

# Vermont Income Test Package for Tax Year 2018



## VERMONT TEST CASES

### Test 1 IN-113

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

#### Taxpayer(s) Information

Primary SSN: 400-00-9030

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

# Vermont Income Tax Return

## 2018 FORM IN-111

DEPT  
USE  
ONLY



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

Please PRINT in BLUE or BLACK INK

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

Spouse Social Security Number Spouse Last Name MI Spouse First 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. <b>Federal Adjusted Gross Income</b> (Federal Form 1040, Line 7) . . . . .	Check to indicate loss →	1		.00
2. <b>Net Modifications to federal AGI</b> (Schedule IN-112, Part I, Line 12) . . . . .	Check to indicate loss →	2		.00
3. <b>Federal AGI with Modifications</b> (Add Lines 1 and 2) . . . . .	Check to indicate loss →	3		.00
4. <b>2018 Vermont Standard Deduction from box at left</b> . . . . . Please see instructions if you or your spouse checked any standard deduction boxes on page 1 of federal 1040		4		.00
<b>5. Personal Exemptions:</b>				
5a. Enter 1 for yourself if no one can claim you as a dependent . . . . .		5a		Amount Due (From Page 2, Line 31)  .00
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 dependents claimed on federal Form 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		.00
7. <b>Vermont Taxable Income</b> (Subtract Line 6 from Line 3. If less than zero, enter -0-) . . . . .		7		.00
8. <b>Vermont Income Tax</b> from tax table or tax rate schedule . . . . . (If Line 1 is greater than \$150,000, see instructions)		8		.00
9. <b>Net Adjustment to Vermont Tax</b> (Schedule IN-119, Part I, Line 16) . . . . .	Check to indicate loss →	9		.00
10. <b>Vermont Income Tax with Adjustment</b> (Add Lines 8 and 9. If less than zero, enter -0-) . . . . .		10		.00
11. <b>Tax-Deductible Charitable Contribution</b> (See instructions)			.00	13. <b>Charitable Contribution Deduction</b> (Enter the lesser of Line 12 or \$1,000)
	<b>x 5% =</b>	12.	.00	
14. <b>Vermont Income Tax</b> (Line 10 minus Line 13. If less than zero, enter -0-) . . . . .		14		.00
15. <b>Income Adjustment</b> (Schedule IN-113, Line 37, or 100.0000%) . . . . .		15	%	
16. <b>Adjusted Vermont Income Tax</b> (Multiply Line 14 by Line 15) . . . . .		16		.00

Taxpayer Last Name Social Security Number



\* 1 8 1 1 1 1 2 W W \*

17. .00 + 18. .00 = 19. .00
Other State Credit Vermont Tax Credits Total Vermont Credits

20. Vermont Income Tax after credits
21. Use Tax for taxable items on which no sales tax was charged, including online purchases.
22. Total Vermont Taxes

Contributions
23a. .00 + 23b. .00 + 23c. .00 + 23d. .00 = 23e. .00
24. Total of Vermont Taxes and Voluntary Contributions

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
25d. 2018 Vermont Real Estate Withholding from Form RW-171
25e. 2018 Nonresident Estimated Tax payments
25f. Total Payments and Credits
26. Overpayment
27a. Refund to be credited to 2019 Estimated Tax Payment
27b. Refund to be credited to 2019 Property Tax Bill
28. REFUND AMOUNT
29. If Line 24 is more than Line 25f, Subtract Line 25f from Line 24.
30. Interest and Penalty on Underpayment of Estimated Tax
31. AMOUNT DUE

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.

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

Keep a copy for your records.

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)

	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) . . . . .		← Check to indicate loss	27	
28. Vermont Portion of AGI (Subtract Line 26B from Line 14B) . . . . .		← Check to indicate loss	28	
29. Non-Vermont Income (Subtract Line 28 from Line 27) Also enter on Part II, Line 31 below . . . . .		← Check to indicate loss	29	
<b>PART II. Adjustment for Vermont Exempt Income</b>				
30. Adjusted Gross Income. If Part I completed, enter Line 27 amount. Otherwise, enter amount from Form IN-111, Line 1. . . . .		← Check to indicate loss	30	
31. Non-Vermont Income (Line 29 above) . . . . .	31	← 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) . . . . .		← Check to indicate loss	35	
36. Vermont Income (Subtract Line 35 from Line 30) . . . . .		← 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

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

Taxpayer(s) Information

Primary SSN: 400-00-9031

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: 400-00-9032

Spouse Name: Marjorie Edgewood

Occupation: Secretary

School District Code: 097

City/Town of Legal Residence: Hyde Park

Date of Birth: 07/25/1960

# Vermont Income Tax Return

## 2018 FORM IN-111

DEPT  
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MORE INFORMATION.

Please PRINT in BLUE or BLACK INK

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

Spouse Social Security Number Spouse Last Name MI Spouse First 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. <b>Federal Adjusted Gross Income</b> (Federal Form 1040, Line 7) . . . . .	Check to indicate loss →	1		.00
2. <b>Net Modifications to federal AGI</b> (Schedule IN-112, Part I, Line 12) . . . . .	Check to indicate loss →	2		.00
3. <b>Federal AGI with Modifications</b> (Add Lines 1 and 2) . . . . .	Check to indicate loss →	3		.00
4. <b>2018 Vermont Standard Deduction from box at left</b> . . . . .		4		.00
Please see instructions if you or your spouse checked any standard deduction boxes on page 1 of federal 1040				
<b>5. Personal Exemptions:</b>				
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 dependents claimed on federal Form 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		.00
7. <b>Vermont Taxable Income</b> (Subtract Line 6 from Line 3. If less than zero, enter -0-) . . . . .		7		.00
8. <b>Vermont Income Tax</b> from tax table or tax rate schedule . . . . .		8		.00
(If Line 1 is greater than \$150,000, see instructions)				
9. <b>Net Adjustment to Vermont Tax</b> (Schedule IN-119, Part I, Line 16) . . . . .	Check to indicate loss →	9		.00
10. <b>Vermont Income Tax with Adjustment</b> (Add Lines 8 and 9. If less than zero, enter -0-) . . . . .		10		.00
11. .00 <b>x 5%</b> = 12. .00		13.		.00
<b>Tax-Deductible Charitable Contribution</b> (See instructions)		<b>Charitable Contribution Deduction</b> (Enter the lesser of Line 12 or \$1,000)		
14. <b>Vermont Income Tax</b> (Line 10 minus Line 13. If less than zero, enter -0-) . . . . .		14		.00
15. <b>Income Adjustment</b> (Schedule IN-113, Line 37, or 100.0000%) . . . . .		15	%	
16. <b>Adjusted Vermont Income Tax</b> (Multiply Line 14 by Line 15) . . . . .		16		.00



Taxpayer Last Name Social Security Number



\* 1 8 1 1 1 1 2 W W \*

17. .00 + 18. .00 = 19. .00
Other State Credit Vermont Tax Credits Total Vermont Credits

20. Vermont Income Tax after credits
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22. Total Vermont Taxes

Contributions
23a. .00 + 23b. .00 + 23c. .00 + 23d. .00 = 23e. .00
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30. Interest and Penalty on Underpayment of Estimated Tax
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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.

