

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

### You Can Do More Online through myVTax, no logon required!

- File extensions for personal income tax
- File Renter Rebate Claim (Form PR-141)
- Complete and submit Landlord's 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 <http://tax.vermont.gov/individuals/free-file>.

# General Instructions

## Requirement to File a Vermont Income Tax Return

A 2017 Vermont Income Tax Return must be filed by a full-year or a part-year Vermont resident or a nonresident if you are required to file a 2017 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 2017 Vermont Income Tax Return must be filed by April 17, 2018.

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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. If you bring the return to the Department, you must deliver it on or before the due date to be on time.

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

You are allowed to file a Vermont income tax return up to 60 days after April 17, 2018, 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 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 2017 Income Tax Return, file Form IN-151, Application for Extension of Time to File Form IN-111, on or before the due date. 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 18 to the date the Department receives your payment of tax. Extensions can be filed online at [www.myVTax.vermont.gov](http://www.myVTax.vermont.gov).

**Due dates:** Extension requests must be filed by April 17, 2018.

Extended returns must be filed by Oct. 15, 2018.

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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, 2018, extended due date, we will charge a \$50 late file penalty. Late payment penalty and interest accrue after the April due date. **NOTE:** The late filing penalty applies even if you have a refund or no tax is due. If any tax is due, late payment penalty and interest charges also apply.

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## Incomplete Forms

If information necessary to support a credit or benefit is missing, your filing may be processed but the credit denied. This may result in a bill or reduced refund. You will have an opportunity to supply the information. In some instances, your tax forms may be returned to you. The credit or benefit cannot 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 may return your paper forms to you and you must submit them again. The date you resubmit the forms becomes the filing date of your return. The Department may also transfer your filing information onto acceptable forms. We may assess a \$25 processing fee to partially cover the cost of transferring the information. Examples of unacceptable filings include 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. 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, 2018. **NOTE:** If you meet these requirements, except that your homestead is leased to a tenant on April 1, 2018, 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 17, 2018.

### 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 may send them back to you. Then, you must resubmit properly completed, legible returns. See “Forms That Cannot Be Processed” below for more information.

## Property Tax Adjustment Claim

Vermont homeowners may be eligible for a credit against their 2018/2019 Vermont property tax. The 2018 property tax adjustment is based on 2017 household income and 2017/2018 property tax. A homeowner may be eligible for an adjustment if **all four** of the following requirements are met:

1. Filed a valid Homestead Declaration
2. Domiciled in Vermont all of calendar year 2017
3. Not claimed as a dependent by another taxpayer for tax year 2017
4. Had household income in 2017 up to \$147,500 (Determine household income by completing Schedule HI-144.)

**Due date:** The Property Tax Adjustment Claim must be filed by April 17, 2018.

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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 2017
2. Not claimed in 2017 as a dependent of another taxpayer
3. Is the only person in the household making a Renter Rebate claim
4. Rented in Vermont for all 12 months in 2017. (See Schedule HI-144 “Special Instructions” for the only exception.)
5. Had household income in 2017 of \$47,000 or less (Determine household income by completing Schedule HI-144.)

**Due date:** The Renter Rebate Claim must be filed by April 17, 2018.

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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. You can 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 if your refund is used as an offset to pay 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. Visit [www.bit.ly/injuredspouse](http://www.bit.ly/injuredspouse) for more information.

To make an injured spouse claim, please send the following four documents **before you file your return**:

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

**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. Then immediately write to the Department to apply for a payment plan. Send your request separately 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. A late filing penalty will be assessed if the amended Vermont return is not filed within the 60 days. Check the “AMENDED” box on Form IN-111, Section 1, when filing an amended return for the applicable tax year.

**NOTE:** If you filed a Property Tax Adjustment Claim or Renter Rebate Claim, you must also amend your income on Schedule HI-144, Household Income, which you should have submitted with your claim.

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## Income Tax Form Instructions

### FORM IN-111 Vermont Income Tax

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#### Section 1 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 filing jointly, you must enter the name and Social Security Number of your spouse/civil union partner.

##### Mailing Address

Use the address where you receive mail from the United States Post Office. If you move after you submit your income tax return, see our website to learn how to change your mailing address.

##### Driver’s License Number

The Vermont Department of Taxes is now requesting your driver’s license information – number and state – as another way to verify your identification and fight identity theft. This will help us process your return and, if applicable, your refund. If you do not have a driver’s license, you may leave it blank.

##### Recomputed Federal Return

Check this box if the information for federal line references is from a recomputed federal return.

##### Deceased Taxpayer

Check the applicable box if the taxpayer or spouse/civil union partner died during 2017. Administrator or Executor: To claim an income tax refund on behalf of the deceased, attach the court certificate showing your appointment as administrator or executor and a copy of completed federal Form 1310. Vermont Fiduciary Return of Income, Form FI-161, should be filed to report the income of an estate or trust. Call 802-828-6820 for information.

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**Line 1** **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, 2017.
- **Nonresidents:** Enter 999 as your school district code.

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**Line 2** Enter your 911 physical street address as of Dec. 31, 2017. We need your physical address, not your mailing address.

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#### Section 2 Tax Filing Information

##### Filing Status **REQUIRED** entry.

Check the box to show your Vermont filing status. When filing separately, check the applicable Box 8a or 8b and enter the Social Security Number of your spouse/civil union partner. 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: **Recomputed federal income tax information may be used.** Read Technical Bulletin 55 on our website. If you choose to file your Vermont Income Tax Return as “Married Filing Jointly,” you cannot use Schedule IN-113, 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.

**Line 9 Exemptions** Enter the number of exemptions claimed on your federal return or your recomputed federal return.

### Section 3 Taxable Income

**Line 10 Adjusted Gross Income REQUIRED entry.** Enter the amount from your federal return or, if applicable, from the recomputed federal return.

**Line 11 Federal Taxable Income REQUIRED entry.** Enter the amount from your federal return or, if applicable, from the recomputed federal return.

**NOTE:** If you have an entry on IN-111 for Lines 12a, 12b, or 12c, calculate the actual Federal Taxable Income loss. **From federal Form 1040**, subtract Line 42 from Line 41 **or federal Form 1040A**, subtract Line 26 from Line 25. Check the box to the left of the entry line to show a loss and enter the amount on Line 11.

### Additions to Federal Taxable Income

**Line 12a** Enter the Non-Vermont State and Local Obligations from Schedule IN-112, Part I, Line 3.

**Line 12b Federal Bonus Depreciation** Vermont does not recognize the bonus depreciation allowed under federal law. Enter the difference between the depreciation calculated by standard MACRS methods and the depreciation calculated using the federal bonus depreciation for assets placed in service in 2017. Read Technical Bulletin 44 on our website for information on calculating the amount to add back to taxable income.

If you file a federal Form 1040, Schedule A, for 2017, you are required to complete and submit Schedule IN-155.

**Line 12c Addback of Itemized Deductions** Enter amount from Schedule IN-155, Line 11.

**Line 13 Federal Taxable Income with Additions**  
Add Lines 11, 12a, 12b, and 12c and enter result. To indicate a loss, check the loss box to the left of the entry line.

