

STATE OF VERMONT DEPARTMENT OF TAXES
SUBSTITUTE FORMS SPECIFICATIONS

FIDUCIARY



2024
TAX YEAR

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SUBSTITUTE FORMS – GENERAL

Please provide users with printing instructions to ensure that their printed returns match the samples that were submitted for approval.

List of Fiduciary Income Tax forms being scanned for the 2024 tax year

FIT-160	FIT-161	FIT-162	FIT-165
FIT-166	FIT-167	K1-VT-F	FIT-168

Forms will be approved in subsets as indicated below. All forms in a subset must receive approval at the same time. *Example:* Form FIT-161 will not receive approval until Schedules FIT-162, FIT-166, FIT-167, K1-VT-F, and FIT-160 are approved. You are required to use the test samples found on the FTA SES website.

Subsets allowed:

1. FIT-161, FIT-162, FIT-166, FIT-167, K1-VT-F
2. FIT-160
3. FIT-165
4. FIT-168

2024 Vermont Fiduciary Income Tax Changes

***For complete legislative highlights go to <http://tax.vermont.gov>

FORM FIT-161

- Updated Tax Schedule:

Vermont 2024 Tax Schedule			
If Taxable income is over	But not over	The Vermont Tax is	of the amount over
\$0	\$3,200	3.35%	\$0
\$3,200	\$7,550	\$107.00 + 6.60%	\$3,200
\$7,550	\$11,550	\$394.00 + 7.60%	\$7,550
\$11,550	---	\$698.00 + 8.75%	\$11,550

SCHEDULE FIT-162

No Changes

SCHEDULE FIT-166

No Changes

SCHEDULE FIT-167

No Changes

SCHEDULE K-1VT-F

Instructions: Added * to Line 8 and line 9

*These lines are informational. The amounts need to be considered in the preparation of the recipients' income and fiduciary tax returns, but they may not transfer exactly to the returns and schedules.

FORM FIT-168

No Changes

SCHEDULE FIT-165

No Changes

FORM 8879-VT-F

Beginning in tax year 2022, Form 8879-VT-F is optional for tax professionals when IRS Form 8879 is completed. EROs or transmitters must keep Form 8879-VT or IRS Form 8879 in their file with their copy of the return and all supporting documentation for a minimum of three years.

Extended Returns

File **Form FIT-168** - Extension to file a Vermont Fiduciary Income Tax Return to request an extension of time to file. This form can be submitted electronically. Any tax due must be remitted with the extension request. If no additional Vermont tax is due **and** an extension of time to file is submitted for the federal Form 1041, a Vermont extension is not required. The federal extension will be accepted for Vermont. The extension request must be submitted by the original due date. Extended returns are due September 30th.

NOTE: Extended checkbox on form FIT-161 must be checked if federal extension has been filed electronically.

SUBSTITUTE FORMS SPECIFICATIONS

Substitute forms must be reproduced to match the official forms. All variable data fields must be in absolute positions and can be verified utilizing the 10 X 6 grid format. All forms that do not meet the Department's specifications will be rejected. The font size and style requirements are provided below to ensure accuracy. All pages of a form and/or schedule must be filed whether or not the taxpayer utilizes every page of that form/schedule.

Paper for substitute forms must be at least 20 lb. white stock and printed on 8 ½ X 11 paper. If the form/voucher is not a full page, it needs to be located at the top of the page. The form should be printed full scale with black ink. Please instruct the software users of this information to ensure the Department is able to capture the information accurately.

VARIABLE DATA FIELDS

Data placement:

Specified as exact positions using a 10 X 6 grid — 10 spaces per horizontal inch and 6 lines per vertical inch. Beginning grid position and maximum length of field is given in these specifications.

Forms produced by industry should follow all Department guidance on specific field level restrictions. This includes the maximum character allowance, alpha and numeric rules and allowance of special characters.

Font:

Courier New 12pt font for ALL data fields.

Alpha characters must be in **UPPERCASE** only.

Do not print any information including internal codes, date/time stamps, or distribution information above the barcode or title of the form.

DOLLAR AMOUNTS

- All forms and schedules are whole dollar only.
- Do not use \$ signs.
- Do not use commas.
- All amount fields are right justified.
- If no taxpayer entry, fields must be left blank except for hard coded zeros on form template.
 - Do not use non-numeric characters such as NONE, N/A, ZERO, etc. in the amount fields.

CHECKBOXES

- Must be formatted as blank or X only.

DATES

- Do not print slashes or dashes except for hard coded slashes on form template.
- Date format: MMDDYYYY

TELEPHONE NUMBERS

- Do not print parentheses or dashes



TEST CASES AND SAMPLE DATA

Test cases will be posted to the FTA website. The test cases are designed to look for specific issues that we have experienced with each form as well as test yearly changes. Please ensure that all information provided in the test cases is utilized. If the sample(s) submitted do not use the test case information provided by the Department, or we do not receive a complete packet, the forms will be rejected. The test cases are identical for substitute forms and MeF.

DUE DATE

First submittals for substitute forms approval must be received by the Department no later than Friday, January 3, 2025. First submittals received after January 3, 2025 will not be approved.

SUBMITTING FORMS FOR APPROVAL

When submitting forms for approval, please submit the following:

Blank forms – An example of each substitute form reproduced by the industry containing no variable data with a barcode where applicable.

Samples – Forms recreated utilizing the test cases for all forms industry reproduces in their software. The test cases and sample data can be found on the FTA SES website. The submitted forms will not be tested if the Department's test cases are not used. IF industry does not support all forms, the forms excluded need to be identified in submission.

Full-field forms – Forms produced by industry demonstrating the maximum field allowance rules on all forms. The data should be specific to each field, following all specifications listed. For example, a dollar amount field should be only numerical.

Please include all test cases, blank and full field forms for review in one email. This will allow the department to promptly review and provide feedback.

For fastest processing please email complete test packet to:

MeF Coordination & Substitute Forms Team
Tax.vendorsupport@vermont.gov

When emailing, please provide your 4-digit NACTP code and product name in the subject line of the email.

Test packages can also be mailed to: Attn: Forms Team
Vermont Department of Taxes
133 State Street
Montpelier, VT 05633-1401



MAILING COMPLETED RETURNS

Vermont Department of Taxes
PO Box 1700
Montpelier, VT 05601-1779

SCAN SPECIFICATIONS

SHADING

- Should not be used on any part of the forms.

BARCODE

- This is specific to the form.
- The last two digits of the barcode represent your VT vendor number.
- Follow grid layout for positioning.

VENDOR CODES

Vermont requires your Vendor Identification Code in two locations

- The state provides a 2-digit vendor identification code that replaces the last two digits of the barcode. The barcode provided on the forms has “00” as a place holder for this information. If you are a new vendor and need this code, please contact the Vermont Department of Taxes at tax.vendorsupport@vermont.gov.
- The 4-digit identification number assigned by the National Association of Computerized Tax Processors (NACTP) should be placed at the bottom lefthand corner on each page of the form according to the 10 X 6 grid. If you need an NACTP ID number, please complete the form at [NACTP Vendor ID Request](#).