

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 tax.vermont.gov/identity-theft.
- 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 myVTax.vermont.gov NO LOGIN REQUIRED

You can do more online through myVTax.

- File extensions for Personal Income Tax
- File Renter Credit Claim (Form RCC-146)
- Landlords can file the Landlord Certificate (Form LRC-140) and Statement of Rent for Mobile Home Park Lot Rent, Co-ops, and Land Trusts (Form LRC-147)
- File the Homestead Declaration and Property Tax Credit (Form HS-122/Schedule HI-144)
- Set up third party access for your tax preparer
- Respond to correspondence
- Access "Check the Status of your Return" service to view information on your return and refund status
- Check your estimated payments and carryforwards
- Make your Personal Income Tax payments electronically for no charge via ACH Debit
- 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 the software vendors offering free services to Vermonters. For eligibility and to see the offers, visit tax.vermont.gov/free-file.

Free Tax Help for Vermonters



Do you know?

Two out of three Vermont taxpayers qualify to use Free File to file their federal and Vermont tax returns for free!

Free File software walks you through the filing process and uses the information you enter to suggest tax credits for you.

Find out if you qualify for Free File.

Visit tax.vermont.gov/free-file

Volunteer Income Tax Assistance (VITA) & Tax Counseling for the Elderly (TCE) Programs

Free tax help is available through VITA to the elderly and those with **1)** lower incomes, **2)** disabilities, or **3)** limited English. TCE focuses on those age 60 years and older. The IRS sponsors both programs. Find a VITA/TCE location nearest you at irs.gov. Search for “Free tax help.”

AARP Foundation Tax-Aide Program

AARP provides tax assistance to taxpayers with low and moderate incomes, giving special attention to those 50 years and older. Find the Tax-Aide location nearest you at aarp.org. Search for “Tax Aide.”

MyFreeTaxes Partnership

The partnership offers free federal and Vermont filing assistance for qualified individuals. Are you eligible? Find out at myfreetaxes.com.



General Instructions

Requirement to File a Vermont Income Tax Return

A 2024 Vermont Income Tax Return must be filed by all full-year or part-year Vermont residents or nonresidents if you are required to file a 2024 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.

Due Date

The 2024 Vermont Income Tax Return must be filed by April 15, 2025.

Timely Filing

Tax returns mailed through the U.S. Post Office are considered 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.

Late Filing Penalty and Interest after the April Due Date

A Vermont income tax return can be filed up to 60 days after April 15, 2025, even if you have not filed an extension of time to file. However, if you file the return on the 61st day after the due date or later, the Department will assess a \$50 late file penalty. Late payment penalty and interest accrue after the April 15th due date.

Filing an Extension for the Vermont Income Tax Return

If a federal extension was filed, you are no longer required to file a separate extension with the State of Vermont. However, if you are making an extension payment, you must file Form IN-151 with your payment. An extension only allows additional time to file your income tax return. It does not extend the due date for your tax payment. Interest and penalty accrue on any tax due from April 16 to the date the Department receives your payment of tax. Extensions can be filed online at myVTax.vermont.gov.

Due dates: Extension requiring payments must be filed by April 15, 2025.

Extended returns must be filed by Oct. 15, 2025.

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

Late Filing Penalty and Interest after the Extended Due Date

If you have filed an extension but do not file by the Oct. 15, 2025, extended due date, the Department will charge a \$50 late file penalty. Late payment penalty and interest accrue after the April due date. **NOTE:** The late filing penalty applies regardless if you have a refund or no tax is due. If any tax is due and is not paid by the April 15 due date, late payment penalty and interest charges also apply.

Incomplete Forms

If information necessary to support the request for a credit is missing, your filing may be processed but the credit denied. This may result in a bill or reduced refund. The Department will send you a letter requesting the missing information and give you an opportunity to supply what we've requested. The credit will not be processed until the Department receives the missing document(s) or information.

Forms That Cannot Be Processed

If your filing is not acceptable for processing, the Department will notify you by letter, and you will be required to submit it again. The date you resubmit the forms becomes the filing date of your return. The Department may assess a \$25 processing fee to partially cover the cost of taking steps to notify you in addition to our normal processing procedures. Examples of unacceptable filings include, but are not limited to, the following: forms marked "draft" or "do not file," forms not pre-approved by the Department, photocopies of forms, reduced or enlarged forms, faxed forms, forms not written in blue or black ink, forms generated from different sources, or returns emailed to the Department.

