



VERMONT

Income Tax Return Booklet Forms and Instructions

2021

**For Residents,
Part-Year Residents
& Nonresidents**

File by April 18:

- Income Tax Return
- Homestead Declaration
- Property Tax Credit
- Renter Credit Claim
- Extension to File

This booklet includes forms
and instructions for:
IN-111, IN-112, IN-113, IN-116,
HS-122, RCC-146, HI-144

WHERE'S MY REFUND?

Check the status of your refund at

myVTax.vermont.gov.

For more information about refunds, visit
tax.vermont.gov/individuals/refund

Business Hours

M-F, 7:45 a.m. to 4:30 p.m.

Please note that walk-in restrictions
are in place and subject to change
due to the COVID-19 pandemic.

Phone

M, T, Th, F, (802) 828-2865
(866) 828-2865 (toll-free in Vermont)

Email

tax.individualincome@vermont.gov

Address

133 State Street
Montpelier, VT 05633-1401



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 23a through 23d. You may contribute to more than one organization.



Vermont
Veterans
Fund

Give to our 42,000 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



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. Your generosity makes a difference!

greenupvermont.org
(802) 229-4586



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



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

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

Free Tax Help for Vermonters



In 2021, 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.

Lifeline Program

Lifeline is a federal program that may provide eligible households with a monthly discount on either phone or internet service. Only one discount is allowed per household.

Eligibility

To be eligible, you must:

1. Live in Vermont
2. Get your phone or internet service through a participating provider AND
3. Qualify based on either household income or public benefits.

Either:

- a. Your household income is at or below 135% of the federal poverty level OR
- b. Someone in your household is getting one of these benefits:
 - 3SquaresVT
 - Federal Public Housing Assistance
 - Medicaid
 - Supplemental Security Income (SSI)
 - Veterans Pension/Survivors Pension

Application Process

- If you already get Lifeline, USAC will check to confirm you still qualify for the benefit. If USAC can confirm you still qualify, there is nothing else that you need to do.
- If USAC cannot confirm you still qualify, you will receive a letter in the mail to help you recertify. You may also receive additional reminders by mail or pre-recorded messages on your phone.
- If you don't already get Lifeline, you need to apply through the National Verifier to see if you qualify and then sign up with a Lifeline service provider. Or you can sign up with a Lifeline phone or internet provider directly.

Learn More

The Universal Service Administrative Company (USAC) has been contracted by the Federal Communications Commission (FCC) to oversee the Lifeline program across the country.

To learn more about Lifeline, income guidelines and approved service providers, you can:

- Go to lifelinesupport.org/get-help/
- Call USAC at 1-800-234-9473 (7 days a week, 9:00 a.m. to 9:00 p.m.)
- Email LifelineSupport@usac.org
- Call Vermont's Senior Helpline at 1-800-642-5119 if you're age 60 or older
- Contact the Consumer Affairs and Public Information Division of the Vermont Department of Public Service at 1-800-622-4496 or psd.consumer@vermont.gov

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. Not required if federal extension was filed and you are not required to submit payment with your extension request.

2022 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	2021 Vermont Income Tax Return	April 18	
IN-151	Application for Extension of Time to File Form IN-111 Vermont Income Tax Return	April 18	
RCC-146	2021 Renter Credit Claim	April 18	Oct. 17
HS-122	2022 Homestead Declaration	April 18	Oct. 17
HS-122/HI-144	2022 Property Tax Credit Claim	April 18	Oct. 17

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

133 State Street

Montpelier, VT 05633-1401

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 1-800-649-2424 (toll-free).

Online Options for Filers at myVTax.vermont.gov

You can do more online through myVTax. No login required!

- File extensions for personal income tax
- File Renter Credit Claim (Form RCC-146)
- Landlords can complete and submit Landlord Certificate (Form LRC-140)
- 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.

General Instructions

Requirement to File a Vermont Income Tax Return

A 2021 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 2021 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 2021 Vermont Income Tax Return must be filed by April 18, 2022.

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 18, 2022, 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 18th due date.

Filing an Extension for the Vermont Income Tax Return

If a federal extension was filed, you are no longer required to file a separate extension with the State of Vermont. However, if you are making an extension payment, you must file Form IN-151 with your payment. 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 19 to the date the Department receives your payment of tax. Extensions can be filed online at myVTax.vermont.gov.

Due dates: Extension requiring payments must be filed by April 18, 2022.

Extended returns must be filed by Oct. 17, 2022.

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. 17, 2022, 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 18 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

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.

of April 1, 2022. **NOTE:** If you meet these requirements but your homestead is leased to a tenant on April 1, 2022, 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 18, 2022, to avoid penalties for late filing.

Property Tax Credit Claim

Vermont homeowners may be eligible for a credit against their 2022/2023 Vermont property tax. The 2022 Property Tax Credit is based on 2021 household income and 2021/2022 property taxes. 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 2021
3. Not claimed as a dependent by another taxpayer for tax year 2021
4. Had household income in 2021 up to \$136,900 (Determine household income by completing Schedule HI-144.)

Due date: The Property Tax Credit Claim due date is April 18, 2022 but may be late filed up to Oct. 17, 2022 with penalty for late file.

Renter Credit Claim

Vermont renters may be eligible for a credit for the portion of rent paid that exceeds an established income percentage, based on data provided by the U.S. Department of Housing and Urban Development (HUD). A renter may be eligible for a credit if **all three** of the following requirements are met:

1. Domiciled in Vermont for the entire calendar year 2021
2. Not claimed in 2021 as a dependent of another taxpayer
3. Rented in Vermont for at least six months in 2021.

Due date: The Renter Credit Claim due date is April 18, 2022 but can be late filed up to Oct. 17, 2022 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 2021

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, 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 2021.

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, 2021. 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, 2021.
 - **Nonresidents:** Enter 999 as your school district code.
-

Health Care Coverage Reporting Requirement

Enter the corresponding number that represents the amount of health care coverage that was maintained throughout tax year 2021.

- **Enter "1"** if you maintained essential health care coverage for yourself throughout all of tax year 2021.
 - **Enter "2"** if only your spouse maintained minimum essential health care coverage throughout all of tax year 2021.
-

- **Enter “3”** if you and your spouse maintained minimum essential health care coverage throughout all of tax year 2021.
- **Enter “4”** if neither you nor your spouse maintained minimum essential health care coverage throughout all of tax year 2021.

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. Use a hyphen (“-”) to indicate negative amounts.

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 17. This can be a negative. Use a hyphen (“-”) to indicate negative amounts.

Line 3 Federal Adjusted Gross Income with Modifications. Add Lines 1 and 2. This can be a negative. Use a hyphen (“-”) to indicate negative amounts.

Line 4 2021 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, 1957, or you were blind, use 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	6,350
Married Filing Jointly or Qualifying Widow(er)	12,700
Married Filing Separately	6,350
Head of Household	9,500

OR

For those born before Jan. 2, 1957 or blind			
1	2	3	4
7,400	8,450	n/a	n/a
13,750	14,800	15,850	16,900
7,400	8,450	9,500	10,550
10,550	11,600	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 2021 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 2021 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 2021 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	<p>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.</p> <p>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.</p>
Line 9	<p>Net Adjustment to Vermont Tax. Compute and submit Vermont Schedule IN-119, Vermont Tax Adjustments and Nonrefundable Credits, Part I, to report:</p> <p>Additions to Vermont Income Tax</p> <ul style="list-style-type: none"> • Recapture of a Vermont tax credit <p>OR</p> <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 <p>Subtractions from Vermont Income Tax</p> <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 36.
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	<p>Use Tax on Online, Phone, and Out-of State Purchases.</p> <p>Complete the Use Tax Worksheet to calculate the amount to report on Line 21.</p>

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.

Parts 1 through 3 relate only to the types of purchases described above, where you were not charged at least 6% Sales Tax.

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 or \$150, whichever is less.
		\$70,001 - \$80,000	\$35		

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** per 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. Vermont Veterans Fund
 - 23b. Green Up Vermont
 - 23c. Nongame Wildlife Fund
 - 23d. Children's Trust 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 **2021 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 **2021 Estimated Tax payments, amount carried forward from 2020, and payment made with 2021 extension.** Enter the amount of 2021 Vermont estimated income taxes you paid, the amount paid with Form IN-151, Extension of Time to File the 2021 return, and any 2020 Vermont refund credited towards your 2021 taxes. Go to **myVTax.vermont.gov** to review the 2021 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 2021 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 2021 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 2022 estimated payment or your 2022/2023 Vermont homestead property tax bill.

Line 27a **Credit to 2022 Estimated Tax Payment.** Enter the amount of your refund from Line 26 that you want credited toward your 2022 income tax. Any amount reported on this line will be deducted from your total refund amount.

Line 27b **Credit to 2022/2023 Homestead Property Tax Bill.** If your property is a declared homestead and you filed the 2021 income tax return on or before Oct. 17, 2022, 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 2021 Estimated Individual Income Tax, or Worksheet IN-152A, Annualized Income Installment Method for Underpayment of 2021 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 2021 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 2021 Vermont income tax return with your tax preparer, check this box and include the preparer’s name. This authorization will automatically end April 18, 2027.

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.”

SCHEDULE IN-112 Vermont Tax Adjustments and Credits

Print your name and Social Security Number on this schedule. Please use **blue or black ink** to make all entries.

Who Must File Schedule IN-112

You must file Schedule IN-112 if you:

- Have interest income from state and local obligations (Part I)
 - Federal bonus depreciation
 - Adjustment to bonus depreciation
 - Interest Income from U.S. obligations
 - Capital Gains Exclusion
 - Taxable refunds of state and local income tax
- Are claiming Vermont Refundable Credits (Part II)
 - Low Income Child & Dependent Care
 - Vermont Earned Income Tax Credit

Part I Additions to Federal Adjusted Gross Income

Interest and dividend income from non-Vermont state and local obligations which are exempted from federal taxable income are taxable in Vermont. A Vermont obligation is one from the state of Vermont or a Vermont municipality.

Line 1 Enter the total interest and dividend income received from all state and local obligations exempted from federal tax as reported on federal Form 1040, U.S. Individual Income Tax Return.

Line 2 Enter the interest and dividend income from Vermont obligations. This may have been paid directly to you or through a mutual fund or other legal entity that invests in Vermont state and local obligations. If you receive this income from a mutual fund that has only a portion of its assets invested in Vermont state and local obligations, enter only the amount for the Vermont obligation(s).

Line 3 Subtract Line 2 from Line 1. This is the amount of interest and dividend income from non-Vermont state and local obligations that must be included in Vermont Taxable Income.

MEDICAL DEDUCTION WORKSHEET

- 1a. Medical and Dental Expense from federal Form 1040, Schedule A, Line 4. **1a.** _____
- 1b. Non-allowable expenses included in Line 1a (See instructions below*) **1b.** _____
- 1c. Total. Line 1a minus Line 1b **1c.** _____
2. Amount from Vermont Form IN-111, Line 6 **2.** _____
3. Subtract Line 2 from Line 1c. Enter here and on Schedule IN-112, Part I, Line 11 **3.** _____
- If amount on Line 3 is negative, STOP. You do not qualify for this deduction.**

**If you pay recurring monthly payments or entrance fees to a retirement community, these amounts are not deductible. Please enter the fees on Line 1b. Please see our website at tax.vermont.gov for more information.*

SOCIAL SECURITY EXEMPTION WORKSHEET

PLEASE READ ALL INSTRUCTIONS CAREFULLY BEFORE COMPLETING THIS WORKSHEET.

Instructions: It is important that you answer the questions in Section I to determine if you qualify for a full or partial exemption. If you qualify for a partial exemption, you may move on to Section II to calculate the amount of the exemption.

SECTION I: Do you qualify for the Vermont Social Security full or partial exemption?

1. Did you report an amount on federal Form 1040, U.S. Individual Income Tax Return, Line 6b, earning Social Security benefits that were taxable in the current tax year?
- No, STOP.** You do not qualify for this exemption.
- Yes.** Proceed to question 2.
2. If you are:
- Married filing jointly, is your Adjusted Gross Income (AGI) on Form IN-111, Vermont Income Tax Return, Line 1, less than \$70,000?
 - Single, head of household, qualifying widow(er), or married filing separately, is your AGI on Form IN-111, Line 1, less than \$55,000?
- No, STOP.** You do not qualify for this exemption.
- Yes.** You qualify for Vermont's Social Security exemption. Proceed to question 3.
3. If you are:
- Married filing jointly, is your AGI less than \$60,000?
 - Single, head of household, qualifying widow(er), or married filing separately, is your AGI less than \$45,000?
- No.** Please proceed to Section II of this worksheet.
- Yes.** You qualify for a **full exemption.** Please enter the full amount from federal Form 1040, Line 6b, on Schedule IN-112, Part I, Line 12.

