

Vermont Renter Rebate Claim 2018 Form PR-141

For the year
Jan 1 - Dec 31, 2018

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



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

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

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

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

3. Allocable Rent (from Form LC-142)	3	.00								
4. Home Use. If more than 25% of this rental is used for business, see instructions. If no business use, enter 100.00%	4	%								
5. Allowable Rent for Rebate Claim (Multiply Line 3 by Line 4)	5	.00								
6. Household Income (Schedule HI-144, Line Y) If more than \$47,000 you are not eligible.	6	.00								
6a. If Amended Schedule HI-144, Household Income, is included, check here: <input type="checkbox"/>										
7. Maximum Percentage of Income for Rent	7	%								
<table border="1"> <tr> <td>If Line 6 Household Income is:</td> <td>\$0 - 9,999</td> <td>\$10,000 - 24,999</td> <td>\$25,000 - 47,000</td> </tr> <tr> <td>Enter this % on Line 7:</td> <td>2.0%</td> <td>4.5%</td> <td>5.0%</td> </tr> </table>			If Line 6 Household Income is:	\$0 - 9,999	\$10,000 - 24,999	\$25,000 - 47,000	Enter this % on Line 7:	2.0%	4.5%	5.0%
If Line 6 Household Income is:	\$0 - 9,999	\$10,000 - 24,999	\$25,000 - 47,000							
Enter this % on Line 7:	2.0%	4.5%	5.0%							
8. Maximum Rent for Household Income (Multiply Line 6 by Line 7 and enter result here. If Line 8 is more than Line 5, you do not qualify for a renter rebate	8	.00								
9. Renter Rebate Amount (Subtract Line 8 from Line 5 and enter result here.) If result is zero, you do not qualify for a rebate. If using your rebate to pay your Vermont Income Tax liability, also enter this amount on Schedule IN-112, Part II, Line 2	9	.00								

MAXIMUM REBATE AMOUNT IS \$3,000.

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

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

May the Department of Taxes contact your preparer? YES

Please PRINT in BLUE or BLACK INK

Vermont Household Income 2018 Schedule HI-144

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

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

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

List the names and Social Security Numbers of all other persons (in addition to a Spouse or CU Partner) who had income and lived with you during 2018. Include both their taxable and non-taxable income in Column 3. If you have more than two "Other Persons" living in your household, record the names and Social Security Numbers on a separate sheet of paper and include with the filing.

Other Person #1 Last Name	First Name	MI	Other Person #1 Social Security Number
Other Person #2 Last Name	First Name	MI	Other Person #2 Social Security Number

	Yearly totals of ALL members of the household	1. Claimant and jointly filed Spouse	2. Filing separately Spouse or CU Partner	3. Other Persons
a. Cash public assistance and relief	a .00	a .00	a .00	a .00
b. Social Security, SSI, disability, railroad retirement, veteran's benefits, taxable and nontaxable	b .00	b .00	b .00	b .00
c. Unemployment compensation/worker's compensation	c .00	c .00	c .00	c .00
d. Wages, Salaries, tips, etc. (See instructions for dependent's exempt income.)	d .00	d .00	d .00	d .00
e. Interest and dividends	e .00	e .00	e .00	e .00
f. Interest on U.S., state, and municipal obligations, taxable and nontaxable	f .00	f .00	f .00	f .00
g. Alimony, support money, child support, cash gifts	g .00	g .00	g .00	g .00
h. Business income. If the amount is a loss, enter -0-, See instructions for offsetting a loss	h .00	h .00	h .00	h .00
i. Capital gains, taxable and nontaxable. If the amount is a loss, enter -0-, See instructions for offsetting a loss	i .00	i .00	i .00	i .00
j. Taxable pensions, annuities, IRA and other retirement fund and distributions. See Instructions	j .00	j .00	j .00	j .00
k. Rental and royalty income. If the amount is a loss, enter -0-. See instructions for offsetting a loss	k .00	k .00	k .00	k .00
l. Farm/partnerships/S corporations/LLC/Estate or Trust income. If the amount is a loss, enter -0-. See Line l instructions for only exception to offset a loss	l .00	l .00	l .00	l .00
m. Other income (see instructions for examples of other income) Please Specify _____	m .00	m .00	m .00	m .00
n. Total Income: Add Lines a through m	n .00	n .00	n .00	n .00