Signature Date Date of Birth (MMDDYYYY) Telephone Number
Signature (if a joint return, BOTH must sign.) Date Date of Birth (MMDDYYYY) 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		
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← 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 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](http://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.
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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	
<b>OR Allocated Property Tax from Land Trust, Cooperative, or Nonprofit Mobile Home Park</b>		
B11. Allocated Education Tax .....	B11	
B12. Allocated Municipal Tax .....	B12	
<b>OR Property Tax from contiguous property if housesite has less than 2 acres</b> (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
----------------------------	------------	----	------------------------

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

## 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 , Sch IN-119 , Social Security exemption and Use Tax worksheets

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

Primary SSN: 400-00-9033

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

# Vermont Income Tax Return

## 2018 FORM IN-111

DEPT  
USE  
ONLY



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

Please PRINT in BLUE or BLACK INK

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

Spouse Social Security Number Spouse Last Name MI Spouse First 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. <b>Federal Adjusted Gross Income</b> (Federal Form 1040, Line 7) . . . . .	Check to indicate loss →	1		.00
2. <b>Net Modifications to federal AGI</b> (Schedule IN-112, Part I, Line 12) . . . . .	Check to indicate loss →	2		.00
3. <b>Federal AGI with Modifications</b> (Add Lines 1 and 2) . . . . .	Check to indicate loss →	3		.00
4. <b>2018 Vermont Standard Deduction from box at left</b> . . . . . Please see instructions if you or your spouse checked any standard deduction boxes on page 1 of federal 1040		4		.00
<b>5. Personal Exemptions:</b>				
5a. Enter 1 for yourself if no one can claim you as a dependent . . . . .		5a		Amount Due (From Page 2, Line 31)  .00
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 dependents claimed on federal Form 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		.00
7. <b>Vermont Taxable Income</b> (Subtract Line 6 from Line 3. If less than zero, enter -0-) . . . . .		7		.00
8. <b>Vermont Income Tax</b> from tax table or tax rate schedule . . . . . (If Line 1 is greater than \$150,000, see instructions)		8		.00
9. <b>Net Adjustment to Vermont Tax</b> (Schedule IN-119, Part I, Line 16) . . . . .	Check to indicate loss →	9		.00
10. <b>Vermont Income Tax with Adjustment</b> (Add Lines 8 and 9. If less than zero, enter -0-) . . . . .		10		.00
11. .00 <b>x 5%</b> = 12. .00		13.		.00
<b>Tax-Deductible Charitable Contribution</b> (See instructions)		<b>Charitable Contribution Deduction</b> (Enter the lesser of Line 12 or \$1,000)		
14. <b>Vermont Income Tax</b> (Line 10 minus Line 13. If less than zero, enter -0-) . . . . .		14		.00
15. <b>Income Adjustment</b> (Schedule IN-113, Line 37, or 100.0000%) . . . . .		15	%	
16. <b>Adjusted Vermont Income Tax</b> (Multiply Line 14 by Line 15) . . . . .		16		.00

Taxpayer Last Name Social Security Number



\* 1 8 1 1 1 1 2 W W \*

17. .00 + 18. .00 = 19. .00
Other State Credit Vermont Tax Credits Total Vermont Credits

20. Vermont Income Tax after credits
21. Use Tax for taxable items on which no sales tax was charged, including online purchases.
22. Total Vermont Taxes

Contributions
23a. .00 + 23b. .00 + 23c. .00 + 23d. .00 = 23e. .00
24. Total of Vermont Taxes and Voluntary Contributions

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
25d. 2018 Vermont Real Estate Withholding from Form RW-171
25e. 2018 Nonresident Estimated Tax payments
25f. Total Payments and Credits
26. Overpayment
27a. Refund to be credited to 2019 Estimated Tax Payment
27b. Refund to be credited to 2019 Property Tax Bill
28. REFUND AMOUNT
29. If Line 24 is more than Line 25f, Subtract Line 25f from Line 24.
30. Interest and Penalty on Underpayment of Estimated Tax
31. AMOUNT DUE

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.

Signature Date Date of Birth (MMDDYYYY) Telephone Number
Signature (if a joint return, BOTH must sign.) Date Date of Birth (MMDDYYYY) 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	<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

- 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.
- 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

- Enter number of qualifying children. ....  

A	
B	
Yes	No
- Enter number of qualifying children under the age of 18 .....
- 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

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

- Earned income tax credit (Reported from federal Form 1040) .....  

3		
4		
- Vermont Earned Income Tax Credit (Multiply Line 3 by 36%) .....

**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

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

## 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?

<b>1</b>	Did you report an amount on federal Form 1040, U.S. Individual Income Tax Return, Line 5b, earning  <input type="checkbox"/> <b>No</b> <input type="checkbox"/> <b>Yes</b>
<b>2</b>	If you are: <ul style="list-style-type: none"> <li>• Married filing jointly, is your adjusted gross income (AGI) on Form IN-111, Vermont Income Tax Return, Line 1, less than \$70,000?</li> <li>• Single, head of household, qualifying widow(er), or married filing separately, is your AGI on Form IN-111, Line 1, less than \$55,000?</li> </ul> <input type="checkbox"/> <b>No</b> <input type="checkbox"/> <b>Yes</b>
<b>3</b>	If you are: <ul style="list-style-type: none"> <li>• Married filing jointly, is your AGI less than \$60,000?</li> <li>• Single, head of household, qualifying widow(er), or married filing separately, is your AGI less than \$45,000?</li> </ul> <input type="checkbox"/> <b>No</b> Section 2 <input type="checkbox"/> <b>Yes.</b> You qualify for a <b>full exemption</b>

### Section 2: Calculating your Social Security Partial Exemption

<b>4</b>	If you are:	<b>4</b>
<b>5</b>		<b>5</b>
<b>6</b>		<b>6</b>
<b>7</b>		<b>7</b>
<b>8</b>		<b>8</b>
<b>9</b>		<b>9</b>
<b>10</b>	<b>partial exemption</b> 9	<b>10</b>

