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You must complete this schedule if you filed Federal Form 1040, Schedule A.

**ATTACH TO FORM IN-111**

Please PRINT in BLUE or BLACK INK

Taxpayer's Last Name	First Name	Initial	Taxpayer's Social Security Number
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<b>PART A 2015 State and Local Income Tax Addback</b>
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1. Enter amount of itemized deductions from Federal Form 1040, Schedule A, Line 29. . . . . 1. \_\_\_\_\_ **.00**
2. Enter allowable federal standard deduction for your filing status. . . . . 2. \_\_\_\_\_ **.00**

	Standard
Single	6,300
Married Filing Jointly or Qualifying Widow(er)	12,600
Married Filing Separately	6,300
Head of Household	9,250

**OR**

For those born before Jan. 2, 1951 or blind and entry on Federal Form 1040, Line 39a is			
1	2	3	4
7,850	9,400	n/a	n/a
13,850	15,100	16,350	17,600
7,550	8,800	10,050	11,300
10,800	12,350	n/a	n/a

3. Subtract Line 2 from Line 1. . . . . 3. \_\_\_\_\_ **.00**
4. Enter amount of state and local income taxes from Federal Form 1040, Schedule A, Line 5a . . . . . 4. \_\_\_\_\_ **.00**  
If your itemized deductions are limited, go to [www.tax.vermont.gov](http://www.tax.vermont.gov) for further instructions.

**Adjustment for Recapture of Excess 2014 Addback**

5. Enter amount from your 2015 Federal Form 1040, Line 10. If entry is zero, enter the *lesser* amount of Line 3 or Line 4 on Form IN-111, Line 12c and continue to page 2 of this schedule. . . . . 5. \_\_\_\_\_ **.00**
6. Enter the *lesser* amount from 2014 Vermont Schedule IN-154, Line 3 or Line 6. . . . . 6. \_\_\_\_\_ **.00**
7. Enter the *lesser* of Line 5 or Line 6. . . . . 7. \_\_\_\_\_ **.00**

**Adjusted 2015 Addback**

8. Subtract Line 7 from the lesser of Line 3 or Line 4. This is the 2015 addback amount. ☐ ← Check to indicate negative number 8. \_\_\_\_\_ **.00**  
If the difference is less than zero, check the box to indicate a negative number.

**Enter this amount on Form IN-111, Line 12c.**  
**If the difference is less than zero (0), check the box on Form IN-111, Line 12c to indicate a negative number.**

(continued on next page)

Taxpayer's Last Name	Social Security Number
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\* 1 5 1 5 5 1 2 0 0 \*

Enter amount from Line 1 \_\_\_\_\_

Enter amount from Line 2 \_\_\_\_\_

**PART B Deductions above two and a half (2.5) times the Federal Standard Deduction**

9. Enter amount of medical and dental expenses from Federal Form 1040, Schedule A, Line 4. . . . .	9.	_____	<b>.00</b>
10. Enter amount of gifts to charity from Federal Form 1040, Schedule A, Line 19. . . . . If your itemized deductions are limited, go to the Department's website for further instructions.	10.	_____	<b>.00</b>
11. Enter the amount of state and local income taxes from Line 4 of this schedule. . . . .	11.	_____	<b>.00</b>
12. Add Lines 9 through 11 . . . . .	12.	_____	<b>.00</b>
13. Subtract Line 12 from Line 1 of this schedule . . . . .	13.	_____	<b>.00</b>
14. Multiply Line 2 of this schedule by 2.5 . . . . .	14.	_____	<b>.00</b>
15. Subtract Line 14 from Line 13. If negative, enter zero (0) . . . . . <b>Enter this amount on Form IN-111, Line 12d.</b>	15.	_____	<b>.00</b>