

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.

Free Tax Help for Vermonters



In 2022, about 200,000 Vermont taxpayers were eligible to e-file their federal and state taxes through Free File — **for FREE!**

Only about 9,000, or about 5%, of those eligible actually used Free File to file their taxes.

Are you eligible for Free File?

To find out, visit tax.vermont.gov/free-file

Volunteer Income Tax Assistance (VITA) & Tax Counseling for the Elderly (TCE) Programs

Free tax help is available through VITA to the elderly and those with **1) lower incomes, 2) disabilities, or 3) limited English.** TCE focuses on those age 60 years and older. The IRS sponsors both programs. Find a VITA/TCE location nearest you at www.irs.gov. Search for “Free tax help.”

AARP Foundation Tax-Aide Program

AARP provides tax assistance to taxpayers with low and moderate incomes, giving special attention to those 50 years and older. Find the Tax-Aide location nearest you at www.aarp.org. Search for “Tax Aide.”

MyFreeTaxes Partnership

The partnership offers free federal and Vermont filing assistance for qualified individuals. Are you eligible? Find out at www.myfreetaxes.com.



General Instructions

Requirement to File a Vermont Income Tax Return

A 2022 Vermont Income Tax Return must be filed by all full-year or part-year Vermont residents or a nonresident if you are required to file a 2022 federal income tax return, **AND**

- You earned or received more than \$100 in Vermont income,
- OR**
- You earned or received gross income of more than \$1,000 as a nonresident. Read Vermont law at 32 V.S.A. § 5861 and § 5823(b) for information on sources of income.

Visit our website for more information.

Due Date

The 2022 Vermont Income Tax Return must be filed by April 18, 2023.

Timely Filing

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

Late Filing Penalty and Interest after the April Due Date

A Vermont income tax return can be filed up to 60 days after April 18, 2023, even if you have not filed an extension of time to file. However, if you file the return on the 61st day after the due date or later, the Department will assess a \$50 late file penalty. Late payment penalty and interest accrue after the April 18th due date.

Filing an Extension for the Vermont Income Tax Return

If a federal extension was filed, you are no longer required to file a separate extension with the State of Vermont. However, if you are making an extension payment, you must file Form IN-151 with your payment. An extension only allows additional time to file your income tax return. It does not extend the due date for your tax payment. Interest and penalty accrue on any tax due from April 19 to the date the Department receives your payment of tax. Extensions can be filed online at myVTax.vermont.gov.

Due dates: Extension requiring payments must be filed by April 18, 2023.

Extended returns must be filed by Oct. 16, 2023.

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

Late Filing Penalty and Interest after the Extended Due Date

If you have filed an extension but do not file by the Oct. 16, 2023, extended due date, the Department will charge a \$50 late file penalty. Late payment penalty and interest accrue after the April due date. **NOTE:** The late filing penalty applies regardless if you have a refund or no tax is due. If any tax is due and is not paid by the April 18 due date, late payment penalty and interest charges also apply.

Incomplete Forms

If information necessary to support the request for a credit is missing, your filing may be processed but the credit denied. This may result in a bill or reduced refund. The Department will send you a letter requesting the missing information and give you an opportunity to supply what we've requested. The credit will not be processed until the Department receives the missing document(s) or information.

Forms That Cannot Be Processed

If your filing is not acceptable for processing, the Department will notify you by letter, and you will be required to submit it again. The date you resubmit the forms becomes the filing date of your return. The Department may assess a \$25 processing fee to partially cover the cost of taking steps to notify you in addition to our normal processing procedures. Examples of unacceptable filings include, but are not limited to, the following: forms marked "draft" or "do not file," forms not pre-approved by the Department, photocopies of forms, reduced or enlarged forms, faxed forms, forms not written in blue or black ink, forms generated from different sources, or returns emailed to the Department.

Homestead Declaration

Under Vermont law, every Vermont resident whose property meets the definition of a "homestead" must file a Homestead Declaration annually. A homestead is the principal dwelling and parcel of land surrounding the dwelling. It is your responsibility as the property owner to claim the property as a homestead if you meet, or expect to meet, the following requirements: **1)** you are a Vermont resident, and **2)** you own and occupy a homestead as your domicile as

Use Whole Dollars

Round entries to the nearest whole dollar. The cents are preprinted with zeroes.

Use Only Blue or Black Ink on Paper Forms

If you are completing a paper form, use only blue or black ink. Please print legibly. If the Department cannot read your forms, we will not process them and they will be considered unfiled. You will receive a letter to refile. Then, you must resubmit properly completed, legible returns. See "Forms That Cannot Be Processed" below for more information.

of April 1, 2023. **NOTE:** If you meet these requirements but 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. For definitions of “domicile,” “resident,” and “nonresident,” see our website.

Due date: The Homestead Declaration must be filed by April 18, 2023, to avoid penalties for late filing.

Property Tax Credit Claim

Vermont homeowners may be eligible for a credit against their 2023/2024 Vermont property tax. The 2023 Property Tax Credit is based on 2022 household income and 2022/2023 property taxes. A homeowner may be eligible for a credit if **all four** of the following requirements are met:

1. Filed a valid Homestead Declaration
2. Domiciled in Vermont all of calendar year 2022
3. Not claimed as a dependent by another taxpayer for tax year 2022
4. Had household income in 2022 up to \$134,800 (Determine household income by completing Schedule HI-144.)

Due date: The Property Tax Credit Claim due date is April 18, 2023 but may be late filed up to Oct. 16, 2023 with penalty for late file.

Renter Credit Claim

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

1. Domiciled in Vermont for the entire calendar year 2022
2. Not claimed in 2022 as a dependent of another taxpayer
3. Rented in Vermont for at least six months in 2022.

Due date: The Renter Credit Claim due date is April 18, 2023 but can be late filed up to Oct. 16, 2023 with no penalty for late filing.

Frequently Asked Questions

I received a request for more information. Did I do something wrong?

We may ask you to supply additional information to explain items on your Vermont income tax return. A request for more information does not necessarily mean that you filed improperly or that you have been selected for an audit. This type of request is a routine part of processing. **It is important that you respond promptly with the requested information.** Your return cannot be processed until the Department receives the information requested. For faster processing time, you may submit the requested information at myVTax.vermont.gov.

Can my refund be taken to pay another debt?

