#### 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.
- 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

#### 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.

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# **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

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

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

#### **AARP Foundation Tax-Aide Program**

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

#### MyFreeTaxes Partnership

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

#### IRS Agent Virtual Service Delivery System

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



#### General Instructions

#### Requirement to File a Vermont Income Tax Return

A 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.

#### **Due Date**

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

#### **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

#### 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.

#### 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

#### **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.

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.

**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.

#### 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.

#### **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.

#### 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.

#### **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,

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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.

#### **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.

#### **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.

#### **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.

#### 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.

#### 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**.

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

www.tax.vermont.gov

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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.

#### How do I claim a refund on my Vermont withholding or estimated tax payments?

You must file a Vermont Income Tax Return to claim a refund of Vermont withholding or estimated tax payments. You have up to three years from the due date of the return, including extensions, to file a claim for overpayment of tax due.

#### How do I correct a mistake or add information to my Vermont Income Tax Return?

You are required to file an amended Vermont return within 60 days of the following: 1) you become aware of a change to your Vermont income; 2) you file an amended return with the IRS; or 3) you receive a notice of change from the IRS.

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.

#### **Income Tax Form Instructions**

#### FORM IN-111 Vermont Income Tax Return

#### Taxpayer Information REQUIRED entries.

Print your information in <u>blue or black ink</u> 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.

#### **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.

#### **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.

#### **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.

#### 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    |

<u>OR</u>

| 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.
- **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-.
- 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

#### <u>OR</u>

- 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

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

#### **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.

| from the qualified charitable organization.   |
|---|
| Tax Deductible Charitable Contribution. Enter the amount contributed to a qualified charity in the taxable year.  |
| Multiply Line 11 by 5% (0.05).  |
| Enter the amount on Line 12 or \$1,000 (\$20,000 times 5%), whichever is less.  |
| Vermont Income Tax. Line 10 minus Line 13.  |
| <b>Income Adjustment.</b> Enter 100% or complete and submit Schedule IN-113 and enter percentage from Line 35.  |
| <b>Adjusted Vermont Income Tax.</b> Multiply Line 14 by the percentage on Line 15. If Line 15 is 100%, Line 16 will be the same as Line 14.   |
| 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. |
| Vermont Tax Credits. Complete and submit Schedule IN-119, Part II. Enter the amount from Line 9 or 19 here.   |
| Total Vermont Credits. Add Lines 17 and 18 and enter result.  |
| <b>Vermont Income Tax After Credits.</b> Subtract Line 19 from Line 16. If Line 19 is more than Line 16, leave this line blank.   |
|   |

#### 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.

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

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|                                  | USE TAX WORKSHEET  |
|----------------------------------|--|
| on which yo                      | taxable items without paying Vermont Sales Tax? This includes orders over the internet, by mail, or by phone u did not pay Vermont Sales Tax. This also includes out-of-state purchases on which you paid tax at a rate <b>less</b> cluding 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.  |
|                                  | lowing questions relate only to the type of purchases described above, where Vermont Sales Tax was not charged.  |
|                                  | f you did not keep accurate records  |
| you                              | r the amount of use tax from the Estimated Use Tax Table below that corresponds to Adjusted Gross Income from Form IN-111, Line 1  |
| <b>1b.</b> Did                   | you make purchase(s) of \$1,000 or more per item?  |
| L                                | Yes. Go to Part 3.  No. Enter Line 1a amount onto Form IN-111, Line 21 and skip the remainder of this worksheet.   |
| L                                | Estimated Use Tax Table  |
| Adjusted                         | Gross Income Use Tax is: Adjusted Gross Income Use Tax is: Adjusted Gross Income Use Tax is:   |
|                                  | \$10,000\$5 \$40,001 - \$50,000\$40 \$80,001 - \$90,000\$80  |
| \$10,001<br>\$20,001<br>\$30,001 | -       \$20,000       .\$10       \$50,001       -       \$60,000       .\$50       \$90,001       -       \$100,000       .\$90         -       \$30,000       .\$20       \$60,001       -       \$70,000       .\$60       \$100,001 and over       0.1% (0.001) of AGI         -       \$40,000       .\$70       .\$70       or \$500, whichever is less.  |
|                                  | f you did keep accurate records  |
|                                  | r the total amount of all purchases of items under \$1,000 each  |
|                                  | tiply Line 2a by 6% (0.06). Enter the amount here  |
|                                  | Total Use Tax due  |
|                                  | r the total amount of all purchases of items \$1,000 or more each item   |
|                                  | tiply Line 3a by 6% (0.06). Enter the amount here  |
|                                  | Line 3b to either Line 1a or Line 2b (the line with a value entered)   |
|                                  | r the amount of sales tax paid to another state for the purchases on Lines 2a and 3a, if any. <b>3d.</b>   |
|                                  | 3c minus Line 3d. Enter here and on Form IN-111, Line 21   |
|                                  | Certification of No Use Tax Due we use tax if: 1) you did not make any taxable purchases by internet, mail-order, over the phone, or out of state, or  |
|                                  | 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 Con                    | tributions   |
| v                                | 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                     | <u> </u>   |
| Line 25a                         | <b>2019 Vermont Tax Withheld From W-2, 1099.</b> 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. <b>NOTE:</b> To claim tax withheld on a real estate sale, use Line 25d. Nonresident partners, members, or shareholder |
|                                  | 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-15.  |

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Extension of Time to File the 2019 return, and any 2018 Vermont refund credited towards your 2019 taxes. Go to **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.

# 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.

**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.

# 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

**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.

# 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**:

- 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.

www.tax.vermont.gov

2019 Form IN-111 Instructions
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**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 BALANCE DUE

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

**Vermont Department of Taxes**Vermont Department of Taxes

PO Box 1881 PO Box 1779

Montpelier, VT 05601-1881 Montpelier, VT 05601-1779

#### FOLLOW THE PROCESSING OF YOUR RETURN

You may check the status of your return by visiting **myvtax.vermont.gov** and selecting "Check the status of your return."

#### **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

|                      | iresiaents: Enter 999 i |
|----------------------|-------------------------|
| VT<br>SCHOOL<br>CODE | SCHOOL DISTRICT NAME    |
| 001                  | ADDISON                 |
| 002                  | ALBANY                  |
| 003                  | ALBURGH                 |
| 004                  | ANDOVER                 |
| 005                  | ARLINGTON               |
|                      | ATHENS                  |
| 006                  |                         |
| 255                  | AVERILL                 |
| 256                  | AVERY'S GORE            |
| 007                  | BAKERSFIELD             |
| 800                  | 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               |
| 040                  | CASTLLTON               |
| 041                  | 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                    |
|                      | LULIN                   |

| VT<br>SCHOOL<br>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              |
|                      |                      |
| 880                  | 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               |
| 123                  | MONKTON              |
|                      |                      |

| VT<br>SCHOOL<br>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<br>NEWDORT CITY       |
| 136<br>137           | NEWPORT CITY NEWPORT TOWN     |
|                      | NORTH BENNINGTON ID           |
| 138                  | NORTH HERO                    |
| 139                  | NORTHFIELD                    |
|                      | NORTON                        |
| 141<br>142           | NORWICH                       |
| 142                  | ORANGE                        |
| 143                  | 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<br>188           | SOMERSET<br>SOLITH BURLINGTON |
| 188                  | SOUTH BURLINGTON SOUTH HERO   |
| 189                  | JUUIN NEKU                    |

| \ /T         |                           |
|--------------|---------------------------|
| VT<br>SCHOOL | SCHOOL DISTRICT NAME      |
| CODE         |                           |
| 190          | SPRINGFIELD               |
| 191          | STAMFORD                  |
| 192          | STANNARD                  |
| 193          | STARKSBORO                |
| 194<br>195   | STOCKBRIDGE<br>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<br>215   | WAITSFIELD                |
| 216          | WALDEN<br>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<br>228   | WEST WINDSOR<br>WESTFIELD |
|              | WESTFORD                  |
| 229<br>231   | WESTMINSTER               |
| 232          | WESTMORE                  |
| 233          | WESTON                    |
| 236          | WEYBRIDGE                 |
| 237          | WHEELOCK                  |
| 238          | WHITING                   |
| 239          | WHITINGHAM                |
| 240          | WILLIAMSTOWN              |
| 241          | WILLISTON                 |
| 242          | WILMINGTON                |
| 243          | WINDHAM                   |
| 244          | WINDSOR                   |
| 245          | WINHALL                   |
| 246          | WINOOSKI                  |
| 247          | WOLCOTT                   |
| 248<br>249   | WOODBURY<br>WOODFORD      |
| 250          | WOODFORD                  |
| 251          | WORCESTER                 |
| 201          | TOROLOTER                 |

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#### 2019 Vermont Rate Schedules

#### Single Individuals, Schedule X

Use if your filing status is:
Single

| If VT Taxable Income is Over | But Not<br>Over | VT Base<br>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             |
| TAXABLE II                   | ICOME UND       | ER \$75,000 U     | SE THE TA | X TABLES           |
| 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<br>Income is Over | But Not<br>Over | VT Base<br>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             |
| ı | TAXABLE II                      | NCOME UND       | ER \$75,000 U     | SE THE TA | X TABLES           |
|   | 75,000                          | 79,975          | 3,875.00          | 6.60%     | 75,000             |
| ı | 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<br>Over | VT Base<br>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             |
| TAXABLE II                   | NCOME UND       | ER \$75,000 U     | SE THE TA | X TABLES           |
| 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

|                | ı         |               |           |             |
|----------------|-----------|---------------|-----------|-------------|
| If VT Taxable  | But Not   | VT Base       | Plus      | of the      |
| Income is Over | Over      | Tax is        |           | amount over |
| 0              | 53,100    | 0.00          | 3.35%     | 0           |
| 53,100         | 75,000    | 1,779.00      | 6.60%     | 53,100      |
| TAXABLE II     | NCOME UND | ER \$75,000 U | SE THE TA | X TABLES    |
| 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.