SECTION II: Calculating your Social Security Partial Exemption

This section is for married joint filers with an Adjusted Gross Income (AGI) between \$60,000-\$70,000 and for single, head of household, qualifying widow(er), or married separate filers with an AGI between \$45,000-\$55,000.

4. If you are:
- Married filing jointly, enter \$70,000.
 - All other filing statuses, enter \$55,000. **4.** _____
5. Enter your AGI from Form IN-111, Line 1. **5.** _____
6. Subtract Line 5 from Line 4. If Line 5 is greater than Line 4, enter -0-. **6.** _____
7. Divide Line 6 by \$10,000. This value will be a decimal. Please round to the second decimal place (*Example: .481 would round to .48*). **7.** _____
8. Enter the lesser of Line 7 or the value 1 (This line should not be greater than 1). **8.** _____
9. Enter the amount from federal Form 1040, Line 6b. **9.** _____
10. Amount of **partial exemption.** Multiply Line 9 by Line 8.
Enter this amount on Schedule IN-112, Part I, Line 12. **10.** _____

Note about civil unions: If you are in a civil union and filing jointly, you should file for this exemption as married filing jointly. If you are a civil union and filing separately, you should file as married filing separately.

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 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 RCC-146.

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	POWNAI	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	LANGGROVE	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		

2021 Form IN-111

Vermont Income Tax Return

DEPT USE ONLY



* 2 1 1 1 1 1 1 0 0 *

FILE YOUR RETURN ELECTRONICALLY FOR A FASTER REFUND. GO TO TAX.VERMONT.GOV FOR MORE INFORMATION.

Please PRINT in BLUE or BLACK INK

Form header section with fields for Taxpayer's Last Name, First Name, MI, Social Security Number, Spouse's/CU Partner's Last Name, First Name, MI, Social Security Number, Mailing Address, City, State, ZIP Code, Foreign Country, Vermont School District Code, Enter Healthcare Coverage Code, Check all that apply (AMENDED, RECOMPUTED, EXTENDED Return), Filing Status and Standard Deduction (Single, Married/CU Filing Jointly, Married/CU Filing Separately, Head of Household, Qualifying Widow(er)).

Main calculation section with lines 1 through 16. Line 1: Federal Adjusted Gross Income. Line 2: Net Modifications to Federal AGI. Line 3: Federal AGI with Modifications. Line 4: 2021 Vermont Standard Deduction. Line 5: Personal Exemptions (5a, 5b, 5c, 5d). Line 5e: MULTIPLY Line 5d by \$4,350. Line 6: ADD Lines 4 and 5e. Line 7: Vermont Taxable Income. Line 8: Vermont Income Tax from tax table. Line 9: Net Adjustment to Vermont Tax. Line 10: Vermont Income Tax with Adjustment. Line 11: Tax-Deductible Charitable Contribution. Line 12: Multiply Line 11 by 5%. Line 13: Charitable Contribution Deduction. Line 14: Vermont Income Tax (Line 10 MINUS Line 13). Line 15: Income Adjustment. Line 16: Adjusted Vermont Income Tax.

Taxpayer's Last Name	Social Security Number



Amount from Line 16 **.00**

Other State Credit (Schedule IN-117, Line 21) **.00** + Vermont Tax Credits (Schedule IN-119, Part II) **.00** = Total Vermont Credits (Add Lines 17 and 18) **.00**

17. **.00** + 18. **.00** = 19. **.00**

20. Vermont Income Tax after credits (**SUBTRACT Line 19 from Line 16.**
If Line 19 is greater than Line 16, enter -0-). 20. **.00**

21. Use Tax for taxable items on which no sales tax was charged, including online purchases. (See instructions, worksheet, and chart). . . Check to certify no Use Tax is due. **OR** 21. **.00**

22. Total Vermont Taxes (**ADD Lines 20 and 21**) 22. **.00**

Vermont Veterans Fund Green Up Vermont Nongame Wildlife Fund Children's Trust Fund Total Contributions

23a. **.00** + 23b. **.00** + 23c. **.00** + 23d. **.00** = 23e. **.00**

24. Total of Vermont Taxes and Voluntary Contributions (**ADD Lines 22 and 23e**) 24. **.00**

25a. 2021 Vermont Tax Withheld from W-2, 1099 25a. **.00**

25b. 2021 Estimated Tax payments, amount carried forward from 2020, and/or payment made with 2021 extension. 25b. **.00**

25c. Refundable Credits (Schedule IN-112, Part II, Line 11) 25c. **.00**

25d. 2021 Vermont Real Estate Withholding from Form RW-171 25d. **.00**

25e. 2021 Nonresident Estimated Tax payments (nonresident withholding) allocated on Schedule K-1VT, Line 5 25e. **.00**

25f. Total Payments and Credits (**ADD Lines 25a through 25e**) 25f. **.00**

26. Overpayment. **If Line 24 is less than Line 25f, SUBTRACT Line 24 from Line 25f** 26. **.00**

27a. Refund to be credited to 2022 Estimated Tax Payment 27a. **.00**

27b. Refund to be credited to 2022 Property Tax Bill 27b. **.00**

28. REFUND AMOUNT (**SUBTRACT Lines 27a and 27b from Line 26**) 28. **.00**

29. **If Line 24 is more than Line 25f, subtract Line 25f from Line 24.**
See instructions on tax due 29. **.00**

30. **Interest and Penalty on Underpayment of Estimated Tax.** . 30. **.00**

31. **AMOUNT DUE** (ADD Lines 29 and 30) 31. **.00**

For Amended Returns Only:	Original refund received .00	Refund due now .00	Original payment .00	Amount due now .00
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Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Preparers cannot use return information for purposes other than preparing returns.

Signature	Date (MM/DD/YYYY)	Date of Birth (MM/DD/YYYY) / /	Daytime Telephone Number
Signature (If a joint return, BOTH must sign.)	Date (MM/DD/YYYY)	Date of Birth (MM/DD/YYYY) / /	Daytime Telephone Number
Paid Preparer's Signature		Date / /	Preparer's Telephone Number
Firm's Name (or yours if self-employed) and address		Preparer's SSN or PTIN	FEIN

Check if the Department of Taxes may discuss this return with the preparer shown.
5454

Keep a copy for your records.

2021 Form IN-111

Vermont Income Tax Return

DEPT USE ONLY



* 2 1 1 1 1 1 1 0 0 *

FILE YOUR RETURN ELECTRONICALLY FOR A FASTER REFUND. GO TO TAX.VERMONT.GOV FOR MORE INFORMATION.

Please PRINT in BLUE or BLACK INK

Form with fields for Taxpayer's Last Name, First Name, MI, Social Security Number, Spouse's/CU Partner's Last Name, First Name, MI, Social Security Number, Mailing Address, City, State, ZIP Code, Foreign Country, Vermont School District Code, Enter Healthcare Coverage Code, Check all that apply, AMENDED Return, RECOMPUTED Return, EXTENDED Return, Filing Status and Standard Deduction.

1. Federal Adjusted Gross Income (federal Form 1040, Line 11) 1. _____ .00
2. Net Modifications to Federal AGI (Schedule IN-112, Part I, Line 17) 2. _____ .00
3. Federal AGI with Modifications (ADD Lines 1 and 2) 3. _____ .00
4. 2021 Vermont Standard Deduction from filing status section above. 4. _____ .00
5. Personal Exemptions:
5a. Enter "1" for yourself if no one can claim you as a dependent 5a. _____
5b. Enter "1" for your jointly filed spouse or CU partner if no one can claim them as a dependent or if you are a qualifying widow(er) 5b. _____
5c. Enter number of other dependents claimed on federal Form 1040. This includes any dependents other than yourself and/or your spouse. 5c. _____
5d. ADD Lines 5a through 5c 5d. _____
5e. MULTIPLY Line 5d by \$4,350 (2021 Personal Exemption) 5e. _____ .00
6. ADD Lines 4 and 5e 6. _____ .00
7. Vermont Taxable Income (SUBTRACT Line 6 from Line 3. If less than zero, enter -0-) 7. _____ .00
8. Vermont Income Tax from tax table or tax rate schedule 8. _____ .00
9. Net Adjustment to Vermont Tax (Schedule IN-119, Part I, Line 16) 9. _____ .00
10. Vermont Income Tax with Adjustment (ADD Lines 8 and 9. If less than zero, enter -0-) 10. _____ .00
11. Tax-Deductible Charitable Contribution (See instructions) 11. _____ .00
12. Multiply Line 11 by 5% (0.05) 12. _____ .00
13. Charitable Contribution Deduction (Enter the lesser of Line 12 or \$1,000) 13. _____ .00
14. Vermont Income Tax (Line 10 MINUS Line 13. If less than zero, enter -0-) 14. _____ .00
15. Income Adjustment (Schedule IN-113, Line 36, or 100.0000%) 15. _____ %
16. Adjusted Vermont Income Tax (MULTIPLY Line 14 by Line 15) 16. _____ .00

Taxpayer's Last Name	Social Security Number



Amount from Line 16 **.00**

Other State Credit (Schedule IN-117, Line 21) **.00** + Vermont Tax Credits (Schedule IN-119, Part II) **.00** = Total Vermont Credits (Add Lines 17 and 18) **.00**

17. **.00** + 18. **.00** = 19. **.00**

20. Vermont Income Tax after credits (SUBTRACT Line 19 from Line 16. If Line 19 is greater than Line 16, enter -0-). 20. **.00**

21. Use Tax for taxable items on which no sales tax was charged, including online purchases. (See instructions, worksheet, and chart). . . Check to certify no Use Tax is due. **OR** 21. **.00**

22. Total Vermont Taxes (ADD Lines 20 and 21) 22. **.00**

Vermont Veterans Fund Green Up Vermont Nongame Wildlife Fund Children's Trust Fund Total Contributions

23a. **.00** + 23b. **.00** + 23c. **.00** + 23d. **.00** = 23e. **.00**

24. Total of Vermont Taxes and Voluntary Contributions (ADD Lines 22 and 23e) 24. **.00**

25a. 2021 Vermont Tax Withheld from W-2, 1099 25a. **.00**

25b. 2021 Estimated Tax payments, amount carried forward from 2020, and/or payment made with 2021 extension. 25b. **.00**

25c. Refundable Credits (Schedule IN-112, Part II, Line 11) 25c. **.00**

25d. 2021 Vermont Real Estate Withholding from Form RW-171 25d. **.00**

25e. 2021 Nonresident Estimated Tax payments (nonresident withholding) allocated on Schedule K-1VT, Line 5 25e. **.00**

25f. Total Payments and Credits (ADD Lines 25a through 25e) 25f. **.00**

26. Overpayment. If Line 24 is less than Line 25f, SUBTRACT Line 24 from Line 25f 26. **.00**

27a. Refund to be credited to 2022 Estimated Tax Payment 27a. **.00**

27b. Refund to be credited to 2022 Property Tax Bill 27b. **.00**

28. REFUND AMOUNT (SUBTRACT Lines 27a and 27b from Line 26) 28. **.00**

29. If Line 24 is more than Line 25f, subtract Line 25f from Line 24. See instructions on tax due 29. **.00**

30. Interest and Penalty on Underpayment of Estimated Tax. . 30. **.00** 31. AMOUNT DUE (ADD Lines 29 and 30) 31. **.00**
(Worksheet IN-152 or IN-152A)

For Amended Returns Only:	Original refund received .00	Refund due now .00	Original payment .00	Amount due now .00
---------------------------	-------------------------------------	---------------------------	-----------------------------	---------------------------

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Preparers cannot use return information for purposes other than preparing returns.

Signature	Date (MM/DD/YYYY)	Date of Birth (MM/DD/YYYY) / /	Daytime Telephone Number
Signature (If a joint return, BOTH must sign.)	Date (MM/DD/YYYY)	Date of Birth (MM/DD/YYYY) / /	Daytime Telephone Number
Paid Preparer's Signature		Date / /	Preparer's Telephone Number
Firm's Name (or yours if self-employed) and address		Preparer's SSN or PTIN	FEIN

Check if the Department of Taxes may discuss this return with the preparer shown.
5454

Keep a copy for your records.

2021 Schedule IN-112

Vermont Tax Adjustments and Credits

Please PRINT in BLUE or BLACK INK



* 2 1 1 1 2 1 1 0 0 *

INCLUDE WITH FORM IN-111

Table with 4 columns: Taxpayer's Last Name, First Name, MI, Taxpayer's Social Security Number

PART I

ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME

- 1. Total interest and dividend income from all state and local obligations exempt from federal tax... .00
2. Interest and dividend income from Vermont state and local obligations included in Line 1... .00
3. Income from Non-Vermont State and Local Obligations (SUBTRACT Line 2 from Line 1)... .00
4. Bonus Depreciation Allowed under Federal Law for 2021... .00
5. Other (reserved)... RESERVED .00
6. Total Additions (ADD Line 3 and Line 4)... .00

SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME

- 7. Interest Income from U.S. Obligations... .00
8. Capital Gains Exclusion (Schedule IN-153, Line 21)... .00
9. Adjustment for Prior Years' Bonus Depreciation... .00
10. Taxable Refunds of State and Local Income Taxes (Reported on federal Form 1040)... .00
11. Medical Expense Deduction (see the worksheet in the instructions)... .00
12. Social Security Benefits Exempt from Taxation (see the worksheet in the instructions)... .00
13. Railroad Retirement income... .00
14. Bond/note interest income from (see below)... .00
15. Other (reserved)... RESERVED .00
16. Total Subtractions (ADD Lines 7 through 14)... .00

NET MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

- 17. SUBTRACT Line 16 from Line 6. Enter on Form IN-111, Line 2... .00
This can be a negative number.

