

STATE OF VERMONT DEPARTMENT OF TAXES
SUBSTITUTE FORMS SPECIFICATIONS
FOR
PERSONAL INCOME



2024
TAX YEAR

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SUBSTITUTE FORMS – GENERAL

List of Individual Income forms being scanned for the 2024 tax year:

IN-111 IN-112 IN-113 IN-114 IN-116 IN-117 IN-119
HS-122 RCC-146 HI-144 IN-151 IN-153

NOTE: Forms LRC-140 VT Landlord’s Certificate and LRC-147 Statement of Rent for Mobile Home Park Lot Rent, Co-Ops, and Land Trusts are not reproducible and should not be included in your software.

Forms will be approved in subsets as indicated below. All forms in a subset must receive approval at the same time. *Example:* Form IN-111 will not receive approval until Schedules IN-112, IN-113, IN-117, IN-119, and IN-153 are approved. You are required to use the test samples found on the FTA SES website.

Subsets allowed:

1. IN-111, IN-112, IN-113, IN-117, IN-119, IN-153
2. IN116
3. IN-114
4. HS-122, HI-144
5. RCC-146
6. IN-151

2024 Vermont Income Tax Changes

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

FORM IN-111 – Vermont Income Tax Return

- Header Information- Added a new checkbox for Farmer/Fisherman
- Header Information- restructured order (Residency status was moved up next to Vermont School District Code, Filing Status was moved up to be below Residency Status, and Healthcare Coverage Code and checkboxes were moved to the bottom)

| | | | | | | |
|---|---|---|--|---|--|---|
| Vermont School District Code | Vermont Residency Status as of 12/31/2024 (check one) | | | | | |
| | <input type="checkbox"/> RESIDENT | <input type="checkbox"/> PART-YEAR RESIDENT | <input type="checkbox"/> NONRESIDENT | | | |
| Filing Status and Standard Deduction | <input type="checkbox"/> Single (\$7,400) | <input type="checkbox"/> Married/CU Filing Jointly (\$14,850) | <input type="checkbox"/> Married/CU Filing Separately (\$7,400) | <input type="checkbox"/> Head of Household (\$11,100) | <input type="checkbox"/> Qualifying Widow(er) (\$14,850) | |
| <input type="checkbox"/> Enter Healthcare Coverage Code (See instructions for code options) | Check all that apply | <input type="checkbox"/> AMENDED Return | <input type="checkbox"/> CANNABIS With Recomputed Federal Return | <input type="checkbox"/> RECOMPUTED Return | <input type="checkbox"/> EXTENDED Return | <input type="checkbox"/> FARMER / FISHERMAN |

- Line 4 Vermont Standard Deduction Updates:
 - Standard Deduction S & MFS increasing to \$7,400.
 - Standard Deduction HOH increasing to \$11,100.
 - Standard Deduction MFJ & QW increasing to \$14,850.
- Additional standard deduction amount is increasing to \$1,200.
- Vermont Personal Exemption amount is increasing to \$5,100 on line 5e.
- Updated order of contribution funds:

- 23a: Vermont Children’s Trust Foundation
- 23b: Vermont Veterans Fund
- 23c: Green Up Vermont
- 23d: Nongame Wildlife Fund
- New Line 21 will read “Child Care Contributions for Self-Employed individuals (see instructions for calculation)”
- Old line 21 will be new line 22
- Old line 22 will be new line 23 will read “Total Vermont Taxes (**ADD Lines 20 through 22**)”
- Old line 23a will be new line 24a
- Old line 23b will be new line 24b
- Old line 23c will be new line 24c
- Old line 23d will be new line 24d
- Old line 23e will be new line 24e
- Old line 24 will be new line 25 will read “Total of Vermont Taxes and Voluntary Contributions (**ADD Lines 23 and 24e**)”
- Old line 25a will be new line 26a
- Old line 25b will be new line 26b
- Old line 25c will be new line 26c
- Old line 25d will be new line 26d
- Old line 25e will be new line 26e
- Old line 25f will be new line 26f will read “Total Payments and Credits (**ADD Lines 26a through 26e**)”
- Old line 26 will be new line 27 will read “Overpayment. **If Line 25 is less than 26f, SUBTRACT Line 25 from Line 26f**”
- Old line 27a will be new line 28a
- Old line 27b will be new line 28b
- Old line 28 will be new line 29 will read “REFUND AMOUNT (**SUBTRACT Lines 28a and 28b from Line 27**)”
- Old line 29 will be new line 30 will read “**If Line 25 is more than Line 26f, subtract Line 25f from Line 25.** See instructions on tax due”
- Old line 30 will be new line 31
- Old line 31 will be new line 32 will read “**AMOUNT DUE (ADD Lines 30 and 31)**”

Instruction Changes:

