

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 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 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 tax.vermont.gov/free-file.

Free Tax Help for Vermonters



In 2020, about 200,000 Vermont taxpayers were eligible to e-file their federal and state taxes through Free File — **for FREE!**

Only about 12,000, or about 6%, of those eligible actually used Free File to file their taxes.

Are you eligible for Free File?

To find out, visit 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.



General Instructions

Requirement to File a Vermont Income Tax Return

A 2020 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 2020 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 2020 Vermont Income Tax Return must be filed by April 15, 2021.

Timely Filing

Tax returns mailed through the U.S. Post Office are considered to be submitted on time if we receive them at the Department **within three business days after the due date**. Electronic filings transmitted on the due date are on time if the Department receives them by midnight of the due date.

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, 2021, 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 2020 Income Tax Return, you must file Form IN-151, Application for Extension of Time to File Form IN-111, on or before the due date of April 15. An extension only allows additional time to file your income tax return. It does not extend the due date for your tax payment. Interest and penalty accrue on any tax due from April 16 to the date the Department receives your payment of tax. Extensions can be filed online at myVTax.vermont.gov.

Due dates: Extension requests must be filed by April 15, 2021.
Extended returns must be filed by Oct. 15, 2021.

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

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.

Late Filing Penalty and Interest after the Extended Due Date

If you have filed an extension but do not file by the Oct. 15, 2021, 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, forms generated from different sources, or returns emailed to the Department.

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, 2021. **NOTE:** If you meet these requirements but your homestead is leased to a tenant on April 1, 2021, 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, 2021, to avoid penalties for late filing.

Property Tax Credit Claim

Vermont homeowners may be eligible for a credit against their 2021/2022 Vermont property tax. The 2021 Property Tax Credit is based on 2020 household income and 2020/2021 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 2020
3. Not claimed as a dependent by another taxpayer for tax year 2020
4. Had household income in 2020 up to \$138,500 (Determine household income by completing Schedule HI-144.)

Due date: The Property Tax Credit Claim due date is April 15, 2021 but may be late filed up to Oct. 15, 2021 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 2020
2. Not claimed in 2020 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 2020. (See Schedule HI-144 Instructions “Renting at the End of the Year” for the only exception.)
5. Had household income in 2020 of \$47,000 or less (Determine household income by completing Schedule HI-144.)

Due date: The Renter Rebate Claim due date is April 15, 2021 but can be late filed up to Oct. 15 with no penalty for late filing.

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 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 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 2020

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

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 **blue or black ink** on all forms and schedules being filed. For best results, file electronically or complete the fillable PDF available on our website. If you are mailing in your return, please provide a complete copy of your federal Form 1040, U.S. Individual Income Tax Return, as filed with the IRS along with all schedules. If filing jointly, you must enter the name and Social Security Number of your spouse/civil union partner.

Deceased Taxpayer

Check the applicable box if the taxpayer or spouse/civil union partner died during 2020.

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.

911 Address

Enter your 911 physical street address as of Dec. 31, 2020. We need your physical address, not your mailing address.

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, 2020.
 - **Nonresidents:** Enter 999 as your school district code.
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Health Care Coverage Reporting Requirement

Enter the corresponding number that represents the amount of health care coverage that was maintained throughout tax year 2020.

- **Enter "1"** if you maintained essential health care coverage for yourself throughout all of tax year 2020.
 - **Enter "2"** if only your spouse maintained minimum essential health care coverage throughout all of tax year 2020.
-

- **Enter “3”** if you and your spouse maintained minimum essential health care coverage throughout all of tax year 2020.
- **Enter “4”** if neither you nor your spouse maintained minimum essential health care coverage throughout all of tax year 2020.

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.

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.

Extended Return

Check the box if you filed for an automatic extension of time to file your federal individual income tax return or if you have filed a Vermont application for extension of time to file using Vermont Form IN-151. An extension of time to file does not extend the time for you to pay the tax due. Any tax due must be paid by the original due date of the return. Any tax due which is unpaid by the original due date will accrue interest and late payment penalties.

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 2020 Vermont Standard Deduction. Enter the amount of standard deduction from the chart below. You also receive an additional deduction of \$1,050 for each standard deduction box checked on the federal Form 1040. If you or your spouse was born before Jan. 2, 1956, 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	6,250
Married Filing Jointly or Qualifying Widow(er)	12,500
Married Filing Separately	6,250
Head of Household	9,400

OR

For those born before Jan. 2, 1956 or blind			
1	2	3	4
7,300	8,350	n/a	n/a
13,550	14,600	15,650	16,700
7,300	8,350	9,400	10,450
10,450	11,500	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 2020 personal income tax return.

Line 5b Spouse or Civil Union Partner. You may enter “1” on this line as long as no other person can claim your spouse or civil union partner as a dependent on a 2020 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 2020 federal Form 1040.

Line 5d	Personal Exemptions. Add Lines 5a through 5c.
Line 5e	Vermont Personal Exemption Deduction. Multiply Line 5d by \$4,350.
Line 6	Vermont Standard Deduction plus Personal Exemptions. Add Lines 4 and 5e.
Line 7	Vermont Taxable Income. Line 3 minus Line 6. If less than zero, enter -0-.
Line 8	Vermont Income Tax. Taxpayers who have a federal Adjusted Gross Income (AGI) greater than \$150,000 must pay a minimum Vermont tax of 3% of federal AGI. If your federal AGI, Line 1, is greater than \$150,000, enter the amount that is higher: 1) 3% of your federal AGI less interest from U.S. obligations, or 2) tax calculated on Vermont Taxable Income, Line 7, using the applicable tax table or rate schedule. If your federal AGI, Line 1, is less than or equal to \$150,000, calculate your Vermont tax on Vermont Taxable Income, Line 7, using the applicable tax table or rate schedule and enter the result.
Line 9	Net Adjustment to Vermont Tax. Compute and submit Vermont Schedule IN-119, Vermont Tax Adjustments and Nonrefundable Credits, Part I, to report: Additions to Vermont Income Tax <ul style="list-style-type: none"> Recapture of a Vermont tax credit OR <ul style="list-style-type: none"> 24% of additional federal tax on the following: <ul style="list-style-type: none"> 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 <ul style="list-style-type: none"> Credit for Child and Dependent Care Expenses (See Schedule 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.	
Line 11	Tax Deductible Charitable Contribution. Enter the amount contributed to a qualified charity in the taxable year.
Line 12	Multiply Line 11 by 5% (0.05).
Line 13	Enter the amount on Line 12 or \$1,000 (\$20,000 times 5%), whichever is less.
Line 14	Vermont Income Tax. Line 10 minus Line 13.
Line 15	Income Adjustment. Enter 100% or complete and submit Schedule IN-113 and enter percentage from Line 35.
Line 16	Adjusted Vermont Income Tax. Multiply Line 14 by the percentage on Line 15. If Line 15 is 100%, Line 16 will be the same as Line 14.
Line 17	Credit for Income Tax Paid To Other State or Canadian Province (for full-year and some part-year residents) Complete and submit Schedule IN-117 and enter the amount from Line 21 here. You must submit a separate schedule for each state or province for which you are claiming a credit.
Line 18	Vermont Tax Credits. Complete and submit Schedule IN-119, Part II. Enter the amount from Line 9 or 19 here.
Line 19	Total Vermont Credits. Add Lines 17 and 18 and enter result.
Line 20	Vermont Income Tax After Credits. Subtract Line 19 from Line 16. If Line 19 is more than Line 16, leave this line blank.
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%.