Your income tax refund will be taken to pay a bill that you or your spouse/civil union partner owe to the Vermont Department of Taxes and/or other government agencies such as the Internal Revenue Service, Office of Child Support, Department of Corrections, Vermont courts, student loan agencies, Vermont state colleges, and tax agencies of other states. This is known as an “offset.” We will notify you in writing if your refund is used as an offset to pay an outstanding debt.

Am I responsible for a tax debt owed by my spouse/civil union partner?

If you file a joint return with your spouse/civil union partner and believe tax debt owed by your spouse/civil union partner may reduce your portion of the refund, you may file an “injured spouse” claim. For more information, visit tax.vermont.gov/individuals/injured-spouse.

To make an injured spouse claim when filing a paper return, please send the following documents **before you file your return:**

1. A signed letter with details of your claim
2. Copy of federal Form 8379 (if you filed one with the IRS)
3. Copies of federal Schedules C and SE (if you filed one with the IRS)
4. Form 1099G for unemployment if received in 2022

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

I cannot pay my tax debt due to financial difficulties. What can I do?

If you cannot pay your entire Vermont income tax due, file your return on time and pay as much as you can. Once the Department has issued the first notice of intent to assess for underpayment of tax you may apply for a payment plan on myVTax.vermont.gov or you can write the Department to apply for a payment plan.

Mail to: ATTN: Compliance
Vermont Department of Taxes
PO Box 429
Montpelier, VT 05601-0429

Do not include your written request with your return.

We may ask you for financial information to determine the appropriate payment plan. Without a payment plan, unpaid income tax will result in collection action which may include the imposition of liens, court action, wage garnishment, bank levies, revocation of your business and/or professional license(s), imposition of a bond on your authority to do business, and the assignment of your debt to a private collection agency.

How do I claim a refund on my Vermont withholding or estimated tax payments?

You must file a Vermont Income Tax Return to claim a refund of Vermont withholding or estimated tax payments. You have up to three years from the due date of the return, including extensions, to file a claim for overpayment of tax due.

How do I correct a mistake or add information to my Vermont Income Tax Return?

You are required to file an amended Vermont return within 60 days of the following: **1)** you become aware of a change to your Vermont income; **2)** you file an amended return with the IRS; or **3)** you receive a notice of change from the IRS.

Check the "AMENDED" box on Form IN-111 when filing an amended return for the applicable tax year. Please include the following documents with your amended return:

1. A copy of federal Form 1040X, Amended U.S. Individual Income Tax Return
2. Your amended federal Form 1040, U.S. Individual Income Tax Return, with all schedules
3. Your amended Vermont Form IN-111 with all schedules even if there is no change on the schedules

NOTE: If you filed a Property Tax Credit Claim, you must also amend your income on Schedule HI-144, Household Income.

Income Tax Form Instructions

FORM IN-111 Vermont Income Tax Return

Taxpayer Information *REQUIRED entries.*

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

Deceased Taxpayer

Check the applicable box if the taxpayer or spouse/civil union partner died during 2022.

Administrator or Executor: To claim an income tax refund on behalf of the decedent, attach the Certificate of Appointment issued by the Probate Court OR a copy of a completed federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer.

Mailing Address

Use the address where you receive mail from the United States Post Office. If the mailing address on your return is incorrect and the Department requires additional information, this will delay the processing of your return and your refund until we receive a valid mailing address. If you move after you submit your income tax return, please change your address with the Department as soon as possible. See our website to learn how to change your mailing address.

911 Address

Enter your 911 physical street address as of Dec. 31, 2022. We need your physical address, not your mailing address.

Vermont School District Code: REQUIRED entry.

School district codes are published in the instructions, or you may find them on our website.

- **Vermont residents:** Use the 3-digit school district code for your residence on Dec. 31, 2022.
 - **Nonresidents:** Enter 999 as your school district code.
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Health Care Coverage Reporting Requirement

Enter the corresponding number that represents the amount of health care coverage that was maintained throughout tax year 2022.

For Married/CU Partners Filing Jointly

- Enter “1” if both you and your spouse/CU partner maintained minimum essential health care coverage throughout all of tax year 2022.
- Enter “2” if neither you nor your spouse/CU partner maintained minimum essential health care coverage throughout all of tax year 2022.
- Enter “3” if you maintained minimum essential health care coverage throughout all of tax year 2022 but your spouse/CU partner did not.
- Enter “4” if your spouse/CU partner maintained minimum essential health care coverage throughout all of tax year 2022 but you did not.

For All Other Filers

- Enter “1” if you maintained minimum essential health care coverage throughout all of tax year 2022.
- Enter “2” if you did not maintain minimum essential health care coverage throughout all of tax year 2022.

Cannabis with Recomputed Federal Return

Check the Cannabis with Recomputed Federal Return check box if a recomputed federal return was used to file Form IN-111.

Recomputed Federal Return

Check the recomputed federal return check box if a recomputed federal return was used to file Form IN-111. **NOTE:** Taxpayers filing with a recomputed federal return must provide a copy of the original return as filed with the IRS in addition to a copy of the recomputed federal return.

Extended Return

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

Tax Filing Information

Filing Status **REQUIRED** entry.

Check the box to show your Vermont filing status. When filing separately, enter the Social Security Number of your spouse/civil union partner in the spouse section of the return. The Vermont filing status must be the same as your federal filing status *except in the following two situations where federal information may be recomputed for Vermont purposes:*

1. Civil Union (available to same sex couples holding valid civil union certificates): **Recomputed federal income tax information required.**
2. Only one spouse has sufficient nexus to Vermont subject to Vermont’s tax jurisdiction. “Sufficient nexus” means when a spouse has worked in Vermont at least 183 days. **Recomputed federal income tax information may be used.** Read Technical Bulletin TB-55, Exceptions to Requirement That Vermont Filing Status Must Mirror Federal Filing Status, on our website. If you choose to file your Vermont Income Tax Return as “Married Filing Jointly,” you cannot use Schedule IN-113, Vermont Income Adjustment Calculations, Part I, to apportion income of the nonresident spouse. The credit for income tax paid to another state is available by completing Schedule IN-117, Vermont Credit for Income Tax Paid to Other State or Canadian Province.