Taxpayer's Last Name	Social Security Number
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	1. Claimant and jointly filed Spouse	2. Filing separately Spouse or CU Partner	3. Other Persons
o. See instructions. Enter Social Security and Medicare tax withheld on wages claimed on Line d. Self-Employed: Enter self-employment tax from Federal Schedule SE. This entry may differ from W-2/1099 or Federal Schedule SE amount if these taxes are paid on income not required to be reported on Schedule HI-144. Include W-2 and/or Federal Schedule SE if not included with income tax filing	o .00	o .00	o .00
p. Child support paid. You must include proof of payment. See instructions	p .00	p .00	p .00

Support paid to: Last Name	First Name	MI	Social Security Number
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	1. Claimant and jointly filed Spouse	2. Filing separately Spouse or CU Partner	3. Other Persons
q. Allowable adjustments from Federal Form 1040			
q1. Business expenses for Reservists	q1 .00	q1 .00	q1 .00
q2. Alimony paid	q2 .00	q2 .00	q2 .00
q3. Tuition and fees	q3 .00	q3 .00	q3 .00
q4. Self-employed health insurance deduction	q4 .00	q4 .00	q4 .00
q5. Health Savings Account deduction	q5 .00	q5 .00	q5 .00
r. Add Lines o, p, and total of Lines q1 to q5 for each column.	r .00	r .00	r .00
s. Subtract Line r from Line n of each column. If a negative amount, enter -0-	s .00	s .00	s .00
t. Add all three amounts from Line s. If a negative amount, enter -0-			t .00
u. Complete if born Jan 1, 1954 and after. Enter interest and dividend income from Lines e and f.	u .00	u .00	u .00
v. Add all three amounts from Line u.			v .00
w.			w 10 000 .00
x. Subtract Line w from Line v. If Line w is more than Line v, enter -0-			x .00
y. HOUSEHOLD INCOME. Add Line t and Line x.			y .00

RENTERS

If Line y Household Income is \$47,000 or less, you may be eligible for a renter rebate. Complete Form PR-141 Renter Rebate Claim. This schedule must be filed with the Renter Rebate Claim. Claims are due April 15, 2019, but can be filed up to Oct. 15, 2019.

If Household Income is more than \$47,000, you do not qualify for a renter rebate.

HOMEOWNERS

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

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

Form HS-122 The due date to file is April 15, 2019. Homeowners filing a property tax adjustment, Form HS-122 and Schedule HI-144, between April 16 and Oct. 15, 2019, may still qualify for a property tax adjustment. A \$15 late filing fee will be deducted from the adjustment.



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 www.bit.ly/idtheftfraud.
- 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 www.myVTax.vermont.gov

You can do more online through myVTax. No log-on required!

- File extensions for personal income tax
- File Renter Rebate Claim (Form PR-141)
- Complete and submit Landlord Certificate (Form LC-142)
- File the Homestead Declaration and Property Tax Adjustment (Form HS-122)
- View account status and balances
- 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 payments via ACH Debit electronic payments for personal income tax
- 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 www.tax.vermont.gov/freefile.

FORM PR-141 Renter Rebate Claim

The Renter Rebate Program refunds eligible renters the portion of rent paid that exceeds an established percentage of household income.

Do NOT file a renter rebate if you rent a lot for your mobile home. See instructions for Form HS-122, Homestead Declaration and Property Tax Adjustment Claim.

Request a Form LC-142, Landlord Certificate, from your landlord(s). Submit a completed Landlord Certificate for each rental unit you occupied in calendar year 2018.

E-file your Renter Rebate for quicker processing: If your landlord has e-filed the Landlord Certificate for your rental unit, find the E-file Certificate Number at the bottom of the certificate. Enter this number in Section A of the online Renter Rebate Claim at www.myVTax.vermont.gov.

Missing Information or Incomplete Filing: Claims that are incomplete or are missing information are not considered filed. The information must be provided by the Oct. 15 filing deadline. Information received after that time cannot be accepted.

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

(1) the request letter

(2) copy of federal Form 8379, Injured Spouse Allocation (if you filed one with the IRS)

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

The Department will notify you if the renter rebate 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.