USE TAX WORKSHEET

Did you buy taxable items without paying Vermont Sales Tax? This includes orders over the internet, by mail, or by phone on which you did not pay Vermont Sales Tax. This also includes out-of-state purchases on which you paid tax at a rate **less than 6%**, including purchases of liquor to be consumed in Vermont.

- Yes, but I did not keep accurate records.** Go to Part 1.
 Yes, and I kept accurate records. Go to Part 2.
 No. Skip to Part 4.

All of the following questions relate only to the type of purchases described above, where Vermont Sales Tax was not charged.

Part 1 If you did not keep accurate records

- 1a.** Enter the amount of use tax from the Estimated Use Tax Table below that corresponds to your Adjusted Gross Income from Form IN-111, Line 1 **1a.** _____
- 1b.** Did you make purchase(s) of \$1,000 or more per item?
 Yes. Go to Part 3.
 No. Enter Line 1a amount onto Form IN-111, Line 21 and skip the remainder of this worksheet.

Estimated Use Tax Table

Adjusted Gross Income	Use Tax is:	Adjusted Gross Income	Use Tax is:	Adjusted Gross Income	Use Tax is:
Up to \$20,000	\$0	\$40,001 - \$50,000	\$20	\$80,001 - \$90,000	\$40
\$20,001 - \$30,000	\$10	\$50,001 - \$60,000	\$25	\$90,001 - \$100,000	\$45
\$30,001 - \$40,000	\$15	\$60,001 - \$70,000	\$30	\$100,001 and over ..	0.05% (0.0005) of AGI
		\$70,001 - \$80,000	\$35		or \$150, whichever is less.

Part 2 If you did keep accurate records

- 2a.** Enter the total amount of all purchases of items **under \$1,000** each **2a.** _____
- 2b.** Multiply Line 2a by 6% (0.06). Enter the amount here. **2b.** _____

Part 3 Total Use Tax due

- 3a.** Enter the total amount of all purchases of items **\$1,000 or more** each item **3a.** _____
- 3b.** Multiply Line 3a by 6% (0.06). Enter the amount here..... **3b.** _____
- 3c.** Add Line 3b to either Line 1a or Line 2b (the line with a value entered). **3c.** _____
- 3d.** Enter the amount of sales tax paid to another state for the purchases on Lines 2a and 3a, if any. **3d.** _____
- 3e.** Line 3c minus Line 3d. Enter here and on Form IN-111, Line 21. **3e.** _____

Part 4 Certification of No Use Tax Due

You do not owe use tax if: **1)** you did not make any taxable purchases by internet, mail-order, over the phone, or out of state, or **2)** you made purchases using any of these methods but paid at least 6% sales tax at the time of purchase on all of them.

If one of the situations above is true, check the box next to Line 21 and enter -0- on that line. The failure to pay use tax may result in the assessment of penalties of up to 100% of the unreported tax and interest.

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 tax.vermont.gov.

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

Voluntary Contributions

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

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

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

Payments and Credits

Line 25a **2020 Vermont Tax Withheld From W-2, 1099.** Enter the amount of Vermont income tax withheld. Include the state copy of your W-2, Form 1099, or other payment statements to verify the amount. Failure to enter the withholding on this line and attach the payment statement(s) may delay processing of your return, or you may not receive the appropriate credit for the withholding against your Vermont tax.
NOTE: To claim tax withheld on a real estate sale, use Line 25d. Nonresident partners, members, or shareholders, use Line 25e for estimated taxes paid on your behalf by a business entity.

Line 25b **2020 Estimated Tax payments, amount carried forward from 2019, and payment made with 2020 extension.** Enter the amount of 2020 Vermont estimated income taxes you paid, the amount paid with Form IN-151, Extension of Time to File the 2020 return, and any 2019 Vermont refund credited towards your 2020 taxes. Go to myvtax.vermont.gov to review the 2020 tax payments the Department has on record for you. If you are filing with your spouse or civil union partner, remember to look under both social security numbers.
NOTE: Nonresident partners, members or shareholders, use Line 25e for estimated taxes paid on your behalf by a business entity. For tax withheld on real estate transactions, use Line 25d.

Line 25c **Refundable Credits.** (Schedule IN-112, Vermont Tax Adjustments and Credits, Part II)
Low Income Child and Dependent Care Credit (for full-year Vermont residents)
Vermont Earned Income Tax Credit (for full-year and part-year Vermont residents) Enter the amount from Schedule IN-112, Part II, Line 11. Attach the completed Schedule IN-112 to Form IN-111.

Line 25d **Vermont Real Estate Withholding from Form RW-171.** If you sold real estate in Vermont during 2020 and the buyer withheld Vermont income tax from the sales price, enter the amount withheld shown on Form RW-171, Vermont Withholding Tax Return for Transfer of Real Property, Schedule A, Line 12. Do not enter this amount on Line 25a or 25b. For information on installment sales, read Technical Bulletin TB-10, Installment Sales of Real Estate, on our website.

Line 25e **Estimated Payments Made on Your Behalf by a Business Entity from Schedule K-1VT, Line 5.** Nonresidents enter the estimated income tax payments made on your behalf by a partnership, limited liability company, or S Corporation toward your 2020 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 2021 estimated payment or your 2021/2022 Vermont homestead property tax bill.

Line 27a **Credit to 2021 Estimated Tax Payment.** Enter the amount of your refund from Line 26 that you want credited toward your 2021 income tax. Any amount reported on this line will be deducted from your total refund amount.

Line 27b **Credit to 2021/2022 Homestead Property Tax Bill.** If your property is a declared homestead and you filed the 2020 income tax return on or before Oct. 15, 2021, 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 amount of the refund that is credited to your property taxes. For details of this credit, read “State Property Tax Incentive” in Vermont law at 32 V.S.A. § 6066(h).