## 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: 400-00-9034

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 400-00-9002

Valerie Renaud 400-00-9003

# Vermont Income Tax Return

## 2018 FORM IN-111

DEPT  
USE  
ONLY



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

Please PRINT in BLUE or BLACK INK

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

Spouse Social Security Number Spouse Last Name MI Spouse First 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. <b>Federal Adjusted Gross Income</b> (Federal Form 1040, Line 7) . . . . .	Check to indicate loss →	1		.00
2. <b>Net Modifications to federal AGI</b> (Schedule IN-112, Part I, Line 12) . . .	Check to indicate loss →	2		.00
3. <b>Federal AGI with Modifications</b> (Add Lines 1 and 2) . . . . .	Check to indicate loss →	3		.00
4. <b>2018 Vermont Standard Deduction from box at left</b> . . . . .		4		.00
Please see instructions if you or your spouse checked any standard deduction boxes on page 1 of federal 1040				
<b>5. Personal Exemptions:</b>				
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 dependents claimed on federal Form 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		.00
7. <b>Vermont Taxable Income</b> (Subtract Line 6 from Line 3. If less than zero, enter -0-) . . . . .		7		.00
8. <b>Vermont Income Tax</b> from tax table or tax rate schedule . . . . .		8		.00
(If Line 1 is greater than \$150,000, see instructions)				
9. <b>Net Adjustment to Vermont Tax</b> (Schedule IN-119, Part I, Line 16) . . . . .	Check to indicate loss →	9		.00
10. <b>Vermont Income Tax with Adjustment</b> (Add Lines 8 and 9. If less than zero, enter -0-) . . . . .		10		.00
11. <b>Tax-Deductible Charitable Contribution</b> (See instructions)			.00	Charitable Contribution Deduction (Enter the lesser of Line 12 or \$1,000)
	<b>x 5%</b> =	12.	.00	
14. <b>Vermont Income Tax</b> (Line 10 minus Line 13. If less than zero, enter -0-) . . . . .		14		.00
15. <b>Income Adjustment</b> (Schedule IN-113, Line 37, or 100.0000%) . . . . .		15	%	
16. <b>Adjusted Vermont Income Tax</b> (Multiply Line 14 by Line 15) . . . . .		16		.00

Taxpayer Last Name Social Security Number



\* 1 8 1 1 1 1 2 W W \*

17. .00 + 18. .00 = 19. .00
Other State Credit Vermont Tax Credits Total Vermont Credits

20. Vermont Income Tax after credits
21. Use Tax for taxable items on which no sales tax was charged, including online purchases.
22. Total Vermont Taxes

Contributions
23a. .00 + 23b. .00 + 23c. .00 + 23d. .00 = 23e. .00
24. Total of Vermont Taxes and Voluntary Contributions

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
25d. 2018 Vermont Real Estate Withholding from Form RW-171
25e. 2018 Nonresident Estimated Tax payments
25f. Total Payments and Credits
26. Overpayment
27a. Refund to be credited to 2019 Estimated Tax Payment
27b. Refund to be credited to 2019 Property Tax Bill
28. REFUND AMOUNT
29. If Line 24 is more than Line 25f, Subtract Line 25f from Line 24.
30. Interest and Penalty on Underpayment of Estimated Tax
31. AMOUNT DUE

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.

Signature Date Date of Birth (MMDDYYYY) Telephone Number
Signature (if a joint return, BOTH must sign.) Date Date of Birth (MMDDYYYY) 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	<input type="checkbox"/> Check to indicate loss	6	<input type="checkbox"/> Check to indicate loss
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
----------------------	------------	---------	-----------------------------------

## 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

# 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](http://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<br><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.)<br><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	
<b>OR Allocated Property Tax from Land Trust, Cooperative, or Nonprofit Mobile Home Park</b>		
B11. Allocated Education Tax .....	B11	
B12. Allocated Municipal Tax .....	B12	
<b>OR Property Tax from contiguous property if housesite has less than 2 acres</b> (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
---	-----

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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	



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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

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

## 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: 400-00-9035 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: 400-00-9036

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



# Vermont Income Tax Return

## 2018 FORM IN-111

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

Please PRINT in BLUE or BLACK INK

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

Spouse Social Security Number Spouse Last Name MI Spouse First 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. <b>Federal Adjusted Gross Income</b> (Federal Form 1040, Line 7) . . . . .	Check to indicate loss →	1		.00
2. <b>Net Modifications to federal AGI</b> (Schedule IN-112, Part I, Line 12) . . .	Check to indicate loss →	2		.00
3. <b>Federal AGI with Modifications</b> (Add Lines 1 and 2) . . . . .	Check to indicate loss →	3		.00
4. <b>2018 Vermont Standard Deduction from box at left</b> . . . . .		4		.00
Please see instructions if you or your spouse checked any standard deduction boxes on page 1 of federal 1040				
<b>5. Personal Exemptions:</b>				
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 dependents claimed on federal Form 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		.00
7. <b>Vermont Taxable Income</b> (Subtract Line 6 from Line 3. If less than zero, enter -0-) . . . . .		7		.00
8. <b>Vermont Income Tax</b> from tax table or tax rate schedule . . . . .		8		.00
(If Line 1 is greater than \$150,000, see instructions)				
9. <b>Net Adjustment to Vermont Tax</b> (Schedule IN-119, Part I, Line 16) . . . . .	Check to indicate loss →	9		.00
10. <b>Vermont Income Tax with Adjustment</b> (Add Lines 8 and 9. If less than zero, enter -0-) . . . . .		10		.00
11. <b>Tax-Deductible Charitable Contribution</b> (See instructions)		.00	<b>x 5%</b> =	12. <b>Charitable Contribution Deduction</b> (Enter the lesser of Line 12 or \$1,000)
				.00
14. <b>Vermont Income Tax</b> (Line 10 minus Line 13. If less than zero, enter -0-) . . . . .		14		.00
15. <b>Income Adjustment</b> (Schedule IN-113, Line 37, or 100.0000%) . . . . .		15	%	
16. <b>Adjusted Vermont Income Tax</b> (Multiply Line 14 by Line 15) . . . . .		16		.00

Taxpayer Last Name Social Security Number



\* 1 8 1 1 1 1 2 W W \*

17. .00 + 18. .00 = 19. .00
Other State Credit Vermont Tax Credits Total Vermont Credits

20. Vermont Income Tax after credits
21. Use Tax for taxable items on which no sales tax was charged, including online purchases.
22. Total Vermont Taxes

Contributions
23a. .00 + 23b. .00 + 23c. .00 + 23d. .00 = 23e. .00
24. Total of Vermont Taxes and Voluntary Contributions

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
25d. 2018 Vermont Real Estate Withholding from Form RW-171
25e. 2018 Nonresident Estimated Tax payments
25f. Total Payments and Credits
26. Overpayment
27a. Refund to be credited to 2019 Estimated Tax Payment
27b. Refund to be credited to 2019 Property Tax Bill
28. REFUND AMOUNT
29. If Line 24 is more than Line 25f, Subtract Line 25f from Line 24.
30. Interest and Penalty on Underpayment of Estimated Tax
31. AMOUNT DUE

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.

