

2019 Form IN-111

Vermont Income Tax Return

DEPT USE ONLY



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

Please PRINT in BLUE or BLACK INK

Form with fields for Taxpayer's Last Name, First Name, MI, Social Security Number, Spouse's/CU Partner's Last Name, First Name, MI, Social Security Number, Mailing Address, City, State, ZIP Code or Foreign Postal Code, Foreign Country, Vermont School District Code, 911/Physical Street Address on 12/31/2019, Check if AMENDED Return, Check if RECOMPUTED Return, Filing Status and Standard Deduction (Single, Married/CU Filing Jointly, Married/CU Filing Separately, Head of Household, Qualifying Widow(er)).

1. Federal Adjusted Gross Income (Federal Form 1040, Line 8b) . . . . . 1. . . . .00
2. Net Modifications to Federal AGI (Schedule IN-112, Part I, Line 15) . . . . . 2. . . . .00
3. Federal AGI with Modifications (Add Lines 1 and 2) . . . . . 3. . . . .00
4. 2019 Vermont Standard Deduction from filing status section above. . . . . 4. . . . .00
Please see instructions if you or your spouse checked any standard deduction boxes on federal Form 1040, page 1.
5. Personal Exemptions:
5a. Enter "1" for yourself if no one can claim you as a dependent . . . . . 5a. . . . .
5b. Enter "1" for your jointly filed spouse or CU partner if no one can claim them as a dependent or if you are a qualifying widow(er) . . . . . 5b. . . . .
5c. Enter number of other dependents claimed on federal Form 1040. This includes any dependents other than yourself and/or your spouse. . . . . 5c. . . . .
5d. Add Lines 5a through 5c. . . . . 5d. . . . .
5e. Multiply Line 5d by \$4,250 (2019 Personal Exemption) . . . . . 5e. . . . .00
6. Add Lines 4 and 5e . . . . . 6. . . . .00
7. Vermont Taxable Income (Subtract Line 6 from Line 3. If less than zero, enter -0-). . . . . 7. . . . .00
8. Vermont Income Tax from tax table or tax rate schedule . . . . . 8. . . . .00
(If Line 1 is greater than \$150,000, see instructions)
9. Net Adjustment to Vermont Tax (Schedule IN-119, Part I, Line 16). . . . . 9. . . . .00
10. Vermont Income Tax with Adjustment (Add Lines 8 and 9. If less than zero, enter -0-). . . . . 10. . . . .00
11. Tax-Deductible Charitable Contribution (See instructions) . . . . .00
12. Multiply Line 11 by 5% (0.05) . . . . .00
13. Charitable Contribution Deduction (Enter the lesser of Line 12 or \$1,000) . . . . . 13. . . . .00
14. Vermont Income Tax (Line 10 minus Line 13. If less than zero, enter -0-). . . . . 14. . . . .00
15. Income Adjustment (Schedule IN-113, Line 35, or 100.0000%) . . . . . 15. . . . . %
16. Adjusted Vermont Income Tax (Multiply Line 14 by Line 15) . . . . . 16. . . . .00