### Subtractions from Federal Taxable Income

**Line 14a Interest Income from U.S. Obligations** Interest income from U.S. government obligations (such as U.S. Treasury bonds, bills, and notes) is exempt from Vermont tax under the laws of the United States. Enter the amount of interest income from U.S. Obligations on this line. Read Technical Bulletin 24 on our website.

**Line 14b Capital Gains Exclusion** See Schedule IN-153 and instructions to calculate the capital gains exclusion for 2017. Read Department regulation § 1.5811(21)(B)(ii) and Technical Bulletin 60 on our website to help determine your capital gain exclusion. Complete and submit Schedule IN-153.

**Line 14c Adjustment for Bonus Depreciation on Prior Year Property** Enter the difference between the depreciation calculated by standard MACRS methods and the depreciation calculated at the federal level. For information on calculating the amount that can be subtracted from taxable income, read Technical Bulletin 44 on our website.

**Line 14d Taxable refunds of state and local income taxes** Enter the amount from your federal Form 1040, Line 10. Skip if you do not file a federal Form 1040.

**Line 14e** Add Lines 14a, 14b, 14c, and 14d.

**Line 15 Vermont Taxable Income** Subtract Line 14e from Line 13 and enter amount. If Line 14e is more than Line 13, enter -0-.

### Section 4 Vermont Income Tax

**Line 16 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 10, 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 15, using the applicable tax table or rate schedule.  
If your federal AGI, Line 10, is less than or equal to \$150,000, calculate your Vermont tax on Vermont Taxable Income, Line 15, using the applicable tax table or rate schedule and enter the result.

**Line 17 Additions to Vermont Income Tax** Complete and submit Vermont Schedule IN-112, Part II, to report:

- 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

**Line 18 Vermont Income Tax with Additions** Add Lines 16 and 17 and enter result.

**Line 19 Subtractions from Vermont Income Tax** Complete and submit Vermont Schedule IN-112, Part II, to claim:

- Credit for Child and Dependent Care Expenses (See Section 7 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

**Line 20 Vermont Income Tax** Subtract Line 19 from Line 18 and enter result. If Line 19 is more than Line 18, leave this line blank.

**Line 21 Income Adjustment** Enter 100% or complete and submit Schedule IN-113 and enter percent from Line 39.

**Line 22 Adjusted Vermont Income Tax** Multiply Line 20 by the percentage on Line 21. If Line 21 is 100%, Line 22 will be the same as Line 20.

**Section 5 Credits and Use Tax**

**Line 23 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 the schedule here.

**Line 24 Vermont Tax Credits** Complete and submit Schedule IN-112, Part IV, and/or Schedule IN-119. Enter the amount from the applicable schedule here.

**Line 25 Total Vermont Credits** Add Lines 23 and 24 and enter result.

**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%.

- 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 10 ..... **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 27 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 27. .... **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 below Line 27 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.

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**Line 26**      **Vermont Income Tax After Credits** Subtract Line 25 from Line 22. If Line 25 is more than Line 22, leave this line blank.

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**Line 27**      **Use Tax on Out-of-State and Internet Purchases**  
**Online, Phone, and Out-of-State Purchases** Complete this Use Tax Worksheet to calculate the amount to report on Line 27. Do not leave Line 27 blank.

**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. Nontaxable 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 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 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.

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**Line 28**      **Total Vermont Taxes** Add Lines 26 and 27 and enter result.

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**Section 6 Voluntary Contributions**

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

**Line 29**      29a. **Vermont Veterans Fund**  
29b. **Green Up Vermont**  
29c. **Nongame Wildlife Fund**  
29d. **Children's Trust Fund**

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**Line 30**      Total of Vermont Taxes and Voluntary Contributions. Add Lines 28 & 29e.

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**Section 7 Payments and Credits**

**Line 31a**      **From W-2, 1099, etc., Statements of Vermont Income Tax Withheld** 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) will delay processing of your return or you may not receive credit for the withholding against your Vermont tax. **NOTE:** To claim tax withheld on a real estate sale, use Line 31e. Nonresident partners, members, or shareholders, use Line 31f for estimated taxes paid on your behalf by a business entity on Form WH-435, Estimated Income Tax Payments for Nonresident Shareholders, Partners or Members.

**Line 31b**      **From Forms IN-114 or IN-151 2017 Estimated Tax or Extension Payments** Enter the amount of 2017 Vermont estimated income taxes you paid, the amount paid with Form IN-151, Extension of Time to File the 2017 return, and any 2016 Vermont refund credited towards your 2017 taxes. Go to [www.myvtax.vermont.gov](http://www.myvtax.vermont.gov) to obtain the 2017 tax payments the Department has on record for you.  
**NOTE:** Nonresident partners, members or shareholders, use Line 31f for estimated taxes paid on your behalf by a business entity on Form WH-435, Estimated Income Tax Payments for Nonresident Shareholders, Partners or Members. For tax withheld on real estate transactions, use Line 31e.

**Line 31c**      **Vermont Earned Income Tax Credit (for full-year and part-year Vermont residents)** Enter the amount from Schedule IN-112, Part III. Attach the completed Schedule IN-112 to Form IN-111.

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**Line 31d**      **Renter Rebate (for full-year Vermont residents)** If you are filing the Renter Rebate Claim with the income tax return, enter the renter rebate amount from Form PR-141, Line 9.

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**Line 31e**      **From Form RW-171, Vermont Real Estate Withholding** If you sold real estate in Vermont during 2017 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 31a or 31b. For information on installment sales, read Technical Bulletin 10 on our website.

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**Line 31f**      **From Form WH-435, Estimated Payments Made on Your Behalf by a Business Entity** Nonresidents enter the estimated income tax payments made on your behalf by a partnership, limited liability company, or S Corporation toward your 2017 Vermont income tax. The entity would have made these payments on Form WH-435, Estimated Income Tax Payments for Nonresident Shareholders, Partners or Members. Read Technical Bulletin 6 on our website. Do not enter this amount on Line 31a or 31b.

**Line 31g Low Income Child & Dependent Care Credit** (Vermont residents only)

If care expenses are from both accredited and non-accredited providers, complete the worksheet to calculate the credit.

Eligible taxpayers receive 50% of the federal Child and Dependent Care Credit as a refundable Vermont income tax credit instead of the non-refundable 24% credit from Schedule IN-112. Taxpayers must meet the following requirements:

- Your income must be either:
  - less than \$30,000 federal Adjusted Gross Income for taxpayers filing as Single, Head of Household, Married Filing Separately, Civil Union Filing Separately

**OR**

- less than \$40,000 federal Adjusted Gross Income for taxpayers filing as Married Filing Jointly, Civil Union Filing Jointly, Qualifying Widow(er)

- Care in 2017 must be provided by a home or facility located in Vermont accredited by the Vermont Agency of Human Services. Include a copy of your federal Form 2441. To determine if your care provider is accredited, go to our website or call the Department of Children and Families at 800-649-2642.