Signature Date Date of Birth (MMDDYYYY) Telephone Number
Signature (if a joint return, BOTH must sign.) Date Date of Birth (MMDDYYYY) 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
--------------------	------------------------



**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	

# 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](http://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 <b>Improvements or Other Buildings</b> Not including the dwelling, are improvements or other buildings located on your parcel used for business or rented? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> 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"/> A9. Homestead property crosses town boundaries. (File a declaration for each town.)		
<input type="checkbox"/> A8. Life estate holder of the property	<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	
<b>OR Allocated Property Tax from Land Trust, Cooperative, or Nonprofit Mobile Home Park</b>		
B11. Allocated Education Tax .....	B11	
B12. Allocated Municipal Tax .....	B12	
<b>OR Property Tax from contiguous property if housesite has less than 2 acres</b> (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

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

<b>1</b>	Did you report an amount on federal Form 1040, U.S. Individual Income Tax Return, Line 5b, earning  <input type="checkbox"/> <b>No</b> <input type="checkbox"/> <b>Yes</b>
<b>2</b>	If you are: <ul style="list-style-type: none"> <li>• Married filing jointly, is your adjusted gross income (AGI) on Form IN-111, Vermont Income Tax Return, Line 1, less than \$70,000?</li> <li>• Single, head of household, qualifying widow(er), or married filing separately, is your AGI on Form IN-111, Line 1, less than \$55,000?</li> </ul> <input type="checkbox"/> <b>No</b> <input type="checkbox"/> <b>Yes</b>
<b>3</b>	If you are: <ul style="list-style-type: none"> <li>• Married filing jointly, is your AGI less than \$60,000?</li> <li>• Single, head of household, qualifying widow(er), or married filing separately, is your AGI less than \$45,000?</li> </ul> <input type="checkbox"/> <b>No</b> <span style="margin-left: 100px;">Section 2</span> <input type="checkbox"/> <b>Yes.</b> You qualify for a <b>full exemption</b>  <div style="display: flex; justify-content: space-between;"> <span style="background-color: yellow; padding: 2px;"><i>1040 Line 5b on line 9</i></span> <span style="background-color: yellow; padding: 2px;"><b>NOTE: Vendors enter 1 on line 8 &amp; enter amount from</b></span> </div>

### Section 2: Calculating your Social Security Partial Exemption

<b>4</b>	If you are:	<b>4</b>
<b>5</b>		<b>5</b>
<b>6</b>		<b>6</b>
<b>7</b>		<b>7</b>
<b>8</b>		<b>8</b>
<b>9</b>		<b>9</b>
<b>10</b>	<b>partial exemption</b> <span style="margin-left: 100px;">9</span>	<b>10</b>

## 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.**  
Vermont Forms Required: IN-111, 2 sch IN-117

Taxpayer(s) Information

Primary SSN: 400-00-9037  
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

# Vermont Income Tax Return

## 2018 FORM IN-111

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

Please PRINT in BLUE or BLACK INK

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

Spouse Social Security Number Spouse Last Name MI Spouse First 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. <b>Federal Adjusted Gross Income</b> (Federal Form 1040, Line 7) . . . . .	Check to indicate loss →	1		.00
2. <b>Net Modifications to federal AGI</b> (Schedule IN-112, Part I, Line 12) . . .	Check to indicate loss →	2		.00
3. <b>Federal AGI with Modifications</b> (Add Lines 1 and 2) . . . . .	Check to indicate loss →	3		.00
4. <b>2018 Vermont Standard Deduction from box at left</b> . . . . .		4		.00
Please see instructions if you or your spouse checked any standard deduction boxes on page 1 of federal 1040				
<b>5. Personal Exemptions:</b>				
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 dependents claimed on federal Form 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		.00
7. <b>Vermont Taxable Income</b> (Subtract Line 6 from Line 3. If less than zero, enter -0-) . . . . .		7		.00
8. <b>Vermont Income Tax</b> from tax table or tax rate schedule . . . . .		8		.00
(If Line 1 is greater than \$150,000, see instructions)				
9. <b>Net Adjustment to Vermont Tax</b> (Schedule IN-119, Part I, Line 16) . . . . .	Check to indicate loss →	9		.00
10. <b>Vermont Income Tax with Adjustment</b> (Add Lines 8 and 9. If less than zero, enter -0-) . . . . .		10		.00
11. .00 <b>x 5%</b> = 12. .00		13.		.00
<b>Tax-Deductible Charitable Contribution</b> (See instructions)		<b>Charitable Contribution Deduction</b> (Enter the lesser of Line 12 or \$1,000)		
14. <b>Vermont Income Tax</b> (Line 10 minus Line 13. If less than zero, enter -0-) . . . . .		14		.00
15. <b>Income Adjustment</b> (Schedule IN-113, Line 37, or 100.0000%) . . . . .		15	%	
16. <b>Adjusted Vermont Income Tax</b> (Multiply Line 14 by Line 15) . . . . .		16		.00

Taxpayer Last Name Social Security Number



\* 1 8 1 1 1 1 2 W W \*

17. .00 + 18. .00 = 19. .00
Other State Credit Vermont Tax Credits Total Vermont Credits

20. Vermont Income Tax after credits
21. Use Tax for taxable items on which no sales tax was charged, including online purchases.
22. Total Vermont Taxes

Contributions
23a. .00 + 23b. .00 + 23c. .00 + 23d. .00 = 23e. .00
24. Total of Vermont Taxes and Voluntary Contributions

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
25d. 2018 Vermont Real Estate Withholding from Form RW-171
25e. 2018 Nonresident Estimated Tax payments
25f. Total Payments and Credits
26. Overpayment
27a. Refund to be credited to 2019 Estimated Tax Payment
27b. Refund to be credited to 2019 Property Tax Bill
28. REFUND AMOUNT
29. If Line 24 is more than Line 25f, Subtract Line 25f from Line 24.
30. Interest and Penalty on Underpayment of Estimated Tax
31. AMOUNT DUE

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.

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

Keep a copy for your records.

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	
Line 9 _____ X Line 18 _____ Line 17				
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		
$\frac{\text{Line 9}}{\text{Line 17}} \times \text{Line 18}$	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		

## 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: 400-00-9038

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:

400-00-9039

Spouses Name: Mary Siloway

DOB 12/28/1953

School District Code: 159

City/Town of Legal Residence: Randolph

Dependent: 1

Michael Siloway 400-00-9004

# Vermont Income Tax Return

## 2018 FORM IN-111

DEPT  
USE  
ONLY



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

Please PRINT in BLUE or BLACK INK

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

Spouse Social Security Number Spouse Last Name MI Spouse First 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. <b>Federal Adjusted Gross Income</b> (Federal Form 1040, Line 7) . . . . .	Check to indicate loss →	1		.00
2. <b>Net Modifications to federal AGI</b> (Schedule IN-112, Part I, Line 12) . . .	Check to indicate loss →	2		.00
3. <b>Federal AGI with Modifications</b> (Add Lines 1 and 2) . . . . .	Check to indicate loss →	3		.00
4. <b>2018 Vermont Standard Deduction from box at left</b> . . . . .		4		.00
Please see instructions if you or your spouse checked any standard deduction boxes on page 1 of federal 1040				
<b>5. Personal Exemptions:</b>				
5a. Enter 1 for yourself if no one can claim you as a dependent . . . . .		5a		Amount Due (From Page 2, Line 31)  .00
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 dependents claimed on federal Form 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		.00
7. <b>Vermont Taxable Income</b> (Subtract Line 6 from Line 3. If less than zero, enter -0-) . . . . .		7		.00
8. <b>Vermont Income Tax</b> from tax table or tax rate schedule . . . . .		8		.00
(If Line 1 is greater than \$150,000, see instructions)				
9. <b>Net Adjustment to Vermont Tax</b> (Schedule IN-119, Part I, Line 16) . . . . .	Check to indicate loss →	9		.00
10. <b>Vermont Income Tax with Adjustment</b> (Add Lines 8 and 9. If less than zero, enter -0-) . . . . .		10		.00
11. .00 <b>x 5%</b> = 12. .00		13.		.00
<b>Tax-Deductible Charitable Contribution</b> (See instructions)		<b>Charitable Contribution Deduction</b> (Enter the lesser of Line 12 or \$1,000)		
14. <b>Vermont Income Tax</b> (Line 10 minus Line 13. If less than zero, enter -0-) . . . . .		14		.00
15. <b>Income Adjustment</b> (Schedule IN-113, Line 37, or 100.0000%) . . . . .		15	%	
16. <b>Adjusted Vermont Income Tax</b> (Multiply Line 14 by Line 15) . . . . .		16		.00

Taxpayer Last Name Social Security Number



\* 1 8 1 1 1 1 2 W W \*

17. .00 + 18. .00 = 19. .00
Other State Credit Vermont Tax Credits Total Vermont Credits

20. Vermont Income Tax after credits
21. Use Tax for taxable items on which no sales tax was charged, including online purchases.
22. Total Vermont Taxes

Contributions
23a. Green Up Vermont .00
23b. Nongame Wildlife Fund .00
23c. Children's Trust Fund .00
23d. Vermont Veterans Fund .00
23e. Total Contributions .00
24. Total of Vermont Taxes and Voluntary Contributions

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
25d. 2018 Vermont Real Estate Withholding from Form RW-171
25e. 2018 Nonresident Estimated Tax payments
25f. Total Payments and Credits
26. Overpayment
27a. Refund to be credited to 2019 Estimated Tax Payment
27b. Refund to be credited to 2019 Property Tax Bill
28. REFUND AMOUNT
29. If Line 24 is more than Line 25f, Subtract Line 25f from Line 24.
30. Interest and Penalty on Underpayment of Estimated Tax
31. AMOUNT DUE

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.

Signature Date Date of Birth (MMDDYYYY) Telephone Number
Signature (if a joint return, BOTH must sign.) Date Date of Birth (MMDDYYYY) 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		10	
11		11	
12		12	

- 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) .....

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
<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?

<b>1</b>	<p>Did you report an amount on federal Form 1040, U.S. Individual Income Tax Return, Line 5b, earning</p> <p><input type="checkbox"/> <b>No</b></p> <p><input type="checkbox"/> <b>Yes</b></p>
<b>2</b>	<p>If you are:</p> <ul style="list-style-type: none"> <li>• Married filing jointly, is your adjusted gross income (AGI) on Form IN-111, Vermont Income Tax Return, Line 1, less than \$70,000?</li> <li>• Single, head of household, qualifying widow(er), or married filing separately, is your AGI on Form IN-111, Line 1, less than \$55,000?</li> </ul> <p><input type="checkbox"/> <b>No</b></p> <p><input type="checkbox"/> <b>Yes</b></p>
<b>3</b>	<p>If you are:</p> <ul style="list-style-type: none"> <li>• Married filing jointly, is your AGI less than \$60,000?</li> <li>• Single, head of household, qualifying widow(er), or married filing separately, is your AGI less than \$45,000?</li> </ul> <p><input type="checkbox"/> <b>No</b> <span style="margin-left: 150px;">Section 2</span></p> <p><input type="checkbox"/> <b>Yes</b>. You qualify for a <b>full exemption</b></p>

### Section 2: Calculating your Social Security Partial Exemption

<b>4</b>	If you are:		<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>			<b>6</b>
<b>7</b>			<b>7</b>
<b>8</b>			<b>8</b>
<b>9</b>			<b>9</b>
<b>10</b>	<b>partial exemption</b>	<b>9</b>	<b>10</b>

## 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: 400-00-9040

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: 400-00-9041

Spouse Name: Alice Jones

School District Code: 221

City/Town of Legal Residence: Waterbury

# Vermont Income Tax Return

## 2018 FORM IN-111

DEPT  
USE  
ONLY



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

Please PRINT in BLUE or BLACK INK

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

Spouse Social Security Number Spouse Last Name MI Spouse First 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. <b>Federal Adjusted Gross Income</b> (Federal Form 1040, Line 7) . . . . .	Check to indicate loss →	1		.00
2. <b>Net Modifications to federal AGI</b> (Schedule IN-112, Part I, Line 12) . . .	Check to indicate loss →	2		.00
3. <b>Federal AGI with Modifications</b> (Add Lines 1 and 2) . . . . .	Check to indicate loss →	3		.00
4. <b>2018 Vermont Standard Deduction from box at left</b> . . . . .		4		.00
Please see instructions if you or your spouse checked any standard deduction boxes on page 1 of federal 1040				
<b>5. Personal Exemptions:</b>				
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 dependents claimed on federal Form 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		.00
7. <b>Vermont Taxable Income</b> (Subtract Line 6 from Line 3. If less than zero, enter -0-) . . . . .		7		.00
8. <b>Vermont Income Tax</b> from tax table or tax rate schedule . . . . .		8		.00
(If Line 1 is greater than \$150,000, see instructions)				
9. <b>Net Adjustment to Vermont Tax</b> (Schedule IN-119, Part I, Line 16) . . . . .	Check to indicate loss →	9		.00
10. <b>Vermont Income Tax with Adjustment</b> (Add Lines 8 and 9. If less than zero, enter -0-) . . . . .		10		.00
11. .00 <b>x 5%</b> = 12. .00		13.		.00
<b>Tax-Deductible Charitable Contribution</b> (See instructions)		<b>Charitable Contribution Deduction</b> (Enter the lesser of Line 12 or \$1,000)		
14. <b>Vermont Income Tax</b> (Line 10 minus Line 13. If less than zero, enter -0-) . . . . .		14		.00
15. <b>Income Adjustment</b> (Schedule IN-113, Line 37, or 100.0000%) . . . . .		15	%	
16. <b>Adjusted Vermont Income Tax</b> (Multiply Line 14 by Line 15) . . . . .		16		.00

Taxpayer Last Name Social Security Number



\* 1 8 1 1 1 1 2 W W \*

17. .00 + 18. .00 = 19. .00
Other State Credit Vermont Tax Credits Total Vermont Credits

20. Vermont Income Tax after credits
21. Use Tax for taxable items on which no sales tax was charged, including online purchases.
22. Total Vermont Taxes

Contributions
23a. Green Up Vermont .00
23b. Nongame Wildlife Fund .00
23c. Children's Trust Fund .00
23d. Vermont Veterans Fund .00
23e. Total Contributions .00
24. Total of Vermont Taxes and Voluntary Contributions

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
25d. 2018 Vermont Real Estate Withholding from Form RW-171
25e. 2018 Nonresident Estimated Tax payments
25f. Total Payments and Credits
26. Overpayment
27a. Refund to be credited to 2019 Estimated Tax Payment
27b. Refund to be credited to 2019 Property Tax Bill
28. REFUND AMOUNT
29. If Line 24 is more than Line 25f, Subtract Line 25f from Line 24.
30. Interest and Penalty on Underpayment of Estimated Tax
31. AMOUNT DUE

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.

