

Vermont MeF ATS Test Package for Tax Year 2018



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General Information

This publication describes the Vermont State Acceptance Testing system procedures for software developers participating in Vermont's MeF electronic filing program using currently accepted Vermont schema versions.

Who Must Test?

All software developers who wish to participate in supporting Vermont returns for electronic filing must complete the ATS test package provided by Vermont. Before submitting the first test file, an e-mail is required to alert the e-file coordinator.

Why Test?

Testing is performed to ensure that the software adheres to Vermont's business rules and to ensure successful transmission and receipt of acknowledgments.

A list of all approved software developers will be posted to the Vermont Department of Taxes website at <http://tax.vermont.gov/tax-professionals/software-and-vendor-updates>
The 8879-VT is approved as part of the e-file testing process for preparer products.

What is tested?

Vermont's test package includes 17 test returns and includes information needed to prepare each return. A completed return for each test case is provided. All 17 test cases must be submitted for each Online and Preparer product. Vermont does not limit the type of form or schedule that your software will support. Please indicate what is not supported to the e-file coordinator. All forms do not need to be supported to pass ATS testing for Vermont.

"The Vermont MeF Handbook" should be used for general system instructions. Also refer to current release of Vermont schema, validations and data elements.

When to test?

Testing can begin with Vermont as soon as the IRS opens its testing platform. ATS testing is scheduled to begin in early November, but is subject to IRS system availability. It is suggested that all software testing be completed by March 1st.

Test Feedback Report and Certification Letter

Within 48 hours after Vermont receives the test file, you will receive an e-mail if there is anything wrong with your file. If errors are found, you must resubmit the entire test package. A separate letter will be sent for an Online product and Preparer product. Once testing is completed, you will receive a certification letter indicating you are approved for Vermont.

Direct Debit

Vermont will be accepting direct debit.

****NOTE** taxpayer may get a bill if the payment is posted for a date past the original due date.

A payment may be for all or a portion of the balance due.

Vermont allows 5 days after the due date for processing the direct debit as the IRS does.

Transmitting Testing Files

Returns must be transmitted through the IRS MeF system for federal and state return processing. Both Fed/State and State Only returns can be submitted. Each return (Fed/State or State Only) must be a separate submission. Multiple submissions may be contained in a single message payload.

Test Acknowledgment

Vermont will post acknowledgments to the MeF Fed/State Acknowledgment System and will follow the IRS acknowledgment schema for both testing and production.

Vermont Schema and Forms Supported

Software Developers use Fed/State 1040 MeF forms based schemas and the Vermont forms based schemas/spreadsheet.

Edits and verification of business rules are defined for each field or data element. The state spreadsheet will include information on the field type, field format, the business rule and other edits. Developers should apply data from the state spreadsheet and tax forms to the appropriate data element in the XML schema. All XML data must be well formed. Vermont's State Specific schema supports the forms below; software developers are not required to support all the forms that Vermont accepts electronically.

Form	IN-111	Income Tax Return
Schedules	IN-112	Vermont Tax Adjustments and Credits
	IN-113	Income Adjustment Calculations
	IN-117	Vermont Credit for Income Paid to Other State or Canadian Province
	IN-119	Vermont Tax Adjustments and Non Refundable Credits
	IN-153	Capital Gains Exclusion

Form	HS-122	Homestead Declaration AND Property Tax Adjustment Claim
Schedule	HI-144	Household Income for HS-122 and PR-141
Form	PR-141	Renter Rebate Claim
Schedules	LC-142	Landlord Certificate
Form	IN-151	Extension to file Individual Income Tax Return
Form	IN-114	Individual Income Estimated Tax Payment Voucher

Software Developer Responsibilities

If the Software Developer is not acting as the ERO, the Software Developer is responsible for providing state acknowledgments to the ERO no later than two days after receipt. Failure to do so could lead to suspension from the Vermont Program.

Software errors which cause electronic returns to be rejected that surface after testing has been completed should be quickly corrected to ensure that the ERO has the ability to timely and accurately file its electronic returns. Software updates related to software errors should be distributed promptly to users together with any documentation needed.

SSN's assigned to Vermont

400-00-8000 through 400-00-8099

Note: Test cases were prepared on Vermont draft forms; there are a few line change references due to changes to the IRS forms and a few text changes that did not affect the integrity of the test cases.

VERMONT TEST CASES

VERMONT TEST CASES

Test 1 IN-113
Direct Debit

Vermont Forms Required: IN-111, Sch IN-113

Taxpayer(s) Information

Primary SSN: 400-00-8030
Name: Tom Taylor
Residency Status: Non-Resident
Address 1: 334 Washington Street
City, State, Zip: San Francisco CA, 94105
DOB: 01/15/1969

Filing Status: Single
School District Code: 999

Direct Debit Info for Vermont
Routing Number: 211691185
Checking Account Number: 75123123

Payment date: same as return date

DEPT USE ONLY

Please PRINT in BLUE or BLACK INK

Vermont Income Tax Return 2018 Form IN-111



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

Social Security Number First Name MI Last Name Driver's License Number & State Check if Deceased

Spouse Social Security Number Spouse First Name MI Spouse Last Name Driver's License Number & State Check if Deceased

Mailing Address (Number and Street/Road or PO Box)

City State Zip Code Check if Amended Return Check if Recomputed Return

Vermont School District Code 911/Physical Street Address on 12/31/2018

Filing Status
Check One Single Married/CU filing jointly Married/CU filing separately Head of Household Qualifying Widow(er)

2018 Vermont Standard Deduction
Married Filing Jointly or Qualifying Widow(er) \$12,000
Single or Married Filing Separately \$6,000
Head of Household \$9,000

Vermont Personal Exemption
2018 Amount \$4,150

1. Federal Adjusted Gross Income (Federal Form 1040, Line 7)	Check to indicate loss →	1	
2. Net Modifications to federal AGI (Schedule IN-112, Part I, Line 12)	Check to indicate loss →	2	
3. Federal AGI with Modifications (Combine Lines 1 and 2)	Check to indicate loss →	3	
4. 2018 Vermont Standard Deduction from box at left Please see instructions if you or your spouse checked any standard deduction boxes on the federal 1040		4	
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 1040		5c	
5d. Add Lines 5a through 5c		5d	
5e. Multiply Line 5d by 2018 Personal Exemption from box at left		5e	
6. Add Lines 4 and 5e		6	
7. Vermont Taxable Income (Subtract Line 6 from Line 3 if less than zero, enter -0-)		7	
8. Vermont Income Tax from tax table or tax rate schedule (If Line 1 is greater than \$150,000, see instructions)		8	
9. Net Adjustment to Vermont Tax (Schedule IN-119, Part I Line 16)	Check to indicate loss →	9	
10. Vermont Income Tax with Adjustment (Add Lines 8 and 9 if less than zero, enter -0-)		10	

Amount Due
(From Page 2, Line 31)

11. **X 5%** = 12. 13.
Tax-Deductible Charitable Contribution (See Instructions) **Charitable Contribution Deduction**
(Enter the lesser of Line 12 or \$1,000)

14. Vermont Income Tax (Subtract Line 13 from Line 10. If less than zero, enter -0-)	14	
15. Income Adjustment (Schedule IN-113, Line 37, or 100.00%)	15	%
16. Adjusted Vermont Income Tax (multiply Line 14 by Line 15)	16	

Taxpayer Last Name Social Security Number

Keep a Copy for your records.



17. Other State Credit (Schedule IN-117, Line 21) + 18. Vermont Tax Credits (Schedule IN-119, Part II) = 19. Total Vermont Credits (Add Lines 17 and 18)

20. Vermont Income Tax after credits (Subtract Line 19 from Line 16. If Line 19 is greater than Line 16, enter -0-)
21. Use Tax for taxable items on which no sales tax was charged, including online purchases. (See instructions, worksheet, and chart)
22. Total Vermont Taxes (Add Lines 20 and 21)

Contributions

23a. Green Up Vermont + 23b. Nongame Wildlife Fund + 23c. Children's Trust Fund + 23d. Vermont Veterans Fund = 23e. Total Contributions

24. Total of Vermont Taxes and Voluntary Contributions (Add Lines 22 and 23e)
25a. 2018 Vermont Tax Withheld from W-2, 1099
25b. 2018 Estimated Tax payments, amount carried forward from 2017, and payment made with 2018 extension
25c. Refundable Credits (Schedule IN-112, Part II)
25d. 2018 Vermont Real Estate Withholding from Form RW-171
25e. 2018 Nonresident Estimated Tax payments (nonresident withholding) allocated on Schedule K-1VT, Line 5
25f. Total Payments and Credits (Add Line 25a through 25e)
26. Overpayment. If Line 26 is less than Line 25f, subtract Line 24 From Line 25f.
27a. Refund to be credited to 2019 Estimated Tax Payment
27b. Refund to be credited to 2019 Property Tax Bill.
28. REFUND AMOUNT (Subtract lines 27a and 27b from Line 26)
29. If Line 24 is more than Line 25f, subtract Line 25f from Line 24. See instruction on tax due.
30. Interest and Penalty on Underpayment of Estimated Tax (Worksheet IN-152, or IN-152A)
31. AMOUNT DUE add Lines 29 and 30

For Amended Returns Only: Original refund received Refund due now Original Payment Amount Due Now

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 of Birth (MMDDYY) Telephone Number
Signature (if a joint return, BOTH must sign.) Date of Birth (MMDDYY) Telephone Number
Preparer's Signature Date Preparer's SSN or PTIN Telephone Number

Firm's Name (or your name if self-employed) and address EIN

May the Department of Taxes contact your preparer? YES

INCLUDE WITH FORM IN-111
Please PRINT in BLUE or BLACK INK

Vermont Income Adjustment Calculations 2018 Schedule IN-113



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

Taxpayer's Last Name	First Name	Initial Taxpayer's Social Security Number
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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 2018

From (MMDDYYYY):	To (MMDDYYYY):	Name of State(s), Canadian province or country during non-Vermont residency (use standard 2-character abbreviation)
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	A. Federal Amount \$	B. Vermont Portion \$
1. Wages, salaries, tips, etc.	1	1
2. Taxable Interest.	2	2
3. Ordinary dividends.	3	3
4. Taxable IRA pensions and annuities.	4	4
5. Taxable Social Security.	5	5
6. Taxable refunds of state and local income taxes.	6	6
7. Alimony received.	7	7
8. Business income or loss.	8	8
9. Capital gain or loss.	9	9
10. Rents, royalties, partnerships, S corporations, trusts, etc.	10	10
11. Farm income or loss.	11	11
12. Unemployment compensation.	12	12
13. Other: Specify.	13	13
14. TOTAL INCOME.	14	14

(Add Lines 1-13)

Taxpayer's Last Name Social Security Number



A. Federal Amount \$

B. Vermont Portion \$

15. IRA, Keogh/SEP/SIMPLE (Reported on federal Form 1040)	15		15	
Self _____ Spouse _____				
16. Student Loan Interest (Reported on Form 1040)	16		16	
17. Employee Deductions: Reservists, Performing Artists, Fee-basis Gov't Officials (Reported on Form 1040)	17		17	
18. Self-Employment Deductions: Tax and Health Insurance (Reported on Form 1040)	18		18	
19. Health Savings Account (Reported on Form 1040)	19		21	
20. Moving Expenses (Reported on Form 1040)	20		20	
21. Penalty on Early Withdrawal of Savings (Reported on Form 1040)	21		21	
22. Alimony Paid (Reported on Form 1040)	22		22	
23. Domestic Production Activities (Reported on Form 1040)	23		23	
24. Educator Expenses and Tuition & Fees (Reported on Form 1040)	24		24	
25. Deductions not listed above but reported on Form 1040	25		25	
26. TOTAL ADJUSTMENTS (Add Lines 15-25)	26		26	
27. Adjusted Gross Income (Subtract Line 26A from Line 14A)		<input type="checkbox"/> Check to ← indicate loss	27	
28. Vermont Portion of AGI (Subtract Line 26B from Line 14B)		<input type="checkbox"/> Check to ← indicate loss	28	
29. Non-Vermont Income (Subtract Line 28 from Line 27) Also enter on Part II, Line 31 below		<input type="checkbox"/> Check to ← indicate loss	29	
PART II. Adjustment for Vermont Exempt Income				
30. Adjusted Gross Income. If Part I completed, enter Line 27 amount. Otherwise, enter amount from Form IN-111, Line 1.		<input type="checkbox"/> Check to ← indicate loss	30	
31. Non-Vermont Income (Line 29 above)	31	<input type="checkbox"/> Check to ← indicate loss		
32. Military pay. Number of months on active duty _____ (See instructions)	32			
33. Railroad Retirement income	33			
34. Bond/note interest income from	34			
<input type="checkbox"/> VSAC <input type="checkbox"/> Build America <input type="checkbox"/> Vermont Telecom Authority <input type="checkbox"/> Vermont public Power Supply Authority				
35. Total (Add Lines 31-34)		<input type="checkbox"/> Check to ← indicate loss	35	
36. Vermont Income (Subtract Line 35 from Line 30)		<input type="checkbox"/> Check to ← indicate loss	36	
37. INCOME ADJUSTMENT % (Divide Line 36 by Line 30) Also enter on Form IN-111, Line 15 (See instructions)			37	%

Test 2 HS-122, IN-112 Part I

Vermont Forms Required: IN-111, IN-112, HS-122, HI-144

Taxpayer(s) Information

Primary SSN: 400-00-8031
Name: Bradley Edgewood
Residency Status: Resident
Address 1: PO Box 306
City, State, Zip: Hyde Park, VT 05655
Occupation: Minister
Date of Birth: 06/18/1960

Filing Status: Married Filing Jointly
Spouse SSN: 400-00-8032
Spouse Name: Marjorie Edgewood
Occupation: Secretary
School District Code: 097
City/Town of Legal Residence: Hyde Park
Date of Birth: 07/25/1960

Elects direct deposit:
Routing Number 211691185
Checking Acct Number 75123123

DEPT USE ONLY

Please PRINT in BLUE or BLACK INK

Vermont Income Tax Return 2018 Form IN-111



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

Social Security Number First Name MI Last Name Driver's License Number & State Check if Deceased

Spouse Social Security Number Spouse First Name MI Spouse Last Name Driver's License Number & State Check if Deceased

Mailing Address (Number and Street/Road or PO Box)

City State Zip Code Check if Amended Return Check if Recomputed Return

Vermont School District Code 911/Physical Street Address on 12/31/2018

Filing Status
Check One Single Married/CU filing jointly Married/CU filing separately Head of Household Qualifying Widow(er)

2018 Vermont Standard Deduction
Married Filing Jointly or Qualifying Widow(er) \$12,000
Single or Married Filing Separately \$6,000
Head of Household \$9,000

Vermont Personal Exemption
2018 Amount \$4,150

1. Federal Adjusted Gross Income (Federal Form 1040, Line 7)	Check to indicate loss →	1	
2. Net Modifications to federal AGI (Schedule IN-112, Part I, Line 12)	Check to indicate loss →	2	
3. Federal AGI with Modifications (Combine Lines 1 and 2)	Check to indicate loss →	3	
4. 2018 Vermont Standard Deduction from box at left		4	
Please see instructions if you or your spouse checked any standard deduction boxes on the federal 1040			
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 1040		5c	
5d. Add Lines 5a through 5c		5d	
5e. Multiply Line 5d by 2018 Personal Exemption from box at left		5e	
6. Add Lines 4 and 5e		6	
7. Vermont Taxable Income (Subtract Line 6 from Line 3 if less than zero, enter -0-)		7	
8. Vermont Income Tax from tax table or tax rate schedule		8	
(If Line 1 is greater than \$150,000, see instructions)			
9. Net Adjustment to Vermont Tax (Schedule IN-119, Part I Line 16)	Check to indicate loss →	9	
10. Vermont Income Tax with Adjustment (Add Lines 8 and 9 if less than zero, enter -0-)		10	

Amount Due
(From Page 2, Line 31)

11. **X 5%** = 12. 13.
Tax-Deductible Charitable Contribution (See Instructions) **Charitable Contribution Deduction**
(Enter the lesser of Line 12 or \$1,000)

14. Vermont Income Tax (Subtract Line 13 from Line 10. If less than zero, enter -0-)	14	
15. Income Adjustment (Schedule IN-113, Line 37, or 100.00%)	15	%
16. Adjusted Vermont Income Tax (multiply Line 14 by Line 15)	16	

Taxpayer Last Name Social Security Number

Keep a Copy for your records.



17. Other State Credit (Schedule IN-117, Line 21) + 18. Vermont Tax Credits (Schedule IN-119, Part II) = 19. Total Vermont Credits (Add Lines 17 and 18)

20. Vermont Income Tax after credits (Subtract Line 19 from Line 16. If Line 19 is greater than Line 16, enter -0-)... 20
21. Use Tax for taxable items on which no sales tax was charged, including online purchases. (See instructions, worksheet, and chart)... 21
22. Total Vermont Taxes (Add Lines 20 and 21)... 22

Contributions

23a. Green Up Vermont + 23b. Nongame Wildlife Fund + 23c. Children's Trust Fund + 23d. Vermont Veterans Fund = 23e. Total Contributions

24. Total of Vermont Taxes and Voluntary Contributions (Add Lines 22 and 23e)... 24
25a. 2018 Vermont Tax Withheld from W-2, 1099... 25a
25b. 2018 Estimated Tax payments, amount carried forward from 2017, and payment made with 2018 extension... 25b
25c. Refundable Credits (Schedule IN-112, Part II)... 25c
25d. 2018 Vermont Real Estate Withholding from Form RW-171... 25d
25e. 2018 Nonresident Estimated Tax payments (nonresident withholding) allocated on Schedule K-1VT, Line 5... 25e
25f. Total Payments and Credits (Add Line 25a through 25e)... 25f
26. Overpayment. If Line 26 is less than Line 25f, subtract Line 24 From Line 25f... 26
27a. Refund to be credited to 2019 Estimated Tax Payment... 27a
27b. Refund to be credited to 2019 Property Tax Bill... 27b
28. REFUND AMOUNT (Subtract lines 27a and 27b from Line 26)... 28
29. If Line 24 is more than Line 25f, subtract Line 25f from Line 24. See instruction on tax due... 29
30. Interest and Penalty on Underpayment of Estimated Tax (Worksheet IN-152, or IN-152A) + 31. AMOUNT DUE add Lines 29 and 30... 31

For Amended Returns Only: Original refund received Refund due now Original Payment Amount Due Now

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 of Birth (MMDDYY) Telephone Number
Signature (If a joint return, BOTH must sign.) Date of Birth (MMDDYY) Telephone Number
Preparer's Signature Date Preparer's SSN or PTIN Telephone Number

Firm's Name (or your name if self-employed) and address EIN

May the Department of Taxes contact your preparer? YES

INCLUDE WITH FORM IN-111
Please PRINT in BLUE or BLACK INK

Vermont Tax Adjustments and Credits 2018 Schedule IN-112



Taxpayer Last Name	First Name	Initial	Taxpayer Social Security Number
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PART I ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME

1. Total interest and dividend income from all state and local obligations exempt from federal tax (Reported on federal Form 1040)	1	
2. Interest and dividend income from Vermont state and local obligations included in Line 1	2	

3. Income from Non-Vermont State and Local Obligations (Subtract Line 2 from Line 1)	3	
4. Bonus Depreciation Allowed under Federal Law for 2018	4	
5. Total Additions (Add Line 3 and Line 4)	5	

SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME

6. Interest Income from U.S. Obligations	6	
7. Capital Gains Exclusion (Schedule IN-153, Line 21)	7	
8. Adjustment for Prior Years' Bonus Depreciation	8	
9. Taxable Refunds of State and Local Income Taxes (Reported on federal Form 1040)	9	
10. Social Security benefits exempt from taxation (see instructions)	10	
11. Total Subtractions (Add Lines 6 through 10)	11	

NET MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

12. Subtract Line 11 from Line 5. Enter on Form IN-111, Line 2.	12	<input type="checkbox"/> Check to indicate loss
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Taxpayer Last Name	Social Security Number
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PART II REFUNDABLE CREDITS

Lines 1 and 2 are for FULL-YEAR residents

- 1. **Low Income Child & Dependent Care Credit**
 If your federal Adjusted Gross Income is \$30,000 (or \$40,000 for Married Filing Jointly), and child care services are provided by a Vermont accredited daycare provider, enter 50% of federal Form 2441, Line 11. If you are not a Vermont resident or your daycare provider is not accredited, use IN-119, Part I, Line 8. See instructions if your providers are both accredited and not accredited.
- 2. **Renter Rebate (From Form PR-141, Line 9)**

1		
2		

**VERMONT EARNED INCOME TAX CREDIT
 ELIGIBILITY QUESTIONS MUST BE ANSWERED**

For FULL-YEAR residents and PART-YEAR residents

- A. Enter number of qualifying children.
- B. Enter number of qualifying children under the age of 18
- C. Were you (or your spouse if filing a joint return) at least age 25 but under age 65 at the end of 2018?
 If you answered "No" and do not have any qualifying children, you do not qualify for Earned Income Tax Credit

A	
B	
Yes	No

FULL-YEAR RESIDENTS: Answer eligibility questions above and complete Lines 3 and 4

- 3. Earned income tax credit (Reported from federal Form 1040)
- 4. Vermont Earned Income Tax Credit (Multiply Line 3 by 36%)

3	
4	

PART YEAR RESIDENTS: Answer eligibility questions above and complete Lines 5-11

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

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

- 5. Wages, salaries, tips, etc. (Schedule IN-113, Line 1)
- 6. Other earned income (Schedule IN-113, Lines 8, 10, & 11) Check to indicate loss
- 7. Total earned income (Add Lines 5 & 6)
- 8. Earned income tax credit adjustment (Divide Line 7B by Line 7A and enter here, but not more than 100%)
- 9. Earned income tax credit (Reported on federal Form 1040)

A. Federal Amount \$		B. Vermont Portion \$	
5		5	
6		6	
7		7	
8		8	%
9			

- 10. Multiply Line 9 by 36% and enter the result here
- 11. Vermont Earned Income Tax Credit (Multiply Line 10 by Line 8)
- 12. **TOTAL REFUNDABLE CREDITS**
 (Add Line 1 and 2 to Line 4 or Line 11. Enter this amount on the IN-111, Line 27c)

10	
11	
12	

Vermont Homestead Declaration AND Property Tax Adjustment Claim 2019 Form HS-122



DUE DATE: April 15, 2019. You may file up to Oct. 15, 2019, 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 Adjustment Claim: To be considered for a Property Tax Adjustment, you must file a
1) Homestead Declaration (Section A of this form), 2) Property Tax Adjustment 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 www.myVTax.vermont.gov.

Annual Vermont Homestead Declaration

SECTION A.

This form must be filed each year by every Vermont resident whose property meets the definition of a homestead. A Vermont homestead is the principal dwelling and parcel of land surrounding the dwelling, owned and occupied by a resident individual as the individual's domicile on April 1. If your homestead is leased to a tenant on April 1, you may still claim it as a homestead if it is not leased for more than 182 days in the 2019 calendar year.

