

Be on Guard against Identity Theft and Tax Scams

Identity theft, tax refund fraud, and similar tax scams continue to target taxpayers in Vermont. Taxpayers have reported emails and phone calls from people posing as employees of the Internal Revenue Service (IRS) and the Vermont Department of Taxes. Some scammers are clever enough to pose as their victims' tax preparers to obtain private information. A common ploy scammers use is to falsely claim taxes are owed and demand immediate payment using threats and bullying. Scammers often target the elderly using these tactics.

How to protect yourself from becoming a victim

- Never give out personal information unless you are sure of the identity of the person requesting it.
- If you suspect that an email or phone call is fraudulent, do not engage in conversation. Contact the Department at (802) 828-2865 or 1-866-828-2865 (toll-free) to verify an email or phone call.

How to report fraud

- Report suspected fraud immediately to the Vermont Department of Taxes and the IRS. Information about how to report fraud is available on the Department website at tax.vermont.gov/identity-theft.
- Suspected fraud also should be reported to the Vermont Attorney General's Consumer Assistance Program at 1-800-649-2424 (toll-free).

Online Options for Filers at myVTax.vermont.gov

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

- File extensions for Personal Income Tax
- File Renter Credit Claim (Form RCC-146)
- Landlords can complete and submit Landlord Certificate (Form LRC-140)
- File the Homestead Declaration and Property Tax Credit (Form HS-122/HI-144)
- Set up third party access for your tax preparer
- Respond to correspondence
- Access "Where's My Refund?" service to view information on your return and refund status
- Check your estimated payments and carryforwards
- Make your Personal Income Tax payments electronically for no charge via ACH Debit
- File and pay Property Transfer Tax
- Enter into a payment plan

Please note: To e-file your IN-111 and associated schedules, you must use a commercial software vendor. If you are eligible, you may file for free using one of Vermont's Free File vendors. For eligibility guidelines, visit tax.vermont.gov/free-file.

Homestead Declaration and Property Tax Credit

FORM HS-122 SECTION A Vermont Homestead Declaration

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

You must file a declaration by April 18, 2023, if you meet all of the following eligibility requirements:

1. Own the Vermont property as your principal residence as of April 1, 2023, **AND**
2. Expect to physically occupy the Vermont property as your domicile. The declaration must be filed even if it is late. **NOTE:** If you meet these requirements, except that your homestead is leased to a tenant on April 1, 2023, you may still claim it as a homestead if it is not leased for more than 182 days in the calendar year. Other ownership circumstances include the following:
 - When there is more than one owner (joint ownership), only one owner occupant should file.
 - Owners with a life estate interest who occupy the dwelling as their principal residence must file.
 - Certain trusts may qualify as a homestead. For more information, read Reg. § 1.5401(7) Homestead on our website. Please note that changes to this regulation are being proposed to conform to amendments made to this statute.
 - An estate holding a residence that was the homestead of the deceased person at the time of death may file a homestead if the residence is not rented.
 - When the residence is owned by the estate of the deceased spouse, the widow or widower may file a homestead declaration as long as it is likely that the residence will pass to the widow or widower when the estate is settled.

Homestead Declarations filed **by April 18, 2023**, are considered timely, classified as homesteads on the grand list, and taxed at the homestead education property tax rate.

Homestead Declarations filed **after April 18, 2023**, are classified as homesteads but may be assessed the following penalty by the town:

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

Homestead Declarations filed **after Oct. 16, 2023**, will be classified as nonhomestead. The owner will be charged the higher of the two rates, assessed a penalty, and must pay any additional property tax and interest due.

What if you SELL your property before April 1, 2023? If you filed a Homestead Declaration and Property Tax Credit Claim before April 1, 2023, you must withdraw the declaration and claim using Form HS-122W, available on our website.

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

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

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

Legal Residence: Enter the town or city name of your legal residence as of April 1, 2023. If there is both a city and town with the same name, please specify. Examples: Barre City or Barre Town, St. Albans City or St. Albans Town

Federal Filing Status: Check the box to indicate the filing status used on your 2022 federal income tax return. If you are not required to file a federal income tax return, leave the box blank.