Signature Date Date of Birth (MMDDYYYY) Telephone Number
Signature (if a joint return, BOTH must sign.) Date Date of Birth (MMDDYYYY) 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](http://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<br><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.)<br><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	
<b>OR Allocated Property Tax from Land Trust, Cooperative, or Nonprofit Mobile Home Park</b>		
B11. Allocated Education Tax .....	B11	
B12. Allocated Municipal Tax .....	B12	
<b>OR Property Tax from contiguous property if housesite has less than 2 acres</b> (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: 400-00-9042

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: 400-00-9043

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.

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## 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<br><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.)<br><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	
<b>OR Allocated Property Tax from Land Trust, Cooperative, or Nonprofit Mobile Home Park</b>		
B11. Allocated Education Tax .....	B11	
B12. Allocated Municipal Tax .....	B12	
<b>OR Property Tax from contiguous property if housesite has less than 2 acres</b> (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	



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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

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

**Test 10** Amended Income Return

Vermont Forms Required: IN-111

Taxpayer(s) Information

Primary SSN: 400-00-9030

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

# Vermont Income Tax Return

## 2018 FORM IN-111

DEPT  
USE  
ONLY



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

Please PRINT in BLUE or BLACK INK

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

Spouse Social Security Number Spouse Last Name MI Spouse First 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. <b>Federal Adjusted Gross Income</b> (Federal Form 1040, Line 7) . . . . .	Check to indicate loss →	1		.00
2. <b>Net Modifications to federal AGI</b> (Schedule IN-112, Part I, Line 12) . . .	Check to indicate loss →	2		.00
3. <b>Federal AGI with Modifications</b> (Add Lines 1 and 2) . . . . .	Check to indicate loss →	3		.00
4. <b>2018 Vermont Standard Deduction from box at left</b> . . . . .		4		.00
Please see instructions if you or your spouse checked any standard deduction boxes on page 1 of federal 1040				
<b>5. Personal Exemptions:</b>				
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 dependents claimed on federal Form 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		.00
7. <b>Vermont Taxable Income</b> (Subtract Line 6 from Line 3. If less than zero, enter -0-) . . . . .		7		.00
8. <b>Vermont Income Tax</b> from tax table or tax rate schedule . . . . .		8		.00
(If Line 1 is greater than \$150,000, see instructions)				
9. <b>Net Adjustment to Vermont Tax</b> (Schedule IN-119, Part I, Line 16) . . . . .	Check to indicate loss →	9		.00
10. <b>Vermont Income Tax with Adjustment</b> (Add Lines 8 and 9. If less than zero, enter -0-) . . . . .		10		.00
11. .00 <b>x 5%</b> = 12. .00		13.		.00
<b>Tax-Deductible Charitable Contribution</b> (See instructions)		<b>Charitable Contribution Deduction</b> (Enter the lesser of Line 12 or \$1,000)		
14. <b>Vermont Income Tax</b> (Line 10 minus Line 13. If less than zero, enter -0-) . . . . .		14		.00
15. <b>Income Adjustment</b> (Schedule IN-113, Line 37, or 100.0000%) . . . . .		15	%	
16. <b>Adjusted Vermont Income Tax</b> (Multiply Line 14 by Line 15) . . . . .		16		.00



Taxpayer Last Name Social Security Number



\* 1 8 1 1 1 1 2 W W \*

17. .00 + 18. .00 = 19. .00
Other State Credit Vermont Tax Credits Total Vermont Credits

20. Vermont Income Tax after credits
21. Use Tax for taxable items on which no sales tax was charged, including online purchases.
22. Total Vermont Taxes

Contributions
23a. Green Up Vermont .00
23b. Nongame Wildlife Fund .00
23c. Children's Trust Fund .00
23d. Vermont Veterans Fund .00
23e. Total Contributions .00
24. Total of Vermont Taxes and Voluntary Contributions

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
25d. 2018 Vermont Real Estate Withholding from Form RW-171
25e. 2018 Nonresident Estimated Tax payments
25f. Total Payments and Credits
26. Overpayment
27a. Refund to be credited to 2019 Estimated Tax Payment
27b. Refund to be credited to 2019 Property Tax Bill
28. REFUND AMOUNT
29. If Line 24 is more than Line 25f, Subtract Line 25f from Line 24.
30. Interest and Penalty on Underpayment of Estimated Tax
31. AMOUNT DUE

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.

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

PR141, HI144

Taxpayer(s) Information Primary SSN: 400-00-9

Name: Smith Residency Status: Resident

Address 1: 239 Street

City, State, Zip: Middlesex, VT 056

Date of Birth: 03/24/1977

Filing Status: Head of Household

School District Code: 121

City/Town of Legal Residence: Middlesex

9 7

9

# Vermont Income Tax Return

## 2018 FORM IN-111

DEPT  
USE  
ONLY



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

Please PRINT in BLUE or BLACK INK

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

Spouse Social Security Number Spouse Last Name MI Spouse First 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

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2. <b>Net Modifications to federal AGI</b> (Schedule IN-112, Part I, Line 12) . . .	Check to indicate loss →	2		.00
3. <b>Federal AGI with Modifications</b> (Add Lines 1 and 2) . . . . .	Check to indicate loss →	3		.00
4. <b>2018 Vermont Standard Deduction from box at left</b> . . . . .		4		.00
Please see instructions if you or your spouse checked any standard deduction boxes on page 1 of federal 1040				
<b>5. Personal Exemptions:</b>				
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 dependents claimed on federal Form 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		.00
7. <b>Vermont Taxable Income</b> (Subtract Line 6 from Line 3. If less than zero, enter -0-) . . . . .		7		.00
8. <b>Vermont Income Tax</b> from tax table or tax rate schedule . . . . .		8		.00
(If Line 1 is greater than \$150,000, see instructions)				
9. <b>Net Adjustment to Vermont Tax</b> (Schedule IN-119, Part I, Line 16) . . . . .	Check to indicate loss →	9		.00
10. <b>Vermont Income Tax with Adjustment</b> (Add Lines 8 and 9. If less than zero, enter -0-) . . . . .		10		.00
11. .00 <b>x 5%</b> = 12. .00		13.		.00
<b>Tax-Deductible Charitable Contribution</b> (See instructions)		<b>Charitable Contribution Deduction</b> (Enter the lesser of Line 12 or \$1,000)		
14. <b>Vermont Income Tax</b> (Line 10 minus Line 13. If less than zero, enter -0-) . . . . .		14		.00
15. <b>Income Adjustment</b> (Schedule IN-113, Line 37, or 100.0000%) . . . . .		15	%	
16. <b>Adjusted Vermont Income Tax</b> (Multiply Line 14 by Line 15) . . . . .		16		.00

Taxpayer Last Name Social Security Number



\* 1 8 1 1 1 1 2 W W \*

17. .00 + 18. .00 = 19. .00
Other State Credit Vermont Tax Credits Total Vermont Credits

20. Vermont Income Tax after credits
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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.