**LOW INCOME CHILD & DEPENDENT CARE  
WORKSHEET**

1. Accredited care provider amount ..... 1. \_\_\_\_\_

2. Total care amount ..... 2. \_\_\_\_\_

3. Divide Line 1 by Line 2 ..... 3. \_\_\_\_\_

\$ \_\_\_\_\_ x \_\_\_\_\_ = \$ \_\_\_\_\_ x 50% = \$ \_\_\_\_\_

Federal Credit    Line 3 above    Eligible Credit                      Low Income Credit  
(1040, Line 49;                      IN-111, Line 31g.  
1040A, Line 31)

**You may wish to also calculate your VT tax credit using 24% of the full Federal credit and compare to the credit calculated on this worksheet to determine which credit is best for you. NOTE: You cannot take both credits.**

**Line 31h Total Payments and Credits** Add Lines 31a through 31g.

**Section 8 Refund**

**Line 32 Overpayment** If Line 30 is less than Line 31h, you have a refund. Subtract Line 30 from Line 31h and enter the result here. You may apply all or a portion of the overpayment towards your 2018 estimated payment or your Vermont homestead property tax bill.

**Line 33a Credit to 2018 Estimated Tax Payment** Enter the amount of your refund from Line 32 you want credited toward your 2018 income tax. Your income refund will be reduced by this amount.

**Line 33b Credit to 2018 Homestead Property Tax Bill** If your property is a declared homestead and you filed the 2017 income tax return on or before Oct. 15, 2018, you may choose to use all or part of your income tax refund to pay your homestead property tax bill. Your refund will be reduced by this 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).

**Line 34 Refund Amount** Subtract Lines 33a and 33b from Line 32 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.**

**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.

**Section 9 Amount You Owe**

**Line 35** If Line 30 is more than Line 31h, subtract Line 31h from Line 30 and enter the result.

**Line 36 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. Use Worksheet IN-152 or IN-152A, available on our website, to calculate the charges. 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 tax liability due, less withholding, is less than \$500, you will not be subject to penalty or interest charges. In order to avoid underpayment of estimated tax, see instructions on Form IN-114, Individual Income Estimated Tax Payment Voucher.

**Line 37 Total** Add Lines 35 and 36. Enter the amount. This is the amount you owe. Electronic payment options available at **www.myvtax.vermont.gov**:

- ACH debit (no fee)
- Credit card (3% service fee applies)

You may also pay by check or money order payable to the Vermont Department of Taxes

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



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**Section 10 Signatures**

**Signature(s)** **REQUIRED entry.** Sign the return in the space provided. If filing your return jointly, both filers must sign.

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

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

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

**Disclosure Authorization** If you wish to give the Department authorization to discuss the information on your 2017 Vermont income tax return with your tax preparer, check this box and include the preparer's name.

**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 EIN of the business.

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**FILING THE RETURN**

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

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**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 [www.myvtax.vermont.gov](http://www.myvtax.vermont.gov).

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

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

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

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

## 2017 VT 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	37,900	0.00	3.55%	0
37,900	75,000	1,345.00	6.80%	37,900
<b>TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES</b>				
75,000	91,850	3,868.00	6.80%	75,000
91,850	191,650	5,014.00	7.80%	91,850
191,650	416,650	12,798.00	8.80%	191,650
416,650	-	32,598.00	8.95%	416,650

### 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	31,650	0.00	3.55%	0
31,650	75,000	1,124.00	6.80%	31,650
<b>TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES</b>				
75,000	76,550	4,071.00	6.80%	75,000
76,550	116,650	4,177.00	7.80%	76,550
116,650	208,325	7,305.00	8.80%	116,650
208,325	-	15,372.00	8.95%	208,325

### 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	63,300	0.00	3.55%	0
63,300	75,000	2,247.00	6.80%	63,300
<b>TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES</b>				
75,000	153,100	3,043.00	6.80%	75,000
153,100	233,300	8,354.00	7.80%	153,100
233,300	416,650	14,609.00	8.80%	233,300
416,650	-	30,744.00	8.95%	416,650

### 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	50,800	0.00	3.55%	0
50,800	75,000	1,803.00	6.80%	50,800
<b>TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES</b>				
75,000	131,200	3,449.00	6.80%	75,000
131,200	212,450	7,271.00	7.80%	131,200
212,450	416,650	13,608.00	8.80%	212,450
416,650	-	31,578.00	8.95%	416,650

*Example:* VT Taxable Income is \$82,000 (Form IN-111, Line 15). Filing Status is Married Filing Jointly. Use Schedule Y-1. Base Tax is \$3,043. Subtract \$75,000 from \$82,000. Multiply the result (\$7,000) by 6.8%. Add this amount (\$476) to Base Tax (\$3,043) for VT Tax of \$3,519. Enter \$3,519 on Form IN-111, Line 16.

**Please note:** For Adjusted Gross Incomes (IN-111, Line 10) exceeding \$150,000, Line 16 is the greater **1)** of 3% of Adjusted Gross Income less interest from U.S. obligations, or **2)** Tax Rate Schedule/Tax Table calculation.

