Preparer's Telephone Number
Firm's Name (or yours if self-employed) and address		Preparer's SSN or PTIN	EIN

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

**Keep a copy for your records.**

2019 Schedule IN-112

Vermont Tax Adjustments and Credits

Please PRINT in BLUE or BLACK INK



\* 1 9 1 1 2 1 1 W W \*

INCLUDE WITH FORM IN-111

Taxpayer's Last Name	First Name	MI	Taxpayer's Social Security Number
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PART I

ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME

- 1. Total interest and dividend income from all state and local obligations exempt from federal tax (Reported on federal Form 1040) . . . 1. \_\_\_\_\_ .00
- 2. Interest and dividend income from Vermont state and local obligations included in Line 1 . . . . . 2. \_\_\_\_\_ .00
- 3. Income from Non-Vermont State and Local Obligations (Subtract Line 2 from Line 1) . . . . . 3. \_\_\_\_\_ .00
- 4. Bonus Depreciation Allowed under Federal Law for 2019 . . . . . 4. \_\_\_\_\_ .00
- 5. Total Additions (Add Line 3 and Line 4) . . . . . 5. \_\_\_\_\_ .00

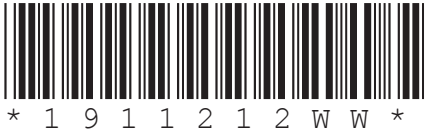
SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME

- 6. Interest Income from U.S. Obligations . . . . . 6. \_\_\_\_\_ .00
- 7. Capital Gains Exclusion (Schedule IN-153, Line 21) . . . . . 7. \_\_\_\_\_ .00
- 8. Adjustment for Prior Years' Bonus Depreciation . . . . . 8. \_\_\_\_\_ .00
- 9. Taxable Refunds of State and Local Income Taxes (Reported on federal Form 1040) . . . . . 9. \_\_\_\_\_ .00
- 10. Medical Expense Deduction (see the worksheet in the instructions) . . . . 10. \_\_\_\_\_ .00
- 11. Social Security Benefits Exempt from Taxation (see the worksheet in the instructions) . . . . . 11. \_\_\_\_\_ .00
- 12. Railroad Retirement income . . . . . 12. \_\_\_\_\_ .00
- 13. Bond/note interest income from (see below) . . . . . 13. \_\_\_\_\_ .00
  - VSAC
  - Build America
  - Vermont Telecom Authority
  - Vermont Public Power Supply Authority
- 14. Total Subtractions (Add Lines 6 through 13) . . . . . 14. \_\_\_\_\_ .00

NET MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

- 15. Subtract Line 14 from Line 5. Enter on Form IN-111, Line 2. . . . .  ← Check to indicate loss 15. \_\_\_\_\_ .00  
This can be a negative number.

Taxpayer's Last Name	Social Security Number
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**PART II**

**REFUNDABLE CREDITS**

Line 1 is for FULL-YEAR residents

**1. Low Income Child & Dependent Care Credit** ..... **1.** \_\_\_\_\_ **.00**  
 If your federal Adjusted Gross Income is \$30,000 (or \$40,000 for Married Filing Jointly) or less, and child care services are provided by a Vermont accredited daycare provider, enter 50% of federal Form 2441, Line 11. If you are not a Vermont resident or your daycare provider is not accredited, use Schedule IN-119, Part I, Line 8. See instructions if your providers are both accredited and not accredited.

**VERMONT EARNED INCOME TAX CREDIT**

For FULL-YEAR residents and PART-YEAR residents

**ELIGIBILITY QUESTIONS MUST BE ANSWERED**

**A.** Enter number of qualifying children ..... **A.** \_\_\_\_\_  
**B.** Enter number of qualifying children under the age of 18 ..... **B.** \_\_\_\_\_  
**C.** Were you (or your spouse if filing a joint return) at least age 25 but under age 65 at the end of 2019? ..... **C.**  Yes  No  
**If you answered "No" and do not have any qualifying children, you do not qualify for Earned Income Tax Credit**

**FULL-YEAR RESIDENTS**

Answer eligibility questions above and complete Lines 2 and 3

**2.** Earned income tax credit (Reported from federal Form 1040) ..... **2.** \_\_\_\_\_ **.00**  
**3.** Vermont Earned Income Tax Credit (Multiply Line 2 by 36%) ..... **3.** \_\_\_\_\_ **.00**

**PART YEAR RESIDENTS**

Answer eligibility questions above and complete Lines 4 through 10

**A. Federal Amount \$**

Enter figures in Column A from your federal EITC worksheet and Schedule IN-113

**B. Vermont Portion \$**

For Vermont Portion, enter income earned while a Vermont resident as shown on Schedule IN-113, Column B, Lines 1, 8, 10, and 11

<b>4.</b> Wages, salaries, tips, etc. (Schedule IN-113, Line 1) .....	<b>4A.</b> _____ <b>.00</b>	<b>4B.</b> _____ <b>.00</b>
<b>5.</b> Other earned income (Schedule IN-113, Lines 8, 10, and 11) .....	<input type="checkbox"/> <b>5A.</b> _____ <b>.00</b> <small>Check to indicate loss</small>	<input type="checkbox"/> <b>5B.</b> _____ <b>.00</b> <small>Check to indicate loss</small>
<b>6.</b> Total earned income (Add Lines 4 and 5) .....	<b>6A.</b> _____ <b>.00</b>	<b>6B.</b> _____ <b>.00</b>
<b>7.</b> Earned income tax credit adjustment (Divide Line 6B by Line 6A and enter here, but not more than 100%) .....	<b>7.</b> _____ <b>%</b>	
<b>8.</b> Earned income tax credit (Reported on federal Form 1040) .....	<b>8.</b> _____ <b>.00</b>	
<b>9.</b> Multiply Line 8 by 36% and enter the result here .....	<b>9.</b> _____ <b>.00</b>	
<b>10.</b> Vermont Earned Income Tax Credit (Multiply Line 9 by Line 7) .....	<b>10.</b> _____ <b>.00</b>	

**11. TOTAL REFUNDABLE CREDITS** (Add Line 1 to Line 3 or Line 10. Enter this amount on the IN-111, Line 25c) ..... **11.** \_\_\_\_\_ **.00**

**2019 Schedule IN-113**



\* 1 9 1 1 3 1 1 W W \*

**Vermont Income Adjustment Calculations**

Please PRINT in BLUE or BLACK INK

**Nonresidents and Part-Year Residents Must Complete Parts I and II  
Full-Year Residents with Adjustments Complete only Part II**

**INCLUDE WITH FORM IN-111**

Taxpayer's Last Name	First Name	MI	Taxpayer's Social Security Number
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**PART I. Enter figures as they appear on your federal return or recomputed federal return in Column A and list the Vermont portion in Column B. See instructions.**

Dates of Vermont residency in 2019		
From (MMDDYYYY):	To (MMDDYYYY):	Name of State(s), Canadian province, or country during non-Vermont residency (use standard 2-character abbreviation)

	A. Federal Amount \$	B. Vermont Portion \$
1. Wages, salaries, tips, etc. . . . . 1A.	.00	1B. .00
2. Taxable interest. . . . . 2A.	.00	2B. .00
3. Ordinary dividends . . . . . 3A.	.00	3B. .00
4. Taxable IRAs, pensions, and annuities. . . . . 4A.	.00	4B. .00
5. Taxable Social Security . . . . . 5A.	.00	5B. .00
6. Taxable refunds of state and local income taxes 6A.	.00	6B. .00
7. Alimony received . . . . . 7A.	.00	7B. .00
8. Business income or loss . . . . . <input type="checkbox"/> ← Check to indicate loss 8A.	.00	<input type="checkbox"/> ← Check to indicate loss 8B. .00
9. Capital gain or loss . . . . . <input type="checkbox"/> ← Check to indicate loss 9A.	.00	<input type="checkbox"/> ← Check to indicate loss 9B. .00
10. Rents, royalties, partnerships, S corporations, trusts, etc . . . . . <input type="checkbox"/> ← Check to indicate loss 10A.	.00	<input type="checkbox"/> ← Check to indicate loss 10B. .00
11. Farm income or loss . . . . . <input type="checkbox"/> ← Check to indicate loss 11A.	.00	<input type="checkbox"/> ← Check to indicate loss 11B. .00
12. Unemployment compensation . . . . . 12A.	.00	12B. .00
13. Other: Specify . . . . . <input type="checkbox"/> ← Check to indicate loss 13A.	.00	<input type="checkbox"/> ← Check to indicate loss 13B. .00
14. <b>TOTAL INCOME</b> (Add Lines 1-13) . . . . . <input type="checkbox"/> ← Check to indicate loss 14A.	.00	<input type="checkbox"/> ← Check to indicate loss 14B. .00