Amount Due (from Line 31) .00

Taxpayer's Last Name	Social Security Number
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<b>Other State Credit</b> (Schedule IN-117, Line 21)		<b>Vermont Tax Credits</b> (Schedule IN-119, Part II)		<b>Total Vermont Credits</b> (Add Lines 17 and 18)		
17.	_____ <b>.00</b>	+	18.	_____ <b>.00</b>	= 19. _____ <b>.00</b>	
20.	Vermont Income Tax after credits (Subtract Line 19 from Line 16. If Line 19 is greater than Line 16, enter -0-).					20. _____ <b>.00</b>
21.	Use Tax for taxable items on which no sales tax was charged, including online purchases. (See instructions, worksheet, and chart).		<input type="checkbox"/> Check to certify no Use Tax is due. <b>OR</b>		21. _____ <b>.00</b>	
22.	Total Vermont Taxes (Add Lines 20 and 21)					22. _____ <b>.00</b>
Nongame Wildlife Fund		Children's Trust Fund		Vermont Veterans Fund		
Green Up Vermont				<b>Total Contributions</b>		
23a.	_____ <b>.00</b>	+	23b.	_____ <b>.00</b>	+	
23c.	_____ <b>.00</b>	+	23d.	_____ <b>.00</b>	= 23e.	
					_____ <b>.00</b>	
24.	Total of Vermont Taxes and Voluntary Contributions (Add Lines 22 and 23e)					24. _____ <b>.00</b>
25a.	2019 Vermont Tax Withheld from W-2, 1099					25a. _____ <b>.00</b>
25b.	2019 Estimated Tax payments, amount carried forward from 2018, and payment made with 2019 extension					25b. _____ <b>.00</b>
25c.	Refundable Credits (Schedule IN-112, Part II)					25c. _____ <b>.00</b>
25d.	2019 Vermont Real Estate Withholding from Form RW-171					25d. _____ <b>.00</b>
25e.	2019 Nonresident Estimated Tax payments (nonresident withholding) allocated on Schedule K-1VT, Line 5					25e. _____ <b>.00</b>
25f.	Total Payments and Credits (Add Lines 25a through 25e)					25f. _____ <b>.00</b>
26.	Overpayment. If Line 24 is less than Line 25f, Subtract Line 24 from Line 25f.					26. _____ <b>.00</b>
27a.	Refund to be credited to 2020 Estimated Tax Payment					27a. _____ <b>.00</b>
27b.	Refund to be credited to 2020 Property Tax Bill					27b. _____ <b>.00</b>
28.	<b>REFUND AMOUNT</b> (Subtract Lines 27a and 27b from Line 26)					28. _____ <b>.00</b>
29.	If Line 24 is more than Line 25f, Subtract Line 25f from Line 24. See instructions on tax due					29. _____ <b>.00</b>
30.	<b>Interest and Penalty on Underpayment of Estimated Tax.</b>		<b>31. AMOUNT DUE</b>			
	. 30. _____ <b>.00</b>		(Add Lines 29 and 30)		31. _____ <b>.00</b>	
		(Worksheet IN-152 or IN-152A)				

<b>For Amended Returns Only:</b>	Original refund received <b>.00</b>	Refund due now <b>.00</b>	Original payment <b>.00</b>	Amount due now <b>.00</b>
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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	Date of Birth (MM/DD/YYYY)	Daytime Telephone Number
Signature (If a joint return, BOTH must sign.)	Date	Date of Birth (MM/DD/YYYY)	Daytime Telephone Number
Paid Preparer's Signature		Date	Preparer's Telephone Number
Firm's Name (or yours if self-employed) and address		Preparer's SSN or PTIN	EIN

Check if the Department of Taxes may discuss this return with the preparer shown.  
5432

**Keep a copy for your records.**

## 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.tax.vermont.gov/identity-theft](http://www.tax.vermont.gov/identity-theft).
- Suspected fraud also should be reported to the Vermont Attorney General's Consumer Assistance Program at (800) 649-2424 (toll-free).

## Online Options for Filers at [www.myVTax.vermont.gov](http://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/HI-144)
- Complete and submit Landlord Certificate (Form LC-142)
- File the Homestead Declaration and Property Tax Credit (Form HS-122/HI-144)
- 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/free-file](http://www.tax.vermont.gov/free-file).

# Free Tax Help for Vermonters



In 2019, about 65% of Vermont taxpayers were eligible to e-file their federal and state taxes through Free File — **for FREE!**

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

**Are you eligible for Free File?**

**To find out, visit [www.tax.vermont.gov/free-file](http://www.tax.vermont.gov/free-file)**

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## 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](http://www.irs.gov). Search for “Free tax help.”

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## AARP Foundation Tax-Aide Program

AARP provides tax assistance sites 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](http://www.aarp.org). Search for “Tax Aide.”