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

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

FORM HS-122 SECTION B Property Tax Credit Claim

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

1. The property must be declared as your homestead.
2. You were domiciled in Vermont for the entire 2022 calendar year.
3. You own the property as your principal residence on April 1, 2023.
4. You were not claimed as a dependent of another taxpayer for the 2022 tax year.
5. You meet the household income criteria of \$134,800 or less.

Due Date - April 18, 2023

Claims for Property Tax Credits filed **between April 18 and Oct. 16, 2023**, will have a \$15 late filing fee deducted from the property tax credit.

2023 Property Tax Credits filed after Oct. 16, 2023, cannot be accepted.

Incomplete claims cannot be processed and are considered unfiled.

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

HOMEOWNER DECEASED before April 1, 2023? The right to file for a Property Tax Credit ends if the homeowner dies before April 1, 2023. If a single homeowner has filed a claim before April 1 but then dies before April 1, the claim must be withdrawn using Form HS-122W. If, however, two homeowners have filed jointly before April 1, but then one of them dies before April 1, the claim belongs to the surviving homeowner.

PURCHASED a home as your principal residence on or before April 1, 2023? You must file Form HS-122 Sections A and B to make a property tax credit claim. You can file online on our website at myVTax.vermont.gov.

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

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

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

Mail information to:

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

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

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

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

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

Information for Lines B4 – B6 is found on your 2022/2023 property tax bill.

Line B4 Housesite Value: Enter the assessed housesite value shown on the 2022/2023 property tax bill. See the instructions under “Special Situations” for information on new construction or purchase of a new home.

Line B5 Housesite Education Property Tax: Enter the education property tax shown on the 2022/2023 property tax bill.

Line B6 Housesite Municipal Tax: Enter the municipal property tax shown on the 2022/2023 property tax bill.

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

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

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

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

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

Signature: Sign the property tax credit claim.

Date: Enter the date you sign the claim.

Disclosure Authorization: Check this box if you wish to give the Vermont Department of Taxes authorization to discuss this claim with your tax preparer. Be sure the tax preparer's name is included. This authorization will automatically end April 18, 2028.

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

If mailing this return, send to:

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

The maximum 2023 Property Tax Credit is \$8,000.

The Property Tax Credit will appear as a state payment on your 2023/2024 property tax bill.

SCHEDULE HI-144 Household Income Schedule

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

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

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

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

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

- A spouse/civil union partner who is at least 62 years of age and who has moved to a nursing home or other care facility with no reasonable prospect of returning to the household
- A person who is not related to any member of the household and who is living in the household under a written home sharing agreement with a nonprofit home sharing program authorized by the Vermont Department of Disabilities, Aging and Independent Living
- A person living in the household who is a bona fide employee hired to provide personal care to a member of the household and who is not related to the person for whom the care is provided
- A person who resides with you (the person filing the claim) for the primary reason of providing attendant care services or homemaker or companionship services with or without compensation that allows you to remain in your home or avoid institutionalization. To qualify for this exception, you must be disabled or 62 years of age or older as of Dec. 31, 2022.
- A person living in the household who is a refugee, asylum seeker, or asylee on a temporary basis.