Taxable Income

- | | |
|---------------|---|
| Line 1 | Federal Adjusted Gross Income REQUIRED entry. Enter the amount from your federal Form 1040 or, if applicable, from the recomputed federal Form 1040. This can be a negative. Use a hyphen (“-”) to indicate negative amounts. |
| Line 2 | Net Modifications to Federal Adjusted Gross Income. Enter the amount from Vermont Schedule IN-112, Vermont Tax Adjustments and Credits, Part I, Line 18. This can be a negative. Use a hyphen (“-”) to indicate negative amounts. |
| Line 3 | Federal Adjusted Gross Income with Modifications. Add Lines 1 and 2. This can be a negative. Use a hyphen (“-”) to indicate negative amounts. |
| Line 4 | 2022 Vermont Standard Deduction. Enter the amount of standard deduction from the chart below. You also receive an additional deduction of \$1,050 for each standard deduction box checked on the federal Form 1040. If you or your spouse was born before Jan. 2, 1958, or you were blind, use the number of standard deduction boxes checked on your federal Form 1040, select the corresponding number to the filing status and enter on Line 4. |

	Standard
Single	6,500
Married Filing Jointly or Qualifying Widow(er)	13,050
Married Filing Separately	6,500
Head of Household	9,800

OR

For those born before Jan. 2, 1958 or blind			
1	2	3	4
7,550	8,600	n/a	n/a
14,100	15,150	16,200	17,250
7,550	8,600	9,650	10,700
10,850	11,900	n/a	n/a

Personal Exemptions

- Line 5a** **Yourself.** Enter "1" on this line if no one can claim you as a dependent on a 2022 personal income tax return.
- Line 5b** **Spouse or Civil Union Partner.** Enter "1" on this line as long as no other person can claim your spouse or civil union partner as a dependent on a 2022 personal income tax return. Do not enter "1" if your filing status is Qualifying Widow(er) or Married Filing Separately.
- Line 5c** **Other Dependents.** Enter the number of dependents other than yourself or spouse that you are claiming on your 2022 federal Form 1040.
- Line 5d** **Personal Exemptions.** Add Lines 5a through 5c.
- Line 5e** **Vermont Personal Exemption Deduction.** Multiply Line 5d by \$4,500.
- Line 6** **Vermont Standard Deduction plus Personal Exemptions.** Add Lines 4 and 5e.
- Line 7** **Vermont Taxable Income.** Line 3 minus Line 6. If less than zero, enter -0-.
- Line 8** **Vermont Income Tax.** Taxpayers who have a federal Adjusted Gross Income (AGI) greater than \$150,000 must pay a minimum Vermont tax of 3% of federal AGI. If your federal AGI, Line 1, is greater than \$150,000, **enter the amount that is higher: 1) 3% of your federal AGI less interest from U.S. obligations, or 2) tax calculated on Vermont Taxable Income, Line 7, using the applicable tax table or rate schedule.**
If your federal AGI, Line 1, is less than or equal to \$150,000, calculate your Vermont tax on Vermont Taxable Income, Line 7, using the applicable tax table or rate schedule and enter the result.
- Line 9** **Net Adjustment to Vermont Tax.** Compute and submit Vermont Schedule IN-119, Vermont Tax Adjustments and Nonrefundable Credits, Part I, to report:
Additions to Vermont Income Tax
- Recapture of a Vermont tax credit
- AND/OR**
- 24% of additional federal tax on the following:
 - Qualified Retirement Plan distributions including IRA, HSA & MSA
 - Recapture of federal Investment Tax Credit
 - Lump-sum Distribution from federal Form 4972
- Subtractions from Vermont Income Tax**
- Credit for the Elderly or the Disabled
 - Investment Tax Credit (as defined in IRC Section 46) for Vermont-based portion only
 - Farm Income Averaging Credit
- Line 10** **Vermont Income Tax with Adjustments.** Add Lines 8 and 9. If less than zero, enter -0-.

Vermont Charitable Contribution Credit

This nonrefundable credit is available to all taxpayers of this state regardless of whether they elect to itemize at the federal level. The tax credit is equal to 5% of the first \$20,000 of charitable contributions made during the taxable year that are allowed under 26 U.S.C. § 170. **You may be asked to provide supporting documentation:** statements from the qualified charitable organization.

- Line 11** **Tax Deductible Charitable Contribution.** Enter the amount contributed to a qualified charity in the taxable year.
- Line 12** **Multiply Line 11 by 5% (0.05).**
- Line 13** **Enter the amount on Line 12 or \$1,000 (\$20,000 times 5%), whichever is less.**
- Line 14** **Vermont Income Tax.** Line 10 minus Line 13.
- Line 15** **Income Adjustment.** Enter 100% or complete and submit Schedule IN-113 and enter percentage from Line 35.
- Line 16** **Adjusted Vermont Income Tax.** Multiply Line 14 by the percentage on Line 15. If Line 15 is 100%, Line 16 will be the same as Line 14.

- Line 17** **Credit for Income Tax Paid To Other State or Canadian Province (for full-year and some part-year residents)**
Complete and submit Schedule IN-117 and enter the amount from Line 21 here. You must submit a separate schedule for each state or province for which you are claiming a credit.
- Line 18** **Vermont Tax Credits.** Complete and submit Schedule IN-119, Part II. Enter the amount from Line 9 or 19 here.
- Line 19** **Total Vermont Credits.** Add Lines 17 and 18 and enter result.
- Line 20** **Vermont Income Tax After Credits.** Subtract Line 19 from Line 16. If Line 19 is more than Line 16, leave this line blank.
- Line 21** **Use Tax on Online, Phone, and Out-of State Purchases.**
Complete the Use Tax Worksheet to calculate the amount to report on Line 21.

What is Use Tax?

When a seller does not charge the buyer Vermont Sales Tax on an item taxable in Vermont, the buyer must pay Vermont Use Tax. Non-taxable items such as food and clothing are excluded. Taxable items sold over the internet, by mail-order, by phone, or bought out-of-state and used in Vermont generally qualify. Use tax applies whether you are a resident or nonresident. The use tax rate is the same as the sales tax rate: 6%.

If you didn't keep records of qualifying purchases, Vermont offers an option for estimating them in Part 1. If you did keep records, you should use Part 2. The total for any purchases that cost over \$1,000 each needs to be reported on Line 3a.

USE TAX WORKSHEET

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

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

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

Part 1 If you did not keep accurate records

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

Estimated Use Tax Table

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

Part 2 If you did keep accurate records

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

Part 3 Total Use Tax due

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

Part 4 Certification of No Use Tax Due

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

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

Please note: Act 73 of 2017 requires vendors to report certain transactions on which no sales tax was paid to the Vermont Department of Taxes. Included in these reports is buyer information which will be used in compliance efforts.