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## MyFreeTaxes Partnership

The partnership offers free federal and Vermont filing assistance for qualified individuals. Are you eligible? Find out at [www.myfreetaxes.com](http://www.myfreetaxes.com).

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## IRS Agent Virtual Service Delivery System

You can meet with an IRS agent in a remote office via the Virtual Service Delivery System. The system is located at the Vermont Department of Taxes, 133 State Street, Montpelier (by appointment only on Mondays and Wednesdays). The Vermont Department of Taxes does not schedule these appointments. To schedule an appointment, please call (844) 545-5640.



# General Instructions

## Requirement to File a Vermont Income Tax Return

A 2019 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 2019 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.

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## Due Date

The 2019 Vermont Income Tax Return must be filed by April 15, 2020.

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## 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.

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## Late Filing Penalty and Interest after the April Due Date

A Vermont income tax return can be filed up to 60 days after April 15, 2020, 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 15th due date.

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## Filing an Extension for the Vermont Income Tax Return

To receive a six-month extension of time to file your 2019 Income Tax Return, you must file Form IN-151, Application for Extension of Time to File Form IN-111, on or before the due date of April 15. 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 16 to the date the Department receives your payment of tax. Extensions can be filed online at [myVTax.vermont.gov](http://myVTax.vermont.gov).

**Due dates:** Extension requests must be filed by April 15, 2020.

Extended returns must be filed by Oct. 15, 2020.

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

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## Late Filing Penalty and Interest after the Extended Due Date

If you have filed an extension but do not file by the Oct. 15, 2020, 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 15 due date, late payment penalty and interest charges also apply.

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## 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.

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## 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, or forms generated from different sources.

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## 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 of April 1, 2020. **NOTE:** If you meet these requirements but your homestead is leased to a tenant on April 1, 2020,

### 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.

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 15, 2020, to avoid penalties for late filing.

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### Property Tax Credit Claim

Vermont homeowners may be eligible for a credit against their 2020/2021 Vermont property tax. The 2020 Property Tax Credit is based on 2019 household income and 2019/2020 property tax. 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 2019
3. Not claimed as a dependent by another taxpayer for tax year 2019
4. Had household income in 2019 up to \$138,250 (Determine household income by completing Schedule HI-144.)

**Due date:** The Property Tax Credit Claim due date is April 15, 2020 but may be late filed up to Oct. 15, 2020 with penalty for late file.

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### Renter Rebate Claim

Vermont renters may be eligible for a rebate based on the portion of rent paid that exceeds an established percentage of household income. A renter may be eligible for a rebate if **all five** of the following requirements are met:

1. Domiciled in Vermont for the entire calendar year 2019
2. Not claimed in 2019 as a dependent of another taxpayer
3. Is the only person in the household filing a Renter Rebate Claim
4. Rented in Vermont for all 12 months in 2019. (See Schedule HI-144 “Special Instructions” for the only exception.)
5. Had household income in 2019 of \$47,000 or less (Determine household income by completing Schedule HI-144.)

**Due date:** The Renter Rebate Claim due date is April 15, 2020 but can be late filed up to Oct. 15 with no penalty for late file.

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## 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 [www.myVTax.vermont.gov](http://www.myVTax.vermont.gov).

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### 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.

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### 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 [www.tax.vermont.gov/individuals/injured-spouse](http://www.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 2019

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

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**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.

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**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.

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**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 or Renter Rebate Claim, you must also amend your income on Schedule HI-144, Household Income.

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## Income Tax Form Instructions

### FORM IN-111 Vermont Income Tax Return

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**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.

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**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.

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**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.

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**Deceased Taxpayer**

Check the applicable box if the taxpayer or spouse/civil union partner died during 2019. 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.

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**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, 2019.
  - **Nonresidents:** Enter 999 as your school district code.
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**911 Address**

Enter your 911 physical street address as of Dec. 31, 2019. We need your physical address, not your mailing address.