Taxpayer's Last Name	Social Security Number
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	Column A. Federal Amount \$	Column B. Vermont Portion \$
15. IRA, Keogh/SEP/SIMPLE (Reported on federal Form 1040) . . . . .	15A. _____ .00	15B. _____ .00
Self _____ Spouse _____		
16. Student Loan Interest (Reported on Form 1040) . . . . .	16A. _____ .00	16B. _____ .00
17. Employee Deductions: Reservists, Performing Artists, Fee-basis Gov't Officials (Reported on Form 1040) . . . . .	17A. _____ .00	17B. _____ .00
18. Self-Employment Deductions: Tax and Health Insurance (Reported on Form 1040) . . . . .	18A. _____ .00	18B. _____ .00
19. Health Savings Account (Reported on Form 1040) . . . . .	19A. _____ .00	19B. _____ .00
20. Moving Expenses (Reported on Form 1040) . . . . .	20A. _____ .00	20B. _____ .00
21. Penalty on Early Withdrawal of Savings (Reported on Form 1040) . . . . .	21A. _____ .00	21B. _____ .00
22. Alimony Paid (Reported on Form 1040) . . . . .	22A. _____ .00	22B. _____ .00
23. Domestic Production Activities (Reported on Form 1040) . . . . .	23A. _____ .00	23B. _____ .00
24. Educator Expenses and Tuition & Fees (Reported on Form 1040) . . . . .	24A. _____ .00	24B. _____ .00
25. Deductions not listed above but reported on Form 1040 . . . . .	25A. _____ .00	25B. _____ .00
26. <b>TOTAL ADJUSTMENTS</b> (Add Lines 15-25) . . . . .	26A. _____ .00	26B. _____ .00
27. Adjusted Gross Income (Subtract Line 26A from Line 14A) . . . . .	_____ .00	27. _____ .00
	<input type="checkbox"/> ← Check to indicate loss	
28. Vermont Portion of AGI (Subtract Line 26B from Line 14B) . . . . .	_____ .00	28. _____ .00
	<input type="checkbox"/> ← Check to indicate loss	
29. Non-Vermont Income (Subtract Line 28 from Line 27) Also enter on Part II, Line 31 below. . . . .	_____ .00	29. _____ .00
	<input type="checkbox"/> ← Check to indicate loss	

**PART II. Adjustment for Vermont Exempt Income and Military Exempt Income**

30. Adjusted Gross Income. If Part I completed, enter Line 27 amount. Otherwise, enter amount from Form IN-111, Line 1 . . . . .	_____ .00	30. _____ .00
	<input type="checkbox"/> ← Check to indicate loss	
31. Non-Vermont Income (Line 29 above) . . . . .	_____ .00	31. _____ .00
	<input type="checkbox"/> ← Check to indicate loss	
32. Military pay. Number of months on active duty _____ (See instructions) . . . . .	_____ .00	32. _____ .00
33. Total (Add Lines 31 and 32) . . . . .	_____ .00	33. _____ .00
	<input type="checkbox"/> ← Check to indicate loss	
34. Vermont Income (Subtract Line 33 from Line 30) . . . . .	_____ .00	34. _____ .00
	<input type="checkbox"/> ← Check to indicate loss	
35. <b>INCOME ADJUSTMENT %</b> (Divide Line 34 by Line 30 out to the fourth decimal place) Also enter on Form IN-111, Line 15 (See instructions) . . . . .	_____ . _____ %	35. _____ . _____ %



2019 Form PR-141

Vermont Renter Rebate Claim

For the year Jan 1 - Dec 31, 2019



\* 1 9 1 4 1 1 1 W W \*

Must be filed with Schedule HI-144 and Form LC-142.

Claimant's Last Name		First Name		MI	Claimant's Social Security Number	
Spouse's/CU Partner's Last Name		First Name		MI	Spouse's or CU Partner's Social Security Number	
Mailing Address (Number and Street/Road or PO Box)					Claimant's Date of Birth (MM/DD/YYYY) / /	
City		State	ZIP Code			
Vermont School District Code	911/Physical Street Address on 12/31/2019				City/Town of Legal Residence on 12/31/2019 & State	
Federal Filing Status		<input type="checkbox"/> Single	<input type="checkbox"/> Married/CU Filing Jointly	<input type="checkbox"/> Married/CU Filing Separately	<input type="checkbox"/> Head of Household	Will you be using Renter Rebate to pay Income Tax liability? <input type="checkbox"/> Yes <input type="checkbox"/> No

ELIGIBILITY QUESTIONS: ALL questions must be answered. You must have rented all 12 months in 2019. See instructions for exception.

- Were you domiciled in Vermont all of calendar year 2019?  Yes, Go to Line 2.  No, STOP. You are not eligible.
- Were you claimed as a dependent by another taxpayer in 2019?  Yes, STOP. You are not eligible.  No, Go to Line 3.
- Did you rent in Vermont all 12 months in calendar year 2019?  Yes, Complete this form.  No, STOP. You are not eligible.

REBATE CALCULATION: Before doing rebate calculation, complete Household Income (Schedule HI-144). You MUST include Schedule HI-144 and Form LC-142 with this Form.

4. E-file Certificate Number (From Form LC-142) ..... 4. \_\_\_\_\_ -

5. Allocable Rent (from Form LC-142, Line 9) ..... 5. \_\_\_\_\_ .00

6. Home Use. If more than 25% of this rental is used for business, see instructions. If no business use, enter 100.00% ..... 6. \_\_\_\_\_ %

7. Allowable Rent for Rebate Claim (Multiply Line 5 by Line 6) ..... 7. \_\_\_\_\_ .00

8. Household Income (from Schedule HI-144, Line z). If more than \$47,000 you are not eligible. .... 8. \_\_\_\_\_ .00  Check here if amended Schedule HI-144, Household Income, is included.

9. Maximum Percentage of Income for Rent ..... 9. \_\_\_\_\_ %

If Line 8 Household Income is:	\$0 - 9,999	\$10,000 - 24,999	\$25,000 - 47,000
Enter this % on Line 9:	2.0%	4.5%	5.0%

10. Maximum Rent for Household Income (Multiply Line 8 by Line 9 and enter result here. If Line 10 is more than Line 7, you do not qualify for a renter rebate) ..... 10. \_\_\_\_\_ .00

11. Renter Rebate Amount (Subtract Line 10 from Line 7 and enter result here.) If result is zero, you do not qualify for a rebate. .... 11. \_\_\_\_\_ .00

MAXIMUM REBATE AMOUNT IS \$3,000.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Preparers cannot use return information for purposes other than preparing returns.

Signature	Date (MMDDYYYY)	Daytime Telephone Number
Signature (If a joint return, BOTH must sign.)	Date (MMDDYYYY)	Daytime Telephone Number
Paid Preparer's Signature	Date (MMDDYYYY)	Preparer's Telephone Number
Firm's Name (or yours if self-employed) and address	Preparer's SSN or PTIN	EIN

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

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**2020 Form HS-122**

**Vermont Homestead Declaration AND  
Property Tax Credit Claim**



**Under Act 51, effective July 1, 2019, the Property Tax Adjustment has been changed to the Property Tax Credit.**

**DUE DATE:** April 15, 2020. You may file up to Oct. 15, 2020, but the town may assess a penalty. For details on late filing, see the instructions.

**How to file a Homestead Declaration:** Please complete Section A of this form, sign in the signature section at the bottom of page 2, and send the form to the Vermont Department of Taxes

**How to file a Property Tax Credit Claim:** To be considered for a Property Tax Credit, you must file a **1)** Homestead Declaration (Section A of this form), **2)** Property Tax Credit Claim (Section B of this form), and **3)** Schedule HI-144, Household Income. Sign this form in the signature section at the bottom of page 2 and send the forms to the Department.

**Tired of paper forms? It's fast and convenient to file your claim online at [myVTax.vermont.gov](http://myVTax.vermont.gov).**

**Annual Vermont Homestead Declaration**

This form must be filed each year by every Vermont resident whose property meets the definition of a homestead.

**SECTION A.**

A Vermont homestead is the principal dwelling and parcel of land surrounding the dwelling, owned and occupied by a resident individual as the individual's domicile on April 1, 2020. If your homestead is leased to a tenant on April 1, 2020, you may still claim it as a homestead if it is not leased for more than 182 days in the 2020 calendar year.

Please PRINT in BLUE or BLACK INK

Claimant's Last Name		First Name		MI	Claimant's Social Security Number	
Spouse's/CU Partner's Last Name		First Name		MI	Spouse's or CU Partner's Social Security Number	
Mailing Address (Number and Street/Road or PO Box)					Claimant's Date of Birth (MMDDYYYY) / /	
City		State	ZIP Code		<b>SPAN - REQUIRED</b> (From the 2019/2020 property tax bill)	
Location of Homestead (Use a number, street/road name. Do not use a PO Box or "same.")					City/Town of Legal Residence on April 1, 2020 & State	
<b>Federal Filing Status</b> <input type="checkbox"/> Single <input type="checkbox"/> Married/CU Filing Jointly <input type="checkbox"/> Married/CU Filing Separately <input type="checkbox"/> Head of Household						

**A1.** Business Use of Dwelling ..... **A1.** \_\_\_\_\_ %

**A2.** Rental Use of Dwelling ..... **A2.** \_\_\_\_\_ %

**A3.** Business or Rental Use of **Improvements or Other Buildings**  
Not including the dwelling, are improvements or other buildings located on your parcel used for business or rented? ... **A3.**  Yes  No

**A4-A7 Special Situations** (see instructions for more information). Check the following if it applies:

**A4.** Grantor and sole beneficiary of a revocable trust owning the property

**A6.** Homestead property crosses town boundaries (File a declaration for each town.)

**A5.** Life estate holder of the property

**A7.** Residing in a dwelling on the homestead parcel owned by a related farmer.

Please continue to Page 2, Part B, for property tax credit. Sign on Page 2.

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

Claimant's Last Name	Social Security Number
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**DUE DATE:** April 15, 2020. Claims accepted up to Oct. 15, 2020.

**SECTION B. PROPERTY TAX CREDIT CLAIM**

For Household Income up to \$138,250. Complete and attach Schedule HI-144.

To qualify, you must meet the requirements for filing a homestead declaration in addition to the following requirements. ALL eligibility questions must be answered.