# 2017 VT 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...			
		Single	Married filing jointly*	Married filing separately**	Head of household			Single	Married filing jointly*	Married filing separately**	Head of household			Single	Married filing jointly*	Married filing separately**	Head of household
At Least	But Less Than	Then your VT Tax is...				At Least	But Less Than	Then your VT Tax is...				At Least	But Less Than	Then your VT Tax is...			
<b>0 - 1,000</b>		0	0	0	0	<b>5,000</b>		179	179	179	179	<b>10,000</b>		357	357	357	357
0	100	5	5	5	5	5,000	5,100	183	183	183	183	10,000	10,100	360	360	360	360
100	200	9	9	9	9	5,100	5,200	186	186	186	186	10,100	10,200	364	364	364	364
200	300	12	12	12	12	5,200	5,300	190	190	190	190	10,200	10,300	367	367	367	367
300	400	16	16	16	16	5,300	5,400	193	193	193	193	10,300	10,400	371	371	371	371
400	500	20	20	20	20	5,400	5,500	197	197	197	197	10,400	10,500	375	375	375	375
500	600	23	23	23	23	5,500	5,600	201	201	201	201	10,500	10,600	378	378	378	378
600	700	27	27	27	27	5,600	5,700	204	204	204	204	10,600	10,700	382	382	382	382
700	800	30	30	30	30	5,700	5,800	208	208	208	208	10,700	10,800	385	385	385	385
800	900	34	34	34	34	5,800	5,900	211	211	211	211	10,800	10,900	389	389	389	389
900	1,000					5,900	6,000					10,900	11,000				
<b>1,000</b>		37	37	37	37	<b>6,000</b>		215	215	215	215	<b>11,000</b>		392	392	392	392
1,000	1,100	41	41	41	41	6,000	6,100	218	218	218	218	11,000	11,100	396	396	396	396
1,100	1,200	44	44	44	44	6,100	6,200	222	222	222	222	11,100	11,200	399	399	399	399
1,200	1,300	48	48	48	48	6,200	6,300	225	225	225	225	11,200	11,300	403	403	403	403
1,300	1,400	51	51	51	51	6,300	6,400	229	229	229	229	11,300	11,400	406	406	406	406
1,400	1,500	55	55	55	55	6,400	6,500	233	233	233	233	11,400	11,500	410	410	410	410
1,500	1,600	59	59	59	59	6,500	6,600	236	236	236	236	11,500	11,600	414	414	414	414
1,600	1,700	62	62	62	62	6,600	6,700	240	240	240	240	11,600	11,700	417	417	417	417
1,700	1,800	66	66	66	66	6,700	6,800	243	243	243	243	11,700	11,800	421	421	421	421
1,800	1,900	69	69	69	69	6,800	6,900	247	247	247	247	11,800	11,900	424	424	424	424
1,900	2,000					6,900	7,000					11,900	12,000				
<b>2,000</b>		73	73	73	73	<b>7,000</b>		250	250	250	250	<b>12,000</b>		428	428	428	428
2,000	2,100	76	76	76	76	7,000	7,100	254	254	254	254	12,000	12,100	431	431	431	431
2,100	2,200	80	80	80	80	7,100	7,200	257	257	257	257	12,100	12,200	435	435	435	435
2,200	2,300	83	83	83	83	7,200	7,300	261	261	261	261	12,200	12,300	438	438	438	438
2,300	2,400	87	87	87	87	7,300	7,400	264	264	264	264	12,300	12,400	442	442	442	442
2,400	2,500	91	91	91	91	7,400	7,500	268	268	268	268	12,400	12,500	446	446	446	446
2,500	2,600	94	94	94	94	7,500	7,600	272	272	272	272	12,500	12,600	449	449	449	449
2,600	2,700	98	98	98	98	7,600	7,700	275	275	275	275	12,600	12,700	453	453	453	453
2,700	2,800	101	101	101	101	7,700	7,800	279	279	279	279	12,700	12,800	456	456	456	456
2,800	2,900	105	105	105	105	7,800	7,900	282	282	282	282	12,800	12,900	460	460	460	460
2,900	3,000					7,900	8,000					12,900	13,000				
<b>3,000</b>		108	108	108	108	<b>8,000</b>		286	286	286	286	<b>13,000</b>		463	463	463	463
3,000	3,100	112	112	112	112	8,000	8,100	289	289	289	289	13,000	13,100	467	467	467	467
3,100	3,200	115	115	115	115	8,100	8,200	293	293	293	293	13,100	13,200	470	470	470	470
3,200	3,300	119	119	119	119	8,200	8,300	296	296	296	296	13,200	13,300	474	474	474	474
3,300	3,400	122	122	122	122	8,300	8,400	300	300	300	300	13,300	13,400	477	477	477	477
3,400	3,500	126	126	126	126	8,400	8,500	304	304	304	304	13,400	13,500	481	481	481	481
3,500	3,600	130	130	130	130	8,500	8,600	307	307	307	307	13,500	13,600	485	485	485	485
3,600	3,700	133	133	133	133	8,600	8,700	311	311	311	311	13,600	13,700	488	488	488	488
3,700	3,800	137	137	137	137	8,700	8,800	314	314	314	314	13,700	13,800	492	492	492	492
3,800	3,900	140	140	140	140	8,800	8,900	318	318	318	318	13,800	13,900	495	495	495	495
3,900	4,000					8,900	9,000					13,900	14,000				
<b>4,000</b>		144	144	144	144	<b>9,000</b>		321	321	321	321	<b>14,000</b>		499	499	499	499
4,000	4,100	147	147	147	147	9,000	9,100	325	325	325	325	14,000	14,100	502	502	502	502
4,100	4,200	151	151	151	151	9,100	9,200	328	328	328	328	14,100	14,200	506	506	506	506
4,200	4,300	154	154	154	154	9,200	9,300	332	332	332	332	14,200	14,300	509	509	509	509
4,300	4,400	158	158	158	158	9,300	9,400	335	335	335	335	14,300	14,400	513	513	513	513
4,400	4,500	162	162	162	162	9,400	9,500	339	339	339	339	14,400	14,500	517	517	517	517
4,500	4,600	165	165	165	165	9,500	9,600	343	343	343	343	14,500	14,600	520	520	520	520
4,600	4,700	169	169	169	169	9,600	9,700	346	346	346	346	14,600	14,700	524	524	524	524
4,700	4,800	172	172	172	172	9,700	9,800	350	350	350	350	14,700	14,800	527	527	527	527
4,800	4,900	176	176	176	176	9,800	9,900	353	353	353	353	14,800	14,900	531	531	531	531
4,900	5,000					9,900	10,000					14,900	15,000				

