



\* 1 5 1 4 4 1 1 0 0 \*

For the year Jan. 1–Dec. 31, 2015

**CHECK IF AMENDING**

Please **PRINT** in **BLUE** or **BLACK INK**

**FORM HS-122** OR  **FORM PR-141**

**This schedule must be attached to the 2015 Renter Rebate Claim (Form PR-141) OR the 2016 Property Tax Adjustment Claim (Form HS-122) UNLESS you are filing an AMENDED HI-144. Please read instructions before completing schedule.**

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

List the names and Social Security Numbers of all other persons (other than a Spouse or CU Partner) who had income and lived with you during 2015. 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.

<b>Other Person #1</b> Last Name	First Name	Initial	<b>Other Person #1</b> Social Security Number
<b>Other Person #2</b> Last Name	First Name	Initial	<b>Other Person #2</b> Social Security Number

INCOME	Yearly totals of ALL members of the household	1. Claimant	2. Spouse/CU Partner	3. Other Persons
	a.	Cash public assistance and relief . . . . . a.	.00	.00
b.	Social security, SSI, disability, railroad retirement, veteran's benefits, <b>taxable and nontaxable</b> . . . . . 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, <b>taxable and nontaxable</b> . . . . . f.	.00	.00	.00
g.	Alimony, support money, child support, cash gifts . . . . . g.	.00	.00	.00
h.	Business income. <b>If the amount is a loss, enter zero. See instructions for offsetting a loss.</b> . . . . . h.	.00	.00	.00
i.	Capital gains, <b>taxable and nontaxable. If the amount is a loss, enter zero (0). See instructions for offsetting a loss.</b> . . . . . i.	.00	.00	.00
j.	<b>Taxable</b> pensions, annuities, IRA and other retirement fund distributions. <b>See instructions.</b> . . . . . j.	.00	.00	.00
k.	Rental and royalty income. <b>If the amount is a loss, enter zero. See instructions for offsetting a loss.</b> . . . . . k.	.00	.00	.00
l.	Farm/partnerships/S corporations/LLC/ Estate or Trust income. <b>If the amount is a loss, enter zero. See Line i instructions for only exception to offset a loss.</b> . . . . . l.	.00	.00	.00
m.	Other income (See instructions for examples of other income). Please specify. . . . . m.	.00	.00	.00
n.	<b>Total Income:</b> Add Lines a through m. . . . . n.	.00	.00	.00

Claimant's Last Name	Social Security Number
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	1. Claimant	2. Spouse/CU Partner	3. Other Persons				
	\$	\$	\$				
	1. Amount from Line n, Column 1	2. Amount from Line n, Column 2	3. Amount from Line n, Column 3				
<b>o. See instructions</b> Enter Social Security and Medicare tax withheld on wages claimed on Line d. <b>Self-Employed:</b> 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. . . . . <b>o.</b>	.00	.00	.00				
<b>p.</b> Child support paid. You must attach proof of payment. See instructions. . . . . <b>p.</b>	.00	.00	.00				
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">Support paid to: Last Name</td> <td style="width: 20%;">First Name</td> <td style="width: 10%;">Initial</td> <td style="width: 37%;">Social Security Number</td> </tr> </table>				Support paid to: Last Name	First Name	Initial	Social Security Number
Support paid to: Last Name	First Name	Initial	Social Security Number				
<b>q.</b> Allowable Adjustments from Federal Form 1040 or 1040A							
<b>q1.</b> Business Expenses for Reservists (1040, Line 24) . . . . . <b>q1.</b>	.00	.00	.00				
<b>q2.</b> Alimony paid (1040, Line 31a) . . . . . <b>q2.</b>	.00	.00	.00				
<b>q3.</b> Tuition and Fees (1040, Line 34 or 1040A, Line 19) . . . . . <b>q3.</b>	.00	.00	.00				
<b>q4.</b> Self-employed health insurance deduction (1040, Line 29) . . . . . <b>q4.</b>	.00	.00	.00				
<b>q5.</b> Health Savings account deduction (1040, Line 25) . . . . . <b>q5.</b>	.00	.00	.00				
<b>r.</b> Add Lines o, p and total of Lines q1 to q5 for each column . . . . . <b>r.</b>	.00	.00	.00				
<b>s.</b> Subtract Line r from Line n of each column. If a negative amount, enter zero (0) . . . . . <b>s.</b>	.00	.00	.00				
<b>t.</b> Add all three amounts from Line s. If a negative amount, enter zero (0) . . . . . <b>t.</b>			.00				
<b>u.</b> Complete if born Jan. 1, 1951 and after. Enter interest and dividend income from Lines e and f . . . . . <b>u.</b>	.00	.00	.00				
<b>v.</b> Add all three amounts from Line u. . . . . <b>v.</b>			.00				
<b>w.</b> . . . . . <b>w.</b>			10000.00				
<b>x.</b> Subtract Line w from Line v. If Line w is more than Line v, enter zero (0). . . . . <b>x.</b>			.00				
<b>y. HOUSEHOLD INCOME.</b> Add Line t and Line x. . . . . <b>y.</b>			.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 18, 2016, but can be filed up to Oct. 17, 2016.