Please PRINT in BLUE or BLACK INK

Claimant's Last Name	First Name	MI	Claimant's Social Security Number
Spouse's or CU Partner's Last Name	First Name	MI	Spouse's or CU Partner's Social Security Number
Mailing Address		Claimant's Date of Birth	
City		State	Zip Code
Location of Homestead (Use a number, street/road name. Do not use a PO Box or "same.")			Federal Filing Status (Single=S; Head of Household=H; Joint=J; Separate=P)
A2. City/Town of Legal Residence on April 1, 2019	State	A3. SPAN Number - REQUIRED (From the 2018/2019 property tax bill)	

A4. Business Use of Dwelling	A4	%	
A5. Rental Use of Dwelling	A5	%	

A6. Business or Rental Use of **Improvements or Other Buildings**
Not including the dwelling, are improvements or other buildings located on your parcel used for business or rented? Yes No

A7-A10 Special Situations (see instructions for more information). Check the following if it applies:

- | | |
|---|---|
| <input type="checkbox"/> A7. Grantor and sole beneficiary of a revocable trust owning the property
<input type="checkbox"/> A8. Life estate holder of the property | <input type="checkbox"/> A9. Homestead property crosses town boundaries. (File a declaration for each town.)
<input type="checkbox"/> A10. Residing in a dwelling on the homestead parcel of a related farmer. |
|---|---|

Taxpayer Last Name	Social Security Number
--------------------	------------------------



DUE DATE: April 15, 2019. Claims accepted up to Oct. 15, 2019

SECTION B. PROPERTY TAX ADJUSTMENT CLAIM
For Household Income up to \$136,500. 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 2018? Yes, Go to Line B2 No, STOP
- B2. Were you claimed as a dependent in 2018 by another taxpayer? Yes, STOP No, Go to Line B3.
- B3. Do you anticipate selling your vermont housesite on or before April 1, 2019? Yes, STOP No, Continue

Amounts for Lines B4-B6 are found on the 2018/2019 property tax bill. Round amounts to the nearest dollar.

B4. Housesit Value	B4	
B5. Housesite Education Tax	B5	
B6. Housesite Municipal Tax	B6	
B7. Ownership Interest	B7	%
B8. Household Income (Schedule HI-144, Line y). You MUST attach Schedule HI-144	B8	

B8a. If Amended Schedule HI-144, Household Income, is included, check here:

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

B9. E-file Certificate Number (From Form LC-142)	B9	
B10. Mobile Home Lot Rent (Allocable Rent from Form LC-142 - include Form LC-142 with Claim.) ..	B10	
OR Allocated Property Tax from Land Trust, Cooperative, or Nonprofit Mobile Home Park		
B11. Allocated Education Tax	B11	
B12. Allocated Municipal Tax	B12	
OR Property Tax from contiguous property if housesite has less than 2 acres (see instructions.)		
B13. Contiguous property Education Tax	B13	
B14. Contiguous property Municipal Tax	B14	

MAXIMUM ADJUSTMENT AMOUNT IS \$8,000

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

Signature	Date of Birth (MMDDYY)	Telephone Number
Signature (If a joint return, BOTH must sign.)	Date of Birth (MMDDYY)	Telephone Number
Preparer's Signature	Date	Preparer's SSN or PTIN
		Telephone Number

Firm's Name (or your name if self-employed) and address	EIN
---	-----

5454

May the Department of Taxes contact your preparer? YES



Please PRINT in BLUE or BLACK INK

Vermont Household Income 2018 Schedule HI-144



For the year Jan. 1-Dec. 31, 2018

This schedule must be included with the 2018 Renter Rebate Claim (Form PR-141) OR the 2019 Property Tax Adjustment Claim (Form HS-122) UNLESS you are filing an AMENDED HI-144. Please read instructions before completing schedule.

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

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 2018. 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 #1 Social Security Number

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



5454

Taxpayer Last Name	Social Security Number
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1. Claimant and jointly filed Spouse

2. Filing separately Spouse or CU Partner

3. Other Persons

o. 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. Child support paid. You must include proof of payment. See instructions

o	o	o
p	p	p

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

q. Allowable adjustments from Federal Form 1040

q1. Business expenses for Reservists
q2. Alimony paid
q3. Tuition and fees
q4. Self-employed health insurance deduction
q5. Health Savings Account deduction

q1	q1	q1
q2	q2	q2
q3	q3	q3
q4	q4	q4
q5	q5	q5

r. Add Lines O, P, and total of Lines Q1 to Q5 for each column

r	r	r
---	---	---

s. Subtract Line R from Line N of each column. If a negative amount, enter -0-

s	s	s
---	---	---

t. Add all three amounts from Line S. If a negative amount, enter -0-

t	t	t
---	---	---

u. Complete if born Jan 1, 1954 and after. Enter interest and dividend income from Lines E and F.

u	u	u
---	---	---

v. Add all three amounts from Line U

v	v	v
---	---	---

w.

w	w	w
---	---	---

x. Subtract Line W from Line V. If Line W is more than Line V, enter -0-

x	x	x
---	---	---

y. **HOUSEHOLD INCOME.** Add Line T and Line X

y	y	y
---	---	---

RENTERS

If Line Y Household income is \$47,000 or less, you may be eligible for a renter rebate. Complete Form PR-141 Renter Rebate Claim. This schedule must be filed with the Renter Rebate Claim. Claims are due April 15, 2019, but can be filed up to Oct. 15, 2019. If Household Income is ore than \$47,000, you do not qualify for a renter rebate.

HOMEOWNERS

Form HS-122, Homestead Declaration AND Property Tax Adjustment Claim, must be filed each year.

Homeowners with Household Income up to \$136,500 on Line Y should complete Form HS-122, Section B. You may be eligible for a property tax adjustment. This schedule must be filed with the HS-122

Form HS-122 Due Date - April 15, 2019. Homeowners foling a property tax adjustment, Forms HS-122 and HI-144, between April 16 and Oct. 15, 2019 may still qualify for a property tax adjustment. A \$15 late filing fee will be deducted from the adjustment

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%**.

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

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

Part 1 If you did not keep accurate records

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

Estimated Use Tax Table

Adjusted Gross Income	Use Tax is:	Adjusted Gross Income	Use Tax is:	Adjusted Gross Income	Use Tax is:
Up to \$10,000	\$5	\$40,001 - \$50,000	\$40	\$80,001 - \$90,000	\$80
\$10,001 - \$20,000	\$10	\$50,001 - \$60,000	\$50	\$90,001 - \$100,000	\$90
\$20,001 - \$30,000	\$20	\$60,001 - \$70,000	\$60	\$100,001 and over. . . .	0.1% (0.001) of AGI
\$30,001 - \$40,000	\$30	\$70,001 - \$80,000	\$70	or \$500, whichever is less.	

Part 2 If you did keep accurate records

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

Part 3 Total Use Tax due

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

Part 4 Certification of No Use Tax Due

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

If one of the situations above is true, check the box adjacent 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.

Test 3 Sch IN-112 Part I, Sch IN-119 Part II, Social Security exemption and Use Tax worksheets

Direct Debit

Vermont Forms Required: IN-111,IN-112, 2 Sch IN-119 Taxpayer(s) Information

Primary SSN: 400-00-8033
Name: John Macdonald
Residency Status: Resident
Address 1: 10 Southern Blvd
City, State, Zip: Rutland City, VT 05701
Occupation: Advisor
Date of Birth: 07/20/1948
Filing Status: Single
School District Code: 170
City/Town of Legal Residence: Rutland City

Payment Date: 6/15/2015

Direct Debit Info for Vermont:
Routing Number 211691185
Checking Acct Number 75123123

DEPT USE ONLY

Please PRINT in BLUE or BLACK INK

Vermont Income Tax Return 2018 Form IN-111



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

Social Security Number First Name MI Last Name Driver's License Number & State Check if Deceased

Spouse Social Security Number Spouse First Name MI Spouse Last Name Driver's License Number & State Check if Deceased

Mailing Address (Number and Street/Road or PO Box)

City State Zip Code Check if Amended Return Check if Recomputed Return

Vermont School District Code 911/Physical Street Address on 12/31/2018

Filing Status
Check One Single Married/CU filing jointly Married/CU filing separately Head of Household Qualifying Widow(er)

2018 Vermont Standard Deduction
Married Filing Jointly or Qualifying Widow(er) \$12,000
Single or Married Filing Separately \$6,000
Head of Household \$9,000

Vermont Personal Exemption
2018 Amount \$4,150

1. Federal Adjusted Gross Income (Federal Form 1040, Line 7)	→	1		
2. Net Modifications to federal AGI (Schedule IN-112, Part I, Line 12)	→	2		
3. Federal AGI with Modifications (Combine Lines 1 and 2)	→	3		
4. 2018 Vermont Standard Deduction from box at left		4		
Please see instructions if you or your spouse checked any standard deduction boxes on the federal 1040				
5. Personal Exemptions:				
5a. Enter 1 for yourself if no one can claim you as a dependent		5a		Amount Due (From Page 2, Line 31)
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 1040		5c		
5d. Add Lines 5a through 5c		5d		
5e. Multiply Line 5d by 2018 Personal Exemption from box at left		5e		
6. Add Lines 4 and 5e		6		
7. Vermont Taxable Income (Subtract Line 6 from Line 3 if less than zero, enter -0-)		7		
8. Vermont Income Tax from tax table or tax rate schedule		8		
(If Line 1 is greater than \$150,000, see instructions)				
9. Net Adjustment to Vermont Tax (Schedule IN-119, Part I Line 16)	→	9		
10. Vermont Income Tax with Adjustment (Add Lines 8 and 9 if less than zero, enter -0-)		10		

11. **X 5%** = 12. 13.
Tax-Deductible Charitable Contribution (See Instructions) **Charitable Contribution Deduction** (Enter the lesser of Line 12 or \$1,000)

14. Vermont Income Tax (Subtract Line 13 from Line 10. If less than zero, enter -0-)	14	
15. Income Adjustment (Schedule IN-113, Line 37, or 100.00%)	15	%
16. Adjusted Vermont Income Tax (multiply Line 14 by Line 15)	16	

Taxpayer Last Name Social Security Number

Keep a Copy for your records.



17. Other State Credit (Schedule IN-117, Line 21) + 18. Vermont Tax Credits (Schedule IN-119, Part II) = 19. Total Vermont Credits (Add Lines 17 and 18)

20. Vermont Income Tax after credits (Subtract Line 19 from Line 16. If Line 19 is greater than Line 16, enter -0-)... 20
21. Use Tax for taxable items on which no sales tax was charged, including online purchases. (See instructions, worksheet, and chart)... 21
22. Total Vermont Taxes (Add Lines 20 and 21)... 22

Check here to certify no Use Tax is due.

Contributions

23a. Green Up Vermont + 23b. Nongame Wildlife Fund + 23c. Children's Trust Fund + 23d. Vermont Veterans Fund = 23e. Total Contributions

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

25a. 2018 Vermont Tax Withheld from W-2, 1099... 25a

25b. 2018 Estimated Tax payments, amount carried forward from 2017, and payment made with 2018 extension... 25b

25c. Refundable Credits (Schedule IN-112, Part II)... 25c

25d. 2018 Vermont Real Estate Withholding from Form RW-171... 25d

25e. 2018 Nonresident Estimated Tax payments (nonresident withholding) allocated on Schedule K-1VT, Line 5... 25e

25f. Total Payments and Credits (Add Line 25a through 25e)... 25f

26. Overpayment. If Line 26 is less than Line 25f, subtract Line 24 From Line 25f... 26

27a. Refund to be credited to 2019 Estimated Tax Payment... 27a

27b. Refund to be credited to 2019 Property Tax Bill... 27b

28. REFUND AMOUNT (Subtract lines 27a and 27b from Line 26)... 28

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

30. Interest and Penalty on Underpayment of Estimated Tax (Worksheet IN-152, or IN-152A) + 31. AMOUNT DUE add Lines 29 and 30... 31

For Amended Returns Only: Original refund received Refund due now Original Payment Amount Due Now

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 of Birth (MMDDYY) Telephone Number

Signature (If a joint return, BOTH must sign.) Date of Birth (MMDDYY) Telephone Number

Preparer's Signature Date Preparer's SSN or PTIN Telephone Number

Firm's Name (or your name if self-employed) and address EIN

May the Department of Taxes contact your preparer? YES

INCLUDE WITH FORM IN-111
Please PRINT in BLUE or BLACK INK

Vermont Tax Adjustments and Credits 2018 Schedule IN-112



Taxpayer Last Name	First Name	Initial	Taxpayer Social Security Number
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PART I ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME

1. Total interest and dividend income from all state and local obligations exempt from federal tax (Reported on federal Form 1040)	1	
2. Interest and dividend income from Vermont state and local obligations included in Line 1	2	

3. Income from Non-Vermont State and Local Obligations (Subtract Line 2 from Line 1)	3	
4. Bonus Depreciation Allowed under Federal Law for 2018	4	
5. Total Additions (Add Line 3 and Line 4)	5	

SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME

6. Interest Income from U.S. Obligations	6	
7. Capital Gains Exclusion (Schedule IN-153, Line 21)	7	
8. Adjustment for Prior Years' Bonus Depreciation	8	
9. Taxable Refunds of State and Local Income Taxes (Reported on federal Form 1040)	9	
10. Social Security benefits exempt from taxation (see instructions)	10	
11. Total Subtractions (Add Lines 6 through 10)	11	

NET MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

12. Subtract Line 11 from Line 5. Enter on Form IN-111, Line 2.	12	<input type="checkbox"/> Check to indicate loss
--	----	---

Taxpayer Last Name	Social Security Number
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PART II REFUNDABLE CREDITS

Lines 1 and 2 are for FULL-YEAR residents

- 1. **Low Income Child & Dependent Care Credit**
 If your federal Adjusted Gross Income is \$30,000 (or \$40,000 for Married Filing Jointly), and child care services are provided by a Vermont accredited daycare provider, enter 50% of federal Form 2441, Line 11. If you are not a Vermont resident or your daycare provider is not accredited, use IN-119, Part I, Line 8. See instructions if your providers are both accredited and not accredited.
- 2. **Renter Rebate (From Form PR-141, Line 9)**

1		
2		

**VERMONT EARNED INCOME TAX CREDIT
 ELIGIBILITY QUESTIONS MUST BE ANSWERED**

For FULL-YEAR residents and PART-YEAR residents

- A. Enter number of qualifying children.
- B. Enter number of qualifying children under the age of 18
- C. Were you (or your spouse if filing a joint return) at least age 25 but under age 65 at the end of 2018?
 If you answered "No" and do not have any qualifying children, you do not qualify for Earned Income Tax Credit

A	
B	
Yes	No

FULL-YEAR RESIDENTS: Answer eligibility questions above and complete Lines 3 and 4

- 3. Earned income tax credit (Reported from federal Form 1040)
- 4. Vermont Earned Income Tax Credit (Multiply Line 3 by 36%)

3	
4	

PART YEAR RESIDENTS: Answer eligibility questions above and complete Lines 5-11

Enter figures in Column A from your federal EITC worksheet and Schedule IN-113
 For Vermont Portion, enter income earned while a Vermont resident as shown on schedule IN-113, Column B, Lines 1, 8, 10, & 11

- 5. Wages, salaries, tips, etc. (Schedule IN-113, Line 1)
- 6. Other earned income (Schedule IN-113, Lines 8, 10, & 11) Check to indicate loss
- 7. Total earned income (Add Lines 5 & 6)
- 8. Earned income tax credit adjustment (Divide Line 7B by Line 7A and enter here, but not more than 100%)
- 9. Earned income tax credit (Reported on federal Form 1040)

A. Federal Amount \$		B. Vermont Portion \$	
5		5	
6		6	
7		7	
8		8	%
9			

- 10. Multiply Line 9 by 36% and enter the result here
- 11. Vermont Earned Income Tax Credit (Multiply Line 10 by Line 8)
- 12. **TOTAL REFUNDABLE CREDITS**
 (Add Line 1 and 2 to Line 4 or Line 11. Enter this amount on the IN-111, Line 27c)

10	
11	
12	

INCLUDE WITH FORM IN-111
Please PRINT in BLUE or BLACK INK

Vermont Tax Adjustments and Non-Refundable Credits 2018 Schedule IN-119



Taxpayer's Last Name	First Name	Initial	Taxpayer's Social Security Number
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PART I ADJUSTMENTS TO VERMONT INCOME TAX ADDITIONS TO VERMONT TAX

1. Tax on Qualified Plans including IRA, HSA, and MSA (Reported on federal Form 1040,	1	
2. Recapture of Federal Investment Tax Credit (Reported on federal Form 1040)	2	
3. Tax from Federal Form 4972	3	
4. Add Lines 1 through 3	4	
5. Multiply Line 4 by 24%	5	
6. Recapture of Vermont Credits (See instructions)	6	
7. Add Lines 5 and 6.	7	

SUBTRACTIONS FROM VERMONT TAX

8. Credit for Child & Dependent Care Expenses (Reported on Form 1040)	8	
9. Credit from the Elderly or the Disabled (Federal Schedule R) ..	9	
10. Investment Tax Credit - Vermont-based only (see instructions)	10	
11. Vermont Farm Income Averaging Credit (From worksheet in instructions)	11	
12. Add Lines 8 through 11	12	
13. Multiply Line 12 by 24%	13	
14. Vermont-based Business Solar Energy Credit carryforward ..	14	
15. Add Lines 13 and 14.	15	

NET ADJUSTMENTS TO VERMONT TAX

16. Subtract Line 15 from Line 7. Enter on Form IN-111, Line 9	16	<input type="checkbox"/> Check to indicate loss
--	----	---

Taxpayer Last Name	Social Security Number
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PART II VERMONT INCOME TAX CREDITS

INCLUDE WITH FORM IN-111

2018 Contribution
eligible for credit

Credit

1. Vermont Higher Education Investment
(32 V.S.A. § 5835a) See instructions . . . TIMES (X) .10 =

For credits earned through an S-Corporation, LLC, or Partnership, enter name and FEIN of the entity

Name of entity	FEIN
----------------	------

If credits from more than one business entity, fill out a separate IN-119 for each entity.

	Column A Earned in 2018	PLUS (+)	Column B Carryforward	EQUALS (=)	Column C
2. Charitable Housing (32 V.S.A. § 583) . . .	2		2		2
3. Qualified Sale of Mobile Home Park (32 V.S.A. § 58)	3		3		3
4. Research & Development (32 V.S.A. § 5930)	4		4		4

Prior approval required from Vermont Housing Finance Agency for Line 1

5. Affordable Housing (32 V.S.A. § 5930u)	5		5		5
6. Historic Rehabilitation (32 V.S.A. § 5930cc(a))	6		6		6
7. Facade Improvement (32 V.S.A. § 5930cc(b))	7		7		7
8. Code Improvements (32 V.S.A. § 5930cc(c))	8		8		8

9. Add Column C, Lines 1-8. If no credit claimed on Line 10, Enter this amount on Form IN-111, Line 18 9

Tax Credit Calculation Worksheet

10. Vermont Entrepreneur's Seed Capital Fund (32 V.S.A. § 5830b)	10
11. Enter adjusted Vermont income tax amount from Form IN-111, Line 16	11
12. Enter credit for income tax paid to another state or Canadian province from Form IN-111, Line 17	12
13. Subtract Line 12 from Line 11	13
14. Enter the lesser of Line 9 or Line 13	14
15. Subtract Line 14 from Line 13. The result cannot less than zero.	15
16. Multiply Line 15 by 50%	16
17. Enter the lesser of Line 10 or Line 16	17
18. Total Credits Allowable. Enter the total of Lines 14 and 17	18
19. TOTAL INCOME TAX CREDITS AVAILABLE. Enter the lesser of Line 13 or Line 18. Enter this amount on Form IN-111, Line 18	19

INCLUDE WITH FORM IN-111
Please PRINT in BLUE or BLACK INK

Vermont Tax Adjustments and Non-Refundable Credits 2018 Schedule IN-119



Taxpayer's Last Name	First Name	Initial	Taxpayer's Social Security Number
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PART I ADJUSTMENTS TO VERMONT INCOME TAX ADDITIONS TO VERMONT TAX

1. Tax on Qualified Plans including IRA, HSA, and MSA (Reported on federal Form 1040,	1	
2. Recapture of Federal Investment Tax Credit (Reported on federal Form 1040)	2	
3. Tax from Federal Form 4972	3	
4. Add Lines 1 through 3	4	
5. Multiply Line 4 by 24%	5	
6. Recapture of Vermont Credits (See instructions)	6	
7. Add Lines 5 and 6.	7	

SUBTRACTIONS FROM VERMONT TAX

8. Credit for Child & Dependent Care Expenses (Reported on Form 1040)	8	
9. Credit from the Elderly or the Disabled (Federal Schedule R) ..	9	
10. Investment Tax Credit - Vermont-based only (see instructions)	10	
11. Vermont Farm Income Averaging Credit (From worksheet in instructions)	11	
12. Add Lines 8 through 11	12	
13. Multiply Line 12 by 24%	13	
14. Vermont-based Business Solar Energy Credit carryforward ..	14	
15. Add Lines 13 and 14.	15	

NET ADJUSTMENTS TO VERMONT TAX

16. Subtract Line 15 from Line 7. Enter on Form IN-111, Line 9	16	<input type="checkbox"/> Check to indicate loss
--	----	---

Taxpayer Last Name	Social Security Number
--------------------	------------------------



PART II VERMONT INCOME TAX CREDITS

INCLUDE WITH FORM IN-111

2018 Contribution
eligible for credit

Credit

1. Vermont Higher Education Investment
(32 V.S.A. § 5835a) See instructions . . . TIMES (X) .10 =

For credits earned through an S-Corporation, LLC, or Partnership, enter name and FEIN of the entity

Name of entity	FEIN
----------------	------

If credits from more than one business entity, fill out a separate IN-119 for each entity.

	Column A Earned in 2018	PLUS (+)	Column B Carryforward	EQUALS (=)	Column C
2. Charitable Housing (32 V.S.A. § 583) . . .	2		2		2
3. Qualified Sale of Mobile Home Park (32 V.S.A. § 58)	3		3		3
4. Research & Development (32 V.S.A. § 5930)	4		4		4

Prior approval required from Vermont Housing Finance Agency for Line 1

5. Affordable Housing (32 V.S.A. § 5930u)	5		5		5
6. Historic Rehabilitation (32 V.S.A. § 5930cc(a))	6		6		6
7. Facade Improvement (32 V.S.A. § 5930cc(b))	7		7		7
8. Code Improvements (32 V.S.A. § 5930cc(c))	8		8		8

9. Add Column C, Lines 1-8. If no credit claimed on Line 10, Enter this amount on Form IN-111, Line 18 9

Tax Credit Calculation Worksheet

10. Vermont Entrepreneur's Seed Capital Fund (32 V.S.A. § 5830b)	10
11. Enter adjusted Vermont income tax amount from Form IN-111, Line 16	11
12. Enter credit for income tax paid to another state or Canadian province from Form IN-111, Line 17	12
13. Subtract Line 12 from Line 11	13
14. Enter the lesser of Line 9 or Line 13	14
15. Subtract Line 14 from Line 13. The result cannot less than zero.	15
16. Multiply Line 15 by 50%	16
17. Enter the lesser of Line 10 or Line 16	17
18. Total Credits Allowable. Enter the total of Lines 14 and 17	18
19. TOTAL INCOME TAX CREDITS AVAILABLE. Enter the lesser of Line 13 or Line 18. Enter this amount on Form IN-111, Line 18	19

SOCIAL SECURITY EXEMPTION WORKSHEET

Instructions: It is important that you answer the questions in Section 1 to determine if you qualify for a full or partial exemption. If you qualify for a partial exemption, you may move on to Section 2 to calculate the amount of the exemption.

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

1	<p>Did you report an amount on federal Form 1040, U.S. Individual Income Tax Return, Line 5b, earning Social Security benefits that were taxable in the current tax year?</p> <p><input type="checkbox"/> No. You do not qualify for this exemption.</p> <p><input type="checkbox"/> Yes. Proceed to the next question.</p>
2	<p>If you are:</p> <ul style="list-style-type: none"> • 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? <p><input type="checkbox"/> No. You do not qualify for this exemption.</p> <p><input type="checkbox"/> Yes. You qualify for Vermont's Social Security exemption. Proceed to question 3.</p>
3	<p>If you are:</p> <ul style="list-style-type: none"> • 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? <p><input type="checkbox"/> No. Please proceed to Section 2 of this worksheet.</p> <p><input type="checkbox"/> Yes. You qualify for a full exemption. Please enter the full amount from federal Form 1040, Line 5b, on Schedule IN-112, Line 10.</p>

Section 2: 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	<p>If you are:</p> <ul style="list-style-type: none"> • 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 5b.	9
10	Amount of partial exemption . Multiply Line 8 by Line 9. Enter this amount on Schedule IN-112, Line 10.	10

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%**.