**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 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.
- 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 15. This can be a negative.
- Line 3 Federal Adjusted Gross Income with Modifications.** Add Lines 1 and 2. This can be a negative.
- Line 4 2019 Vermont Standard Deduction.** Enter the amount of standard deduction from the chart below. You also receive an additional deduction of \$1,000 for each standard deduction box checked on the federal Form 1040. If you or your spouse was born before Jan. 2, 1955, or you were blind, using 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	6,150
Married Filing Jointly or Qualifying Widow(er)	12,300
Married Filing Separately	6,150
Head of Household	9,200

**OR**

For those born before Jan. 2, 1955 or blind			
1	2	3	4
7,150	8,150	n/a	n/a
13,300	14,300	15,300	16,300
7,150	8,150	9,150	10,150
10,200	11,200	n/a	n/a

**Personal Exemptions**

- Line 5a Yourself.** You may enter "1" on this line if no one can claim you as a dependent on a 2019 personal income tax return.
- Line 5b Spouse or Civil Union Partner.** You may enter "1" on this line as long as no other person can claim your spouse or civil union partner as a dependent on a 2019 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 2019 federal Form 1040.
- Line 5d Personal Exemptions.** Add Lines 5a through 5c.
- Line 5e Vermont Personal Exemption Deduction.** Multiply Line 5d by \$4,250.
- 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

**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 Child and Dependent Care Expenses (See Form IN-112, Part II, to apply for Low-Income Child and Dependent Care Credit.)
- 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

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**Line 10** **Vermont Income Tax with Adjustments.** Add Lines 8 and 9. If less than zero, enter -0-.

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**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.

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**Line 11** **Tax Deductible Charitable Contribution.** Enter the amount contributed to a qualified charity in the taxable year.

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**Line 12** **Multiply Line 11 by 5% (0.05).**

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**Line 13** **Enter the amount on Line 12 or \$1,000** (\$20,000 times 5%), whichever is less.

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**Line 14** **Vermont Income Tax.** Line 10 minus Line 13.

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**Line 15** **Income Adjustment.** Enter 100% or complete and submit Schedule IN-113 and enter percentage from Line 35.

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**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.

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**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.

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**Line 18** **Vermont Tax Credits.** Complete and submit Schedule IN-119, Part II. Enter the amount from Line 9 or 19 here.

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**Line 19** **Total Vermont Credits.** Add Lines 17 and 18 and enter result.

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**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.

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**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.

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 [www.tax.vermont.gov](http://www.tax.vermont.gov).

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

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## 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.

All of the following questions relate only to the type of purchases described above, where Vermont Sales Tax was not charged.

### Part 1 If you did not keep accurate records

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

**Estimated Use Tax Table**

Adjusted Gross Income	Use Tax is:	Adjusted Gross Income	Use Tax is:	Adjusted Gross Income	Use Tax is:
Up to \$10,000 .....	\$5	\$40,001 - \$50,000 .....	\$40	\$80,001 - \$90,000 .....	\$80
\$10,001 - \$20,000 .....	\$10	\$50,001 - \$60,000 .....	\$50	\$90,001 - \$100,000 .....	\$90
\$20,001 - \$30,000 .....	\$20	\$60,001 - \$70,000 .....	\$60	\$100,001 and over....	0.1% (0.001) of AGI
\$30,001 - \$40,000 .....	\$30	\$70,001 - \$80,000 .....	\$70	or \$500, whichever is less.	

### Part 2 If you did keep accurate records

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

### Part 3 Total Use Tax due

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

### Part 4 Certification of No Use Tax Due

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

If one of the situations above is true, check the box 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.

### Voluntary Contributions

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

- Line 23**
- 23a. Nongame Wildlife Fund
  - 23b. Children's Trust Fund
  - 23c. Vermont Veterans Fund
  - 23d. Green Up Vermont
  - 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** **2019 Vermont Tax Withheld From W-2, 1099.** Enter the amount of Vermont income tax withheld. Attach 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** **2019 Estimated Tax payments, amount carried forward from 2018, and payment made with 2019 extension.** Enter the amount of 2019 Vermont estimated income taxes you paid, the amount paid with Form IN-151,

Extension of Time to File the 2019 return, and any 2018 Vermont refund credited towards your 2019 taxes. Go to [myvtax.vermont.gov](http://myvtax.vermont.gov) to review the 2019 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.