Note: Businesses must report use tax on Form SUT-451, Sales and Use Tax Return, or on Form SU-452, Use Tax Return. Individuals may also use Form SU-452 or use this worksheet. Do not include purchases already reported on those forms on this worksheet. To determine whether items purchased are subject to use tax, please refer to the Department website at tax.vermont.gov.

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

Voluntary Contributions

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

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

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

Payments and Credits

Line 25a **2022 Vermont Tax Withheld From W-2, 1099.** Enter the amount of Vermont income tax withheld. Include the state copy of your W-2, Form 1099, or other payment statements to verify the amount. Failure to enter the withholding on this line and attach the payment statement(s) may delay processing of your return, or you may not receive the appropriate credit for the withholding against your Vermont tax.
NOTE: To claim tax withheld on a real estate sale, use Line 25d. Nonresident partners, members, or shareholders, use Line 25e for estimated taxes paid on your behalf by a business entity.

Line 25b **2022 Estimated Tax payments, amount carried forward from 2021, and payment made with 2022 extension.** Enter the amount of 2022 Vermont estimated income taxes you paid, the amount paid with Form IN-151, Extension of Time to File the 2022 return, and any 2021 Vermont refund credited towards your 2022 taxes. Go to myVTax.vermont.gov to review the 2022 tax payments the Department has on record for you. If you are filing with your spouse or civil union partner, remember to look under both social security numbers.
NOTE: Nonresident partners, members or shareholders, use Line 25e for estimated taxes paid on your behalf by a business entity. For tax withheld on real estate transactions, use Line 25d.

Line 25c **Refundable Credits.** (Schedule IN-112, Vermont Tax Adjustments and Credits, Part II)
Child and Dependent Care Credit (for full-year Vermont residents)
Vermont Earned Income Tax Credit (for full-year and part-year Vermont residents) Enter the amount from Schedule IN-112, Part II, Line 17. Attach the completed Schedule IN-112 to Form IN-111.

Line 25d **Vermont Real Estate Withholding from Form RW-171.** If you sold real estate in Vermont during 2022 and the buyer withheld Vermont income tax from the sales price, enter the amount withheld shown on Form RW-171, Vermont Withholding Tax Return for Transfer of Real Property, Schedule A, Line 12. Do not enter this amount on Line 25a or 25b. For information on installment sales, read Technical Bulletin TB-10, Installment Sales of Real Estate, on our website.

Line 25e **Estimated Payments Made on Your Behalf by a Business Entity from Schedule K-1VT, Line 5.** Nonresidents enter the estimated income tax payments made on your behalf by a partnership, limited liability company, or S Corporation toward your 2022 Vermont income tax. The entity reports these payments to you on Schedule K-1VT, Vermont Shareholder, Partner, or Member Information, Line 5. Read Technical Bulletin TB-06, Estimated Payments by S Corporation, Partnerships, and Limited Liability Companies on Behalf of Shareholders, Partners and Members, on our website. Do not enter this amount on Line 25a or 25b.

Line 25f **Total Payments and Credits.** Add Lines 25a through 25e.

Refund

Line 26 **Overpayment.** If Line 24 is less than Line 25f, you are due a refund. Subtract Line 24 from Line 25f and enter the result here. You may apply all or a portion of the overpayment towards your 2023 estimated payment or your 2023/2024 Vermont homestead property tax bill.

Line 27a **Credit to 2023 Estimated Tax Payment.** Enter the amount of your refund from Line 26 that you want credited toward your 2023 income tax. Any amount reported on this line will be deducted from your total refund amount.

Line 27b **Credit to 2023/2024 Homestead Property Tax Bill.** If your property is a declared homestead and you filed the 2022 income tax return on or before Oct. 16, 2023, you may choose to use all or part of your income tax refund to pay your homestead property tax bill. Any amount reported on this line will be deducted from your total refund amount.

The state will include an additional 1% to the amount of the refund that is credited to your property taxes. For details of this credit, read "State Property Tax Incentive" in Vermont law at 32 V.S.A. § 6066(h).

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

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

Amount You Owe

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

Line 30 **Interest and Penalty on Underpayment of or Failure to Make Estimated Tax Payments.** Paying underpayment charges at the time of filing may reduce the amount that will be billed later. To calculate the charges, use Worksheet IN-152, Underpayment of 2022 Estimated Individual Income Tax, or Worksheet IN-152A, Annualized Income Installment Method for Underpayment of 2022 Estimated Tax by Individuals, Estates, and Trusts. Both worksheets are available on our website. The paper worksheets can be obtained by calling (802) 828-2515. If you have a refund, the underpayment, interest, and penalty will be deducted. Estimated tax payments must either be: **1)** equal to 100% of last year's tax liability **OR 2)** 90% of this year's tax liability. If the tax liability due, less withholding, is less than \$500, you will not be subject to penalty or interest charges. In order to avoid underpayment of estimated tax, see instructions on Form IN-114, Individual Income Estimated Tax Payment Voucher.

Line 31 **Total.** Add Lines 29 and 30. Enter the amount. This is the amount you owe.
Electronic payment options available at **myVTax.vermont.gov**:
- ACH debit (no fee)
- Credit or Debit card (3% service fee applies)
You may also pay by check or money order payable to the Vermont Department of Taxes. Please include 2022 Form IN-116, Vermont Income Tax Payment Voucher, with your payment.

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

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

Date Enter the date on which you sign the return.

Date of Birth Enter your date of birth.

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

Disclosure Authorization If you wish to authorize the Department to discuss the information on your 2022 Vermont income tax return with your tax preparer, check this box and include the preparer's name. This authorization will automatically end April 18, 2028.

Preparer If you are a paid preparer, you must also sign the return, enter your Social Security Number or PTIN, and, if employed by a business, the Federal Employer Identification Number (FEIN) of the business.

FILING THE RETURN

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

Paper Filing:

REFUND OR NO TAX DUE

Mail your return to:

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

BALANCE DUE

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

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

FOLLOW THE PROCESSING OF YOUR RETURN

You may check the status of your return by visiting **myVTax.vermont.gov** and selecting "Check the status of your return."