- B1.** Were you domiciled in Vermont all of calendar year 2019? . . . . .  Yes, Go to Line B2.  No, STOP.
- B2.** Were you claimed as a dependent in 2019 by another taxpayer? . . . . .  Yes, STOP.  No, Go to Line B3.
- B3.** Do you anticipate selling this Vermont housesite on or before April 1, 2020? . . . . .  Yes, STOP.  No, Continue

Amounts for Lines B4-B6 are found on the 2019/2020 property tax bill. Round amounts to the nearest dollar.

- B4.** Housesite Value . . . . . **B4.** \_\_\_\_\_ **.00**
- B5.** Housesite Education Tax. . . . . **B5.** \_\_\_\_\_ **.00**
- B6.** Housesite Municipal Tax . . . . . **B6.** \_\_\_\_\_ **.00**
- B7.** Ownership Interest . . . . . **B7.** \_\_\_\_\_ **%**
- B8.** Household Income (Schedule HI-144, Line z).  
You MUST attach Schedule HI-144. . . . . **B8.** \_\_\_\_\_ **.00**  Check here if amended Schedule HI-144, Household Income, is included.

Complete the following **ONLY if applicable.** See instructions for details.

**Lot Rent**

- B9.** E-file Certificate Number (From Form LC-142) . . . . . **B9.** \_\_\_\_\_ **-**
- B10.** Mobile Home Lot Rent (Allocable Rent from Form LC-142 - include Form LC-142 with claim.) . . . . . **B10.** \_\_\_\_\_ **.00**

**OR Allocated Property Tax from Land Trust, Cooperative, or Nonprofit Mobile Home Park**

- B11.** Allocated Education Tax. . . . . **B11.** \_\_\_\_\_ **.00**
- B12.** Allocated Municipal Tax. . . . . **B12.** \_\_\_\_\_ **.00**

**OR Property Tax from contiguous property if housesite has less than 2 acres (see instructions.)**

- B13.** Contiguous property Education Tax . . . . . **B13.** \_\_\_\_\_ **.00**
- B14.** Contiguous property Municipal Tax . . . . . **B14.** \_\_\_\_\_ **.00**

**MAXIMUM CREDIT AMOUNT IS \$8,000.**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Preparers cannot use return information for purposes other than preparing returns.

Signature	Date (MMDDYYYY)	Daytime Telephone Number
Signature (If a joint return, BOTH must sign.)	Date (MMDDYYYY)	Daytime Telephone Number
Paid Preparer's Signature	Date (MMDDYYYY)	Preparer's Telephone Number
Firm's Name (or yours if self-employed) and address	Preparer's SSN or PTIN	EIN

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

**2019 Schedule HI-144**

**Household Income**

For the year Jan 1 - Dec 31, 2019



\* 1 9 1 4 4 2 1 W W \*

Please PRINT in BLUE or BLACK INK

This schedule must be included with the 2019 Renter Rebate Claim (Form PR-141) OR the 2020 Property Tax Credit Claim (Form HS-122) UNLESS you are filing an AMENDED HI-144. Please read instructions before completing schedule.

Claimant's Last Name	First Name	MI	Claimant's Social Security Number
Spouse's/CU Partner's Last Name	First Name	MI	Claimant's Date of Birth (MMDDYYYY)

List the names and Social Security Numbers of all other persons (in addition to a Spouse or CU Partner) who had income and lived with you during 2019. Include both their taxable and non-taxable income in Column 3. If you have more than two "Other Persons" living in your household, record the names and Social Security Numbers on a separate sheet of paper and include with the filing.

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

Yearly totals of ALL members of the household	1. Claimant and jointly filed Spouse	2. Filing separately Spouse or CU Partner	3. Other Persons
a. Cash public assistance and relief . . . . .	a. _____ .00	_____ .00	_____ .00
b. Social Security, SSI, disability, railroad retirement, veteran's benefits, taxable and nontaxable . . . . .	b. _____ .00	_____ .00	_____ .00
c. Unemployment compensation/worker's compensation . . . . .	c. _____ .00	_____ .00	_____ .00
d. Wages, salaries, tips, etc. (See instructions for dependent's exempt income.) . . . . .	d. _____ .00	_____ .00	_____ .00
e. Interest and dividends . . . . .	e. _____ .00	_____ .00	_____ .00
f. Interest on U.S., state, and municipal obligations, taxable and nontaxable . . . . .	f. _____ .00	_____ .00	_____ .00
g. Alimony and support money . . . . .	g. _____ .00	_____ .00	_____ .00
h. Child support and cash gifts Please specify _____ . . . . .	h. _____ .00	_____ .00	_____ .00
i. Business income. If the amount is a loss, enter -0-. See instructions for offsetting a loss . . . . .	i. _____ .00	_____ .00	_____ .00
j. Capital gains, taxable and nontaxable. If the amount is a loss, enter -0-. See instructions for offsetting a loss . . . . .	j. _____ .00	_____ .00	_____ .00
k. Taxable pensions, annuities, IRA and other retirement fund and distributions. See instructions . . . . .	k. _____ .00	_____ .00	_____ .00
l. Rental and royalty income. If the amount is a loss, enter -0-. See instructions for offsetting a loss . . . . .	l. _____ .00	_____ .00	_____ .00
m. Farm/partnerships/S corporations/LLC/Estate or Trust income. If the amount is a loss, enter -0-. See Line m instructions for only exception to offset a loss . . . . .	m. _____ .00	_____ .00	_____ .00
n. Other income (see instructions for examples of other income) Please specify _____ . . . . .	n. _____ .00	_____ .00	_____ .00
<b>o. Total Income:</b> Add Lines a through n . . . . .	<b>o. _____ .00</b>	<b>_____ .00</b>	<b>_____ .00</b>

Claimant's Last Name	Social Security Number
----------------------	------------------------



\* 1 9 1 4 4 2 2 W W \*

Carried forward from Line o . . . . .                      **.00**                           **.00**                           **.00**

<p>p. See instructions. Enter Social Security and Medicare tax withheld on wages claimed on Line d. Self-Employed: Enter self-employment tax from Federal Schedule SE. This entry may differ from W-2/1099 or Federal Schedule SE amount if these taxes are paid on income not required to be reported on Schedule HI-144. Include W-2 and/or Federal Schedule SE if not included with income tax filing . . . . .</p>	1. Claimant and jointly filed Spouse	2. Filing separately Spouse or CU Partner	3. Other Persons
	p. <u>                    </u> <b>.00</b>	<u>                    </u> <b>.00</b>	<u>                    </u> <b>.00</b>
q. Child support paid. You must include proof of payment. See instructions . . . . .	q. <u>                    </u> <b>.00</b>	<u>                    </u> <b>.00</b>	<u>                    </u> <b>.00</b>

Support paid to: Last Name	First Name	MI	Social Security Number
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r. Allowable adjustments from Federal Form 1040			
r1. Business expenses for Reservists . . . . .	r1. <u>                    </u> <b>.00</b>	<u>                    </u> <b>.00</b>	<u>                    </u> <b>.00</b>
r2. Alimony paid . . . . .	r2. <u>                    </u> <b>.00</b>	<u>                    </u> <b>.00</b>	<u>                    </u> <b>.00</b>
r3. Self-employed health insurance deduction . . . . .	r3. <u>                    </u> <b>.00</b>	<u>                    </u> <b>.00</b>	<u>                    </u> <b>.00</b>
r4. Health Savings Account deduction . . . . .	r4. <u>                    </u> <b>.00</b>	<u>                    </u> <b>.00</b>	<u>                    </u> <b>.00</b>
r5. Tuition and Fees . . . . .	r5. <u>                    </u> <b>.00</b>	<u>                    </u> <b>.00</b>	<u>                    </u> <b>.00</b>
s. Add Lines p, q, and total of Lines r1 to r5 for each column . . . . .	s. <u>                    </u> <b>.00</b>	<u>                    </u> <b>.00</b>	<u>                    </u> <b>.00</b>
t. Subtract Line s from Line o of each column. If a negative amount, enter -0- . . . . .	t. <u>                    </u> <b>.00</b>	<u>                    </u> <b>.00</b>	<u>                    </u> <b>.00</b>
u. Add all three amounts from Line t. If a negative amount, enter -0- . . . . .			u. <u>                    </u> <b>.00</b>
v. Complete if born Jan. 1, 1955 and after. Enter interest and dividend income from Lines e and f. . . . .	v. <u>                    </u> <b>.00</b>	<u>                    </u> <b>.00</b>	<u>                    </u> <b>.00</b>
w. Add all three amounts from Line v . . . . .			w. <u>                    </u> <b>.00</b>
x. . . . .			x. <u>                    </u> <b>10,000.00</b>
y. Subtract Line x from Line w. If Line x is more than Line w, enter -0- . . . . .			y. <u>                    </u> <b>.00</b>
z. <b>HOUSEHOLD INCOME.</b> Add Line u and Line y . . . . .			z. <u>                    </u> <b>.00</b>

**RENTERS** If Line z Household Income is \$47,000 or less, you may be eligible for a renter rebate. Complete Form PR-141 Renter Rebate Claim. This schedule must be filed with the Renter Rebate Claim. Claims are due April 15, 2020, but can be filed up to Oct. 15, 2020. If Household Income is more than \$47,000, you do not qualify for a renter rebate.

**HOMEOWNERS** Form HS-122, Homestead Declaration AND Property Tax Credit Claim, must be filed each year. Homeowners with Household Income up to \$138,250 on Line z should complete Form HS-122, Section B. You may be eligible for a property tax credit. This schedule must be filed with Form HS-122. Form HS-122 The due date to file is April 15, 2020. Homeowners filing a property tax credit, Form HS-122 and Schedule HI-144, between April 16 and Oct. 15, 2020, may still qualify for a Property Tax Credit. A \$15 late filing fee will be deducted from the credit.