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

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

Part 1 If you did not keep accurate records

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

Estimated Use Tax Table

Adjusted Gross Income	Use Tax is:	Adjusted Gross Income	Use Tax is:	Adjusted Gross Income	Use Tax is:
Up to \$10,000	\$5	\$40,001 - \$50,000	\$40	\$80,001 - \$90,000	\$80
\$10,001 - \$20,000	\$10	\$50,001 - \$60,000	\$50	\$90,001 - \$100,000	\$90
\$20,001 - \$30,000	\$20	\$60,001 - \$70,000	\$60	\$100,001 and over. . . .	0.1% (0.001) of AGI
\$30,001 - \$40,000	\$30	\$70,001 - \$80,000	\$70	or \$500, whichever is less.	

Part 2 If you did keep accurate records

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

Part 3 Total Use Tax due

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

Part 4 Certification of No Use Tax Due

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

If one of the situations above is true, check the box below Line 27 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.

Test 4 IN-112 Part II, IN-119 Part II

Vermont Forms Required: IN-111, IN-112 Part II, IN-119 Part II, HS-122, HI-144

Taxpayer(s) Information

Primary SSN: 400-00-8034

Name: Christopher Renaud

Residency Status: Resident

Address 1: PO Box 322

City, State, Zip: Saint Johnsbury Center, VT 05863

Occupation: Manager

Date of Birth: 06/18/1977

Filing Status: Head of Household

School District Code: 182

City/Town of Legal Residence: Sheffield

Dependents: 2

John Renaud 400-00-8002

Valerie Renaud 400-00-8003

Bank Info:

Routing Number: 211691185

Checking Account Number: 75123123

DEPT USE ONLY

Please PRINT in BLUE or BLACK INK

Vermont Income Tax Return 2018 Form IN-111



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

Social Security Number First Name MI Last Name Driver's License Number & State Check if Deceased

Spouse Social Security Number Spouse First Name MI Spouse Last Name Driver's License Number & State Check if Deceased

Mailing Address (Number and Street/Road or PO Box)

City State Zip Code Check if Amended Return Check if Recomputed Return

Vermont School District Code 911/Physical Street Address on 12/31/2018

Filing Status
Check One Single Married/CU filing jointly Married/CU filing separately Head of Household Qualifying Widow(er)

2018 Vermont Standard Deduction
Married Filing Jointly or Qualifying Widow(er) \$12,000
Single or Married Filing Separately \$6,000
Head of Household \$9,000

Vermont Personal Exemption
2018 Amount \$4,150

1. Federal Adjusted Gross Income (Federal Form 1040, Line 7)	→	1		
2. Net Modifications to federal AGI (Schedule IN-112, Part I, Line 12)	→	2		
3. Federal AGI with Modifications (Combine Lines 1 and 2)	→	3		
4. 2018 Vermont Standard Deduction from box at left Please see instructions if you or your spouse checked any standard deduction boxes on the federal 1040		4		
5. Personal Exemptions:				
5a. Enter 1 for yourself if no one can claim you as a dependent		5a		Amount Due (From Page 2, Line 31)
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 1040		5c		
5d. Add Lines 5a through 5c		5d		
5e. Multiply Line 5d by 2018 Personal Exemption from box at left		5e		
6. Add Lines 4 and 5e		6		
7. Vermont Taxable Income (Subtract Line 6 from Line 3 if less than zero, enter -0-)		7		
8. Vermont Income Tax from tax table or tax rate schedule (If Line 1 is greater than \$150,000, see instructions)		8		
9. Net Adjustment to Vermont Tax (Schedule IN-119, Part I Line 16)	→	9		
10. Vermont Income Tax with Adjustment (Add Lines 8 and 9 if less than zero, enter -0-)		10		

11. **X 5%** = 12. 13.
Tax-Deductible Charitable Contribution (See Instructions) **Charitable Contribution Deduction**
(Enter the lesser of Line 12 or \$1,000)

14. Vermont Income Tax (Subtract Line 13 from Line 10. If less than zero, enter -0-)	14	
15. Income Adjustment (Schedule IN-113, Line 37, or 100.00%)	15	%
16. Adjusted Vermont Income Tax (multiply Line 14 by Line 15)	16	

Taxpayer Last Name Social Security Number

Keep a Copy for your records.



17. Other State Credit (Schedule IN-117, Line 21) + 18. Vermont Tax Credits (Schedule IN-119, Part II) = 19. Total Vermont Credits (Add Lines 17 and 18)

20. Vermont Income Tax after credits (Subtract Line 19 from Line 16. If Line 19 is greater than Line 16, enter -0-) 20
21. Use Tax for taxable items on which no sales tax was charged, including online purchases. (See instructions, worksheet, and chart) 21
22. Total Vermont Taxes (Add Lines 20 and 21) 22

Contributions

23a. Green Up Vermont + 23b. Nongame Wildlife Fund + 23c. Children's Trust Fund + 23d. Vermont Veterans Fund = 23e. Total Contributions

24. Total of Vermont Taxes and Voluntary Contributions (Add Lines 22 and 23e) 24
25a. 2018 Vermont Tax Withheld from W-2, 1099 25a
25b. 2018 Estimated Tax payments, amount carried forward from 2017, and payment made with 2018 extension 25b
25c. Refundable Credits (Schedule IN-112, Part II) 25c
25d. 2018 Vermont Real Estate Withholding from Form RW-171 25d
25e. 2018 Nonresident Estimated Tax payments (nonresident withholding) allocated on Schedule K-1VT, Line 5 25e
25f. Total Payments and Credits (Add Line 25a through 25e) 25f
26. Overpayment. If Line 26 is less than Line 25f, subtract Line 24 From Line 25f. 26
27a. Refund to be credited to 2019 Estimated Tax Payment 27a
27b. Refund to be credited to 2019 Property Tax Bill. 27b
28. REFUND AMOUNT (Subtract lines 27a and 27b from Line 26) 28
29. If Line 24 is more than Line 25f, subtract Line 25f from Line 24. See instruction on tax due. 29
30. Interest and Penalty on Underpayment of Estimated Tax (Worksheet IN-152, or IN-152A) 30
31. AMOUNT DUE add Lines 29 and 30 31

For Amended Returns Only: Original refund received Refund due now Original Payment Amount Due Now

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 of Birth (MMDDYY) Telephone Number

Signature (If a joint return, BOTH must sign.) Date of Birth (MMDDYY) Telephone Number

Preparer's Signature Date Preparer's SSN or PTIN Telephone Number

Firm's Name (or your name if self-employed) and address EIN

May the Department of Taxes contact your preparer? YES

INCLUDE WITH FORM IN-111
Please PRINT in BLUE or BLACK INK

Vermont Tax Adjustments and Credits 2018 Schedule IN-112



Taxpayer Last Name	First Name	Initial	Taxpayer Social Security Number
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PART I ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME

1. Total interest and dividend income from all state and local obligations exempt from federal tax (Reported on federal Form 1040)	1	
2. Interest and dividend income from Vermont state and local obligations included in Line 1	2	

3. Income from Non-Vermont State and Local Obligations (Subtract Line 2 from Line 1)	3	
4. Bonus Depreciation Allowed under Federal Law for 2018	4	
5. Total Additions (Add Line 3 and Line 4)	5	

SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME

6. Interest Income from U.S. Obligations	6	
7. Capital Gains Exclusion (Schedule IN-153, Line 21)	7	
8. Adjustment for Prior Years' Bonus Depreciation	8	
9. Taxable Refunds of State and Local Income Taxes (Reported on federal Form 1040)	9	
10. Social Security benefits exempt from taxation (see instructions)	10	
11. Total Subtractions (Add Lines 6 through 10)	11	

NET MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

12. Subtract Line 11 from Line 5. Enter on Form IN-111, Line 2.	12	<input type="checkbox"/> Check to indicate loss
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Taxpayer Last Name	Social Security Number
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PART II REFUNDABLE CREDITS

Lines 1 and 2 are for FULL-YEAR residents

- 1. **Low Income Child & Dependent Care Credit**
 If your federal Adjusted Gross Income is \$30,000 (or \$40,000 for Married Filing Jointly), and child care services are provided by a Vermont accredited daycare provider, enter 50% of federal Form 2441, Line 11. If you are not a Vermont resident or your daycare provider is not accredited, use IN-119, Part I, Line 8. See instructions if your providers are both accredited and not accredited.
- 2. **Renter Rebate (From Form PR-141, Line 9)**

1		
2		

**VERMONT EARNED INCOME TAX CREDIT
 ELIGIBILITY QUESTIONS MUST BE ANSWERED**

For FULL-YEAR residents and PART-YEAR residents

- A. Enter number of qualifying children.
- B. Enter number of qualifying children under the age of 18
- C. Were you (or your spouse if filing a joint return) at least age 25 but under age 65 at the end of 2018?
 If you answered "No" and do not have any qualifying children, you do not qualify for Earned Income Tax Credit

A	
B	
Yes	No

FULL-YEAR RESIDENTS: Answer eligibility questions above and complete Lines 3 and 4

- 3. Earned income tax credit (Reported from federal Form 1040)
- 4. Vermont Earned Income Tax Credit (Multiply Line 3 by 36%)

3		
4		

PART YEAR RESIDENTS: Answer eligibility questions above and complete Lines 5-11

Enter figures in Column A from your federal EITC worksheet and Schedule IN-113 For Vermont Portion, enter income earned while a Vermont resident as shown on schedule IN-113, Column B, Lines 1, 8, 10, & 11

- 5. Wages, salaries, tips, etc. (Schedule IN-113, Line 1)
- 6. Other earned income (Schedule IN-113, Lines 8, 10, & 11) Check to indicate loss
- 7. Total earned income (Add Lines 5 & 6)
- 8. Earned income tax credit adjustment (Divide Line 7B by Line 7A and enter here, but not more than 100%)
- 9. Earned income tax credit (Reported on federal Form 1040)
- 10. Multiply Line 9 by 36% and enter the result here
- 11. Vermont Earned Income Tax Credit (Multiply Line 10 by Line 8)
- 12. **TOTAL REFUNDABLE CREDITS**
 (Add Line 1 and 2 to Line 4 or Line 11. Enter this amount on the IN-111, Line 27c)

A. Federal Amount \$		B. Vermont Portion \$	
5		5	
6		6	
7		7	
8		8	%
9			
10		10	
11		11	
12		12	

INCLUDE WITH FORM IN-111
Please PRINT in BLUE or BLACK INK

Vermont Tax Adjustments and Non-Refundable Credits 2018 Schedule IN-119



Taxpayer's Last Name	First Name	Initial	Taxpayer's Social Security Number
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PART I ADJUSTMENTS TO VERMONT INCOME TAX ADDITIONS TO VERMONT TAX

1. Tax on Qualified Plans including IRA, HSA, and MSA (Reported on federal Form 1040,	1	
2. Recapture of Federal Investment Tax Credit (Reported on federal Form 1040)	2	
3. Tax from Federal Form 4972	3	
4. Add Lines 1 through 3	4	
5. Multiply Line 4 by 24%	5	
6. Recapture of Vermont Credits (See instructions)	6	
7. Add Lines 5 and 6.	7	

SUBTRACTIONS FROM VERMONT TAX

8. Credit for Child & Dependent Care Expenses (Reported on Form 1040)	8	
9. Credit from the Elderly or the Disabled (Federal Schedule R) ..	9	
10. Investment Tax Credit - Vermont-based only (see instructions)	10	
11. Vermont Farm Income Averaging Credit (From worksheet in instructions)	11	
12. Add Lines 8 through 11	12	
13. Multiply Line 12 by 24%	13	
14. Vermont-based Business Solar Energy Credit carryforward ..	14	
15. Add Lines 13 and 14.	15	

NET ADJUSTMENTS TO VERMONT TAX

16. Subtract Line 15 from Line 7. Enter on Form IN-111, Line 9	16	<input type="checkbox"/> Check to indicate loss
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Taxpayer Last Name	Social Security Number
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PART II VERMONT INCOME TAX CREDITS

INCLUDE WITH FORM IN-111

2018 Contribution
eligible for credit

Credit

1. Vermont Higher Education Investment (32 V.S.A. § 5835a) See instructions . . . TIMES (X) .10 =

For credits earned through an S-Corporation, LLC, or Partnership, enter name and FEIN of the entity

Name of entity	FEIN
----------------	------

If credits from more than one business entity, fill out a separate IN-119 for each entity.

	Column A Earned in 2018	PLUS (+)	Column B Carryforward	EQUALS (=)	Column C
2. Charitable Housing (32 V.S.A. § 583) . . .	2		2		2
3. Qualified Sale of Mobile Home Park (32 V.S.A. § 58)	3		3		3
4. Research & Development (32 V.S.A. § 5930)	4		4		4

Prior approval required from Vermont Housing Finance Agency for Line 1

5. Affordable Housing (32 V.S.A. § 5930u)	5		5		5
6. Historic Rehabilitation (32 V.S.A. § 5930cc(a))	6		6		6
7. Facade Improvement (32 V.S.A. § 5930cc(b))	7		7		7
8. Code Improvements (32 V.S.A. § 5930cc(c))	8		8		8

9. Add Column C, Lines 1-8. If no credit claimed on Line 10, Enter this amount on Form IN-111, Line 18 9

Tax Credit Calculation Worksheet

10. Vermont Entrepreneur's Seed Capital Fund (32 V.S.A. § 5830b)	10
11. Enter adjusted Vermont income tax amount from Form IN-111, Line 16	11
12. Enter credit for income tax paid to another state or Canadian province from Form IN-111, Line 17	12
13. Subtract Line 12 from Line 11	13
14. Enter the lesser of Line 9 or Line 13	14
15. Subtract Line 14 from Line 13. The result cannot less than zero.	15
16. Multiply Line 15 by 50%	16
17. Enter the lesser of Line 10 or Line 16	17
18. Total Credits Allowable. Enter the total of Lines 14 and 17	18
19. TOTAL INCOME TAX CREDITS AVAILABLE. Enter the lesser of Line 13 or Line 18. Enter this amount on Form IN-111, Line 18	19

Vermont Homestead Declaration AND Property Tax Adjustment Claim 2019 Form HS-122



DUE DATE: April 15, 2019. You may file up to Oct. 15, 2019, 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 Adjustment Claim: To be considered for a Property Tax Adjustment, you must file a
1) Homestead Declaration (Section A of this form), 2) Property Tax Adjustment 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 www.myVTax.vermont.gov.

Annual Vermont Homestead Declaration

SECTION A.

This form must be filed each year by every Vermont resident whose property meets the definition of a homestead. A Vermont homestead is the principal dwelling and parcel of land surrounding the dwelling, owned and occupied by a resident individual as the individual's domicile on April 1. If your homestead is leased to a tenant on April 1, you may still claim it as a homestead if it is not leased for more than 182 days in the 2019 calendar year.

Please PRINT in BLUE or BLACK INK

Claimant's Last Name	First Name	MI	Claimant's Social Security Number
Spouse's or CU Partner's Last Name	First Name	MI	Spouse's or CU Partner's Social Security Number
Mailing Address		Claimant's Date of Birth	
City		State	Zip Code
Location of Homestead (Use a number, street/road name. Do not use a PO Box or "same.")			Federal Filing Status (Single=S; Head of Household=H; Joint=J; Separate=P)
A2. City/Town of Legal Residence on April 1, 2019	State	A3. SPAN Number - REQUIRED (From the 2018/2019 property tax bill)	

A4. Business Use of Dwelling	A4		%
A5. Rental Use of Dwelling	A5		%

A6. Business or Rental Use of **Improvements or Other Buildings**
Not including the dwelling, are improvements or other buildings located on your parcel used for business or rented? Yes No

A7-A10 Special Situations (see instructions for more information). Check the following if it applies:

- | | |
|---|---|
| <input type="checkbox"/> A7. Grantor and sole beneficiary of a revocable trust owning the property
<input type="checkbox"/> A8. Life estate holder of the property | <input type="checkbox"/> A9. Homestead property crosses town boundaries. (File a declaration for each town.)
<input type="checkbox"/> A10. Residing in a dwelling on the homestead parcel of a related farmer. |
|---|---|

Taxpayer Last Name	Social Security Number
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DUE DATE: April 15, 2019. Claims accepted up to Oct. 15, 2019

SECTION B. PROPERTY TAX ADJUSTMENT CLAIM
 For Household Income up to \$136,500. 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 2018? Yes, Go to Line B2 No, STOP
- B2. Were you claimed as a dependent in 2018 by another taxpayer? Yes, STOP No, Go to Line B3.
- B3. Do you anticipate selling your vermont housesite on or before April 1, 2019? Yes, STOP No, Continue

Amounts for Lines B4-B6 are found on the 2018/2019 property tax bill. Round amounts to the nearest dollar.

B4. Housesit Value	B4	
B5. Housesite Education Tax	B5	
B6. Housesite Municipal Tax	B6	
B7. Ownership Interest	B7	%
B8. Household Income (Schedule HI-144, Line y). You MUST attach Schedule HI-144	B8	

B8a. If Amended Schedule HI-144, Household Income, is included, check here:

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

B9. E-file Certificate Number (From Form LC-142)	B9	
B10. Mobile Home Lot Rent (Allocable Rent from Form LC-142 - include Form LC-142 with Claim.) ..	B10	
OR Allocated Property Tax from Land Trust, Cooperative, or Nonprofit Mobile Home Park		
B11. Allocated Education Tax	B11	
B12. Allocated Municipal Tax	B12	
OR Property Tax from contiguous property if housesite has less than 2 acres (see instructions.)		
B13. Contiguous property Education Tax	B13	
B14. Contiguous property Municipal Tax	B14	

MAXIMUM ADJUSTMENT AMOUNT IS \$8,000

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

Signature	Date of Birth (MMDDYY)	Telephone Number
Signature (If a joint return, BOTH must sign.)	Date of Birth (MMDDYY)	Telephone Number
Preparer's Signature	Date	Preparer's SSN or PTIN
Firm's Name (or your name if self-employed) and address		EIN

5454

May the Department of Taxes contact your preparer? YES



Please PRINT in BLUE or BLACK INK

Vermont Household Income 2018 Schedule HI-144



For the year Jan. 1-Dec. 31, 2018

This schedule must be included with the 2018 Renter Rebate Claim (Form PR-141) OR the 2019 Property Tax Adjustment Claim (Form HS-122) UNLESS you are filing an AMENDED HI-144. Please read instructions before completing schedule.

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

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 2018. 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 #1 Social Security Number

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



5454

Taxpayer Last Name	Social Security Number
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1. Claimant and jointly filed Spouse

2. Filing separately Spouse or CU Partner

3. Other Persons

o. 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. Child support paid. You must include proof of payment. See instructions

o	o	o
p	p	p

Support paid to: Last Name	First Name	MI	Social Security Number
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q. Allowable adjustments from Federal Form 1040

q1. Business expenses for Reservists
 q2. Alimony paid
 q3. Tuition and fees
 q4. Self-employed health insurance deduction
 q5. Health Savings Account deduction

q1	q1	q1
q2	q2	q2
q3	q3	q3
q4	q4	q4
q5	q5	q5

r. Add Lines O, P, and total of Lines Q1 to Q5 for each column

r	r	r
---	---	---

s. Subtract Line R from Line N of each column. If a negative amount, enter -0-

s	s	s
---	---	---

t. Add all three amounts from Line S. If a negative amount, enter -0-

t	t	t
---	---	---

u. Complete if born Jan 1, 1954 and after. Enter interest and dividend income from Lines E and F.

u	u	u
---	---	---

v. Add all three amounts from Line U

v	v	v
---	---	---

w. Subtract Line V from Line U. If Line W is more than Line V, enter -0-

w	w	w
---	---	---

x. Subtract Line W from Line V. If Line W is more than Line V, enter -0-

x	x	x
---	---	---

y. **HOUSEHOLD INCOME.** Add Line T and Line X

y	y	y
---	---	---

RENTERS

If Line Y Household income is \$47,000 or less, you may be eligible for a renter rebate. Complete Form PR-141 Renter Rebate Claim. This schedule must be filed with the Renter Rebate Claim. Claims are due April 15, 2019, but can be filed up to Oct. 15, 2019. If Household Income is ore than \$47,000, you do not qualify for a renter rebate.

HOMEOWNERS

Form HS-122, Homestead Declaration AND Property Tax Adjustment Claim, must be filed each year.

Homeowners with Household Income up to \$136,500 on Line Y should complete Form HS-122, Section B. You may be eligible for a property tax adjustment. This schedule must be filed with the HS-122

Form HS-122 Due Date - April 15, 2019. Homeowners foling a property tax adjustment, Forms HS-122 and HI-144, between April 16 and Oct. 15, 2019 may still qualify for a property tax adjustment. A \$15 late filing fee will be deducted from the adjustment

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%.

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

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

Part 1 If you did not keep accurate records

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

Estimated Use Tax Table

Adjusted Gross Income	Use Tax is:	Adjusted Gross Income	Use Tax is:	Adjusted Gross Income	Use Tax is:
Up to \$10,000	\$5	\$40,001 - \$50,000	\$40	\$80,001 - \$90,000	\$80
\$10,001 - \$20,000	\$10	\$50,001 - \$60,000	\$50	\$90,001 - \$100,000	\$90
\$20,001 - \$30,000	\$20	\$60,001 - \$70,000	\$60	\$100,001 and over. . . .	0.1% (0.001) of AGI
\$30,001 - \$40,000	\$30	\$70,001 - \$80,000	\$70	or \$500, whichever is less.	

Part 2 If you did keep accurate records

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

Part 3 Total Use Tax due

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

Part 4 Certification of No Use Tax Due

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

If one of the situations above is true, check the box below Line 27 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.

Test 5

Vermont Forms Required: IN-111 Social security worksheet full exemption, HS-122, HI-144

Taxpayer(s) Information

Primary SSN: 400-00-8035

Name: Sammy Goodrich

Residency Status: Resident

Address 1: PO Box 349

City, State, Zip: Chester, VT 05143

Occupation: Chief Operator

Date of Birth: 06/18/1947

Filing Status: Married Filing Jointly

Spouse SSN: 400-00-8036

Spouse Name: Patty Goodrich

Occupation: Secretary

Date of Birth: 09/14/1950

School District Code:045

City/Town of Legal Residence: Chester

Requesting refund to be applied to 2019 property tax bill line 27b of IN-111

DEPT USE ONLY

Please PRINT in BLUE or BLACK INK

Vermont Income Tax Return 2018 Form IN-111



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

Social Security Number First Name MI Last Name Driver's License Number & State Check if Deceased

Spouse Social Security Number Spouse First Name MI Spouse Last Name Driver's License Number & State Check if Deceased

Mailing Address (Number and Street/Road or PO Box)

City State Zip Code Check if Amended Return Check if Recomputed Return

Vermont School District Code 911/Physical Street Address on 12/31/2018

Filing Status
Check One Single Married/CU filing jointly Married/CU filing separately Head of Household Qualifying Widow(er)

2018 Vermont Standard Deduction
Married Filing Jointly or Qualifying Widow(er) \$12,000
Single or Married Filing Separately \$6,000
Head of Household \$9,000

Vermont Personal Exemption
2018 Amount \$4,150

1. Federal Adjusted Gross Income (Federal Form 1040, Line 7)	<input type="checkbox"/> Check to indicate loss →	1	
2. Net Modifications to federal AGI (Schedule IN-112, Part I, Line 12)	<input type="checkbox"/> Check to indicate loss →	2	
3. Federal AGI with Modifications (Combine Lines 1 and 2)	<input type="checkbox"/> Check to indicate loss →	3	
4. 2018 Vermont Standard Deduction from box at left		4	
Please see instructions if you or your spouse checked any standard deduction boxes on the federal 1040			
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 1040		5c	
5d. Add Lines 5a through 5c		5d	
5e. Multiply Line 5d by 2018 Personal Exemption from box at left		5e	
6. Add Lines 4 and 5e		6	
7. Vermont Taxable Income (Subtract Line 6 from Line 3 if less than zero, enter -0-)		7	
8. Vermont Income Tax from tax table or tax rate schedule		8	
(If Line 1 is greater than \$150,000, see instructions)			
9. Net Adjustment to Vermont Tax (Schedule IN-119, Part I Line 16)	<input type="checkbox"/> Check to indicate loss →	9	
10. Vermont Income Tax with Adjustment (Add Lines 8 and 9 if less than zero, enter -0-)		10	

Amount Due
(From Page 2, Line 31)

11. **X 5%** = 12. 13.
Tax-Deductible Charitable Contribution (See Instructions) **Charitable Contribution Deduction**
(Enter the lesser of Line 12 or \$1,000)

14. Vermont Income Tax (Subtract Line 13 from Line 10. If less than zero, enter -0-)	14	
15. Income Adjustment (Schedule IN-113, Line 37, or 100.00%)	15	%
16. Adjusted Vermont Income Tax (multiply Line 14 by Line 15)	16	

Taxpayer Last Name Social Security Number

Keep a Copy for your records.