VERMONT SCHOOL DISTRICT CODES

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

Renters: Use the school district code where you rented last Dec. 31, 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	VT SCHOOL CODE	SCHOOL DISTRICT NAME	VT SCHOOL CODE	SCHOOL DISTRICT NAME	VT SCHOOL CODE	SCHOOL DISTRICT NAME
001	ADDISON	064	ELMORE	125	MONTGOMERY	190	SPRINGFIELD
002	ALBANY	065	ENOSBURG	126	MONTPELIER	191	STAMFORD
003	ALBURGH	066	ESSEX JUNCTION	127	MORETOWN	192	STANNARD
004	ANDOVER	067	ESSEX TOWN	128	MORGAN	193	STARKSBORO
005	ARLINGTON	070	FAIR HAVEN	129	MORRISTOWN	194	STOCKBRIDGE
006	ATHENS	068	FAIRFAX	130	MOUNT HOLLY	195	STOWE
255	AVERILL	069	FAIRFIELD	131	MOUNT TABOR	196	STRAFFORD
256	AVERY'S GORE	071	FAIRLEE	135	NEW HAVEN	197	STRATTON
007	BAKERSFIELD	072	FAYSTON	132	NEWARK	198	SUDBURY
008	BALTIMORE	257	FERDINAND	133	NEWBURY	199	SUNDERLAND
009	BARNARD	073	FERRISBURGH	134	NEWFANE	200	SUTTON
010	BARNET	074	FLETCHER	136	NEWPORT CITY	201	SWANTON
011	BARRE CITY	075	FRANKLIN	137	NEWPORT TOWN	202	THETFORD
012	BARRE TOWN	076	GEORGIA	138	NORTH BENNINGTON ID	203	TINMOUTH
013	BARTON	258	GLASTENBURY	140	NORTH HERO	204	TOPSHAM
014	BELVIDERE	077	GLOVER	139	NORTHFIELD	205	TOWNSHEND
015	BENNINGTON	078	GOSHEN	141	NORTON	206	TROY
016	BENSON	079	GRAFTON	142	NORWICH	207	TUNBRIDGE
017	BERKSHIRE	080	GRANBY	143	ORANGE	208	UNDERHILL ID
018	BERLIN	081	GRAND ISLE	144	ORLEANS	209	UNDERHILL TOWN
019	BETHEL	082	GRANVILLE	145	ORWELL	210	VERGENNES
020	BLOOMFIELD	083	GREENSBORO	146	PANTON	211	VERNON
021	BOLTON	084	GROTON	147	PAWLET	212	VERSHIRE
022	BRADFORD	085	GUILDHALL	148	PEACHAM	213	VICTORY
023	BRAINTREE	086	GUILFORD	149	PERU	214	WAITSFIELD
024	BRANDON	087	HALIFAX	150	PITTSFIELD	215	WALDEN
025	BRATTLEBORO	088	HANCOCK	151	PITTSFORD	216	WALLINGFORD
026	BRIDGEWATER	089	HARDWICK	152	PLAINFIELD	217	WALTHAM
027	BRIDPORT	090	HARTFORD	153	PLYMOUTH	218	WARDSBORO
028	BRIGHTON	091	HARTLAND	154	POMFRET	261	WARNER'S GRANT
029	BRISTOL	092	HIGHGATE	155	POULTNEY	219	WARREN
030	BROOKFIELD	093	HINESBURG	156	POWNAI	262	WARREN'S GORE
031	BROOKLINE	094	HOLLAND	157	PROCTOR	220	WASHINGTON
032	BROWNINGTON	095	HUBBARDTON	158	PUTNEY	221	WATERBURY
033	BRUNSWICK	096	HUNTINGTON	159	RANDOLPH	222	WATERFORD
252	BUEL'S GORE	097	HYDE PARK	160	READING	223	WATERVILLE
034	BURKE	098	IRA	161	READSBORO	224	WEATHERSFIELD
035	BURLINGTON	099	IRASBURG	162	RICHFORD	225	WELLS
036	CABOT	100	ISLE LA MOTTE	163	RICHMOND	226	WELLS RIVER
037	CALAIS	101	JAMAICA	164	RIPTON	227	WEST FAIRLEE
038	CAMBRIDGE	102	JAY	165	ROCHESTER	230	WEST HAVEN
039	CANAAN	103	JERICHO	166	ROCKINGHAM	234	WEST RUTLAND
040	CASTLETON	253	JERICHO ID	167	ROXBURY	235	WEST WINDSOR
041	CAVENDISH	104	JOHNSON	168	ROYALTON	228	WESTFIELD
042	CHARLESTON	185	KILLINGTON	169	RUPERT	229	WESTFORD
043	CHARLOTTE	105	KIRBY	170	RUTLAND CITY	231	WESTMINSTER
044	CHELSEA	106	LANGROVE	171	RUTLAND TOWN	232	WESTMORE
045	CHESTER	107	LEICESTER	172	RYEGATE	233	WESTON
046	CHITTENDEN	108	LEMINGTON	173	SAINT ALBANS CITY	236	WEYBRIDGE
047	CLARENDON	259	LEWIS	174	SAINT ALBANS TOWN	237	WHEELOCK
048	COLCHESTER	109	LINCOLN	175	SAINT GEORGE	238	WHITING
049	CONCORD	110	LONDONDERRY	176	SAINT JOHNSBURY	239	WHITINGHAM
050	CORINTH	111	LOWELL	177	SALISBURY	240	WILLIAMSTOWN
051	CORNWALL	112	LUDLOW	178	SANDGATE	241	WILLISTON
052	COVENTRY	113	LUNENBURG	179	SEARSBURG	242	WILMINGTON
053	CRAFTSBURY	114	LYNDON	180	SHAFTSBURY	243	WINDHAM
054	DANBY	115	MAIDSTONE	254	SHAFTSBURY ID	244	WINDSOR
055	DANVILLE	116	MANCHESTER	181	SHARON	245	WINHALL
056	DERBY	117	MARLBORO	182	SHEFFIELD	246	WINOOSKI
057	DORSET	118	MARSHFIELD	183	SHELBURNE	247	WOLCOTT
058	DOVER	119	MENDON	184	SHELDON	248	WOODBURY
059	DUMMERSTON	120	MIDDLEBURY	186	SHOREHAM	249	WOODFORD
060	DUXBURY	121	MIDDLESEX	187	SHREWSBURY	250	WOODSTOCK
061	EAST HAVEN	122	MIDDLETOWN SPRINGS	260	SOMERSET	251	WORCESTER
062	EAST MONTPELIER	123	MILTON	188	SOUTH BURLINGTON		
063	EDEN	124	MONKTON	189	SOUTH HERO		

2022 Vermont Tax Rate Schedules

Single Individuals, Schedule X

Use if your filing status is:
Single

If VT Taxable Income is Over	But Not Over	VT Base Tax is	Plus	of the amount over
0	42,150	0.00	3.35%	0
42,150	75,000	1,412.00	6.60%	42,150
TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES				
75,000	102,200	3,580.00	6.60%	75,000
102,200	213,150	5,375.00	7.60%	102,200
213,150	-	13,808.00	8.75%	213,150