<b>Line 7</b>	<b>Capital Gains Exclusion.</b> See Schedule IN-153, Capital Gains Exclusion Calculation, and instructions to calculate the capital gains exclusion for 2019. Read Department regulation § 1.5811(21)(B)(ii) and Technical Bulletin TB-60, Taxation of Gain on the Sale of Capital Assets, on our website to help determine your capital gain exclusion. Complete and submit Schedule IN-153.
<b>Line 8</b>	<b>Adjustment for Bonus Depreciation on Prior Year Property.</b> Enter the difference between the depreciation calculated by standard MACRS methods and the depreciation calculated at the federal level. For information on calculating the amount that can be subtracted from taxable income, read Technical Bulletin TB-44 on our website.
<b>Line 9</b>	<b>Taxable Refunds of State and Local Income Taxes.</b> Enter the amount reported on your federal Form 1040.
<b>Line 10</b>	<b>Medical Expenses Deduction.</b> Please complete the worksheet located in the instructions on page 15.
<b>Line 11</b>	<b>Social Security Benefits Exempt from Vermont Taxation.</b> Please complete the worksheet located in the instructions on page 15.
<b>Line 12</b>	Enter the amount you received in 2019 for Regular Railroad Retirement Benefits (Tier 1) and Supplemental Railroad Annuity Payments (Tier 2). This income is taxable at the federal level, but exempt from Vermont income tax. If you receive Social Security that includes Tier 1 or Tier 2 benefits, enter only the portion included in your federal Adjusted Gross Income. <b>You may be asked to provide the Required Supporting Documents:</b> Copies of 1099, 1099RB, WP-4, or any other document you received showing payment of these benefits.
<b>Line 13</b>	The interest or income from a bond or note of: <b>1)</b> Vermont Student Assistance Corporation, <b>2)</b> Build America, <b>3)</b> Vermont Telecommunications Authority, or <b>4)</b> Vermont Public Power Supply Authority is exempt from Vermont income tax to the extent the interest or income is included in federal Adjusted Gross Income. Enter the amount of interest or income from these sources that is also included in your federal Adjusted Gross Income.
<b>Line 14</b>	<b>Total Federal Adjusted Gross Income Subtractions.</b> Add Lines 6 through 13.
<b>Line 15</b>	<b>Net Modifications to Federal Adjusted Gross Income.</b> Subtract Line 14 from Line 5. If Line 5 is less than Line 14, check the box to the left of the entry line to indicate a negative. Enter on Form IN-111, Vermont Income Tax Return, Line 2.

**Part II Refundable Credits**

<b>Line 1</b>	<p><b>Low Income Child &amp; Dependent Care Credit</b> (Vermont Residents only)</p> <p>If care expenses are from both accredited and non-accredited providers, complete the worksheet to calculate the credit.</p> <p>Eligible taxpayers receive 50% of the federal Child and Dependent Care Credit as a refundable Vermont income tax credit instead of the nonrefundable 24% credit from Schedule IN-119, Vermont Tax Adjustments and Nonrefundable Credits.</p> <p>Taxpayers must meet the following requirements:</p> <ul style="list-style-type: none"> <li>Your income must be either: <ul style="list-style-type: none"> <li>less than \$30,000 federal Adjusted Gross Income for taxpayers filing as Single, Head of Household, Married Filing Separately, Civil Union Filing Separately</li> <li><b>OR</b></li> <li>less than \$40,000 federal Adjusted Gross Income for taxpayers filing as Married Filing Jointly, Civil Union Filing Jointly, Qualifying Widow(er)</li> </ul> </li> <li>Care in 2019 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, Child and Dependent Care Expenses. To determine if your care provider is accredited, go to our website or call the Department of Children and Families at (800) 649-2642.</li> </ul>
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**LOW INCOME CHILD & DEPENDENT CARE WORKSHEET**

1. Accredited care provider amount ..... 1. \_\_\_\_\_

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 Credit  
(1040, Schedule 3    IN-112, Part II,  
Line 49)    Line 1

**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.**

**Vermont Earned Income Tax Credit (for Full-Year and Part-Year Vermont Residents Only)**

In order to qualify for the Vermont Earned Income Tax Credit, a taxpayer must first be eligible for a federal Earned Income Tax Credit.

**Supporting Documents Required:** Evidence of earned income such as W-2 or self-employment schedule(s). Eligibility questions A, B, and C must be answered. The claim will be disallowed if the questions are not answered.

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**Full-Year Residents**

**Line 2** Enter the amount of your federal Earned Income Tax Credit.

**Line 3** Multiply Line 2 by 36%. Enter the result.

---

**Part-Year Residents**

**Line 4A** Enter the federal amount of wages, salaries, tips, etc.

**Line 4B** Enter the portion of federal wages, salaries, tips, etc. earned while a Vermont resident.

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**Lines 5A & 5B** Other earned income includes income from a business, partnership, or farm.

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**Line 6A** In Column A, add Lines 4 and 5 and enter the result.

**Line 6B** In Column B, add Lines 4 and 5 and enter the result.

---

**Line 7** Divide Line 6A by Line 6B. Enter the result as a percentage carried out to two decimal places but not greater than 100%. This is the percentage of 2019 income earned in Vermont that is eligible for the Vermont Earned Income Tax Credit.

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**Line 8** Enter the amount of your federal Earned Income Tax Credit.

**Line 9** Multiply Line 8 by 36% and enter result

**Line 10** Multiply Line 9 by Line 7. Enter the result.

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**Line 11** **TOTAL REFUNDABLE CREDITS**

(Add Line 1 to Line 3 or Line 10. Enter this amount on the IN-111, Line 25c)

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## SCHEDULE IN-113 Income Adjustment

**WHO MUST FILE IN-113**

You must file Schedule IN-113 if you are either:

- a nonresident or part-year resident and earned or received Vermont income,
- OR**
- a Vermont resident claiming income exempt from Vermont income tax
- 

**Nonresident:** Complete both Parts I and II to determine the allocation of Vermont income. Visit our website for definition of nonresident income.

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**Resident:** Complete Part II to adjust for the following income exempt from Vermont income tax: military pay, federal railroad retirement income, or bond/note income from qualified investments.

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**Part-Year Resident:** Part-year residents may, in some cases, be able to adjust Vermont income by both the Vermont percentage of income on Schedule IN-113 and claim a credit for income tax paid to another tax jurisdiction on Schedule IN-117, Vermont Credit for Income Tax Paid to Other State or Canadian Province. The income tax paid to the other tax jurisdiction must be for income earned while a Vermont resident. Schedule IN-117, Line 2 cannot exceed the amount on Schedule IN-113, Line 27. Visit our website for more information.

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**Dates of Vermont Residency in 2019** Enter the dates you lived in Vermont in 2019. Leave blank if you did not live in Vermont.

---

**Name of State(s) During Non-Vermont Residency** Write the names of the other states, Canadian provinces, or countries where you were a resident in 2019.

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**PART I (For Nonresidents and Some Part-Year Vermont Residents)**

Unless otherwise indicated in the line instruction, the Vermont portion is the income received from Vermont or received while a Vermont resident.

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**Lines 1 - 13, Column A** Enter the income for these categories as shown on your federal income tax return.

**NOTE:** For Line 3A - Use taxable amount "Ordinary dividends" from federal Form 1040, U.S. Individual Income Tax Return.

For Line 10A - Use amount from federal Schedule K-1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc., *before* recalculation for exclusion of bonus depreciation.

For Line 12A - Use amount reported on federal Form 1040, Schedule 1.

For Line 13A - Use amounts from federal Form 1040, Schedule 1, lines reporting "other gains and losses" and "other income."

**Nonresidents:** Use Line 13A to adjust for non-Vermont state and local obligations and U.S. obligation interest.

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**Line 13, Column A** Examples of other income: gambling winnings including lotteries, raffles, or lump-sum payment from sale of right to receive future lottery annuity; reimbursement this year for items itemized last year such as medical expenses; interest; income from rental of personal property; taxable distributions from Coverdell Education Savings Account or Qualified Tuition Plan, medical savings account or Archer Medical Savings Account.



**Lines 1 - 13, Column B** Enter the Vermont portion for these categories from your federal income tax return.

**NOTE:** For **Line 3B** - Use the amount of ordinary dividends received while a Vermont resident.

For **Line 9B** - Include amount from Line 2 of Vermont Schedule K-1VT, Shareholder, Partner, or Member Information plus all additional Vermont-sourced capital gains.

For **Line 10B** - Use sum of Line 1 and Line 3 of Schedule K-1VT *before* recalculation for exclusion of bonus depreciation.

For **Line 12B** - Enter total amount received for Vermont unemployment.

For **Line 13B** - Use the amount of other income earned or received from federal Form 1040, Schedule 1, lines reporting "other gains and losses" and "other income," from Vermont sources.

**Nonresidents:** Do not include tax-exempt interest here to adjust for non-Vermont state and local obligations and U.S. obligation interest.

**Lines 15 - 23, Column A** Enter the amount for these categories as shown on your federal Form 1040.

**Lines 15 - 23, Column B** Enter the portion of the deductions paid or incurred during your Vermont residency or resulting from Vermont income earned or received.

**Line 24, Column A** Enter the combined amounts of Educator Expenses and Tuition and Fees from federal Form 1040.

**Line 24, Column B** The Vermont portion of Educator Expenses and Tuition and Fees during Vermont residency.

**Line 25, Column A** Enter deduction(s) to Adjusted Gross Income that are included in the total on federal Form 1040.

**Line 25, Column B** Enter the portion of the deductions paid or incurred during your Vermont residency or resulting from Vermont income earned or received.