Taxpayer's Last Name	Social Security Number



PART II

REFUNDABLE CREDITS

Line 1 is for FULL-YEAR residents

1. **Low Income Child & Dependent Care Credit**1. _____ **.00**
 If your federal Adjusted Gross Income is \$30,000 (or \$40,000 for Married Filing Jointly) or less, and child care services are provided by a Vermont accredited daycare provider, enter 50% of federal Form 2441, Line 10. If you are not a Vermont resident or your daycare provider is not accredited, use Schedule IN-119, Part I, Line 8. See instructions if your providers are both accredited and not accredited.

VERMONT EARNED INCOME TAX CREDIT

For FULL-YEAR residents and PART-YEAR residents

ELIGIBILITY QUESTIONS MUST BE ANSWERED

- A. Enter number of qualifying children **A.** _____
 B. Enter number of qualifying children under the age of 18 **B.** _____
 C. Were you (or your spouse if filing a joint return) at least age 18 at the end of 2021? **C.** Yes No
If you answered "No" and do not have any qualifying children, you do not qualify for Earned Income Tax Credit

FULL-YEAR RESIDENTS

Answer eligibility questions above and complete Lines 2 and 3

2. Earned income tax credit (Reported on federal Form 1040) **2.** _____ **.00**
 3. Vermont Earned Income Tax Credit. **MULTIPLY Line 2 by 36% (0.36)** **3.** _____ **.00**

PART YEAR RESIDENTS

Answer eligibility questions above and complete Lines 4 through 10

A. Federal Amount \$

Enter figures in Column A from your federal EITC worksheet and Schedule IN-113

B. Vermont Portion \$

For Vermont Portion, enter income earned while a Vermont resident as shown on Schedule IN-113, Column B, Lines 1, 8, 10, and 11

- | | |
|---|-----------------------------|
| 4. Wages, salaries, tips, etc. (Schedule IN-113, Line 1) 4A. _____ .00 | 4B. _____ .00 |
| 5. Other earned income (Schedule IN-113, Lines 8, 10, and 11) 5A. _____ .00 | 5B. _____ .00 |
| 6. Total earned income (Add Lines 4 and 5) 6A. _____ .00 | 6B. _____ .00 |
| 7. Earned income tax credit adjustment (DIVIDE Line 6B by Line 6A, MULTIPLY the result by 100, and enter here. Do not enter more than 100%.) 7. _____ % | |
| 8. Earned income tax credit (Reported on federal Form 1040) 8. _____ .00 | |
| 9. Multiply Line 8 by 36% and enter the result here. 9. _____ .00 | |
| 10. Vermont Earned Income Tax Credit (MULTIPLY Line 9 by Line 7) 10. _____ .00 | |

11. TOTAL REFUNDABLE CREDITS

(**ADD Line 1 to Line 3 or Line 10.** Enter this amount on Form IN-111, Line 25c) **11.** _____ **.00**

2021 Schedule IN-113



* 2 1 1 1 3 1 1 0 0 *

Vermont Income Adjustment Calculations

Please PRINT in BLUE or BLACK INK

Nonresidents and Part-Year Residents Must Complete Parts I and II
Full-Year Residents with Adjustments Complete only Part II

INCLUDE WITH FORM IN-111

Taxpayer's Last Name	First Name	MI	Taxpayer's Social Security Number

PART I. Enter figures as they appear on your federal return or recomputed federal return in Column A and list the Vermont portion in Column B. See instructions.

Dates of Vermont residency in 2021		Name of State(s), Canadian province, or country during non-Vermont residency (use standard 2-character abbreviation)
From (MMDDYYYY): / /	To (MMDDYYYY): / /	

	A. Federal Amount \$	B. Vermont Portion \$
1. Wages, salaries, tips, etc. 1A.	.00	1B. .00
2. Taxable interest. 2A.	.00	2B. .00
3. Ordinary dividends 3A.	.00	3B. .00
4. Taxable IRAs, pensions, and annuities. 4A.	.00	4B. .00
5. Taxable Social Security 5A.	.00	5B. .00
6. Taxable refunds of state and local income taxes 6A.	.00	6B. .00
7. Alimony received 7A.	.00	7B. .00
8. Business income or loss 8A.	.00	8B. .00
9. Capital gain or loss 9A.	.00	9B. .00
10. Rents, royalties, partnerships, S corporations, trusts, etc 10A.	.00	10B. .00
11. Farm income or loss 11A.	.00	11B. .00
12. Unemployment compensation 12A.	.00	12B. .00
13. Other: Specify 13A.	.00	13B. .00
14. TOTAL INCOME (ADD Lines 1 through 13) 14A.	.00	14B. .00

Taxpayer's Last Name	Social Security Number



* 2 1 1 1 3 1 2 0 0 *

	Column A. Federal Amount \$	Column B. Vermont Portion \$
15. IRA, Keogh/SEP/SIMPLE (Reported on federal Form 1040) 15A.	.00	15B. .00
Self _____ Spouse _____		
16. Student Loan Interest (Reported on Form 1040) 16A.	.00	16B. .00
17. Employee Deductions: Reservists, Performing Artists, Fee-basis Gov't Officials (Reported on Form 1040) 17A.	.00	17B. .00
18. Self-Employment Deductions: Tax and Health Insurance (Reported on Form 1040) . . 18A.	.00	18B. .00
19. Health Savings Account (Reported on Form 1040) 19A.	.00	19B. .00
20. Moving Expenses (Reported on Form 1040) . 20A.	.00	20B. .00
21. Penalty on Early Withdrawal of Savings (Reported on Form 1040) 21A.	.00	21B. .00
22. Alimony Paid (Reported on Form 1040) 22A.	.00	22B. .00
23. Domestic Production Activities (Reported on Form 1040) 23A.	.00	23B. .00
24. Educator Expenses and Tuition & Fees (Reported on Form 1040) 24A.	.00	24B. .00
25. Deductions not listed above but reported on Form 1040 25A.	.00	25B. .00
26. TOTAL ADJUSTMENTS (ADD Lines 15 through 25) 26A.	.00	26B. .00
27. Adjusted Gross Income (SUBTRACT Line 26A from Line 14A) 27.		.00
28. Vermont Portion of AGI (SUBTRACT Line 26B from Line 14B) 28.		.00
29. Non-Vermont Income (SUBTRACT Line 28 from Line 27) Also enter on Part II, Line 31 below. 29.		.00

PART II. Adjustment for Vermont Exempt Income and Military Exempt Income

30. Adjusted Gross Income. If Part I completed, enter Line 27 amount. Otherwise, enter amount from Form IN-111, Line 1 30.	.00	.00
31a. Municipal Bond Interest 31a.	.00	
31b. ADD Lines 30 and 31a 31b.		.00
32. Non-Vermont Income (Line 29 above) 32.	.00	
33. Military pay. Number of months on active duty _____ (See instructions) 33.	.00	
34. Total (ADD Lines 32 and 33) 34.		.00
35. Vermont Income (SUBTRACT Line 34 from Line 31b) 35.		.00
36. INCOME ADJUSTMENT % (DIVIDE Line 35 by Line 31b, MULTIPLY the result by 100 and carry the result out to the fourth decimal place.) Also enter on Form IN-111, Line 15 (See instructions). 36.		%

Vermont Department of Taxes
2021 Form RCC-146
Vermont Renter Credit Claim

For the year
 Jan 1 - Dec 31,
 2021



Claimant's Last Name		First Name		MI	Claimant's Social Security Number	
Spouse's/CU Partner's Last Name		First Name		MI	Spouse's or CU Partner's Social Security Number	
Mailing Address (Number and Street/Road or PO Box)				Claimant's Date of Birth (MM/DD/YYYY)		
City		State	ZIP Code		County of Rental Unit	
Vermont School District Code	Physical Address of Rental Unit on 12/31/2021		Unit Number	City/Town of Rental Unit on 12/31/2021 and State		
Federal Filing Status	<input type="checkbox"/> Single	<input type="checkbox"/> Married/CU Filing Jointly	<input type="checkbox"/> Married/CU Filing Separately	<input type="checkbox"/> Head of Household	Will you be using Renter Credit to pay Income Tax liability? <input type="checkbox"/> Yes <input type="checkbox"/> No	

- 1. SPAN.** To find your SPAN, please see instructions. **1.** _____ - _____
- To determine eligibility, answer questions 2 through 4.**
- 2.** Were you domiciled in Vermont all of calendar year 2021? **2.** Yes, Go to Question 3. No, STOP. You are not eligible.
- 3.** Were you claimed as a dependent by another taxpayer in 2021? . . . **3.** Yes, STOP. You are not eligible. No, Go to Question 4.
- 4.** Did you rent in Vermont for six months or more in 2021? **4.** Yes, Go to Question 5. No, STOP. You are not eligible.
- If you are eligible for a Renter Credit, complete Lines 5 through 9.**
- 5.** Did you share your rental unit with another adult who was *not* your jointly filed spouse? **5.** Yes No
- 6.** Was your rent subsidized? **6.** Yes No
- 7.** Number of months rented in 2021 **7.** _____
- 8.** Number of Personal Exemptions claimed (from Form IN-111, Line 5d)
 (See the instructions if you did not file Form IN-111) **8.** _____
- 9.** Are you required to file a federal income tax return? **9.** Yes No
If "Yes," complete Lines 10 through 14. If "No" because your income was under the filing threshold, skip Lines 10 through 14, sign in the signature section, and submit the form.
- 10.** Total Income (from federal Form 1040, Line 9) **10.** _____ **.00**
- 11.** 75% of nontaxable Social Security benefits
 (from federal Form 1040, Line 6a minus Line 6b. Multiply result by 0.75) **11.** _____ **.00**
- 12.** Tax-exempt interest (from federal Form 1040, Line 2a) **12.** _____ **.00**
- 13.** Add back any negative amounts from federal Form 1040, Line 7 and Schedule 1, Lines 3, 4, 5, 6, and 8a.
 (See instructions) **13.** _____ **.00**
- 14.** Total (ADD Lines 10 through 13) **14.** _____ **.00**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Preparers cannot use return information for purposes other than preparing returns.

Signature	Date (MM/DD/YYYY)	Daytime Telephone Number
Signature (If a joint return, BOTH must sign.)	Date (MM/DD/YYYY)	Daytime Telephone Number
Paid Preparer's Signature	Date (MM/DD/YYYY)	Preparer's Telephone Number
Firm's Name (or yours if self-employed) and address	Preparer's SSN or PTIN	FEIN

Form RCC-146 (Replaces Form PR-141)

Check if the Department of Taxes may discuss this return with the preparer shown.

FORM RCC-146 Renter Credit Claim - Line-by-Line Instructions

Claimant Information Enter your name, your spouse/civil union partner's name if filing a joint return, your Social Security Number(s), and your date of birth.

Vermont School District Code If you do not know your Vermont School District Code for your rental, you can look it up in the Vermont income tax booklet table. Select the three-digit school district code for the town where you lived on Dec. 31, 2021, or the last rental unit for the year.

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 credit until we receive a valid mailing address. If you move after you submit your renter credit claim, please change your address with the Department as soon as possible. See our website to learn how to change your mailing address.

Physical Address Enter your physical rental unit as of Dec. 31, 2021 or the last rental place you occupied. Your physical residence is where you lived and may be different from your mailing address.

County Enter the county of the last rental unit you lived in during 2021.

Federal Filing Status Enter the corresponding letter of the filing status used on your 2021 federal income tax return. If you are not required to file a federal income tax return, leave the box blank.

Line 1 Enter the SPAN for the place you rented on December 31, 2021. If you do not know the number, you can look it up on our website at www.tax.vermont.gov.

Lines 2 through 6 ALL questions must be answered or the claim cannot be processed. Check the appropriate "Yes" or "No" box for Lines 2 through 4 to determine your eligibility. Check the appropriate "Yes" or "No" box for Lines 5 and 6.

Line 7 Indicate the total number of months you rented in 2021.

Line 8 Enter the number of personal exemptions claimed on your Vermont Income Tax Return, Form IN-111, Line 5d. If you did not or are not required to file Form IN-111, complete the worksheet and enter the total on Line 8.

