

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.

FORM RCC-146 Renter Credit Claim

General Instructions

The Vermont legislature made substantial changes to the Renter Credit program in Act 160 of 2020. These changes impact claims made beginning with the 2022 income tax filing season and thereafter. The Renter Credit Program refunds eligible renters a portion of their rent paid based on HUD fair market rent guidelines.

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

1. You were domiciled in Vermont for the entire calendar year 2022
2. You were not claimed in 2022 as a dependent of another taxpayer
3. You rented in Vermont for at least 6 months in 2022

You are no longer required to obtain a landlord certificate from your landlord in order to apply for a Renter Credit. However, your landlord is required to file a certificate with the Department in order for your application to be honored. You will need to know the SPAN for the unit you are filing on. If you didn't file a federal income tax return in 2022, please use the instructions below. Only include items of income that would be included on the federal return if you filed one. For more information on what's included on the federal return, see the federal income tax forms and instructions at www.irs.gov.

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

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

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

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

Due Date: Your application must be filed no later than the Oct. 16 filing deadline. Returns received after this date cannot be accepted.

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

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

Mail to: ATTN: Injured Spouse Unit, Vermont Department of Taxes, PO Box 1645, Montpelier, VT 05601-1645. The Department will notify you if the renter credit is taken to pay a bill. You have 30 days from the date on the notice to submit the injured spouse claim to the Department.

2022 Partial Credit Income Limits by County

COUNTY	FAMILY SIZE							
	1	2	3	4	5	6	7	8
ADDISON	\$32,800	\$37,450	\$42,150	\$46,800	\$50,550	\$54,300	\$58,050	\$61,800
BENNINGTON	\$30,000	\$34,300	\$38,600	\$42,850	\$46,300	\$49,750	\$53,150	\$56,600
CALEDONIA	\$30,000	\$34,300	\$38,600	\$42,850	\$46,300	\$49,750	\$53,150	\$56,600
CHITTENDEN	\$37,600	\$42,950	\$48,300	\$53,650	\$57,950	\$62,250	\$66,550	\$70,850
ESSEX	\$30,000	\$34,300	\$38,600	\$42,850	\$46,300	\$49,750	\$53,150	\$56,600
FRANKLIN	\$31,100	\$35,550	\$40,000	\$44,420	\$47,990	\$51,560	\$55,100	\$58,660
GRAND ISLE	\$31,100	\$35,550	\$40,000	\$44,420	\$47,990	\$51,560	\$55,100	\$58,660
LAMOILLE	\$30,000	\$34,300	\$38,600	\$42,850	\$46,300	\$49,750	\$53,150	\$56,600
ORANGE	\$30,000	\$34,300	\$38,600	\$42,850	\$46,300	\$49,750	\$53,150	\$56,600
ORLEANS	\$30,000	\$34,300	\$38,600	\$42,850	\$46,300	\$49,750	\$53,150	\$56,600
RUTLAND	\$30,000	\$34,300	\$38,600	\$42,850	\$46,300	\$49,750	\$53,150	\$56,600
WASHINGTON	\$32,000	\$36,600	\$41,150	\$45,700	\$49,400	\$53,050	\$56,700	\$60,350
WINDHAM	\$30,000	\$34,300	\$38,600	\$42,850	\$46,300	\$49,750	\$53,150	\$56,600
WINDSOR	\$30,850	\$35,250	\$39,650	\$44,050	\$47,600	\$51,100	\$54,650	\$58,150

2022 Full Credit Income Limits by County

COUNTY	FAMILY SIZE							
	1	2	3	4	5	6	7	8
ADDISON	\$19,700	\$22,500	\$25,300	\$28,100	\$32,470	\$37,190	\$41,910	\$46,630
BENNINGTON	\$18,000	\$20,600	\$23,150	\$27,750	\$32,470	\$37,190	\$41,910	\$46,630
CALEDONIA	\$18,000	\$20,600	\$23,150	\$27,750	\$32,470	\$37,190	\$41,910	\$46,630
CHITTENDEN	\$22,550	\$25,800	\$29,000	\$32,200	\$34,800	\$37,400	\$41,910	\$46,630
ESSEX	\$18,000	\$20,600	\$23,150	\$27,750	\$32,470	\$37,190	\$41,910	\$46,630
FRANKLIN	\$18,670	\$21,350	\$24,000	\$28,150	\$32,660	\$37,210	\$41,910	\$46,630
GRAND ISLE	\$18,670	\$21,350	\$24,000	\$28,150	\$32,660	\$37,210	\$41,910	\$46,630
LAMOILLE	\$18,000	\$20,600	\$23,150	\$27,750	\$32,470	\$37,190	\$41,910	\$46,630
ORANGE	\$18,000	\$20,600	\$23,150	\$27,750	\$32,470	\$37,190	\$41,910	\$46,630
ORLEANS	\$18,000	\$20,600	\$23,150	\$27,750	\$32,470	\$37,190	\$41,910	\$46,630
RUTLAND	\$18,000	\$20,600	\$23,150	\$27,750	\$32,470	\$37,190	\$41,910	\$46,630
WASHINGTON	\$19,200	\$21,950	\$24,700	\$27,750	\$32,470	\$37,190	\$41,910	\$46,630
WINDHAM	\$18,000	\$20,600	\$23,150	\$27,750	\$32,470	\$37,190	\$41,910	\$46,630
WINDSOR	\$18,550	\$21,200	\$23,850	\$27,750	\$32,470	\$37,190	\$41,910	\$46,630