## **PART II Adjustment for Vermont Exempt Income**

**Line 30** If Part I is completed, enter the amount from Line 27. Otherwise, enter Adjusted Gross Income from Form IN-111, Line 1.

**Line 31** **Part-Year Residents and Nonresidents:** Enter the amount from Part I, Line 29. **Full-Year Residents:** Enter -0-.

**Line 32** Enter the amount of Vermont exempt military pay received in 2019 that is included in your federal Adjusted Gross Income. Exempt military pay is:

- I.** Wages earned from the armed services for full-time active duty outside of Vermont. **You may be asked to provide the Required Supporting Documents:** Copy of active duty orders.
- II.** Up to \$2,000 for National Guard or U.S. Reserve training pay earned in Vermont if your Adjusted Gross Income for tax year 2019 is less than \$50,000. **You may be asked to provide the Required Supporting Documents:** Copy of DFAS form or certification statement from your unit that all training was completed during the calendar year.
- III.** Student loan repayment can be taken only if the amount is included in your Adjusted Gross Income. Enter the repayment benefit made under 10 U.S.C. Chapters 109 and 1609 for **2019**. **You may be asked to provide the Required Supporting Documents:** Certification statement from armed services showing your name, address, Social Security Number, amount of student loan repayment, and payment date.

**Line 33** Add Lines 31 and 32 and enter result. This is the total amount of income not subject to Vermont income tax. No entry is needed on this line if you did not have entries on Lines 31 and 32.

**Line 34** Subtract Line 33 from Line 30. This is the Vermont income subject to tax.

**Line 35** Divide Line 34 by Line 30. Also enter on Form IN-111, Line 15.

Carry out to four decimal places. *Example:* XX.XXXX%

### **Dealing with negatives:**

- If Line 30 is a negative and Line 34 is a positive, enter 100%
- If Line 34 is a negative, enter 0%
- If Lines 30 and 34 are negative, enter 0%

## **FORM PR-141 Renter Rebate Claim**

The Renter Rebate Program refunds eligible renters the portion of rent paid that exceeds an established percentage of household income.

**Do NOT file a renter rebate if you rent a lot for your mobile home. See instructions for Form HS-122, Homestead Declaration and Property Tax Credit Claim.**

**Request a Form LC-142, Landlord Certificate, from your landlord(s).** Submit a completed Landlord Certificate for each rental unit you occupied in calendar year 2019.

**E-file your Renter Rebate for quicker processing:** If your landlord has e-filed the Landlord Certificate for your rental unit, find the E-file Certificate Number in Section B of your Landlord Certificate. Enter this number in Section A of the online Renter Rebate Claim at [myVTax.vermont.gov](http://myVTax.vermont.gov).

**Missing Information or Incomplete Filing:** Claims that are incomplete or are missing key information will be considered UNFILED. The information must be provided by the Oct. 15 filing deadline. Information received after that time cannot be accepted.

**Injured Spouse Claims:** To make an “injured spouse” claim, send the following information prior to filing your claim:

1. copy of federal Form 8379, Injured Spouse Allocation (if you filed one with the IRS)
2. your signed letter of request
3. a copy of your current lease

**Mail to:** Vermont Department of Taxes, ATTN: Injured Spouse Unit, PO Box 1645, Montpelier, VT 05601-1645. The Department will notify you if the renter rebate is taken to pay a bill. You have 30 days from the date on the notice to submit the injured spouse claim to the Department.

**Eligibility for Renter Rebate:** You must meet *all* of the following eligibility requirements:

- You were domiciled in Vermont for the entire calendar year 2019
- You were not claimed in 2019 as a dependent of another taxpayer
- Your household income in 2019 did not exceed \$47,000
- You are the only person in the household making a Renter Rebate Claim
- You rented in Vermont for all 12 months in 2019. For the one exception, see details in “Renting at the End of the Year.” You can find this information under the heading “Special Situations” in the instructions for Schedule HI-144, Household Income.

**Deceased Renter:** A claim cannot be filed on behalf of a deceased person. The right to file a Renter Rebate Claim is personal to the claimant and does not survive the claimant’s death, regardless if they had rented the entire calendar year.

**Nursing or Residential Care Home:** The Renter Rebate Claim is for the room occupancy charge only. Services such as heat, electricity, personal services, medical services, etc., must be deducted. Generally, the room charge is 25% of the total charges to the person. For a percentage greater than 25%, a breakout of costs must be provided by the landlord. Payments by Medicaid on behalf of the claimant to the nursing home are not part of rent paid.

**NOTE:** A person residing in a nursing or residential care home who owns a homestead with a sibling or spouse can claim a renter rebate if the sibling or spouse does not make a Property Tax Credit Claim.

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

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

**Claimant Information** Enter your name, your spouse/civil union partner’s name, mailing address, and Social Security Number(s). The rebate is issued to the name(s) and address on record. The claimant is the leaseholder or the person responsible for the rent. Only one claim per household is allowed.

**Claimant’s Date of Birth** Enter your date of birth.

**Vermont School District Code** Go to the Vermont School District Codes table and select the three-digit school district code for the town where you lived on Dec. 31, 2019.

**Location of Rental Property** Enter the physical location as of Dec. 31, 2019. Do not use a post office box, town name only, “same,” or “see above.”

**Legal Residence** Enter your legal residence as of Dec. 31, 2019. **Your legal residence is where you lived and may be different from your mailing address.**

**Federal Filing Status** Enter the corresponding letter of the filing status used on your 2019 federal income tax return. If you are not required to file a federal income tax return, leave the box blank.

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

**Lines 1 through 3** ALL questions must be answered or the claim cannot be processed. Check the appropriate “Yes” or “No” box for Lines 1, 2, and 3 to determine your eligibility.

**Line 4** **E-file Certificate Number (from Form LC-142)** If applicable, enter the E-file Certificate Number located on Form LC-142 that you received from your landlord. If the Form LC-142 you received does not have an E-file Certificate Number, leave this field blank.

**Line 5** **Allocable Rent** Enter amount from Form LC-142, Landlord Certificate, Line 9. Allocable rent is based on rent paid in a calendar year. If the Landlord Certificate lists items that are included in rent and the dollar value on the certificate is left blank, the allowable rent will automatically be reduced by 50%. Rental in nursing homes will be reduced by 75%.

**More than one Landlord Certificate:** Add Allocable Rent from each certificate and enter amount on this line. File all Forms LC-142 with your claim.

<b>Line 6</b>	<b>Home Use</b> If you use more than 25% of your rental unit's floor space for business purposes, the allowable rent amount is adjusted. The percentage of business use is generally the same percentage used on your federal Form 8829, Expenses for Business Use of Your Home. To calculate business use, divide the square feet used for business by the total square feet in the rental unit.  If the rental unit is used solely as your home, or business use is 25% or less, enter 100% on Line 6.
<b>Line 7</b>	<b>Allowable Rent for Rebate Claim</b> Multiply Line 5 by Line 6.
<b>Line 8</b>	<b>Household Income</b> Enter the amount from Schedule HI-144, Line z.
<b>Line 9</b>	<b>Maximum Percentage of Income for Rent</b> Use the chart to find your household income range and applicable percentage. Enter that percentage here.
<b>Line 10</b>	<b>Maximum Allowable Rent for Household Income</b> Multiply Line 8 by Line 9.
<b>Line 11</b>	<b>Renter Rebate Amount</b> Subtract Line 10 from Line 7. This is your 2019 renter rebate. The Department processes Renter Rebate Claims and income tax refunds separately. The payments will be issued to you in separate checks or direct deposits.  <i>NOTE:</i> A renter rebate cannot exceed \$3,000.
<b>Signature</b>	Sign the claim. An unsigned claim is considered incomplete and UNFILED.
<b>Date</b>	Write the date on which the claim form was signed.
<b>Disclosure Authorization</b>	If you wish to give the Department authorization to discuss your 2019 Renter Rebate Claim with your tax preparer, check this box and include the preparer's name. This authorization will automatically end April 15, 2025.
<b>Preparer</b>	If you are a paid preparer, you must also sign the claim, enter your Social Security Number or PTIN and, if employed by a business, the FEIN of the business.  If someone other than the filer(s) prepared the return without charging a fee, then that preparer's signature is optional.

## Homestead Declaration and Property Tax Credit

### FORM HS-122 SECTION A Vermont Homestead Declaration

**THE HOMESTEAD DECLARATION** must be filed each year by Vermont residents for purposes of the state education tax rate. The Declaration identifies the property as the homestead of the Vermont resident. A Vermont homestead is taxed at the homestead education property tax rate, while a different education property tax rate applies to nonhomestead property (previously known as the "nonresidential" rate). Nonhomestead property is property used for commercial purposes or property not used as the principal (primary) residence, such as a second home, camp, or summer cottage. A property may be classified as both homestead and nonhomestead. This occurs when a part of the home is used for commercial purposes or as a rental. The property tax bill will show a homestead education property tax rate and a nonhomestead education property tax rate. For more information on the Homestead Declaration, see 32 V.S.A. §§ 5401(7), 5410, and Reg. § 1.401(7).