Married Filing Separately, Schedule Y-2

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

If VT Taxable Income is Over	But Not Over	VT Base Tax is	Plus	of the amount over
0	35,225	0.00	3.35%	0
35,225	75,000	1,180.00	6.60%	35,225
TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES				
75,000	85,150	3,805.00	6.60%	75,000
85,150	129,750	4,475.00	7.60%	85,150
129,750	-	7,865.00	8.75%	129,750

Married Filing Jointly, Schedule Y-1

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

If VT Taxable Income is Over	But Not Over	VT Base Tax is	Plus	of the amount over
0	70,450	0.00	3.35%	0
70,450	75,000	2,360.00	6.60%	70,450
TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES				
75,000	170,300	2,660.00	6.60%	75,000
170,300	259,500	8,950.00	7.60%	170,300
259,500	-	15,729.00	8.75%	259,500

Heads of Household, Schedule Z

Use if your filing status is:
Head of Household

If VT Taxable Income is Over	But Not Over	VT Base Tax is	Plus	of the amount over
0	56,500	0.00	3.35%	0
56,500	75,000	1,893.00	6.60%	56,500
TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES				
75,000	145,950	3,114.00	6.60%	75,000
145,950	236,350	7,796.00	7.60%	145,950
236,350	-	14,667.00	8.75%	236,350

Example: VT Taxable Income is \$82,000 (Form IN-111, Line 7). Filing Status is Married Filing Jointly. Use Schedule Y-1. Base Tax is \$2,660. Subtract \$75,000 from \$82,000. Multiply the result (\$7,000) by 6.6%. Add this amount (\$462) to Base Tax (\$2,660) for Vermont Tax of \$3,122. Enter \$3,122 on Form IN-111, Line 8.

Please note: For Adjusted Gross Incomes (IN-111, Line 1) exceeding \$150,000, Line 8 is the greater of **1)** 3% of Adjusted Gross Income less interest from U.S. obligations, or **2)** Tax Rate Schedule/Tax Table calculation.

2022 Vermont Tax Tables

If Taxable Income is...		And your filing status is...				If Taxable Income is...		And your filing status is...				If Taxable Income is...		And your filing status is...			
At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household	At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household	At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household
		Then your VT Tax is...						Then your VT Tax is...						Then your VT Tax is...			
0-1,000																	
0	100	0	0	0	0												
100	200	5	5	5	5												
200	300	8	8	8	8												
300	400	12	12	12	12												
400	500	15	15	15	15												
500	600	18	18	18	18												
600	700	22	22	22	22												
700	800	25	25	25	25												
800	900	28	28	28	28												
900	1,000	32	32	32	32												
1,000																	
1,000	1,100	35	35	35	35												
1,100	1,200	39	39	39	39												
1,200	1,300	42	42	42	42												
1,300	1,400	45	45	45	45												
1,400	1,500	49	49	49	49												
1,500	1,600	52	52	52	52												
1,600	1,700	55	55	55	55												
1,700	1,800	59	59	59	59												
1,800	1,900	62	62	62	62												
1,900	2,000	65	65	65	65												
2,000																	
2,000	2,100	69	69	69	69												
2,100	2,200	72	72	72	72												
2,200	2,300	75	75	75	75												
2,300	2,400	79	79	79	79												
2,400	2,500	82	82	82	82												
2,500	2,600	85	85	85	85												
2,600	2,700	89	89	89	89												
2,700	2,800	92	92	92	92												
2,800	2,900	95	95	95	95												
2,900	3,000	99	99	99	99												
3,000																	
3,000	3,100	102	102	102	102												
3,100	3,200	106	106	106	106												
3,200	3,300	109	109	109	109												
3,300	3,400	112	112	112	112												
3,400	3,500	116	116	116	116												
3,500	3,600	119	119	119	119												
3,600	3,700	122	122	122	122												
3,700	3,800	126	126	126	126												
3,800	3,900	129	129	129	129												
3,900	4,000	132	132	132	132												
4,000																	
4,000	4,100	136	136	136	136												
4,100	4,200	139	139	139	139												
4,200	4,300	142	142	142	142												
4,300	4,400	146	146	146	146												
4,400	4,500	149	149	149	149												
4,500	4,600	152	152	152	152												
4,600	4,700	156	156	156	156												
4,700	4,800	159	159	159	159												
4,800	4,900	162	162	162	162												
4,900	5,000	166	166	166	166												
5,000																	
5,000	5,100	169	169	169	169												
5,100	5,200	173	173	173	173												
5,200	5,300	176	176	176	176												
5,300	5,400	179	179	179	179												
5,400	5,500	183	183	183	183												
5,500	5,600	186	186	186	186												
5,600	5,700	189	189	189	189												
5,700	5,800	193	193	193	193												
5,800	5,900	196	196	196	196												
5,900	6,000	199	199	199	199												
6,000																	
6,000	6,100	203	203	203	203												
6,100	6,200	206	206	206	206												
6,200	6,300	209	209	209	209												
6,300	6,400	213	213	213	213												
6,400	6,500	216	216	216	216												
6,500	6,600	219	219	219	219												
6,600	6,700	223	223	223	223												
6,700	6,800	226	226	226	226												
6,800	6,900	229	229	229	229												
6,900	7,000	233	233	233	233												
7,000																	
7,000	7,100	236	236	236	236												
7,100	7,200	240	240	240	240												
7,200	7,300	243	243	243	243												
7,300	7,400	246	246	246	246												
7,400	7,500	250	250	250	250												
7,500	7,600	253	253	253	253												
7,600	7,700	256	256	256	256												
7,700	7,800	260	260	260	260												
7,800	7,900	263	263	263	263												
7,900	8,000	266	266	266	266												
8,000																	
8,000	8,100	270	270	270	270												
8,100	8,200	273	273	273	273												
8,200	8,300	276	276	276	276												
8,300	8,400	280	280	280	280												
8,400	8,500	283	283	283	283												
8,500	8,600	286	286	286	286												
8,600	8,700	290	290	290	290												
8,700	8,800	293	293	293	293												
8,800	8,900	296	296	296	296												
8,900	9,000	300	300	300	300												
9,000																	
9,000	9,100	303	303	303	303												
9,100	9,200	307	307	307	307												
9,200	9,300	310	310	310	310												
9,300	9,400	313	313	313	313												
9,400	9,500	317	317	317	317												
9,500	9,600	320	320	320	320												
9,600	9,700	323	323	323	323												
9,700	9,800	327	327	327	327												
9,800	9,900	330	330	330	330												
9,900	10,000	333	333	333	333												
10,000																	
10,000	10,100	337	337	337	337												
10,100	10,200	340	340	340	340												
10,200	10,300	343															