#### 2019 Vermont Tax Tables

| If Taxab       |                | Δnd        | vour fili          | ng statu                    | e ie           | If Taxabl      |                | Δnd        | your filii         | na etatu                    | e ie           | If Taxal |                  | Δnd        | vour fili          | ng statu                    | e ie           |
|----------------|----------------|------------|--------------------|-----------------------------|----------------|----------------|----------------|------------|--------------------|-----------------------------|----------------|----------|------------------|------------|--------------------|-----------------------------|----------------|
| At Least       | But Less       | Single     | Married            | Married                     | Head of        | At Least       | But Less       | Single     | Married            | Married                     | Head of        | At Least | But Less         | Single     | Married            | Married                     | Head of        |
|                | Than           |            | filing<br>jointly* | filing<br>sepa-<br>rately** | house-<br>hold |                | Than           |            | filing<br>jointly* | filing<br>sepa-<br>rately** | house-<br>hold |          | Than             |            | filing<br>jointly* | filing<br>sepa-<br>rately** | house-<br>hold |
|                |                | Then       | your V             | T Tax is                    |                |                |                | Then       | your V             | •                           |                |          |                  | Then       | your V             | T Tax is.                   |                |
| 0-1            | 1,000          |            |                    |                             |                | 5,0            | 000            |            |                    |                             |                | 10       | 0,000            |            |                    |                             |                |
| 0              | 100            | 0          | 0                  | 0                           | 0              | 5,000          | 5,100          | 169        | 169                | 169                         | 169            |          | 10,100           | 337        | 337                | 337                         | 337            |
| 100<br>200     | 200<br>300     | 5<br>8     | 5<br>8             | 5<br>8                      | 5<br>8         | 5,100<br>5,200 | 5,200<br>5,300 | 173<br>176 | 173<br>176         | 173<br>176                  | 173<br>176     |          | 10,200           | 340<br>343 | 340<br>343         | 340<br>343                  | 340<br>343     |
| 300            | 400            | 12         | 12                 | 12                          | 12             | 5,300          | 5,400          | 179        | 179                | 179                         | 179            | 10,300   | 10,400           | 347        | 347                | 347                         | 347            |
| 400            | 500            | 15         | 15                 | 15                          | 15             | 5,400          | 5,500          | 183        | 183                | 183                         | 183            | · '      | 10,500           | 350        | 350                | 350                         | 350            |
| 500<br>600     | 600<br>700     | 18<br>22   | 18<br>22           | 18<br>22                    | 18<br>22       | 5,500<br>5,600 | 5,600<br>5,700 | 186<br>189 | 186<br>189         | 186<br>189                  | 186<br>189     |          | 10,600<br>10,700 | 353<br>357 | 353<br>357         | 353<br>357                  | 353<br>357     |
| 700            | 800            | 25         | 25                 | 25                          | 25             | 5,700          | 5,800          | 193        | 193                | 193                         | 193            | /        | 10,700           | 360        | 360                | 360                         | 360            |
| 800            | 900            | 28         | 28                 | 28                          | 28             | 5,800          | 5,900          | 196        | 196                | 196                         | 196            | ,        | 10,900           | 363        | 363                | 363                         | 363            |
| 900            | 1,000<br>000   | 32         | 32                 | 32                          | 32             | 5,900<br>6,0   | 6,000<br>000   | 199        | 199                | 199                         | 199            |          | 11,000<br>1,000  | 367        | 367                | 367                         | 367            |
| 1,000          | 1,100          | 35         | 35                 | 35                          | 35             | 6,000          | 6,100          | 203        | 203                | 203                         | 203            |          | 11,100           | 370        | 370                | 370                         | 370            |
| 1,100          | 1,200          | 39         | 39                 | 39                          | 39             | 6,100          | 6,200          | 206        | 206                | 206                         | 206            | 11,100   | 11,200           | 374        | 374                | 374                         | 374            |
| 1,200<br>1,300 | 1,300<br>1,400 | 42<br>45   | 42<br>45           | 42<br>45                    | 42<br>45       | 6,200<br>6,300 | 6,300<br>6,400 | 209<br>213 | 209<br>213         | 209<br>213                  | 209<br>213     |          | 11,300<br>11,400 | 377<br>380 | 377<br>380         | 377<br>380                  | 377<br>380     |
| 1,400          | 1,500          | 49         | 49                 | 49                          | 49             | 6,400          | 6,500          | 216        | 216                | 216                         | 216            |          | 11,500           | 384        | 384                | 384                         | 384            |
| 1,500          | 1,600          | 52         | 52                 | 52                          | 52             | 6,500          | 6,600          | 219        | 219                | 219                         | 219            |          | 11,600           | 387        | 387                | 387                         | 387            |
| 1,600          | 1,700          | 55         | 55                 | 55                          | 55             | 6,600          | 6,700          | 223<br>226 | 223<br>226         | 223<br>226                  | 223<br>226     | /        | 11,700           | 390<br>394 | 390<br>394         | 390<br>394                  | 390<br>394     |
| 1,700<br>1,800 | 1,800<br>1,900 | 59<br>62   | 59<br>62           | 59<br>62                    | 59<br>62       | 6,700<br>6,800 | 6,800<br>6,900 | 229        | 229                | 229                         | 229            |          | 11,800           | 397        | 394                | 394                         | 394            |
| 1,900          | 2,000          | 65         | 65                 | 65                          | 65             | 6,900          | 7,000          | 233        | 233                | 233                         | 233            |          | 12,000           | 400        | 400                | 400                         | 400            |
| 2,0            | 000            |            |                    |                             |                | 7,0            |                |            |                    |                             |                |          | 2,000            |            |                    |                             |                |
| 2,000          | 2,100          | 69<br>72   | 69<br>72           | 69<br>72                    | 69<br>72       | 7,000<br>7,100 | 7,100<br>7,200 | 236<br>240 | 236<br>240         | 236<br>240                  | 236<br>240     |          | 12,100<br>12,200 | 404<br>407 | 404<br>407         | 404<br>407                  | 404<br>407     |
| 2,100<br>2,200 | 2,200<br>2,300 | 75         | 75                 | 75                          | 75             | 7,100          | 7,200          | 243        | 243                | 243                         | 243            |          | 12,200           | 410        | 410                | 410                         | 410            |
| 2,300          | 2,400          | 79         | 79                 | 79                          | 79             | 7,300          | 7,400          | 246        | 246                | 246                         | 246            |          | 12,400           | 414        | 414                | 414                         | 414            |
| 2,400          | 2,500          | 82         | 82                 | 82                          | 82             | 7,400          | 7,500          | 250<br>253 | 250<br>253         | 250<br>253                  | 250<br>253     |          | 12,500           | 417        | 417                | 417                         | 417<br>420     |
| 2,500<br>2,600 | 2,600<br>2,700 | 85<br>89   | 85<br>89           | 85<br>89                    | 85<br>89       | 7,500<br>7,600 | 7,600<br>7,700 | 256        | 256                | 256                         | 256            |          | 12,600<br>12,700 | 420        | 424                | 424                         | 424            |
| 2,700          | 2,800          | 92         | 92                 | 92                          | 92             | 7,700          | 7,800          | 260        | 260                | 260                         | 260            |          | 12,800           | 427        | 427                | 427                         | 427            |
| 2,800<br>2,900 | 2,900<br>3,000 | 95<br>99   | 95<br>99           | 95<br>99                    | 95<br>99       | 7,800<br>7,900 | 7,900<br>8,000 | 263<br>266 | 263<br>266         | 263<br>266                  | 263<br>266     | ,        | 12,900<br>13,000 | 430        | 430<br>434         | 430<br>434                  | 430<br>434     |
|                | 000            | "          |                    |                             | 77             | 8,0            |                | 200        | 200                | 200                         | 200            |          | 3,000            | 151        | 151                | 151                         | 15 1           |
| 3,000          | 3,100          | 102        | 102                | 102                         | 102            | 8,000          | 8,100          | 270        | 270                | 270                         | 270            |          | 13,100           | 437        | 437                | 437                         | 437            |
| 3,100          | 3,200          | 106        | 106                | 106                         | 106            | 8,100          | 8,200          | 273        | 273                | 273                         | 273            |          | 13,200           | 441        | 441                | 441<br>444                  | 441            |
| 3,200<br>3,300 | 3,300<br>3,400 | 109<br>112 | 109<br>112         | 109<br>112                  | 109<br>112     | 8,200<br>8,300 | 8,300<br>8,400 | 276<br>280 | 276<br>280         | 276<br>280                  | 276<br>280     |          | 13,300           | 444        | 444<br>447         | 447                         | 444<br>447     |
| 3,400          | 3,500          | 116        | 116                | 116                         | 116            | 8,400          | 8,500          | 283        | 283                | 283                         | 283            |          | 13,500           | 451        | 451                | 451                         | 451            |
| 3,500          | 3,600          | 119        | 119                | 119                         | 119            | 8,500          | 8,600          | 286        | 286                | 286                         | 286            |          | 13,600           | 454        | 454                | 454                         | 454            |
| 3,600<br>3,700 | 3,700<br>3,800 | 122<br>126 | 122<br>126         | 122<br>126                  | 122<br>126     | 8,600<br>8,700 | 8,700<br>8,800 | 290<br>293 | 290<br>293         | 290<br>293                  | 290<br>293     |          | 13,700<br>13,800 | 457<br>461 | 457<br>461         | 457<br>461                  | 457<br>461     |
| 3,800          | 3,900          | 129        | 129                | 129                         | 129            | 8,800          | 8,900          | 296        | 296                | 296                         | 296            | 13,800   | 13,900           | 464        | 464                | 464                         | 464            |
| 3,900          | 4,000          | 132        | 132                | 132                         | 132            | 8,900          | 9,000          | 300        | 300                | 300                         | 300            |          | 14,000           | 467        | 467                | 467                         | 467            |
|                | 000            | 126        | 126                | 126                         | 126            | 9,0            |                | 202        | 202                | 202                         | 202            |          | 4,000            | I 471      | 471                | 471                         | 471            |
| 4,000<br>4,100 | 4,100<br>4,200 | 136<br>139 | 136<br>139         | 136<br>139                  | 136<br>139     | 9,000<br>9,100 | 9,100<br>9,200 | 303<br>307 | 303<br>307         | 303<br>307                  | 303<br>307     |          | 14,100<br>14,200 | 471<br>474 | 471<br>474         | 471<br>474                  | 471<br>474     |
| 4,200          | 4,300          | 142        | 142                | 142                         | 142            | 9,200          | 9,300          | 310        | 310                | 310                         | 310            | 14,200   | 14,300           | 477        | 477                | 477                         | 477            |
| 4,300<br>4,400 | 4,400<br>4,500 | 146<br>149 | 146<br>149         | 146<br>149                  | 146<br>149     | 9,300<br>9,400 | 9,400<br>9,500 | 313<br>317 | 313<br>317         | 313<br>317                  | 313<br>317     |          | 14,400<br>14,500 | 481<br>484 | 481<br>484         | 481<br>484                  | 481<br>484     |
| 4,500          | 4,600          | 152        | 152                | 152                         | 152            | 9,500          | 9,600          | 320        | 320                | 320                         | 320            |          | 14,600           | 487        | 487                | 487                         | 487            |
| 4,600          | 4,700          | 156        | 156                | 156                         | 156            | 9,600          | 9,700          | 323        | 323                | 323                         | 323            | 14,600   | 14,700           | 491        | 491                | 491                         | 491            |
| 4,700<br>4,800 | 4,800<br>4,900 | 159<br>162 | 159<br>162         | 159<br>162                  | 159<br>162     | 9,700<br>9,800 | 9,800<br>9,900 | 327<br>330 | 327<br>330         | 327<br>330                  | 327<br>330     |          | 14,800<br>14,900 | 494<br>497 | 494<br>497         | 494<br>497                  | 494<br>497     |
| 4,800          | 5,000          | 166        | 166                | 166                         | 166            | 9,900          | 10,000         |            | 333                | 333                         | 333            |          | 15,000           | 501        | 501                | 501                         | 501            |
|                |                |            |                    |                             |                | •              |                |            |                    |                             |                |          |                  |            |                    |                             |                |