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**Line 25c Refundable Credits.** (Schedule IN-112, Vermont Tax Adjustments and Credits, Part II)  
**Low Income 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 11. Attach the completed Schedule IN-112 to Form IN-111.

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**Line 25d Vermont Real Estate Withholding from Form RW-171.** If you sold real estate in Vermont during 2019 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.

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**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 2019 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.

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

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#### 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 2020 estimated payment or your 2020/2021 Vermont homestead property tax bill.

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**Line 27a Credit to 2020 Estimated Tax Payment.** Enter the amount of your refund from Line 26 that you want credited toward your 2020 income tax. Any amount reported on this line will be deducted from your total refund amount.

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**Line 27b Credit to 2020/2021 Homestead Property Tax Bill.** If your property is a declared homestead and you filed the 2019 income tax return on or before Oct. 15, 2020, 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 refund 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).

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**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.

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**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 2019 Estimated Individual Income Tax, or Worksheet IN-152A, Annualized Income Installment Method for Underpayment of 2019 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.

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**Line 31 Total.** Add Lines 29 and 30. Enter the amount. This is the amount you owe.

Electronic payment options available at [www.myvtax.vermont.gov](http://www.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 2019 Form IN-116, Vermont Income Tax Payment Voucher, with your payment.

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

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**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.

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**Date** Enter the date on which you sign the return.

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**Date of Birth** Enter your date of birth.

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

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**Disclosure Authorization** If you wish to authorize the Department to discuss the information on your 2019 Vermont income tax return with your tax preparer, check this box and include the preparer's name. This authorization will automatically end April 15, 2025.

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**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 of the business.

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**FILING THE RETURN**

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**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

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**FOLLOW THE PROCESSING OF YOUR RETURN**

You may check the status of your return by visiting [myvtax.vermont.gov](http://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. 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		

# 2019 Vermont 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	39,600	0.00	3.35%	0
39,600	75,000	1,327.00	6.60%	39,600
<b>TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES</b>				
75,000	96,000	3,663.00	6.60%	75,000
96,000	200,200	5,049.00	7.60%	96,000
200,200	-	12,968.00	8.75%	200,200

## 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	33,075	0.00	3.35%	0
33,075	75,000	1,108.00	6.60%	33,075
<b>TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES</b>				
75,000	79,975	3,875.00	6.60%	75,000
79,975	121,875	4,203.00	7.60%	79,975
121,875	-	7,388.00	8.75%	121,875

## 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	66,150	0.00	3.35%	0
66,150	75,000	2,216.00	6.60%	66,150
<b>TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES</b>				
75,000	159,950	2,800.00	6.60%	75,000
159,950	243,750	8,407.00	7.60%	159,950
243,750	-	14,776.00	8.75%	243,750

## 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	53,100	0.00	3.35%	0
53,100	75,000	1,779.00	6.60%	53,100
<b>TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES</b>				
75,000	137,050	3,224.00	6.60%	75,000
137,050	221,950	7,320.00	7.60%	137,050
221,950	-	13,772.00	8.75%	221,950

*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 \$2,800. Subtract \$75,000 from \$82,000. Multiply the result (\$7,000) by 6.6%. Add this amount (\$462) to Base Tax (\$2,800) for Vermont Tax of \$3,262. Enter \$3,262 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.