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

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

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

If Taxable Income is ...		And your filing status is ...				If Taxable Income is ...		And your filing status is ...				If Taxable Income is ...		And your filing status is ...				
At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household	At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household	At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household	
		Then your Vermont Tax is ...						Then your Vermont Tax is ...						Then your Vermont Tax is ...				
30,000																		
30,000	30,100	1007	1007	1007	1007													
30,100	30,200	1010	1010	1010	1010													
30,200	30,300	1013	1013	1013	1013													
30,300	30,400	1017	1017	1017	1017													
30,400	30,500	1020	1020	1020	1020													
30,500	30,600	1023	1023	1023	1023													
30,600	30,700	1027	1027	1027	1027													
30,700	30,800	1030	1030	1030	1030													
30,800	30,900	1033	1033	1033	1033													
30,900	31,000	1037	1037	1037	1037													
31,000																		
31,000	31,100	1040	1040	1040	1040													
31,100	31,200	1044	1044	1044	1044													
31,200	31,300	1047	1047	1047	1047													
31,300	31,400	1050	1050	1050	1050													
31,400	31,500	1054	1054	1054	1054													
31,500	31,600	1057	1057	1057	1057													
31,600	31,700	1060	1060	1060	1060													
31,700	31,800	1064	1064	1064	1064													
31,800	31,900	1067	1067	1067	1067													
31,900	32,000	1070	1070	1070	1070													
32,000																		
32,000	32,100	1074	1074	1074	1074													
32,100	32,200	1077	1077	1077	1077													
32,200	32,300	1080	1080	1080	1080													
32,300	32,400	1084	1084	1084	1084													
32,400	32,500	1087	1087	1087	1087													
32,500	32,600	1090	1090	1090	1090													
32,600	32,700	1094	1094	1094	1094													
32,700	32,800	1097	1097	1097	1097													
32,800	32,900	1100	1100	1100	1100													
32,900	33,000	1104	1104	1104	1104													
33,000																		
33,000	33,100	1107	1107	1107	1107													
33,100	33,200	1111	1111	1111	1111													
33,200	33,300	1114	1114	1114	1114													
33,300	33,400	1117	1117	1117	1117													
33,400	33,500	1121	1121	1121	1121													
33,500	33,600	1124	1124	1124	1124													
33,600	33,700	1127	1127	1127	1127													
33,700	33,800	1131	1131	1131	1131													
33,800	33,900	1134	1134	1134	1134													
33,900	34,000	1137	1137	1137	1137													
34,000																		
34,000	34,100	1141	1141	1141	1141													
34,100	34,200	1144	1144	1144	1144													
34,200	34,300	1147	1147	1147	1147													
34,300	34,400	1151	1151	1151	1151													
34,400	34,500	1154	1154	1154	1154													
34,500	34,600	1157	1157	1157	1157													
34,600	34,700	1161	1161	1161	1161													
34,700	34,800	1164	1164	1164	1164													
34,800	34,900	1167	1167	1167	1167													
34,900	35,000	1171	1171	1171	1171													
35,000																		
35,000	35,100	1174	1174	1174	1174													
35,100	35,200	1178	1178	1178	1178													
35,200	35,300	1181	1181	1182	1181													
35,300	35,400	1184	1184	1188	1184													
35,400	35,500	1188	1188	1195	1188													
35,500	35,600	1191	1191	1201	1191													
35,600	35,700	1194	1194	1208	1194													
35,700	35,800	1198	1198	1215	1198													
35,800	35,900	1201	1201	1221	1201													
35,900	36,000	1204	1204	1228	1204													
36,000																		
36,000	36,100	1208	1208	1234	1208													
36,100	36,200	1211	1211	1241	1211													
36,200	36,300	1214	1214	1248	1214													
36,300	36,400	1218	1218	1254	1218													
36,400	36,500	1221	1221	1261	1221													
36,500	36,600	1224	1224	1267	1224													
36,600	36,700	1228	1228	1274	1228													
36,700	36,800	1231	1231	1281	1231													
36,800	36,900	1234	1234	1287	1234													
36,900	37,000	1238	1238	1294	1238													
37,000																		
37,000	37,100	1241	1241	1300	1241													
37,100	37,200	1245	1245	1307	1245													
37,200	37,300	1248	1248	1314	1248													
37,300	37,400	1251	1251	1320	1251													
37,400	37,500	1255	1255	1327	1255													
37,500	37,600	1258	1258	1333	1258													
37,600	37,700	1261	1261	1340	1261													
37,700	37,800	1265	1265	1347	1265													
37,800	37,900	1268	1268	1353	1268													
37,900	38,000	1271	1271	1360	1271													
38,000																		
38,000	38,100	1275	1275	1366	1275													
38,100	38,200	1278	1278	1373	1278													
38,200	38,300	1281	1281	1380	1281													
38,300	38,400	1285	1285	1386	1285													
38,400	38,500	1288	1288	1393	1288													
38,500	38,600	1291	1291	1399	1291													
38,600	38,700	1295	1295	1406	1295													
38,700	38,800	1298	1298	1413	1298													
38,800	38,900	1301	1301	1419	1301													
38,900	39,000	1305	1305	1426	1305													
39,000																		
39,000	39,100	1308	1308	1432	1308													
39,100	39,200	1312	1312	1439	1312													
39,200	39,300	1315	1315	1446	1315													
39,300	39,400	1318	1318	1452	1318													
39,400	39,500	1322	1322	1459	1322													