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

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

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

Exceptions applying to spouse/civil union partner

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

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

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

Household Income

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

Line h	Child support and cash gifts List all child support payments received in the calendar year as well as all cash gifts. Cash gifts include any and all cash received by you or other household members, as well as cash equivalents. Cash equivalents include gifted stocks, bonds, treasury obligations, certificates of deposit or other household instruments convertible to cash. Specify the type of income you are reporting on the indicated line.
Line i	Business income Enter income attributable to a business. If there is a business loss, leave blank. For taxpayers filing Married Filing Jointly, where both spouses have business income or loss from sole proprietorships, enter the amount from federal Form 1040 or leave blank if a negative, in the Claimant column.
Line j	Capital gains Report nontaxable gains from the sale of your home and gains from federal Schedule D, Capital Gains and Losses: A capital loss carryforward cannot be used to offset a current year capital gain. Add back federal Schedule D, Lines 6 and 14 to Line 16. This cannot be less than zero (0). Exception: A business loss may offset a capital gain on the sale of the business's property provided all three of the following are true for the business: (1) the loss and capital gain are for the same business; (2) the IRS requires the capital gain to be reported; and (3) the business loss and capital gain from the sale of the business's property both occurred in the 2022 tax year. If the offset of the capital gain by the loss creates a negative amount, leave blank. A capital loss cannot offset business income.
Line k	Taxable pensions, annuities, IRAs, and retirement fund distributions. Enter the income from retirement, deferred compensation plans, and annuities as reported on federal Form 1040. Household income includes non-qualified distributions from retirement and deferred compensation plans and both taxable and nontaxable federal pension and annuity benefits.
Line l	Rental and Royalty income Enter the income from each rental property you own as reported on federal Schedule E, Supplemental Income and Loss, Part I. Each rental property stands on its own. A loss generated by one property may not be used to reduce income from a different property. Room and board payments received as difficulty of care payments for a member of your household are rental income and must be reported on this line. Report royalty income from federal Form 1099-MISC, Miscellaneous Income, 1099-S, Proceeds from Real Estate Transactions; Schedule K-1, Share of Income Deductions, Credits, etc.; or federal Schedule E, Supplemental Income and Loss, Part I.
Line m	Income from Partnerships, S Corporations, LLCs, Farms, Trusts and Estates Federal Schedule K-1 pass-through income as required to be reported on federal Schedules E and/or F, Profit or Loss from Farming. Report ordinary business income, rental income and guaranteed payments from K-1 on this line. The loss from one K-1 cannot offset income from another K-1. A loss is reported as -0-. See Line j instructions for the only provision allowing netting of a business loss.
Line n	Other income Sources of other income include, but are not limited to, prizes and awards, gambling or lottery winnings, director's fees, employer allowances, taxable refunds from federal Form 1040, allowances received by dependents of armed service personnel and military subsistence payments (Basic Allowance for Housing, flexible spending arrangement or account), loss of time insurance, cost of living adjustment paid to federal employees, and other gains from federal Form 1040. Report on this line income reported to you on federal Form 1099-MISC or W-2G, Certain Gambling Winnings. For more information on military income, see the "Vermont Tax Guide for Military and National Services" available on the Department's website.
Line o	Add items a through n by column. Carry those amounts over to the top of the next page.

Adjustments to Income:

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

Line p	Social Security and Medicare Tax Withheld and Self-Employment Tax on Income Reported Social Security and Medicare payroll tax payments are deducted from household income, but only to the extent that the salary and wages are included in household income. Please see the examples that follow: <ol style="list-style-type: none"> 1. Deferred compensation – If you made a deferred compensation contribution for the tax year, the amount of the contribution is not included in the federal Adjusted Gross Income as stated on Form W-2, Box 1, Wage and Tax Statement. The Social Security and Medicare taxes on Form W-2 must be reduced for the purposes of reporting household income on Schedule HI-144. Generally, this amount is 7.65% of the amount stated on Form W-2, Box 1. 2. Military pay – Multiplying the amount stated on Form W-2, Box 1, by 7.65% provides the correct value for this deduction. 3. Allocated tips – In addition to the figures included on Form W-2, add the Social Security and Medicare payments you made as the result of completing federal Form 4137, Social Security and Medicare Tax On Unreported Tip Income.
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Self-Employed Social Security and Medicare Taxes Paid Self-employed claimants may subtract from household income the amount from federal Schedule SE, Self-Employment Tax, Part I, Line 12, that represents the Social Security and Medicare taxes paid for 2022 for income reported on Schedule HI-144. For income not required

to be reported upon which Social Security and Medicare taxes were paid, multiply the income not reported on Schedule HI-144 by 15.3% and subtract the result from the federal Schedule SE amount. The amount of Social Security and Medicare taxes reported on this line includes the allowable deduction for one-half self-employment tax on federal Form 1040, Schedule 1, Line 14. You may be asked for a copy of your federal Schedule SE.