\* 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>						<b>20,000</b>						<b>25,000</b>					
15,000	15,100	534	534	534	534	20,000	20,100	712	712	712	712	25,000	25,100	889	889	889	889
15,100	15,200	538	538	538	538	20,100	20,200	715	715	715	715	25,100	25,200	893	893	893	893
15,200	15,300	541	541	541	541	20,200	20,300	719	719	719	719	25,200	25,300	896	896	896	896
15,300	15,400	545	545	545	545	20,300	20,400	722	722	722	722	25,300	25,400	900	900	900	900
15,400	15,500	548	548	548	548	20,400	20,500	726	726	726	726	25,400	25,500	903	903	903	903
15,500	15,600	552	552	552	552	20,500	20,600	730	730	730	730	25,500	25,600	907	907	907	907
15,600	15,700	556	556	556	556	20,600	20,700	733	733	733	733	25,600	25,700	911	911	911	911
15,700	15,800	559	559	559	559	20,700	20,800	737	737	737	737	25,700	25,800	914	914	914	914
15,800	15,900	563	563	563	563	20,800	20,900	740	740	740	740	25,800	25,900	918	918	918	918
15,900	16,000	566	566	566	566	20,900	21,000	744	744	744	744	25,900	26,000	921	921	921	921
<b>16,000</b>						<b>21,000</b>						<b>26,000</b>					
16,000	16,100	570	570	570	570	21,000	21,100	747	747	747	747	26,000	26,100	925	925	925	925
16,100	16,200	573	573	573	573	21,100	21,200	751	751	751	751	26,100	26,200	928	928	928	928
16,200	16,300	577	577	577	577	21,200	21,300	754	754	754	754	26,200	26,300	932	932	932	932
16,300	16,400	580	580	580	580	21,300	21,400	758	758	758	758	26,300	26,400	935	935	935	935
16,400	16,500	584	584	584	584	21,400	21,500	761	761	761	761	26,400	26,500	939	939	939	939
16,500	16,600	588	588	588	588	21,500	21,600	765	765	765	765	26,500	26,600	943	943	943	943
16,600	16,700	591	591	591	591	21,600	21,700	769	769	769	769	26,600	26,700	946	946	946	946
16,700	16,800	595	595	595	595	21,700	21,800	772	772	772	772	26,700	26,800	950	950	950	950
16,800	16,900	598	598	598	598	21,800	21,900	776	776	776	776	26,800	26,900	953	953	953	953
16,900	17,000	602	602	602	602	21,900	22,000	779	779	779	779	26,900	27,000	957	957	957	957
<b>17,000</b>						<b>22,000</b>						<b>27,000</b>					
17,000	17,100	605	605	605	605	22,000	22,100	783	783	783	783	27,000	27,100	960	960	960	960
17,100	17,200	609	609	609	609	22,100	22,200	786	786	786	786	27,100	27,200	964	964	964	964
17,200	17,300	612	612	612	612	22,200	22,300	790	790	790	790	27,200	27,300	967	967	967	967
17,300	17,400	616	616	616	616	22,300	22,400	793	793	793	793	27,300	27,400	971	971	971	971
17,400	17,500	619	619	619	619	22,400	22,500	797	797	797	797	27,400	27,500	974	974	974	974
17,500	17,600	623	623	623	623	22,500	22,600	801	801	801	801	27,500	27,600	978	978	978	978
17,600	17,700	627	627	627	627	22,600	22,700	804	804	804	804	27,600	27,700	982	982	982	982
17,700	17,800	630	630	630	630	22,700	22,800	808	808	808	808	27,700	27,800	985	985	985	985
17,800	17,900	634	634	634	634	22,800	22,900	811	811	811	811	27,800	27,900	989	989	989	989
17,900	18,000	637	637	637	637	22,900	23,000	815	815	815	815	27,900	28,000	992	992	992	992
<b>18,000</b>						<b>23,000</b>						<b>28,000</b>					
18,000	18,100	641	641	641	641	23,000	23,100	818	818	818	818	28,000	28,100	996	996	996	996
18,100	18,200	644	644	644	644	23,100	23,200	822	822	822	822	28,100	28,200	999	999	999	999
18,200	18,300	648	648	648	648	23,200	23,300	825	825	825	825	28,200	28,300	1003	1003	1003	1003
18,300	18,400	651	651	651	651	23,300	23,400	829	829	829	829	28,300	28,400	1006	1006	1006	1006
18,400	18,500	655	655	655	655	23,400	23,500	832	832	832	832	28,400	28,500	1010	1010	1010	1010
18,500	18,600	659	659	659	659	23,500	23,600	836	836	836	836	28,500	28,600	1014	1014	1014	1014
18,600	18,700	662	662	662	662	23,600	23,700	840	840	840	840	28,600	28,700	1017	1017	1017	1017
18,700	18,800	666	666	666	666	23,700	23,800	843	843	843	843	28,700	28,800	1021	1021	1021	1021
18,800	18,900	669	669	669	669	23,800	23,900	847	847	847	847	28,800	28,900	1024	1024	1024	1024
18,900	19,000	673	673	673	673	23,900	24,000	850	850	850	850	28,900	29,000	1028	1028	1028	1028
<b>19,000</b>						<b>24,000</b>						<b>29,000</b>					
19,000	19,100	676	676	676	676	24,000	24,100	854	854	854	854	29,000	29,100	1031	1031	1031	1031
19,100	19,200	680	680	680	680	24,100	24,200	857	857	857	857	29,100	29,200	1035	1035	1035	1035
19,200	19,300	683	683	683	683	24,200	24,300	861	861	861	861	29,200	29,300	1038	1038	1038	1038
19,300	19,400	687	687	687	687	24,300	24,400	864	864	864	864	29,300	29,400	1042	1042	1042	1042
19,400	19,500	690	690	690	690	24,400	24,500	868	868	868	868	29,400	29,500	1045	1045	1045	1045
19,500	19,600	694	694	694	694	24,500	24,600	872	872	872	872	29,500	29,600	1049	1049	1049	1049
19,600	19,700	698	698	698	698	24,600	24,700	875	875	875	875	29,600	29,700	1053	1053	1053	1053
19,700	19,800	701	701	701	701	24,700	24,800	879	879	879	879	29,700	29,800	1056	1056	1056	1056
19,800	19,900	705	705	705	705	24,800	24,900	882	882	882	882	29,800	29,900	1060	1060	1060	1060
19,900	20,000	708	708	708	708	24,900	25,000	886	886	886	886	29,900	30,000	1063	1063	1063	1063