Eligibility for Renter Rebate: You must meet *all* of the following eligibility requirements:

- You were domiciled in Vermont for the entire calendar year 2018
- You were not claimed in 2018 as a dependent of another taxpayer
- Your household income in 2018 did not exceed \$47,000
- You are the only person in the household making a Renter Rebate Claim
- You rented in Vermont for all 12 months in 2018. For the one exception, see details in “Renting at the End of the Year.” Find this information under the heading “Special Situations” in the instructions for Schedule HI-144, Household Income.

Deceased Renter: A claim cannot be filed on behalf of a deceased person. The right to file a Renter Rebate Claim is personal to the claimant and does not survive the claimant’s death.

Nursing or Residential Care Home: The Renter Rebate Claim is for the room occupancy charge only. Services such as heat, electricity, personal services, medical services, etc., must be deducted. Generally, the room charge is 25% of the total charges to the person. For a percentage greater than 25%, a breakout of costs must be provided. Payments by Medicaid on behalf of the claimant to the nursing home are not part of rent paid.

NOTE: A person residing in a nursing or residential care home who owns a homestead with a sibling or spouse can claim a renter rebate if the sibling or spouse does not make a Property Tax Adjustment Claim.

Line-by-Line Instructions

Complete Schedule HI-144, Household Income, *FIRST*. If Line y is more than \$47,000, you are ineligible.

Supporting Documents Required: Schedule HI-144 and Form LC-142

Claimant Information Enter your name, your spouse/civil union partner’s name, mailing address and Social Security Number(s). The rebate is issued to the name(s) and address on record. The claimant is the leaseholder or the person responsible for the rent. Only one claim per household is allowed.

Location of Rental Property Enter the physical location as of Dec. 31, 2018. Do not use a post office box, town name only, “same,” or “see above.”

Claimant’s Date of Birth Enter your date of birth.

Federal Filing Status Enter the corresponding letter of the filing status used on your 2018 federal income tax return. If you are not required to file a federal income tax return, leave the box blank.

E-file Certificate Number (from Form LC-142) If applicable, enter the E-file Certificate Number located on Form LC-142 that you received from your landlord. If the Form LC-142 you received does not have an E-file Certificate Number, leave this field blank.

Line 1 Vermont School District Code Go to the Vermont School District Codes table and select the three-digit school district code for the town where you lived on Dec. 31, 2018.

Line 2 **Legal Residence** Enter your legal residence as of Dec. 31, 2018. Your legal residence is where you lived and may be different from your mailing address.

Eligibility Questions ALL questions must be answered or the claim cannot be processed. Check the appropriate “Yes” or “No” box for Q1, Q2 and Q3 to determine your eligibility.

Rebate Calculation

Only the rent paid during the calendar year for the calendar year is eligible for a renter rebate.

Line 3 **Allocable Rent** Enter amount from Form LC-142, Landlord Certificate. This could be Line 9 or Line 16, depending on the version your landlord filled out. Allocable rent is based on rent paid in a calendar year.

More than one Landlord Certificate: Add Allocable Rent from each certificate and enter amount on this line. File all Forms LC-142 with your claim. If the Landlord Certificate lists items that are included in rent and the dollar value on the certificate is left blank, the allowable rent will automatically be reduced by 50%. Rental in nursing homes, community care, assisted living, and like facilities and boarding houses will be reduced by 75%.

Line 4 **Home Use** If you use more than 25% of your rental unit’s floor space for business purposes, the allowable rent amount is adjusted. The percentage of business use is generally the same percentage used on your federal Form 8829, Expenses for Business Use of Your Home. To calculate business use, divide the square feet used for business by the total square feet in the rental unit.

If the rental unit is used solely as your home, or business use is 25% or less, enter 100% on Line 4.

Line 5 **Allowable Rent for Rebate Claim** Multiply Line 3 by Line 4.

Line 6 **Household Income** Enter the amount from Schedule HI-144, Line y.

Line 7 **Maximum Percentage of Income for Rent** Use the chart to find your household income range and applicable percentage. Enter that percentage here.

Line 8 **Maximum Allowable Rent for Household Income** Multiply Line 6 by Line 7. If Line 8 is more than or the same as Line 5, you are not eligible.