Homestead Declaration

Under Vermont law, every Vermont resident whose property meets the definition of a "homestead" must file a Homestead Declaration annually. A homestead is the principal dwelling and parcel of land surrounding the dwelling. It is your responsibility as the property owner to claim the property as a homestead if you meet, or expect to meet, the following requirements: **1)** you are a Vermont resident, and **2)** you own and occupy a homestead as your domicile as of April 1, 2025. **NOTE:** If you meet these requirements but your homestead is leased to a tenant on April 1, 2025,

Use Whole Dollars

Round entries to the nearest whole dollar. The cents are preprinted with zeroes.

Use Only Blue or Black Ink on Paper Forms

If you are completing a paper form, use only blue or black ink. Please print legibly. If the Department cannot read your forms, we will not process them and they will be considered unfiled. You will receive a letter to refile. Then, you must resubmit properly completed, legible returns. See "Forms That Cannot Be Processed" below for more information.

you may still claim it as a homestead if it is not leased for more than 182 days in the calendar year. For definitions of “domicile,” “resident,” and “nonresident,” see our website.

Due date: The Homestead Declaration must be filed by April 15, 2025, to avoid late file penalties that may be assessed by the town.

Property Tax Credit Claim

Vermont homeowners may be eligible for a credit against their 2025/2026 Vermont property tax. The 2025 Property Tax Credit is based on 2024 household income and 2024/2025 property taxes. A homeowner may be eligible for a credit if **all four** of the following requirements are met:

1. Filed a valid Homestead Declaration
2. Domiciled in Vermont all of calendar year 2024
3. Not claimed as a dependent by another taxpayer for tax year 2024
4. Had household income in 2024 up to \$115,000 (Determine household income by completing Schedule HI-144.)

Due date: The Property Tax Credit Claim due date is April 15, 2025, but may be late filed up to Oct. 15, 2025. Generally, claims cannot be accepted after Oct. 15, 2025.

Renter Credit Claim

Vermont renters who were residents of the state during 2024 may be eligible for credit depending on their income, family size, and county of residency. A renter may be eligible for a credit if **all three** of the following requirements are met:

1. Domiciled in Vermont for the entire calendar year 2024
2. Not claimed in 2024 as a dependent of another taxpayer
3. Rented in Vermont for at least six months in 2024

Due date: The Renter Credit Claim due date is April 15, 2025, but can be late filed up to Oct. 15, 2025, with no penalty for late filing.

Frequently Asked Questions

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.

I received a request for more information. Did I do something wrong?

We may ask you to supply additional information to explain items on your Vermont income tax return. A request for more information does not necessarily mean that you filed improperly or that you have been selected for an audit. This type of request is a routine part of processing. **It is important that you respond promptly with the requested information.** Your return cannot be processed until the Department receives the information requested. For faster processing time, you may submit the requested information at myVTax.vermont.gov.

How do I correct a mistake or add information to my Vermont Income Tax Return?

You are required to file an amended Vermont return within 60 days of the following: **1)** you become aware of a change to your Vermont income; **2)** you file an amended return with the IRS; or **3)** you receive a notice of change from the IRS.

Check the “AMENDED” box on Form IN-111 when filing an amended return for the applicable tax year. Please include the following documents with your amended return:

1. A copy of federal Form 1040X, Amended U.S. Individual Income Tax Return
2. Your amended federal Form 1040, U.S. Individual Income Tax Return, with all schedules
3. Your amended Vermont Form IN-111 with all schedules even if there is no change on the schedules

NOTE: If you filed a Property Tax Credit Claim, you must also amend your income on Schedule HI-144, Household Income.

I cannot pay my tax debt due to financial difficulties. What can I do?

If you cannot pay your entire Vermont income tax due, file your return on time and pay as much as you can. Once the Department has issued the first notice of intent to assess for underpayment of tax you may apply for a payment plan on myVTax.vermont.gov or you can write the Department to apply for a payment plan.