Line q	Child support paid Report only those payments for which receipts or other evidence of payment is available. This evidence may include cancelled checks or a statement from the Office of Child Support in addition to the name and Social Security Number of the parent receiving the payment.
Line r	Allowable Adjustments from federal Schedule 1. The following expenses may be subtracted from income. r1. Certain business expenses of reservists r2. Alimony paid r3. Self-employed health insurance deduction r4. Health savings account deduction
Line s	Add Lines p, q, and the total of Lines r1 through r4 for each column.
Line t	Subtract the total adjustments on Line s from the total income on Line o for each column. The adjustments for any individual in your household cannot exceed the income of that individual. If Line o minus Line s is negative, enter -0-.
Line u	Add columns 1, 2, and 3 and enter sum. Entry cannot be less than zero (0).
Line v	For claimants under the age of 65 as of Dec. 31, 2022, enter the total interest and dividends for all household members reported on Lines e and f in each column.
Line w	Add the three columns on Line v.
Line x	For purposes of calculating the Property Tax Credit, household income is increased by the household total of interest and dividend income greater than \$10,000. Refer to V.S.A. § 6061(e).
Line y	Subtract Line x from Line w. If Line x is more than Line w, enter -0-.
Line z	Household Income. Add Line u and Line y. Enter this figure on Form HS-122.

SPECIAL SITUATIONS

Deceased Homeowner

Property Tax Credit: An estate cannot make a Property Tax Credit Claim on behalf of a deceased homeowner. If a homeowner files a Property Tax Credit Claim, but dies prior to April 1, 2023, the estate must withdraw the claim using Form HS-122W. The estate is responsible to repay any credit issued. If the homeowner filed a Property Tax Credit Claim between January 1 and March 31 and dies after April 1, 2023, the commissioner may pay the credit to the town on behalf of another member of the household with ownership interest.

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

Delinquent Property Tax The 2023 property tax credit applies to the current year property tax. The municipality may use any remaining credit towards penalty, interest, or prior year property taxes.

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

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

Renting at the End of the Year You may be eligible for a Renter Credit Claim for rent paid in 2022 under the following circumstances: **1)** If you owned a Vermont homestead in 2022, **2)** sold the homestead before April 1, 2022, **3)** withdrew or did not file a 2022 Property Tax Credit Claim and **4)** rented between the date of the sale and Dec. 31, 2022.

OWNERSHIP SITUATIONS

Homeowner Age 62 or Older in 2022 If the homeowner shares ownership of the homestead with his or her descendant(s), the homeowner may claim 100% ownership interest on the Property Tax Credit Claim, even if the other owners (descendants) do not live in the homestead. The Department may request a letter of explanation.

Divorced or Legally Separated Joint Owners When the divorce decree or court order has declared a specific percentage of home ownership for the purpose of property taxes, you must use that percentage if the following apply: **1)** you are divorced

or legally separated from your spouse/civil union partner; **2)** your name and the name of the spouse/civil union partner from whom you are divorced or legally separated remain on the deed; and **3)** you are awarded possession of the home. If the divorce decree or court order does not specify responsibility for the property taxes, the person residing in the homestead uses 50% ownership interest. The person not living in the homestead cannot make a Property Tax Credit Claim.

The Department may ask for a copy of your court documents.

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

Only one owner occupies the building as his or her principal residence. The owner occupying the duplex as his or her principal residence must prorate for the other owner's interest.

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

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

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

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

OR

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

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

BUYING and SELLING PROPERTY

Buying after April 1, 2022 For property purchased as your principal residence, you need to file a 2023 Homestead Declaration. If you are eligible to make a 2023 Property Tax Credit Claim and the property was declared as a homestead, use the seller's 2022/2023 property tax bill. If the property was not a homestead in 2022, ask the town for the housesite value and the property taxes on the housesite as if it was a homestead in 2022.

Property Transactions after April 1, 2023 The property tax credit stays with the property. In the case of the sale or transfer of a residence, any property tax credit amounts related to that residence shall be allocated to the seller at closing unless the parties agree otherwise.

NEW CONSTRUCTION

New homestead construction that was built after April 1, 2022, and is owned and occupied as a principal residence on April 1, 2023, must file Form HS-122 Homestead Declaration. Eligible homeowners may make a 2023 Property Tax Credit Claim. The claim will be based on the value of the parcel as of April 1, 2022.

VERMONT SCHOOL DISTRICT CODES

Homeowners: For Form IN-111, use the school district code where you owned a home and resided last Dec. 31. For Form HS-122, use the school district code where you own a home and reside on April 1 this year.