<sup>\*</sup> This column also applies to qualifying widow(er) and civil union filing jointly status \*\* This column also applies to civil union filing separately status

| If Taxable<br>Income is |                  | A          | nd your fi              | iling statu                            | ıs is                     | If Taxable<br>Income is |                  | A          | nd your f               | ling statu                             | ıs is              | If Taxab<br>Income |                      | A       | nd your fi              | ling statu                             | ıs is                     |
|-------------------------|------------------|------------|-------------------------|--|---------------------------|-------------------------|------------------|------------|-------------------------|--|--------------------|--------------------|----------------------|---------|-------------------------|--|---------------------------|
| At Least                | But Less<br>Than | Single     | Married filing jointly* | Married<br>filing<br>sepa-<br>rately** | Head of<br>house-<br>hold | At Least                | But Less<br>Than | Single     | Married filing jointly* | Married<br>filing<br>sepa-<br>rately** | Head of house-hold | At Least           | But Less<br>Than     | Single  | Married filing jointly* | Married<br>filing<br>sepa-<br>rately** | Head of<br>house-<br>hold |
|                         |                  | Then       | your Vern               | •                                      | is                        |                         |                  | Then       | your Verr               | •                                      | is                 |                    |                      | Then    | your Vern               | •                                      | is                        |
| 15                      | ,000             |            |                         |  |                           | 20                      | ,000             |            |                         |  |                    |                    | 5,000                |         |                         |  |                           |
|                         | 15,100           | 504        | 504                     | 504                                    | 504                       |                         | 20,100           | 672        | 672                     | 672                                    | 672                |                    | 0 25,100             | 839     | 839                     | 839                                    | 839                       |
|                         | 15,200           | 508        | 508                     | 508                                    | 508                       |                         | 20,200           | 675        | 675                     | 675                                    | 675                |                    | 0 25,200             | 843     | 843                     | 843                                    | 843                       |
|                         | 15,300<br>15,400 | 511        | 511<br>514              | 511<br>514                             | 511<br>514                |                         | 20,300<br>20,400 | 678<br>682 | 678<br>682              | 678<br>682                             | 678<br>682         | 25,20<br>25,30     | 0 25,300<br>0 25,400 | 846     | 846<br>849              | 846<br>849                             | 846<br>849                |
|                         | 15,500           | 518        | 518                     | 518                                    | 518                       | 20,400                  |                  | 685        | 685                     | 685                                    | 685                | 25,40              | '                    | 853     | 853                     | 853                                    | 853                       |
| 15,500                  | 15,600           | 521        | 521                     | 521                                    | 521                       | 20,500                  | 20,600           | 688        | 688                     | 688                                    | 688                | 25,50              | 0 25,600             | 856     | 856                     | 856                                    | 856                       |
|                         | 15,700           | 524        | 524                     | 524                                    | 524                       | /                       | 20,700           | 692        | 692                     | 692                                    | 692                | 25,60              |                      | 859     | 859                     | 859                                    | 859                       |
|                         | 15,800           | 528        | 528                     | 528                                    | 528                       |                         | 20,800           | 695        | 695                     | 695                                    | 695                | ,                  | 0 25,800             | 863     | 863                     | 863                                    | 863                       |
| ,                       | 15,900<br>16,000 | 531        | 531<br>534              | 531<br>534                             | 531<br>534                | ,                       | 20,900<br>21,000 | 698<br>702 | 698<br>702              | 698<br>702                             | 698<br>702         | 25,80<br>25,90     | 0 25,900<br>0 26,000 | 866     | 866<br>869              | 866<br>869                             | 866<br>869                |
|                         | ,000             | J J J T    | JJT                     | JJT                                    | 334                       |                         | ,000             | 702        | 702                     | 702                                    | 702                |                    | 6,000                | 007     | 007                     | 007                                    | 007                       |
|                         | 16,100           | 538        | 538                     | 538                                    | 538                       |                         | 21,100           | 705        | 705                     | 705                                    | 705                |                    | 0 26,100             | 873     | 873                     | 873                                    | 873                       |
| ,                       | 16,200           | 541        | 541                     | 541                                    | 541                       | -                       | 21,200           | 709        | 709                     | 709                                    | 709                | 26,10              | ,                    | 876     | 876                     | 876                                    | 876                       |
|                         | 16,300           | 544        | 544                     | 544                                    | 544                       | ,                       | 21,300           | 712        | 712                     | 712                                    | 712                | 26,20              |                      | 879     | 879                     | 879                                    | 879                       |
|                         | 16,400<br>16,500 | 548        | 548<br>551              | 548<br>551                             | 548<br>551                |                         | 21,400<br>21,500 | 715<br>719 | 715<br>719              | 715<br>719                             | 715<br>719         | 26,30<br>26,40     | 0 26,400<br>0 26,500 | 883     | 883<br>886              | 883<br>886                             | 883<br>886                |
| ,                       | 16,600           | 554        | 554                     | 554                                    | 554                       |                         | 21,600           | 722        | 722                     | 722                                    | 722                |                    | 0 26,600             | 889     | 889                     | 889                                    | 889                       |
| ,                       | 16,700           | 558        | 558                     | 558                                    | 558                       | ,                       | 21,700           | 725        | 725                     | 725                                    | 725                | 26,60              |                      | 893     | 893                     | 893                                    | 893                       |
| 16,700                  | 16,800           | 561        | 561                     | 561                                    | 561                       | 21,700                  | 21,800           | 729        | 729                     | 729                                    | 729                |                    | 0 26,800             | 896     | 896                     | 896                                    | 896                       |
| ,                       | 16,900           | 564        | 564                     | 564                                    | 564                       |                         | 21,900           | 732        | 732                     | 732                                    | 732                | ,                  | 0 26,900             | 899     | 899                     | 899                                    | 899                       |
| _                       | 17,000           | 568        | 568                     | 568                                    | 568                       |                         | 22,000           | 735        | 735                     | 735                                    | 735                |                    | <u> </u>             | 903     | 903                     | 903                                    | 903                       |
|                         | ,000<br>17,100   | 571        | 571                     | 571                                    | 571                       |                         | 22,100           | 739        | 739                     | 739                                    | 739                |                    | $\frac{7,000}{0}$    | 906     | 906                     | 906                                    | 906                       |
| ,                       | 17,100           | 575        | 575                     | 575                                    | 575                       | /                       | 22,100           | 742        | 742                     | 742                                    | 742                |                    | 0 27,100             | 910     | 910                     | 910                                    | 910                       |
| 17,200                  | 17,300           | 578        | 578                     | 578                                    | 578                       | /                       | 22,300           | 745        | 745                     | 745                                    | 745                | 27,20              |                      | 913     | 913                     | 913                                    | 913                       |
|                         | 17,400           | 581        | 581                     | 581                                    | 581                       | ,                       | 22,400           | 749        | 749                     | 749                                    | 749                |                    | 0 27,400             | 916     | 916                     | 916                                    | 916                       |
|                         | 17,500           | 585        | 585                     | 585                                    | 585                       |                         | 22,500           | 752        | 752                     | 752                                    | 752                |                    | 0 27,500             | 920     | 920                     | 920                                    | 920                       |
| ,                       | 17,600<br>17,700 | 588<br>591 | 588<br>591              | 588<br>591                             | 588<br>591                | /                       | 22,600<br>22,700 | 755<br>759 | 755<br>759              | 755<br>759                             | 755<br>759         | 27,50              | 0 27,600<br>0 27,700 | 923     | 923<br>926              | 923<br>926                             | 923<br>926                |
|                         | 17,800           | 595        | 595                     | 595                                    | 595                       | /                       | 22,800           | 762        | 762                     | 762                                    | 762                |                    | 0 27,800             | 930     | 930                     | 930                                    | 930                       |
|                         | 17,900           | 598        | 598                     | 598                                    | 598                       | 22,800                  | ,                | 765        | 765                     | 765                                    | 765                | 27,80              |                      | 933     | 933                     | 933                                    | 933                       |
| 17,900                  |                  | 601        | 601                     | 601                                    | 601                       |                         | 23,000           | 769        | 769                     | 769                                    | 769                |                    | 28,000               | 936     | 936                     | 936                                    | 936                       |
|                         | ,000             | 605        | 605                     | 605                                    | 605                       |                         | 23,100           | 772        | 770                     | 777                                    | 772                |                    | 8,000                | 040     | 040                     | 040                                    | 040                       |
|                         | 18,100<br>18,200 | 605        | 605<br>608              | 605<br>608                             | 605<br>608                |                         | 23,100           | 772<br>776 | 772<br>776              | 772<br>776                             | 772<br>776         |                    | 0 28,100<br>0 28,200 | 940 943 | 940<br>943              | 940<br>943                             | 940<br>943                |
|                         | 18,300           | 611        | 611                     | 611                                    | 611                       |                         | 23,300           | 779        | 779                     | 779                                    | 779                |                    | 0 28,300             | 946     | 946                     | 946                                    | 946                       |
|                         | 18,400           | 615        | 615                     | 615                                    | 615                       |                         | 23,400           | 782        | 782                     | 782                                    | 782                |                    | 0 28,400             | 950     | 950                     | 950                                    | 950                       |
| ,                       | 18,500           | 618        | 618                     | 618                                    | 618                       |                         | 23,500           | 786        | 786                     | 786                                    | 786                |                    | 0 28,500             | 953     | 953                     | 953                                    | 953                       |
| 18,500                  | 18,600<br>18,700 | 621        | 621<br>625              | 621<br>625                             | 621<br>625                |                         | 23,600<br>23,700 | 789<br>792 | 789<br>792              | 789<br>792                             | 789<br>792         |                    | 0 28,600<br>0 28,700 | 956     | 956<br>960              | 956<br>960                             | 956<br>960                |
|                         | 18,800           | 628        | 628                     | 628                                    | 628                       |                         | 23,800           | 796        | 796                     | 796                                    | 796                |                    | 0 28,800             | 963     | 963                     | 963                                    | 963                       |
| 18,800                  | 18,900           | 631        | 631                     | 631                                    | 631                       |                         | 23,900           | 799        | 799                     | 799                                    | 799                |                    | 0 28,900             | 966     | 966                     | 966                                    | 966                       |
| _                       | 19,000           | 635        | 635                     | 635                                    | 635                       |                         | 24,000           | 802        | 802                     | 802                                    | 802                |                    | 0 29,000             | 970     | 970                     | 970                                    | 970                       |
|                         | ,000             | (20        | (20                     | (20                                    | (20)                      |                         | ,000             | 006        | 006                     | 006                                    | 906                |                    | 9,000                | 072     | 072                     | 072                                    | 072                       |
|                         | 19,100<br>19,200 | 638<br>642 | 638<br>642              | 638<br>642                             | 638<br>642                |                         | 24,100<br>24,200 | 806<br>809 | 806<br>809              | 806<br>809                             | 806<br>809         |                    | 0 29,100<br>0 29,200 | 973     | 973<br>977              | 973<br>977                             | 973<br>977                |
|                         | 19,300           | 645        | 645                     | 645                                    | 645                       |                         | 24,300           | 812        | 812                     | 812                                    | 812                |                    | 0 29,300             | 980     | 980                     | 980                                    | 980                       |
| 19,300                  | 19,400           | 648        | 648                     | 648                                    | 648                       | 24,300                  | 24,400           | 816        | 816                     | 816                                    | 816                | 29,30              | 0 29,400             | 983     | 983                     | 983                                    | 983                       |
|                         | 19,500           | 652        | 652                     | 652                                    | 652                       |                         | 24,500           | 819        | 819                     | 819                                    | 819                |                    | 0 29,500             | 987     | 987                     | 987                                    | 987                       |
|                         | 19,600           | 655        | 655                     | 655                                    | 655                       |                         | 24,600           | 822        | 822                     | 822                                    | 822                |                    | 0 29,600             | 990     | 990                     | 990                                    | 990                       |
|                         | 19,700<br>19,800 | 658        | 658<br>662              | 658<br>662                             | 658<br>662                |                         | 24,700<br>24,800 | 826<br>829 | 826<br>829              | 826<br>829                             | 826<br>829         |                    | 0 29,700<br>0 29,800 | 993     | 993<br>997              | 993<br>997                             | 993<br>997                |
|                         | 19,900           | 665        | 665                     | 665                                    | 665                       |                         | 24,900           | 832        | 832                     | 832                                    | 832                |                    | 0 29,900             | 1000    | 1000                    | 1000                                   | 1000                      |
| 19,900                  | 20,000           | 668        | 668                     | 668                                    | 668                       | 24,900                  | 25,000           | 836        | 836                     | 836                                    | 836                | 29,90              | 0 30,000             | 1003    | 1003                    | 1003                                   | 1003                      |