Line 9 **Renter Rebate Amount** Subtract Line 8 from Line 5. This is your 2018 renter rebate. If you are filing the Renter Rebate Claim with your 2018 Vermont income tax return and you are using it to pay your Vermont Income tax liability, also enter this amount on Form IN-112, Part II Line 2. The Department processes Renter Rebate Claims and income tax refunds separately. The payments may be issued to you in separate checks or direct deposits.

NOTE: A renter rebate cannot exceed \$3,000.

Signature Sign the claim.

Date Write the date on which the claim form was signed.

Disclosure Authorization If you wish to give the Department authorization to discuss your 2018 Renter Rebate Claim with your tax preparer, check this box and include the preparer’s name. This authorization will automatically end April 15, 2024.

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.

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 primary 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 Disability, 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, 2018.

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

Household Income Lines a through m on Schedule HI-144 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 if filing separately, or civil union partner 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**
 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
- Report income from all others who resided in your house or apartment under Column 3, Other Persons.

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

- 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)

Line-By-Line Instructions

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 in Box 1 of the W-2. Also report Form 1099-MISC, Miscellaneous Income, issued for nonemployee compensation if this is income not included as part of Line h, Business Income. See exclusions in Household Income section before completing this line.
Line e	Interest and dividends Enter the income required to be reported on Lines 2b and 3b of federal Form 1040.
Line f	Interest on U.S., state, or municipal obligations Enter the income reported on Line 2a of federal Form 1040 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, child support, cash and cash equivalent gifts Enter the total received for alimony, child support, and other support money. Support money includes payment of housing expenses for household member or other financial assistance that makes it possible for the household member to live in the homestead or rental unit. Also gifts of cash or cash equivalent received by household members must be reported. Cash equivalent includes stocks, bonds, treasury obligations, certificates of deposit, or other instruments convertible to cash.
Line h	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 i	Capital gains Report nontaxable gains from the sale of your home and gains from federal Form 1040 Schedule D, Capital Gains and Losses: A capital loss carryforward cannot be used to offset a current year capital gain. Add back federal Form 1040, 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 2018 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 j	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 k	Rental and Royalty income Enter the income from each rental property you own as reported on federal Schedule E (Form 1040), 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. Read Technical Bulletin TB-56, Reporting Business Income, K-1 Income, Rental Income and Capital Gain on Schedule HI-144 Household income, on our website for the proper treatment of rental income and losses. Room and board payments made to you by member(s) of the 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 Schedule E (Form 1040), Supplemental Income and Loss, Part I.
Line l	Income from Partnerships, S Corporations, LLCs, Farms, Trusts and Estates Federal Schedule K-1 pass-through income as required to be reported on federal Form 1040, 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 i instructions for the only provision allowing netting of a business loss.
Line m	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 n	Add items a through m 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 o **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:

- 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 in Box 1 on your Form W-2, Wage and Tax Statement. The Social Security and Medicare taxes on the W-2 must be reduced for the purposes of reporting household income on the HI-144. Generally, this amount is 7.65% of the amount stated in Box 1 on the W-2.

2. **Military pay** – Multiplying the amount stated in Box 1 on the W-2 by 7.65% provides the correct value for this deduction.
3. **Allocated tips** – In addition to the figures included on the W-2, add the Social Security and Medicare payments you made as the result of completing federal Form 4137.

Self-Employed Social Security and Medicare Taxes Paid Self-employed claimants may subtract from household income the amount from federal Schedule SE (Form 1040), Self-Employment Tax, Section A, Line 5, or Section B, Line 12, that represents the Social Security and Medicare taxes paid for 2018 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 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, Line 27. You may be asked for a copy of your federal Schedule SE.