\* 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>30,000</b>						<b>35,000</b>						<b>40,000</b>					
30,000	30,100	1067	1067	1067	1067	35,000	35,100	1244	1244	1355	1244	40,000	40,100	1491	1422	1695	1422
30,100	30,200	1070	1070	1070	1070	35,100	35,200	1248	1248	1362	1248	40,100	40,200	1498	1425	1702	1425
30,200	30,300	1074	1074	1074	1074	35,200	35,300	1251	1251	1369	1251	40,200	40,300	1505	1429	1709	1429
30,300	30,400	1077	1077	1077	1077	35,300	35,400	1255	1255	1376	1255	40,300	40,400	1512	1432	1716	1432
30,400	30,500	1081	1081	1081	1081	35,400	35,500	1258	1258	1382	1258	40,400	40,500	1518	1436	1722	1436
30,500	30,600	1085	1085	1085	1085	35,500	35,600	1262	1262	1389	1262	40,500	40,600	1525	1440	1729	1440
30,600	30,700	1088	1088	1088	1088	35,600	35,700	1266	1266	1396	1266	40,600	40,700	1532	1443	1736	1443
30,700	30,800	1092	1092	1092	1092	35,700	35,800	1269	1269	1403	1269	40,700	40,800	1539	1447	1743	1447
30,800	30,900	1095	1095	1095	1095	35,800	35,900	1273	1273	1410	1273	40,800	40,900	1546	1450	1750	1450
30,900	31,000	1099	1099	1099	1099	35,900	36,000	1276	1276	1416	1276	40,900	41,000	1552	1454	1756	1454
<b>31,000</b>						<b>36,000</b>						<b>41,000</b>					
31,000	31,100	1102	1102	1102	1102	36,000	36,100	1280	1280	1423	1280	41,000	41,100	1559	1457	1763	1457
31,100	31,200	1106	1106	1106	1106	36,100	36,200	1283	1283	1430	1283	41,100	41,200	1566	1461	1770	1461
31,200	31,300	1109	1109	1109	1109	36,200	36,300	1287	1287	1437	1287	41,200	41,300	1573	1464	1777	1464
31,300	31,400	1113	1113	1113	1113	36,300	36,400	1290	1290	1444	1290	41,300	41,400	1580	1468	1784	1468
31,400	31,500	1116	1116	1116	1116	36,400	36,500	1294	1294	1450	1294	41,400	41,500	1586	1471	1790	1471
31,500	31,600	1120	1120	1120	1120	36,500	36,600	1298	1298	1457	1298	41,500	41,600	1593	1475	1797	1475
31,600	31,700	1124	1124	1124	1124	36,600	36,700	1301	1301	1464	1301	41,600	41,700	1600	1479	1804	1479
31,700	31,800	1127	1127	1131	1127	36,700	36,800	1305	1305	1471	1305	41,700	41,800	1607	1482	1811	1482
31,800	31,900	1131	1131	1138	1131	36,800	36,900	1308	1308	1478	1308	41,800	41,900	1614	1486	1818	1486
31,900	32,000	1134	1134	1144	1134	36,900	37,000	1312	1312	1484	1312	41,900	42,000	1620	1489	1824	1489
<b>32,000</b>						<b>37,000</b>						<b>42,000</b>					
32,000	32,100	1138	1138	1151	1138	37,000	37,100	1315	1315	1491	1315	42,000	42,100	1627	1493	1831	1493
32,100	32,200	1141	1141	1158	1141	37,100	37,200	1319	1319	1498	1319	42,100	42,200	1634	1496	1838	1496
32,200	32,300	1145	1145	1165	1145	37,200	37,300	1322	1322	1505	1322	42,200	42,300	1641	1500	1845	1500
32,300	32,400	1148	1148	1172	1148	37,300	37,400	1326	1326	1512	1326	42,300	42,400	1648	1503	1852	1503
32,400	32,500	1152	1152	1178	1152	37,400	37,500	1329	1329	1518	1329	42,400	42,500	1654	1507	1858	1507
32,500	32,600	1156	1156	1185	1156	37,500	37,600	1333	1333	1525	1333	42,500	42,600	1661	1511	1865	1511
32,600	32,700	1159	1159	1192	1159	37,600	37,700	1337	1337	1532	1337	42,600	42,700	1668	1514	1872	1514
32,700	32,800	1163	1163	1199	1163	37,700	37,800	1340	1340	1539	1340	42,700	42,800	1675	1518	1879	1518
32,800	32,900	1166	1166	1206	1166	37,800	37,900	1344	1344	1546	1344	42,800	42,900	1682	1521	1886	1521
32,900	33,000	1170	1170	1212	1170	37,900	38,000	1347	1347	1552	1347	42,900	43,000	1688	1525	1892	1525
<b>33,000</b>						<b>38,000</b>						<b>43,000</b>					
33,000	33,100	1173	1173	1219	1173	38,000	38,100	1355	1351	1559	1351	43,000	43,100	1695	1528	1899	1528
33,100	33,200	1177	1177	1226	1177	38,100	38,200	1362	1354	1566	1354	43,100	43,200	1702	1532	1906	1532
33,200	33,300	1180	1180	1233	1180	38,200	38,300	1369	1358	1573	1358	43,200	43,300	1709	1535	1913	1535
33,300	33,400	1184	1184	1240	1184	38,300	38,400	1376	1361	1580	1361	43,300	43,400	1716	1539	1920	1539
33,400	33,500	1187	1187	1246	1187	38,400	38,500	1382	1365	1586	1365	43,400	43,500	1722	1542	1926	1542
33,500	33,600	1191	1191	1253	1191	38,500	38,600	1389	1369	1593	1369	43,500	43,600	1729	1546	1933	1546
33,600	33,700	1195	1195	1260	1195	38,600	38,700	1396	1372	1600	1372	43,600	43,700	1736	1550	1940	1550
33,700	33,800	1198	1198	1267	1198	38,700	38,800	1403	1376	1607	1376	43,700	43,800	1743	1553	1947	1553
33,800	33,900	1202	1202	1274	1202	38,800	38,900	1410	1379	1614	1379	43,800	43,900	1750	1557	1954	1557
33,900	34,000	1205	1205	1280	1205	38,900	39,000	1416	1383	1620	1383	43,900	44,000	1756	1560	1960	1560
<b>34,000</b>						<b>39,000</b>						<b>44,000</b>					
34,000	34,100	1209	1209	1287	1209	39,000	39,100	1423	1386	1627	1386	44,000	44,100	1763	1564	1967	1564
34,100	34,200	1212	1212	1294	1212	39,100	39,200	1430	1390	1634	1390	44,100	44,200	1770	1567	1974	1567
34,200	34,300	1216	1216	1301	1216	39,200	39,300	1437	1393	1641	1393	44,200	44,300	1777	1571	1981	1571
34,300	34,400	1219	1219	1308	1219	39,300	39,400	1444	1397	1648	1397	44,300	44,400	1784	1574	1988	1574
34,400	34,500	1223	1223	1314	1223	39,400	39,500	1450	1400	1654	1400	44,400	44,500	1790	1578	1994	1578
34,500	34,600	1227	1227	1321	1227	39,500	39,600	1457	1404	1661	1404	44,500	44,600	1797	1582	2001	1582
34,600	34,700	1230	1230	1328	1230	39,600	39,700	1464	1408	1668	1408	44,600	44,700	1804	1585	2008	1585
34,700	34,800	1234	1234	1335	1234	39,700	39,800	1471	1411	1675	1411	44,700	44,800	1811	1589	2015	1589
34,800	34,900	1237	1237	1342	1237	39,800	39,900	1478	1415	1682	1415	44,800	44,900	1818	1592	2022	1592
34,900	35,000	1241	1241	1348	1241	39,900	40,000	1484	1418	1688	1418	44,900	45,000	1824	1596	2028	1596