Signature Date Date of Birth (MMDDYYYY) Telephone Number
Signature (if a joint return, BOTH must sign.) Date Date of Birth (MMDDYYYY) 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
--------------------	------------	---------	---------------------------------

## 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
--------------------	------------------------



**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	<input type="checkbox"/> Check to indicate loss	6	<input type="checkbox"/> Check to indicate loss
7		7	
8		8	%
9			
10		10	
11		11	
12		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		<b>Federal Filing Status</b> (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><b>If Line 6 Household Income is:</b></td> <td><b>\$0 - 9,999</b></td> <td><b>\$10,000 - 24,999</b></td> <td><b>\$25,000 - 47,000</b></td> </tr> <tr> <td><b>Enter this % on Line 7:</b></td> <td><b>2.0%</b></td> <td><b>4.5%</b></td> <td><b>5.0%</b></td> </tr> </table>				<b>If Line 6 Household Income is:</b>	<b>\$0 - 9,999</b>	<b>\$10,000 - 24,999</b>	<b>\$25,000 - 47,000</b>	<b>Enter this % on Line 7:</b>	<b>2.0%</b>	<b>4.5%</b>	<b>5.0%</b>
<b>If Line 6 Household Income is:</b>	<b>\$0 - 9,999</b>	<b>\$10,000 - 24,999</b>	<b>\$25,000 - 47,000</b>								
<b>Enter this % on Line 7:</b>	<b>2.0%</b>	<b>4.5%</b>	<b>5.0%</b>								
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

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 W from Line V. 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 12** Vermont Forms Required: IN-111, PR141, HI144

Taxpayer(s) Information Primary SSN: 400-00-9050 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: 400-00-9051

Spouse Name: May J Smith

School District Code: 121

City/Town of Legal Residence: Middlesex

# Vermont Income Tax Return

## 2018 FORM IN-111

DEPT  
USE  
ONLY



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

Please PRINT in BLUE or BLACK INK

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

Spouse Social Security Number Spouse Last Name MI Spouse First 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. <b>Federal Adjusted Gross Income</b> (Federal Form 1040, Line 7) . . . . .	Check to indicate loss →	1		.00
2. <b>Net Modifications to federal AGI</b> (Schedule IN-112, Part I, Line 12) . . .	Check to indicate loss →	2		.00
3. <b>Federal AGI with Modifications</b> (Add Lines 1 and 2) . . . . .	Check to indicate loss →	3		.00
4. <b>2018 Vermont Standard Deduction from box at left</b> . . . . .		4		.00
Please see instructions if you or your spouse checked any standard deduction boxes on page 1 of federal 1040				
<b>5. Personal Exemptions:</b>				
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 dependents claimed on federal Form 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		.00
7. <b>Vermont Taxable Income</b> (Subtract Line 6 from Line 3. If less than zero, enter -0-) . . . . .		7		.00
8. <b>Vermont Income Tax</b> from tax table or tax rate schedule . . . . .		8		.00
(If Line 1 is greater than \$150,000, see instructions)				
9. <b>Net Adjustment to Vermont Tax</b> (Schedule IN-119, Part I, Line 16) . . . . .	Check to indicate loss →	9		.00
10. <b>Vermont Income Tax with Adjustment</b> (Add Lines 8 and 9. If less than zero, enter -0-) . . . . .		10		.00
11. .00 <b>x 5%</b> = 12. .00		13.		.00
<b>Tax-Deductible Charitable Contribution</b> (See instructions)		<b>Charitable Contribution Deduction</b> (Enter the lesser of Line 12 or \$1,000)		
14. <b>Vermont Income Tax</b> (Line 10 minus Line 13. If less than zero, enter -0-) . . . . .		14		.00
15. <b>Income Adjustment</b> (Schedule IN-113, Line 37, or 100.0000%) . . . . .		15	%	
16. <b>Adjusted Vermont Income Tax</b> (Multiply Line 14 by Line 15) . . . . .		16		.00

Taxpayer Last Name Social Security Number



\* 1 8 1 1 1 1 2 W W \*

17. .00 + 18. .00 = 19. .00
Other State Credit Vermont Tax Credits Total Vermont Credits

20. Vermont Income Tax after credits
21. Use Tax for taxable items on which no sales tax was charged, including online purchases.
22. Total Vermont Taxes

Contributions
23a. Green Up Vermont .00
23b. Nongame Wildlife Fund .00
23c. Children's Trust Fund .00
23d. Vermont Veterans Fund .00
23e. Total Contributions .00
24. Total of Vermont Taxes and Voluntary Contributions

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
25d. 2018 Vermont Real Estate Withholding from Form RW-171
25e. 2018 Nonresident Estimated Tax payments
25f. Total Payments and Credits
26. Overpayment
27a. Refund to be credited to 2019 Estimated Tax Payment
27b. Refund to be credited to 2019 Property Tax Bill
28. REFUND AMOUNT
29. If Line 24 is more than Line 25f, Subtract Line 25f from Line 24.
30. Interest and Penalty on Underpayment of Estimated Tax
31. AMOUNT DUE

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.