- Farmer/Fisherman: If you meet the definition of a qualified farmer or fisherman under 26 U.S.C. § 6654(i)(2), please check the box on Form IN-111. Generally, a qualified farmer or fisherman must earn at least 2/3 of their gross income from farming or fishing in either the current or preceding tax year to be exempt from paying quarterly estimated taxes. Please see IRS Topic no. 416 for more information (available at: <https://www.irs.gov/taxtopics/tc416>).
- Child Care Contribution (CCC): Act 76 of 2023, an act relating to child care, early education, workers’ compensation, and unemployment insurance, created a child care contribution in Vermont. Per the statutory directive, collection of the CCC commenced on July 1, 2024. Individuals with self-employment income from Vermont sources earned on July 1, 2024 or after must include their CCC on Form IN-111. Please complete the worksheet located below to determine your contribution. For more information, see The

Vermont Child Care Contribution guide on the Department’s website (available at: <https://tax.vermont.gov/sites/tax/files/documents/GB-1326.pdf>)

- Line 21 now reads: **Self-Employed Child Care Contributions**. Complete the Child Care Contribution Worksheet to calculate the amount to report on Line 21.
- New worksheet added to Line 21

| CHILD CARE CONTRIBUTION WORKSHEET | |
|---|----------|
| Complete this worksheet if you have self-employment income reported on federal Form 1040, Schedule SE. | |
| 1. Enter the amount from federal Form 1040, Schedule SE, Line 6 | 1. _____ |
| 2. Enter the amount of income reported on Line 1 that was earned for work performed outside of Vermont. | 2. _____ |
| 3. Subtract Line 2 from Line 1 | 3. _____ |
| 4. Multiply Line 3 by 0.5. This represents the amount of income reported on Line 3 earned before July 1, 2024. (Income earned between Jan. 1, 2024 and June 30, 2024 is excluded from the 2024 CCC calculation. If using an alternate method, please attach a written statement.) | 4. _____ |
| 5. Subtract Line 4 from Line 3. | 5. _____ |
| 6. Multiply Line 5 by 0.11% (0.0011). Enter this amount on Form IN-111, Line 21 | 6. _____ |

- Updated Use Tax Worksheet to reference line 22.
- Previous Line 21 is now Line 22
- Previous Line 22 is now Line 23
- Previous Line 23 is now Line 24
- Previous Line 24 is now Line 25
- Previous Line 25 is now Line 26
- Previous Line 26 is now Line 27
- Previous Line 27 is now Line 28
- Previous Line 28 is now Line 29
- Previous Line 29 is now Line 30
- Previous Line 30 is now Line 31
- Previous Line 31 is now Line 32

2024 SCHEDULE IN-112

Part I – Subtractions

No Changes

Part II – Refundable Credits

- Line 8 will read “Total Vermont Refundable Tax Credits (**Add Lines 2,4, and 7**) **Full-Year Residents:** Enter this amount on Form IN-111, Line 26c. **Part-Year Residents:** Complete Lines 9 through 12.
- Line 12 will read “Total Vermont Refundable Credits Adjusted for Part-Year Residents. (**Multiply Line 8 by Line 11.**) Enter this amount on Form IN-111, Line 26c.
- Added “s” after any “Credit” – (should read refundable credits or refundable tax credits)

2024 SCHEDULE IN-113

No Changes

2025 Form IN-114

- Payment Due Dates updated to:
 - APR 15
 - JUN 16
 - SEP 15
 - JAN 15

2024 FORM IN-116

No Changes

2024 SCHEDULE IN-117

No Changes

2024 SCHEDULE IN-119

No Changes

2024 FORM IN-151

No Changes

Form IN-152

2024 Interest rate is 8.5%

Form IN-152A

2024 Interest rate is 8.5%

2024 SCHEDULE IN-153

No Changes

2025 FORM HS-122 Homestead Declaration AND Property Tax Credit Claim

- Due Date changed to 4/15/2025.
- Household income limit updated to \$115,000.
- Changed wording "Please continue to Page 2, Part B..." to Section B to match subsection title
- Removed language about \$15 late penalty on page 2 in the Homeowners section.

Instruction Changes:

- Due Date language will now read "2025 Property Tax Credits filed after Oct. 15, 2025, generally cannot be accepted. Incomplete claims cannot be processed and are considered unfiled."

2024 SCHEDULE HI-144 Household Income

No Changes

2024 FORM RCC-146

No Changes

Instruction Changes:

- The 2024 table below determines if a claimant is eligible for credit by utilizing the maximum income (Line 14 of RCC-146) a taxpayer can have regardless of filing status, the number of dependents (Line 8 of RCC-146) and county (pulled from header information of RCC-146).

