2014 VERMONT	*Homestead Declaration AND Property Tax Adjustment Claim*	FORM **HS-122**

☐ * 1 4 1 2 2 1 1 0 0 *

DUE DATE: April 15, 2014

Please PRINT in BLUE or BLACK INK

This form can be filed on-line at www.tax.vermont.gov

To file a Homestead Declaration:

Please complete Section A, sign in the signature section at the bottom of page 2 and send to the Department.

To file a Property Tax Adjustment Claim:

Please complete Section A and Section B, sign and send to the Department together with a completed HI-144 Household Income Schedule. You will not receive a Property Tax Adjustment unless you file a Homestead Declaration, a Property Tax Adjustment Claim, and a Household Income schedule.

SECTION A. ANNUAL Vermont Homestead Declaration
This form must be filed EACH YEAR by ALL VT residents who own and occupy a VT homestead on April 1 even if a claim for property tax adjustment is not made.

Claimant's Last Name	First Name	Initial	Claimant's Social Security Number
Spouse or CU Partner Last Name	First Name	Initial	Spouse or CU Partner Social Security Number
Mailing Address (Number and Street/Road or PO Box)			Claimant's Date of Birth (MM DD YYYY) / /
City	State		ZIP Code
Location of Homestead (**number, street/road name** (Do not use "PO Box", "same", or Town name)			**A1.** VT School Code
A2. City/Town of Legal Residence on 04/01/2014	State	**A3.** SPAN Number - **REQUIRED** (From the 2013/2014 property tax bill)	

A4. Business Use of **Dwelling** . . . . **A4.** ______ .00 %

A5. Rental Use of **Dwelling** . . . . **A5.** ______ .00 %

A6. 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? . . . . ☐ Yes ☐ No

A7 - A10 Special Situations (see instructions for more information). Check the following if it applies:

☐ **A7.** Grantor and sole beneficiary of a revocable trust owning the property.

☐ **A8.** Life estate holder of the property.

☐ **A9.** Homestead property crosses town boundaries. (File a declaration for each town.)

☐ **A10.** Residing in a dwelling owned by a related farmer.

IMPORTANT FILING INFORMATION

Form HS-122, Section B and Schedule HI-144 are required to file a Property Tax Adjustment Claim. Continue on to complete Section B or

If you will not be filing a Property Tax Adjustment Claim, please sign in the signature section at the bottom of page 2.

Will you be filing a Property Tax Adjustment claim at a later date? . . . . ☐ Yes ☐ No

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DUE DATE: April 15, 2014

SECTION B. PROPERTY TAX ADJUSTMENT CLAIM
For Household Income up to approx. $105,000. Attach Schedule HI-144

ATTACH REQUIRED SCHEDULE HI-144

ALL eligibility questions must be answered. You must own and occupy the property as your primary home on April 1, 2014.

B1. Were you domiciled in VT all of calendar year 2013? . . . . ☐ Yes, **Go to Line B2.** ☐ No, **STOP**

B2. Were you claimed as a dependent in 2013 by another taxpayer? . . . . ☐ Yes, **STOP** ☐ No, **Go to Line B3.**

B3. Do you anticipate selling your VT housesite on or before April 1, 2014? . . ☐ Yes, **STOP** ☐ No, **CONTINUE**

Amounts for Lines B4 - B6 are found on the 2013/2014 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.**________ .00 %

B8. Household Income (Schedule HI-144, Line y). **Schedule HI-144 MUST be attached.** . . . . **B8.**________ .00

B8a. If **AMENDED SCHEDULE HI-144,** Household Income, is attached, check here. ☐

Complete the following ONLY if applicable. See instructions on page 41 for details.