Line-by-Line Instructions

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

Vermont School District Code If you do not know your Vermont School District Code for your rental, you can look it up in the Vermont income tax booklet table. Select the three-digit school district code for the town where you lived on Dec. 31, 2022, or the last rental unit for the year.

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

Physical Address Enter your physical rental unit as of Dec. 31, 2022 or the last rental place you occupied. Your physical residence is where you lived and may be different from your mailing address.

County Enter the county of the last rental unit you lived in during 2022.

Federal Filing Status Enter the corresponding letter of 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 1 Enter the SPAN for the place you rented on Dec. 31, 2022 or the last place you rented if you were not renting on 12/31/22. If you do not know the number, you can look it up on our website at www.tax.vermont.gov.

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

Line 6a Indicate the total number of months your rent was subsidized.

Line 7 Indicate the total number of months you rented in 2022.

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

Line 9 Check the appropriate "Yes" or "No" box if you filed a federal Form 1040. If you did not file a federal Form 1040, please refer to each line for instruction for Lines 10 through 14.

Line 10 **If you filed a federal Form 1040:** Enter the Total Income from federal Form 1040, Line 9.

If you did not file a federal Form 1040: Enter the total amount of wages, salaries, and other compensation (generally reported on federal Form W-2, Box 1, issued by the payer) and the total pensions, annuities and IRA distributions you received (generally found on the federal Form 1099 issued by the payer). Include on this line alimony

PERSONAL EXEMPTIONS WORKSHEET

Complete this worksheet if you did not file a federal Form 1040 and Vermont Income Tax Return, Form IN-111

1. Enter "1" for yourself if no one can claim you as a dependent 1. ____
2. Enter "1" for your jointly filed spouse or CU partner if no one can claim them as a dependent or if you are a qualifying widow(er) 2. ____
3. Enter number of other dependents claimed on federal Form 1040. This includes any dependents other than yourself and/or your spouse, that no one else has claimed 3. ____
4. Add Lines 1 through 3 4. ____

NOTE: A dependent is someone that resided with you for at least 183 days or more in 2022, qualifies as your dependent under federal rules and didn't provide over half of their own support in 2022.

received; business income (but do not enter business losses); capital gains; other gains; any income from rental real estate, royalties, partnerships, S corporations, trusts, etc.; farm income; unemployment compensation; and any other income that would be included in federal total income if you filed a federal income tax return.

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

If you did not file a federal Form 1040: Total all payments received under the federal Social Security Act, including regular social security benefits, social security disability benefits and supplemental security income (generally found on federal Form SSA-1099). Include the gross amount before Medicare is subtracted. Multiply the total by 75% and enter on Line 11.

Line 12 **If you filed a federal Form 1040:** Tax-exempt interest - Report the amount of tax-exempt interest reported on your federal Form 1040, Line 2a.

If you did not file a federal Form 1040: Enter all interest and ordinary dividends you received. These amounts can generally be found on the federal Form 1099 issued by the payer.

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

If you did not file a federal Form 1040: See instructions regarding business losses for Line 10 total income above. Leave this line blank.

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

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

Disclosure Authorization If you wish to give the Department authorization to discuss your 2022 Renter Credit Claim with your tax preparer, check this box and include the preparer's name. This authorization will automatically end April 16, 2028.

Preparer If you are a paid preparer, you must also sign the claim, enter your Social Security Number or PTIN and, if employed by a business, the FEIN of the business. If someone other than the filer(s) prepared the return without charging a fee, then that preparer's signature is optional.

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	JERICO	166	ROCKINGHAM	234	WEST RUTLAND
040	CASTLETON	253	JERICO 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	LANDGROVE	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		

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