Mail to: ATTN: Compliance
Vermont Department of Taxes
PO Box 429
Montpelier, VT 05601-0429

Do not include your written request with your return.

We may ask you for financial information to determine the appropriate payment plan. Without a payment plan, unpaid income tax will result in collection action which may include the imposition of liens, court action, wage

garnishment, bank levies, revocation of your business and/or professional license(s), imposition of a bond on your authority to do business, and the assignment of your debt to a private collection agency.

Can my refund be taken to pay another debt?

Your income tax refund will be taken to pay a bill that you or your spouse/civil union partner owe to the Vermont Department of Taxes and/or other government agencies such as the Internal Revenue Service, Office of Child Support, Department of Corrections, Vermont courts, student loan agencies, Vermont state colleges, and tax agencies of other states. This is known as an “offset.” We will notify you in writing if your refund is used as an offset to pay an outstanding debt.

Am I responsible for a tax debt owed by my spouse/civil union partner?

If you file a joint return with your spouse/civil union partner and believe tax debt owed by your spouse/civil union partner may reduce your portion of the refund, you may file an “injured spouse” claim. For more information, visit tax.vermont.gov/individuals/injured-spouse.

To make an injured spouse claim when filing a paper return, please send the following documents *before you file your return*:

1. A signed letter with details of your claim
2. Copy of federal Form 8379 (if you filed one with the IRS)
3. Copies of federal Schedules C and SE (if you filed one with the IRS)
4. Form 1099G for unemployment if received in 2024

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

Income Tax Form Instructions

FORM IN-111 Vermont Income Tax Return

Taxpayer Information **REQUIRED** entries.

Print your information in **blue or black ink** on all forms and schedules being filed. For best results, file electronically or complete the fillable PDF available on our website. If you are mailing in your return, please provide a complete copy of your federal Form 1040, U.S. Individual Income Tax Return, as filed with the IRS along with all schedules. If filing jointly, you must enter the name and Social Security Number or ITIN of your spouse/civil union partner.

Deceased Taxpayer

Check the applicable box if the taxpayer or spouse/civil union partner died during 2024.

Administrator or Executor: To claim an income tax refund on behalf of the decedent, attach the Certificate of Appointment issued by the Probate Court OR a copy of a completed federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer.

Mailing Address

Use the address where you receive mail from the United States Post Office. If the mailing address on your return is incorrect and the Department requires additional information, this will delay the processing of your return and your refund until we receive a valid mailing address. If you move after you submit your income tax return, please notify the Department of your new address as soon as possible. See our website to learn how to change your mailing address with Form IN-110, Change of Name and/or Address for Personal Income and/or Rental Credit Claim at tax.vermont.gov/document/2022-form-110

911 Address

Enter your 911 physical street address **as of Dec. 31, 2024**. This may be different from your current mailing address.

Vermont School District Code: **REQUIRED** entry.

School district codes are published in the instructions, or you may find them on our website.

- **Vermont full and part-year residents:** Use the 3-digit school district code for your residence on Dec. 31, 2024, or your last Vermont residence in 2024 for part-year residents.
- **Nonresidents:** Enter “999” as your school district code.

Tax Filing Information

Vermont Residency Status

- **Resident:** You qualify as a Vermont resident for the taxable year if: You were domiciled in Vermont (i.e., Vermont was your primary permanent home) for the taxable year; **OR** You maintained a permanent home in Vermont and you were present in Vermont for more than 183 days of the taxable year.

- **Part-Year Resident:** Meets the definition of resident for a portion of the tax year. This often applies to a person who moved into or out of Vermont during the taxable year.
- **Nonresident:** Your domicile was elsewhere, and you did not spend more than 183 days in state during the taxable year.

Filing Status **REQUIRED** entry.