17. Other State Credit (Schedule IN-117, Line 21) + 18. Vermont Tax Credits (Schedule IN-119, Part II) = 19. Total Vermont Credits (Add Lines 17 and 18)

20. Vermont Income Tax after credits (Subtract Line 19 from Line 16. If Line 19 is greater than Line 16, enter -0-)
21. Use Tax for taxable items on which no sales tax was charged, including online purchases. (See instructions, worksheet, and chart)
22. Total Vermont Taxes (Add Lines 20 and 21)

Contributions

23a. Green Up Vermont + 23b. Nongame Wildlife Fund + 23c. Children's Trust Fund + 23d. Vermont Veterans Fund = 23e. Total Contributions

24. Total of Vermont Taxes and Voluntary Contributions (Add Lines 22 and 23e)
25a. 2018 Vermont Tax Withheld from W-2, 1099
25b. 2018 Estimated Tax payments, amount carried forward from 2017, and payment made with 2018 extension
25c. Refundable Credits (Schedule IN-112, Part II)
25d. 2018 Vermont Real Estate Withholding from Form RW-171
25e. 2018 Nonresident Estimated Tax payments (nonresident withholding) allocated on Schedule K-1VT, Line 5
25f. Total Payments and Credits (Add Line 25a through 25e)
26. Overpayment. If Line 26 is less than Line 25f, subtract Line 24 From Line 25f.
27a. Refund to be credited to 2019 Estimated Tax Payment
27b. Refund to be credited to 2019 Property Tax Bill.
28. REFUND AMOUNT (Subtract lines 27a and 27b from Line 26)
29. If Line 24 is more than Line 25f, subtract Line 25f from Line 24. See instruction on tax due.
30. Interest and Penalty on Underpayment of Estimated Tax (Worksheet IN-152, or IN-152A)
31. AMOUNT DUE add Lines 29 and 30

For Amended Returns Only: Original refund received Refund due now Original Payment Amount Due Now

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 of Birth (MMDDYY) Telephone Number

Signature (If a joint return, BOTH must sign.) Date of Birth (MMDDYY) Telephone Number

Preparer's Signature Date Preparer's SSN or PTIN Telephone Number

Firm's Name (or your name if self-employed) and address EIN

May the Department of Taxes contact your preparer? YES

Vermont Tax Adjustments and Credits 2018 Schedule IN-112



Taxpayer Last Name	First Name	Initial	Taxpayer 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 (Reported on federal Form 1040)	1		
2. Interest and dividend income from Vermont state and local obligations included in Line 1	2		

3. Income from Non-Vermont State and Local Obligations (Subtract Line 2 from Line 1)	3		
4. Bonus Depreciation Allowed under Federal Law for 2018	4		
5. Total Additions (Add Line 3 and Line 4)	5		

SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME

6. Interest Income from U.S. Obligations	6		
7. Capital Gains Exclusion (Schedule IN-153, Line 21)	7		
8. Adjustment for Prior Years' Bonus Depreciation	8		
9. Taxable Refunds of State and Local Income Taxes (Reported on federal Form 1040)	9		
10. Social Security benefits exempt from taxation (see instructions)	10		
11. Total Subtractions (Add Lines 6 through 10)	11		

NET MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

12. Subtract Line 11 from Line 5. Enter on Form IN-111, Line 2.	12		
--	----	--	--

← Check to indicate loss

Taxpayer Last Name	Social Security Number
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PART II REFUNDABLE CREDITS

Lines 1 and 2 are for FULL-YEAR residents

- 1. **Low Income Child & Dependent Care Credit**
 If your federal Adjusted Gross Income is \$30,000 (or \$40,000 for Married Filing Jointly), and child care services are provided by a Vermont accredited daycare provider, enter 50% of federal Form 2441, Line 11. If you are not a Vermont resident or your daycare provider is not accredited, use IN-119, Part I, Line 8. See instructions if your providers are both accredited and not accredited.
- 2. **Renter Rebate (From Form PR-141, Line 9)**

1		
2		

**VERMONT EARNED INCOME TAX CREDIT
 ELIGIBILITY QUESTIONS MUST BE ANSWERED**

For FULL-YEAR residents and PART-YEAR residents

- A. Enter number of qualifying children.
- B. Enter number of qualifying children under the age of 18
- C. Were you (or your spouse if filing a joint return) at least age 25 but under age 65 at the end of 2018?
 If you answered "No" and do not have any qualifying children, you do not qualify for Earned Income Tax Credit

A	
B	
Yes	No

FULL-YEAR RESIDENTS: Answer eligibility questions above and complete Lines 3 and 4

- 3. Earned income tax credit (Reported from federal Form 1040)
- 4. Vermont Earned Income Tax Credit (Multiply Line 3 by 36%)

3		
4		

PART YEAR RESIDENTS: Answer eligibility questions above and complete Lines 5-11

Enter figures in Column A from your federal EITC worksheet and Schedule IN-113 For Vermont Portion, enter income earned while a Vermont resident as shown on schedule IN-113, Column B, Lines 1, 8, 10, & 11

- 5. Wages, salaries, tips, etc. (Schedule IN-113, Line 1)
- 6. Other earned income (Schedule IN-113, Lines 8, 10, & 11) Check to indicate loss
- 7. Total earned income (Add Lines 5 & 6)
- 8. Earned income tax credit adjustment (Divide Line 7B by Line 7A and enter here, but not more than 100%)
- 9. Earned income tax credit (Reported on federal Form 1040)
- 10. Multiply Line 9 by 36% and enter the result here
- 11. Vermont Earned Income Tax Credit (Multiply Line 10 by Line 8)
- 12. **TOTAL REFUNDABLE CREDITS**
 (Add Line 1 and 2 to Line 4 or Line 11. Enter this amount on the IN-111, Line 27c)

	A. Federal Amount \$	B. Vermont Portion \$
5		
6		
7		
8		%
9		
10		
11		
12		

Vermont Homestead Declaration AND Property Tax Adjustment Claim 2019 Form HS-122



DUE DATE: April 15, 2019. You may file up to Oct. 15, 2019, 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 Adjustment Claim: To be considered for a Property Tax Adjustment, you must file a
1) Homestead Declaration (Section A of this form), 2) Property Tax Adjustment 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 www.myVTax.vermont.gov.

Annual Vermont Homestead Declaration

SECTION A.

This form must be filed each year by every Vermont resident whose property meets the definition of a homestead. A Vermont homestead is the principal dwelling and parcel of land surrounding the dwelling, owned and occupied by a resident individual as the individual's domicile on April 1. If your homestead is leased to a tenant on April 1, you may still claim it as a homestead if it is not leased for more than 182 days in the 2019 calendar year.

Please PRINT in BLUE or BLACK INK

Claimant's Last Name	First Name	MI	Claimant's Social Security Number
Spouse's or CU Partner's Last Name	First Name	MI	Spouse's or CU Partner's Social Security Number
Mailing Address		Claimant's Date of Birth	
City		State	Zip Code
Location of Homestead (Use a number, street/road name. Do not use a PO Box or "same.")			Federal Filing Status (Single=S; Head of Household=H; Joint=J; Separate=P)
A2. City/Town of Legal Residence on April 1, 2019	State	A3. SPAN Number - REQUIRED (From the 2018/2019 property tax bill)	

A4. Business Use of Dwelling	A4		%
A5. Rental Use of Dwelling	A5		%

A6. Business or Rental Use of **Improvements or Other Buildings**
Not including the dwelling, are improvements or other buildings located on your parcel used for business or rented? Yes No

A7-A10 Special Situations (see instructions for more information). Check the following if it applies:

- | | |
|---|---|
| <input type="checkbox"/> A7. Grantor and sole beneficiary of a revocable trust owning the property
<input type="checkbox"/> A8. Life estate holder of the property | <input type="checkbox"/> A9. Homestead property crosses town boundaries. (File a declaration for each town.)
<input type="checkbox"/> A10. Residing in a dwelling on the homestead parcel of a related farmer. |
|---|---|

Taxpayer Last Name	Social Security Number
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DUE DATE: April 15, 2019. Claims accepted up to Oct. 15, 2019

SECTION B. PROPERTY TAX ADJUSTMENT CLAIM
 For Household Income up to \$136,500. 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 2018? Yes, Go to Line B2 No, STOP
- B2. Were you claimed as a dependent in 2018 by another taxpayer? Yes, STOP No, Go to Line B3.
- B3. Do you anticipate selling your vermont housesite on or before April 1, 2019? Yes, STOP No, Continue

Amounts for Lines B4-B6 are found on the 2018/2019 property tax bill. Round amounts to the nearest dollar.

B4. Housesit Value	B4	
B5. Housesite Education Tax	B5	
B6. Housesite Municipal Tax	B6	
B7. Ownership Interest	B7	%
B8. Household Income (Schedule HI-144, Line y). You MUST attach Schedule HI-144	B8	

B8a. If Amended Schedule HI-144, Household Income, is included, check here:

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

B9. E-file Certificate Number (From Form LC-142)	B9	
B10. Mobile Home Lot Rent (Allocable Rent from Form LC-142 - include Form LC-142 with Claim.) ..	B10	
OR Allocated Property Tax from Land Trust, Cooperative, or Nonprofit Mobile Home Park		
B11. Allocated Education Tax	B11	
B12. Allocated Municipal Tax	B12	
OR Property Tax from contiguous property if housesite has less than 2 acres (see instructions.)		
B13. Contiguous property Education Tax	B13	
B14. Contiguous property Municipal Tax	B14	

MAXIMUM ADJUSTMENT AMOUNT IS \$8,000

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

Signature			Date of Birth (MMDDYY)	Telephone Number
Signature (If a joint return, BOTH must sign.)			Date of Birth (MMDDYY)	Telephone Number
Preparer's Signature	Date	Preparer's SSN or PTIN	Telephone Number	

Firm's Name (or your name if self-employed) and address EIN

5454

May the Department of Taxes contact your preparer? YES



Please PRINT in BLUE or BLACK INK

Vermont Household Income 2018 Schedule HI-144



For the year Jan. 1-Dec. 31, 2018

This schedule must be included with the 2018 Renter Rebate Claim (Form PR-141) OR the 2019 Property Tax Adjustment Claim (Form HS-122) UNLESS you are filing an AMENDED HI-144. Please read instructions before completing schedule.

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

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 2018. 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 #1 Social Security Number

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



Taxpayer Last Name	Social Security Number
--------------------	------------------------



1. Claimant and jointly filed Spouse

2. Filing separately Spouse or CU Partner

3. Other Persons

o. 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. Child support paid. You must include proof of payment. See instructions

o	o	o
p	p	p

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

q. Allowable adjustments from Federal Form 1040

q1. Business expenses for Reservists
q2. Alimony paid
q3. Tuition and fees
q4. Self-employed health insurance deduction
q5. Health Savings Account deduction

r. Add Lines O, P, and total of Lines Q1 to Q5 for each column

s. Subtract Line R from Line N of each column. If a negative amount, enter -0-

t. Add all three amounts from Line S. If a negative amount, enter -0-

u. Complete if born Jan 1, 1954 and after. Enter interest and dividend income from Lines E and F.

v. Add all three amounts from Line U

w.

x. Subtract Line W from Line V. If Line W is more than Line V, enter -0-

y. **HOUSEHOLD INCOME.** Add Line T and Line X

q1	q1	q1
q2	q2	q2
q3	q3	q3
q4	q4	q4
q5	q5	q5
r	r	r
s	s	s
t	t	t
u	u	u
v	v	v
w	w	w
x	x	x
y	y	y

RENTERS

If Line Y Household income is \$47,000 or less, you may be eligible for a renter rebate. Complete Form PR-141 Renter Rebate Claim. This schedule must be filed with the Renter Rebate Claim. Claims are due April 15, 2019, but can be filed up to Oct. 15, 2019. If Household Income is ore than \$47,000, you do not qualify for a renter rebate.

HOMEOWNERS

Form HS-122, Homestead Declaration AND Property Tax Adjustment Claim, must be filed each year.

Homeowners with Household Income up to \$136,500 on Line Y should complete Form HS-122, Section B. You may be eligible for a property tax adjustment. This schedule must be filed with the HS-122

Form HS-122 Due Date - April 15, 2019. Homeowners foling a property tax adjustment, Forms HS-122 and HI-144, between April 16 and Oct. 15, 2019 may still qualify for a property tax adjustment. A \$15 late filing fee will be deducted from the adjustment

SOCIAL SECURITY EXEMPTION WORKSHEET

Instructions: It is important that you answer the questions in Section 1 to determine if you qualify for a full or partial exemption. If you qualify for a partial exemption, you may move on to Section 2 to calculate the amount of the exemption.

Section 1: 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 5b, earning Social Security benefits that were taxable in the current tax year? <input type="checkbox"/> No. You do not qualify for this exemption. <input type="checkbox"/> Yes. Proceed to the next question.
2	If you are: <ul style="list-style-type: none"> • 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? <input type="checkbox"/> No. You do not qualify for this exemption. <input type="checkbox"/> Yes. You qualify for Vermont’s Social Security exemption. Proceed to question 3.
3	If you are: <ul style="list-style-type: none"> • 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? <input type="checkbox"/> No. Please proceed to Section 2 of this worksheet. <input type="checkbox"/> Yes. You qualify for a full exemption . Please enter the full amount from federal Form 1040, Line 5b, on Schedule IN-112, Line 10. NOTE: Vendors enter 1 on line 8 & enter amount from 1040 Line 5b on line 9

Section 2: 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: <ul style="list-style-type: none"> • 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 5b.	9
10	Amount of partial exemption . Multiply Line 8 by Line 9. Enter this amount on Schedule IN-112, Line 10.	10

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%.

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

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

Part 1 If you did not keep accurate records

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

Estimated Use Tax Table

Adjusted Gross Income	Use Tax is:	Adjusted Gross Income	Use Tax is:	Adjusted Gross Income	Use Tax is:
Up to \$10,000	\$5	\$40,001 - \$50,000	\$40	\$80,001 - \$90,000	\$80
\$10,001 - \$20,000	\$10	\$50,001 - \$60,000	\$50	\$90,001 - \$100,000	\$90
\$20,001 - \$30,000	\$20	\$60,001 - \$70,000	\$60	\$100,001 and over. . . .	0.1% (0.001) of AGI
\$30,001 - \$40,000	\$30	\$70,001 - \$80,000	\$70	or \$500, whichever is less.	

Part 2 If you did keep accurate records

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

Part 3 Total Use Tax due

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

Part 4 Certification of No Use Tax Due

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

If one of the situations above is true, check the box below Line 27 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.

Test 6 STATE ONLY TEST CASE, IN-117.

Direct Debit

Test the 8879-VT with 10.00 on line 30 of IN-111 and 183.00 on line 29 of the IN-111. Amount to carry to the 8879-VT is 193.00 from IN-111 line 31.

Vermont Forms Required: IN-111, 2 sch IN-117

Taxpayer(s) Information

Primary SSN: 400-00-8037

Name: Michael Lane

Residency Status: Resident

Address 1: 17 Ferndell Lane

City, State, Zip: Colchester, VT 05446

Occupation: Technician

Date of Birth: 01/15/1982

Filing Status: Single

School District Code: 048

City/Town of Legal Residence: Colchester

Direct Debit Info for Vermont

Routing Number: 211691185

Saving Account Number: 75123123

Payment date: same as return date

DEPT USE ONLY

Please PRINT in BLUE or BLACK INK

Vermont Income Tax Return 2018 Form IN-111



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

Social Security Number First Name MI Last Name Driver's License Number & State Check if Deceased

Spouse Social Security Number Spouse First Name MI Spouse Last Name Driver's License Number & State Check if Deceased

Mailing Address (Number and Street/Road or PO Box)

City State Zip Code Check if Amended Return Check if Recomputed Return

Vermont School District Code 911/Physical Street Address on 12/31/2018

Filing Status
Check One Single Married/CU filing jointly Married/CU filing separately Head of Household Qualifying Widow(er)

2018 Vermont Standard Deduction
Married Filing Jointly or Qualifying Widow(er) \$12,000
Single or Married Filing Separately \$6,000
Head of Household \$9,000

Vermont Personal Exemption
2018 Amount \$4,150

1. Federal Adjusted Gross Income (Federal Form 1040, Line 7)	Check to indicate loss →	1	
2. Net Modifications to federal AGI (Schedule IN-112, Part I, Line 12)	Check to indicate loss →	2	
3. Federal AGI with Modifications (Combine Lines 1 and 2)	Check to indicate loss →	3	
4. 2018 Vermont Standard Deduction from box at left Please see instructions if you or your spouse checked any standard deduction boxes on the federal 1040		4	
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 1040		5c	
5d. Add Lines 5a through 5c		5d	
5e. Multiply Line 5d by 2018 Personal Exemption from box at left		5e	
6. Add Lines 4 and 5e		6	
7. Vermont Taxable Income (Subtract Line 6 from Line 3 if less than zero, enter -0-)		7	
8. Vermont Income Tax from tax table or tax rate schedule (If Line 1 is greater than \$150,000, see instructions)		8	
9. Net Adjustment to Vermont Tax (Schedule IN-119, Part I Line 16)	Check to indicate loss →	9	
10. Vermont Income Tax with Adjustment (Add Lines 8 and 9 if less than zero, enter -0-)		10	

Amount Due
(From Page 2, Line 31)

11. **X 5%** = 12. 13.
Tax-Deductible Charitable Contribution (See Instructions) **Charitable Contribution Deduction**
(Enter the lesser of Line 12 or \$1,000)

14. Vermont Income Tax (Subtract Line 13 from Line 10. If less than zero, enter -0-)	14	
15. Income Adjustment (Schedule IN-113, Line 37, or 100.00%)	15	%
16. Adjusted Vermont Income Tax (multiply Line 14 by Line 15)	16	

Taxpayer Last Name Social Security Number

Keep a Copy for your records.



17. Other State Credit (Schedule IN-117, Line 21) + 18. Vermont Tax Credits (Schedule IN-119, Part II) = 19. Total Vermont Credits (Add Lines 17 and 18)

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

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

22. Total Vermont Taxes (Add Lines 20 and 21)

Contributions

23a. Green Up Vermont + 23b. Nongame Wildlife Fund + 23c. Children's Trust Fund + 23d. Vermont Veterans Fund = 23e. Total Contributions

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

25a. 2018 Vermont Tax Withheld from W-2, 1099

25b. 2018 Estimated Tax payments, amount carried forward from 2017, and payment made with 2018 extension

25c. Refundable Credits (Schedule IN-112, Part II)

25d. 2018 Vermont Real Estate Withholding from Form RW-171

25e. 2018 Nonresident Estimated Tax payments (nonresident withholding) allocated on Schedule K-1VT, Line 5

25f. Total Payments and Credits (Add Line 25a through 25e)

26. Overpayment. If Line 26 is less than Line 25f, subtract Line 24 From Line 25f.

27a. Refund to be credited to 2019 Estimated Tax Payment

27b. Refund to be credited to 2019 Property Tax Bill.

28. REFUND AMOUNT (Subtract lines 27a and 27b from Line 26)

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

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

For Amended Returns Only: Original refund received Refund due now Original Payment Amount Due Now

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 of Birth (MMDDYY) Telephone Number

Signature (If a joint return, BOTH must sign.) Date of Birth (MMDDYY) Telephone Number

Preparer's Signature Date Preparer's SSN or PTIN Telephone Number

Firm's Name (or your name if self-employed) and address EIN

May the Department of Taxes contact your preparer? YES

INCLUDE WITH FORM IN-111

Please PRINT in BLUE or BLACK INK

Vermont Credit for Income Tax Paid to Other State or Canadian Province 2018 Schedule IN-117



For Residents and Some Part-Year Residents ONLY.

You must complete a separate Schedule IN-117 for each state or Canadian province and include a copy of the other state return(s). Please see instructions.

Taxpayer's Last Name	First Name	Initial	Taxpayer's Social Security Number
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1. Name of state or Canadian province. Use standard two-letter abbreviation		1	
2. Enter Adjusted Gross Income taxed in another state or Canadian province that is also subject to Vermont income tax. This entry cannot be more than entry on Form IN-111, Line 1.	<input type="checkbox"/> Check to indicate loss	2	
3. 2018 Bonus Depreciation add back taxed in another state or Canadian province AND taxed in Vermont		3	
4. Non-Vermont state/local obligations taxed in another state or Canadian province AND taxed in Vermont		4	
5. Add Lines 2-4		5	
6. Bonus Depreciation subtracted from income in another state or Canadian province in tax year 2018		6	
7. U.S. Government interest income subtracted from income in another state or Canadian province in tax year 2018		7	
8. Add Lines 6 & 7		8	
9. Modified Adjusted Gross Income for income taxed in another state or Canadian province AND taxed in Vermont (Subtract Line 8 from Line 5)		9	
10. Adjusted Gross Income from Form IN-111, Line 1	<input type="checkbox"/> Check to indicate loss	10	
11. Non-Vermont state/local obligations from Form IN-112, Part I, Line 3	<input type="checkbox"/> Check to indicate loss	11	
12. Bonus Depreciation from Form IN-112, Part I Line 4		12	
13. Add Lines 10-12		13	
14. U.S. Government interest income from Form IN-112, Part I Line 6		14	
15. Bonus Depreciation from Form IN-112, Part I Line 8		15	
16. Add Line 14 & 15		16	
17. Subtract Line 16 from Line 13		17	
18. Vermont income tax from Form IN-111, Line 14		18	
19. Computed tax credit (Divide Line 9 by Line 17, and multiply result by Line 18.) Result cannot be more than 100% of Vermont tax.		19	
Line 9 _____ X Line 18 _____ Line 17		19	
20. Income tax paid to another state or Canadian province based on modified adjusted gross income from Line 9 above		20	
21. VERMONT CREDIT for income tax paid to another state or Canadian province. Enter the Lesser of Line 19 or Line 20. Also enter on Form IN-111, Line 17		21	

INCLUDE WITH FORM IN-111

Please PRINT in BLUE or BLACK INK

Vermont Credit for Income Tax Paid to Other State or Canadian Province 2018 Schedule IN-117



For Residents and Some Part-Year Residents ONLY.

You must complete a separate Schedule IN-117 for each state or Canadian province and include a copy of the other state return(s). Please see instructions.