Line 9 Check the appropriate "Yes" or "No" box if you filed a federal Form 1040. If your income does not require you to file because it was under the filing threshold, then you can skip Lines 10 through 14, sign the signature section, and submit the form.

Line 10 Enter the Total Income from federal Form 1040, Line 9. If you did not file a federal Form 1040, see instructions above.

Line 11 Seventy-five percent of nontaxable Social Security benefits from federal Form 1040, Line 6a minus Line 6b. Multiply result by 0.75.

Line 12 Tax-exempt interest - Report the amount of tax-exempt interest reported on your federal Form 1040.

Line 13 Loss add backs - Enter the amount of any negative amount (net loss) shown on federal Form 1040 or Form 1040-SR, Line 7, and federal Schedule 1, Lines 3, 4, 5, 6, and 8a. Enter the total of the amounts as a positive number. Loss would include business loss, capital loss, net operating losses including carryforward NOL, trust and estate loss, sale of business personal property loss and farm losses.

Line 14 Add Lines 10 through 13. Enter total here.

Signature Sign and date the claim. An unsigned claim is considered incomplete and UNFILED.

Disclosure Authorization If you wish to give the Department authorization to discuss your 2021 Renter Credit Claim with your tax preparer, check this box and include the preparer's name. This authorization will automatically end April 18, 2027.

Preparer If you are a paid preparer, you must also sign the claim, enter your Social Security Number or PTIN and, if employed by a business, the FEIN of the business.

If someone other than the filer(s) prepared the return without charging a fee, then that preparer's signature is optional.

<p align="center">PERSONAL EXEMPTIONS WORKSHEET</p> <p align="center">Complete this worksheet if you did not file a federal Form 1040 and Vermont Income Tax Return, Form IN-111</p> <ol style="list-style-type: none">1. Enter "1" for yourself if no one can claim you as a dependent 1. ____2. Enter "1" for your jointly filed spouse or CU partner if no one can claim them as a dependent or if you are a qualifying widow(er) 2. ____3. Enter number of other dependents claimed on federal Form 1040. This includes any dependents other than yourself and/or your spouse, that no one else has claimed 3. ____4. Add Lines 1 through 3 4. ____ <p>NOTE: A dependent is someone that resided with you for at least 183 days or more in 2021, qualifies as your dependent under federal rules and didn't provide over half of their own support in 2021.</p>

See page 34 for Form RCC-146, General Instructions

2022 Form HS-122

Vermont Homestead Declaration AND
Property Tax Credit Claim



DUE DATE: April 18, 2022. You may file up to Oct. 17, 2022, but the town may assess a penalty. For details on late filing, see the instructions.

How to file a Homestead Declaration: Please complete Section A of this form, sign in the signature section at the bottom of page 2, and send the form to the Vermont Department of Taxes

How to file a Property Tax Credit Claim: To be considered for a Property Tax Credit, you must file a **1)** Homestead Declaration (Section A of this form), **2)** Property Tax Credit Claim (Section B of this form), and **3)** Schedule HI-144, Household Income. Sign this form in the signature section at the bottom of page 2 and send the forms to the Department.

Tired of paper forms? It's fast and convenient to file your claim online at myVTax.vermont.gov.

Annual Vermont Homestead Declaration

This form must be filed each year by every Vermont resident whose property meets the definition of a homestead.

SECTION A.

A Vermont homestead is the principal dwelling and parcel of land surrounding the dwelling, owned and occupied by a resident individual as the individual's domicile on April 1, 2022. If your homestead is leased to a tenant on April 1, 2022, you may still claim it as a homestead if it is not leased for more than 182 days in the 2021 calendar year.

Please PRINT in BLUE or BLACK INK

Claimant's Last Name		First Name		MI	Claimant's Social Security Number	
Spouse's/CU Partner's Last Name		First Name		MI	Spouse's or CU Partner's Social Security Number	
Mailing Address (Number and Street/Road or PO Box)				Claimant's Date of Birth (MM/DD/YYYY)		
				/ /		
City		State	ZIP Code			
Location of Homestead (Use a number, street/road name. Do not use a PO Box or "same.")				City/Town of Legal Residence on April 1, 2022 and State		
Federal Filing Status <input type="checkbox"/> Single <input type="checkbox"/> Married/CU Filing Jointly <input type="checkbox"/> Married/CU Filing Separately <input type="checkbox"/> Head of Household						

A1. SPAN - REQUIRED (from the 2021/2022 property tax bill) **A1.** _____ - _____

A2. Business Use of Dwelling **A2.** _____ %

A3. Rental Use of Dwelling **A3.** _____ %

A4. Business or Rental Use of **Improvements or Other Buildings**
Not including the dwelling, are improvements or other buildings located on your parcel used for business or rented? . . . **A4.** Yes No

A5-A8 Special Situations (See instructions for more information). Check the following if it applies:

A5. Grantor and sole beneficiary of a revocable trust owning the property

A7. Homestead property crosses town boundaries (File a declaration for each town.)

A6. Life estate holder of the property

A8. Residing in a dwelling on the homestead parcel owned by a related farmer.

Please continue to Page 2, Part B, for property tax credit. Sign on Page 2.

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

Claimant's Last Name	Social Security Number



* 2 2 1 2 2 1 2 0 0 *

DUE DATE: April 18, 2022. Claims accepted up to Oct. 17, 2022.

SECTION B. PROPERTY TAX CREDIT CLAIM

For Household Income up to \$136,900. Complete and attach Schedule HI-144.

To qualify, you must meet the requirements for filing a homestead declaration in addition to the following requirements. ALL eligibility questions must be answered.

- B1. Were you domiciled in Vermont all of calendar year 2021? Yes, Go to Line B2. No, STOP.
- B2. Were you claimed as a dependent in 2021 by another taxpayer? Yes, STOP. No, Go to Line B3.
- B3. Do you anticipate selling this Vermont housesite on or before April 1, 2022? Yes, STOP. No, Continue

Amounts for Lines B4-B6 are found on the 2021/2022 property tax bill. Round amounts to the nearest dollar.

- B4. Housesite Value B4. _____ .00
- B5. Housesite Education Tax. B5. _____ .00
- B6. Housesite Municipal Tax B6. _____ .00
- B7. Ownership Interest B7. _____ %
- B8. Household Income (Schedule HI-144, Line z).
You MUST attach Schedule HI-144. B8. _____ .00 Check here if amended Schedule HI-144, Household Income, is included.

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

- B9. Lot Rent (Allocable Rent from Form LRC-147) B9. _____ .00

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

- B10. Allocated Education Tax. B10. _____ .00
- B11. Allocated Municipal Tax. B11. _____ .00

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

- B12. Contiguous property Education Tax B12. _____ .00
- B13. Contiguous property Municipal Tax B13. _____ .00

MAXIMUM CREDIT AMOUNT IS \$8,000.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Preparers cannot use return information for purposes other than preparing returns.

Signature	Date (MMDDYYYY)	Daytime Telephone Number
Signature (If a joint return, BOTH must sign.)	Date (MMDDYYYY)	Daytime Telephone Number
Paid Preparer's Signature	Date (MMDDYYYY)	Preparer's Telephone Number
Firm's Name (or yours if self-employed) and address	Preparer's SSN or PTIN	FEIN

Check if the Department of Taxes may discuss this return with the preparer shown.

2021 Schedule HI-144

Household Income

For the year Jan 1 - Dec 31, 2021



* 2 1 1 4 4 1 1 0 0 *

Please PRINT in BLUE or BLACK INK

This schedule must be included with the 2022 Property Tax Credit Claim (Form HS-122). Please read instructions before completing schedule.

Claimant's Last Name	First Name	MI	Claimant's Social Security Number
Spouse's/CU Partner's Last Name	First Name	MI	Claimant's Date of Birth (MMDDYYYY)

List the names and Social Security Numbers of all other persons (in addition to a Spouse or CU Partner) who had income and lived with you during 2021. Include both their taxable and non-taxable income in Column 3. If you have more than two "Other Persons" living in your household, record the names and Social Security Numbers on a separate sheet of paper and include with the filing.

Other Person #1 Last Name	First Name	MI	Other Person #1 Social Security Number
Other Person #2 Last Name	First Name	MI	Other Person #2 Social Security Number

Yearly totals of ALL members of the household	1. Claimant /Claimant and jointly filed Spouse	2. Filing separately Spouse or CU Partner	3. Other Persons
a. Cash public assistance and relief (See instructions for exclusions) . . .	a. _____ .00	_____ .00	_____ .00
b. Social Security, SSI, disability, railroad retirement, veteran's benefits, taxable and nontaxable	b. _____ .00	_____ .00	_____ .00
c. Unemployment compensation/worker's compensation.	c. _____ .00	_____ .00	_____ .00
d. Wages, salaries, tips, etc. (See instructions for dependent's exempt income.)	d. _____ .00	_____ .00	_____ .00
e. Interest and dividends	e. _____ .00	_____ .00	_____ .00
f. Interest on U.S., state, and municipal obligations, taxable and nontaxable	f. _____ .00	_____ .00	_____ .00
g. Alimony and support money	g. _____ .00	_____ .00	_____ .00
h. Child support and cash gifts Please specify _____	h. _____ .00	_____ .00	_____ .00
i. Business income. If the amount is a loss, enter -0-. See instructions for offsetting a loss	i. _____ .00	_____ .00	_____ .00
j. Capital gains, taxable and nontaxable. If the amount is a loss, enter -0-. See instructions for offsetting a loss	j. _____ .00	_____ .00	_____ .00
k. Taxable pensions, annuities, IRA and other retirement fund and distributions. See instructions	k. _____ .00	_____ .00	_____ .00
l. Rental and royalty income. If the amount is a loss, enter -0-. See instructions for offsetting a loss	l. _____ .00	_____ .00	_____ .00
m. Farm/partnerships/S corporations/LLC/Estate or Trust income. If the amount is a loss, enter -0-. See Line m instructions for only exception to offset a loss	m. _____ .00	_____ .00	_____ .00
n. Other income (See instructions for examples of other income) Please specify _____	n. _____ .00	_____ .00	_____ .00
o. Total Income: ADD Lines a through n	o. _____ .00	_____ .00	_____ .00

Claimant's Last Name	Social Security Number



* 2 1 1 4 4 1 2 0 0 *

Carried forward from Line o00 .00 .00

<p>p. See instructions. Enter Social Security and Medicare tax withheld on wages claimed on Line d. Self-Employed: Enter self-employment tax from Federal Schedule SE. This entry may differ from W-2/1099 or Federal Schedule SE amount if these taxes are paid on income not required to be reported on Schedule HI-144. Include W-2 and/or Federal Schedule SE if not included with income tax filing</p>	<p>1. Claimant /Claimant and jointly filed Spouse</p>	<p>2. Filing separately Spouse or CU Partner</p>	<p>3. Other Persons</p>
	<p>p. <u> .00</u></p>	<p><u> .00</u></p>	<p><u> .00</u></p>
<p>q. Child support paid. You must include proof of payment. See instructions</p>	<p>q. <u> .00</u></p>	<p><u> .00</u></p>	<p><u> .00</u></p>

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

r. Allowable adjustments from Federal Form 1040

<p>r1. Business expenses for Reservists</p>	<p>r1. <u> .00</u></p>	<p><u> .00</u></p>	<p><u> .00</u></p>
<p>r2. Alimony paid</p>	<p>r2. <u> .00</u></p>	<p><u> .00</u></p>	<p><u> .00</u></p>
<p>r3. Self-employed health insurance deduction</p>	<p>r3. <u> .00</u></p>	<p><u> .00</u></p>	<p><u> .00</u></p>
<p>r4. Health Savings Account deduction</p>	<p>r4. <u> .00</u></p>	<p><u> .00</u></p>	<p><u> .00</u></p>
<p>r5. Tuition and Fees as reported on federal Form 8917</p>	<p>r5. <u> .00</u></p>	<p><u> .00</u></p>	<p><u> .00</u></p>
<p>s. ADD Lines p, q, and total of Lines r1 through r5 for each column</p>	<p>s. <u> .00</u></p>	<p><u> .00</u></p>	<p><u> .00</u></p>
<p>t. SUBTRACT Line s from Line o of each column. If a negative amount, enter -0-</p>	<p>t. <u> .00</u></p>	<p><u> .00</u></p>	<p><u> .00</u></p>

u. **ADD all three amounts from Line t.** If a negative amount, enter -0- **u.** .00

v. Complete if born Jan. 1, 1957 and after. Enter interest and dividend income from Lines e and f. **v.** .00 | .00 | .00 |

w. **ADD all three amounts from Line v.** **w.** .00

x. Asset Adjustment of Interest and Dividend Income (Lines e and f). Per 32 V.S.A. § 6061E **x.** 10,000.00

y. **SUBTRACT Line x from Line w.** If Line x is more than Line w, enter -0- **y.** .00

z. **HOUSEHOLD INCOME. ADD Line u and Line y** **z.** .00

HOMEOWNERS Form HS-122, Homestead Declaration AND Property Tax Credit Claim, must be filed each year. Homeowners with Household Income up to 136,900 on Line z should complete Form HS-122, Section B. You may be eligible for a property tax credit. This schedule must be filed with Form HS-122. Form HS-122 The due date to file is April 18, 2022. Homeowners filing a property tax credit, Form HS-122 and Schedule HI-144, between April 19 and Oct. 17, 2022, may still qualify for a Property Tax Credit. A \$15 late filing fee will be deducted from the credit.