Line p	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 q	Allowable Adjustments from federal Form 1040. The following expenses may be subtracted from income. <ul style="list-style-type: none"> • Certain business expenses of reservists – from federal Form 1040 • Alimony paid – from federal Form 1040 • Tuition and fees allowed under federal law from federal Form 1040 • Self-employed health insurance deduction – from federal Form 1040 • Health savings account deduction – from federal Form 1040
Line r	Add Lines o, p, and the total of Lines q1 to q5 for each column.
Line s	Subtract the total adjustments on Line r from the total income on Line n for each column. The adjustments for any individual in your household cannot exceed the income of that individual. If Line n minus Line r is negative, enter -0-.
Line t	Add columns 1, 2, and 3 and enter sum. Entry cannot be less than zero (0).
Line u	For claimants under the age of 65 as of Dec. 31, 2018, enter the total of interest and dividends for all household members reported on Lines e and f in each column.
Line v	Add the three columns on Line u.
Line w	For purposes of calculating the Property Tax Adjustment or Renter Rebate Claim, household income is increased by the household total of interest and dividend income greater than \$10,000.
Line x	Subtract Line w from Line v. If Line w is more than Line v, enter -0-.
Line y	Household Income. Add Line t and Line x. Enter this figure on HS-122 or PR-141.

SPECIAL SITUATIONS

Deceased Homeowner

Property Tax Adjustment: An estate cannot make a Property Tax Adjustment Claim on behalf of a deceased homeowner. If a homeowner files a Property Tax Adjustment Claim, but dies prior to April 1, 2019, the estate must withdraw the claim using Form HS-122W. The estate is responsible to repay any adjustment issued. If the homeowner filed a Property Tax Adjustment Claim between January and March 31 and dies after April 1, 2019, the commissioner may pay the adjustment 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 2019 property tax adjustment applies to the current year property tax. The municipality may use any remaining adjustment 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 Adjustment Claim with 100% ownership. This applies **only if** the spouse/civil union partner or sibling does not make a Renter Rebate Claim or the spouse/civil union partner or sibling does not make a Property Tax Adjustment Claim for the same homestead.

If the homeowner has moved to a nursing home or residential care facility, a Property Tax Adjustment 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 Rebate 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 Rebate Claim for rent paid in 2018 under the following circumstances: **1)** If you owned a Vermont homestead in 2018, **2)** sold the homestead before April 1, 2018, **3)** withdrew or did not file a 2018 Property Tax Adjustment Claim and **4)** rented between the date of the sale and Dec. 31, 2018. To qualify for a renter rebate, your household income must be \$47,000 or less. **NOTE: This is the only situation where a renter rebate can be claimed for fewer than 12 months.**

OWNERSHIP SITUATIONS

Homeowner Age 62 or Older in 2018 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 Adjustment 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 Adjustment Claim.

The Department may ask for a copy of the portions of the court documents showing the court, date filed, signature page, and the homestead-related provisions.

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 adjustment. There is an exception for a homestead located on a farm. Read Reg. § 1.5401(7)-Homestead at www.bit.ly/vttaxregs.

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 Adjustment 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 Adjustment 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 Adjustment Claim but must be available for review upon Department request.

BUYING and SELLING PROPERTY

Buying after April 1, 2018 For property purchased as your principal residence, you need to file a 2019 Homestead Declaration. If you are eligible to make a 2019 Property Tax Adjustment Claim and the property was declared as a homestead, use the seller's property tax bill. If the property was not a homestead in 2018, ask the town for the housesite value and the property taxes on the housesite as if it was a homestead in 2018.

Property Transactions after April 1, 2019 The property tax adjustment stays with the property. In the case of the sale or transfer of a residence, any property tax adjustment 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, 2018, and is owned and occupied as a principal residence on April 1, 2019, must file Form HS-122 Homestead Declaration. Eligible homeowners may make a 2019 Property Tax Adjustment Claim. The claim will be based on the value of the parcel as of April 1, 2018.

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. Check with your landlord or 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 PR-141.

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	POWNA	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	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 www.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 Non-Refundable Credits
- IN-153 Vermont Capital Gains Exclusion
- IN-151 Application for Extension of Time to File Form IN-111

2019 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	2018 Vermont Income Tax Return	April 15	
IN-151	Application for Extension of Time to File Form IN-111 Vermont Income Tax Return	April 15	
PR-141	2018 Renter Rebate Claim	April 15	Oct. 15
HS-122	2019 Homestead Declaration	April 15	Oct. 15
HS-122	2019 Property Tax Adjustment Claim	April 15	Oct. 15

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: 802-828-5873

Email: tax.taxpayeradvocate@vermont.gov

Mail: ATTN: Taxpayer Advocate

Vermont Department of Taxes

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