Line 28 **Refund Amount.** Subtract the sum of Lines 27a and 27b from Line 26 and enter the result. This is the amount of the refund to be sent to you. If you owe interest and penalty for underpayment of estimated income tax payment, this amount will be subtracted from the refund. *Direct deposit is available for most electronically filed returns.* All paper filed returns with refund requests will receive a paper check.

NOTE: If you owe taxes or a debt to another state agency, all or part of the refund may be taken to pay the bill.

Amount You Owe

Line 29 If Line 24 is more than Line 25f, subtract Line 25f from Line 24 and enter the result.

Line 30 **Interest and Penalty on Underpayment of or Failure to Make Estimated Tax Payments.** Paying underpayment charges at the time of filing may reduce the amount that will be billed later. To calculate the charges, use Worksheet IN-152, Underpayment of 2020 Estimated Individual Income Tax, or Worksheet IN-152A, Annualized Income Installment Method for Underpayment of 2020 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 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 2020 Form IN-116, Vermont Income Tax Payment Voucher, with your payment.

For information on payment plans, see “Financial Difficulties” in the General Instructions section.

Signatures REQUIRED entry. Sign the return in the space provided. If filing your return jointly, both filers must sign.
NOTE: Failure to sign your return may delay the processing of your return.

Date Enter the date on which you sign the return.

Date of Birth Enter your date of birth.

Telephone Number Enter the number where you can be reached during the day.

Disclosure Authorization If you wish to authorize the Department to discuss the information on your 2020 Vermont income tax return with your tax preparer, check this box and include the preparer’s name. This authorization will automatically end April 15, 2026.

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 (FEIN) of the business.

FILING THE RETURN

E-file: Go to our website for information on electronic filing. Some taxpayers may be eligible for free electronic filing through Free File.

Paper Filing:

REFUND OR NO TAX DUE

Mail your return to:

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

BALANCE DUE

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

Vermont Department of Taxes
PO Box 1779
Montpelier, VT 05601-1779

FOLLOW THE PROCESSING OF YOUR RETURN

You may check the status of your return by visiting myvtax.vermont.gov 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.

VT SCHOOL CODE	SCHOOL DISTRICT NAME	VT SCHOOL CODE	SCHOOL DISTRICT NAME	VT SCHOOL CODE	SCHOOL DISTRICT NAME	VT SCHOOL CODE	SCHOOL DISTRICT NAME
001	ADDISON	064	ELMORE	125	MONTGOMERY	190	SPRINGFIELD
002	ALBANY	065	ENOSBURG	126	MONTPELIER	191	STAMFORD
003	ALBURGH	066	ESSEX JUNCTION	127	MORETOWN	192	STANNARD
004	ANDOVER	067	ESSEX TOWN	128	MORGAN	193	STARKSBORO
005	ARLINGTON	070	FAIR HAVEN	129	MORRISTOWN	194	STOCKBRIDGE
006	ATHENS	068	FAIRFAX	130	MOUNT HOLLY	195	STOWE
255	AVERILL	069	FAIRFIELD	131	MOUNT TABOR	196	STRAFFORD
256	AVERY'S GORE	071	FAIRLEE	135	NEW HAVEN	197	STRATTON
007	BAKERSFIELD	072	FAYSTON	132	NEWARK	198	SUDBURY
008	BALTIMORE	257	FERDINAND	133	NEWBURY	199	SUNDERLAND
009	BARNARD	073	FERRISBURGH	134	NEWFANE	200	SUTTON
010	BARNET	074	FLETCHER	136	NEWPORT CITY	201	SWANTON
011	BARRE CITY	075	FRANKLIN	137	NEWPORT TOWN	202	THETFORD
012	BARRE TOWN	076	GEORGIA	138	NORTH BENNINGTON ID	203	TINMOUTH
013	BARTON	258	GLASTENBURY	140	NORTH HERO	204	TOPSHAM
014	BELVIDERE	077	GLOVER	139	NORTHFIELD	205	TOWNSHEND
015	BENNINGTON	078	GOSHEN	141	NORTON	206	TROY
016	BENSON	079	GRAFTON	142	NORWICH	207	TUNBRIDGE
017	BERKSHIRE	080	GRANBY	143	ORANGE	208	UNDERHILL ID
018	BERLIN	081	GRAND ISLE	144	ORLEANS	209	UNDERHILL TOWN
019	BETHEL	082	GRANVILLE	145	ORWELL	210	VERGENNES
020	BLOOMFIELD	083	GREENSBORO	146	PANTON	211	VERNON
021	BOLTON	084	GROTON	147	PAWLET	212	VERSHIRE
022	BRADFORD	085	GUILDHALL	148	PEACHAM	213	VICTORY
023	BRAINTREE	086	GUILFORD	149	PERU	214	WAITSFIELD
024	BRANDON	087	HALIFAX	150	PITTSFIELD	215	WALDEN
025	BRATTLEBORO	088	HANCOCK	151	PITTSFORD	216	WALLINGFORD
026	BRIDGEWATER	089	HARDWICK	152	PLAINFIELD	217	WALTHAM
027	BRIDPORT	090	HARTFORD	153	PLYMOUTH	218	WARDSBORO
028	BRIGHTON	091	HARTLAND	154	POMFRET	261	WARNER'S GRANT
029	BRISTOL	092	HIGHGATE	155	POULTNEY	219	WARREN
030	BROOKFIELD	093	HINESBURG	156	POWNA	262	WARREN'S GORE
031	BROOKLINE	094	HOLLAND	157	PROCTOR	220	WASHINGTON
032	BROWNINGTON	095	HUBBARDTON	158	PUTNEY	221	WATERBURY
033	BRUNSWICK	096	HUNTINGTON	159	RANDOLPH	222	WATERFORD
252	BUEL'S GORE	097	HYDE PARK	160	READING	223	WATERVILLE
034	BURKE	098	IRA	161	READSBORO	224	WEATHERSFIELD
035	BURLINGTON	099	IRASBURG	162	RICHFORD	225	WELLS
036	CABOT	100	ISLE LA MOTTE	163	RICHMOND	226	WELLS RIVER
037	CALAIS	101	JAMAICA	164	RIPTON	227	WEST FAIRLEE
038	CAMBRIDGE	102	JAY	165	ROCHESTER	230	WEST HAVEN
039	CANAAN	103	JERICHO	166	ROCKINGHAM	234	WEST RUTLAND
040	CASTLETON	253	JERICHO ID	167	ROXBURY	235	WEST WINDSOR
041	CAVENDISH	104	JOHNSON	168	ROYALTON	228	WESTFIELD
042	CHARLESTON	185	KILLINGTON	169	RUPERT	229	WESTFORD
043	CHARLOTTE	105	KIRBY	170	RUTLAND CITY	231	WESTMINSTER
044	CHELSEA	106	LANGROVE	171	RUTLAND TOWN	232	WESTMORE
045	CHESTER	107	LEICESTER	172	RYEGATE	233	WESTON
046	CHITTENDEN	108	LEMINGTON	173	SAINT ALBANS CITY	236	WEYBRIDGE
047	CLARENDON	259	LEWIS	174	SAINT ALBANS TOWN	237	WHEELOCK
048	COLCHESTER	109	LINCOLN	175	SAINT GEORGE	238	WHITING
049	CONCORD	110	LONDONDERRY	176	SAINT JOHNSBURY	239	WHITINGHAM
050	CORINTH	111	LOWELL	177	SALISBURY	240	WILLIAMSTOWN
051	CORNWALL	112	LUDLOW	178	SANDGATE	241	WILLISTON
052	COVENTRY	113	LUNENBURG	179	SEARSBURG	242	WILMINGTON
053	CRAFTSBURY	114	LYNDON	180	SHAFTSBURY	243	WINDHAM
054	DANBY	115	MAIDSTONE	254	SHAFTSBURY ID	244	WINDSOR
055	DANVILLE	116	MANCHESTER	181	SHARON	245	WINHALL
056	DERBY	117	MARLBORO	182	SHEFFIELD	246	WINOOSKI
057	DORSET	118	MARSHFIELD	183	SHELBURNE	247	WOLCOTT
058	DOVER	119	MENDON	184	SHELDON	248	WOODBURY
059	DUMMERSTON	120	MIDDLEBURY	186	SHOREHAM	249	WOODFORD
060	DUXBURY	121	MIDDLESEX	187	SHREWSBURY	250	WOODSTOCK
061	EAST HAVEN	122	MIDDLETOWN SPRINGS	260	SOMERSET	251	WORCESTER
062	EAST MONTPELIER	123	MILTON	188	SOUTH BURLINGTON		
063	EDEN	124	MONKTON	189	SOUTH HERO		