Renters: Use the school district code where you rented last Dec. 31, or the last date rented in 2022. Check with your local school officials if you are not sure which code to use. Enter the school district code on Form IN-111 (if you are required to file that form) and Form RCC-146.

Nonresidents: Enter 999 for the school district code on Form IN-111.

VT SCHOOL CODE	SCHOOL DISTRICT NAME
001	ADDISON
002	ALBANY
003	ALBURGH
004	ANDOVER
005	ARLINGTON
006	ATHENS
255	AVERILL
256	AVERY'S GORE
007	BAKERSFIELD
008	BALTIMORE
009	BARNARD
010	BARNET
011	BARRE CITY
012	BARRE TOWN
013	BARTON
014	BELVIDERE
015	BENNINGTON
016	BENSON
017	BERKSHIRE
018	BERLIN
019	BETHEL
020	BLOOMFIELD
021	BOLTON
022	BRADFORD
023	BRAINTREE
024	BRANDON
025	BRATTLEBORO
026	BRIDGEWATER
027	BRIDPORT
028	BRIGHTON
029	BRISTOL
030	BROOKFIELD
031	BROOKLINE
032	BROWNINGTON
033	BRUNSWICK
252	BUEL'S GORE
034	BURKE
035	BURLINGTON
036	CABOT
037	CALAIS
038	CAMBRIDGE
039	CANAAN
040	CASTLETON
041	CAVENDISH
042	CHARLESTON
043	CHARLOTTE
044	CHELSEA
045	CHESTER
046	CHITTENDEN
047	CLARENDON
048	COLCHESTER
049	CONCORD
050	CORINTH
051	CORNWALL
052	COVENTRY
053	CRAFTSBURY
054	DANBY
055	DANVILLE
056	DERBY
057	DORSET
058	DOVER
059	DUMMERSTON
060	DUXBURY
061	EAST HAVEN
062	EAST MONTPELIER
063	EDEN

VT SCHOOL CODE	SCHOOL DISTRICT NAME
064	ELMORE
065	ENOSBURG
066	ESSEX JUNCTION
067	ESSEX TOWN
070	FAIR HAVEN
068	FAIRFAX
069	FAIRFIELD
071	FAIRLEE
072	FAYSTON
257	FERDINAND
073	FERRISBURGH
074	FLETCHER
075	FRANKLIN
076	GEORGIA
258	GLASTENBURY
077	GLOVER
078	GOSHEN
079	GRAFTON
080	GRANBY
081	GRAND ISLE
082	GRANVILLE
083	GREENSBORO
084	GROTON
085	GUILDHALL
086	GUILFORD
087	HALIFAX
088	HANCOCK
089	HARDWICK
090	HARTFORD
091	HARTLAND
092	HIGHGATE
093	HINESBURG
094	HOLLAND
095	HUBBARDTON
096	HUNTINGTON
097	HYDE PARK
098	IRA
099	IRASBURG
100	ISLE LA MOTTE
101	JAMAICA
102	JAY
103	JERICO
253	JERICO ID
104	JOHNSON
185	KILLINGTON
105	KIRBY
106	LANDGROVE
107	LEICESTER
108	LEMINGTON
259	LEWIS
109	LINCOLN
110	LONDONDERRY
111	LOWELL
112	LUDLOW
113	LUNENBURG
114	LYNDON
115	MAIDSTONE
116	MANCHESTER
117	MARLBORO
118	MARSHFIELD
119	MENDON
120	MIDDLEBURY
121	MIDDLESEX
122	MIDDLETOWN SPRINGS
123	MILTON
124	MONKTON