Check the box to show your Vermont filing status. When filing separately, enter the Social Security Number of your spouse/civil union partner in the spouse section of the return. The Vermont filing status must be the same as your federal filing status *except in the following two situations where federal information may be recomputed for Vermont purposes:*

1. Civil Union (available to same sex couples holding valid civil union certificates): **Recomputed federal income tax information required.**
2. Only one spouse has sufficient nexus to Vermont subject to Vermont’s tax jurisdiction. “Sufficient nexus” means when a spouse has worked in Vermont at least 183 days. **Recomputed federal income tax information may be used.** Read [Technical Bulletin TB-55](#), Exceptions to Requirement That Vermont Filing Status Must Mirror Federal Filing Status, on our website. If you choose to file your Vermont Income Tax Return as “Married Filing Jointly,” you cannot use Schedule IN-113, Vermont Income Adjustment Calculations, Part I, to apportion income of the nonresident spouse. The credit for income tax paid to another state is available by completing Schedule IN-117, Vermont Credit for Income Tax Paid to Other State or Canadian Province.

Healthcare Coverage Reporting Requirement

Enter the corresponding number that represents the amount of healthcare coverage that was maintained throughout tax year 2024.

For Married/CU Partners Filing Jointly

- **Enter “1”** if both you and your spouse/CU partner maintained minimum essential healthcare coverage throughout all of tax year 2024.
- **Enter “2”** if neither you nor your spouse/CU partner maintained minimum essential healthcare coverage throughout all of tax year 2024.
- **Enter “3”** if you maintained minimum essential healthcare coverage throughout all of tax year 2024 but your spouse/CU partner did not.
- **Enter “4”** if your spouse/CU partner maintained minimum essential healthcare coverage throughout all of tax year 2024 but you did not.

For All Other Filers

- **Enter “1”** if you maintained minimum essential healthcare coverage throughout all of tax year 2024.
- **Enter “2”** if you did not maintain minimum essential healthcare coverage throughout all of tax year 2024.

Cannabis with Recomputed Federal Return

Check the Cannabis with Recomputed Federal Return check box if a recomputed federal return was used to file Form IN-111.

Recomputed Federal Return

Check the recomputed federal return check box if a recomputed federal return was used to file Form IN-111. **NOTE:** Taxpayers filing with a recomputed federal return must provide a copy of the original return as filed with the IRS in addition to a copy of the recomputed federal return.

Extended Return

Check the box if you filed for an automatic extension of time to file your federal individual income tax return or if you have filed a Vermont application for extension of time to file using Vermont Form IN-151. An extension of time to file does not extend the time for you to pay the tax due. Any tax due must be paid by the original due date of the return. Any tax due which is unpaid by the original due date will accrue interest and late payment penalties.

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 proceeding tax year to be exempt from paying quarterly estimated taxes. Please see IRS Topic No. 416 for more information (available at: www.irs.gov/taxtopics/tc416).

Taxable Income

- Line 1** **Federal Adjusted Gross Income **REQUIRED** entry.** Enter the amount from your federal Form 1040 or, if applicable, from the recomputed federal Form 1040. This can be a negative. Use a hyphen “-” to indicate negative amounts.
-
- Line 2** **Net Modifications to Federal Adjusted Gross Income.** Enter the amount from Vermont Schedule IN-112, Vermont Tax Adjustments and Credits, Part I, Line 18. This can be a negative. Use a hyphen “-” to indicate negative amounts.

Line 3 **Federal Adjusted Gross Income with Modifications.** Add Lines 1 and 2. This can be a negative. Use a hyphen “-” to indicate negative amounts.

Line 4 **2024 Vermont Standard Deduction.** Enter the amount of standard deduction from the chart below. You also receive an additional deduction of \$1,200 for each standard deduction box checked on the federal Form 1040. If you or your spouse was born before Jan. 2, 1960, or you were blind, use the number of standard deduction boxes checked on your federal Form 1040, select the corresponding number to the filing status and enter on Line 4.

| | Standard |
|--|----------|
| Single | 7,400 |
| Married Filing Jointly or Qualifying Widow(er) | 14,850 |
| Married Filing Separately | 7,400 |
| Head of Household | 11,100 |

OR

| For those born before Jan. 2, 1960 or blind | | | |
|---|--------|--------|--------|
| 1 | 2 | 3 | 4 |
| 8,600 | 9,800 | n/a | n/a |
| 16,050 | 17,250 | 18,450 | 19,650 |
| 8,600 | 9,800 | 11,000 | 12,200 |
| 12,300 | 13,500 | n/a | n/a |

Personal Exemptions

Line 5a **Yourself.** Enter “1” on this line if no one can claim you as a dependent on a 2024 personal income tax return.