 $<sup>^\</sup>star$  This column also applies to qualifying widow(er) and civil union filing jointly status  $^{\star\star}$  This column also applies to civil union filing separately status

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| If Taxable Income is                          | A            | nd your f                     | iling statu                            | ıs is                     | If Taxable<br>Income is |                                | A            | nd your fi              | ling statu                   | ıs is                     | If Taxable          |                        | A            | nd your fi              | ling statu                             | s is                      |
|---|--------------|-------------------------------|--|---------------------------|-------------------------|--------------------------------|--------------|-------------------------|------------------------------|---------------------------|---------------------|------------------------|--------------|-------------------------|--|---------------------------|
| At Least But Less<br>Than                     | Single       | Married<br>filing<br>jointly* | Married<br>filing<br>sepa-<br>rately** | Head of<br>house-<br>hold | At Least                | But Less<br>Than               | Single       | Married filing jointly* | Married filing sepa-rately** | Head of<br>house-<br>hold | At Least            | But Less<br>Than       | Single       | Married filing jointly* | Married<br>filing<br>sepa-<br>rately** | Head of<br>house-<br>hold |
|   | Then         | your Ver                      | mont Tax                               | is                        |                         |                                | Then         | your Vern               | •                            | is                        |                     |                        | Then         | your Vern               | nont Tax                               | is                        |
| 30,000  |              |                               |  |                           | 35                      | 5,000                          |              |                         |                              |                           | 40                  | 0,000                  |              |                         |  |                           |
| 30,000 30,100                                 | 1007         | 1007                          | 1007                                   | 1007                      | 35,000                  | 35,100                         | 1174         | 1174                    | 1238                         | 1174                      | 40,000              | - ,                    | 1357         | 1342                    | 1568                                   | 1342                      |
| 30,100 30,200<br>30,200 30,300                | 1010         | 1010<br>1013                  | 1010<br>1013                           | 1010                      |                         | 35,200<br>35,300               | 1178<br>1181 | 1178<br>1181            | 1245<br>1252                 | 1178<br>1181              | 40,100<br>40,200    | ,                      | 1363         | 1345<br>1348            | 1575<br>1582                           | 1345<br>1348              |
| 30,300 30,400                                 | 1017         | 1017                          | 1017                                   | 1017                      | 35,300                  | 35,400                         | 1184         | 1184                    | 1258                         | 1184                      | 40,300              | 40,400                 | 1377         | 1352                    | 1588                                   | 1352                      |
| 30,400 30,500                                 | 1020         | 1020                          | 1020                                   | 1020                      |                         | 35,500                         | 1188         | 1188                    | 1265                         | 1188                      | 40,400              | ,                      | 1383         | 1355                    | 1595                                   | 1355                      |
| 30,500 30,600<br>30,600 30,700                | 1023<br>1027 | 1023<br>1027                  | 1023<br>1027                           | 1023<br>1027              |                         | 35,600<br>35,700               | 1191<br>1194 | 1191<br>1194            | 1271<br>1278                 | 1191<br>1194              | 40,500<br>40,600    |                        | 1390<br>1396 | 1358<br>1362            | 1601<br>1608                           | 1358<br>1362              |
| 30,700 30,800                                 | 1030         | 1030                          | 1030                                   | 1030                      | 35,700                  | 35,800                         | 1198         | 1198                    | 1285                         | 1198                      | 40,700              | 40,800                 | 1403         | 1365                    | 1615                                   | 1365                      |
| 30,800 30,900<br>30,900 31,000                | 1033         | 1033<br>1037                  | 1033<br>1037                           | 1033<br>1037              |                         | 35,900<br>36,000               | 1201<br>1204 | 1201<br>1204            | 1291<br>1298                 | 1201<br>1204              | 40,800              | 40,900<br>41,000       | 1410<br>1416 | 1368<br>1372            | 1621<br>1628                           | 1368<br>1372              |
| 31,000  | 1037         | 1037                          | 1037                                   | 1037                      |                         | 5,000                          | 1204         | 1204                    | 1276                         | 1204                      |                     | ,000                   | 1410         | 13/2                    | 1020                                   | 13/2                      |
| 31,000 31,100                                 | 1040         | 1040                          | 1040                                   | 1040                      |                         | 36,100                         | 1208         | 1208                    | 1304                         | 1208                      |                     | 41,100                 | 1423         | 1375                    | 1634                                   | 1375                      |
| 31,100 31,200                                 | 1044         | 1044<br>1047                  | 1044<br>1047                           | 1044<br>1047              | /                       | 36,200                         | 1211         | 1211                    | 1311                         | 1211<br>1214              | _ /                 | 41,200<br>41,300       | 1429<br>1436 | 1379<br>1382            | 1641                                   | 1379<br>1382              |
| 31,200 31,300<br>31,300 31,400                | 1047<br>1050 | 1047                          | 1047                                   | 1047                      |                         | 36,300<br>36,400               | 1214<br>1218 | 1214<br>1218            | 1318<br>1324                 | 1214                      | ,                   | 41,400                 | 1443         | 1385                    | 1648<br>1654                           | 1385                      |
| 31,400 31,500                                 | 1054         | 1054                          | 1054                                   | 1054                      | 36,400                  | 36,500                         | 1221         | 1221                    | 1331                         | 1221                      | 41,400              | 41,500                 | 1449         | 1389                    | 1661                                   | 1389                      |
| 31,500 31,600                                 | 1057         | 1057                          | 1057                                   | 1057                      | )                       | 36,600                         | 1224         | 1224                    | 1337                         | 1224                      | ,                   | 41,600                 | 1456         | 1392                    | 1667                                   | 1392                      |
| 31,600 31,700<br>31,700 31,800                | 1060<br>1064 | 1060<br>1064                  | 1060<br>1064                           | 1060<br>1064              | )                       | 36,700<br>36,800               | 1228<br>1231 | 1228<br>1231            | 1344<br>1351                 | 1228<br>1231              |                     | 41,700<br>41,800       | 1462<br>1469 | 1395<br>1399            | 1674<br>1681                           | 1395<br>1399              |
| 31,800 31,900                                 | 1067         | 1067                          | 1067                                   | 1067                      | 36,800                  | 36,900                         | 1234         | 1234                    | 1357                         | 1234                      | 41,800              | 41,900                 | 1476         | 1402                    | 1687                                   | 1402                      |
| 31,900 32,000                                 | 1070         | 1070                          | 1070                                   | 1070                      |                         | 37,000                         | 1238         | 1238                    | 1364                         | 1238                      |                     | 42,000                 | 1482         | 1405                    | 1694                                   | 1405                      |
| $\frac{32,000}{32,000} \frac{32,100}{32,100}$ | 1074         | 1074                          | 1074                                   | 1074                      |                         | 7,000<br>37,100                | 1241         | 1241                    | 1370                         | 1241                      | $\frac{42}{42,000}$ | $\frac{2,000}{42,100}$ | 1489         | 1409                    | 1700                                   | 1409                      |
| 32,100 32,100                                 | 1074         | 1074                          | 1074                                   | 1074                      | ,                       | 37,100                         | 1241         | 1241                    | 1377                         | 1241                      | ,                   | 42,100                 | 1495         | 1412                    | 1707                                   | 1412                      |