2020 Vermont Tax Rate Schedules

Single Individuals, Schedule X

Use if your filing status is:
Single

If VT Taxable Income is Over	But Not Over	VT Base Tax is	Plus	of the amount over
0	40,350	0.00	3.35%	0
40,350	75,000	1,352.00	6.60%	40,350
TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES				
75,000	97,800	3,639.00	6.60%	75,000
97,800	204,000	5,143.00	7.60%	97,800
204,000	-	13,215.00	8.75%	204,000

Married Filing Separately, Schedule Y-2

Use if your filing status is:
Married Filing Separately; or Civil Union Filing Separately

If VT Taxable Income is Over	But Not Over	VT Base Tax is	Plus	of the amount over
0	33,725	0.00	3.35%	0
33,725	75,000	1,130.00	6.60%	33,725
TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES				
75,000	81,500	3,854.00	6.60%	75,000
81,500	124,175	4,283.00	7.60%	81,500
124,175	-	7,526.00	8.75%	124,175

Married Filing Jointly, Schedule Y-1

Use if your filing status is:
Married Filing Jointly; Qualifying Widow(er); or Civil Union Filing Jointly

If VT Taxable Income is Over	But Not Over	VT Base Tax is	Plus	of the amount over
0	67,450	0.00	3.35%	0
67,450	75,000	2,260.00	6.60%	67,450
TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES				
75,000	163,000	2,758.00	6.60%	75,000
163,000	248,350	8,566.00	7.60%	163,000
248,350	-	15,052.00	8.75%	248,350

Heads of Household, Schedule Z

Use if your filing status is:
Head of Household

If VT Taxable Income is Over	But Not Over	VT Base Tax is	Plus	of the amount over
0	54,100	0.00	3.35%	0
54,100	75,000	1,812.00	6.60%	54,100
TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES				
75,000	139,650	3,192.00	6.60%	75,000
139,650	226,200	7,459.00	7.60%	139,650
226,200	-	14,036.00	8.75%	226,200

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 \$2,758. Subtract \$75,000 from \$82,000. Multiply the result (\$7,000) by 6.6%. Add this amount (\$462) to Base Tax (\$2,758) for Vermont Tax of \$3,220. Enter \$3,220 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.