Line 5b **Spouse or Civil Union Partner.** Enter “1” on this line as long as no other person can claim your spouse or civil union partner as a dependent on a 2024 personal income tax return. Do not enter “1” if your filing status is Qualifying Widow(er) or Married Filing Separately.

Line 5c **Other Dependents.** Enter the number of dependents other than yourself or spouse that you are claiming on your 2024 federal Form 1040.

Line 5d **Personal Exemptions.** Add Lines 5a through 5c.

Line 5e **Vermont Personal Exemption Deduction.** Multiply Line 5d by \$5,100.

Line 6 **Vermont Standard Deduction plus Personal Exemptions.** Add Lines 4 and 5e.

Line 7 **Vermont Taxable Income.** Line 3 minus Line 6. If less than zero, enter -0-.

Line 8 **Vermont Income Tax.** Taxpayers who have a federal Adjusted Gross Income (AGI) greater than \$150,000 must pay a minimum Vermont tax of 3% of federal AGI. If your federal AGI, Line 1, is greater than \$150,000, **enter the amount that is higher: 1) 3% of your federal AGI less interest from U.S. obligations, or 2) tax calculated on Vermont Taxable Income, Line 7, using the applicable tax rate schedule.**

If your federal AGI, Line 1, is less than or equal to \$150,000, calculate your Vermont tax on Vermont Taxable Income, Line 7, using the applicable tax table or rate schedule and enter the result.

Line 9 **Net Adjustment to Vermont Tax.** Compute and submit Vermont Schedule IN-119, Vermont Tax Adjustments and Nonrefundable Credits, Part I, to report:

Additions to Vermont Income Tax

- Recapture of a Vermont tax credit

AND/OR

- 24% of additional federal tax on the following:
 - Qualified Retirement Plan distributions including IRA, HSA & MSA
 - Recapture of federal Investment Tax Credit
 - Lump-sum Distribution from federal Form 4972

Subtractions from Vermont Income Tax

- Credit for the Elderly or the Disabled
- Investment Tax Credit (as defined in IRC Section 46) for Vermont-based portion only
- Farm Income Averaging Credit

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

Line 11 **Tax Deductible Charitable Contribution.** Enter the amount contributed to qualified charities in the taxable year. This nonrefundable credit is available to all taxpayers of this state regardless of whether they elect to itemize at the federal level. The tax credit is equal to 5% of the first \$20,000 of charitable contributions made during the taxable year that are allowed under **26 U.S.C. § 170**. **You may be asked to provide supporting documentation:** statements from the qualified charitable organization.

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

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

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

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

- Line 16** **Adjusted Vermont Income Tax.** Multiply Line 14 by the percentage on Line 15. If Line 15 is 100%, Line 16 will be the same as Line 14.
- Line 17** **Credit for Income Tax Paid To Other State or Canadian Province (for full-year and some part-year residents)** Complete and submit Schedule IN-117 and enter the amount from Line 21 here. You must submit a separate schedule for each state or province for which you are claiming a credit.
- Line 18** **Vermont Tax Credits.** Complete and submit Schedule IN-119, Part II. Enter the amount from Line 9 or 19 here.
- Line 19** **Total Vermont Credits.** Add Lines 17 and 18 and enter result.
- Line 20** **Vermont Income Tax After Credits.** Subtract Line 19 from Line 16. If Line 19 is more than Line 16, leave this line blank.
- Line 21** **Child Care Contributions.** **Act 76 of 2023**, an act relating to child care, early education, workers' compensation, and unemployment insurance, created a child care contribution (CCC) 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: www.tax.vermont.gov/sites/tax/files/documents/GB-1326.pdf).

| 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. _____ |

- Line 22** **Use Tax on Online, Phone, and Out-of State Purchases.**
Complete the Use Tax Worksheet to calculate the amount to report on Line 22.

What is Use Tax?

When a seller does not charge the buyer Vermont Sales Tax on an item taxable in Vermont, the buyer must pay Vermont Use Tax. Non-taxable items such as food and clothing are excluded. Taxable items sold over the internet, by mail-order, by phone, or bought out-of-state and used in Vermont generally qualify. Use tax applies whether you are a resident or nonresident. The use tax rate is the same as the sales tax rate: 6%.