Lot Rent

B9. Mobile Home Lot Rent (Form LC-142, Line 16 - attach Form to this claim) . . . . **B9.**________ .00

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

B10. Allocated Education Tax. . . . . **B10.**________ .00

B11. Allocated Municipal Tax. . . . . **B11.**________ .00

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

B12. Contiguous property Education Tax . . . . **B12.**________ .00

B13. Contiguous property Municipal Tax . . . . **B13.**________ .00

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

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

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

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

2013 VERMONT	*Household Income*	SCHEDULE HI-144

* 1 3 1 4 4 1 1 0 0 *

For the year Jan. 1–Dec. 31, 2013

Please PRINT in BLUE or BLACK INK

CHECK IF AMENDING
☐ FORM HS-122 OR ☐ FORM PR-141

This schedule must be attached to the 2013 Renter Rebate Claim (Form PR-141) OR the 2014 Property Tax Adjustment Claim (Form HS-122) UNLESS you are filing an AMENDED HI-144. Please read instructions before completing schedule.

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

List the names and Social Security Numbers of all other persons (other than a Spouse or CU Partner) who had income and lived with you during 2013. Include their income in Column 3. If you have more than two "Other Persons" living in your household, record the names and social security numbers on a separate sheet of paper and include with the filing.

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

INCOME

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

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ADJUSTMENTS TO INCOME	1. Claimant	2. Spouse/CU Partner	3. Other Persons
	$ 1. Amount from Line n, Column 1	$ 2. Amount from Line n, Column 2	$ 3. Amount from Line n, Column 3
o. ***See instructions*** Enter Social Security and Medicare tax withheld on wages. **Self-Employed:** Enter self-employment tax from Federal Schedule SE. This entry may differ from W-2/1099 or Federal Schedule SE amount if these taxes are paid on income not required to be reported on Schedule HI-144. Attach W-2 and/or Federal Schedule SE if not included with income tax filing. . . . . **o.**	.00	.00	.00
p. Child support paid. You must attach proof of payment. See instructions.. . . . . **p.**	.00	.00	.00

Support paid to: Last Name	First Name	Initial	Social Security Number

	1. Claimant	2. Spouse/CU Partner	3. Other Persons
q. Allowable Adjustments from Federal Form 1040 or 1040A			
q1. Business Expenses for Reservists (1040, Line 24) . . . . **q1.**	.00	.00	.00
q2. Alimony paid (1040, Line 31a). . . . . . **q2.**	.00	.00	.00
q3. Tuition and Fees (1040, Line 34 or 1040A, Line 19) . . . . **q3.**	.00	.00	.00
q4. Self-employed health insurance deduction (1040, Line 29). . . . . **q4.**	.00	.00	.00
q5. Health Savings account deduction (1040, Line 25) . . . . **q5.**	.00	.00	.00
r. Add Lines o, p and total of Lines q1 to q5 for each column . . . .**r.**	.00	.00	.00
s. Subtract Line r from Line n of each column. If a negative amount, enter zero (0) . . . .**s.**	.00	.00	.00
t. Add all three amounts from Line s. If a negative amount, enter zero (0) . . . .**t.**			.00
u. Complete if born 1/1/1949 and after. Enter interest and dividend income from Lines e and f . . . . **u.**	.00	.00	.00
v. Add all three amounts from Line u. . . . . **v.**			.00
w. . . . . **w.**			10000.00
x. Subtract Line w from Line v. If Line w is more than Line v, enter zero (0). . . . . **x.**			.00
y. **HOUSEHOLD INCOME.** Add Line t and Line x. . . . . **y.**			.00

RENTERS:

If Line y Household Income is $47,000 or less, you may be eligible for a renter rebate. Complete Form PR-141. This schedule must be filed with the Renter Rebate Claim. Claims are due April 15, 2014 but can be filed up to October 15, 2014.

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

HOMEOWNERS:

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

Homeowners with Household Income up to $105,000 on Line y should complete Form HS-122, Section B. You may be eligible for a property tax adjustment. This schedule must be filed with the HS-122.

Form HS-122 Due Date - April 15, 2014. Homeowners filing a completed HS-122 and HI-144 between April 16 and October 15, 2014 may still qualify for a property tax adjustment. A $15 late filing fee will be deducted from the adjustment.