2020 Vermont Tax Tables

If Taxable Income is...		And your filing status is...				If Taxable Income is...		And your filing status is...				If Taxable Income is...		And your filing status is...			
At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household	At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household	At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household
		Then your VT Tax is...						Then your VT Tax is...						Then your VT Tax is...			
0-1,000						5,000						10,000					
0	100	0	0	0	0	5,000	5,100	169	169	169	169	10,000	10,100	337	337	337	337
100	200	5	5	5	5	5,100	5,200	173	173	173	173	10,100	10,200	340	340	340	340
200	300	8	8	8	8	5,200	5,300	176	176	176	176	10,200	10,300	343	343	343	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	10,400	10,500	350	350	350	350
500	600	18	18	18	18	5,500	5,600	186	186	186	186	10,500	10,600	353	353	353	353
600	700	22	22	22	22	5,600	5,700	189	189	189	189	10,600	10,700	357	357	357	357
700	800	25	25	25	25	5,700	5,800	193	193	193	193	10,700	10,800	360	360	360	360
800	900	28	28	28	28	5,800	5,900	196	196	196	196	10,800	10,900	363	363	363	363
900	1,000	32	32	32	32	5,900	6,000	199	199	199	199	10,900	11,000	367	367	367	367
1,000						6,000						11,000					
1,000	1,100	35	35	35	35	6,000	6,100	203	203	203	203	11,000	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	1,300	42	42	42	42	6,200	6,300	209	209	209	209	11,200	11,300	377	377	377	377
1,300	1,400	45	45	45	45	6,300	6,400	213	213	213	213	11,300	11,400	380	380	380	380
1,400	1,500	49	49	49	49	6,400	6,500	216	216	216	216	11,400	11,500	384	384	384	384
1,500	1,600	52	52	52	52	6,500	6,600	219	219	219	219	11,500	11,600	387	387	387	387
1,600	1,700	55	55	55	55	6,600	6,700	223	223	223	223	11,600	11,700	390	390	390	390
1,700	1,800	59	59	59	59	6,700	6,800	226	226	226	226	11,700	11,800	394	394	394	394
1,800	1,900	62	62	62	62	6,800	6,900	229	229	229	229	11,800	11,900	397	397	397	397
1,900	2,000	65	65	65	65	6,900	7,000	233	233	233	233	11,900	12,000	400	400	400	400
2,000						7,000						12,000					
2,000	2,100	69	69	69	69	7,000	7,100	236	236	236	236	12,000	12,100	404	404	404	404
2,100	2,200	72	72	72	72	7,100	7,200	240	240	240	240	12,100	12,200	407	407	407	407
2,200	2,300	75	75	75	75	7,200	7,300	243	243	243	243	12,200	12,300	410	410	410	410
2,300	2,400	79	79	79	79	7,300	7,400	246	246	246	246	12,300	12,400	414	414	414	414
2,400	2,500	82	82	82	82	7,400	7,500	250	250	250	250	12,400	12,500	417	417	417	417
2,500	2,600	85	85	85	85	7,500	7,600	253	253	253	253	12,500	12,600	420	420	420	420
2,600	2,700	89	89	89	89	7,600	7,700	256	256	256	256	12,600	12,700	424	424	424	424
2,700	2,800	92	92	92	92	7,700	7,800	260	260	260	260	12,700	12,800	427	427	427	427
2,800	2,900	95	95	95	95	7,800	7,900	263	263	263	263	12,800	12,900	430	430	430	430
2,900	3,000	99	99	99	99	7,900	8,000	266	266	266	266	12,900	13,000	434	434	434	434
3,000						8,000						13,000					
3,000	3,100	102	102	102	102	8,000	8,100	270	270	270	270	13,000	13,100	437	437	437	437
3,100	3,200	106	106	106	106	8,100	8,200	273	273	273	273	13,100	13,200	441	441	441	441
3,200	3,300	109	109	109	109	8,200	8,300	276	276	276	276	13,200	13,300	444	444	444	444
3,300	3,400	112	112	112	112	8,300	8,400	280	280	280	280	13,300	13,400	447	447	447	447
3,400	3,500	116	116	116	116	8,400	8,500	283	283	283	283	13,400	13,500	451	451	451	451
3,500	3,600	119	119	119	119	8,500	8,600	286	286	286	286	13,500	13,600	454	454	454	454
3,600	3,700	122	122	122	122	8,600	8,700	290	290	290	290	13,600	13,700	457	457	457	457
3,700	3,800	126	126	126	126	8,700	8,800	293	293	293	293	13,700	13,800	461	461	461	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	13,900	14,000	467	467	467	467
4,000						9,000						14,000					
4,000	4,100	136	136	136	136	9,000	9,100	303	303	303	303	14,000	14,100	471	471	471	471
4,100	4,200	139	139	139	139	9,100	9,200	307	307	307	307	14,100	14,200	474	474	474	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	4,400	146	146	146	146	9,300	9,400	313	313	313	313	14,300	14,400	481	481	481	481
4,400	4,500	149	149	149	149	9,400	9,500	317	317	317	317	14,400	14,500	484	484	484	484
4,500	4,600	152	152	152	152	9,500	9,600	320	320	320	320	14,500	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	4,800	159	159	159	159	9,700	9,800	327	327	327	327	14,700	14,800	494	494	494	494
4,800	4,900	162	162	162	162	9,800	9,900	330	330	330	330	14,800	14,900	497	497	497	497
4,900	5,000	166	166	166	166	9,900	10,000	333	333	333	333	14,900	15,000	501	501	501	501

* 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 Income is ...		And your filing status is ...				If Taxable Income is ...		And your filing status is ...				If Taxable Income is ...		And your filing status is ...			
At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household	At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household	At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household
		Then your Vermont Tax is ...						Then your Vermont Tax is ...						Then your Vermont Tax is ...			
15,000						20,000						25,000					
15,000	15,100	504	504	504	504	20,000	20,100	672	672	672	672	25,000	25,100	839	839	839	839
15,100	15,200	508	508	508	508	20,100	20,200	675	675	675	675	25,100	25,200	843	843	843	843
15,200	15,300	511	511	511	511	20,200	20,300	678	678	678	678	25,200	25,300	846	846	846	846
15,300	15,400	514	514	514	514	20,300	20,400	682	682	682	682	25,300	25,400	849	849	849	849
15,400	15,500	518	518	518	518	20,400	20,500	685	685	685	685	25,400	25,500	853	853	853	853
15,500	15,600	521	521	521	521	20,500	20,600	688	688	688	688	25,500	25,600	856	856	856	856
15,600	15,700	524	524	524	524	20,600	20,700	692	692	692	692	25,600	25,700	859	859	859	859
15,700	15,800	528	528	528	528	20,700	20,800	695	695	695	695	25,700	25,800	863	863	863	863
15,800	15,900	531	531	531	531	20,800	20,900	698	698	698	698	25,800	25,900	866	866	866	866
15,900	16,000	534	534	534	534	20,900	21,000	702	702	702	702	25,900	26,000	869	869	869	869
16,000						21,000						26,000					
16,000	16,100	538	538	538	538	21,000	21,100	705	705	705	705	26,000	26,100	873	873	873	873
16,100	16,200	541	541	541	541	21,100	21,200	709	709	709	709	26,100	26,200	876	876	876	876
16,200	16,300	544	544	544	544	21,200	21,300	712	712	712	712	26,200	26,300	879	879	879	879
16,300	16,400	548	548	548	548	21,300	21,400	715	715	715	715	26,300	26,400	883	883	883	883
16,400	16,500	551	551	551	551	21,400	21,500	719	719	719	719	26,400	26,500	886	886	886	886
16,500	16,600	554	554	554	554	21,500	21,600	722	722	722	722	26,500	26,600	889	889	889	889
16,600	16,700	558	558	558	558	21,600	21,700	725	725	725	725	26,600	26,700	893	893	893	893
16,700	16,800	561	561	561	561	21,700	21,800	729	729	729	729	26,700	26,800	896	896	896	896
16,800	16,900	564	564	564	564	21,800	21,900	732	732	732	732	26,800	26,900	899	899	899	899
16,900	17,000	568	568	568	568	21,900	22,000	735	735	735	735	26,900	27,000	903	903	903	903
17,000						22,000						27,000					
17,000	17,100	571	571	571	571	22,000	22,100	739	739	739	739	27,000	27,100	906	906	906	906
17,100	17,200	575	575	575	575	22,100	22,200	742	742	742	742	27,100	27,200	910	910	910	910
17,200	17,300	578	578	578	578	22,200	22,300	745	745	745	745	27,200	27,300	913	913	913	913
17,300	17,400	581	581	581	581	22,300	22,400	749	749	749	749	27,300	27,400	916	916	916	916
17,400	17,500	585	585	585	585	22,400	22,500	752	752	752	752	27,400	27,500	920	920	920	920
17,500	17,600	588	588	588	588	22,500	22,600	755	755	755	755	27,500	27,600	923	923	923	923
17,600	17,700	591	591	591	591	22,600	22,700	759	759	759	759	27,600	27,700	926	926	926	926
17,700	17,800	595	595	595	595	22,700	22,800	762	762	762	762	27,700	27,800	930	930	930	930
17,800	17,900	598	598	598	598	22,800	22,900	765	765	765	765	27,800	27,900	933	933	933	933
17,900	18,000	601	601	601	601	22,900	23,000	769	769	769	769	27,900	28,000	936	936	936	936
18,000						23,000						28,000					
18,000	18,100	605	605	605	605	23,000	23,100	772	772	772	772	28,000	28,100	940	940	940	940
18,100	18,200	608	608	608	608	23,100	23,200	776	776	776	776	28,100	28,200	943	943	943	943
18,200	18,300	611	611	611	611	23,200	23,300	779	779	779	779	28,200	28,300	946	946	946	946
18,300	18,400	615	615	615	615	23,300	23,400	782	782	782	782	28,300	28,400	950	950	950	950
18,400	18,500	618	618	618	618	23,400	23,500	786	786	786	786	28,400	28,500	953	953	953	953
18,500	18,600	621	621	621	621	23,500	23,600	789	789	789	789	28,500	28,600	956	956	956	956
18,600	18,700	625	625	625	625	23,600	23,700	792	792	792	792	28,600	28,700	960	960	960	960
18,700	18,800	628	628	628	628	23,700	23,800	796	796	796	796	28,700	28,800	963	963	963	963
18,800	18,900	631	631	631	631	23,800	23,900	799	799	799	799	28,800	28,900	966	966	966	966
18,900	19,000	635	635	635	635	23,900	24,000	802	802	802	802	28,900	29,000	970	970	970	970
19,000						24,000						29,000					
19,000	19,100	638	638	638	638	24,000	24,100	806	806	806	806	29,000	29,100	973	973	973	973
19,100	19,200	642	642	642	642	24,100	24,200	809	809	809	809	29,100	29,200	977	977	977	977
19,200	19,300	645	645	645	645	24,200	24,300	812	812	812	812	29,200	29,300	980	980	980	980
19,300	19,400	648	648	648	648	24,300	24,400	816	816	816	816	29,300	29,400	983	983	983	983
19,400	19,500	652	652	652	652	24,400	24,500	819	819	819	819	29,400	29,500	987	987	987	987
19,500	19,600	655	655	655	655	24,500	24,600	822	822	822	822	29,500	29,600	990	990	990	990
19,600	19,700	658	658	658	658	24,600	24,700	826	826	826	826	29,600	29,700	993	993	993	993
19,700	19,800	662	662	662	662	24,700	24,800	829	829	829	829	29,700	29,800	997	997	997	997
19,800	19,900	665	665	665	665	24,800	24,900	832	832	832	832	29,800	29,900	1000	1000	1000	1000
19,900	20,000	668	668	668	668	24,900	25,000	836	836	836	836	29,900	30,000	1003	1003	1003	1003