| 32,200 32,300                                 | 1080         | 1080                          | 1080                                   | 1080                      |                         | 37,300                         | 1248         | 1248                    | 1384                         | 1248                      |                     | 42,300                 | 1502         | 1415                    | 1714                                   | 1415                      |
| 32,300 32,400<br>32,400 32,500                | 1084<br>1087 | 1084<br>1087                  | 1084<br>1087                           | 1084<br>1087              |                         | 37,400<br>37,500               | 1251<br>1255 | 1251<br>1255            | 1390<br>1397                 | 1251<br>1255              | 42,300              | 42,400<br>42,500       | 1509<br>1515 | 1419<br>1422            | 1720<br>1727                           | 1419<br>1422              |
| 32,500 32,600                                 | 1090         | 1090                          | 1090                                   | 1090                      |                         | 37,600                         | 1258         | 1258                    | 1403                         | 1258                      | 42,500              | 42,600                 | 1522         | 1425                    | 1733                                   | 1425                      |
| 32,600 32,700<br>32,700 32,800                | 1094<br>1097 | 1094<br>1097                  | 1094<br>1097                           | 1094<br>1097              |                         | 37,700<br>37,800               | 1261<br>1265 | 1261<br>1265            | 1410<br>1417                 | 1261<br>1265              |                     | 42,700<br>42,800       | 1528<br>1535 | 1429<br>1432            | 1740<br>1747                           | 1429<br>1432              |
| 32,800 32,900                                 | 1100         | 1100                          | 1100                                   | 1100                      |                         | 37,900                         | 1268         | 1268                    | 1423                         | 1268                      |                     | 42,900                 | 1542         | 1435                    | 1753                                   | 1435                      |
| 32,900 33,000                                 | 1104         | 1104                          | 1104                                   | 1104                      |                         | 38,000                         | 1271         | 1271                    | 1430                         | 1271                      |                     | 43,000                 | 1548         | 1439                    | 1760                                   | 1439                      |
| 33,000  | 1107         | 1107                          | 1107                                   | 1107                      |                         | 3,000                          | 1075         | 1075                    | 1.42.6                       | 1275                      |                     | 3,000                  | 1.555        | 1.4.42                  | 1766                                   | 1442                      |
| 33,000 33,100<br>33,100 33,200                | 1111         | 1107<br>1111                  | 1107<br>1113                           | 1107                      |                         | 38,100<br>38,200               | 1278         | 1275<br>1278            | 1436<br>1443                 | 1275<br>1278              |                     | 43,100<br>43,200       | 1561         | 1442<br>1446            | 1766<br>1773                           | 1442<br>1446              |
| 33,200 33,300                                 | 1114         | 1114                          | 1120                                   | 1114                      | 38,200                  | 38,300                         | 1281         | 1281                    | 1450                         | 1281                      | 43,200              | 43,300                 | 1568         | 1449                    | 1780                                   | 1449                      |
| 33,300 33,400<br>33,400 33,500                | 1117<br>1121 | 1117<br>1121                  | 1126<br>1133                           | 1117<br>1121              |                         | 38,400<br>38,500               | 1285<br>1288 | 1285<br>1288            | 1456<br>1463                 | 1285<br>1288              |                     | 43,400<br>43,500       | 1575<br>1581 | 1452<br>1456            | 1786<br>1793                           | 1452<br>1456              |
| 33,500 33,600                                 | 1124         | 1124                          | 1139                                   | 1124                      |                         | 38,600                         | 1291         | 1291                    | 1469                         | 1291                      |                     | 43,600                 | 1588         | 1459                    | 1799                                   | 1459                      |
| 33,600 33,700                                 | 1127         | 1127                          | 1146                                   | 1127                      | 38,600                  | 38,700                         | 1295         | 1295                    | 1476                         | 1295                      | 43,600              | 43,700                 | 1594         | 1462                    | 1806                                   | 1462                      |
| 33,700 33,800<br>33,800 33,900                | 1131<br>1134 | 1131<br>1134                  | 1153<br>1159                           | 1131<br>1134              |                         | <b>38,800 38,900</b>           | 1298<br>1301 | 1298<br>1301            | 1483<br>1489                 | 1298<br>1301              |                     | 43,800<br>43,900       | 1601<br>1608 | 1466<br>1469            | 1813<br>1819                           | 1466<br>1469              |
| 33,900 34,000                                 |              | 1137                          |  | 1137                      |                         | 39,000                         | 1305         | 1305                    | 1496                         | 1305                      |                     | 44,000                 | 1614         | 1472                    | 1826                                   | 1472                      |
| 34,000  |              |                               |  |                           |                         | ,000                           |              |                         |                              |                           |                     | 1,000                  |              |                         |  |                           |
| 34,000 34,100<br>34,100 34,200                | 1141<br>1144 | 1141<br>1144                  | 1172<br>1179                           | 1141                      |                         | 39,100<br>39,200               | 1308<br>1312 | 1308<br>1312            | 1502<br>1509                 | 1308                      |                     | 44,100<br>44,200       | 1621<br>1627 | 1476<br>1479            | 1832<br>1839                           | 1476<br>1479              |
| 34,200 34,300                                 | 1144         | 1144                          | 1179                                   | 1144<br>1147              | /                       | 39,300                         | 1312         | 1312                    | 1516                         | 1312<br>1315              |                     | 44,300                 | 1634         | 1479                    | 1846                                   | 1479                      |
| 34,300 34,400                                 | 1151         | 1151                          | 1192                                   | 1151                      | 39,300                  | 39,400                         | 1318         | 1318                    | 1522                         | 1318                      | 44,300              | 44,400                 | 1641         | 1486                    | 1852                                   | 1486                      |
| 34,400 34,500                                 | 1154         | 1154                          | 1199                                   | 1154                      |                         | 39,500                         | 1322         | 1322                    | 1529                         | 1322                      | l '                 | 44,500                 | 1647         | 1489                    | 1859                                   | 1489                      |
| 34,500 34,600<br>34,600 34,700                | 1157<br>1161 | 1157<br>1161                  | 1205<br>1212                           | 1157<br>1161              |                         | 39,600<br>39,700               | 1325<br>1330 | 1325<br>1328            | 1535<br>1542                 | 1325<br>1328              |                     | 44,600<br>44,700       | 1654<br>1660 | 1492<br>1496            | 1865<br>1872                           | 1492<br>1496              |
| 34,700 34,800                                 | 1164         | 1164                          | 1219                                   | 1164                      | 39,700                  | 39,800                         | 1337         | 1332                    | 1549                         | 1332                      | 44,700              | 44,800                 | 1667         | 1499                    | 1879                                   | 1499                      |
| 34,800 34,900<br>34,900 35,000                | 1167<br>1171 | 1167<br>1171                  | 1225<br>1232                           | 1167<br>1171              |                         | <b>39,900</b><br><b>40,000</b> | 1344         | 1335<br>1338            | 1555<br>1562                 | 1335<br>1338              |                     | 44,900<br>45,000       | 1674<br>1680 | 1502<br>1506            | 1885<br>1892                           | 1502<br>1506              |
| 31,200 33,000                                 | 11/1         | 11/1                          | 1232                                   | 11/1                      | 55,500                  | 10,000                         | 1550         | 1550                    | 1502                         | 1550                      | 11,700              | 10,000                 | 1 1000       | 1500                    | 1072                                   | 1500                      |