\* 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>45,000</b>						<b>50,000</b>						<b>55,000</b>					
45,000	45,100	1831	1599	2035	1599	50,000	50,100	2171	1777	2375	1777	55,000	55,100	2511	1954	2715	2092
45,100	45,200	1838	1603	2042	1603	50,100	50,200	2178	1780	2382	1780	55,100	55,200	2518	1958	2722	2099
45,200	45,300	1845	1606	2049	1606	50,200	50,300	2185	1784	2389	1784	55,200	55,300	2525	1961	2729	2106
45,300	45,400	1852	1610	2056	1610	50,300	50,400	2192	1787	2396	1787	55,300	55,400	2532	1965	2736	2112
45,400	45,500	1858	1613	2062	1613	50,400	50,500	2198	1791	2402	1791	55,400	55,500	2538	1968	2742	2119
45,500	45,600	1865	1617	2069	1617	50,500	50,600	2205	1795	2409	1795	55,500	55,600	2545	1972	2749	2126
45,600	45,700	1872	1621	2076	1621	50,600	50,700	2212	1798	2416	1798	55,600	55,700	2552	1976	2756	2133
45,700	45,800	1879	1624	2083	1624	50,700	50,800	2219	1802	2423	1802	55,700	55,800	2559	1979	2763	2140
45,800	45,900	1886	1628	2090	1628	50,800	50,900	2226	1805	2430	1805	55,800	55,900	2566	1983	2770	2146
45,900	46,000	1892	1631	2096	1631	50,900	51,000	2232	1809	2436	1813	55,900	56,000	2572	1986	2776	2153
<b>46,000</b>						<b>51,000</b>						<b>56,000</b>					
46,000	46,100	1899	1635	2103	1635	51,000	51,100	2239	1812	2443	1820	56,000	56,100	2579	1990	2783	2160
46,100	46,200	1906	1638	2110	1638	51,100	51,200	2246	1816	2450	1827	56,100	56,200	2586	1993	2790	2167
46,200	46,300	1913	1642	2117	1642	51,200	51,300	2253	1819	2457	1834	56,200	56,300	2593	1997	2797	2174
46,300	46,400	1920	1645	2124	1645	51,300	51,400	2260	1823	2464	1840	56,300	56,400	2600	2000	2804	2180
46,400	46,500	1926	1649	2130	1649	51,400	51,500	2266	1826	2470	1847	56,400	56,500	2606	2004	2810	2187
46,500	46,600	1933	1653	2137	1653	51,500	51,600	2273	1830	2477	1854	56,500	56,600	2613	2008	2817	2194
46,600	46,700	1940	1656	2144	1656	51,600	51,700	2280	1834	2484	1861	56,600	56,700	2620	2011	2824	2201
46,700	46,800	1947	1660	2151	1660	51,700	51,800	2287	1837	2491	1868	56,700	56,800	2627	2015	2831	2208
46,800	46,900	1954	1663	2158	1663	51,800	51,900	2294	1841	2498	1874	56,800	56,900	2634	2018	2838	2214
46,900	47,000	1960	1667	2164	1667	51,900	52,000	2300	1844	2504	1881	56,900	57,000	2640	2022	2844	2221
<b>47,000</b>						<b>52,000</b>						<b>57,000</b>					
47,000	47,100	1967	1670	2171	1670	52,000	52,100	2307	1848	2511	1888	57,000	57,100	2647	2025	2851	2228
47,100	47,200	1974	1674	2178	1674	52,100	52,200	2314	1851	2518	1895	57,100	57,200	2654	2029	2858	2235
47,200	47,300	1981	1677	2185	1677	52,200	52,300	2321	1855	2525	1902	57,200	57,300	2661	2032	2865	2242
47,300	47,400	1988	1681	2192	1681	52,300	52,400	2328	1858	2532	1908	57,300	57,400	2668	2036	2872	2248
47,400	47,500	1994	1684	2198	1684	52,400	52,500	2334	1862	2538	1915	57,400	57,500	2674	2039	2878	2255
47,500	47,600	2001	1688	2205	1688	52,500	52,600	2341	1866	2545	1922	57,500	57,600	2681	2043	2885	2262
47,600	47,700	2008	1692	2212	1692	52,600	52,700	2348	1869	2552	1929	57,600	57,700	2688	2047	2892	2269
47,700	47,800	2015	1695	2219	1695	52,700	52,800	2355	1873	2559	1936	57,700	57,800	2695	2050	2899	2276
47,800	47,900	2022	1699	2226	1699	52,800	52,900	2362	1876	2566	1942	57,800	57,900	2702	2054	2906	2282
47,900	48,000	2028	1702	2232	1702	52,900	53,000	2368	1880	2572	1949	57,900	58,000	2708	2057	2912	2289
<b>48,000</b>						<b>53,000</b>						<b>58,000</b>					
48,000	48,100	2035	1706	2239	1706	53,000	53,100	2375	1883	2579	1956	58,000	58,100	2715	2061	2919	2296
48,100	48,200	2042	1709	2246	1709	53,100	53,200	2382	1887	2586	1963	58,100	58,200	2722	2064	2926	2303
48,200	48,300	2049	1713	2253	1713	53,200	53,300	2389	1890	2593	1970	58,200	58,300	2729	2068	2933	2310
48,300	48,400	2056	1716	2260	1716	53,300	53,400	2396	1894	2600	1976	58,300	58,400	2736	2071	2940	2316
48,400	48,500	2062	1720	2266	1720	53,400	53,500	2402	1897	2606	1983	58,400	58,500	2742	2075	2946	2323
48,500	48,600	2069	1724	2273	1724	53,500	53,600	2409	1901	2613	1990	58,500	58,600	2749	2079	2953	2330
48,600	48,700	2076	1727	2280	1727	53,600	53,700	2416	1905	2620	1997	58,600	58,700	2756	2082	2960	2337
48,700	48,800	2083	1731	2287	1731	53,700	53,800	2423	1908	2627	2004	58,700	58,800	2763	2086	2967	2344
48,800	48,900	2090	1734	2294	1734	53,800	53,900	2430	1912	2634	2010	58,800	58,900	2770	2089	2974	2350
48,900	49,000	2096	1738	2300	1738	53,900	54,000	2436	1915	2640	2017	58,900	59,000	2776	2093	2980	2357
<b>49,000</b>						<b>54,000</b>						<b>59,000</b>					
49,000	49,100	2103	1741	2307	1741	54,000	54,100	2443	1919	2647	2024	59,000	59,100	2783	2096	2987	2364
49,100	49,200	2110	1745	2314	1745	54,100	54,200	2450	1922	2654	2031	59,100	59,200	2790	2100	2994	2371
49,200	49,300	2117	1748	2321	1748	54,200	54,300	2457	1926	2661	2038	59,200	59,300	2797	2103	3001	2378
49,300	49,400	2124	1752	2328	1752	54,300	54,400	2464	1929	2668	2044	59,300	59,400	2804	2107	3008	2384
49,400	49,500	2130	1755	2334	1755	54,400	54,500	2470	1933	2674	2051	59,400	59,500	2810	2110	3014	2391
49,500	49,600	2137	1759	2341	1759	54,500	54,600	2477	1937	2681	2058	59,500	59,600	2817	2114	3021	2398
49,600	49,700	2144	1763	2348	1763	54,600	54,700	2484	1940	2688	2065	59,600	59,700	2824	2118	3028	2405
49,700	49,800	2151	1766	2355	1766	54,700	54,800	2491	1944	2695	2072	59,700	59,800	2831	2121	3035	2412
49,800	49,900	2158	1770	2362	1770	54,800	54,900	2498	1947	2702	2078	59,800	59,900	2838	2125	3042	2418
49,900	50,000	2164	1773	2368	1773	54,900	55,000	2504	1951	2708	2085	59,900	60,000	2844	2128	3048	2425