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

1. Name of state or Canadian province. Use standard two-letter abbreviation			1
2. Enter Adjusted Gross Income taxed in another state or Canadian province that is also subject to Vermont income tax. This entry cannot be more than entry on Form IN-111, Line 1.	<input type="checkbox"/> Check to indicate loss	2	
3. 2018 Bonus Depreciation add back taxed in another state or Canadian province AND taxed in Vermont		3	
4. Non-Vermont state/local obligations taxed in another state or Canadian province AND taxed in Vermont		4	
5. Add Lines 2-4		5	
6. Bonus Depreciation subtracted from income in another state or Canadian province in tax year 2018		6	
7. U.S. Government interest income subtracted from income in another state or Canadian province in tax year 2018		7	
8. Add Lines 6 & 7		8	
9. Modified Adjusted Gross Income for income taxed in another state or Canadian province AND taxed in Vermont (Subtract Line 8 from Line 5)		9	
10. Adjusted Gross Income from Form IN-111, Line 1	<input type="checkbox"/> Check to indicate loss	10	
11. Non-Vermont state/local obligations from Form IN-112, Part I, Line 3	<input type="checkbox"/> Check to indicate loss	11	
12. Bonus Depreciation from Form IN-112, Part I Line 4		12	
13. Add Lines 10-12		13	
14. U.S. Government interest income from Form IN-112, Part I Line 6		14	
15. Bonus Depreciation from Form IN-112, Part I Line 8		15	
16. Add Line 14 & 15		16	
17. Subtract Line 16 from Line 13		17	
18. Vermont income tax from Form IN-111, Line 14		18	
19. Computed tax credit (Divide Line 9 by Line 17, and multiply result by Line 18.) Result cannot be more than 100% of Vermont tax.		19	
$\frac{\text{Line 9}}{\text{Line 17}} \times \text{Line 18}$			
20. Income tax paid to another state or Canadian province based on modified adjusted gross income from Line 9 above		20	
21. VERMONT CREDIT for income tax paid to another state or Canadian province. Enter the Lesser of Line 19 or Line 20. Also enter on Form IN-111, Line 17		21	

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%.

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

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

Part 1 If you did not keep accurate records

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

Estimated Use Tax Table

Adjusted Gross Income	Use Tax is:	Adjusted Gross Income	Use Tax is:	Adjusted Gross Income	Use Tax is:
Up to \$10,000	\$5	\$40,001 - \$50,000	\$40	\$80,001 - \$90,000	\$80
\$10,001 - \$20,000	\$10	\$50,001 - \$60,000	\$50	\$90,001 - \$100,000	\$90
\$20,001 - \$30,000	\$20	\$60,001 - \$70,000	\$60	\$100,001 and over. . . .	0.1% (0.001) of AGI
\$30,001 - \$40,000	\$30	\$70,001 - \$80,000	\$70	or \$500, whichever is less.	

Part 2 If you did keep accurate records

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

Part 3 Total Use Tax due

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

Part 4 Certification of No Use Tax Due

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

If one of the situations above is true, check the box below Line 27 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.

Test 7 IN-112 Part I, IN-119 Part I & II, IN-153 Social Security exemption worksheet

Vermont Forms Required: IN-111, IN-112, IN-119, IN-153 Taxpayer(s) Information

Primary SSN: 400-00-8038

Name: John Siloway

Residency Status: Resident

Address 1: 1413 Boudro Road

City, State, Zip: Randolph, VT 05060 Occupation: Teacher

DoB: 06/25/1958

Filing Status: Married Filing Jointly Spouses SSN:

400-00-8039

Spouses Name: Mary Siloway

DOB 12/28/1953

School District Code: 159

City/Town of Legal Residence: Randolph

Dependent: 1

Michael Siloway 400-00-8004

DEPT USE ONLY

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Vermont Income Tax Return 2018 Form IN-111



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

Social Security Number First Name MI Last Name Driver's License Number & State Check if Deceased

Spouse Social Security Number Spouse First Name MI Spouse Last Name Driver's License Number & State Check if Deceased

Mailing Address (Number and Street/Road or PO Box)

City State Zip Code Check if Amended Return Check if Recomputed Return

Vermont School District Code 911/Physical Street Address on 12/31/2018

Filing Status
Check One Single Married/CU filing jointly Married/CU filing separately Head of Household Qualifying Widow(er)

2018 Vermont Standard Deduction
Married Filing Jointly or Qualifying Widow(er) \$12,000
Single or Married Filing Separately \$6,000
Head of Household \$9,000

Vermont Personal Exemption
2018 Amount \$4,150

1. Federal Adjusted Gross Income (Federal Form 1040, Line 7)	<input type="checkbox"/> Check to indicate loss →	1	
2. Net Modifications to federal AGI (Schedule IN-112, Part I, Line 12)	<input type="checkbox"/> Check to indicate loss →	2	
3. Federal AGI with Modifications (Combine Lines 1 and 2)	<input type="checkbox"/> Check to indicate loss →	3	
4. 2018 Vermont Standard Deduction from box at left Please see instructions if you or your spouse checked any standard deduction boxes on the federal 1040		4	
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 1040		5c	
5d. Add Lines 5a through 5c		5d	
5e. Multiply Line 5d by 2018 Personal Exemption from box at left		5e	
6. Add Lines 4 and 5e		6	
7. Vermont Taxable Income (Subtract Line 6 from Line 3 if less than zero, enter -0-)		7	
8. Vermont Income Tax from tax table or tax rate schedule (If Line 1 is greater than \$150,000, see instructions)		8	
9. Net Adjustment to Vermont Tax (Schedule IN-119, Part I Line 16)	<input type="checkbox"/> Check to indicate loss →	9	
10. Vermont Income Tax with Adjustment (Add Lines 8 and 9 if less than zero, enter -0-)		10	

Amount Due
(From Page 2, Line 31)

11. **X 5%** = 12. 13.
Tax-Deductible Charitable Contribution (See Instructions) **Charitable Contribution Deduction**
(Enter the lesser of Line 12 or \$1,000)

14. Vermont Income Tax (Subtract Line 13 from Line 10. If less than zero, enter -0-)	14	
15. Income Adjustment (Schedule IN-113, Line 37, or 100.00%)	15	%
16. Adjusted Vermont Income Tax (multiply Line 14 by Line 15)	16	

Taxpayer Last Name Social Security Number

Keep a Copy for your records.



17. Other State Credit (Schedule IN-117, Line 21) + 18. Vermont Tax Credits (Schedule IN-119, Part II) = 19. Total Vermont Credits (Add Lines 17 and 18)

20. Vermont Income Tax after credits (Subtract Line 19 from Line 16. If Line 19 is greater than Line 16, enter -0-)
21. Use Tax for taxable items on which no sales tax was charged, including online purchases. (See instructions, worksheet, and chart)
22. Total Vermont Taxes (Add Lines 20 and 21)

Contributions

23a. Green Up Vermont + 23b. Nongame Wildlife Fund + 23c. Children's Trust Fund + 23d. Vermont Veterans Fund = 23e. Total Contributions

24. Total of Vermont Taxes and Voluntary Contributions (Add Lines 22 and 23e)
25a. 2018 Vermont Tax Withheld from W-2, 1099
25b. 2018 Estimated Tax payments, amount carried forward from 2017, and payment made with 2018 extension
25c. Refundable Credits (Schedule IN-112, Part II)
25d. 2018 Vermont Real Estate Withholding from Form RW-171
25e. 2018 Nonresident Estimated Tax payments (nonresident withholding) allocated on Schedule K-1VT, Line 5
25f. Total Payments and Credits (Add Line 25a through 25e)
26. Overpayment. If Line 26 is less than Line 25f, subtract Line 24 From Line 25f.
27a. Refund to be credited to 2019 Estimated Tax Payment
27b. Refund to be credited to 2019 Property Tax Bill.
28. REFUND AMOUNT (Subtract lines 27a and 27b from Line 26)
29. If Line 24 is more than Line 25f, subtract Line 25f from Line 24. See instruction on tax due.
30. Interest and Penalty on Underpayment of Estimated Tax (Worksheet IN-152, or IN-152A)
31. AMOUNT DUE add Lines 29 and 30

For Amended Returns Only: Original refund received Refund due now Original Payment Amount Due Now

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 of Birth (MMDDYY) Telephone Number

Signature (If a joint return, BOTH must sign.) Date of Birth (MMDDYY) Telephone Number

Preparer's Signature Date Preparer's SSN or PTIN Telephone Number

Firm's Name (or your name if self-employed) and address EIN

May the Department of Taxes contact your preparer? YES

INCLUDE WITH FORM IN-111
Please PRINT in BLUE or BLACK INK

Vermont Tax Adjustments and Credits 2018 Schedule IN-112



Taxpayer Last Name	First Name	Initial	Taxpayer Social Security Number
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PART I ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME

1. Total interest and dividend income from all state and local obligations exempt from federal tax (Reported on federal Form 1040)	1	
2. Interest and dividend income from Vermont state and local obligations included in Line 1	2	

3. Income from Non-Vermont State and Local Obligations (Subtract Line 2 from Line 1)	3	
4. Bonus Depreciation Allowed under Federal Law for 2018	4	
5. Total Additions (Add Line 3 and Line 4)	5	

SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME

6. Interest Income from U.S. Obligations	6	
7. Capital Gains Exclusion (Schedule IN-153, Line 21)	7	
8. Adjustment for Prior Years' Bonus Depreciation	8	
9. Taxable Refunds of State and Local Income Taxes (Reported on federal Form 1040)	9	
10. Social Security benefits exempt from taxation (see instructions)	10	
11. Total Subtractions (Add Lines 6 through 10)	11	

NET MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

12. Subtract Line 11 from Line 5. Enter on Form IN-111, Line 2.	12	<input type="checkbox"/> Check to indicate loss
--	----	---

Taxpayer Last Name	Social Security Number
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PART II REFUNDABLE CREDITS

Lines 1 and 2 are for FULL-YEAR residents

- 1. **Low Income Child & Dependent Care Credit**
 If your federal Adjusted Gross Income is \$30,000 (or \$40,000 for Married Filing Jointly), and child care services are provided by a Vermont accredited daycare provider, enter 50% of federal Form 2441, Line 11. If you are not a Vermont resident or your daycare provider is not accredited, use IN-119, Part I, Line 8. See instructions if your providers are both accredited and not accredited.
- 2. **Renter Rebate (From Form PR-141, Line 9)**

1		
2		

**VERMONT EARNED INCOME TAX CREDIT
 ELIGIBILITY QUESTIONS MUST BE ANSWERED**

For FULL-YEAR residents and PART-YEAR residents

- A. Enter number of qualifying children.
- B. Enter number of qualifying children under the age of 18
- C. Were you (or your spouse if filing a joint return) at least age 25 but under age 65 at the end of 2018?
 If you answered "No" and do not have any qualifying children, you do not qualify for Earned Income Tax Credit

A	
B	
Yes	No

FULL-YEAR RESIDENTS: Answer eligibility questions above and complete Lines 3 and 4

- 3. Earned income tax credit (Reported from federal Form 1040)
- 4. Vermont Earned Income Tax Credit (Multiply Line 3 by 36%)

3		
4		

PART YEAR RESIDENTS: Answer eligibility questions above and complete Lines 5-11

Enter figures in Column A from your federal EITC worksheet and Schedule IN-113 For Vermont Portion, enter income earned while a Vermont resident as shown on schedule IN-113, Column B, Lines 1, 8, 10, & 11

- 5. Wages, salaries, tips, etc. (Schedule IN-113, Line 1)
- 6. Other earned income (Schedule IN-113, Lines 8, 10, & 11) Check to indicate loss
- 7. Total earned income (Add Lines 5 & 6)
- 8. Earned income tax credit adjustment (Divide Line 7B by Line 7A and enter here, but not more than 100%)
- 9. Earned income tax credit (Reported on federal Form 1040)
- 10. Multiply Line 9 by 36% and enter the result here
- 11. Vermont Earned Income Tax Credit (Multiply Line 10 by Line 8)
- 12. **TOTAL REFUNDABLE CREDITS**
 (Add Line 1 and 2 to Line 4 or Line 11. Enter this amount on the IN-111, Line 27c)

A. Federal Amount \$		B. Vermont Portion \$	
5		5	
6		6	
7		7	
8		8	%
9			
10		10	
11		11	
12		12	

INCLUDE WITH FORM IN-111
Please PRINT in BLUE or BLACK INK

Vermont Tax Adjustments and Non-Refundable Credits 2018 Schedule IN-119



Taxpayer's Last Name	First Name	Initial	Taxpayer's Social Security Number
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PART I ADJUSTMENTS TO VERMONT INCOME TAX ADDITIONS TO VERMONT TAX

1. Tax on Qualified Plans including IRA, HSA, and MSA (Reported on federal Form 1040,	1	
2. Recapture of Federal Investment Tax Credit (Reported on federal Form 1040)	2	
3. Tax from Federal Form 4972	3	
4. Add Lines 1 through 3	4	
5. Multiply Line 4 by 24%	5	
6. Recapture of Vermont Credits (See instructions)	6	
7. Add Lines 5 and 6.	7	

SUBTRACTIONS FROM VERMONT TAX

8. Credit for Child & Dependent Care Expenses (Reported on Form 1040)	8	
9. Credit from the Elderly or the Disabled (Federal Schedule R) ..	9	
10. Investment Tax Credit - Vermont-based only (see instructions)	10	
11. Vermont Farm Income Averaging Credit (From worksheet in instructions)	11	
12. Add Lines 8 through 11	12	
13. Multiply Line 12 by 24%	13	
14. Vermont-based Business Solar Energy Credit carryforward ..	14	
15. Add Lines 13 and 14.	15	

NET ADJUSTMENTS TO VERMONT TAX

16. Subtract Line 15 from Line 7. Enter on Form IN-111, Line 9	16	<input type="checkbox"/> Check to indicate loss
--	----	---

Taxpayer Last Name	Social Security Number
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PART II VERMONT INCOME TAX CREDITS

INCLUDE WITH FORM IN-111

2018 Contribution
eligible for credit

Credit

1. Vermont Higher Education Investment
(32 V.S.A. § 5835a) See instructions . . . TIMES (X) .10 =

For credits earned through an S-Corporation, LLC, or Partnership, enter name and FEIN of the entity

Name of entity	FEIN
<input type="text"/>	<input type="text"/>

If credits from more than one business entity, fill out a separate IN-119 for each entity.

	Column A Earned in 2018	PLUS (+)	Column B Carryforward	EQUALS (=)	Column C
2. Charitable Housing (32 V.S.A. § 583) . . .	2		2		2
3. Qualified Sale of Mobile Home Park (32 V.S.A. § 58)	3		3		3
4. Research & Development (32 V.S.A. § 5930)	4		4		4

Prior approval required from Vermont Housing Finance Agency for Line 1

5. Affordable Housing (32 V.S.A. § 5930u)	5		5		5
6. Historic Rehabilitation (32 V.S.A. § 5930cc(a))	6		6		6
7. Facade Improvement (32 V.S.A. § 5930cc(b))	7		7		7
8. Code Improvements (32 V.S.A. § 5930cc(c))	8		8		8

9. Add Column C, Lines 1-8. If no credit claimed on Line 10, Enter this amount on Form IN-111, Line 18 9

Tax Credit Calculation Worksheet

10. Vermont Entrepreneur's Seed Capital Fund (32 V.S.A. § 5830b)	10
11. Enter adjusted Vermont income tax amount from Form IN-111, Line 16	11
12. Enter credit for income tax paid to another state or Canadian province from Form IN-111, Line 17	12
13. Subtract Line 12 from Line 11	13
14. Enter the lesser of Line 9 or Line 13	14
15. Subtract Line 14 from Line 13. The result cannot less than zero.	15
16. Multiply Line 15 by 50%	16
17. Enter the lesser of Line 10 or Line 16	17
18. Total Credits Allowable. Enter the total of Lines 14 and 17	18
19. TOTAL INCOME TAX CREDITS AVAILABLE. Enter the lesser of Line 13 or Line 18. Enter this amount on Form IN-111, Line 18	19

INCLUDE WITH FORM IN-111
Please PRINT in BLUE or BLACK INK

Vermont Capital Gain Exclusion Calculation 2018 Schedule IN-153



Taxpayer's Last Name	First Name	Initial	Taxpayer's Social Security Number
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PART I. FLAT EXCLUSION

1. Enter smaller of Line 15 or 16 from Federal Form 1040, Schedule D	1	
2. Enter amount from:		
2a. Federal Form 1040, Schedule D, Line 18	2a	
2b. Federal Form 1040, Schedule D, Line 19	2b	
3. Add Lines 2a and 2b	3	
4. Subtract Line 3 from Line 1	4	
If you filed Federal Form 4952, complete Lines 5 through 7		
5. Enter amount from:		
5a. Federal Form 4952, Line 4g	5a	
5b. Federal Form 4952, Line 4e	5b	
5c. Multiply Line 5a by Line 5b and enter result here	5c	
5d. Federal Form 4952, Line 4b	5d	
5e. Federal Form 4952, Line 4e	5e	
6. Add Lines 5d and 5e; enter result here	6	
7. Divide Line 5c by Line 6; enter result here	7	
8. Subtract Line 7 from Line 4. Entry cannot be less than zero	8	
9. Enter the smaller of Line 8 or \$5,000	9	

Taxpayer Last Name	Social Security Number
--------------------	------------------------



PART II. PERCENTAGE EXCLUSION

(Use this section only if you have eligible gains. See Technical Bulletin 60 for more information or continue on to Part III.)

10. Enter the amount from Part I, Line 4	10	
11. Enter amount of adjusted net capital gain from the sale of assets held for three years or less	11	
12. Assets held for more than three years. Subtract Line 11 from Line 10. Entry cannot be less than zero	12	

Enter the amount of net adjusted capital gain from the sale of the following assets held for more than three years

13a. Real estate or portion of real estate used as a primary or nonprimary home	13a	
13b. Depreciable personal property (except for farm property or standing timber)	13b	
13c. Stocks or bonds publicly traded or traded on an exchange or any other financial instruments	13c	
14. Add Lines 13a through 13c	14	
15. Subtract Line 14 from Line 12; enter result here. Entry cannot be less than zero. This is the amount of net adjusted capital gain eligible for exclusion	15	

Line 16 Federal Form 4952 information. If no investment interest expense for ineligible assets was reported on Federal Form 4952, enter Line 7 from Part I of this form. Otherwise, you may need to recompute Federal Form 4952 to reflect only investment interest income for assets eligible for the capital gain exclusion.

16. Enter amount from Part I, Line 7 or recomputed Federal Form 4952	16	
17. Subtract Line 16 from Line 15	17	
18. Multiply Line 17 by 40%; enter result here	18	

PART III. CAPITAL GAIN EXCLUSION

19. Enter the greater of Line 9 or Line 18	19	
20. Multiply _____ x 40%; enter result here <small>Federal Taxable Income</small>	20	
21. Enter the smaller of Line 19 or Line 20. This is your capital gain exclusion. Enter on Form IN-112, Part I Line 7	21	

SOCIAL SECURITY EXEMPTION WORKSHEET

Instructions: It is important that you answer the questions in Section 1 to determine if you qualify for a full or partial exemption. If you qualify for a partial exemption, you may move on to Section 2 to calculate the amount of the exemption.

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

1	<p>Did you report an amount on federal Form 1040, U.S. Individual Income Tax Return, Line 5b, earning Social Security benefits that were taxable in the current tax year?</p> <p><input type="checkbox"/> No. You do not qualify for this exemption.</p> <p><input type="checkbox"/> Yes. Proceed to the next question.</p>
2	<p>If you are:</p> <ul style="list-style-type: none"> • 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? <p><input type="checkbox"/> No. You do not qualify for this exemption.</p> <p><input type="checkbox"/> Yes. You qualify for Vermont’s Social Security exemption. Proceed to question 3.</p>
3	<p>If you are:</p> <ul style="list-style-type: none"> • 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? <p><input type="checkbox"/> No. Please proceed to Section 2 of this worksheet.</p> <p><input type="checkbox"/> Yes. You qualify for a full exemption. Please enter the full amount from federal Form 1040, Line 5b, on Schedule IN-112, Line 10.</p>

Section 2: 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	<p>If you are:</p> <ul style="list-style-type: none"> • 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 5b.	9
10	Amount of partial exemption . Multiply Line 8 by Line 9. Enter this amount on Schedule IN-112, Line 10.	10

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%.

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

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

Part 1 If you did not keep accurate records

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

Estimated Use Tax Table

Adjusted Gross Income	Use Tax is:	Adjusted Gross Income	Use Tax is:	Adjusted Gross Income	Use Tax is:
Up to \$10,000	\$5	\$40,001 - \$50,000	\$40	\$80,001 - \$90,000	\$80
\$10,001 - \$20,000	\$10	\$50,001 - \$60,000	\$50	\$90,001 - \$100,000	\$90
\$20,001 - \$30,000	\$20	\$60,001 - \$70,000	\$60	\$100,001 and over.	0.1% (0.001) of AGI
\$30,001 - \$40,000	\$30	\$70,001 - \$80,000	\$70	or \$500, whichever is less.	

Part 2 If you did keep accurate records

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

Part 3 Total Use Tax due

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

Part 4 Certification of No Use Tax Due

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

If one of the situations above is true, check the box below Line 27 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.

Test 8 Married filing separate

Vermont Forms Required: IN-111, HS-122

Taxpayer(s) Information

Primary SSN: 400-00-8040

Name: Michael Jones

Residency Status: Resident

Address 1: 109 Jones Street

City, State, Zip: Waterbury, VT 05676

Date of Birth: 06/24/1977

Filing Status: Married Filing Separately

Spouse SSN: 400-00-8041

Spouse Name: Alice Jones

School District Code: 221

City/Town of Legal Residence: Waterbury

DEPT USE ONLY

Please PRINT in BLUE or BLACK INK

Vermont Income Tax Return 2018 Form IN-111



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

Social Security Number First Name MI Last Name Driver's License Number & State Check if Deceased

Spouse Social Security Number Spouse First Name MI Spouse Last Name Driver's License Number & State Check if Deceased

Mailing Address (Number and Street/Road or PO Box)

City State Zip Code Check if Amended Return Check if Recomputed Return

Vermont School District Code 911/Physical Street Address on 12/31/2018

Filing Status
Check One Single Married/CU filing jointly Married/CU filing separately Head of Household Qualifying Widow(er)

2018 Vermont Standard Deduction
Married Filing Jointly or Qualifying Widow(er) \$12,000
Single or Married Filing Separately \$6,000
Head of Household \$9,000

Vermont Personal Exemption
2018 Amount \$4,150

1. Federal Adjusted Gross Income (Federal Form 1040, Line 7)	→	1		
2. Net Modifications to federal AGI (Schedule IN-112, Part I, Line 12)	→	2		
3. Federal AGI with Modifications (Combine Lines 1 and 2)	→	3		
4. 2018 Vermont Standard Deduction from box at left Please see instructions if you or your spouse checked any standard deduction boxes on the federal 1040		4		
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 1040		5c		
5d. Add Lines 5a through 5c		5d		
5e. Multiply Line 5d by 2018 Personal Exemption from box at left		5e		
6. Add Lines 4 and 5e		6		
7. Vermont Taxable Income (Subtract Line 6 from Line 3 if less than zero, enter -0-)		7		
8. Vermont Income Tax from tax table or tax rate schedule (If Line 1 is greater than \$150,000, see instructions)		8		
9. Net Adjustment to Vermont Tax (Schedule IN-119, Part I Line 16)	→	9		
10. Vermont Income Tax with Adjustment (Add Lines 8 and 9 if less than zero, enter -0-)		10		

Amount Due
(From Page 2, Line 31)

11. **X 5%** = 12. 13.
Tax-Deductible Charitable Contribution (See Instructions) **Charitable Contribution Deduction**
(Enter the lesser of Line 12 or \$1,000)

14. Vermont Income Tax (Subtract Line 13 from Line 10. If less than zero, enter -0-)	14	
15. Income Adjustment (Schedule IN-113, Line 37, or 100.00%)	15	%
16. Adjusted Vermont Income Tax (multiply Line 14 by Line 15)	16	

Taxpayer Last Name Social Security Number

Keep a Copy for your records.