 $<sup>^\</sup>star$  This column also applies to qualifying widow(er) and civil union filing jointly status  $^{\star\star}$  This column also applies to civil union filing separately status

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| If Taxable<br>Income is |                  | And your filing status is |                         |                      | If Taxable<br>Income is   |          | A                | nd your fi   | ling statu              | ıs is                | If Taxab<br>Income |                  | And your filing status is |              |                         |                      |                    |
|-------------------------|------------------|---------------------------|-------------------------|----------------------|---------------------------|----------|------------------|--------------|-------------------------|----------------------|--------------------|------------------|---------------------------|--------------|-------------------------|----------------------|--------------------|
| At Least                | But Less<br>Than | Single                    | Married filing jointly* | Married filing sepa- | Head of<br>house-<br>hold | At Least | But Less<br>Than | Single       | Married filing jointly* | Married filing sepa- | Head of house-hold | At Least         | But Less<br>Than          | Single       | Married filing jointly* | Married filing sepa- | Head of house-hold |
|                         |                  | Then                      | vour Verr               | rately** nont Tax    | is                        |          |                  | Then         | your Vern               | rately** nont Tax    | is                 |                  |                           | Then         | your Vern               | rately**<br>nont Tax | is                 |
| 45,000                  |                  |                           |                         |                      | <u> </u>                  |          |                  |              |                         |                      |                    |                  |                           |              |                         |                      |                    |
|                         | 45,100           | 1687                      | 1509                    | 1898                 | 1509                      |          | 50,100           | 2017         | 1677                    | 2228                 | 1677               |                  | 5,000<br>55,100           | 2347         | 1844                    | 2558                 | 1908               |
| - ,                     | 45,200           | 1693                      | 1513                    | 1905                 | 1513                      |          | 50,200           | 2023         | 1680                    | 2235                 | 1680               | ,                | 55,200                    | 2353         | 1848                    | 2565                 | 1914               |
|                         | 45,300           | 1700                      | 1516                    | 1912                 | 1516                      |          | 50,300           | 2030         | 1683                    | 2242                 | 1683               |                  | 55,300                    | 2360         | 1851                    | 2572                 | 1921               |
|                         | 45,400<br>45,500 | 1707<br>1713              | 1519<br>1523            | 1918<br>1925         | 1519<br>1523              |          | 50,400<br>50,500 | 2037         | 1687<br>1690            | 2248<br>2255         | 1687<br>1690       | 55,400           | 55,400<br>55,500          | 2367 2373    | 1854<br>1858            | 2578<br>2585         | 1928<br>1934       |
| ,                       | 45,600           | 1720                      | 1526                    | 1931                 | 1526                      |          | 50,600           | 2050         | 1693                    | 2261                 | 1693               | l (              | 55,600                    | 2380         | 1861                    | 2591                 | 1941               |
| 45,600                  | 45,700           | 1726                      | 1529                    | 1938                 | 1529                      | 50,600   | 50,700           | 2056         | 1697                    | 2268                 | 1697               | 55,600           | 55,700                    | 2386         | 1864                    | 2598                 | 1947               |
|                         | 45,800<br>45,900 | 1733<br>1740              | 1533<br>1536            | 1945<br>1951         | 1533<br>1536              |          | 50,800<br>50,900 | 2063         | 1700<br>1703            | 2275<br>2281         | 1700<br>1703       |                  | 55,800<br>55,900          | 2393 2400    | 1868<br>1871            | 2605<br>2611         | 1954<br>1961       |
| 45,900                  |                  | 1746                      | 1539                    | 1951                 | 1539                      | ,        | 51,000           | 2076         | 1703                    | 2288                 | 1703               |                  | 56,000                    | 2406         | 1874                    | 2618                 | 1967               |
| 46                      | 5,000            |                           |                         |                      |                           | 51       | ,000             |              |                         |                      |                    | 5                | 6,000                     |              |                         |                      |                    |
| 46,000                  | ,                | 1753                      | 1543                    | 1964                 | 1543                      |          | 51,100           | 2083         | 1710                    | 2294                 | 1710               | 56,000           | 56,100                    | 2413         | 1878                    | 2624                 | 1974               |
|                         | 46,200           | 1759                      | 1546<br>1549            | 1971                 | 1546<br>1549              |          | 51,200           | 2089         | 1714                    | 2301                 | 1714               | 56,100           |                           | 2419 2426    | 1881<br>1884            | 2631<br>2638         | 1980<br>1987       |
|                         | 46,300<br>46,400 | 1766<br>1773              | 1549                    | 1978<br>1984         | 1549                      |          | 51,300<br>51,400 | 2096<br>2103 | 1717<br>1720            | 2308<br>2314         | 1717<br>1720       | 56,200<br>56,300 | 56,300<br>56,400          | 2426         | 1888                    | 2644                 | 1987               |
|                         | 46,500           | 1779                      | 1556                    | 1991                 | 1556                      |          | 51,500           | 2109         | 1724                    | 2321                 | 1724               | /                | 56,500                    | 2439         | 1891                    | 2651                 | 2000               |
| 46,500                  | 46,600           | 1786                      | 1559                    | 1997                 | 1559                      | ,        | 51,600           | 2116         | 1727                    | 2327                 | 1727               |                  | 56,600                    | 2446         | 1894                    | 2657                 | 2007               |
| 46,600                  |                  | 1792<br>1799              | 1563                    | 2004                 | 1563                      |          | 51,700           | 2122<br>2129 | 1730                    | 2334                 | 1730               | 56,600           |                           | 2452<br>2459 | 1898<br>1901            | 2664                 | 2013<br>2020       |
|                         | 46,800<br>46,900 | 1806                      | 1566<br>1569            | 2011 2017            | 1566<br>1569              |          | 51,800<br>51,900 | 2129         | 1734<br>1737            | 2341<br>2347         | 1734<br>1737       |                  | 56,800<br>56,900          | 2439         | 1901                    | 2671<br>2677         | 2020               |
|                         | 47,000           | 1812                      | 1573                    | 2024                 | 1573                      | -        | 52,000           | 2142         | 1740                    | 2354                 | 1740               |                  | 57,000                    | 2472         | 1908                    | 2684                 | 2033               |
| 47                      | ,000             |                           |                         |                      |                           | 52       | ,000             |              |                         |                      |                    | 5                | 7,000                     |              |                         |                      |                    |
| ,                       | 47,100           | 1819                      | 1576                    | 2030                 | 1576                      |          | 52,100           | 2149         | 1744                    | 2360                 | 1744               |                  | 57,100                    | 2479         | 1911                    | 2690                 | 2040               |
| ,                       | 47,200<br>47,300 | 1825<br>1832              | 1580<br>1583            | 2037<br>2044         | 1580<br>1583              |          | 52,200<br>52,300 | 2155<br>2162 | 1747<br>1750            | 2367<br>2374         | 1747<br>1750       |                  | 57,200<br>57,300          | 2485 2492    | 1915<br>1918            | 2697<br>2704         | 2046<br>2053       |
| ,                       | 47,400           | 1839                      | 1586                    | 2050                 | 1586                      |          | 52,400           | 2169         | 1754                    | 2380                 | 1754               |                  | 57,400                    | 2499         | 1921                    | 2710                 | 2060               |
|                         | 47,500           | 1845                      | 1590                    | 2057                 | 1590                      |          | 52,500           | 2175         | 1757                    | 2387                 | 1757               |                  | 57,500                    | 2505         | 1925                    | 2717                 | 2066               |
|                         | 47,600<br>47,700 | 1852<br>1858              | 1593<br>1596            | 2063<br>2070         | 1593<br>1596              |          | 52,600<br>52,700 | 2182<br>2188 | 1760<br>1764            | 2393<br>2400         | 1760<br>1764       | 57,500<br>57,600 | 57,600<br>57,700          | 2512<br>2518 | 1928<br>1931            | 2723<br>2730         | 2073<br>2079       |
|                         | 47,800           | 1865                      | 1600                    | 2077                 | 1600                      | -        | 52,800           | 2195         | 1767                    | 2407                 | 1767               |                  | 57,700                    | 2525         | 1935                    | 2737                 | 2086               |
| 47,800                  |                  | 1872                      | 1603                    | 2083                 | 1603                      |          | 52,900           | 2202         | 1770                    | 2413                 | 1770               |                  | 57,900                    | 2532         | 1938                    | 2743                 | 2093               |
|                         | 48,000           | 1878                      | 1606                    | 2090                 | 1606                      |          | 53,000           | 2208         | 1774                    | 2420                 | 1774               |                  | <u>58,000</u>             | 2538         | 1941                    | 2750                 | 2099               |
|                         | 48,100           | 1885                      | 1610                    | 2096                 | 1610                      |          | 53,100           | 2215         | 1777                    | 2426                 | 1777               |                  | 8,000<br>58,100           | 2545         | 1945                    | 2756                 | 2106               |
|                         | 48,200           | 1891                      | 1613                    |                      | 1613                      |          | 53,200           | 2221         | 1781                    | 2433                 | 1782               |                  | 58,200                    | 2551         | 1948                    |                      | 2112               |
|                         | 48,300           | 1898                      | 1616                    | 2110                 | 1616                      | 53,200   | 53,300           | 2228         | 1784                    | 2440                 | 1789               | 58,200           | 58,300                    | 2558         | 1951                    | 2770                 | 2119               |
|                         | 48,400<br>48,500 | 1905<br>1911              | 1620<br>1623            | 2116<br>2123         | 1620<br>1623              |          | 53,400<br>53,500 | 2235<br>2241 | 1787<br>1791            | 2446<br>2453         | 1796<br>1802       |                  | 58,400<br>58,500          | 2565<br>2571 | 1955<br>1958            | 2776<br>2783         | 2126<br>2132       |
|                         | 48,600           | 1918                      | 1626                    | 2129                 | 1626                      |          | 53,600           | 2248         | 1794                    | 2459                 | 1809               |                  | 58,600                    | 2578         | 1961                    | 2789                 | 2139               |
| 48,600                  | 48,700           | 1924                      | 1630                    | 2136                 | 1630                      | 53,600   | 53,700           | 2254         | 1797                    | 2466                 | 1815               | 58,600           | 58,700                    | 2584         | 1965                    | 2796                 | 2145               |
|                         | 48,800           | 1931                      | 1633                    | 2143<br>2149         | 1633                      |          | 53,800           | 2261         | 1801                    | 2473                 | 1822               |                  | 58,800                    | 2591         | 1968                    | 2803                 | 2152               |
|                         | 48,900<br>49,000 | 1938<br>1944              | 1636<br>1640            |                      | 1636<br>1640              |          | 53,900<br>54,000 | 2268<br>2274 | 1804<br>1807            | 2479<br>2486         | 1829<br>1835       |                  | 58,900<br>59,000          | 2598<br>2604 | 1971<br>1975            | 2809<br>2816         | 2159<br>2165       |
|                         | ,000             |                           |                         |                      |                           |          | ,000             |              |                         |                      |                    |                  | 9,000                     |              |                         |                      |                    |
| 49,000                  | 49,100           | 1951                      | 1643                    | 2162                 | 1643                      | 54,000   | 54,100           | 2281         | 1811                    | 2492                 | 1842               | 59,000           | 59,100                    | 2611         | 1978                    | 2822                 | 2172               |
|                         | 49,200           | 1957                      | 1647                    |                      | 1647                      |          | 54,200           | 2287         | 1814                    | 2499                 | 1848               |                  | 59,200                    | 2617         | 1982                    | 2829                 | 2178               |
|                         | 49,300<br>49,400 | 1964<br>1971              | 1650<br>1653            |                      | 1650<br>1653              |          | 54,300<br>54,400 | 2294<br>2301 | 1817<br>1821            | 2506<br>2512         | 1855<br>1862       |                  | 59,300<br>59,400          | 2624<br>2631 | 1985<br>1988            | 2836<br>2842         | 2185<br>2192       |
|                         | 49,500           | 1977                      | 1657                    | 2189                 | 1657                      |          | 54,500           | 2307         | 1824                    | 2519                 | 1868               |                  | 59,500                    | 2637         | 1992                    | 2849                 | 2198               |
|                         | 49,600           | 1984                      | 1660                    | 2195                 | 1660                      |          | 54,600           | 2314         | 1827                    | 2525                 | 1875               |                  | 59,600                    | 2644         | 1995                    | 2855                 | 2205               |
|                         | 49,700<br>49,800 | 1990<br>1997              | 1663<br>1667            | 2202<br>2209         | 1663<br>1667              |          | 54,700<br>54,800 | 2320<br>2327 | 1831<br>1834            | 2532<br>2539         | 1881<br>1888       |                  | 59,700<br>59,800          | 2650<br>2657 | 1998<br>2002            | 2862<br>2869         | 2211<br>2218       |
|                         | 49,900           | 2004                      | 1670                    |                      | 1670                      |          | 54,900           | 2334         | 1837                    | 2545                 | 1895               |                  | 59,900                    | 2664         | 2002                    | 2875                 | 2225               |
| 49,900                  | 50,000           | 2010                      | 1673                    |                      | 1673                      | 54,900   | 55,000           | 2340         | 1841                    | 2552                 | 1901               | 59,900           | 60,000                    | 2670         | 2008                    | 2882                 | 2231               |