* 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 Income is ...		And your filing status is ...				If Taxable Income is ...		And your filing status is ...				If Taxable Income is ...		And your filing status is ...			
At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household	At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household	At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household
		Then your Vermont Tax is ...						Then your Vermont Tax is ...						Then your Vermont Tax is ...			
30,000						35,000						40,000					
30,000	30,100	1007	1007	1007	1007	35,000	35,100	1174	1174	1217	1174	40,000	40,100	1342	1342	1547	1342
30,100	30,200	1010	1010	1010	1010	35,100	35,200	1178	1178	1224	1178	40,100	40,200	1345	1345	1554	1345
30,200	30,300	1013	1013	1013	1013	35,200	35,300	1181	1181	1231	1181	40,200	40,300	1348	1348	1561	1348
30,300	30,400	1017	1017	1017	1017	35,300	35,400	1184	1184	1237	1184	40,300	40,400	1352	1352	1567	1352
30,400	30,500	1020	1020	1020	1020	35,400	35,500	1188	1188	1244	1188	40,400	40,500	1359	1355	1574	1355
30,500	30,600	1023	1023	1023	1023	35,500	35,600	1191	1191	1250	1191	40,500	40,600	1365	1358	1580	1358
30,600	30,700	1027	1027	1027	1027	35,600	35,700	1194	1194	1257	1194	40,600	40,700	1372	1362	1587	1362
30,700	30,800	1030	1030	1030	1030	35,700	35,800	1198	1198	1264	1198	40,700	40,800	1378	1365	1594	1365
30,800	30,900	1033	1033	1033	1033	35,800	35,900	1201	1201	1270	1201	40,800	40,900	1385	1368	1600	1368
30,900	31,000	1037	1037	1037	1037	35,900	36,000	1204	1204	1277	1204	40,900	41,000	1392	1372	1607	1372
31,000						36,000						41,000					
31,000	31,100	1040	1040	1040	1040	36,000	36,100	1208	1208	1283	1208	41,000	41,100	1398	1375	1613	1375
31,100	31,200	1044	1044	1044	1044	36,100	36,200	1211	1211	1290	1211	41,100	41,200	1405	1379	1620	1379
31,200	31,300	1047	1047	1047	1047	36,200	36,300	1214	1214	1297	1214	41,200	41,300	1411	1382	1627	1382
31,300	31,400	1050	1050	1050	1050	36,300	36,400	1218	1218	1303	1218	41,300	41,400	1418	1385	1633	1385
31,400	31,500	1054	1054	1054	1054	36,400	36,500	1221	1221	1310	1221	41,400	41,500	1425	1389	1640	1389
31,500	31,600	1057	1057	1057	1057	36,500	36,600	1224	1224	1316	1224	41,500	41,600	1431	1392	1646	1392
31,600	31,700	1060	1060	1060	1060	36,600	36,700	1228	1228	1323	1228	41,600	41,700	1438	1395	1653	1395
31,700	31,800	1064	1064	1064	1064	36,700	36,800	1231	1231	1330	1231	41,700	41,800	1444	1399	1660	1399
31,800	31,900	1067	1067	1067	1067	36,800	36,900	1234	1234	1336	1234	41,800	41,900	1451	1402	1666	1402
31,900	32,000	1070	1070	1070	1070	36,900	37,000	1238	1238	1343	1238	41,900	42,000	1458	1405	1673	1405
32,000						37,000						42,000					
32,000	32,100	1074	1074	1074	1074	37,000	37,100	1241	1241	1349	1241	42,000	42,100	1464	1409	1679	1409
32,100	32,200	1077	1077	1077	1077	37,100	37,200	1245	1245	1356	1245	42,100	42,200	1471	1412	1686	1412
32,200	32,300	1080	1080	1080	1080	37,200	37,300	1248	1248	1363	1248	42,200	42,300	1477	1415	1693	1415
32,300	32,400	1084	1084	1084	1084	37,300	37,400	1251	1251	1369	1251	42,300	42,400	1484	1419	1699	1419
32,400	32,500	1087	1087	1087	1087	37,400	37,500	1255	1255	1376	1255	42,400	42,500	1491	1422	1706	1422
32,500	32,600	1090	1090	1090	1090	37,500	37,600	1258	1258	1382	1258	42,500	42,600	1497	1425	1712	1425
32,600	32,700	1094	1094	1094	1094	37,600	37,700	1261	1261	1389	1261	42,600	42,700	1504	1429	1719	1429
32,700	32,800	1097	1097	1097	1097	37,700	37,800	1265	1265	1396	1265	42,700	42,800	1510	1432	1726	1432
32,800	32,900	1100	1100	1100	1100	37,800	37,900	1268	1268	1402	1268	42,800	42,900	1517	1435	1732	1435
32,900	33,000	1104	1104	1104	1104	37,900	38,000	1271	1271	1409	1271	42,900	43,000	1524	1439	1739	1439
33,000						38,000						43,000					
33,000	33,100	1107	1107	1107	1107	38,000	38,100	1275	1275	1415	1275	43,000	43,100	1530	1442	1745	1442
33,100	33,200	1111	1111	1111	1111	38,100	38,200	1278	1278	1422	1278	43,100	43,200	1537	1446	1752	1446
33,200	33,300	1114	1114	1114	1114	38,200	38,300	1281	1281	1429	1281	43,200	43,300	1543	1449	1759	1449
33,300	33,400	1117	1117	1117	1117	38,300	38,400	1285	1285	1435	1285	43,300	43,400	1550	1452	1765	1452
33,400	33,500	1121	1121	1121	1121	38,400	38,500	1288	1288	1442	1288	43,400	43,500	1557	1456	1772	1456
33,500	33,600	1124	1124	1124	1124	38,500	38,600	1291	1291	1448	1291	43,500	43,600	1563	1459	1778	1459
33,600	33,700	1127	1127	1127	1127	38,600	38,700	1295	1295	1455	1295	43,600	43,700	1570	1462	1785	1462
33,700	33,800	1131	1131	1132	1131	38,700	38,800	1298	1298	1462	1298	43,700	43,800	1576	1466	1792	1466
33,800	33,900	1134	1134	1138	1134	38,800	38,900	1301	1301	1468	1301	43,800	43,900	1583	1469	1798	1469
33,900	34,000	1137	1137	1145	1137	38,900	39,000	1305	1305	1475	1305	43,900	44,000	1590	1472	1805	1472
34,000						39,000						44,000					
34,000	34,100	1141	1141	1151	1141	39,000	39,100	1308	1308	1481	1308	44,000	44,100	1596	1476	1811	1476
34,100	34,200	1144	1144	1158	1144	39,100	39,200	1312	1312	1488	1312	44,100	44,200	1603	1479	1818	1479
34,200	34,300	1147	1147	1165	1147	39,200	39,300	1315	1315	1495	1315	44,200	44,300	1609	1482	1825	1482
34,300	34,400	1151	1151	1171	1151	39,300	39,400	1318	1318	1501	1318	44,300	44,400	1616	1486	1831	1486
34,400	34,500	1154	1154	1178	1154	39,400	39,500	1322	1322	1508	1322	44,400	44,500	1623	1489	1838	1489
34,500	34,600	1157	1157	1184	1157	39,500	39,600	1325	1325	1514	1325	44,500	44,600	1629	1492	1844	1492
34,600	34,700	1161	1161	1191	1161	39,600	39,700	1328	1328	1521	1328	44,600	44,700	1636	1496	1851	1496
34,700	34,800	1164	1164	1198	1164	39,700	39,800	1332	1332	1528	1332	44,700	44,800	1642	1499	1858	1499
34,800	34,900	1167	1167	1204	1167	39,800	39,900	1335	1335	1534	1335	44,800	44,900	1649	1502	1864	1502
34,900	35,000	1171	1171	1211	1171	39,900	40,000	1338	1338	1541	1338	44,900	45,000	1656	1506	1871	1506