\* 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>60,000</b>						<b>65,000</b>						<b>70,000</b>					
60,000	60,100	2851	2132	3055	2432	65,000	65,100	3191	2366	3395	2772	70,000	70,100	3531	2706	3735	3112
60,100	60,200	2858	2135	3062	2439	65,100	65,200	3198	2373	3402	2779	70,100	70,200	3538	2713	3742	3119
60,200	60,300	2865	2139	3069	2446	65,200	65,300	3205	2380	3409	2786	70,200	70,300	3545	2720	3749	3126
60,300	60,400	2872	2142	3076	2452	65,300	65,400	3212	2386	3416	2792	70,300	70,400	3552	2726	3756	3132
60,400	60,500	2878	2146	3082	2459	65,400	65,500	3218	2393	3422	2799	70,400	70,500	3558	2733	3762	3139
60,500	60,600	2885	2150	3089	2466	65,500	65,600	3225	2400	3429	2806	70,500	70,600	3565	2740	3769	3146
60,600	60,700	2892	2153	3096	2473	65,600	65,700	3232	2407	3436	2813	70,600	70,700	3572	2747	3776	3153
60,700	60,800	2899	2157	3103	2480	65,700	65,800	3239	2414	3443	2820	70,700	70,800	3579	2754	3783	3160
60,800	60,900	2906	2160	3110	2486	65,800	65,900	3246	2420	3450	2826	70,800	70,900	3586	2760	3790	3166
60,900	61,000	2912	2164	3116	2493	65,900	66,000	3252	2427	3456	2833	70,900	71,000	3592	2767	3796	3173
<b>61,000</b>						<b>66,000</b>						<b>71,000</b>					
61,000	61,100	2919	2167	3123	2500	66,000	66,100	3259	2434	3463	2840	71,000	71,100	3599	2774	3803	3180
61,100	61,200	2926	2171	3130	2507	66,100	66,200	3266	2441	3470	2847	71,100	71,200	3606	2781	3810	3187
61,200	61,300	2933	2174	3137	2514	66,200	66,300	3273	2448	3477	2854	71,200	71,300	3613	2788	3817	3194
61,300	61,400	2940	2178	3144	2520	66,300	66,400	3280	2454	3484	2860	71,300	71,400	3620	2794	3824	3200
61,400	61,500	2946	2181	3150	2527	66,400	66,500	3286	2461	3490	2867	71,400	71,500	3626	2801	3830	3207
61,500	61,600	2953	2185	3157	2534	66,500	66,600	3293	2468	3497	2874	71,500	71,600	3633	2808	3837	3214
61,600	61,700	2960	2189	3164	2541	66,600	66,700	3300	2475	3504	2881	71,600	71,700	3640	2815	3844	3221
61,700	61,800	2967	2192	3171	2548	66,700	66,800	3307	2482	3511	2888	71,700	71,800	3647	2822	3851	3228
61,800	61,900	2974	2196	3178	2554	66,800	66,900	3314	2488	3518	2894	71,800	71,900	3654	2828	3858	3234
61,900	62,000	2980	2199	3184	2561	66,900	67,000	3320	2495	3524	2901	71,900	72,000	3660	2835	3864	3241
<b>62,000</b>						<b>67,000</b>						<b>72,000</b>					
62,000	62,100	2987	2203	3191	2568	67,000	67,100	3327	2502	3531	2908	72,000	72,100	3667	2842	3871	3248
62,100	62,200	2994	2206	3198	2575	67,100	67,200	3334	2509	3538	2915	72,100	72,200	3674	2849	3878	3255
62,200	62,300	3001	2210	3205	2582	67,200	67,300	3341	2516	3545	2922	72,200	72,300	3681	2856	3885	3262
62,300	62,400	3008	2213	3212	2588	67,300	67,400	3348	2522	3552	2928	72,300	72,400	3688	2862	3892	3268
62,400	62,500	3014	2217	3218	2595	67,400	67,500	3354	2529	3558	2935	72,400	72,500	3694	2869	3898	3275
62,500	62,600	3021	2221	3225	2602	67,500	67,600	3361	2536	3565	2942	72,500	72,600	3701	2876	3905	3282
62,600	62,700	3028	2224	3232	2609	67,600	67,700	3368	2543	3572	2949	72,600	72,700	3708	2883	3912	3289
62,700	62,800	3035	2228	3239	2616	67,700	67,800	3375	2550	3579	2956	72,700	72,800	3715	2890	3919	3296
62,800	62,900	3042	2231	3246	2622	67,800	67,900	3382	2556	3586	2962	72,800	72,900	3722	2896	3926	3302
62,900	63,000	3048	2235	3252	2629	67,900	68,000	3388	2563	3592	2969	72,900	73,000	3728	2903	3932	3309
<b>63,000</b>						<b>68,000</b>						<b>73,000</b>					
63,000	63,100	3055	2238	3259	2636	68,000	68,100	3395	2570	3599	2976	73,000	73,100	3735	2910	3939	3316
63,100	63,200	3062	2242	3266	2643	68,100	68,200	3402	2577	3606	2983	73,100	73,200	3742	2917	3946	3323
63,200	63,300	3069	2245	3273	2650	68,200	68,300	3409	2584	3613	2990	73,200	73,300	3749	2924	3953	3330
63,300	63,400	3076	2250	3280	2656	68,300	68,400	3416	2590	3620	2996	73,300	73,400	3756	2930	3960	3336
63,400	63,500	3082	2257	3286	2663	68,400	68,500	3422	2597	3626	3003	73,400	73,500	3762	2937	3966	3343
63,500	63,600	3089	2264	3293	2670	68,500	68,600	3429	2604	3633	3010	73,500	73,600	3769	2944	3973	3350
63,600	63,700	3096	2271	3300	2677	68,600	68,700	3436	2611	3640	3017	73,600	73,700	3776	2951	3980	3357
63,700	63,800	3103	2278	3307	2684	68,700	68,800	3443	2618	3647	3024	73,700	73,800	3783	2958	3987	3364
63,800	63,900	3110	2284	3314	2690	68,800	68,900	3450	2624	3654	3030	73,800	73,900	3790	2964	3994	3370
63,900	64,000	3116	2291	3320	2697	68,900	69,000	3456	2631	3660	3037	73,900	74,000	3796	2971	4000	3377
<b>64,000</b>						<b>69,000</b>						<b>74,000</b>					
64,000	64,100	3123	2298	3327	2704	69,000	69,100	3463	2638	3667	3044	74,000	74,100	3803	2978	4007	3384
64,100	64,200	3130	2305	3334	2711	69,100	69,200	3470	2645	3674	3051	74,100	74,200	3810	2985	4014	3391
64,200	64,300	3137	2312	3341	2718	69,200	69,300	3477	2652	3681	3058	74,200	74,300	3817	2992	4021	3398
64,300	64,400	3144	2318	3348	2724	69,300	69,400	3484	2658	3688	3064	74,300	74,400	3824	2998	4028	3404
64,400	64,500	3150	2325	3354	2731	69,400	69,500	3490	2665	3694	3071	74,400	74,500	3830	3005	4034	3411
64,500	64,600	3157	2332	3361	2738	69,500	69,600	3497	2672	3701	3078	74,500	74,600	3837	3012	4041	3418
64,600	64,700	3164	2339	3368	2745	69,600	69,700	3504	2679	3708	3085	74,600	74,700	3844	3019	4048	3425
64,700	64,800	3171	2346	3375	2752	69,700	69,800	3511	2686	3715	3092	74,700	74,800	3851	3026	4055	3432
64,800	64,900	3178	2352	3382	2758	69,800	69,900	3518	2692	3722	3098	74,800	74,900	3858	3032	4062	3438
64,900	65,000	3184	2359	3388	2765	69,900	70,000	3524	2699	3728	3105	74,900	75,000	3864	3039	4068	3445

\* 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 29. You may contribute to more than one organization.



## Vermont Veterans Fund

Item 29a on Form IN-111

Give to our nearly 50,000 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



## Green Up Vermont

Item 29b on Form IN-111

Keep Vermont green and clean! Your gift supports Green Up Day, a unique Vermont tradition that brings together families, neighbors, and communities to remove litter and restore the natural beauty of our state every spring.

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



## Vermont Nongame Wildlife Fund

Item 29c 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



## Vermont Children's Trust Fund

Item 29d on Form IN-111

Connected kids are safe, successful kids. Support prevention programs for children in your community, including after-school care, mentoring, teen leadership, literacy, arts programs, substance abuse prevention, and more.

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

*Your gifts are deductible on next year's federal tax return as a charitable contribution.*

# 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 Economic Incentive Income Tax Credits
- IN-153 Vermont Capital Gains Exclusion
- IN-151 Application for Extension of Time to File Form IN-111

## 2018 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	2017 Vermont Income Tax Return	April 17	
IN-151	Application for Extension of Time to File Form IN-111 VT Individual Income Tax Return	April 17	
PR-141	2017 Renter Rebate Claim	April 17	Oct. 15
HS-122	2018 Homestead Declaration	April 17	Oct. 15
HS-122	2018 Property Tax Adjustment Claim	April 17	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