 $<sup>^\</sup>star$  This column also applies to qualifying widow(er) and civil union filing jointly status  $^{\star\star}$  This column also applies to civil union filing separately status

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| If Taxable<br>Income is |   | Α            | nd your f               | iling statu                            | ıs is              | If Taxab<br>Income |                      | A            | nd your f               | iling statu                            | us is              | If Taxab<br>Income |                          | A            | nd your fi              | ling statu                   | s is                      |  |
|-------------------------|---|--------------|-------------------------|--|--------------------|--------------------|----------------------|--------------|-------------------------|--|--------------------|--------------------|--------------------------|--------------|-------------------------|------------------------------|---------------------------|--|
| At Least But            | it Less<br>an                           | Single       | Married filing jointly* | Married<br>filing<br>sepa-<br>rately** | Head of house-hold | At Least           | But Less<br>Than     | Single       | Married filing jointly* | Married<br>filing<br>sepa-<br>rately** | Head of house-hold | At Leasi           | But Less<br>Than         | Single       | Married filing jointly* | Married filing sepa-rately** | Head of<br>house-<br>hold |  |
|                         |   | Then         | your Verr               | ,                                      | is                 |                    |                      | Then         | your Verr               | ,                                      | is                 |                    |                          | Then         | your Vern               | nont Tax i                   | s                         |  |
| 60,000                  |   |              |                         |  | 65,000             |                    |                      |              |                         |  |                    | 70,000             |                          |              |                         |                              |                           |  |
| 60,000 60               | /                                       | 2677         | 2012                    | 2888                                   | 2238               | /                  | 65,100               | 3007         | 2179                    | 3218                                   | 2568               |                    | 0 70,100                 | 3337         | 2473                    | 3548                         | 2898                      |  |
| 60,100 60<br>60,200 60  |   | 2683<br>2690 | 2015<br>2018            | 2895<br>2902                           | 2244<br>2251       |                    | 65,200<br>65,300     | 3013<br>3020 | 2183<br>2186            | 3225<br>3232                           | 2574<br>2581       | 70,10<br>70,20     | 0 70,200<br>0 70,300     | 3343<br>3350 | 2480<br>2487            | 3555<br>3562                 | 2904<br>2911              |  |
| 60,300 60<br>60,400 60  | ),400<br>),500                          | 2697<br>2703 | 2022<br>2025            | 2908<br>2915                           | 2258<br>2264       |                    | 65,400<br>65,500     | 3027<br>3033 | 2189<br>2193            | 3238<br>3245                           | 2588<br>2594       | 70,30<br>70,40     | ,                        | 3357<br>3363 | 2493<br>2500            | 3568<br>3575                 | 2918<br>2924              |  |
| 60,500 60               | ´                                       | 2710         | 2028                    | 2921                                   | 2271               | · ·                | 65,600               | 3040         | 2196                    | 3251                                   | 2601               | 70,50              |                          | 3370         | 2506                    | 3581                         | 2931                      |  |
| 60,600 60<br>60,700 60  |   | 2716<br>2723 | 2032<br>2035            | 2928<br>2935                           | 2277<br>2284       | /                  | 0 65,700<br>0 65,800 | 3046<br>3053 | 2199<br>2203            | 3258<br>3265                           | 2607<br>2614       |                    | 0 70,700<br>0 70,800     | 3376<br>3383 | 2513<br>2520            | 3588<br>3595                 | 2937<br>2944              |  |
| 60,800 60               | ′                                       | 2730         | 2038                    | 2941                                   | 2291               | 65,800             | 65,900               | 3060         | 2206                    | 3203                                   | 2621               | 70,80              | 0 70,900                 | 3390         | 2526                    | 3601                         | 2951                      |  |
| 60,900 61               |   | 2736         | 2042                    | 2948                                   | 2297               | 65,900             |                      | 3066         | 2209                    | 3278                                   | 2627               |                    | 0 71,000                 | 3396         | 2533                    | 3608                         | 2957                      |  |
| $\frac{61,00}{61,000}$  |   | 2743         | 2045                    | 2954                                   | 2304               |                    | 6,000<br>66,100      | 3073         | 2213                    | 3284                                   | 2634               | $\frac{7}{71,00}$  | $\frac{1,000}{0.71,100}$ | 3403         | 2539                    | 3614                         | 2964                      |  |
| 61,100 61               | 1,200                                   | 2749         | 2049                    | 2961                                   | 2310               | 66,100             | 66,200               | 3079         | 2216                    | 3291                                   | 2640               | 71,10              | 0 71,200                 | 3409         | 2546                    | 3621                         | 2970                      |  |
| 61,200 61<br>61,300 61  | ,                                       | 2756<br>2763 | 2052<br>2055            | 2968<br>2974                           | 2317<br>2324       |                    | ) 66,300<br>) 66,400 | 3086<br>3093 | 2223<br>2229            | 3298<br>3304                           | 2647<br>2654       |                    | 0 71,300<br>0 71,400     | 3416         | 2553<br>2559            | 3628<br>3634                 | 2977<br>2984              |  |
| 61,400 61               | -                                       | 2769         | 2059                    | 2981                                   | 2330               |                    | 66,500               | 3099         | 2236                    | 3311                                   | 2660               | 71,40              | ,                        | 3429         | 2566                    | 3641                         | 2990                      |  |
| 61,500 61               | -                                       | 2776<br>2782 | 2062<br>2065            | 2987<br>2994                           | 2337<br>2343       |                    | 66,600               | 3106         | 2242<br>2249            | 3317<br>3324                           | 2667<br>2673       |                    | 0 71,600                 | 3436         | 2572<br>2579            | 3647                         | 2997<br>3003              |  |
| 61,600 61<br>61,700 61  |   | 2789         | 2069                    | 3001                                   | 2350               | /                  | 66,700<br>66,800     | 3112<br>3119 | 2256                    | 3331                                   | 2680               |                    | 0 71,700<br>0 71,800     | 3442<br>3449 | 2586                    | 3654<br>3661                 | 3010                      |  |
| 61,800 61<br>61,900 62  | -                                       | 2796<br>2802 | 2072<br>2075            | 3007<br>3014                           | 2357<br>2363       |                    | 66,900<br>67,000     | 3126<br>3132 | 2262<br>2269            | 3337<br>3344                           | 2687<br>2693       |                    | 0 71,900<br>0 72,000     | 3456<br>3462 | 2592<br>2599            | 3667<br>3674                 | 3017<br>3023              |  |
| 62,00                   |   | 2002         | 2013                    | 3014                                   | 2303               |                    | 7 <b>,</b> 000       | 3132         | 2209                    | 3344                                   | 2093               |                    | 2,000                    | 3402         | 2377                    | 30/4                         | 3023                      |  |
| 62,000 62               | 2,100                                   | 2809         | 2079                    | 3020                                   | 2370               |                    | 67,100               | 3139         | 2275                    | 3350                                   | 2700               | 72,00              | 0 72,100                 | 3469         | 2605                    | 3680                         | 3030                      |  |
| 62,100 62<br>62,200 62  |   | 2815<br>2822 | 2082<br>2085            | 3027<br>3034                           | 2376<br>2383       |                    | 67,200<br>67,300     | 3145<br>3152 | 2282<br>2289            | 3357<br>3364                           | 2706<br>2713       |                    | 0 72,200<br>0 72,300     | 3475<br>3482 | 2612<br>2619            | 3687<br>3694                 | 3036<br>3043              |  |
| 62,300 62               | 2,400                                   | 2829         | 2089                    | 3040                                   | 2390               | 67,300             | 67,400               | 3159         | 2295                    | 3370                                   | 2720               | 72,30              | 0 72,400                 | 3489         | 2625                    | 3700                         | 3050                      |  |