Line 4	Federal Bonus Depreciation. Vermont does not recognize the bonus depreciation allowed under federal law. Enter the difference between the depreciation calculated by standard MACRS methods and the depreciation calculated using the federal bonus depreciation for assets placed in service in 2021. Read Technical Bulletin TB-44, Disallowance of Bonus Depreciation Provisions of Federal Economic Stimulus Act of 2008, on our website for information on calculating the amount to add back to taxable income.
Line 5	Reserved
Line 6	Total Federal Adjusted Gross Income Additions. Add Lines 3 and 4.
Subtractions From Federal Adjusted Gross Income	
Line 7	Interest Income from U.S. Obligations. Interest income from U.S. government obligations (such as U.S. Treasury bonds, bills, and notes) is exempt from Vermont tax under the laws of the United States. Enter the amount of interest income from U.S. Obligations on this line. Read Technical Bulletin TB-24, Exemption of Income of U.S. Government Obligations, on our website.
Line 8	Capital Gains Exclusion. See Schedule IN-153, Capital Gains Exclusion Calculation, and instructions to calculate the capital gains exclusion for 2021. Read Department regulation § 1.5811(21)(B)(ii) and Technical Bulletin TB-60, Taxation of Gain on the Sale of Capital Assets, on our website to help determine your capital gain exclusion. Complete and submit Schedule IN-153.
Line 9	Adjustment for Bonus Depreciation on Prior Year Property. Enter the difference between the depreciation calculated by standard MACRS methods and the depreciation calculated at the federal level. For information on calculating the amount that can be subtracted from taxable income, read Technical Bulletin TB-44 on our website.
Line 10	Taxable Refunds of State and Local Income Taxes. Enter the amount reported on your federal Form 1040.
Line 11	Medical Expenses Deduction. Complete the worksheet located in the instructions.
Line 12	Social Security Benefits Exempt from Vermont Taxation. Complete the worksheet located in the instructions.
Line 13	Enter the amount you received in 2021 for Regular Railroad Retirement Benefits (Tier 1) and Supplemental Railroad Annuity Payments (Tier 2). This income is taxable at the federal level, but exempt from Vermont income tax. If you receive Social Security that includes Tier 1 or Tier 2 benefits, enter only the portion included in your federal Adjusted Gross Income. You may be asked to provide the Required Supporting Documents: Copies of 1099, 1099RB, WP-4, or any other document you received showing payment of these benefits.
Line 14	The interest or income from a bond or note of: 1) Vermont Student Assistance Corporation, 2) Build America, 3) Vermont Telecommunications Authority, or 4) Vermont Public Power Supply Authority is exempt from Vermont income tax to the extent the interest or income is included in federal Adjusted Gross Income. Enter the amount of interest or income from these sources that is also included in your federal Adjusted Gross Income.
Line 15	Reserved
Line 16	Total Federal Adjusted Gross Income Subtractions. Add Lines 7 through 14.
Line 17	Net Modifications to Federal Adjusted Gross Income. Subtract Line 16 from Line 6. If Line 6 is less than Line 16, use a hyphen (“-”) to indicate a negative. Enter on Form IN-111, Vermont Income Tax Return, Line 2.

Part II Refundable Credits

Line 1 Low Income Child & Dependent Care Credit (Vermont Residents only)

If care expenses are from both accredited and non-accredited providers, complete the worksheet to calculate the credit.

Eligible taxpayers receive 50% of the federal Child and Dependent Care Credit as a refundable Vermont income tax credit instead of the nonrefundable 24% credit from Schedule IN-119, Vermont Tax Adjustments and Nonrefundable Credits.

Taxpayers must meet the following requirements:

- Your income must be either:
 - less than \$30,000 federal Adjusted Gross Income for taxpayers filing as Single, Head of Household, Married Filing Separately, Civil Union Filing Separately

OR

- less than \$40,000 federal Adjusted Gross Income for taxpayers filing as Married Filing Jointly, Civil Union Filing Jointly, Qualifying Widow(er)

LOW INCOME CHILD & DEPENDENT CARE WORKSHEET

1. Accredited care provider amount 1. _____

2. Total care amount 2. _____

3. Divide Line 1 by Line 2 3. _____

\$ _____ x _____ = \$ _____ x 50% = \$ _____

Federal Credit (Form 2441, Line 10)	Line 3 above	Eligible Credit	Low Income Credit IN-112, Part II, Line 1
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You may wish to also calculate your VT tax credit using 24% of the full Federal credit and compare to the credit calculated on this worksheet to determine which credit is best for you. NOTE: You cannot take both credits.

- Care in 2021 must be provided by a home or facility located in Vermont accredited by the Vermont Agency of Human Services. Include a copy of your federal Form 2441, Child and Dependent Care Expenses. To determine if your care provider is accredited, go to our website or call the Department of Children and Families at (800) 649-2642.

Vermont Earned Income Tax Credit (for Full-Year and Part-Year Vermont Residents Only)

In order to qualify for the Vermont Earned Income Tax Credit, a taxpayer must first be eligible for a federal Earned Income Tax Credit.

Supporting Documents Required: Evidence of earned income such as W-2 or self-employment schedule(s). Eligibility questions A, B, and C must be answered. The claim will be disallowed if the questions are not answered.

Full-Year Residents

Line 2 Enter the amount of your federal Earned Income Tax Credit.

Line 3 Multiply Line 2 by 36% (0.36). Enter the result.

Part-Year Residents

Line 4A Enter the federal amount of wages, salaries, tips, etc.

Line 4B Enter the portion of federal wages, salaries, tips, etc. earned while a Vermont resident.

Lines 5A & 5B Other earned income includes income from a business, partnership, or farm.

Line 6A In Column A, add Lines 4 and 5 and enter the result.

Line 6B In Column B, add Lines 4 and 5 and enter the result.

Line 7 Divide Line 6A by Line 6B. Enter the result as a percentage carried out to two decimal places but not greater than 100%. This is the percentage of 2021 income earned in Vermont that is eligible for the Vermont Earned Income Tax Credit.

Line 8 Enter the amount of your federal Earned Income Tax Credit.

Line 9 Multiply Line 8 by 36% (0.36) and enter result.

Line 10 Multiply Line 9 by Line 7. Enter the result.

Line 11 **TOTAL REFUNDABLE CREDITS**

Add Line 1 to Line 3 or Line 10. Enter this amount on Form IN-111, Line 25c.

SCHEDULE IN-113 Income Adjustment

WHO MUST FILE IN-113

You must file Schedule IN-113 if you are either:

- a nonresident or part-year resident and earned or received Vermont income,
- OR**
- a Vermont resident claiming income exempt from Vermont income tax

Nonresident: Complete both Parts I and II to determine the allocation of Vermont income. Visit our website for definition of nonresident income.

Resident: Complete Part II to adjust for Vermont tax exempt military pay and municipal bond interest.

Part-Year Resident: Part-year residents may, in some cases, be able to adjust Vermont income by both the Vermont percentage of income on Schedule IN-113 and claim a credit for income tax paid to another tax jurisdiction on Schedule IN-117, Vermont Credit for Income Tax Paid to Other State or Canadian Province. The income tax paid to the other tax jurisdiction must be for income earned while a Vermont resident. Schedule IN-117, Line 2 cannot exceed the amount on Schedule IN-113, Line 27. Visit our website for more information.

Dates of Vermont Residency in 2021 Enter the dates you lived in Vermont in 2021. Leave blank if you did not live in Vermont.

Name of State(s) During Non-Vermont Residency Write the names of the other states, Canadian provinces, or countries where you were a resident in 2021 using standard 2-letter abbreviations.

PART I (For Nonresidents and Some Part-Year Vermont Residents)

Unless otherwise indicated in the line instructions, the Vermont portion is the income received from Vermont sources or received while a Vermont resident.

Lines 1 - 13, Column A Enter the income for these categories as shown on your federal income tax return.

NOTE: For Line 3A - Use taxable amount "Ordinary dividends" from federal Form 1040, U.S. Individual Income Tax Return.

For Line 10A - Use amount from federal Schedule K-1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc., *before* recalculation for exclusion of bonus depreciation.

For Line 12A - Use amount reported on federal Form 1040, Schedule 1.

For Line 13A - Use amounts from federal Form 1040, Schedule 1, lines reporting "other gains and losses" and "other income."

Line 13, Column A Examples of other income: gambling winnings including lotteries, raffles, or lump-sum payment from sale of right to receive future lottery annuity; reimbursement this year for items itemized last year such as medical expenses; interest; income from rental of personal property; taxable distributions from Coverdell Education Savings Account or Qualified Tuition Plan, medical savings account or Archer Medical Savings Account.

Lines 1 - 13, Column B Enter the Vermont portion for these categories from your federal income tax return.

NOTE: **For Line 3B** - Use the amount of ordinary dividends received while a Vermont resident.

For Line 9B - Include amount from Line 2 of Vermont Schedule K-1VT, Shareholder, Partner, or Member Information plus all additional Vermont-sourced capital gains.

For Line 10B - Use sum of Line 1 and Line 3 of Schedule K-1VT *before* recalculation for exclusion of bonus depreciation.

For Line 12B - Enter total amount received for Vermont unemployment.

For Line 13B - Use the amount of other income earned or received from federal Form 1040, Schedule 1, lines reporting "other gains and losses" and "other income," from Vermont sources.

Lines 15 - 23, Column A Enter the amount for these categories as shown on your federal Form 1040.

Lines 15 - 23, Column B Enter the portion of the deductions paid or incurred during your Vermont residency or resulting from Vermont income earned or received.

Line 24, Column A Enter the combined amounts of Educator Expenses and Tuition and Fees from federal Form 1040.

Line 24, Column B The Vermont portion of Educator Expenses and Tuition and Fees during Vermont residency.

Line 25, Column A Enter deduction(s) to Adjusted Gross Income that are included in the total on federal Form 1040.

Line 25, Column B Enter the portion of the deductions paid or incurred during your Vermont residency or resulting from Vermont income earned or received.

PART II Adjustment for Vermont Exempt Income

Line 30 If Part I is completed, enter the amount from Line 27. Otherwise, enter Adjusted Gross Income from Form IN-111, Line 1.

Line 31a Enter the amount of income from Non-Vermont State and Local Obligations reported on Vermont Schedule IN-112, Line 3.

Line 31b Add Lines 30 and 31a and enter total on Line 31b.

Line 32 **Part-Year Residents and Nonresidents:** Enter the amount from Part I, Line 29. **Full-Year Residents:** Enter -0-.

Line 33 Enter the amount of Vermont exempt military pay received in 2021 that is included in your federal Adjusted Gross Income. Exempt military pay is:

I. Wages earned from the armed services for full-time active duty outside of Vermont. **You may be asked to provide the Required Supporting Documents:** Copy of active duty orders.

II. Up to \$2,000 for National Guard or U.S. Reserve training pay earned in Vermont if your Adjusted Gross Income for tax year 2021 is less than \$50,000. **You may be asked to provide the Required Supporting Documents:** Copy of DFAS form or certification statement from your unit that all training was completed during the calendar year.

III. Student loan repayment can be taken only if the amount is included in your Adjusted Gross Income. Enter the repayment benefit made under 10 U.S.C. Chapters 109 and 1609 for **2021**. **You may be asked to provide the Required Supporting Documents:** Certification statement from armed services showing your name, address, Social Security Number, amount of student loan repayment, and payment date.

Line 34 Add Lines 32 and 33 and enter result. This is the total amount of income not subject to Vermont income tax. No entry is needed on this line if you did not have entries on Lines 32 and 33.

Line 35 Subtract Line 34 from Line 31b. This is the Vermont income subject to tax.

Line 36 Divide Line 35 by Line 31b. Also enter on Form IN-111, Line 15.

Carry out to four decimal places. *Example:* XX.XXXX%

Dealing with negatives:

- If Line 30 is a negative and Line 34 is a positive, enter 100%
- If Line 34 is a negative, enter 0%
- If Lines 30 and 34 are negative, enter 0%

FORM RCC-146 Renter Credit Claim

General Instructions

The Vermont legislature made substantial changes to the Renter Credit program in Act 160 of 2020. These changes will impact claims filed during the 2022 income tax filing season for rental activity that occurred during the 2021 calendar year. The Renter Credit Program refunds eligible renters a portion of their rent paid based on HUD fair market rent guidelines.