**You must file a declaration by April 15, 2020, if you meet all of the following eligibility requirements:**

1. Own the Vermont property as your principal residence as of April 1, 2020, **AND**
2. Expect to physically occupy the Vermont property as your domicile. The declaration must be filed even if it is late. *NOTE:* If you meet these requirements, except that your homestead is leased to a tenant on April 1, 2020, you may still claim it as a homestead if it is not leased for more than 182 days in the calendar year. Other ownership circumstances include the following:
  - When there is more than one owner (joint ownership, only one owner occupant should file.
  - Owners with a life estate interest who occupy the dwelling as their principal residence must file.
  - Certain trusts may qualify as a homestead. For more information, read Reg. § 1.5401(7) Homestead on our website. Please note that changes to this regulation are being proposed to conform to amendments made to this statute.
  - An estate holding a residence that was the homestead of the deceased person at the time of death may file a homestead if the residence is not rented.
  - When the residence is owned by the estate of the deceased spouse, the widow or widower may file a homestead declaration as long as it is likely that the residence will pass to the widow or widower when the estate is settled.

Homestead Declarations filed **by April 15, 2020**, are considered timely, classified as homesteads on the grand list, and taxed at the homestead education property tax rate.

Homestead Declarations filed **after April 15, 2020**, are classified as homesteads but may be assessed the following penalty by the town:

- Up to 3% if the nonhomestead rate is higher than the homestead education property tax rate.
- Up to 8% if the nonhomestead rate is lower than the homestead education property tax rate.

Homestead Declarations filed **after Oct. 15, 2020**, will be classified as nonhomestead. The owner will be charged the higher of the two rates, assessed a penalty, and must pay any additional property tax and interest due.

**What if you SELL your property before April 1, 2020?** If you filed a Homestead Declaration and Property Tax Credit Claim before April 1, 2020, you must withdraw the declaration and claim using Form HS-122W, available on our website.

**What if you rent your homestead on April 1 and occupy it yourself for fewer than 183 days in the calendar year?** You must withdraw the declaration using Form HS-122W, Vermont Homestead Declaration and/or Property Tax Credit Withdrawal. Form HS-122W is available on our website. If you occupy your home fewer than 183 days, you are disqualified from filing both the Homestead Declaration and the Property Tax Credit Claim.

**Claimant Information:** Enter your Social Security Number, name, and mailing address. If applicable, enter the Social Security Number and name of your spouse/civil union partner. Enter your date of birth. Example: March 27, 1948, is entered as 03 27 1948

**SPAN (School Property Account Number):** This is a unique 11-digit identification number assigned by the town or city and is printed on the property tax bill. It is very important to verify your SPAN. The property tax credit is credited to the property tax bill for this SPAN.

**Location of Homestead:** Enter the physical location (street, road name) Please do not enter a post office box or write “same,” “see above,” or the city/town name. Examples: 123 Maple Street or 276 Route 12A

**Legal Residence:** Enter the town or city name of your legal residence as of April 1, 2020. If there is both a city and town with the same name, please specify. Examples: Barre City or Barre Town, St. Albans City or St. Albans Town

**Federal Filing Status:** Enter the corresponding letter of the filing status used on your 2019 federal income tax return. If you are not required to file a federal income tax return, leave the box blank.

**Line A1 Business Use of Dwelling:** Enter percentage of the dwelling used for business. Leave blank if there is no business use or the business use is 25% or less.

**Line A2 Rental Use of Dwelling:** Enter the percentage of the dwelling that is rented. All rental use is required to be reported even if it is 25% or under.

**Line A3 Business or Rental Use of Improvements and Other Buildings on the Property** Check the applicable “Yes” or “No” box. Check the “Yes” box if any improvements or other buildings are rented out or used for business.

**Lines A4-A7 Special Situations:** Check situation applicable.

## FORM HS-122 SECTION B Property Tax Credit Claim

To be eligible for a **Property Tax Credit**, you must meet all of the following eligibility requirements:

1. The property must be declared as your homestead.
2. You were domiciled in Vermont for the entire 2019 calendar year.
3. You own the property as your principal residence on April 1, 2020.
4. You were not claimed as a dependent of another taxpayer for the 2019 tax year.
5. You meet the household income criteria of \$138,250 or less.

### Due Date - April 15, 2020

Claims for Property Tax Credits filed **between April 15 and Oct. 15, 2020**, will have a \$15 late filing fee deducted from the property tax credit.

***2020 Property Tax Credits filed after Oct. 15, 2020, cannot be accepted.***

***Incomplete claims cannot be processed and are not considered filed.***

**Receipt Date** Forms mailed through the U.S. Post Office are considered timely if received by the Vermont Department of Taxes **within three business days** of the due date. If you file electronically, the receipt date is the transmission date. If you bring the form to the Department in person, it must be on or before the due date.

**HOMEOWNER DECEASED before April 1, 2020?** The right to file for a Property Tax Credit ends if the homeowner dies before April 1, 2020. If a single homeowner has filed a claim before April 1 but then dies before April 1, the claim must be withdrawn using Form HS-122W. If, however, two homeowners have filed jointly before April 1, but then one of them dies before April 1, the claim belongs to the surviving homeowner.

**PURCHASED a home as your principal residence on or before April 1, 2020?** You must file Form HS-122 Sections A and B to make a property tax credit claim. You can file online on our website at [www.myVTax.vermont.gov](http://www.myVTax.vermont.gov).

**Amending Form HS-122** An error on the 2020 Form HS-122 may be corrected up to Oct. 15, 2020. After that date, only household income may be amended.

**INJURED SPOUSE CLAIMS:** To make an “injured spouse” claim, send the following information **prior** to filing your claim:

1. Copy of federal Form 8379, Injured Spouse Allocation (if you filed this form with the IRS)
2. A signed letter of request for your claim
3. Documentation of your ownership interest, for example, your deed

Mail information to:

ATTN: Injured Spouse Unit  
Vermont Department of Taxes  
PO Box 1645  
Montpelier VT 05601-1645

The Department will notify you if the property tax credit is taken to pay a bill. You have **30 days from the date on the notice** to submit the injured spouse claim to the Department.

Before you begin to file for the Property Tax Credit, you must first determine if you meet household income criteria. Complete Schedule HI-144, Household Income, to see if you are eligible for a credit.

**Schedule HI-144 must be submitted with Form HS-122.** See instructions for Line B9 and B10, Mobile Home Lot Rent; Lines B11 and B12, Allocated Property Tax from Land Trust, Cooperative, or Nonprofit Mobile Home Park; and Lines B13 and B14, the education and municipal tax on a property whose housesite value is less than 2 acres and crosses town boundaries. We may require additional documents.

**Line A3 SPAN - Required:** Be sure to use the correct School Parcel Account Number (SPAN) for your property. Entering an incorrect SPAN may delay your Property Tax Credit. You will find the 11-digit number on your property tax bill. It appears as XXX-XXX-XXXXX. If in doubt, contact your town clerk.

**Lines B1 – B3 Eligibility Questions:** Check the appropriate “Yes” or “No” box to answer the eligibility questions. ALL eligibility questions must be answered.

**Information for Lines B4-B6 is found on your 2019/2020 property tax bill.**

**Line B4 Housesite Value:** Enter the assessed housesite value shown on the 2019/2020 property tax bill. See the instructions under “Special Situations” for information on new construction or purchase of a new home.

**Line B5 Housesite Education Property Tax:** Enter the education property tax shown on the 2019/2020 property tax bill.

**Line B6 Housesite Municipal Tax:** Enter the municipal property tax shown on the 2019/2020 property tax bill.

**Line B7 Ownership Interest:** Any person who meets eligibility requirements to file a Homestead Declaration should be included in the ownership interest. For example, if all owners are members of the household, occupying the property as their principal residence, enter 100%. If some owners are not members of the household, meaning they do not occupy the property as their principal residence, then ownership interest is the percentage of ownership for household members only. For example, if there are four owners but only two of them occupy the property as their principal residence, enter 50%.

**Line B8 Household Income:** Enter the amount calculated on Schedule HI-144, Line z. If you are amending your Household Income Schedule, please mark the box with an “X.”

**Line B9 E-file Certificate Number from Form LC-142:** If applicable, enter the E-file Certificate Number located on the Form LC-142 that you receive from your landlord. If the Form LC-142 you received does not have an E-file Certificate Number, leave this line blank.

**Line B10 Lot Rent for a Mobile Home:** If you rent a lot in a privately owned mobile home park, obtain Form LC-142, Landlord Certificate, from your landlord and enter the amount of Allocable Rent.

**Lines B11 – B12 Allocated Tax from Land Trust, Cooperative, or Nonprofit Mobile Home Park:** Enter the amount of education and municipal property tax shown on the statement issued to you by the land trust, cooperative, or nonprofit mobile home park.

**Lines B13 – B14 Property Tax from Contiguous Property:** If you own contiguous property, you may use the property taxes from that parcel if the property tax bill for your dwelling has under two acres or part of the dwelling or a building, such as a garage, is on the contiguous property.

**Signature:** Sign the property tax credit claim.

**Date:** Enter the date you sign the claim.

**Disclosure Authorization:** Check this box if you wish to give the Vermont Department of Taxes authorization to discuss this claim with your tax preparer. Be sure the tax preparer’s name is included. This authorization will automatically end April 15, 2025.

**Preparer:** If you are a paid preparer, you must sign this claim, enter your Social Security Number or PTIN, and if employed by a business, include the Federal Employer Identification Number of the business. If someone other than the homeowner prepared this claim without charging a fee, the preparer’s signature is optional.

**If mailing this return, send to:**

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

*The maximum 2020 Property Tax Credit is \$8,000.*

The Property Tax Credit will appear as a state payment on your 2020/2021 property tax bill.