17. Other State Credit (Schedule IN-117, Line 21) + 18. Vermont Tax Credits (Schedule IN-119, Part II) = 19. Total Vermont Credits (Add Lines 17 and 18)

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

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

22. Total Vermont Taxes (Add Lines 20 and 21)

Contributions

23a. Green Up Vermont + 23b. Nongame Wildlife Fund + 23c. Children's Trust Fund + 23d. Vermont Veterans Fund = 23e. Total Contributions

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

25a. 2018 Vermont Tax Withheld from W-2, 1099

25b. 2018 Estimated Tax payments, amount carried forward from 2017, and payment made with 2018 extension

25c. Refundable Credits (Schedule IN-112, Part II)

25d. 2018 Vermont Real Estate Withholding from Form RW-171

25e. 2018 Nonresident Estimated Tax payments (nonresident withholding) allocated on Schedule K-1VT, Line 5

25f. Total Payments and Credits (Add Line 25a through 25e)

26. Overpayment. If Line 26 is less than Line 25f, subtract Line 24 From Line 25f

27a. Refund to be credited to 2019 Estimated Tax Payment

27b. Refund to be credited to 2019 Property Tax Bill

28. REFUND AMOUNT (Subtract lines 27a and 27b from Line 26)

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

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

For Amended Returns Only: Original refund received Refund due now Original Payment Amount Due Now

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 of Birth (MMDDYY) Telephone Number

Signature (If a joint return, BOTH must sign.) Date of Birth (MMDDYY) Telephone Number

Preparer's Signature Date Preparer's SSN or PTIN Telephone Number

Firm's Name (or your name if self-employed) and address EIN

May the Department of Taxes contact your preparer? YES

Vermont Homestead Declaration AND Property Tax Adjustment Claim 2019 Form HS-122



DUE DATE: April 15, 2019. You may file up to Oct. 15, 2019, 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 Adjustment Claim: To be considered for a Property Tax Adjustment, you must file a
1) Homestead Declaration (Section A of this form), 2) Property Tax Adjustment 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 www.myVTax.vermont.gov.

Annual Vermont Homestead Declaration

SECTION A.

This form must be filed each year by every Vermont resident whose property meets the definition of a homestead. A Vermont homestead is the principal dwelling and parcel of land surrounding the dwelling, owned and occupied by a resident individual as the individual's domicile on April 1. If your homestead is leased to a tenant on April 1, you may still claim it as a homestead if it is not leased for more than 182 days in the 2019 calendar year.

Please PRINT in BLUE or BLACK INK

Claimant's Last Name	First Name	MI	Claimant's Social Security Number
Spouse's or CU Partner's Last Name	First Name	MI	Spouse's or CU Partner's Social Security Number
Mailing Address		Claimant's Date of Birth	
City		State	Zip Code
Location of Homestead (Use a number, street/road name. Do not use a PO Box or "same.")			Federal Filing Status (Single=S; Head of Household=H; Joint=J; Separate=P)
A2. City/Town of Legal Residence on April 1, 2019	State	A3. SPAN Number - REQUIRED (From the 2018/2019 property tax bill)	

A4. Business Use of Dwelling	A4	%	
A5. Rental Use of Dwelling	A5	%	

A6. Business or Rental Use of **Improvements or Other Buildings**
Not including the dwelling, are improvements or other buildings located on your parcel used for business or rented? Yes No

A7-A10 Special Situations (see instructions for more information). Check the following if it applies:

- | | |
|---|---|
| <input type="checkbox"/> A7. Grantor and sole beneficiary of a revocable trust owning the property
<input type="checkbox"/> A8. Life estate holder of the property | <input type="checkbox"/> A9. Homestead property crosses town boundaries. (File a declaration for each town.)
<input type="checkbox"/> A10. Residing in a dwelling on the homestead parcel of a related farmer. |
|---|---|

Taxpayer Last Name _____ Social Security Number _____



DUE DATE: April 15, 2019. Claims accepted up to Oct. 15, 2019

SECTION B. PROPERTY TAX ADJUSTMENT CLAIM
 For Household Income up to \$136,500. 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 2018? Yes, Go to Line B2 No, STOP
- B2. Were you claimed as a dependent in 2018 by another taxpayer? Yes, STOP No, Go to Line B3.
- B3. Do you anticipate selling your vermont housesite on or before April 1, 2019? Yes, STOP No, Continue

Amounts for Lines B4-B6 are found on the 2018/2019 property tax bill. Round amounts to the nearest dollar.

B4. Housesit Value	B4	
B5. Housesite Education Tax	B5	
B6. Housesite Municipal Tax	B6	
B7. Ownership Interest	B7	%
B8. Household Income (Schedule HI-144, Line y). You MUST attach Schedule HI-144	B8	

B8a. If Amended Schedule HI-144, Household Income, is included, check here:

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

B9. E-file Certificate Number (From Form LC-142)	B9	
B10. Mobile Home Lot Rent (Allocable Rent from Form LC-142 - include Form LC-142 with Claim.) ..	B10	
OR Allocated Property Tax from Land Trust, Cooperative, or Nonprofit Mobile Home Park		
B11. Allocated Education Tax	B11	
B12. Allocated Municipal Tax	B12	
OR Property Tax from contiguous property if housesite has less than 2 acres (see instructions.)		
B13. Contiguous property Education Tax	B13	
B14. Contiguous property Municipal Tax	B14	

MAXIMUM ADJUSTMENT AMOUNT IS \$8,000

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

Signature		Date of Birth (MMDDYY)	Telephone Number
Signature (If a joint return, BOTH must sign.)		Date of Birth (MMDDYY)	Telephone Number
Preparer's Signature	Date	Preparer's SSN or PTIN	Telephone Number
Firm's Name (or your name if self-employed) and address			EIN

5454

May the Department of Taxes contact your preparer? YES

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%.

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

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

Part 1 If you did not keep accurate records

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

Estimated Use Tax Table

Adjusted Gross Income	Use Tax is:	Adjusted Gross Income	Use Tax is:	Adjusted Gross Income	Use Tax is:
Up to \$10,000	\$5	\$40,001 - \$50,000	\$40	\$80,001 - \$90,000	\$80
\$10,001 - \$20,000	\$10	\$50,001 - \$60,000	\$50	\$90,001 - \$100,000	\$90
\$20,001 - \$30,000	\$20	\$60,001 - \$70,000	\$60	\$100,001 and over. . . .	0.1% (0.001) of AGI
\$30,001 - \$40,000	\$30	\$70,001 - \$80,000	\$70	or \$500, whichever is less.	

Part 2 If you did keep accurate records

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

Part 3 Total Use Tax due

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

Part 4 Certification of No Use Tax Due

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

If one of the situations above is true, check the box below Line 27 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.

Test 9 HS122 Only

Vermont Forms Required: HS-122, HI-144

Taxpayer(s) Information

Primary SSN: 400-00-8042

Name: Jim Jones

Residency Status: Resident

Address 1: PO Box 349

City, State, Zip: Montpelier, VT 05602

Occupation: Chief Operator

Date of Birth: 06/18/1947

Filing Status: Married Filing Separately

Spouse SSN: 400-00-8043

Spouse Name: Patty Jones

Occupation: Secretary

Date of Birth: 09/14/1950

School District Code: 121

City/Town of Legal Residence: Middlesex, VT

Vermont Homestead Declaration AND Property Tax Adjustment Claim 2019 Form HS-122



DUE DATE: April 15, 2019. You may file up to Oct. 15, 2019, 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 Adjustment Claim: To be considered for a Property Tax Adjustment, you must file a
1) Homestead Declaration (Section A of this form), 2) Property Tax Adjustment 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 www.myVTax.vermont.gov.

Annual Vermont Homestead Declaration

SECTION A.

This form must be filed each year by every Vermont resident whose property meets the definition of a homestead. A Vermont homestead is the principal dwelling and parcel of land surrounding the dwelling, owned and occupied by a resident individual as the individual's domicile on April 1. If your homestead is leased to a tenant on April 1, you may still claim it as a homestead if it is not leased for more than 182 days in the 2019 calendar year.

Please PRINT in BLUE or BLACK INK

Claimant's Last Name	First Name	MI	Claimant's Social Security Number
Spouse's or CU Partner's Last Name	First Name	MI	Spouse's or CU Partner's Social Security Number
Mailing Address		Claimant's Date of Birth	
City		State	Zip Code
Location of Homestead (Use a number, street/road name. Do not use a PO Box or "same.")			Federal Filing Status (Single=S; Head of Household=H; Joint=J; Separate=P)
A2. City/Town of Legal Residence on April 1, 2019	State	A3. SPAN Number - REQUIRED (From the 2018/2019 property tax bill)	

A4. Business Use of Dwelling	A4		%
A5. Rental Use of Dwelling	A5		%

A6. Business or Rental Use of **Improvements or Other Buildings**
Not including the dwelling, are improvements or other buildings located on your parcel used for business or rented? Yes No

A7-A10 Special Situations (see instructions for more information). Check the following if it applies:

- | | |
|---|---|
| <input type="checkbox"/> A7. Grantor and sole beneficiary of a revocable trust owning the property
<input type="checkbox"/> A8. Life estate holder of the property | <input type="checkbox"/> A9. Homestead property crosses town boundaries. (File a declaration for each town.)
<input type="checkbox"/> A10. Residing in a dwelling on the homestead parcel of a related farmer. |
|---|---|

Taxpayer Last Name	Social Security Number
--------------------	------------------------



DUE DATE: April 15, 2019. Claims accepted up to Oct. 15, 2019

SECTION B. PROPERTY TAX ADJUSTMENT CLAIM
 For Household Income up to \$136,500. 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 2018? Yes, Go to Line B2 No, STOP
- B2. Were you claimed as a dependent in 2018 by another taxpayer? Yes, STOP No, Go to Line B3.
- B3. Do you anticipate selling your vermont housesite on or before April 1, 2019? Yes, STOP No, Continue

Amounts for Lines B4-B6 are found on the 2018/2019 property tax bill. Round amounts to the nearest dollar.

B4. Housesit Value	B4	
B5. Housesite Education Tax	B5	
B6. Housesite Municipal Tax	B6	
B7. Ownership Interest	B7	%
B8. Household Income (Schedule HI-144, Line y). You MUST attach Schedule HI-144	B8	
B8a. If Amended Schedule HI-144, Household Income, is included, check here: <input type="checkbox"/>		
Complete the following ONLY if applicable. See instructions for details.		
Lot Rent		
B9. E-file Certificate Number (From Form LC-142)	B9	
B10. Mobile Home Lot Rent (Allocable Rent from Form LC-142 - include Form LC-142 with Claim.) ..	B10	
OR Allocated Property Tax from Land Trust, Cooperative, or Nonprofit Mobile Home Park		
B11. Allocated Education Tax	B11	
B12. Allocated Municipal Tax	B12	
OR Property Tax from contiguous property if housesite has less than 2 acres (see instructions.)		
B13. Contiguous property Education Tax	B13	
B14. Contiguous property Municipal Tax	B14	

MAXIMUM ADJUSTMENT AMOUNT IS \$8,000

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

Signature	Date of Birth (MMDDYY)	Telephone Number
Signature (If a joint return, BOTH must sign.)	Date of Birth (MMDDYY)	Telephone Number
Preparer's Signature	Date	Preparer's SSN or PTIN
Firm's Name (or your name if self-employed) and address		EIN

5454

May the Department of Taxes contact your preparer? YES



Please PRINT in BLUE or BLACK INK

Vermont Household Income 2018 Schedule HI-144



For the year Jan. 1-Dec. 31, 2018

This schedule must be included with the 2018 Renter Rebate Claim (Form PR-141) OR the 2019 Property Tax Adjustment Claim (Form HS-122) UNLESS you are filing an AMENDED HI-144. Please read instructions before completing schedule.

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

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 2018. 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 #1 Social Security Number

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



5454

Taxpayer Last Name	Social Security Number
--------------------	------------------------



1. Claimant and jointly filed Spouse

2. Filing separately Spouse or CU Partner

3. Other Persons

o. 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. Child support paid. You must include proof of payment. See instructions

o	o	o
p	p	p

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

q. Allowable adjustments from Federal Form 1040

q1. Business expenses for Reservists
q2. Alimony paid
q3. Tuition and fees
q4. Self-employed health insurance deduction
q5. Health Savings Account deduction

r. Add Lines O, P, and total of Lines Q1 to Q5 for each column

s. Subtract Line R from Line N of each column. If a negative amount, enter -0-

t. Add all three amounts from Line S. If a negative amount, enter -0-

u. Complete if born Jan 1, 1954 and after. Enter interest and dividend income from Lines E and F.

v. Add all three amounts from Line U

w.

x. Subtract Line W from Line V. If Line W is more than Line V, enter -0-

y. **HOUSEHOLD INCOME.** Add Line T and Line X

q1	q1	q1
q2	q2	q2
q3	q3	q3
q4	q4	q4
q5	q5	q5
r	r	r
s	s	s
t	t	t
u	u	u
v	v	v
w	w	w
x	x	x
y	y	y

RENTERS

If Line Y Household income is \$47,000 or less, you may be eligible for a renter rebate. Complete Form PR-141 Renter Rebate Claim. This schedule must be filed with the Renter Rebate Claim. Claims are due April 15, 2019, but can be filed up to Oct. 15, 2019. If Household Income is ore than \$47,000, you do not qualify for a renter rebate.

HOMEOWNERS

Form HS-122, Homestead Declaration AND Property Tax Adjustment Claim, must be filed each year.

Homeowners with Household Income up to \$136,500 on Line Y should complete Form HS-122, Section B. You may be eligible for a property tax adjustment. This schedule must be filed with the HS-122

Form HS-122 Due Date - April 15, 2019. Homeowners foling a property tax adjustment, Forms HS-122 and HI-144, between April 16 and Oct. 15, 2019 may still qualify for a property tax adjustment. A \$15 late filing fee will be deducted from the adjustment



CLAIMANT: Remember to enter your Social Security Number when you file the rebate claim.

Claimant's Last Name	First Name	Initial	Claimant's Social Security Number
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Section A: Landlord and Rental Unit Information

Name of Owner or Landlord LAND LORD			
Landlord's Mailing Address 133 STATE STREET	City MONTPELIER	State VT	ZIP Code 05602-0000
Location of Rental Unit (number, street/road name) 1313 ELM STREET		SPAN (from property tax bill) 405-126-10155	
City / Town MONTPELIER		Number of Units in this Building 12	
Rental Unit is (check one) <input type="checkbox"/> Apartment <input type="checkbox"/> House <input checked="" type="checkbox"/> Lot for Mobile Home <input type="checkbox"/> Mobile Home <input type="checkbox"/> Boarding Home <input type="checkbox"/> Nursing Home / Community Care			
Items Included in Rent (check all that apply) <input type="checkbox"/> Heat <input type="checkbox"/> Furnishings <input type="checkbox"/> Electricity <input type="checkbox"/> Personal Care <input type="checkbox"/> Other Services			
Tenant #1 Last Name JONES	First Name JIM	Tenant #2 Last Name JONES	First Name PATTY
Tenant #3 Last Name	First Name	Tenant #4 Last Name	First Name

Section B: Allocable Rent

1. Calendar year **1a.** 2018 Number of months rented **1b.** 12.00

2. Monthly rental amount paid **2.** 458.00

3. Total Rent Paid for calendar year listed on Line 1a. **3.** 5499.00

4. Less dollar value of items checked in Box 6 above that were included in rent (heat, electricity, etc.) **4.** 00.00

5. Adjusted rent paid for calendar year listed on Line 1a (Line 3 minus Line 4) **5.** 5499.00

6. For government subsidized rent, enter percent tenant pays. For nonsubsidized rent, enter 100.00%. **6.** 100.00 %

7. Rent Paid during calendar year solely for the right of occupancy (Multiply Line 5 by Line 6). **7.** 5499.00

8. Rental Adjustment **8.** 21.00 %

9. **ALLOCABLE RENT** (Multiply Line 7 by Line 8) **9.** 1155.00

- **RENTERS:** Enter on Form PR-141, Line 3.
- **MOBILE HOME OWNERS:** Enter on Form HS-122, Line B10.

FILE ONLINE! File your claim online at www.myVTax.vermont.gov.
Use this **E-file Certificate Number.** 0714247168-001

Section C: Signature

I certify the rental information on this Landlord's Certificate is, to the best of my knowledge and belief, true, correct, and complete.



Signature of landlord or authorized representative Date Daytime Telephone Number

Test 10 Amended Income Return

Vermont Forms Required: IN-111

Taxpayer(s) Information

Primary SSN: 400-00-8030

Name: Tom Taylor

Residency Status: Non-Resident

Address 1: 334 Washington Street

City, State, Zip: San Francisco CA, 94105

DOB: 01/15/1969

Filing Status: Single

School District Code: 999

DEPT USE ONLY

Please PRINT in BLUE or BLACK INK

Vermont Income Tax Return 2018 Form IN-111



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

Social Security Number First Name MI Last Name Driver's License Number & State Check if Deceased

Spouse Social Security Number Spouse First Name MI Spouse Last Name Driver's License Number & State Check if Deceased

Mailing Address (Number and Street/Road or PO Box)

City State Zip Code Check if Amended Return Check if Recomputed Return

Vermont School District Code 911/Physical Street Address on 12/31/2018

Filing Status
Check One Single Married/CU filing jointly Married/CU filing separately Head of Household Qualifying Widow(er)

2018 Vermont Standard Deduction
Married Filing Jointly or Qualifying Widow(er) \$12,000
Single or Married Filing Separately \$6,000
Head of Household \$9,000

Vermont Personal Exemption
2018 Amount \$4,150

1. Federal Adjusted Gross Income (Federal Form 1040, Line 7)	→	1		
2. Net Modifications to federal AGI (Schedule IN-112, Part I, Line 12)	→	2		
3. Federal AGI with Modifications (Combine Lines 1 and 2)	→	3		
4. 2018 Vermont Standard Deduction from box at left Please see instructions if you or your spouse checked any standard deduction boxes on the federal 1040		4		
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 1040		5c		
5d. Add Lines 5a through 5c		5d		
5e. Multiply Line 5d by 2018 Personal Exemption from box at left		5e		
6. Add Lines 4 and 5e		6		
7. Vermont Taxable Income (Subtract Line 6 from Line 3 if less than zero, enter -0-)		7		
8. Vermont Income Tax from tax table or tax rate schedule (If Line 1 is greater than \$150,000, see instructions)		8		
9. Net Adjustment to Vermont Tax (Schedule IN-119, Part I Line 16)	→	9		
10. Vermont Income Tax with Adjustment (Add Lines 8 and 9 if less than zero, enter -0-)		10		

Amount Due
(From Page 2, Line 31)

11. **X 5%** = 12. 13.
Tax-Deductible Charitable Contribution (See Instructions) **Charitable Contribution Deduction**
(Enter the lesser of Line 12 or \$1,000)

14. Vermont Income Tax (Subtract Line 13 from Line 10. If less than zero, enter -0-)	14	
15. Income Adjustment (Schedule IN-113, Line 37, or 100.00%)	15	%
16. Adjusted Vermont Income Tax (multiply Line 14 by Line 15)	16	

Taxpayer Last Name Social Security Number

Keep a Copy for your records.



17. Other State Credit (Schedule IN-117, Line 21) + 18. Vermont Tax Credits (Schedule IN-119, Part II) = 19. Total Vermont Credits (Add Lines 17 and 18)

20. Vermont Income Tax after credits (Subtract Line 19 from Line 16. If Line 19 is greater than Line 16, enter -0-)
21. Use Tax for taxable items on which no sales tax was charged, including online purchases. (See instructions, worksheet, and chart)
22. Total Vermont Taxes (Add Lines 20 and 21)

Contributions

23a. Green Up Vermont + 23b. Nongame Wildlife Fund + 23c. Children's Trust Fund + 23d. Vermont Veterans Fund = 23e. Total Contributions

24. Total of Vermont Taxes and Voluntary Contributions (Add Lines 22 and 23e)
25a. 2018 Vermont Tax Withheld from W-2, 1099
25b. 2018 Estimated Tax payments, amount carried forward from 2017, and payment made with 2018 extension
25c. Refundable Credits (Schedule IN-112, Part II)
25d. 2018 Vermont Real Estate Withholding from Form RW-171
25e. 2018 Nonresident Estimated Tax payments (nonresident withholding) allocated on Schedule K-1VT, Line 5
25f. Total Payments and Credits (Add Line 25a through 25e)
26. Overpayment. If Line 26 is less than Line 25f, subtract Line 24 From Line 25f.
27a. Refund to be credited to 2019 Estimated Tax Payment
27b. Refund to be credited to 2019 Property Tax Bill.
28. REFUND AMOUNT (Subtract lines 27a and 27b from Line 26)
29. If Line 24 is more than Line 25f, subtract Line 25f from Line 24. See instruction on tax due.
30. Interest and Penalty on Underpayment of Estimated Tax (Worksheet IN-152, or IN-152A)
31. AMOUNT DUE add Lines 29 and 30

For Amended Returns Only: Original refund received Refund due now Original Payment Amount Due Now

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 of Birth (MMDDYY) Telephone Number
Signature (if a joint return, BOTH must sign.) Date of Birth (MMDDYY) Telephone Number
Preparer's Signature Date Preparer's SSN or PTIN Telephone Number
Firm's Name (or your name if self-employed) and address EIN

May the Department of Taxes contact your preparer? YES

Test 11 Vermont Forms Required: IN-111, IN-112, PR141, HI144

Taxpayer(s) Information Primary SSN: 400-00-8051

Name: May Smith Residency Status: Resident
Address 1: 1239 Main Street Apt 1
City, State, Zip: Middlesex, VT 05655
Date of Birth: 03/24/1977

Filing Status: Head of Household

School District Code: 121
City/Town of Legal Residence: Middlesex

Dependant
Jayden Smith 400-00-8057

DEPT USE ONLY

Please PRINT in BLUE or BLACK INK

Vermont Income Tax Return 2018 Form IN-111



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

Social Security Number First Name MI Last Name Driver's License Number & State Check if Deceased

Spouse Social Security Number Spouse First Name MI Spouse Last Name Driver's License Number & State Check if Deceased

Mailing Address (Number and Street/Road or PO Box)

City State Zip Code Check if Amended Return Check if Recomputed Return

Vermont School District Code 911/Physical Street Address on 12/31/2018

Filing Status
Check One Single Married/CU filing jointly Married/CU filing separately Head of Household Qualifying Widow(er)

2018 Vermont Standard Deduction
Married Filing Jointly or Qualifying Widow(er) \$12,000
Single or Married Filing Separately \$6,000
Head of Household \$9,000

Vermont Personal Exemption
2018 Amount \$4,150

1. Federal Adjusted Gross Income (Federal Form 1040, Line 7)	→	1		
2. Net Modifications to federal AGI (Schedule IN-112, Part I, Line 12)	→	2		
3. Federal AGI with Modifications (Combine Lines 1 and 2)	→	3		
4. 2018 Vermont Standard Deduction from box at left		4		
Please see instructions if you or your spouse checked any standard deduction boxes on the federal 1040				
5. Personal Exemptions:				
5a. Enter 1 for yourself if no one can claim you as a dependent		5a		Amount Due (From Page 2, Line 31)
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 1040		5c		
5d. Add Lines 5a through 5c		5d		
5e. Multiply Line 5d by 2018 Personal Exemption from box at left		5e		
6. Add Lines 4 and 5e		6		
7. Vermont Taxable Income (Subtract Line 6 from Line 3 if less than zero, enter -0-)		7		
8. Vermont Income Tax from tax table or tax rate schedule		8		
(If line 1 is greater than \$150,000, see instructions)				
9. Net Adjustment to Vermont Tax (Schedule IN-119, Part I Line 16)	→	9		
10. Vermont Income Tax with Adjustment (Add Lines 8 and 9 if less than zero, enter -0-)		10		

11. **X 5%** = 12. 13.
Tax-Deductible Charitable Contribution (See Instructions) **Charitable Contribution Deduction** (Enter the lesser of Line 12 or \$1,000)

14. Vermont Income Tax (Subtract Line 13 from Line 10 if less than zero, enter -0-)	14	
15. Income Adjustment (Schedule IN-113, Line 37, or 100.00%)	15	%
16. Adjusted Vermont Income Tax (multiply Line 14 by Line 15)	16	

Taxpayer Last Name Social Security Number

Keep a Copy for your records.



17. Other State Credit (Schedule IN-117, Line 21) + 18. Vermont Tax Credits (Schedule IN-119, Part II) = 19. Total Vermont Credits (Add Lines 17 and 18)

20. Vermont Income Tax after credits (Subtract Line 19 from Line 16. If Line 19 is greater than Line 16, enter -0-) 20
21. Use Tax for taxable items on which no sales tax was charged, including online purchases. (See instructions, worksheet, and chart) 21
22. Total Vermont Taxes (Add Lines 20 and 21) 22

Check here to certify no Use Tax is due.