# 2019 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...			
<b>0-1,000</b>																	
0	100	0	0	0	0	5,000	5,100	169	169	169	169	10,000	10,100	337	337	337	337
100	200	5	5	5	5	5,100	5,200	173	173	173	173	10,100	10,200	340	340	340	340
200	300	8	8	8	8	5,200	5,300	176	176	176	176	10,200	10,300	343	343	343	343
300	400	12	12	12	12	5,300	5,400	179	179	179	179	10,300	10,400	347	347	347	347
400	500	15	15	15	15	5,400	5,500	183	183	183	183	10,400	10,500	350	350	350	350
500	600	18	18	18	18	5,500	5,600	186	186	186	186	10,500	10,600	353	353	353	353
600	700	22	22	22	22	5,600	5,700	189	189	189	189	10,600	10,700	357	357	357	357
700	800	25	25	25	25	5,700	5,800	193	193	193	193	10,700	10,800	360	360	360	360
800	900	28	28	28	28	5,800	5,900	196	196	196	196	10,800	10,900	363	363	363	363
900	1,000	32	32	32	32	5,900	6,000	199	199	199	199	10,900	11,000	367	367	367	367
<b>1,000</b>																	
1,000	1,100	35	35	35	35	6,000	6,100	203	203	203	203	11,000	11,100	370	370	370	370
1,100	1,200	39	39	39	39	6,100	6,200	206	206	206	206	11,100	11,200	374	374	374	374
1,200	1,300	42	42	42	42	6,200	6,300	209	209	209	209	11,200	11,300	377	377	377	377
1,300	1,400	45	45	45	45	6,300	6,400	213	213	213	213	11,300	11,400	380	380	380	380
1,400	1,500	49	49	49	49	6,400	6,500	216	216	216	216	11,400	11,500	384	384	384	384
1,500	1,600	52	52	52	52	6,500	6,600	219	219	219	219	11,500	11,600	387	387	387	387
1,600	1,700	55	55	55	55	6,600	6,700	223	223	223	223	11,600	11,700	390	390	390	390
1,700	1,800	59	59	59	59	6,700	6,800	226	226	226	226	11,700	11,800	394	394	394	394
1,800	1,900	62	62	62	62	6,800	6,900	229	229	229	229	11,800	11,900	397	397	397	397
1,900	2,000	65	65	65	65	6,900	7,000	233	233	233	233	11,900	12,000	400	400	400	400
<b>2,000</b>																	
2,000	2,100	69	69	69	69	7,000	7,100	236	236	236	236	12,000	12,100	404	404	404	404
2,100	2,200	72	72	72	72	7,100	7,200	240	240	240	240	12,100	12,200	407	407	407	407
2,200	2,300	75	75	75	75	7,200	7,300	243	243	243	243	12,200	12,300	410	410	410	410
2,300	2,400	79	79	79	79	7,300	7,400	246	246	246	246	12,300	12,400	414	414	414	414
2,400	2,500	82	82	82	82	7,400	7,500	250	250	250	250	12,400	12,500	417	417	417	417
2,500	2,600	85	85	85	85	7,500	7,600	253	253	253	253	12,500	12,600	420	420	420	420
2,600	2,700	89	89	89	89	7,600	7,700	256	256	256	256	12,600	12,700	424	424	424	424
2,700	2,800	92	92	92	92	7,700	7,800	260	260	260	260	12,700	12,800	427	427	427	427
2,800	2,900	95	95	95	95	7,800	7,900	263	263	263	263	12,800	12,900	430	430	430	430
2,900	3,000	99	99	99	99	7,900	8,000	266	266	266	266	12,900	13,000	434	434	434	434
<b>3,000</b>																	
3,000	3,100	102	102	102	102	8,000	8,100	270	270	270	270	13,000	13,100	437	437	437	437
3,100	3,200	106	106	106	106	8,100	8,200	273	273	273	273	13,100	13,200	441	441	441	441
3,200	3,300	109	109	109	109	8,200	8,300	276	276	276	276	13,200	13,300	444	444	444	444
3,300	3,400	112	112	112	112	8,300	8,400	280	280	280	280	13,300	13,400	447	447	447	447
3,400	3,500	116	116	116	116	8,400	8,500	283	283	283	283	13,400	13,500	451	451	451	451
3,500	3,600	119	119	119	119	8,500	8,600	286	286	286	286	13,500	13,600	454	454	454	454
3,600	3,700	122	122	122	122	8,600	8,700	290	290	290	290	13,600	13,700	457	457	457	457
3,700	3,800	126	126	126	126	8,700	8,800	293	293	293	293	13,700	13,800	461	461	461	461
3,800	3,900	129	129	129	129	8,800	8,900	296	296	296	296	13,800	13,900	464	464	464	464
3,900	4,000	132	132	132	132	8,900	9,000	300	300	300	300	13,900	14,000	467	467	467	467
<b>4,000</b>																	
4,000	4,100	136	136	136	136	9,000	9,100	303	303	303	303	14,000	14,100	471	471	471	471
4,100	4,200	139	139	139	139	9,100	9,200	307	307	307	307	14,100	14,200	474	474	474	474
4,200	4,300	142	142	142	142	9,200	9,300	310	310	310	310	14,200	14,300	477	477	477	477
4,300	4,400	146	146	146	146	9,300	9,400	313	313	313	313	14,300	14,400	481	481	481	481
4,400	4,500	149	149	149	149	9,400	9,500	317	317	317	317	14,400	14,500	484	484	484	484
4,500	4,600	152	152	152	152	9,500	9,600	320	320	320	320	14,500	14,600	487	487	487	487
4,600	4,700	156	156	156	156	9,600	9,700	323	323	323	323	14,600	14,700	491	491	491	491
4,700	4,800	159	159	159	159	9,700	9,800	327	327	327	327	14,700	14,800	494	494	494	494
4,800	4,900	162	162	162	162	9,800	9,900	330	330	330	330	14,800	14,900	497	497	497	497
4,900	5,000	166	166	166	166	9,900	10,000	333	333	333	333	14,900	15,000	501	501	501	501