## **SCHEDULE HI-144 Household Income Schedule**

**Domicile** For a definition of “domicile,” please refer to Reg. § 1.5811(11)(A)(i)-Domicile on our website.

**Homeowner** You are the homeowner if you own and occupy the housesite as your principal residence.

**Household Income** means modified Adjusted Gross Income, but not less than zero (0), received in a calendar year by all persons of a household while members of that household.

**Household Members** include you, your spouse/civil union partner, roommates, and family members (including children) even if they file their own income tax returns and are not considered dependents. You must include a spouse/civil union partner as a member of your household even if your spouse/civil union partner does not live with you in the same home. If, however, your spouse/civil union partner does not live with you **and** you and your spouse/civil union partner are **legally separated by court order**, then this person is not considered a household member.

**Exceptions** - The following are **not** considered household members:

- A spouse/civil union partner who is at least 62 years of age and who has moved to a nursing home or other care facility with no reasonable prospect of returning to the household
- A person who is not related to any member of the household and who is living in the household under a written home sharing agreement with a nonprofit home sharing program authorized by the Vermont Department of Disabilities, Aging and Independent Living
- A person living in the household who is a bona fide employee hired to provide personal care to a member of the household and who is not related to the person for whom the care is provided
- A person who resides with you (the person filing the claim) for the primary reason of providing attendant care services or homemaker or companionship services with or without compensation that allows you to remain in your home or avoid institutionalization. To qualify for this exception, you must be disabled or 62 years of age or older as of Dec. 31, 2019.

**Members of the household for a portion of the year.** You must include the income received by all persons residing in the home or apartment during the period they resided in the home or apartment.

**Household Income** On Schedule HI-144, Lines a through n, list the items of income that are required to be reported for Household Income.

- Report your income (if filing jointly, include the income of your spouse) under Column 1.
- Report the income of your spouse or civil union partner if filing separately, under Column 2.

**Exceptions applying to spouse/civil union partner**

1. You do not have to include your spouse/civil union partner when the person is not living with you as a member of your household **and you are legally separated by court order or previously established protective/restraining order.**
  2. You do not have to include the income of a spouse who is age 62 or older and has moved permanently to a nursing home or other care facility.
- You do not have to include the income of a spouse who has a court-ordered restraining order in place prohibiting contact with you.
  - Report the income of your spouse if filing separately, or civil union partner under Column 2.

**Exclusions:** The following are **not** part of household income:

- Payments by the State of Vermont for foster care under Vermont law at 33 V.S.A. Chapters 49 and 55
- Payments by the State of Vermont to a family for the support of an eligible person with a developmental disability
- Payments by the State of Vermont or an agency for adult foster care payments (formerly “difficulty of care” payments) found in 18 V.S.A. § 8907
- Surplus food or other relief in-kind supplied by a government agency
- The first \$6,500 of income received (earned or unearned) by a person who qualifies as a dependent of the claimant under the Internal Revenue Code **and** who is the claimant’s parent or disabled adult child
- The first \$6,500 of income earned, such as wages, salaries, tips, etc., by a full-time student who qualifies as a dependent of the claimant (all unearned income must be reported)
- The first \$6,500 of gifts of cash and/or cash equivalents received by all household members

- Distributions from the contributions to a ROTH IRA (distributions from the earnings of the ROTH IRA are to be reported in household income)
- Gifts from a nongovernmental source, such as aid provided by the Red Cross, Salvation Army, a church, to assist paying a living expense (for example, fuel, utilities, rent)
- Any income that resulted from cancellation of debt. Refer to 32 V.S.A. § 6061(4)(B)

## Household Income

<b>Line a</b>	<b>Cash public assistance and relief</b> Enter all payments from the State of Vermont Agency of Human Services except for foster care payments, difficulty of care payments, food stamps, and fuel assistance. The first \$6,500 of refugee settlement payment is excluded.
<b>Line b</b>	<b>Social Security, Social Security Income (SSI), Social Security Disability Income (SSDI), railroad retirement, and veterans' benefits (taxable and nontaxable)</b> Enter payments from Social Security as reported in Box 5 of your SSA-1099 (this box adjusts for any repayment of Social Security benefits you were required to make) or from federal Form 1040, U.S. Individual Income Tax Return. Social Security benefits also include SSI and SSDI payments. Enter all railroad retirement from RRB-1099 and veteran's benefits.
<b>Line c</b>	<b>Unemployment compensation and workers' compensation</b> Enter the full unemployment compensation shown on Form 1099-G, Certain Government Payments, plus any workers' compensation you received.
<b>Line d</b>	<b>Wages, salaries, tips, etc.</b> Enter the income shown in Box 1 of the W-2. Also report Form 1099-MISC, Miscellaneous Income, issued for nonemployee compensation if this is income not included as part of Line i, Business Income. See exclusions in Household Income section before completing this line.
<b>Line e</b>	<b>Interest and dividends</b> Enter the income reported on federal Form 1040, Lines 2b and 3b.
<b>Line f</b>	<b>Interest on U.S., state, or municipal obligations</b> Enter the income reported on federal Form 1040, Line 2a, and all interest income from federal, state or municipal government bonds. This includes interest taxed at the federal level but exempted for Vermont income tax purposes and interest not taxed at the federal level.
<b>Line g</b>	<b>Alimony, support money</b> Enter the total received for alimony and support money. Support money includes payment of housing expenses for household member or other financial assistance that makes it possible for the household member to live in the homestead or rental unit.
<b>Line h</b>	<b>Child support and cash gifts</b> List all child support payments received in the calendar year as well as all cash gifts. Cash gifts include any and all cash received by you or other household members, as well as cash equivalents. Cash equivalents include gifted stocks, bonds, treasury obligations, certificates of deposit or other household instruments convertible to cash. Specify the type of income you are reporting on the indicated line.
<b>Line i</b>	<b>Business income</b> Enter income attributable to a business. If there is a business loss, leave blank. For taxpayers filing Married Filing Jointly, where both spouses have business income or loss from sole proprietorships, enter the amount from federal Form 1040 or leave blank if a negative, in the Claimant column.
<b>Line j</b>	<b>Capital gains</b> Report nontaxable gains from the sale of your home and gains from federal Schedule D, Capital Gains and Losses: A capital loss carryforward cannot be used to offset a current year capital gain. Add back federal Schedule D, Lines 6 and 14 to Line 16. This cannot be less than zero (0). <b>Exception:</b> A business loss may offset a capital gain on the sale of the business's property provided <b>all three</b> of the following are true for the business: <b>(1)</b> the loss and capital gain are for the same business; <b>(2)</b> the IRS requires the capital gain to be reported; and <b>(3)</b> the business loss and capital gain from the sale of the business's property both occurred in the 2019 tax year. If the offset of the capital gain by the loss creates a negative amount, leave blank. A capital loss cannot offset business income.
<b>Line k</b>	<b>Taxable pensions, annuities, IRAs, and retirement fund distributions.</b> Enter the income from retirement, deferred compensation plans, and annuities as reported on federal Form 1040. Household income includes non-qualified distributions from retirement and deferred compensation plans and both taxable and nontaxable federal pension and annuity benefits.
<b>Line l</b>	<b>Rental and Royalty income</b> Enter the income from each rental property you own as reported on federal Schedule E, Supplemental Income and Loss, Part I. <b>Each rental property stands on its own. A loss generated by one property may not be used to reduce income from a different property.</b> Refer to Technical Bulletin TB-56, Reporting Business Income, K-1 Income, Rental Income and Capital Gain on Schedule HI-144 Household income, on our website for the proper treatment of rental income and losses. Room and board payments received as difficulty of care payments for a member of your household are rental income and must be reported on this line. Report royalty income from federal Form 1099-MISC, Miscellaneous Income, 1099-S, Proceeds from Real Estate Transactions; Schedule K-1, Share of Income Deductions, Credits, etc.; or federal Schedule E, Supplemental Income and Loss, Part I.
<b>Line m</b>	<b>Income from Partnerships, S Corporations, LLCs, Farms, Trusts and Estates</b> Federal Schedule K-1 pass-through income as required to be reported on federal Schedules E and/or F, Profit or Loss from Farming. Report

ordinary business income, rental income and guaranteed payments from K-1 on this line. The loss from one K-1 cannot offset income from another K-1. A loss is reported as -0-. See Line j instructions for the only provision allowing netting of a business loss.

**Line n** **Other income** Sources of other income include, but are not limited to, prizes and awards, gambling or lottery winnings, director's fees, employer allowances, taxable refunds from federal Form 1040, allowances received by dependents of armed service personnel and military subsistence payments (Basic Allowance for Housing, flexible spending arrangement or account), loss of time insurance, cost of living adjustment paid to federal employees, and other gains from federal Form 1040. Report on this line income reported to you on federal Form 1099-MISC or W-2G, Certain Gambling Winnings. For more information on military income, see the "Vermont Tax Guide for Military and National Services" available on the Department's website.

**Line o** Add items a through n by column. Carry those amounts over to the top of the next page.

**Adjustments to Income:**

The following adjustments to household income may be made for each member of the household.

**Line p** **Social Security and Medicare Tax Withheld and Self-Employment Tax on Income Reported** Social Security and Medicare payroll tax payments are deducted from household income, but only to the extent that the salary and wages are included in household income. Please see the examples that follow:

1. **Deferred compensation** – If you made a deferred compensation contribution for the tax year, the amount of the contribution is not included in the federal Adjusted Gross Income as stated in Box 1 on your Form W-2, Wage and Tax Statement. The Social Security and Medicare taxes on the W-2 must be reduced for the purposes of reporting household income on the HI-144. Generally, this amount is 7.65% of the amount stated in Box 1 on the W-2.
2. **Military pay** – Multiplying the amount stated in Box 1 on the W-2 by 7.65% provides the correct value for this deduction.
3. **Allocated tips** – In addition to the figures included on the W-2, add the Social Security and Medicare payments you made as the result of completing federal Form 4137, Social Security and Medicare Tax On Unreported Tip Income.