* 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 Income is ...		And your filing status is ...				If Taxable Income is ...		And your filing status is ...				If Taxable Income is ...		And your filing status is ...			
At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household	At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household	At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household
		Then your Vermont Tax is ...						Then your Vermont Tax is ...						Then your Vermont Tax is ...			
45,000						50,000						55,000					
45,000	45,100	1662	1509	1877	1509	50,000	50,100	1992	1677	2207	1677	55,000	55,100	2322	1844	2537	1875
45,100	45,200	1669	1513	1884	1513	50,100	50,200	1999	1680	2214	1680	55,100	55,200	2329	1848	2544	1881
45,200	45,300	1675	1516	1891	1516	50,200	50,300	2005	1683	2221	1683	55,200	55,300	2335	1851	2551	1888
45,300	45,400	1682	1519	1897	1519	50,300	50,400	2012	1687	2227	1687	55,300	55,400	2342	1854	2557	1895
45,400	45,500	1689	1523	1904	1523	50,400	50,500	2019	1690	2234	1690	55,400	55,500	2349	1858	2564	1901
45,500	45,600	1695	1526	1910	1526	50,500	50,600	2025	1693	2240	1693	55,500	55,600	2355	1861	2570	1908
45,600	45,700	1702	1529	1917	1529	50,600	50,700	2032	1697	2247	1697	55,600	55,700	2362	1864	2577	1914
45,700	45,800	1708	1533	1924	1533	50,700	50,800	2038	1700	2254	1700	55,700	55,800	2368	1868	2584	1921
45,800	45,900	1715	1536	1930	1536	50,800	50,900	2045	1703	2260	1703	55,800	55,900	2375	1871	2590	1928
45,900	46,000	1722	1539	1937	1539	50,900	51,000	2052	1707	2267	1707	55,900	56,000	2382	1874	2597	1934
46,000						51,000						56,000					
46,000	46,100	1728	1543	1943	1543	51,000	51,100	2058	1710	2273	1710	56,000	56,100	2388	1878	2603	1941
46,100	46,200	1735	1546	1950	1546	51,100	51,200	2065	1714	2280	1714	56,100	56,200	2395	1881	2610	1947
46,200	46,300	1741	1549	1957	1549	51,200	51,300	2071	1717	2287	1717	56,200	56,300	2401	1884	2617	1954
46,300	46,400	1748	1553	1963	1553	51,300	51,400	2078	1720	2293	1720	56,300	56,400	2408	1888	2623	1961
46,400	46,500	1755	1556	1970	1556	51,400	51,500	2085	1724	2300	1724	56,400	56,500	2415	1891	2630	1967
46,500	46,600	1761	1559	1976	1559	51,500	51,600	2091	1727	2306	1727	56,500	56,600	2421	1894	2636	1974
46,600	46,700	1768	1563	1983	1563	51,600	51,700	2098	1730	2313	1730	56,600	56,700	2428	1898	2643	1980
46,700	46,800	1774	1566	1990	1566	51,700	51,800	2104	1734	2320	1734	56,700	56,800	2434	1901	2650	1987
46,800	46,900	1781	1569	1996	1569	51,800	51,900	2111	1737	2326	1737	56,800	56,900	2441	1904	2656	1994
46,900	47,000	1788	1573	2003	1573	51,900	52,000	2118	1740	2333	1740	56,900	57,000	2448	1908	2663	2000
47,000						52,000						57,000					
47,000	47,100	1794	1576	2009	1576	52,000	52,100	2124	1744	2339	1744	57,000	57,100	2454	1911	2669	2007
47,100	47,200	1801	1580	2016	1580	52,100	52,200	2131	1747	2346	1747	57,100	57,200	2461	1915	2676	2013
47,200	47,300	1807	1583	2023	1583	52,200	52,300	2137	1750	2353	1750	57,200	57,300	2467	1918	2683	2020
47,300	47,400	1814	1586	2029	1586	52,300	52,400	2144	1754	2359	1754	57,300	57,400	2474	1921	2689	2027
47,400	47,500	1821	1590	2036	1590	52,400	52,500	2151	1757	2366	1757	57,400	57,500	2481	1925	2696	2033
47,500	47,600	1827	1593	2042	1593	52,500	52,600	2157	1760	2372	1760	57,500	57,600	2487	1928	2702	2040
47,600	47,700	1834	1596	2049	1596	52,600	52,700	2164	1764	2379	1764	57,600	57,700	2494	1931	2709	2046
47,700	47,800	1840	1600	2056	1600	52,700	52,800	2170	1767	2386	1767	57,700	57,800	2500	1935	2716	2053
47,800	47,900	1847	1603	2062	1603	52,800	52,900	2177	1770	2392	1770	57,800	57,900	2507	1938	2722	2060
47,900	48,000	1854	1606	2069	1606	52,900	53,000	2184	1774	2399	1774	57,900	58,000	2514	1941	2729	2066
48,000						53,000						58,000					
48,000	48,100	1860	1610	2075	1610	53,000	53,100	2190	1777	2405	1777	58,000	58,100	2520	1945	2735	2073
48,100	48,200	1867	1613	2082	1613	53,100	53,200	2197	1781	2412	1781	58,100	58,200	2527	1948	2742	2079
48,200	48,300	1873	1616	2089	1616	53,200	53,300	2203	1784	2419	1784	58,200	58,300	2533	1951	2749	2086
48,300	48,400	1880	1620	2095	1620	53,300	53,400	2210	1787	2425	1787	58,300	58,400	2540	1955	2755	2093
48,400	48,500	1887	1623	2102	1623	53,400	53,500	2217	1791	2432	1791	58,400	58,500	2547	1958	2762	2099
48,500	48,600	1893	1626	2108	1626	53,500	53,600	2223	1794	2438	1794	58,500	58,600	2553	1961	2768	2106
48,600	48,700	1900	1630	2115	1630	53,600	53,700	2230	1797	2445	1797	58,600	58,700	2560	1965	2775	2112
48,700	48,800	1906	1633	2122	1633	53,700	53,800	2236	1801	2452	1801	58,700	58,800	2566	1968	2782	2119
48,800	48,900	1913	1636	2128	1636	53,800	53,900	2243	1804	2458	1804	58,800	58,900	2573	1971	2788	2126
48,900	49,000	1920	1640	2135	1640	53,900	54,000	2250	1807	2465	1807	58,900	59,000	2580	1975	2795	2132
49,000						54,000						59,000					
49,000	49,100	1926	1643	2141	1643	54,000	54,100	2256	1811	2471	1811	59,000	59,100	2586	1978	2801	2139
49,100	49,200	1933	1647	2148	1647	54,100	54,200	2263	1814	2478	1815	59,100	59,200	2593	1982	2808	2145
49,200	49,300	1939	1650	2155	1650	54,200	54,300	2269	1817	2485	1822	59,200	59,300	2599	1985	2815	2152
49,300	49,400	1946	1653	2161	1653	54,300	54,400	2276	1821	2491	1829	59,300	59,400	2606	1988	2821	2159
49,400	49,500	1953	1657	2168	1657	54,400	54,500	2283	1824	2498	1835	59,400	59,500	2613	1992	2828	2165
49,500	49,600	1959	1660	2174	1660	54,500	54,600	2289	1827	2504	1842	59,500	59,600	2619	1995	2834	2172
49,600	49,700	1966	1663	2181	1663	54,600	54,700	2296	1831	2511	1848	59,600	59,700	2626	1998	2841	2178
49,700	49,800	1972	1667	2188	1667	54,700	54,800	2302	1834	2518	1855	59,700	59,800	2632	2002	2848	2185
49,800	49,900	1979	1670	2194	1670	54,800	54,900	2309	1837	2524	1862	59,800	59,900	2639	2005	2854	2192
49,900	50,000	1986	1673	2201	1673	54,900	55,000	2316	1841	2531	1868	59,900	60,000	2646	2008	2861	2198