Contributions

23a. Green Up Vermont + 23b. Nongame Wildlife Fund + 23c. Children's Trust Fund + 23d. Vermont Veterans Fund = 23e. Total Contributions

24. Total of Vermont Taxes and Voluntary Contributions (Add Lines 22 and 23e) 24
25a. 2018 Vermont Tax Withheld from W-2, 1099 25a
25b. 2018 Estimated Tax payments, amount carried forward from 2017, and payment made with 2018 extension 25b
25c. Refundable Credits (Schedule IN-112, Part II) 25c
25d. 2018 Vermont Real Estate Withholding from Form RW-171 25d
25e. 2018 Nonresident Estimated Tax payments (nonresident withholding) allocated on Schedule K-1VT, Line 5 25e
25f. Total Payments and Credits (Add Line 25a through 25e) 25f
26. Overpayment. If Line 26 is less than Line 25f, subtract Line 24 From Line 25f. 26
27a. Refund to be credited to 2019 Estimated Tax Payment 27a
27b. Refund to be credited to 2019 Property Tax Bill. 27b
28. REFUND AMOUNT (Subtract lines 27a and 27b from Line 26) 28
29. If Line 24 is more than Line 25f, subtract Line 25f from Line 24. See instruction on tax due. 29
30. Interest and Penalty on Underpayment of Estimated Tax (Worksheet IN-152, or IN-152A) 30
31. AMOUNT DUE add Lines 29 and 30 31

For Amended Returns Only: Original refund received Refund due now Original Payment Amount Due Now

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 of Birth (MMDDYY) Telephone Number
Signature (if a joint return, BOTH must sign.) Date of Birth (MMDDYY) Telephone Number
Preparer's Signature Date Preparer's SSN or PTIN Telephone Number
Firm's Name (or your name if self-employed) and address EIN

May the Department of Taxes contact your preparer? YES

INCLUDE WITH FORM IN-111
Please PRINT in BLUE or BLACK INK

Vermont Tax Adjustments and Credits 2018 Schedule IN-112



Taxpayer Last Name	First Name	Initial	Taxpayer Social Security Number
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PART I ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME

1. Total interest and dividend income from all state and local obligations exempt from federal tax (Reported on federal Form 1040)	1	
2. Interest and dividend income from Vermont state and local obligations included in Line 1	2	

3. Income from Non-Vermont State and Local Obligations (Subtract Line 2 from Line 1)	3	
4. Bonus Depreciation Allowed under Federal Law for 2018	4	
5. Total Additions (Add Line 3 and Line 4)	5	

SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME

6. Interest Income from U.S. Obligations	6	
7. Capital Gains Exclusion (Schedule IN-153, Line 21)	7	
8. Adjustment for Prior Years' Bonus Depreciation	8	
9. Taxable Refunds of State and Local Income Taxes (Reported on federal Form 1040)	9	
10. Social Security benefits exempt from taxation (see instructions)	10	
11. Total Subtractions (Add Lines 6 through 10)	11	

NET MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

12. Subtract Line 11 from Line 5. Enter on Form IN-111, Line 2.	12	<input type="checkbox"/> Check to indicate loss
--	----	---

Taxpayer Last Name	Social Security Number
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PART II REFUNDABLE CREDITS

Lines 1 and 2 are for FULL-YEAR residents

- 1. Low Income Child & Dependent Care Credit**
 If your federal Adjusted Gross Income is \$30,000 (or \$40,000 for Married Filing Jointly), and child care services are provided by a Vermont accredited daycare provider, enter 50% of federal Form 2441, Line 11. If you are not a Vermont resident or your daycare provider is not accredited, use IN-119, Part I, Line 8. See instructions if your providers are both accredited and not accredited.
- 2. Renter Rebate (From Form PR-141, Line 9)**

1		
2		

**VERMONT EARNED INCOME TAX CREDIT
 ELIGIBILITY QUESTIONS MUST BE ANSWERED**

For FULL-YEAR residents and PART-YEAR residents

- A. Enter number of qualifying children.
- B. Enter number of qualifying children under the age of 18
- C. Were you (or your spouse if filing a joint return) at least age 25 but under age 65 at the end of 2018?
 If you answered "No" and do not have any qualifying children, you do not qualify for Earned Income Tax Credit

A	
B	
Yes	No

FULL-YEAR RESIDENTS: Answer eligibility questions above and complete Lines 3 and 4

- 3. Earned income tax credit (Reported from federal Form 1040)
- 4. Vermont Earned Income Tax Credit (Multiply Line 3 by 36%)

3	
4	

PART YEAR RESIDENTS: Answer eligibility questions above and complete Lines 5-11

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

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

- 5. Wages, salaries, tips, etc. (Schedule IN-113, Line 1)
- 6. Other earned income (Schedule IN-113, Lines 8, 10, & 11) Check to indicate loss
- 7. Total earned income (Add Lines 5 & 6)
- 8. Earned income tax credit adjustment (Divide Line 7B by Line 7A and enter here, but not more than 100%)
- 9. Earned income tax credit (Reported on federal Form 1040)

A. Federal Amount \$		B. Vermont Portion \$	
5		5	
6		6	
7		7	
8		8	%
9			

- 10. Multiply Line 9 by 36% and enter the result here
- 11. Vermont Earned Income Tax Credit (Multiply Line 10 by Line 8)
- 12. TOTAL REFUNDABLE CREDITS**
 (Add Line 1 and 2 to Line 4 or Line 11. Enter this amount on the IN-111, Line 27c)

10	
11	
12	

Vermont Renter Rebate Claim 2018 Form PR-141



Must Be Filed With: Household Income (Schedule HI-144) and Landlord's Certificate (Form LC-142)

Claimant's Last Name		First Name		MI	Claimant's Social Security Number	
Spouse's or 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		Federal Filing Status (Single=S; Head of Household=H; Joint=J; Separate=P)	
Physical Location of Rental Property (Use a number, street/road name. Do not use a PO Box or "Same")					E-file Certificate Number (From LC-142), if available	
1. Vermont School District Code	2. City/Town of Legal Residence on Dec. 31 2018		State	Will you be using Renter Rebate to pay Income Tax liability? <input type="checkbox"/> Yes <input type="checkbox"/> No		

ALL Eligibility questions must be answered. You must have rented all 12 months in 2018. See instructions for exception.

- Q1. Were you domiciled in Vermont all of calendar year 2018? Yes, Go to Q2 No, STOP. You are not eligible.
- Q2. Were you claimed as a dependent by another taxpayer in 2018? Yes, STOP. You are not eligible No, Go to Q3
- Q3. Did you rent in Vermont all 12 months in calendar year 2018? Yes, Complete this form. No, STOP. You are not eligible.

REBATE CALCULATION: Before doing rebate calculation, complete Household Income (Schedule HI-144). You MUST include Schedule HI-144 and Form LC-142 with this Form

3. Allocable Rent (from Form LC-142)	3										
4. Home Use. If more than 25% of this rental is used for business, see instructions. If no business use, enter 100.00%	4		%								
5. Allowable Rent for Rebate Claim (Multiply Line 3 by Line 4)		5									
6. Household Income (Schedule HI-144, Line Y) If more than \$47,000 you are not eligible...	6										
6a. If Amended Schedule HI-144, Household Income, is included, check here: <input type="checkbox"/>											
7. Maximum Percentage of Income for Rent	7		%								
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td>If Line 6 Household Income is:</td> <td>\$0 - 9,999</td> <td>\$10,000 - 24,999</td> <td>\$25,000 - 47,000</td> </tr> <tr> <td>Enter this % on Line 7:</td> <td>2.0%</td> <td>4.5%</td> <td>5.0%</td> </tr> </table>				If Line 6 Household Income is:	\$0 - 9,999	\$10,000 - 24,999	\$25,000 - 47,000	Enter this % on Line 7:	2.0%	4.5%	5.0%
If Line 6 Household Income is:	\$0 - 9,999	\$10,000 - 24,999	\$25,000 - 47,000								
Enter this % on Line 7:	2.0%	4.5%	5.0%								
8. Maximum Rent for Household Income (Multiply Line 6 by Line 7 and enter result here) If Line 8 is more than Line 5, you do not qualify for a renter rebate	8										
9. Renter Rebate Amount (Subtract Line 8 from Line 5 and enter result here.) If result is zero (0) You do not qualify for a rebate. If using your rebate to pay your Vermont Income Tax liability, also enter this amount on Form IN-112, Part II Line 2	9										

MAXIMUM REBATE AMOUNT IS \$3,000.

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 of Birth (MMDDYY)	Telephone Number
Signature (If a joint return, BOTH must sign.)		Date of Birth (MMDDYY)	Telephone Number
Preparer's Signature	Date	Preparer's SSN or PTIN	Telephone Number
Firm's Name (or your name if self-employed) and address			EIN

May the Department of Taxes contact your preparer? YES



Please PRINT in BLUE or BLACK INK

Vermont Household Income 2018 Schedule HI-144



For the year Jan. 1-Dec. 31, 2018

This schedule must be included with the 2018 Renter Rebate Claim (Form PR-141) OR the 2019 Property Tax Adjustment Claim (Form HS-122) UNLESS you are filing an AMENDED HI-144. Please read instructions before completing schedule.

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

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 2018. 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 #1 Social Security Number

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



5454

Taxpayer Last Name	Social Security Number
--------------------	------------------------



1. Claimant and jointly filed Spouse

2. Filing separately Spouse or CU Partner

3. Other Persons

o. 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. Child support paid. You must include proof of payment. See instructions

o	o	o
p	p	p

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

q. Allowable adjustments from Federal Form 1040

q1. Business expenses for Reservists
q2. Alimony paid
q3. Tuition and fees
q4. Self-employed health insurance deduction
q5. Health Savings Account deduction

r. Add Lines O, P, and total of Lines Q1 to Q5 for each column

s. Subtract Line R from Line N of each column. If a negative amount, enter -0-

t. Add all three amounts from Line S. If a negative amount, enter -0-

u. Complete if born Jan 1, 1954 and after. Enter interest and dividend income from Lines E and F.

v. Add all three amounts from Line U

w.

x. Subtract Line W from Line V. If Line W is more than Line V, enter -0-

y. **HOUSEHOLD INCOME.** Add Line T and Line X

q1	q1	q1
q2	q2	q2
q3	q3	q3
q4	q4	q4
q5	q5	q5
r	r	r
s	s	s
t	t	t
u	u	u
v	v	v
w	w	w
x	x	x
y	y	y

RENTERS

If Line Y Household income is \$47,000 or less, you may be eligible for a renter rebate. Complete Form PR-141 Renter Rebate Claim. This schedule must be filed with the Renter Rebate Claim. Claims are due April 15, 2019, but can be filed up to Oct. 15, 2019. If Household Income is ore than \$47,000, you do not qualify for a renter rebate.

HOMEOWNERS

Form HS-122, Homestead Declaration AND Property Tax Adjustment Claim, must be filed each year.

Homeowners with Household Income up to \$136,500 on Line Y should complete Form HS-122, Section B. You may be eligible for a property tax adjustment. This schedule must be filed with the HS-122

Form HS-122 Due Date - April 15, 2019. Homeowners foling a property tax adjustment, Forms HS-122 and HI-144, between April 16 and Oct. 15, 2019 may still qualify for a property tax adjustment. A \$15 late filing fee will be deducted from the adjustment

VT *Landlord's Certificate* **FORM LC-142**



CLAIMANT: Remember to enter your Social Security Number when you file the rebate claim.

Claimant's Last Name	First Name	Initial	Claimant's Social Security Number
----------------------	------------	---------	-----------------------------------

Section A: Landlord and Rental Unit Information

Name of Owner or Landlord LAND LORD			
Landlord's Mailing Address 133 STATE STREET	City MONTPELIER	State VT	ZIP Code 05602-0000
Location of Rental Unit (number, street/road name) 1239 MAIN STREET APT 1		SPAN (from property tax bill) 390-121-12365	
City / Town MIDDLESEX		Number of Units in this Building 2	
Rental Unit is (check one) <input checked="" type="checkbox"/> Apartment <input type="checkbox"/> House <input type="checkbox"/> Lot for Mobile Home <input type="checkbox"/> Mobile Home <input type="checkbox"/> Boarding Home <input type="checkbox"/> Nursing Home / Community Care			
Items Included in Rent (check all that apply) <input checked="" type="checkbox"/> Heat <input type="checkbox"/> Furnishings <input checked="" type="checkbox"/> Electricity <input type="checkbox"/> Personal Care <input type="checkbox"/> Other Services			
Tenant #1 Last Name SMITH	First Name MAY	Tenant #2 Last Name	First Name
Tenant #3 Last Name	First Name	Tenant #4 Last Name	First Name

Section B: Allocable Rent

1. Calendar year **1a.** 2018 Number of months rented **1b.** 12.00
2. Monthly rental amount paid **2.** 850.00
3. Total Rent Paid for calendar year listed on Line 1a. **3.** 10200.00
4. Less dollar value of items checked in Box 6 above that were included in rent (heat, electricity, etc.) **4.** 250.00
5. Adjusted rent paid for calendar year listed on Line 1a (Line 3 minus Line 4) **5.** 9950.00
6. For government subsidized rent, enter percent tenant pays. For nonsubsidized rent, enter 100.00%. **6.** 84.00 %
7. Rent Paid during calendar year solely for the right of occupancy (Multiply Line 5 by Line 6). **7.** 8358.00
8. Rental Adjustment **8.** 21.00 %
9. **ALLOCABLE RENT** (Multiply Line 7 by Line 8) **9.** 1755.00
 - **RENTERS:** Enter on Form PR-141, Line 3.
 - **MOBILE HOME OWNERS:** Enter on Form HS-122, Line B10.

FILE ONLINE! File your claim online at www.myVTax.vermont.gov.
Use this **E-file Certificate Number.** 1087523840-001

Section C: Signature

I certify the rental information on this Landlord's Certificate is, to the best of my knowledge and belief, true, correct, and complete.



Signature of landlord or authorized representative

Date

Daytime Telephone Number

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%.

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

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

Part 1 If you did not keep accurate records

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

Estimated Use Tax Table

Adjusted Gross Income	Use Tax is:	Adjusted Gross Income	Use Tax is:	Adjusted Gross Income	Use Tax is:
Up to \$10,000	\$5	\$40,001 - \$50,000	\$40	\$80,001 - \$90,000	\$80
\$10,001 - \$20,000	\$10	\$50,001 - \$60,000	\$50	\$90,001 - \$100,000	\$90
\$20,001 - \$30,000	\$20	\$60,001 - \$70,000	\$60	\$100,001 and over. . . .	0.1% (0.001) of AGI
\$30,001 - \$40,000	\$30	\$70,001 - \$80,000	\$70	or \$500, whichever is less.	

Part 2 If you did keep accurate records

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

Part 3 Total Use Tax due

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

Part 4 Certification of No Use Tax Due

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

If one of the situations above is true, check the box below Line 27 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.

Test 12 Vermont Forms Required: IN-111, PR141, HI144

Taxpayer(s) Information Primary SSN: 400-00-8050

Name: James Smith

Residency Status: Resident

Address 1: 239 Smith Street

City, State, Zip: Middlesex, VT 05602

Date of Birth: 03/24/1977

Filing Status: Married Filing Separately

Spouse SSN: 400-00-8051

Spouse Name: May J Smith

School District Code: 121

City/Town of Legal Residence: Middlesex

DEPT USE ONLY

Please PRINT in BLUE or BLACK INK

Vermont Income Tax Return 2018 Form IN-111



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

Social Security Number First Name MI Last Name Driver's License Number & State Check if Deceased

Spouse Social Security Number Spouse First Name MI Spouse Last Name Driver's License Number & State Check if Deceased

Mailing Address (Number and Street/Road or PO Box)

City State Zip Code Check if Amended Return Check if Recomputed Return

Vermont School District Code 911/Physical Street Address on 12/31/2018

Filing Status
Check One Single Married/CU filing jointly Married/CU filing separately Head of Household Qualifying Widow(er)

2018 Vermont Standard Deduction
Married Filing Jointly or Qualifying Widow(er) \$12,000
Single or Married Filing Separately \$6,000
Head of Household \$9,000

Vermont Personal Exemption
2018 Amount \$4,150

1. Federal Adjusted Gross Income (Federal Form 1040, Line 7)	→	1		
2. Net Modifications to federal AGI (Schedule IN-112, Part I, Line 12)	→	2		
3. Federal AGI with Modifications (Combine Lines 1 and 2)	→	3		
4. 2018 Vermont Standard Deduction from box at left Please see instructions if you or your spouse checked any standard deduction boxes on the federal 1040		4		
5. Personal Exemptions:				
5a. Enter 1 for yourself if no one can claim you as a dependent		5a		Amount Due (From Page 2, Line 31)
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 1040		5c		
5d. Add Lines 5a through 5c		5d		
5e. Multiply Line 5d by 2018 Personal Exemption from box at left		5e		
6. Add Lines 4 and 5e		6		
7. Vermont Taxable Income (Subtract Line 6 from Line 3 if less than zero, enter -0-)		7		
8. Vermont Income Tax from tax table or tax rate schedule (If Line 1 is greater than \$150,000, see instructions)		8		
9. Net Adjustment to Vermont Tax (Schedule IN-119, Part I Line 16)	→	9		
10. Vermont Income Tax with Adjustment (Add Lines 8 and 9 if less than zero, enter -0-)		10		

11. **X 5%** = 12. 13.
Tax-Deductible Charitable Contribution (See Instructions) **Charitable Contribution Deduction** (Enter the lesser of Line 12 or \$1,000)

14. Vermont Income Tax (Subtract Line 13 from Line 10. If less than zero, enter -0-)	14	
15. Income Adjustment (Schedule IN-113, Line 37, or 100.00%)	15	%
16. Adjusted Vermont Income Tax (multiply Line 14 by Line 15)	16	

Taxpayer Last Name Social Security Number

Keep a Copy for your records.



17. Other State Credit (Schedule IN-117, Line 21) + 18. Vermont Tax Credits (Schedule IN-119, Part II) = 19. Total Vermont Credits (Add Lines 17 and 18)

20. Vermont Income Tax after credits (Subtract Line 19 from Line 16. If Line 19 is greater than Line 16, enter -0-)
21. Use Tax for taxable items on which no sales tax was charged, including online purchases. (See instructions, worksheet, and chart)
22. Total Vermont Taxes (Add Lines 20 and 21)

Contributions

23a. Green Up Vermont + 23b. Nongame Wildlife Fund + 23c. Children's Trust Fund + 23d. Vermont Veterans Fund = 23e. Total Contributions

24. Total of Vermont Taxes and Voluntary Contributions (Add Lines 22 and 23e)
25a. 2018 Vermont Tax Withheld from W-2, 1099
25b. 2018 Estimated Tax payments, amount carried forward from 2017, and payment made with 2018 extension
25c. Refundable Credits (Schedule IN-112, Part II)
25d. 2018 Vermont Real Estate Withholding from Form RW-171
25e. 2018 Nonresident Estimated Tax payments (nonresident withholding) allocated on Schedule K-1VT, Line 5
25f. Total Payments and Credits (Add Line 25a through 25e)
26. Overpayment. If Line 26 is less than Line 25f, subtract Line 24 From Line 25f.
27a. Refund to be credited to 2019 Estimated Tax Payment
27b. Refund to be credited to 2019 Property Tax Bill.
28. REFUND AMOUNT (Subtract lines 27a and 27b from Line 26)
29. If Line 24 is more than Line 25f, subtract Line 25f from Line 24. See instruction on tax due.
30. Interest and Penalty on Underpayment of Estimated Tax (Worksheet IN-152, or IN-152A)
31. AMOUNT DUE add Lines 29 and 30

For Amended Returns Only: Original refund received Refund due now Original Payment Amount Due Now

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 of Birth (MMDDYY) Telephone Number
Signature (if a joint return, BOTH must sign.) Date of Birth (MMDDYY) Telephone Number
Preparer's Signature Date Preparer's SSN or PTIN Telephone Number
Firm's Name (or your name if self-employed) and address EIN

May the Department of Taxes contact your preparer? YES

Vermont Renter Rebate Claim 2018 Form PR-141



Must Be Filed With: Household Income (Schedule HI-144) and Landlord's Certificate (Form LC-142)

Claimant's Last Name		First Name		MI	Claimant's Social Security Number	
Spouse's or 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		Federal Filing Status (Single=S; Head of Household=H; Joint=J; Separate=P)
Physical Location of Rental Property (Use a number, street/road name. Do not use a PO Box or "Same")					E-file Certificate Number (From LC-142), if available	
1. Vermont School District Code	2. City/Town of Legal Residence on Dec. 31 2018		State	Will you be using Renter Rebate to pay Income Tax liability? <input type="checkbox"/> Yes <input type="checkbox"/> No		

ALL Eligibility questions must be answered. You must have rented all 12 months in 2018. See instructions for exception.

- Q1. Were you domiciled in Vermont all of calendar year 2018? Yes, Go to Q2 No, STOP. You are not eligible.
- Q2. Were you claimed as a dependent by another taxpayer in 2018? Yes, STOP. You are not eligible No, Go to Q3
- Q3. Did you rent in Vermont all 12 months in calendar year 2018? Yes, Complete this form. No, STOP. You are not eligible.

REBATE CALCULATION: Before doing rebate calculation, complete Household Income (Schedule HI-144). You MUST include Schedule HI-144 and Form LC-142 with this Form

3. Allocable Rent (from Form LC-142)	3										
4. Home Use. If more than 25% of this rental is used for business, see instructions. If no business use, enter 100.00%	4		%								
5. Allowable Rent for Rebate Claim (Multiply Line 3 by Line 4)		5									
6. Household Income (Schedule HI-144, Line Y) If more than \$47,000 you are not eligible...	6										
6a. If Amended Schedule HI-144, Household Income, is included, check here: <input type="checkbox"/>											
7. Maximum Percentage of Income for Rent	7		%								
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td>If Line 6 Household Income is:</td> <td>\$0 - 9,999</td> <td>\$10,000 - 24,999</td> <td>\$25,000 - 47,000</td> </tr> <tr> <td>Enter this % on Line 7:</td> <td>2.0%</td> <td>4.5%</td> <td>5.0%</td> </tr> </table>				If Line 6 Household Income is:	\$0 - 9,999	\$10,000 - 24,999	\$25,000 - 47,000	Enter this % on Line 7:	2.0%	4.5%	5.0%
If Line 6 Household Income is:	\$0 - 9,999	\$10,000 - 24,999	\$25,000 - 47,000								
Enter this % on Line 7:	2.0%	4.5%	5.0%								
8. Maximum Rent for Household Income (Multiply Line 6 by Line 7 and enter result here) If Line 8 is more than Line 5, you do not qualify for a renter rebate	8										
9. Renter Rebate Amount (Subtract Line 8 from Line 5 and enter result here.) If result is zero (0) You do not qualify for a rebate. If using your rebate to pay your Vermont Income Tax liability, also enter this amount on Form IN-112, Part II Line 2	9										

MAXIMUM REBATE AMOUNT IS \$3,000.

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 of Birth (MMDDYY)	Telephone Number
Signature (If a joint return, BOTH must sign.)		Date of Birth (MMDDYY)	Telephone Number
Preparer's Signature	Date	Preparer's SSN or PTIN	Telephone Number
Firm's Name (or your name if self-employed) and address			EIN

May the Department of Taxes contact your preparer? YES



Please PRINT in BLUE or BLACK INK

Vermont Household Income 2018 Schedule HI-144



For the year Jan. 1-Dec. 31, 2018

This schedule must be included with the 2018 Renter Rebate Claim (Form PR-141) OR the 2019 Property Tax Adjustment Claim (Form HS-122) UNLESS you are filing an AMENDED HI-144. Please read instructions before completing schedule.