Eligibility for Renter Credit: You must meet all the following eligibility requirements:

1. You were domiciled in Vermont for the entire calendar year 2021
2. You were not claimed in 2021 as a dependent of another taxpayer
3. You rented in Vermont for at least 6 months in 2021

You are no longer required to obtain a landlord certificate from your landlord in order to apply for a Renter Credit. However, your landlord is required to file a certificate with the Department in order for your application to be honored. You will need to know the SPAN for the unit you are filing on.

Missing Information or Incomplete Filing: Claims that are incomplete or are missing key information will be considered UNFILED.

Deceased Renter: A claim cannot be filed on behalf of a deceased person. The right to file a Renter Credit Claim is personal to the claimant and does not survive the claimant's death, regardless if they had rented the entire calendar year.

Lot Rent: Do NOT file a renter credit if the rent you pay is for lot rent for your mobile home. See instructions for Form HS-122, Homestead Declaration and Property Tax Credit Claim.

E-file your Renter Rebate for quicker processing at myVTax.vermont.gov.

Due Date: Your application must be filed no later than the Oct. 17 filing deadline. Returns received after this date cannot be accepted.

Injured Spouse Claims: To make an "injured spouse" claim, send the following information prior to filing your claim:

1. copy of federal Form 8379, Injured Spouse Allocation (if you filed one with the IRS)
2. your signed letter of request
3. a copy of your current lease

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

The Department will notify you if the renter credit is taken to pay a bill. You have 30 days from the date on the notice to submit the injured spouse claim to the Department.

See page 26 for Form RCC-146, Line-by-Line Instructions

2021 Partial Credit Income Limits by County

COUNTY	FAMILY SIZE							
	1	2	3	4	5	6	7	8
ADDISON	\$29,300	\$33,500	\$37,700	\$41,850	\$45,200	\$48,550	\$51,900	\$55,250
BENNINGTON	\$27,450	\$31,350	\$35,250	\$39,150	\$42,300	\$45,450	\$48,550	\$51,700
CALEDONIA	\$27,450	\$31,350	\$35,250	\$39,150	\$42,300	\$45,450	\$48,550	\$51,700
CHITTENDEN	\$33,600	\$38,400	\$43,200	\$47,950	\$51,800	\$55,650	\$59,500	\$63,300
ESSEX	\$27,450	\$31,350	\$35,250	\$39,150	\$42,300	\$45,450	\$48,550	\$51,700
FRANKLIN	\$28,240	\$32,260	\$36,280	\$40,290	\$43,530	\$46,770	\$49,980	\$53,210
GRAND ISLE	\$28,240	\$32,260	\$36,280	\$40,290	\$43,530	\$46,770	\$49,980	\$53,210
LAMOILLE	\$27,450	\$31,350	\$35,250	\$39,150	\$42,300	\$45,450	\$48,550	\$51,700
ORANGE	\$27,450	\$31,350	\$35,250	\$39,150	\$42,300	\$45,450	\$48,550	\$51,700
ORLEANS	\$27,450	\$31,350	\$35,250	\$39,150	\$42,300	\$45,450	\$48,550	\$51,700
RUTLAND	\$27,450	\$31,350	\$35,250	\$39,150	\$42,300	\$45,450	\$48,550	\$51,700
WASHINGTON	\$28,800	\$32,900	\$37,000	\$41,100	\$44,400	\$47,700	\$51,000	\$54,300
WINDHAM	\$27,450	\$31,350	\$35,250	\$39,150	\$42,300	\$45,450	\$48,550	\$51,700
WINDSOR	\$27,600	\$31,550	\$35,500	\$39,400	\$42,600	\$45,750	\$48,900	\$52,050

2021 Full Credit Income Limits by County

COUNTY	FAMILY SIZE							
	1	2	3	4	5	6	7	8
ADDISON	\$17,600	\$20,100	\$22,600	\$26,500	\$31,040	\$35,580	\$40,120	\$44,660
BENNINGTON	\$16,450	\$18,800	\$21,960	\$26,500	\$31,040	\$35,580	\$40,120	\$44,660
CALEDONIA	\$16,450	\$18,800	\$21,960	\$26,500	\$31,040	\$35,580	\$40,120	\$44,660
CHITTENDEN	\$20,150	\$23,000	\$25,900	\$28,750	\$31,050	\$35,580	\$40,120	\$44,660
ESSEX	\$16,450	\$18,800	\$21,960	\$26,500	\$31,040	\$35,580	\$40,120	\$44,660
FRANKLIN	\$16,940	\$19,350	\$22,360	\$26,690	\$31,040	\$35,580	\$40,120	\$44,660
GRAND ISLE	\$16,940	\$19,350	\$22,360	\$26,690	\$31,040	\$35,580	\$40,120	\$44,660
LAMOILLE	\$16,450	\$18,800	\$21,960	\$26,500	\$31,040	\$35,580	\$40,120	\$44,660
ORANGE	\$16,450	\$18,800	\$21,960	\$26,500	\$31,040	\$35,580	\$40,120	\$44,660
ORLEANS	\$16,450	\$18,800	\$21,960	\$26,500	\$31,040	\$35,580	\$40,120	\$44,660
RUTLAND	\$16,450	\$18,800	\$21,960	\$26,500	\$31,040	\$35,580	\$40,120	\$44,660
WASHINGTON	\$17,300	\$19,750	\$22,200	\$26,500	\$31,040	\$35,580	\$41,120	\$44,660
WINDHAM	\$16,450	\$18,800	\$21,960	\$26,500	\$31,040	\$35,580	\$40,120	\$44,660
WINDSOR	\$16,600	\$18,950	\$21,960	\$26,500	\$31,040	\$35,580	\$40,120	\$44,660

Homestead Declaration and Property Tax Credit

FORM HS-122 SECTION A Vermont Homestead Declaration

THE HOMESTEAD DECLARATION must be filed each year by Vermont residents for purposes of the state education tax rate. The Declaration identifies the property as the homestead of the Vermont resident. A Vermont homestead is taxed at the homestead education property tax rate, while a different education property tax rate applies to nonhomestead property (previously known as the “nonresidential” rate). Nonhomestead property is property used for commercial purposes or property not used as the principal (primary) residence, such as a second home, camp, or summer cottage. A property may be classified as both homestead and nonhomestead. This occurs when a part of the home is used for commercial purposes or as a rental. The property tax bill will show a homestead education property tax rate and a nonhomestead education property tax rate. For more information on the Homestead Declaration, please visit our website tax.vermont.gov for our quick reference guides and statutes.

You must file a declaration by April 18, 2022, if you meet all of the following eligibility requirements:

1. Own the Vermont property as your principal residence as of April 1, 2022, **AND**
2. Expect to physically occupy the Vermont property as your domicile. The declaration must be filed even if it is late. **NOTE:** If you meet these requirements, except that your homestead is leased to a tenant on April 1, 2022, you may still claim it as a homestead if it is not leased for more than 182 days in the calendar year. Other ownership circumstances include the following:
 - When there is more than one owner (joint ownership), only one owner occupant should file.
 - Owners with a life estate interest who occupy the dwelling as their principal residence must file.
 - Certain trusts may qualify as a homestead. For more information, read Reg. § 1.5401(7) Homestead on our website. Please note that changes to this regulation are being proposed to conform to amendments made to this statute.
 - An estate holding a residence that was the homestead of the deceased person at the time of death may file a homestead if the residence is not rented.
 - When the residence is owned by the estate of the deceased spouse, the widow or widower may file a homestead declaration as long as it is likely that the residence will pass to the widow or widower when the estate is settled.

Homestead Declarations filed **by April 18, 2022**, are considered timely, classified as homesteads on the grand list, and taxed at the homestead education property tax rate.

Homestead Declarations filed **after April 18, 2022**, are classified as homesteads but may be assessed the following penalty by the town:

- Up to 3% if the nonhomestead rate is higher than the homestead education property tax rate.
- Up to 8% if the nonhomestead rate is lower than the homestead education property tax rate.

Homestead Declarations filed **after Oct. 17, 2022**, will be classified as nonhomestead. The owner will be charged the higher of the two rates, assessed a penalty, and must pay any additional property tax and interest due.

What if you SELL your property before April 1, 2022? If you filed a Homestead Declaration and Property Tax Credit Claim before April 1, 2022, you must withdraw the declaration and claim using Form HS-122W, available on our website.

What if you rent your homestead on April 1 and occupy it yourself for fewer than 183 days in the calendar year? You must withdraw the declaration using Form HS-122W, Vermont Homestead Declaration and/or Property Tax Credit Withdrawal. Form HS-122W is available on our website. If you occupy your home fewer than 183 days, you are disqualified from filing both the Homestead Declaration and the Property Tax Credit Claim.

Claimant Information: Enter your Social Security Number, name, and mailing address. If applicable, enter the Social Security Number and name of your spouse/civil union partner. Enter your date of birth. Example: March 27, 1948, is entered as 03 27 1948

Location of Homestead: Enter the physical location (street, road name) Please do not enter a post office box or write “same,” “see above,” or the city/town name. Examples: 123 Maple Street or 276 Route 12A

Legal Residence: Enter the town or city name of your legal residence as of April 1, 2022. If there is both a city and town with the same name, please specify. Examples: Barre City or Barre Town, St. Albans City or St. Albans Town

Federal Filing Status: Check the box to indicate the filing status used on your 2021 federal income tax return. If you are not required to file a federal income tax return, leave the box blank.

Line A1 SPAN (School Property Account Number): This is a unique 11-digit identification number assigned by the town or city and is printed on the property tax bill. It is very important to verify your SPAN. The property tax credit is credited to the property tax bill for this SPAN.

Line A2	Business Use of Dwelling: Enter percentage of the dwelling used for business. Leave blank if there is no business use or the business use is 25% or less.
Line A3	Rental Use of Dwelling: Enter the percentage of the dwelling that is rented. All rental use is required to be reported even if it is 25% or under.
Line A4	Business or Rental Use of Improvements and Other Buildings on the Property Check the applicable “Yes” or “No” box. Check the “Yes” box if any improvements or other buildings are rented out or used for business.
Lines A5-A8	Special Situations: Check situation applicable.

FORM HS-122 SECTION B Property Tax Credit Claim

To be eligible for a **Property Tax Credit**, you must meet all of the following eligibility requirements:

1. The property must be declared as your homestead.
2. You were domiciled in Vermont for the entire 2021 calendar year.
3. You own the property as your principal residence on April 1, 2022.
4. You were not claimed as a dependent of another taxpayer for the 2021 tax year.
5. You meet the household income criteria of \$136,900 or less.

Due Date - April 18, 2022

Claims for Property Tax Credits filed **between April 18 and Oct. 17, 2022**, will have a \$15 late filing fee deducted from the property tax credit.

***2022 Property Tax Credits filed after Oct. 17, 2022, cannot be accepted.
Incomplete claims cannot be processed and are considered unfiled.***

Receipt Date Forms mailed through the U.S. Post Office are considered timely if received by the Vermont Department of Taxes *within three business days* of the due date. If you file electronically, the receipt date is the transmission date.

HOMEOWNER DECEASED before April 1, 2022? The right to file for a Property Tax Credit ends if the homeowner dies before April 1, 2022. If a single homeowner has filed a claim before April 1 but then dies before April 1, the claim must be withdrawn using Form HS-122W. If, however, two homeowners have filed jointly before April 1, but then one of them dies before April 1, the claim belongs to the surviving homeowner.

PURCHASED a home as your principal residence on or before April 1, 2022? You must file Form HS-122 Sections A and B to make a property tax credit claim. You can file online on our website at myVTax.vermont.gov.

Amending Form HS-122 Certain lines of their Property Tax Credit claim form can be amended. This includes housesite value, housesite education tax, housesite municipal tax, ownership percentage, and household income. Original return must be filed timely.

INJURED SPOUSE CLAIMS: To make an “injured spouse” claim, send the following information **prior** to filing your claim:

1. Copy of federal Form 8379, Injured Spouse Allocation (if you filed this form with the IRS)
2. A signed letter of request for your claim
3. Documentation of your ownership interest, for example, your deed

Mail information to:

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

The Department will notify you if the property tax credit is taken to pay a bill. You have **30 days from the date on the notice** to submit the injured spouse claim to the Department.

Before you begin to file for the Property Tax Credit, you must first determine if you meet household income criteria. Complete Schedule HI-144, Household Income, to see if you are eligible for a credit.

Schedule HI-144 must be submitted with Form HS-122.

Lines B1 – B3 Eligibility Questions: Check the appropriate “Yes” or “No” box to answer the eligibility questions. ALL eligibility questions must be answered.

Information for Lines B4-B6 is found on your 2021/2022 property tax bill.

Line B4 Housesite Value: Enter the assessed housesite value shown on the 2021/2022 property tax bill. See the instructions under “Special Situations” for information on new construction or purchase of a new home.