* This column also applies to qualifying widow(er) and civil union filing jointly status

** This column also applies to civil union filing separately status

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

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.

vtchildrenstrust.org
(888) 475-5437



Vermont
Veterans
Fund

Item 23b 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.

veterans.vermont.gov
(802) 828-3379



Item 23c 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!

greenupvermont.org
(802) 229-4586



Item 23d 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.

vtfishandwildlife.com
(802) 828-1000

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

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 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

2021 Due Dates

Form #	Form Description	Initial Due Date	Final Date Accepted <i>NOTE:</i> Penalties, interest, and late filing fees may accrue after initial due date.
IN-111	2020 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	2020 Renter Rebate Claim	April 15	Oct. 15
HS-122	2021 Homestead Declaration	April 15	Oct. 15
HS-122/HI-144	2021 Property Tax Credit Claim	April 15	Oct. 15

Taxpayer Advocate

The Vermont Department of Taxes offers free, confidential service when a taxpayer encounters difficulty resolving tax issues. The Taxpayer Advocate may be able to help if:

- You are experiencing extreme economic hardship from the Department's action, or
- It is taking more than 180 days to resolve your tax issue, or
- You have not received a response or resolution to the problem by the date promised by the Vermont Department of Taxes

The Taxpayer Advocate will review your situation, help you understand what needs to be done to resolve it, and keep you updated on the progress of your situation. Please note that the Taxpayer Advocate cannot override the provisions of the law or represent taxpayers at Department hearings.

To contact the Taxpayer Advocate:

Telephone: 802-828-6848

Fax: 802-828-5873

Email: tax.taxpayeradvocate@vermont.gov

Mail: ATTN: Taxpayer Advocate

Vermont Department of Taxes

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