2024 Partial Credit Income Limits by County

| County | Family Size | | | | | | | |
|------------|-------------|----------|----------|----------|----------|----------|----------|-----------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| Addison | \$49,600 | \$56,680 | \$63,770 | \$70,850 | \$76,570 | \$82,230 | \$87,820 | \$93,540 |
| Bennington | \$45,370 | \$51,870 | \$58,370 | \$64,810 | \$70,010 | \$75,210 | \$80,410 | \$85,610 |
| Caledonia | \$43,230 | \$49,400 | \$55,580 | \$61,750 | \$66,690 | \$71,630 | \$76,570 | \$81,510 |
| Chittenden | \$54,150 | \$61,880 | \$69,620 | \$77,290 | \$83,530 | \$89,700 | \$95,880 | \$102,050 |
| Essex | \$43,230 | \$49,400 | \$55,580 | \$61,750 | \$66,690 | \$71,630 | \$76,570 | \$81,510 |
| Franklin | \$45,450 | \$51,950 | \$58,440 | \$64,920 | \$70,140 | \$75,320 | \$80,510 | \$85,710 |
| Grand Isle | \$45,450 | \$51,950 | \$58,440 | \$64,920 | \$70,140 | \$75,320 | \$80,510 | \$85,710 |
| Lamoille | \$43,230 | \$49,400 | \$55,580 | \$61,750 | \$66,690 | \$71,630 | \$76,570 | \$81,510 |
| Orange | \$43,230 | \$49,400 | \$55,580 | \$61,750 | \$66,690 | \$71,630 | \$76,570 | \$81,510 |
| Orleans | \$43,230 | \$49,400 | \$55,580 | \$61,750 | \$66,690 | \$71,630 | \$76,570 | \$81,510 |
| Rutland | \$43,230 | \$49,400 | \$55,580 | \$61,750 | \$66,690 | \$71,630 | \$76,570 | \$81,510 |
| Washington | \$47,970 | \$54,860 | \$61,690 | \$68,510 | \$74,040 | \$79,500 | \$84,960 | \$90,480 |
| Windham | \$43,230 | \$49,400 | \$55,580 | \$61,750 | \$66,690 | \$71,630 | \$76,570 | \$81,510 |
| Windsor | \$45,760 | \$52,260 | \$58,830 | \$65,330 | \$70,590 | \$75,790 | \$81,060 | \$86,260 |

FORM 8879-VT

Beginning in tax year 2022, Form 8879-VT 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.

2024 INTELLIGENT CAPTURE SOLUTIONS SOFTWARE TRANSITION:

Vermont Department of Taxes has begun a four-phased frontend scanning project that will completely transform and enhance our scanning capabilities and efficiencies. The four-phased project started in July 2024 and is scheduled to end in January 2026. We have successfully implemented phase one of the project, which included some of the smaller subset of tax forms. This was a very successful September 2024 launch to kick off the integration with the new scanning system. The next phase, which has already begun, will be implementing all the Personal Income Tax forms for Tax Year 2024. All 2024 Personal Income Tax Substitute Form test submissions will be processed and tested through the new software, Intelligent Capture Solutions. We expect that there should be no delays within this approval process throughout this rollout and industry members should experience minimal changes to the approval and forms process. Fiduciary, Corporate and Business Income substitute forms will be incorporated into the new software with subsequent phases. Please don't hesitate to reach out if you have any questions or concerns.

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 forms and/or schedules are required to be filed regardless of if the taxpayer is only utilizing a portion of the form.

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 software users of this information to ensure the Department can capture the information accurately.

VARIABLE DATA FIELDS

Data placement:

Specified as exact positions using a 10X6 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 negative value, print minus sign "-".
- 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

- Date format: MMDDYYYY

TELEPHONE NUMBERS

- Do not print parentheses or dashes.

TEST CASES AND SAMPLE DATA

Test cases will be posted to FTA SES website. The test cases are designed to look for specific issues that we have experienced with each form as well as test yearly legislative 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 submission will be rejected.

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 – Form 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 completed 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:

MeF Coordination & Substitute Forms Team

Vermont Department of Taxes

133 State Street

Montpelier, VT 05633-1401

MAILING COMPLETED RETURNS

The Department has two addresses for mailing completed Personal Income tax returns.

Returns with payment enclosed:

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

Returns expecting a refund or no tax due:

Vermont Department of Taxes
PO Box 1881
Montpelier, VT 05601-1881

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 on the bottom left-hand corner on each page of the form according to the 10X6 grid. If you need an NACTP ID number, please complete the form at: [NACTP Vendor ID Request](#).

Important Instructions for All Income Forms and Schedules

Printing – Reproducing more than one form or schedule on the same page will cause the submission to be rejected. If printing in duplex, both pages of a substitute form must match the official form. For example: IN-111 can be printed on both sides of the paper as the official form is a multi-page.

Missing pages - When submitting a multi-page form, taxpayers must be advised to send in all pages. For example: IN-112 is a 2-page schedule, both pages must be submitted for acceptance.