Line B5 Housesite Education Property Tax: Enter the education property tax shown on the 2021/2022 property tax bill.

Line B6 Housesite Municipal Tax: Enter the municipal property tax shown on the 2021/2022 property tax bill.

Line B7 **Ownership Interest:** Any person who meets eligibility requirements to file a Homestead Declaration should be included in the ownership interest. For example, if all owners are members of the household, occupying the property as their principal residence, enter 100%. If some owners are not members of the household, meaning they do not occupy the property as their principal residence, then ownership interest is the percentage of ownership for household members only. For example, if there are four owners but only two of them occupy the property as their principal residence, enter 50%.

Line B8 **Household Income:** Enter the amount calculated on Schedule HI-144, Line z. If you are amending your Household Income Schedule, please mark the box with an “X.”

Line B9 **Lot Rent:** If you rent a lot in a privately owned mobile home park, obtain Form LRC-147, Statement of Mobile Home Lot Rent, Co-Ops, and Trust, from your landlord and enter the amount of Allocable Rent.

Lines B10 – B11 **Allocated Tax from Land Trust, Cooperative, or Nonprofit Mobile Home Park:** Enter the amount of education and municipal property tax shown on Form LRC-147 by the land trust, cooperative, or nonprofit mobile home park.

Lines B12 – B13 **Property Tax from Contiguous Property:** If you own contiguous property, you may use the property taxes from that parcel if the property tax bill for your dwelling has under two acres or part of the dwelling or a building, such as a garage, is on the contiguous property.

Signature: Sign the property tax credit claim.

Date: Enter the date you sign the claim.

Disclosure Authorization: Check this box if you wish to give the Vermont Department of Taxes authorization to discuss this claim with your tax preparer. Be sure the tax preparer’s name is included. This authorization will automatically end April 18, 2027.

Preparer: If you are a paid preparer, you must sign this claim, enter your Social Security Number or PTIN, and if employed by a business, include the Federal Employer Identification Number of the business. If someone other than the homeowner prepared this claim without charging a fee, the preparer’s signature is optional.

If mailing this return, send to:

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

The maximum 2022 Property Tax Credit is \$8,000.

The Property Tax Credit will appear as a state payment on your 2022/2023 property tax bill.

SCHEDULE HI-144 Household Income Schedule

Domicile For a definition of “domicile,” please refer to Reg. § 1.5811(11)(A)(i)-Domicile on our website.

Homeowner You are the homeowner if you own and occupy the housesite as your principal residence.

Household Income means modified Adjusted Gross Income, but not less than zero (0), received in a calendar year by all persons of a household while members of that household.

Household Members include you, your spouse/civil union partner, roommates, and family members (including children) even if they file their own income tax returns and are not considered dependents. You must include a spouse/civil union partner as a member of your household even if your spouse/civil union partner does not live with you in the same home. If, however, your spouse/civil union partner does not live with you **and** you and your spouse/civil union partner are **legally separated by court order**, then this person is not considered a household member.

Exceptions - The following are **not** considered household members:

- A spouse/civil union partner who is at least 62 years of age and who has moved to a nursing home or other care facility with no reasonable prospect of returning to the household
- A person who is not related to any member of the household and who is living in the household under a written home sharing agreement with a nonprofit home sharing program authorized by the Vermont Department of Disabilities, Aging and Independent Living
- A person living in the household who is a bona fide employee hired to provide personal care to a member of the household and who is not related to the person for whom the care is provided
- A person who resides with you (the person filing the claim) for the primary reason of providing attendant care services or homemaker or companionship services with or without compensation that allows you to remain in your home or avoid institutionalization. To qualify for this exception, you must be disabled or 62 years of age or older as of Dec. 31, 2021.

Members of the household for a portion of the year. You must include the income received by all persons residing in the home during the period they resided in the home.

Household Income On Schedule HI-144, Lines a through n, list the items of income that are required to be reported for Household Income.

- Report your income (if filing jointly, include the income of your spouse) under Column 1.
- Report the income of your spouse or civil union partner if filing separately, under Column 2.

Exceptions applying to spouse/civil union partner

1. You do not have to include your spouse/civil union partner when the person is not living with you as a member of your household **and you are legally separated by court order or previously established protective/restraining order.**
 2. You do not have to include the income of a spouse who is age 62 or older and has moved permanently to a nursing home or other care facility.
- You do not have to include the income of a spouse who has a court-ordered restraining order in place prohibiting contact with you.
 - Report the income of your spouse if filing separately, or civil union partner under Column 2.

Exclusions: The following are **not** part of household income:

- **Economic Impact Payments (federal stimulus checks/payments)**
- **Paycheck Protection Program (PPP) loans that have been forgiven**
- Payments by the State of Vermont for foster care under Vermont law at 33 V.S.A. Chapters 49 and 55
- Payments by the State of Vermont to a family for the support of an eligible person with a developmental disability
- Payments by the State of Vermont or an agency for adult foster care payments (formerly “difficulty of care” payments) found in 18 V.S.A. § 8907
- Surplus food or other relief in-kind supplied by a government agency
- The first \$6,500 of income received (earned or unearned) by a person who qualifies as a dependent of the claimant under the Internal Revenue Code **and** who is the claimant’s parent or disabled adult child
- The first \$6,500 of income earned, such as wages, salaries, tips, etc., by a full-time student who qualifies as a dependent of the claimant (all unearned income must be reported)
- The first \$6,500 of gifts of cash and/or cash equivalents received by all household members
- Distributions from the contributions to a ROTH IRA (distributions from the earnings of the ROTH IRA are to be reported in household income)
- Gifts from a nongovernmental source, such as aid provided by the Red Cross, Salvation Army, a church, to assist paying a living expense (for example, fuel, utilities, rent)
- Any income that resulted from cancellation of debt. Refer to 32 V.S.A. § 6061(4)(B)

Household Income

Line a	Cash public assistance and relief Enter all payments from the State of Vermont Agency of Human Services except for foster care payments, difficulty of care payments, food stamps, and fuel assistance. The first \$6,500 of refugee settlement payment is excluded.
Line b	Social Security, Social Security Income (SSI), Social Security Disability Income (SSDI), railroad retirement, and veterans’ benefits (taxable and nontaxable) Enter payments from Social Security as reported in Box 5 of your SSA-1099 (this box adjusts for any repayment of Social Security benefits you were required to make) or from federal Form 1040, U.S. Individual Income Tax Return. Social Security benefits also include SSI and SSDI payments. Enter all railroad retirement from RRB-1099 and veteran’s benefits.
Line c	Unemployment compensation and workers’ compensation Enter the full unemployment compensation shown on Form 1099-G, Certain Government Payments, plus any workers’ compensation you received.
Line d	Wages, salaries, tips, etc. Enter the income shown on Form W-2, Box 1. Also report Form 1099-MISC, Miscellaneous Income, issued for nonemployee compensation if this is income not included as part of Line i, Business Income. See “Exclusions” in “Household Income” section before completing this line.
Line e	Interest and dividends Enter the income reported on federal Form 1040, Lines 2b and 3b.
Line f	Interest on U.S., state, or municipal obligations Enter the income reported on federal Form 1040, Line 2a, and all interest income from federal, state or municipal government bonds. This includes interest taxed at the federal level but exempted for Vermont income tax purposes and interest not taxed at the federal level.
Line g	Alimony, support money Enter the total received for alimony and support money. Support money includes payment of housing expenses for a household member or other financial assistance that makes it possible for the household member to live in the homestead or rental unit.
Line h	Child support and cash gifts List all child support payments received in the calendar year as well as all cash gifts. Cash gifts include any and all cash received by you or other household members, as well as cash equivalents. Cash

equivalents include gifted stocks, bonds, treasury obligations, certificates of deposit or other household instruments convertible to cash.

Specify the type of income you are reporting on the indicated line.

Line i	Business income Enter income attributable to a business. If there is a business loss, leave blank. For taxpayers filing Married Filing Jointly, where both spouses have business income or loss from sole proprietorships, enter the amount from federal Form 1040 or leave blank if a negative, in the Claimant column.
Line j	Capital gains Report nontaxable gains from the sale of your home and gains from federal Schedule D, Capital Gains and Losses: A capital loss carryforward cannot be used to offset a current year capital gain. Add back federal Schedule D, Lines 6 and 14 to Line 16. This cannot be less than zero (0). Exception: A business loss may offset a capital gain on the sale of the business's property provided all three of the following are true for the business: (1) the loss and capital gain are for the same business; (2) the IRS requires the capital gain to be reported; and (3) the business loss and capital gain from the sale of the business's property both occurred in the 2021 tax year. If the offset of the capital gain by the loss creates a negative amount, leave blank. A capital loss cannot offset business income.
Line k	Taxable pensions, annuities, IRAs, and retirement fund distributions. Enter the income from retirement, deferred compensation plans, and annuities as reported on federal Form 1040. Household income includes non-qualified distributions from retirement and deferred compensation plans and both taxable and nontaxable federal pension and annuity benefits.
Line l	Rental and Royalty income Enter the income from each rental property you own as reported on federal Schedule E, Supplemental Income and Loss, Part I. Each rental property stands on its own. A loss generated by one property may not be used to reduce income from a different property. Room and board payments received as difficulty of care payments for a member of your household are rental income and must be reported on this line. Report royalty income from federal Form 1099-MISC, Miscellaneous Income, 1099-S, Proceeds from Real Estate Transactions; Schedule K-1, Share of Income Deductions, Credits, etc.; or federal Schedule E, Supplemental Income and Loss, Part I.
Line m	Income from Partnerships, S Corporations, LLCs, Farms, Trusts and Estates Federal Schedule K-1 pass-through income as required to be reported on federal Schedules E and/or F, Profit or Loss from Farming. Report ordinary business income, rental income and guaranteed payments from K-1 on this line. The loss from one K-1 cannot offset income from another K-1. A loss is reported as -0-. See Line j instructions for the only provision allowing netting of a business loss.
Line n	Other income Sources of other income include, but are not limited to, prizes and awards, gambling or lottery winnings, director's fees, employer allowances, taxable refunds from federal Form 1040, allowances received by dependents of armed service personnel and military subsistence payments (Basic Allowance for Housing, flexible spending arrangement or account), loss of time insurance, cost of living adjustment paid to federal employees, and other gains from federal Form 1040. Report on this line income reported to you on federal Form 1099-MISC or W-2G, Certain Gambling Winnings. For more information on military income, see the "Vermont Tax Guide for Military and National Services" available on the Department's website.
Line o	Add items a through n by column. Carry those amounts over to the top of the next page.

Adjustments to Income:

The following adjustments to household income may be made for each member of the household.

Line p **Social Security and Medicare Tax Withheld and Self-Employment Tax on Income Reported** Social Security and Medicare payroll tax payments are deducted from household income, but only to the extent that the salary and wages are included in household income. Please see the examples that follow:

- 1. Deferred compensation** – If you made a deferred compensation contribution for the tax year, the amount of the contribution is not included in the federal Adjusted Gross Income as stated on Form W-2, Box 1, Wage and Tax Statement. The Social Security and Medicare taxes on Form W-2 must be reduced for the purposes of reporting household income on Schedule HI-144. Generally, this amount is 7.65% of the amount stated on Form W-2, Box 1.
- 2. Military pay** – Multiplying the amount stated on Form W-2, Box 1, by 7.65% provides the correct value for this deduction.
- 3. Allocated tips** – In addition to the figures included on Form W-2, add the Social Security and Medicare payments you made as the result of completing federal Form 4137, Social Security and Medicare Tax On Unreported Tip Income.

Self-Employed Social Security and Medicare Taxes Paid Self-employed claimants may subtract from household income the amount from federal Schedule SE, Self-Employment Tax, Part I, Line 12, that represents the Social Security and Medicare taxes paid for 2021 for income reported on Schedule HI-144. For income not required to be reported upon which Social Security and Medicare taxes were paid, multiply the income not reported on Schedule HI-144 by 15.3% and subtract the result from the federal Schedule SE amount. The amount of Social

Security and Medicare taxes reported on this line includes the allowable deduction for one-half self-employment tax on federal Form 1040, Schedule 1, Line 14. You may be asked for a copy of your federal Schedule SE.

Line q	Child support paid Report only those payments for which receipts or other evidence of payment is available. This evidence may include cancelled checks or a statement from the Office of Child Support in addition to the name and Social Security Number of the parent receiving the payment.
Line r	Allowable Adjustments from federal Schedule 1. The following expenses may be subtracted from income. r1. Certain business expenses of reservists r2. Alimony paid r3. Self-employed health insurance deduction r4. Health savings account deduction r5. Tuition and Fees as federally allowed
Line s	Add Lines p, q, and the total of Lines r1 through r5 for each column.
Line t	Subtract the total adjustments on Line s from the total income on Line o for each column. The adjustments for any individual in your household cannot exceed the income of that individual. If Line o minus Line s is negative, enter -0-.
Line u	Add columns 1, 2, and 3 and enter sum. Entry cannot be less than zero (0).
Line v	For claimants under the age of 65 as of Dec. 31, 2021, enter the total interest and dividends for all household members reported on Lines e and f in each column.
Line w	Add the three columns on Line v.
Line x	For purposes of calculating the Property Tax Credit, household income is increased by the household total of interest and dividend income greater than \$10,000. Refer to V.S.A. § 6061(e).
Line y	Subtract Line x from Line w. If Line x is more than Line w, enter -0-.
Line z	Household Income. Add Line u and Line y. Enter this figure on Form HS-122.