\* 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 ...				
<b>15,000</b>																		
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	
<b>16,000</b>																		
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	
<b>17,000</b>																		
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	
<b>18,000</b>																		
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	
<b>19,000</b>																		
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









# 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 23. You may contribute to more than one organization.



Item 23a on Form IN-111

Together we saved the loon. Let's not stop now! Other animals like bats and bald eagles are still at risk. Your donation helps protect Vermont's endangered wildlife for future generations to enjoy. Every \$1 you give means an extra \$2 helping Vermont's wildlife.

[www.vtfishandwildlife.com](http://www.vtfishandwildlife.com)  
(802) 828-1000



Item 23b on Form IN-111

Support prevention programs for children in your community, including afterschool care, mentoring, teen leadership, literacy, arts, theater programs, substance abuse prevention, and more. We believe these programs are a cost effective approach to improving the well-being and success of Vermont children.

[www.vtchildrenstrust.org](http://www.vtchildrenstrust.org)  
(888) 475-5437



**Vermont  
Veterans  
Fund**

Item 23c on Form IN-111

Give to our nearly 44,000 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.

[www.veterans.vermont.gov](http://www.veterans.vermont.gov)  
(802) 828-3379



Item 23d on Form IN-111

Keep Vermont green and clean! Your gift supports Green Up Day, always the first Saturday in May, where the community comes together to pick up roadside litter and restore the natural beauty of our state. Help support and get involved in Green Up Days 50th Anniversary, May 2, 2020!

[www.greenupvermont.org](http://www.greenupvermont.org)  
(802) 229-4586

**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 [www.tax.vermont.gov](http://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 Nonrefundable Credits
- IN-153 Vermont Capital Gains Exclusion
- IN-151 Application for Extension of Time to File Form IN-111

## 2020 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	2019 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/HI-144	2019 Renter Rebate Claim	April 15	Oct. 15
HS-122	2020 Homestead Declaration	April 15	Oct. 15
HS-122/HI-144	2020 Property Tax Credit 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](mailto:tax.taxpayeradvocate@vermont.gov)

**Mail:** ATTN: Taxpayer Advocate

Vermont Department of Taxes

133 State Street

Montpelier, VT 05633-1401