Signature Date Date of Birth (MMDDYYYY) Telephone Number
Signature (if a joint return, BOTH must sign.) Date Date of Birth (MMDDYYYY) 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? Yes <input type="checkbox"/> No <input type="checkbox"/>		

**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 style="padding: 2px;">If Line 6 Household Income is:</td> <td style="padding: 2px;">\$0 - 9,999</td> <td style="padding: 2px;">\$10,000 - 24,999</td> <td style="padding: 2px;">\$25,000 - 47,000</td> </tr> <tr> <td style="padding: 2px;">Enter this % on Line 7:</td> <td style="padding: 2px;">2.0%</td> <td style="padding: 2px;">4.5%</td> <td style="padding: 2px;">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
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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



## 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: 400-00-9052

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

9 9 9

9

# 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	<b>Federal Filing Status</b> (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? Yes <input type="checkbox"/> No <input type="checkbox"/>

**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		%
<b>If Line 6 Household Income is:</b> \$0 - 9,999    \$10,000 - 24,999    \$25,000 - 47,000 <b>Enter this % on Line 7:</b> 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	



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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

**Test 14** Vermont Forms Required: IN151

Taxpayer(s) Information Primary SSN: 400-00-90

Name:

Residency Status: Resident

Address 1:

City, State, Zip: , VT 056

# 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: 400-00-9053

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



# 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: 400-00-9054

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 Payments

Vermont Forms Required: IN-114

Taxpayer(s) Information

Primary SSN: 400-00-9031  
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: 400-00-9032  
Spouse Name: Marjorie Edgewood

Payment dates  
April 15, 2019 - \$50.00  
June 15, 2019 - \$75.00  
September 15, 2019 - \$100.00  
January 15, 2020 - \$125.00

Mail voucher and payment to:

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

<b>Payment Due Dates</b>	
1st Quarter	APR 15, 2019
2nd Quarter	JUN 15, 2019
3rd Quarter	SEP 15, 2019
4th Quarter	JAN 15, 2020

**Pay your income taxes online**

**Did you know?** You can make your estimated income tax payment online using ACH debit or your credit card. Visit us on the web at [www.myVTax.vermont.gov](http://www.myVTax.vermont.gov) and select “✓Make payments” to get started.

Calculate your payment using the “Taxpayer’s Worksheet.”  
Record your payments.

**Taxpayer’s Worksheet** - Keep for your records

	100% of 2018 Tax Liability divided by 4	\$ _____
	<b>OR</b>	
	90% of 2019 Tax Liability (calculated below)	
<b>Line 1</b>	Estimated 2019 Vermont Taxable Income . . . . .	<b>1.</b> \$ _____
<b>Line 2</b>	Estimated 2019 Vermont Tax: Use 2019 preliminary tax schedules . . . . .	<b>2.</b> \$ _____
<b>Line 3</b>	Estimated 2019 Vermont Tax with Adjustments. See instructions for Form IN-111, Line 10. . . . .	<b>3.</b> \$ _____
<b>Line 4</b>	Estimated Income Adjustment. See instructions for Form IN-111, Line 15. . . . .	<b>4.</b> \$ _____ %
<b>Line 5</b>	Adjusted Vermont Tax (Multiply Line 3 by Line 4). . . . .	<b>5.</b> \$ _____
<b>Line 5a</b>	Expected 2019 Vermont Tax Withholding . . . . .	<b>5a.</b> \$ _____
<b>Line 6</b>	<b>2019 Estimated Tax Liability</b> (Line 5 minus Line 5a). . . . .	<b>6.</b> \$ _____
<b>Line 7</b>	Quarterly payments due (Divide Line 6 by 4) . . . . .	<b>7.</b> \$ _____

You can check the status of your estimated payments online at [www.myVTax.vermont.gov](http://www.myVTax.vermont.gov) under “Individual.”

**Vermont Individual Income  
Estimated Tax Payment  
2019 Voucher IN-114**

DEPT  
USE  
ONLY



Please PRINT in BLUE or BLACK INK

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	<b>For Department Use Only</b>
Foreign Country (if not United States)			

**Amount of this Payment \$**

.00

Form IN-114  
Rev.10/18

## 2018 Preliminary Vermont Tax Rates

### Single Individuals, Schedule X

Use if your filing status is:  
Single

If your Taxable Income is Over	But Not Over	VT Base Tax is	Plus	of the Amount Over
0	38,650	0.00	3.55%	0
38,650	93,700	1,372.00	6.80%	38,650
93,700	195,450	5,115.00	7.80%	93,700
195,450	424,950	13,052.00	8.80%	195,450
424,950	-	33,248.00	8.95%	424,950

### 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	64,600	0.00	3.55%	0
64,600	156,150	2,293.00	6.80%	64,600
156,150	237,950	8,519.00	7.80%	156,150
237,950	424,950	14,899.00	8.80%	237,950
424,950	-	31,355.00	8.95%	424,950

### Married Filing Separately, Schedule Y-2

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

If your Taxable Income is Over	But Not Over	VT Base Tax is	Plus	of the Amount Over
0	32,300	0.00	3.55%	0
32,300	78,075	1,147.00	6.80%	32,300
78,075	118,975	4,259.00	7.80%	78,075
118,975	212,475	7,450.00	8.80%	118,975
212,475	-	15,678.00	8.95%	212,475

### 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	51,800	0.00	3.55%	0
51,800	133,800	1,839.00	6.80%	51,800
133,800	216,700	7,415.00	7.80%	133,800
216,700	424,950	13,881.00	8.80%	216,700
424,950	-	32,207.00	8.95%	424,950

## *RECORD of 2018 ESTIMATED PAYMENTS*

Due Date	Date Paid	Check #	Amount Paid
April 15, 2018			
June 15, 2018			
Sept. 15, 2018			
Jan. 15, 2019			

Test 18 IN116 Income Payments

Primary SSN: 400-00-9033

Name: John Macdonald

Residency Status: Resident

Address 1: 10 Southern Blvd

City, State, Zip: Rutland City, VT 05701

**Vermont Income Tax  
Payment Voucher  
2018 Voucher IN-116**

DEPT  
USE  
ONLY



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Please PRINT in BLUE or BLACK INK

Taxpayer's Last Name		First Name		MI	Taxpayer's Social Security Number	
MACDONALD		JOHN			400009033	
Spouse's or CU Partner Last Name		First Name		MI	Spouse's or CU Partner's Social Security Number	
Mailing Address				Tax Year		
10 SOUTHERN BLVD				2018		
City		State	ZIP Code	<b>For Department Use Only</b>		
RUTLAND CITY		VT	05701			
Foreign Country (if not United States)						

**Amount of this Payment \$**

192.00

Form IN-116  
Rev. 10/18

RTN00400009033201800000000019200MACDONALDWW4



## Test 19

### 3 IN-116s

Taxpayer1:  
Simon John 400009073  
PO Box 14  
Waterbury VT 05676  
Payment amount: \$1300.00

Taxpayer3:  
Caswell Sam 400-00-9078  
Caswell Mary 400-00-9079  
PO Box 14  
Morrisville VT 05661  
Payment amount: \$1348.00

### 3 IN-114s

Taxpayer1:  
Lane Tony 400-00-9080  
17 Maple Street  
Colchester VT 05446  
Payment amount: \$150.00

Taxpayer3:  
Stevens Tom 400-00-9082  
Stevens Michelle 400-00-9083  
550 Cheshire Road  
Springfield ME 03944  
Payment amount: \$600.00

Taxpayer2:  
Long Jane 400-00-9076  
Long John 400-00-9077  
13 Main Street  
Lower Waterford VT  
05848 Payment amount:  
\$56.00

Taxpayer2:  
Fuller Daniel 400-00-9081  
16 Peachtree Avenue  
Burlington VT 05402  
Payment amount: \$15000.00