SPECIAL SITUATIONS

Deceased Homeowner

Property Tax Credit: An estate cannot make a Property Tax Credit Claim on behalf of a deceased homeowner. If a homeowner files a Property Tax Credit Claim, but dies prior to April 1, 2022, the estate must withdraw the claim using Form HS-122W. The estate is responsible to repay any credit issued. If the homeowner filed a Property Tax Credit Claim between January 1 and March 31 and dies after April 1, 2022, the commissioner may pay the credit to the town on behalf of another member of the household with ownership interest.

An estate may continue classification of the property as a homestead until the following April provided the property was the deceased homeowner's homestead at the time of death and the property is not rented.

Delinquent Property Tax The 2022 property tax credit applies to the current year property tax. The municipality may use any remaining credit towards penalty, interest, or prior year property taxes.

Nursing Home or Residential Care If the homeowner is age 62 or older and another owner who also lived in the homestead is the homeowner's spouse/civil union partner or sibling and has moved indefinitely from the homestead to a nursing home or residential care facility, the homeowner makes the Property Tax Credit Claim with 100% ownership. This applies **only if** the spouse/civil union partner or sibling does not make a Renter Credit Claim or the spouse/civil union partner or sibling does not make a Property Tax Credit Claim for the same homestead.

If the homeowner has moved to a nursing home or residential care facility, a Property Tax Credit Claim may be made if there is a reasonable likelihood that the homeowner will be returning to the homestead and the homeowner does not make a Renter Credit Claim. The Department may ask for a doctor's certificate to help determine whether the nursing home or residential care facility is a temporary location.

Renting at the End of the Year You may be eligible for a Renter Credit Claim for rent paid in 2021 under the following circumstances: **1)** If you owned a Vermont homestead in 2021, **2)** sold the homestead before April 1, 2021, **3)** withdrew or did not file a 2021 Property Tax Credit Claim and **4)** rented between the date of the sale and Dec. 31, 2021.

OWNERSHIP SITUATIONS

Homeowner Age 62 or Older in 2021 If the homeowner shares ownership of the homestead with his or her descendant(s), the homeowner may claim 100% ownership interest on the Property Tax Credit Claim, even if the other owners (descendants) do not live in the homestead. The Department may request a letter of explanation.

Divorced or Legally Separated Joint Owners When the divorce decree or court order has declared a specific percentage of home ownership for the purpose of property taxes, you must use that percentage if the following apply: **1)** you are divorced or legally separated from your spouse/civil union partner; **2)** your name and the name of the spouse/civil union partner from whom you are divorced or legally separated remain on the deed; and **3)** you are awarded possession of the home. If the divorce decree or court order does not specify responsibility for the property taxes, the person residing in the homestead uses 50% ownership interest. The person not living in the homestead cannot make a Property Tax Credit Claim.
The Department may ask for a copy of your court documents.

Duplex Housing ***Both owners occupy the building as their principal residence.*** The eligible housesite education property tax is the tax on the portion owned by each homeowner. If the town issues a property tax bill to each homeowner for his or her portion of the homestead, use the housesite value, housesite property tax, and 100% ownership interest. If the property tax bill is for the total property, prorate the housesite value, housesite property tax, and ownership interest. ***Only one owner occupies the building as his or her principal residence.*** The owner occupying the duplex as his or her principal residence must prorate for the other owner's interest.

Entity Ownership Property owned by a C or S corporation, partnership, or limited liability company cannot be claimed as an individual's homestead and is not eligible for property tax credit. The only exception is for a homestead located on a farm. Read Reg. § 1.5401(7)-Homestead at tax.vermont.gov/regulations.

Life Estate A person who holds a life estate interest in a property that he or she occupies as a principal residence may make a Property Tax Credit Claim as if the life estate holder was the owner of the property. The deed does not have to be attached to the Property Tax Credit Claim but must be available for review upon Department request.

Trust Ownership A dwelling owned by a trust is not the homestead of the beneficiary unless the claimant is the sole beneficiary of the trust **and** one of the following:

1. The claimant or the claimant's spouse was the grantor of the trust, and the trust is revocable or became irrevocable solely by reason of the grantor's death;

OR

2. The claimant is the parent, grandparent, child, grandchild or sibling of the grantor; the claimant is mentally disabled or severely physically disabled; and the grantor's modified Adjusted Gross Income is included in the household income calculation.

The term "sole beneficiary" is satisfied if the homeowner and the spouse/civil union partner are the only beneficiaries of the trust. A property owned by an irrevocable trust cannot be a homestead except as stated in (1) above. The trust document does not have to be attached to the Property Tax Credit Claim but must be available for review upon Department request.

BUYING and SELLING PROPERTY

Buying after April 1, 2021 For property purchased as your principal residence, you need to file a 2022 Homestead Declaration. If you are eligible to make a 2022 Property Tax Credit Claim and the property was declared as a homestead, use the seller's 2021/2022 property tax bill. If the property was not a homestead in 2021, ask the town for the housesite value and the property taxes on the housesite as if it was a homestead in 2021.

Property Transactions after April 1, 2022 The property tax credit stays with the property. In the case of the sale or transfer of a residence, any property tax credit amounts related to that residence shall be allocated to the seller at closing unless the parties agree otherwise.

NEW CONSTRUCTION

New homestead construction that was built after April 1, 2021, and is owned and occupied as a principal residence on April 1, 2022, must file Form HS-122 Homestead Declaration. Eligible homeowners may make a 2022 Property Tax Credit Claim. The claim will be based on the value of the parcel as of April 1, 2021.

2021 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	40,950	0.00	3.35%	0
40,950	75,000	1,372.00	6.60%	40,950
TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES				
75,000	99,200	3,619.00	6.60%	75,000
99,200	206,950	5,216.00	7.60%	99,200
206,950	-	13,405.00	8.75%	206,950

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	34,200	0.00	3.35%	0
34,200	75,000	1,146.00	6.60%	34,200
TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES				
75,000	82,675	3,839.00	6.60%	75,000
82,675	125,975	4,345.00	7.60%	82,675
125,975	-	7,636.00	8.75%	125,975

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	68,400	0.00	3.35%	0
68,400	75,000	2,291.00	6.60%	68,400
TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES				
75,000	165,350	2,727.00	6.60%	75,000
165,350	251,950	8,690.00	7.60%	165,350
251,950	-	15,272.00	8.75%	251,950

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	54,850	0.00	3.35%	0
54,850	75,000	1,837.00	6.60%	54,850
TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES				
75,000	141,700	3,167.00	6.60%	75,000
141,700	229,450	7,570.00	7.60%	141,700
229,450	-	14,239.00	8.75%	229,450

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 \$2,727. Subtract \$75,000 from \$82,000. Multiply the result (\$7,000) by 6.6%. Add this amount (\$462) to Base Tax (\$2,727) for Vermont Tax of \$3,189. Enter \$3,189 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.

2021 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											

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																		
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																		
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																		
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																		
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																		
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 ...				
45,000																		
45,000	45,100	1643	1509	1862	1509													
45,100	45,200	1649	1513	1869	1513													
45,200	45,300	1656	1516	1875	1516													
45,300	45,400	1662	1519	1882	1519													
45,400	45,500	1669	1523	1889	1523													
45,500	45,600	1676	1526	1895	1526													
45,600	45,700	1682	1529	1902	1529													
45,700	45,800	1689	1533	1908	1533													
45,800	45,900	1695	1536	1915	1536													
45,900	46,000	1702	1539	1922	1539													
46,000																		
46,000	46,100	1709	1543	1928	1543													
46,100	46,200	1715	1546	1935	1546													
46,200	46,300	1722	1549	1941	1549													
46,300	46,400	1728	1553	1948	1553													
46,400	46,500	1735	1556	1955	1556													
46,500	46,600	1742	1559	1961	1559													
46,600	46,700	1748	1563	1968	1563													
46,700	46,800	1755	1566	1974	1566													
46,800	46,900	1761	1569	1981	1569													
46,900	47,000	1768	1573	1988	1573													
47,000																		
47,000	47,100	1775	1576	1994	1576													
47,100	47,200	1781	1580	2001	1580													
47,200	47,300	1788	1583	2007	1583													
47,300	47,400	1794	1586	2014	1586													
47,400	47,500	1801	1590	2021	1590													
47,500	47,600	1808	1593	2027	1593													
47,600	47,700	1814	1596	2034	1596													
47,700	47,800	1821	1600	2040	1600													
47,800	47,900	1827	1603	2047	1603													
47,900	48,000	1834	1606	2054	1606													
48,000																		
48,000	48,100	1841	1610	2060	1610													
48,100	48,200	1847	1613	2067	1613													
48,200	48,300	1854	1616	2073	1616													
48,300	48,400	1860	1620	2080	1620													
48,400	48,500	1867	1623	2087	1623													
48,500	48,600	1874	1626	2093	1626													
48,600	48,700	1880	1630	2100	1630													
48,700	48,800	1887	1633	2106	1633													
48,800	48,900	1893	1636	2113	1636													
48,900	49,000	1900	1640	2120	1640													
49,000																		
49,000	49,100	1907	1643	2126	1643													
49,100	49,200	1913	1647	2133	1647													
49,200	49,300	1920	1650	2139	1650													
49,300	49,400	1926	1653	2146	1653													
49,400	49,500	1933	1657	2153	1657													
49,500	49,600	1940	1660	2159	1660													
49,600	49,700	1946	1663	2166	1663													
49,700	49,800	1953	1667	2172	1667													
49,800	49,900	1959	1670	2179	1670													
49,900	50,000	1966	1673	2186	1673													
50,000																		
50,000	50,100	1973	1677	2192	1677													
50,100	50,200	1979	1680	2199	1680													
50,200	50,300	1986	1683	2205	1683													
50,300	50,400	1992	1687	2212	1687													
50,400	50,500	1999	1690	2219	1690													
50,500	50,600	2006	1693	2225	1693													
50,600	50,700	2012	1697	2232	1697													
50,700	50,800	2019	1700	2238	1700													
50,800	50,900	2025	1703	2245	1703													
50,900	51,000	2032	1707	2252	1707													
51,000																		
51,000	51,100	2039	1710	2258	1710													
51,100	51,200	2045	1714	2265	1714													
51,200	51,300	2052	1717	2271	1717													
51,300	51,400	2058	1720	2278	1720													
51,400	51,500	2065	1724	2285	1724													
51,500	51,600	2072	1727	2291	1727													
51,600	51,700	2078	1730	2298	1730													
51,700	51,800	2085	1734	2304	1734													
51,800	51,900	2091	1737	2311	1737													
51,900	52,000	2098	1740	2318	1740													
52,000																		
52,000	52,100	2105	1744	2324	1744													
52,100	52,200	2111	1747	2331	1747													
52,200	52,300	2118	1750	2337	1750													
52,300	52,400	2124	1754	2344	1754													
52,400	52,500	2131	1757	2351	1757													
52,500	52,600	2138	1760	2357	1760													
52,600	52,700	2144	1764	2364	1764													
52,700	52,800	2151	1767	2370	1767													
52,800	52,900	2157	1770	2377	1770													
52,900	53,000	2164	1774	2384	1774													
53,000																		
53,000	53,100	2171	1777	2390	1777													
53,100	53,200	2177	1781	2397	1781													
53,200	53,300	2184	1784	2403	1784													
53,300	53,400	2190	1787	2410	1787													
53,400	53,500	2197	1791	2417	1791													
53,500	53,600	2204	1794	2423	1794													
53,600	53,700	2210	1797	2430	1797													
53,700	53,800	2217	1801	2436	1801													
53,800	53,900	2223	1804	2443	1804													
53,900	54,000	2230	1807	2450	1807													
54,000																		
54,000	54,100	2237	1811	2456	1811													
54,100	54,200	2243	1814	2463	1814													
54,200	54,300	2250	1817	2469	1817													
54,300	54,400	2256	1821	2476	1821													
54,400	54,500	2263	1824	2483	1824													
54,500	54,600	2270	1827	2489	1827													
54,600	54,700	2276	1831	2496	1831													
54,700	54,800	2283	1834	2502	1834													
54,800	54,900	2289	1837	2509	1837													
54,900	55,000	2296	1841	2516	1841													
55,000																		
55,000	55,100	2303	1844	2522	1850													

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