VT SCHOOL CODE	SCHOOL DISTRICT NAME
125	MONTGOMERY
126	MONTPELIER
127	MORETOWN
128	MORGAN
129	MORRISTOWN
130	MOUNT HOLLY
131	MOUNT TABOR
135	NEW HAVEN
132	NEWARK
133	NEWBURY
134	NEWFANE
136	NEWPORT CITY
137	NEWPORT TOWN
138	NORTH BENNINGTON ID
140	NORTH HERO
139	NORTHFIELD
141	NORTON
142	NORWICH
143	ORANGE
144	ORLEANS
145	ORWELL
146	PANTON
147	PAWLET
148	PEACHAM
149	PERU
150	PITTSFIELD
151	PITTSFORD
152	PLAINFIELD
153	PLYMOUTH
154	POMFRET
155	POULTNEY
156	POWNAI
157	PROCTOR
158	PUTNEY
159	RANDOLPH
160	READING
161	READSBORO
162	RICHFORD
163	RICHMOND
164	RIPTON
165	ROCHESTER
166	ROCKINGHAM
167	ROXBURY
168	ROYALTON
169	RUPERT
170	RUTLAND CITY
171	RUTLAND TOWN
172	RYEGATE
173	SAINT ALBANS CITY
174	SAINT ALBANS TOWN
175	SAINT GEORGE
176	SAINT JOHNSBURY
177	SALISBURY
178	SANDGATE
179	SEARSBURG
180	SHAFTSBURY
254	SHAFTSBURY ID
181	SHARON
182	SHEFFIELD
183	SHELburne
184	SHELDON
186	SHOREHAM
187	SHREWSBURY
260	SOMERSET
188	SOUTH BURLINGTON
189	SOUTH HERO

VT SCHOOL CODE	SCHOOL DISTRICT NAME
190	SPRINGFIELD
191	STAMFORD
192	STANNARD
193	STARKSBORO
194	STOCKBRIDGE
195	STOWE
196	STRAFFORD
197	STRATTON
198	SUDBURY
199	SUNDERLAND
200	SUTTON
201	SWANTON
202	THETFORD
203	TINMOUTH
204	TOPSHAM
205	TOWNSHEND
206	TROY
207	TUNBRIDGE
208	UNDERHILL ID
209	UNDERHILL TOWN
210	VERGENNES
211	VERNON
212	VERSHIRE
213	VICTORY
214	WAITSFIELD
215	WALDEN
216	WALLINGFORD
217	WALTHAM
218	WARDSBORO
261	WARNER'S GRANT
219	WARREN
262	WARREN'S GORE
220	WASHINGTON
221	WATERBURY
222	WATERFORD
223	WATERVILLE
224	WEATHERSFIELD
225	WELLS
226	WELLS RIVER
227	WEST FAIRLEE
230	WEST HAVEN
234	WEST RUTLAND
235	WEST WINDSOR
228	WESTFIELD
229	WESTFORD
231	WESTMINSTER
232	WESTMORE
233	WESTON
236	WEYBRIDGE
237	WHEELOCK
238	WHITING
239	WHITINGHAM
240	WILLIAMSTOWN
241	WILLISTON
242	WILMINGTON
243	WINDHAM
244	WINDSOR
245	WINHALL
246	WINOOSKI
247	WOLCOTT
248	WOODBURY
249	WOODFORD
250	WOODSTOCK
251	WORCESTER

Taxpayer Assistance

Visit Our Website for Forms Not Included in This Booklet

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

- IN-117 Vermont Credit for Income Tax Paid to Other State or Canadian Province
- IN-119 Vermont Tax Adjustments and Nonrefundable Credits
- IN-153 Vermont Capital Gains Exclusion
- IN-151 Application for Extension of Time to File Form IN-111. A Vermont extension is not required to be filed if a federal extension was filed **and** you are not required to submit a payment with your extension.

2023 Due Dates

Form #	Form Description	Initial Due Date	Final Date Accepted <i>NOTE:</i> Penalties, interest, and late filing fees may accrue after initial due date.
IN-111	2022 Vermont Income Tax Return	April 18	
IN-151	Application for Extension of Time to File Form IN-111 Vermont Income Tax Return	April 18	
RCC-146	2022 Renter Credit Claim	April 18	Oct. 16
HS-122	2023 Homestead Declaration	April 18	Oct. 16
HS-122/HI-144	2023 Property Tax Credit Claim	April 18	Oct. 16

Taxpayer Advocate

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

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

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

To contact the Taxpayer Advocate:

Telephone: (802) 828-6848

Fax: (802) 828-6982

Email: tax.taxpayeradvocate@vermont.gov

Mail: ATTN: Taxpayer Advocate

Vermont Department of Taxes

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