**Self-Employed Social Security and Medicare Taxes Paid** Self-employed claimants may subtract from household income the amount from federal Schedule SE, Self-Employment Tax, Section A, Line 5, or Section B, Line 12, that represents the Social Security and Medicare taxes paid for 2018 for income reported on Schedule HI-144. For income not required to be reported upon which Social Security and Medicare taxes were paid, multiply the income not reported on HI-144 by 15.3% and subtract the result from the federal Schedule SE amount. The amount of Social Security and Medicare taxes reported on this line includes the allowable deduction for one-half self-employment tax on federal Form 1040, Line 27. You may be asked for a copy of your federal Schedule SE.

**Line q** **Child support paid** Report only those payments for which receipts or other evidence of payment is available. This evidence may include cancelled checks or a statement from the Office of Child Support in addition to the name and Social Security Number of the parent receiving the payment.

**Line r** **Allowable Adjustments** from federal Schedule 1. The following expenses may be subtracted from income.

- r1. Certain business expenses of reservists
- r2. Alimony paid
- r3. Self-employed health insurance deduction
- r4. Health savings account deduction
- r5. Tuition and Fees as federally allowed

**Line s** Add Lines p, q, and the total of Lines r1 to r5 for each column.

**Line t** Subtract the total adjustments on Line s from the total income on Line o for each column. The adjustments for any individual in your household cannot exceed the income of that individual. If Line o minus Line s is negative, enter -0-.

**Line u** Add columns 1, 2, and 3 and enter sum. Entry cannot be less than zero (0).

**Line v** For claimants under the age of 65 as of Dec. 31, 2019, enter the total interest and dividends for all household members reported on Lines e and f in each column.

**Line w** Add the three columns on Line v.

**Line x** For purposes of calculating the Property Tax Credit or Renter Rebate Claim, household income is increased by the household total of interest and dividend income greater than \$10,000. Refer to V.S.A. § 6061(e).

**Line y** Subtract Line x from Line w. If Line x is more than Line w, enter -0-.

**Line z** **Household Income.** Add Line u and Line y. Enter this figure on Form HS-122 or Form PR-141.



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## SPECIAL SITUATIONS

### Deceased Homeowner

**Property Tax Credit:** An estate cannot make a Property Tax Credit Claim on behalf of a deceased homeowner. If a homeowner files a Property Tax Credit Claim, but dies prior to April 1, 2020, the estate must withdraw the claim using Form HS-122W. The estate is responsible to repay any credit issued. If the homeowner filed a Property Tax Credit Claim between January and March 31 and dies after April 1, 2020, the commissioner may pay the credit to the town on behalf of another member of the household with ownership interest.

An estate may continue classification of the property as a homestead until the following April provided the property was the deceased homeowner's homestead at the time of death and the property is not rented.

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**Delinquent Property Tax** The 2020 property tax credit applies to the current year property tax. The municipality may use any remaining credit towards penalty, interest, or prior year property taxes.

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**Nursing Home or Residential Care** If the homeowner is age 62 or older and another owner who also lived in the homestead is the homeowner's spouse/civil union partner or sibling and has moved indefinitely from the homestead to a nursing home or residential care facility, the homeowner makes the Property Tax Credit Claim with 100% ownership. This applies **only if** the spouse/civil union partner or sibling does not make a Renter Rebate Claim or the spouse/civil union partner or sibling does not make a Property Tax Credit Claim for the same homestead.

If the homeowner has moved to a nursing home or residential care facility, a Property Tax Credit Claim may be made if there is a reasonable likelihood that the homeowner will be returning to the homestead and the homeowner does not make a Renter Rebate Claim. The Department may ask for a doctor's certificate to help determine whether the nursing home or residential care facility is a temporary location.

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**Renting at the End of the Year** You may be eligible for a Renter Rebate Claim for rent paid in 2019 under the following circumstances: **1)** If you owned a Vermont homestead in 2019, **2)** sold the homestead before April 1, 2019, **3)** withdrew or did not file a 2019 Property Tax Credit Claim and **4)** rented between the date of the sale and Dec. 31, 2019. To qualify for a renter rebate, your household income must be \$47,000 or less. **NOTE: This is the only situation where a renter rebate can be claimed for fewer than 12 months.**

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## OWNERSHIP SITUATIONS

**Homeowner Age 62 or Older in 2019** If the homeowner shares ownership of the homestead with his or her descendant(s), the homeowner may claim 100% ownership interest on the Property Tax Credit Claim, even if the other owners (descendants) do not live in the homestead. The Department may request a letter of explanation.

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**Divorced or Legally Separated Joint Owners** When the divorce decree or court order has declared a specific percentage of home ownership for the purpose of property taxes, you must use that percentage if the following apply: **1)** you are divorced or legally separated from your spouse/civil union partner; **2)** your name and the name of the spouse/civil union partner from whom you are divorced or legally separated remain on the deed; and **3)** you are awarded possession of the home. If the divorce decree or court order does not specify responsibility for the property taxes, the person residing in the homestead uses 50% ownership interest. The person not living in the homestead cannot make a Property Tax Credit Claim.

The Department may ask for a copy of your court documents.

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**Duplex Housing** **Both owners occupy the building as their principal residence.** The eligible housesite education property tax is the tax on the portion owned by each homeowner. If the town issues a property tax bill to each homeowner for his or her portion of the homestead, use the housesite value, housesite property tax, and 100% ownership interest. If the property tax bill is for the total property, prorate the housesite value, housesite property tax, and ownership interest.

**Only one owner occupies the building as his or her principal residence.** The owner occupying the duplex as his or her principal residence must prorate for the other owner's interest.

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**Entity Ownership** Property owned by a C or S corporation, partnership, or limited liability company cannot be claimed as an individual's homestead and is not eligible for property tax credit. The only exception is for a homestead located on a farm. Read Reg. § 1.5401(7)-Homestead at [www.tax.vermont.gov/regulations](http://www.tax.vermont.gov/regulations).

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**Life Estate** A person who holds a life estate interest in a property that he or she occupies as a principal residence may make a Property Tax Credit Claim as if the life estate holder was the owner of the property. The deed does not have to be attached to the Property Tax Credit Claim but must be available for review upon Department request.

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**Trust Ownership** A dwelling owned by a trust is not the homestead of the beneficiary unless the claimant is the sole beneficiary of the trust **and** one of the following:

1. The claimant or the claimant's spouse was the grantor of the trust, and the trust is revocable or became irrevocable solely by reason of the grantor's death;

**OR**

2. The claimant is the parent, grandparent, child, grandchild or sibling of the grantor; the claimant is mentally disabled or severely physically disabled; and the grantor's modified Adjusted Gross Income is included in the household income calculation.

The term “sole beneficiary” is satisfied if the homeowner and the spouse/civil union partner are the only beneficiaries of the trust. A property owned by an irrevocable trust cannot be a homestead except as stated in (1) above. The trust document does not have to be attached to the Property Tax Credit Claim but must be available for review upon Department request.

## BUYING and SELLING PROPERTY

**Buying after April 1, 2019** For property purchased as your principal residence, you need to file a 2020 Homestead Declaration. If you are eligible to make a 2020 Property Tax Credit Claim and the property was declared as a homestead, use the seller’s 2019/2020 property tax bill. If the property was not a homestead in 2019, ask the town for the housesite value and the property taxes on the housesite as if it was a homestead in 2019.

**Property Transactions after April 1, 2020** The property tax credit stays with the property. In the case of the sale or transfer of a residence, any property tax credit amounts related to that residence shall be allocated to the seller at closing unless the parties agree otherwise.

## NEW CONSTRUCTION

New homestead construction that was built after April 1, 2019, and is owned and occupied as a principal residence on April 1, 2020, must file Form HS-122 Homestead Declaration. Eligible homeowners may make a 2020 Property Tax Credit Claim. The claim will be based on the value of the parcel as of April 1, 2019.

# 2019 Vermont 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	39,600	0.00	3.35%	0
39,600	75,000	1,327.00	6.60%	39,600
<b>TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES</b>				
75,000	96,000	3,663.00	6.60%	75,000
96,000	200,200	5,049.00	7.60%	96,000
200,200	-	12,968.00	8.75%	200,200

### 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	33,075	0.00	3.35%	0
33,075	75,000	1,108.00	6.60%	33,075
<b>TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES</b>				
75,000	79,975	3,875.00	6.60%	75,000
79,975	121,875	4,203.00	7.60%	79,975
121,875	-	7,388.00	8.75%	121,875

### 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	66,150	0.00	3.35%	0
66,150	75,000	2,216.00	6.60%	66,150
<b>TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES</b>				
75,000	159,950	2,800.00	6.60%	75,000
159,950	243,750	8,407.00	7.60%	159,950
243,750	-	14,776.00	8.75%	243,750

### 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	53,100	0.00	3.35%	0
53,100	75,000	1,779.00	6.60%	53,100
<b>TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES</b>				
75,000	137,050	3,224.00	6.60%	75,000
137,050	221,950	7,320.00	7.60%	137,050
221,950	-	13,772.00	8.75%	221,950

*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 \$2,800. Subtract \$75,000 from \$82,000. Multiply the result (\$7,000) by 6.6%. Add this amount (\$462) to Base Tax (\$2,800) for Vermont Tax of \$3,262. Enter \$3,262 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.











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## Forms and Schedules

Forms are in the center of the booklet.

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