If Taxable Income is ...		And your filing status is ...				If Taxable Income is ...		And your filing status is ...				If Taxable Income is ...		And your filing status is ...				
At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household	At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household	At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household	
		Then your Vermont Tax is ...						Then your Vermont Tax is ...						Then your Vermont Tax is ...				
60,000																		
60,000	60,100	2593	2012	2818	2127													
60,100	60,200	2600	2015	2825	2134													
60,200	60,300	2607	2018	2832	2141													
60,300	60,400	2613	2022	2838	2147													
60,400	60,500	2620	2025	2845	2154													
60,500	60,600	2626	2028	2851	2160													
60,600	60,700	2633	2032	2858	2167													
60,700	60,800	2640	2035	2865	2174													
60,800	60,900	2646	2038	2871	2180													
60,900	61,000	2653	2042	2878	2187													
61,000																		
61,000	61,100	2659	2045	2884	2193													
61,100	61,200	2666	2049	2891	2200													
61,200	61,300	2673	2052	2898	2207													
61,300	61,400	2679	2055	2904	2213													
61,400	61,500	2686	2059	2911	2220													
61,500	61,600	2692	2062	2917	2226													
61,600	61,700	2699	2065	2924	2233													
61,700	61,800	2706	2069	2931	2240													
61,800	61,900	2712	2072	2937	2246													
61,900	62,000	2719	2075	2944	2253													
62,000																		
62,000	62,100	2725	2079	2950	2259													
62,100	62,200	2732	2082	2957	2266													
62,200	62,300	2739	2085	2964	2273													
62,300	62,400	2745	2089	2970	2279													
62,400	62,500	2752	2092	2977	2286													
62,500	62,600	2758	2095	2983	2292													
62,600	62,700	2765	2099	2990	2299													
62,700	62,800	2772	2102	2997	2306													
62,800	62,900	2778	2105	3003	2312													
62,900	63,000	2785	2109	3010	2319													
63,000																		
63,000	63,100	2791	2112	3016	2325													
63,100	63,200	2798	2116	3023	2332													
63,200	63,300	2805	2119	3030	2339													
63,300	63,400	2811	2122	3036	2345													
63,400	63,500	2818	2126	3043	2352													
63,500	63,600	2824	2129	3049	2358													
63,600	63,700	2831	2132	3056	2365													
63,700	63,800	2838	2136	3063	2372													
63,800	63,900	2844	2139	3069	2378													
63,900	64,000	2851	2142	3076	2385													
64,000																		
64,000	64,100	2857	2146	3082	2391													
64,100	64,200	2864	2149	3089	2398													
64,200	64,300	2871	2152	3096	2405													
64,300	64,400	2877	2156	3102	2411													
64,400	64,500	2884	2159	3109	2418													
64,500	64,600	2890	2162	3115	2424													
64,600	64,700	2897	2166	3122	2431													
64,700	64,800	2904	2169	3129	2438													
64,800	64,900	2910	2172	3135	2444													
64,900	65,000	2917	2176	3142	2451													
65,000																		
65,000	65,100	2923	2179	3148	2457													
65,100	65,200	2930	2183	3155	2464													
65,200	65,300	2937	2186	3162	2471													
65,300	65,400	2943	2189	3168	2477													
65,400	65,500	2950	2193	3175	2484													
65,500	65,600	2956	2196	3181	2490													
65,600	65,700	2963	2199	3188	2497													
65,700	65,800	2970	2203	3195	2504													
65,800	65,900	2976	2206	3201	2510													
65,900	66,000	2983	2209	3208	2517													
66,000																		
66,000	66,100	2989	2213	3214	2523													
66,100	66,200	2996	2216	3221	2530													
66,200	66,300	3003	2219	3228	2537													
66,300	66,400	3009	2223	3234	2543													
66,400	66,500	3016	2226	3241	2550													
66,500	66,600	3022	2229	3247	2556													
66,600	66,700	3029	2233	3254	2563													
66,700	66,800	3036	2236	3261	2570													
66,800	66,900	3042	2239	3267	2576													
66,900	67,000	3049	2243	3274	2583													
67,000																		
67,000	67,100	3055	2246	3280	2589													
67,100	67,200	3062	2250	3287	2596													
67,200	67,300	3069	2253	3294	2603													
67,300	67,400	3075	2256	3300	2609													
67,400	67,500	3082	2260	3307	2616													
67,500	67,600	3088	2263	3313	2622													
67,600	67,700	3095	2266	3320	2629													
67,700	67,800	3102	2270	3327	2636													
67,800	67,900	3108	2273	3333	2642													
67,900	68,000	3115	2276	3340	2649													
68,000																		
68,000	68,100	3121	2280	3346	2655													
68,100	68,200	3128	2283	3353	2662													
68,200	68,300	3135	2286	3360	2669													
68,300	68,400	3141	2290	3366	2675													
68,400	68,500	3148	2293	3373	2682													
68,500	68,600	3154	2296	3379	2688													
68,600	68,700	3161	2300	3386	2695													
68,700	68,800	3168	2303	3393	2702													
68,800	68,900	3174	2306	3399	2708													
68,900	69,000	3181	2310	3406	2715													
69,000																		
69,000	69,100	3187	2313	3412	2721													
69,100	69,200	3194	2317	3419	2728													
69,200	69,300	3201	2320	3426	2735													
69,300	69,400	3207	2323	3432	2741													
69,400	69,500	3214	2327	3439	2748													

Your Contribution Matters

Use your tax refund or tax payment to support these Vermont organizations. Enter the amount of your gift on Form IN-111, Vermont Income Tax Return, Line 23a through 23d. You may contribute to more than one organization.



Your gift helps keep Vermont green and clean! Green Up Day rallies thousands of volunteers to pick up tons of roadside litter - a crucial event that restores the natural beauty and health of our state. Your generosity makes a huge impact!

greenupvermont.org
(802) 229-4586



Loons, peregrines, and eagles are now thriving thanks to you. Let's keep it going for animals still at risk, like turtles, bats, and pollinators so future generations can enjoy Vermont's wildlife. Every \$1 you give is matched so that it turns into \$3 for our threatened and endangered wildlife.

vtfishandwildlife.com
(802) 828-1000



We believe every child is a source of unique talent and abilities, of promise, and possibilities. Support prevention programs for children in your community. Taking care of our children now ensures a stronger future for Vermont.

vtchildrenstrust.org
(888) 475-5437



**Vermont
Veterans
Fund**

Give to our 42,000 honorably discharged veterans. The fund helps veterans who are homeless, need long-term care, or need transportation. It also helps veterans apply for benefits and supports recognition programs.

veterans.vermont.gov
(802) 828-3379

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

Taxpayer Assistance

Visit Our Website for Forms Not Included in This Booklet

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

- IN-117 Vermont Credit for Income Tax Paid to Other State or Canadian Province
- IN-119 Vermont Tax Adjustments and Nonrefundable Credits
- IN-153 Vermont Capital Gains Exclusion
- IN-151 Application for Extension of Time to File Form IN-111. 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

133 State Street

Montpelier, VT 05633-1401