| 62,400 62               |   | 2835         | 2092                    | 3047                                   | 2396               | · ·                | 67,500               | 3165         | 2302                    | 3377                                   | 2726               | 72,40              |                          | 3495         | 2632                    | 3707                         | 3056                      |  |
| 62,500 62<br>62,600 62  | 2,700                                   | 2842<br>2848 | 2095<br>2099            | 3053<br>3060                           | 2403<br>2409       | /                  | 67,600<br>67,700     | 3172<br>3178 | 2308<br>2315            | 3383<br>3390                           | 2733<br>2739       | 72,50<br>72,60     | 0 72,600<br>0 72,700     | 3502<br>3508 | 2638<br>2645            | 3713<br>3720                 | 3063<br>3069              |  |
| 62,700 62<br>62,800 62  |   | 2855<br>2862 | 2102<br>2105            | 3067<br>3073                           | 2416<br>2423       |                    | 67,800<br>67,900     | 3185<br>3192 | 2322<br>2328            | 3397<br>3403                           | 2746<br>2753       | 72,70<br>72,80     | 0 72,800<br>0 72,900     | 3515<br>3522 | 2652<br>2658            | 3727<br>3733                 | 3076<br>3083              |  |
| 62,900 63               | /                                       | 2868         | 2109                    | 3080                                   | 2429               | 67,900             |                      | 3198         | 2335                    | 3410                                   | 2759               | 72,90              |                          | 3528         | 2665                    | 3740                         | 3089                      |  |
| 63,00                   |   |              |                         |  |                    |                    | 8,000                |              |                         |  |                    |                    | 3,000                    |              |                         |                              |                           |  |
| 63,000 63<br>63,100 63  |   | 2875<br>2881 | 2112<br>2116            | 3086<br>3093                           | 2436<br>2442       |                    | 0 68,100<br>0 68,200 | 3205<br>3211 | 2341<br>2348            | 3416<br>3423                           | 2766<br>2772       |                    | 0 73,100<br>0 73,200     | 3535<br>3541 | 2671<br>2678            | 3746<br>3753                 | 3096<br>3102              |  |
| 63,200 63               | 3,300                                   | 2888         | 2119                    | 3100                                   | 2449               | 68,200             | 68,300               | 3218         | 2355                    | 3430                                   | 2779               | 73,20              | 0 73,300                 | 3548         | 2685                    | 3760                         | 3109                      |  |
| 63,300 63<br>63,400 63  |   | 2895<br>2901 | 2122<br>2126            | 3106<br>3113                           | 2456<br>2462       |                    | 68,400<br>68,500     | 3225<br>3231 | 2361<br>2368            | 3436<br>3443                           | 2786<br>2792       |                    | 0 73,400<br>0 73,500     | 3555<br>3561 | 2691<br>2698            | 3766<br>3773                 | 3116<br>3122              |  |
| 63,500 63               | · I                                     | 2908         | 2129                    | 3119                                   | 2469               |                    | 68,600               | 3238         | 2374                    | 3449                                   | 2799               |                    | 0 73,600                 | 3568         | 2704                    | 3779                         | 3129                      |  |
| 63,600 63<br>63,700 63  |   | 2914<br>2921 | 2132<br>2136            | 3126<br>3133                           | 2475<br>2482       |                    | 68,700<br>68,800     | 3244<br>3251 | 2381<br>2388            | 3456<br>3463                           | 2805<br>2812       |                    | 0 73,700<br>0 73,800     | 3574<br>3581 | 2711<br>2718            | 3786<br>3793                 | 3135<br>3142              |  |
| 63,800 63               | 3,900                                   | 2928         | 2139                    | 3139                                   | 2489               | 68,800             | 68,900               | 3258         | 2394                    | 3469                                   | 2819               | 73,80              | 0 73,900                 | 3588         | 2724                    | 3799                         | 3149                      |  |
| 63,900 64               |   | 2934         | 2142                    | 3146                                   | 2495               |                    | 0 69,000             | 3264         | 2401                    | 3476                                   | 2825               |                    | <u>0 74,000</u>          | 3594         | 2731                    | 3806                         | 3155                      |  |
| 64,60                   |   | 2941         | 2146                    | 3152                                   | 2502               |                    | 9,000                | 3271         | 2407                    | 3482                                   | 2832               |                    | 4,000<br>0 74,100        | 3601         | 2737                    | 3812                         | 3162                      |  |
| 64,100 64               | 1,200                                   | 2947         | 2149                    | 3159                                   | 2508               | 69,100             | 69,200               | 3277         | 2414                    | 3489                                   | 2838               | 74,10              | 0 74,200                 | 3607         | 2744                    | 3819                         | 3168                      |  |
| 64,200 64<br>64,300 64  |   | 2954<br>2961 | 2152<br>2156            | 3166<br>3172                           | 2515<br>2522       |                    | 69,300<br>69,400     | 3284<br>3291 | 2421<br>2427            | 3496<br>3502                           | 2845<br>2852       |                    | 0 74,300<br>0 74,400     | 3614<br>3621 | 2751<br>2757            | 3826<br>3832                 | 3175<br>3182              |  |
| 64,400 64               |   | 2967         | 2159                    | 3179                                   | 2528               | 69,400             | 69,500               | 3297         | 2434                    | 3509                                   | 2858               | 74,40              | 0 74,500                 | 3627         | 2764                    | 3839                         | 3188                      |  |
| 64,500 64<br>64,600 64  |   | 2974<br>2980 | 2162<br>2166            | 3185<br>3192                           | 2535<br>2541       |                    | 69,600<br>69,700     | 3304<br>3310 | 2440<br>2447            | 3515<br>3522                           | 2865<br>2871       |                    | 0 74,600<br>0 74,700     | 3634<br>3640 | 2770<br>2777            | 3845<br>3852                 | 3195<br>3201              |  |
| 64,700 64               | 1,800                                   | 2987         | 2169                    | 3199                                   | 2548               | 69,700             | 69,800               | 3317         | 2454                    | 3529                                   | 2878               | 74,70              | 0 74,800                 | 3647         | 2784                    | 3859                         | 3208                      |  |
| 64,800 64<br>64,900 65  |   | 2994<br>3000 | 2172<br>2176            | 3205<br>3212                           | 2555<br>2561       |                    | 69,900<br>70,000     | 3324         | 2460<br>2467            | 3535<br>3542                           | 2885<br>2891       | 74,80              | 0 74,900<br>0 75,000     | 3654<br>3660 | 2790<br>2797            | 3865<br>3872                 | 3215<br>3221              |  |
| 04,200 03               | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | 3000         | 21/0                    | 3212                                   | 2301               | 09,900             | , ,,,,,,,,,          | الادد ا      | <b>40</b> /             | 3342                                   | 2071               | 74,90              | 0 /3,000                 | 7000         | 2191                    | 3012                         | 3221                      |  |

 $<sup>^\</sup>star$  This column also applies to qualifying widow(er) and civil union filing jointly status  $^{\star\star}$  This column also applies to civil union filing separately status

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## **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 (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 (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 (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 (802) 229-4586

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

www.tax.vermont.gov 2019 Form IN-111 Instructions
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## **Taxpayer Assistance**

#### Visit Our Website for Forms Not Included in This Booklet

We have provided the forms in this booklet that most Vermonters need to file their taxes. All forms are available at **www.tax.vermont.gov**. The following forms are not included in this booklet:

- IN-117 Vermont Credit for Income Tax Paid to Other State or Canadian Province
- IN-119 Vermont Tax Adjustments and 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<br>Due Date | Final Date Accepted  NOTE: 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: Mail: ATTN: Taxpayer Advocate

**Telephone:** 802-828-6848 Vermont Department of Taxes

**Fax:** 802-828-5873 133 State Street

Email: tax.taxpayeradvocate@vermont.gov Montpelier, VT 05633-1401