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 \$137,500 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 18, 2016.** Homeowners filing a property tax adjustment, Forms HS-122 and HI-144, between April 19 and Oct. 17, 2016 may still qualify for a property tax adjustment. A \$15 late filing fee will be deducted from the adjustment.



**DUE DATE: April 18, 2016.** You must file your Homestead Declaration by the due date even if you have filed an extension for your personal income tax.

Please PRINT in BLUE or BLACK INK This form can be filed online at [www.tax.vermont.gov](http://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.

**Annual Vermont Homestead Declaration**

**SECTION A.** This form must be filed each year by every Vermont resident whose property meets the definition of a homestead. 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. If your homestead is leased to a tenant on April 1, you may still claim it as a homestead if it is not leased for more than 182 days in the 2016 calendar year.

Claimant's Last Name	First Name	Initial	Claimant's Social Security Number
Spouse's or CU Partner's Last Name	First Name	Initial	Spouse's or CU Partner's Social Security Number
Mailing Address (Number and Street/Road or PO Box)			Claimant's Date of Birth (MM DD YYYY) / /
City		State	ZIP Code
Location of Homestead (number, street/road name (Do not use "PO Box," "same," or town name))			A1. Vermont School District Code
A2. City/Town of Legal Residence on April 1, 2016		State	A3. SPAN Number - <b>REQUIRED</b> (From the 2015/2016 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:
- |   |  |
|---|--|
| <input type="checkbox"/> A7. Grantor and sole beneficiary of a revocable trust owning the property. | <input type="checkbox"/> A9. Homestead property crosses town boundaries. (File a declaration for each town.) |
| <input type="checkbox"/> A8. Life estate holder of the property.                                    | <input type="checkbox"/> 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.  
 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

Claimant's Last Name	Social Security Number
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**DUE DATE: April 18, 2016. Claims accepted up to Oct. 17, 2016.**

<b>SECTION B.</b>	<b>PROPERTY TAX ADJUSTMENT CLAIM</b> For Household Income up to \$137,500. Attach Schedule HI-144
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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 2015?  Yes, **Go to Line B2.**  No, **STOP**
- B2.** Were you claimed as a dependent in 2015 by another taxpayer?  Yes, **STOP**  No, **Go to Line B3.**
- B3.** Do you anticipate selling your Vermont housesite on or before April 1, 2016?.  Yes, **STOP**  No, **CONTINUE**

Amounts for Lines B4 - B6 are found on the 2015/2016 property tax bill. Round amounts to the nearest dollar.

ATTACH REQUIRED SCHEDULE HI-144

<b>B4.</b> Housesite Value . . . . .	<b>B4.</b> _____	<b>.00</b>
<b>B5.</b> Housesite Education Tax . . . . .	<b>B5.</b> _____	<b>.00</b>
<b>B6.</b> Housesite Municipal Tax . . . . .	<b>B6.</b> _____	<b>.00</b>
<b>B7.</b> Ownership Interest . . . . .	<b>B7.</b> _____	<b>.00 %</b>
<b>B8.</b> Household Income (Schedule HI-144, Line y). <b>Schedule HI-144 MUST be attached.</b> . . . . .	<b>B8.</b> _____	<b>.00</b>
<b>B8a.</b> If Amended Schedule HI-144, Household Income, is attached, check here. <input type="checkbox"/>		

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

**Lot Rent**

<b>B9.</b> Mobile Home Lot Rent (Form LC-142, Line 16 - attach Form to this claim) . . . . .	<b>B9.</b> _____	<b>.00</b>
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**OR Allocated Property Tax from Land Trust, Cooperative, or Nonprofit Mobile Home Park**

<b>B10.</b> Allocated Education Tax . . . . .	<b>B10.</b> _____	<b>.00</b>
<b>B11.</b> Allocated Municipal Tax . . . . .	<b>B11.</b> _____	<b>.00</b>
<b>OR Property Tax from contiguous property if housesite has less than 2 acres</b> (see instructions).		
<b>B12.</b> Contiguous property Education Tax . . . . .	<b>B12.</b> _____	<b>.00</b>
<b>B13.</b> Contiguous property Municipal Tax . . . . .	<b>B13.</b> _____	<b>.00</b>

**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	
<input type="checkbox"/> Check here if authorizing the Vermont Department of Taxes to discuss this return and attachments with your preparer.		
<b>Preparer's Use Only</b>	Preparer's signature	Date
	Firm's name (or yours if self-employed) and address	Preparer's SSN or PTIN
	5454	EIN
		Preparer's Telephone Number

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