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

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 2018. 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 #1 Social Security Number

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



5454

Taxpayer Last Name	Social Security Number
--------------------	------------------------



1. Claimant and jointly filed Spouse

2. Filing separately Spouse or CU Partner

3. Other Persons

o. 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. Child support paid. You must include proof of payment. See instructions

o	o	o
p	p	p

Support paid to: Last Name	First Name	MI	Social Security Number
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q. Allowable adjustments from Federal Form 1040

q1. Business expenses for Reservists
q2. Alimony paid
q3. Tuition and fees
q4. Self-employed health insurance deduction
q5. Health Savings Account deduction

r. Add Lines O, P, and total of Lines Q1 to Q5 for each column

s. Subtract Line R from Line N of each column. If a negative amount, enter -0-

t. Add all three amounts from Line S. If a negative amount, enter -0-

u. Complete if born Jan 1, 1954 and after. Enter interest and dividend income from Lines E and F.

v. Add all three amounts from Line U

w.

x. Subtract Line W from Line V. If Line W is more than Line V, enter -0-

y. **HOUSEHOLD INCOME.** Add Line T and Line X

q1	q1	q1
q2	q2	q2
q3	q3	q3
q4	q4	q4
q5	q5	q5
r	r	r
s	s	s
t	t	t
u	u	u
v	v	v
w	w	w
x	x	x
y	y	y

RENTERS

If Line Y Household income is \$47,000 or less, you may be eligible for a renter rebate. Complete Form PR-141 Renter Rebate Claim. This schedule must be filed with the Renter Rebate Claim. Claims are due April 15, 2019, but can be filed up to Oct. 15, 2019. If Household Income is ore than \$47,000, you do not qualify for a renter rebate.

HOMEOWNERS

Form HS-122, Homestead Declaration AND Property Tax Adjustment Claim, must be filed each year.

Homeowners with Household Income up to \$136,500 on Line Y should complete Form HS-122, Section B. You may be eligible for a property tax adjustment. This schedule must be filed with the HS-122

Form HS-122 Due Date - April 15, 2019. Homeowners foling a property tax adjustment, Forms HS-122 and HI-144, between April 16 and Oct. 15, 2019 may still qualify for a property tax adjustment. A \$15 late filing fee will be deducted from the adjustment



CLAIMANT: Remember to enter your Social Security Number when you file the rebate claim.

Claimant's Last Name	First Name	Initial	Claimant's Social Security Number
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Section A: Landlord and Rental Unit Information

Name of Owner or Landlord LAND LORD			
Landlord's Mailing Address 133 STATE STREET	City MONTPELIER	State VT	ZIP Code 05602-0000
Location of Rental Unit (number, street/road name) 239 SMITH STREET		SPAN (from property tax bill) 390-121-12037	
City / Town MONTPELIER		Number of Units in this Building 1	
Rental Unit is (check one) <input type="checkbox"/> Apartment <input checked="" type="checkbox"/> House <input type="checkbox"/> Lot for Mobile Home <input type="checkbox"/> Mobile Home <input type="checkbox"/> Boarding Home <input type="checkbox"/> Nursing Home / Community Care			
Items Included in Rent (check all that apply) <input type="checkbox"/> Heat <input type="checkbox"/> Furnishings <input type="checkbox"/> Electricity <input type="checkbox"/> Personal Care <input type="checkbox"/> Other Services			
Tenant #1 Last Name SMITH	First Name JAMES	Tenant #2 Last Name ALLEN	First Name MARY
Tenant #3 Last Name	First Name	Tenant #4 Last Name	First Name

Section B: Allocable Rent

1. Calendar year **1a.** 2018 Number of months rented **1b.** 12.00

2. Monthly rental amount paid **2.** 750.00

3. Total Rent Paid for calendar year listed on Line 1a. **3.** 9000.00

4. Less dollar value of items checked in Box 6 above that were included in rent (heat, electricity, etc.) **4.** 00.00

5. Adjusted rent paid for calendar year listed on Line 1a (Line 3 minus Line 4) **5.** 9000.00

6. For government subsidized rent, enter percent tenant pays. For nonsubsidized rent, enter 100.00%. **6.** 86.00 %

7. Rent Paid during calendar year solely for the right of occupancy (Multiply Line 5 by Line 6). **7.** 7740.00

8. Rental Adjustment **8.** 21.00 %

9. **ALLOCABLE RENT** (Multiply Line 7 by Line 8) **9.** 1625.00

- **RENTERS:** Enter on Form PR-141, Line 3.
- **MOBILE HOME OWNERS:** Enter on Form HS-122, Line B10.

<p>FILE ONLINE! File your claim online at www.myVTax.vermont.gov. Use this E-file Certificate Number. <u>1784411136-001</u></p>
--

Section C: Signature

I certify the rental information on this Landlord's Certificate is, to the best of my knowledge and belief, true, correct, and complete.



Signature of landlord or authorized representative Date Daytime Telephone Number

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%.

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

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

Part 1 If you did not keep accurate records

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

Estimated Use Tax Table

Adjusted Gross Income	Use Tax is:	Adjusted Gross Income	Use Tax is:	Adjusted Gross Income	Use Tax is:
Up to \$10,000	.....\$5	\$40,001 - \$50,000	.....\$40	\$80,001 - \$90,000	.....\$80
\$10,001 - \$20,000	.....\$10	\$50,001 - \$60,000	.....\$50	\$90,001 - \$100,000	.....\$90
\$20,001 - \$30,000	.....\$20	\$60,001 - \$70,000	.....\$60	\$100,001 and over	..... 0.1% (0.001) of AGI
\$30,001 - \$40,000	.....\$30	\$70,001 - \$80,000	.....\$70		or \$500, whichever is less.

Part 2 If you did keep accurate records

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

Part 3 Total Use Tax due

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

Part 4 Certification of No Use Tax Due

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

If one of the situations above is true, check the box below Line 27 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.

Test 13 Vermont Forms Required: PR141, HI144

Taxpayer(s) Information Primary SSN: 400-00-8052

Name: Larry Kent

Residency Status: Resident

Address 1: PO Box 15

City, State, Zip: Montpelier, VT 05602

Date of Birth: 03/24/1976

City/Town of Legal Residence: Middlesex

Vermont Renter Rebate Claim 2018 Form PR-141



Must Be Filed With: Household Income (Schedule HI-144) and Landlord's Certificate (Form LC-142)

Claimant's Last Name	First Name	MI	Claimant's Social Security Number
Spouse's or 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	Federal Filing Status (Single=S; Head of Household=H; Joint=J; Separate=P)
Physical Location of Rental Property (Use a number, street/road name. Do not use a PO Box or "Same")			E-file Certificate Number (From LC-142), if available
1. Vermont School District Code	2. City/Town of Legal Residence on Dec. 31 2018	State	Will you be using Renter Rebate to pay Income Tax liability? <input type="checkbox"/> Yes <input type="checkbox"/> No

ALL Eligibility questions must be answered. You must have rented all 12 months in 2018. See instructions for exception.

- Q1. Were you domiciled in Vermont all of calendar year 2018? Yes, Go to Q2 No, STOP. You are not eligible.
- Q2. Were you claimed as a dependent by another taxpayer in 2018? Yes, STOP. You are not eligible No, Go to Q3
- Q3. Did you rent in Vermont all 12 months in calendar year 2018? Yes, Complete this form. No, STOP. You are not eligible.

REBATE CALCULATION: Before doing rebate calculation, complete Household Income (Schedule HI-144). You MUST include Schedule HI-144 and Form LC-142 with this Form

3. Allocable Rent (from Form LC-142)	3										
4. Home Use. If more than 25% of this rental is used for business, see instructions. If no business use, enter 100.00%	4		%								
5. Allowable Rent for Rebate Claim (Multiply Line 3 by Line 4)		5									
6. Household Income (Schedule HI-144, Line Y) If more than \$47,000 you are not eligible...	6										
6a. If Amended Schedule HI-144, Household Income, is included, check here: <input type="checkbox"/>											
7. Maximum Percentage of Income for Rent	7		%								
<table border="1"> <tr> <td>If Line 6 Household Income is:</td> <td>\$0 - 9,999</td> <td>\$10,000 - 24,999</td> <td>\$25,000 - 47,000</td> </tr> <tr> <td>Enter this % on Line 7:</td> <td>2.0%</td> <td>4.5%</td> <td>5.0%</td> </tr> </table>				If Line 6 Household Income is:	\$0 - 9,999	\$10,000 - 24,999	\$25,000 - 47,000	Enter this % on Line 7:	2.0%	4.5%	5.0%
If Line 6 Household Income is:	\$0 - 9,999	\$10,000 - 24,999	\$25,000 - 47,000								
Enter this % on Line 7:	2.0%	4.5%	5.0%								
8. Maximum Rent for Household Income (Multiply Line 6 by Line 7 and enter result here) If Line 8 is more than Line 5, you do not qualify for a renter rebate	8										
9. Renter Rebate Amount (Subtract Line 8 from Line 5 and enter result here.) If result is zero (0) You do not qualify for a rebate. If using your rebate to pay your Vermont Income Tax liability, also enter this amount on Form IN-112, Part II Line 2	9										

MAXIMUM REBATE AMOUNT IS \$3,000.

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 of Birth (MMDDYY)	Telephone Number
Signature (If a joint return, BOTH must sign.)	Date of Birth (MMDDYY)	Telephone Number
Preparer's Signature	Date	Preparer's SSN or PTIN
Firm's Name (or your name if self-employed) and address		EIN

May the Department of Taxes contact your preparer? YES



Please PRINT in BLUE or BLACK INK

Vermont Household Income 2018 Schedule HI-144



For the year Jan. 1-Dec. 31, 2018

This schedule must be included with the 2018 Renter Rebate Claim (Form PR-141) OR the 2019 Property Tax Adjustment Claim (Form HS-122) UNLESS you are filing an AMENDED HI-144. Please read instructions before completing schedule.

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

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 2018. 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 #1 Social Security Number

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



5454

Taxpayer Last Name	Social Security Number
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1. Claimant and jointly filed Spouse

2. Filing separately Spouse or CU Partner

3. Other Persons

o. 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. Child support paid. You must include proof of payment. See instructions

o	o	o
p	p	p

Support paid to: Last Name	First Name	MI	Social Security Number
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q. Allowable adjustments from Federal Form 1040

q1. Business expenses for Reservists
q2. Alimony paid
q3. Tuition and fees
q4. Self-employed health insurance deduction
q5. Health Savings Account deduction

r. Add Lines O, P, and total of Lines Q1 to Q5 for each column

s. Subtract Line R from Line N of each column. If a negative amount, enter -0-

t. Add all three amounts from Line S. If a negative amount, enter -0-

u. Complete if born Jan 1, 1954 and after. Enter interest and dividend income from Lines E and F.

v. Add all three amounts from Line U

w.

x. Subtract Line W from Line V. If Line W is more than Line V, enter -0-

y. **HOUSEHOLD INCOME.** Add Line T and Line X

q1	q1	q1
q2	q2	q2
q3	q3	q3
q4	q4	q4
q5	q5	q5
r	r	r
s	s	s
t	t	t
u	u	u
v	v	v
w	w	w
x	x	x
y	y	y

RENTERS

If Line Y Household income is \$47,000 or less, you may be eligible for a renter rebate. Complete Form PR-141 Renter Rebate Claim. This schedule must be filed with the Renter Rebate Claim. Claims are due April 15, 2019, but can be filed up to Oct. 15, 2019. If Household Income is ore than \$47,000, you do not qualify for a renter rebate.

HOMEOWNERS

Form HS-122, Homestead Declaration AND Property Tax Adjustment Claim, must be filed each year.

Homeowners with Household Income up to \$136,500 on Line Y should complete Form HS-122, Section B. You may be eligible for a property tax adjustment. This schedule must be filed with the HS-122

Form HS-122 Due Date - April 15, 2019. Homeowners foling a property tax adjustment, Forms HS-122 and HI-144, between April 16 and Oct. 15, 2019 may still qualify for a property tax adjustment. A \$15 late filing fee will be deducted from the adjustment

VT *Landlord's Certificate* **FORM LC-142**



CLAIMANT: Remember to enter your Social Security Number when you file the rebate claim.

Claimant's Last Name	First Name	Initial	Claimant's Social Security Number
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Section A: Landlord and Rental Unit Information

Name of Owner or Landlord LAND LORD			
Landlord's Mailing Address 133 STATE STREET	City MONTPELIER	State VT	ZIP Code 05602-0000
Location of Rental Unit (number, street/road name) 239 KENT STREET		SPAN (from property tax bill) 390-121-10237	
City / Town MIDDLESEX		Number of Units in this Building 5	
Rental Unit is (check one) <input checked="" type="checkbox"/> Apartment <input type="checkbox"/> House <input type="checkbox"/> Lot for Mobile Home <input type="checkbox"/> Mobile Home <input type="checkbox"/> Boarding Home <input type="checkbox"/> Nursing Home / Community Care			
Items Included in Rent (check all that apply) <input type="checkbox"/> Heat <input type="checkbox"/> Furnishings <input type="checkbox"/> Electricity <input type="checkbox"/> Personal Care <input type="checkbox"/> Other Services			
Tenant #1 Last Name KENT	First Name LARRY	Tenant #2 Last Name	First Name
Tenant #3 Last Name	First Name	Tenant #4 Last Name	First Name

Section B: Allocable Rent

1. Calendar year **1a.** 2018 Number of months rented **1b.** 12.00

2. Monthly rental amount paid **2.** 750.00

3. Total Rent Paid for calendar year listed on Line 1a. **3.** 9000.00

4. Less dollar value of items checked in Box 6 above that were included in rent (heat, electricity, etc.) **4.** 00.00

5. Adjusted rent paid for calendar year listed on Line 1a (Line 3 minus Line 4) **5.** 9000.00

6. For government subsidized rent, enter percent tenant pays. For nonsubsidized rent, enter 100.00%. **6.** 100.00 %

7. Rent Paid during calendar year solely for the right of occupancy (Multiply Line 5 by Line 6). **7.** 9000.00

8. Rental Adjustment **8.** 21.00 %

9. **ALLOCABLE RENT** (Multiply Line 7 by Line 8) **9.** 1890.00

- **RENTERS:** Enter on Form PR-141, Line 3.
- **MOBILE HOME OWNERS:** Enter on Form HS-122, Line B10.

<p>FILE ONLINE! File your claim online at www.myVTax.vermont.gov. Use this E-file Certificate Number. <u>0710669312-001</u></p>

Section C: Signature

I certify the rental information on this Landlord's Certificate is, to the best of my knowledge and belief, true, correct, and complete.



Signature of landlord or authorized representative

Date

Daytime Telephone Number

Test 14 Vermont Forms Required: IN151

Taxpayer(s) Information Primary SSN: 400-00-8031

Name: Bradley Edgewood

Residency Status: Resident

Address 1: PO Box 306

City, State, Zip: Hyde Park, VT 05655

Filing Status: Married Filing Jointly

Spouse SSN: 400-00-8032

Spouse Name: Marjorie Edgewood

Vermont Application for Extension of Time to File Form IN-111 Vermont Form IN-151



Complete this application by April 15 of the current year if you are unable to file your Vermont Income Tax Return before the due date of April 15. By completing this application, you are requesting an automatic six-month extension of time to file.

NOTE: This extension does *not* apply to the Homestead Declaration **OR** Property Tax Adjustment Claim. Form HS-122 is due April 15 of the current year. Late filed Homesteads will be charged a late filing penalty up to 8% of the corrected education tax.

Taxpayer's Last Name	First Name	MI	Taxpayer's Social Security Number
Spouse's or CU Partner's Last Name	First Name	MI	Spouse's or CU Partner's Social Security Number
Mailing Address			
City		State	Zip Code

TAX CALCULATION WORKSHEET

Use this worksheet to determine if you may owe Vermont tax.

An extension only allows additional time to file the Vermont income tax return and avoids a late filing penalty. If tax is due, interest and late payment penalty accrue from April 16 of the current year to the date of payment.

1. Estimated individual income tax liability	1			
2. Previous payments	2			
3. Amount of tax paid with extension.		3		

VERMONT PAYMENT OPTION

Vermont Department of Taxes
PO Box 1779
Montpelier, VT 05601-1779
Phone: (866) 828-2865 toll-free in Vermont or (802) 828-2865

Filing by Paper: Make checks payable to Vermont Department of Taxes and mail with this form to the address above.

Test 15 Vermont Forms Required: IN151 paid extension

Taxpayer(s) Information Primary SSN: 400-00-8053

Name: Heather Lee

Residency Status: Resident

Address 1: 239 Smith Street

City, State, Zip: Middlesex, VT 05602

Date of Birth: 03/24/1977

City/Town of Legal Residence: Middlesex

Direct Debit Info for Vermont

Routing Number: 211691185

Saving Account Number: 75123123

Payment date: same as return date

Vermont Application for Extension of Time to File Form IN-111 Vermont Form IN-151



Complete this application by April 15 of the current year if you are unable to file your Vermont Income Tax Return before the due date of April 15. By completing this application, you are requesting an automatic six-month extension of time to file.

NOTE: This extension does *not* apply to the Homestead Declaration **OR** Property Tax Adjustment Claim. Form HS-122 is due April 15 of the current year. Late filed Homesteads will be charged a late filing penalty up to 8% of the corrected education tax.

Taxpayer's Last Name	First Name	MI	Taxpayer's Social Security Number
Spouse's or CU Partner's Last Name	First Name	MI	Spouse's or CU Partner's Social Security Number
Mailing Address			
City		State	Zip Code

TAX CALCULATION WORKSHEET

Use this worksheet to determine if you may owe Vermont tax.

An extension only allows additional time to file the Vermont income tax return and avoids a late filing penalty. If tax is due, interest and late payment penalty accrue from April 16 of the current year to the date of payment.

1. Estimated individual income tax liability	1		
2. Previous payments	2		
3. Amount of tax paid with extension.		3	

VERMONT PAYMENT OPTION

Vermont Department of Taxes
PO Box 1779
Montpelier, VT 05601-1779
Phone: (866) 828-2865 toll-free in Vermont or (802) 828-2865

Filing by Paper: Make checks payable to Vermont Department of Taxes and mail with this form to the address above.



Test 16 Vermont Forms Required: IN151

Taxpayer(s) Information Primary SSN: 400-00-8054

Name: Tim Jones

Residency Status: Resident

Address 1: 239 Smith Street

City, State, Zip: Middlesex, VT 05602

Date of Birth: 03/24/1977

City/Town of Legal Residence: Middlesex

Vermont Application for Extension of Time to File Form IN-111 Vermont Form IN-151



Complete this application by April 15 of the current year if you are unable to file your Vermont Income Tax Return before the due date of April 15. By completing this application, you are requesting an automatic six-month extension of time to file.

NOTE: This extension does *not* apply to the Homestead Declaration **OR** Property Tax Adjustment Claim. Form HS-122 is due April 15 of the current year. Late filed Homesteads will be charged a late filing penalty up to 8% of the corrected education tax.

Taxpayer's Last Name	First Name	MI	Taxpayer's Social Security Number
Spouse's or CU Partner's Last Name	First Name	MI	Spouse's or CU Partner's Social Security Number
Mailing Address			
City		State	Zip Code

TAX CALCULATION WORKSHEET

Use this worksheet to determine if you may owe Vermont tax.

An extension only allows additional time to file the Vermont income tax return and avoids a late filing penalty. If tax is due, interest and late payment penalty accrue from April 16 of the current year to the date of payment.

1. Estimated individual income tax liability	1		
2. Previous payments	2		
3. Amount of tax paid with extension.		3	

VERMONT PAYMENT OPTION

Vermont Department of Taxes
PO Box 1779
Montpelier, VT 05601-1779
Phone: (866) 828-2865 toll-free in Vermont or (802) 828-2865

Filing by Paper: Make checks payable to Vermont Department of Taxes and mail with this form to the address above.

Test 17 IN-114 Estimated Warehoused Payments

Vermont Forms Required: IN-114

Taxpayer(s) Information

Primary SSN: 400-00-8031
Name: Bradley Edgewood
Residency Status: Resident
Address 1: PO Box 306
City, State, Zip: Hyde Park, VT 05655

Filing Status: Married Filing Jointly
Spouse SSN: 400-00-8032
Spouse Name: Marjorie Edgewood

Routing Number 211691185
Checking Acct Number 75123123

Payment dates
April 15, 2019
June 15, 2019
September 15, 2019
January 15, 2020

DEPT USE ONLY
Please PRINT in BLUE or BLACK INK

**Vermont Individual Income
Estimated Tax Payment
2019 Voucher IN-114**



Taxpayer's Last Name		First Name		MI	Social Security Number	
Spouse's or CU Partner's Last Name		First Name		MI	Spouse's or CU Partner's Social Security Number	
Mailing Address				Tax Year		
City		State	Zip Code	For Department Use Only		
Foreign Country (if not United States)						

5454

Amount of this Payment \$

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Form IN-114
Rev.10/18

DEPT USE ONLY
Please PRINT in BLUE or BLACK INK

**Vermont Individual Income
Estimated Tax Payment
2019 Voucher IN-114**



Taxpayer's Last Name		First Name		MI	Social Security Number	
Spouse's or CU Partner's Last Name		First Name		MI	Spouse's or CU Partner's Social Security Number	
Mailing Address				Tax Year		
City		State	Zip Code	For Department Use Only		
Foreign Country (if not United States)						

5454

Amount of this Payment \$

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Form IN-114
Rev.10/18

DEPT USE ONLY
Please PRINT in BLUE or BLACK INK

**Vermont Individual Income
Estimated Tax Payment
2019 Voucher IN-114**



Taxpayer's Last Name		First Name		MI	Social Security Number	
Spouse's or CU Partner's Last Name		First Name		MI	Spouse's or CU Partner's Social Security Number	
Mailing Address				Tax Year		
City		State	Zip Code	For Department Use Only		
Foreign Country (if not United States)						

5454

Amount of this Payment \$

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Form IN-114
Rev.10/18

DEPT USE ONLY
Please PRINT in BLUE or BLACK INK

Vermont Individual Income Estimated Tax Payment 2019 Voucher IN-114



Taxpayer's Last Name		First Name		MI	Social Security Number	
Spouse's or CU Partner's Last Name		First Name		MI	Spouse's or CU Partner's Social Security Number	
Mailing Address				Tax Year		
City		State	Zip Code	For Department Use Only		
Foreign Country (if not United States)						

5454

Amount of this Payment \$

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Form IN-114
Rev.10/18

2018 Preliminary Vermont Tax Rates
revised 08/18

Single Individuals, Schedule X

Use if your filing status is:
Single

Married Filing Jointly, Schedule Y-1

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

If your Taxable Income is Over	But Not Over	VT Base Tax is	Plus	of the Amount Over
0	38,700	0.00	3.35%	0
38,700	93,700	1,296.00	6.60%	38,700
93,700	195,450	4,926.00	7.60%	93,700
195,450	-	12,659.00	8.75%	195,450

If your Taxable Income is Over	But Not Over	VT Base Tax is	Plus	of the Amount Over
0	64,600	0.00	3.35%	0
64,600	156,150	2,164.00	6.60%	64,600
156,150	237,950	8,206.00	7.60%	156,150
237,950	-	14,423.00	8.75%	237,950

Married Filing Separately, Schedule Y-2

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

Heads of Household, Schedule Z

Use if your filing status is:
Head of Household

If your Taxable Income is Over	But Not Over	VT Base Tax is	Plus	of the Amount Over
0	32,300	0.00	3.35%	0
32,300	78,075	1,082.00	6.60%	32,300
78,075	118,975	4,103.00	7.60%	78,075
118,975	-	7,212.00	8.75%	118,975

If your Taxable Income is Over	But Not Over	VT Base Tax is	Plus	of the Amount Over
0	51,850	0.00	3.35%	0
51,850	133,850	1,737.00	6.60%	51,850
133,850	216,700	7,149.00	7.60%	133,850
216,700	-	13,446.00	8.75%	216,700

RECORD of 2018 ESTIMATED PAYMENTS

Due Date	Date Paid	Check #	Amount Paid
April 15, 2018			
June 15, 2018			
Sept. 15, 2018			
Jan. 15, 2019			