If you didn't keep records of qualifying purchases, Vermont offers an option for estimating them in Part 1. If you did keep records, you should use Part 2. The total for any purchases that cost over \$1,000 each needs to be reported on Line 3a.

Please note: Act 73 of 2017 requires vendors to report certain transactions on which no sales tax was paid to the Vermont Department of Taxes. Included in these reports is buyer information which will be used in compliance efforts.

NOTE: Businesses must report use tax on Form SUT-451, Sales and Use Tax Return, or on Form SU-452, Use Tax Return. Individuals may also use Form SU-452 or use this worksheet. Do not include purchases already reported on those forms on this worksheet. To determine whether items purchased are subject to use tax, please refer to the Department website at tax.vermont.gov.

- Line 23** **Total Vermont Taxes.** Add Lines 20 through 22 and enter result.

Voluntary Contributions

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

- Line 24** **24a.** Vermont Children's Trust Foundation
24b. Vermont Veterans Fund
24c. Green Up Vermont
24d. Nongame Wildlife Fund
24e. Add Lines 24a through 24d.

- Line 25** Total of Vermont Taxes and Voluntary Contributions. Add Lines 23 and 24e.

USE TAX WORKSHEET

Did you buy taxable items without paying Vermont Sales Tax? This includes orders over the internet, by mail, or by phone on which you did not pay Vermont Sales Tax. This also includes out-of-state purchases on which you paid tax at a rate **less than 6%**, including purchases of liquor to be consumed in Vermont.

- Yes, but I did not keep accurate records.** Go to Part 1.
 Yes, and I kept accurate records. Go to Part 2.
 No. Skip to Part 4.

Parts 1 through 3 relate only to the types of purchases described above, where you were not charged at least 6% Sales Tax.

Part 1 If you did not keep accurate records

- 1a.** Enter the amount of use tax from the Estimated Use Tax Table below that corresponds to your Adjusted Gross Income from Form IN-111, Line 1 **1a.** _____
- 1b.** Did you make purchase(s) of \$1,000 or more per item?
 Yes. Go to Part 3.
 No. Enter Line 1a amount onto Form IN-111, Line 22 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 \$20,000 | \$0 | \$40,001 - \$50,000 | \$20 | \$80,001 - \$90,000 | \$40 |
| \$20,001 - \$30,000 | \$10 | \$50,001 - \$60,000 | \$25 | \$90,001 - \$100,000 | \$45 |
| \$30,001 - \$40,000 | \$15 | \$60,001 - \$70,000 | \$30 | \$100,001 and over.. | 0.05% (0.0005) of AGI |
| | | \$70,001 - \$80,000 | \$35 | | or \$150, 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** per 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 22. **3e.** _____

Part 4 Certification of No Use Tax Due

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

If one of the situations above is true, check the box next to Line 22 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.

Payments and Credits

Line 26a **2024 Vermont Tax Withheld From W-2, 1099.** Enter the amount of Vermont income tax withheld. Include the state copy of your W-2, Form 1099, or other payment statements to verify the amount. Failure to enter the withholding on this line and attach the payment statement(s) may delay processing of your return, or you may not receive the appropriate credit for the withholding against your Vermont tax.

NOTE: To claim tax withheld on a real estate sale, use Line 26d. Nonresident partners, members, or shareholders, use Line 26e for estimated taxes paid on your behalf by a business entity.

Line 26b **2024 Estimated Tax payments, amount carried forward from 2023, and payment made with 2024 extension.** Enter the amount of 2024 Vermont estimated income taxes you paid, the amount paid with Form IN-151, Extension of Time to File the 2024 return, and any 2023 Vermont refund credited towards your 2024 taxes. Go to **myVTax.vermont.gov** to review the 2024 tax payments the Department has on record for you. If you are filing with your spouse or civil union partner, remember to look under both social security numbers.

NOTE: Nonresident partners, members or shareholders, use Line 26e for estimated taxes paid on your behalf by a business entity. For tax withheld on real estate transactions, use Line 26d.

Line 26c **Refundable Credits.** (Schedule IN-112, Vermont Tax Adjustments and Credits, Part II)

- **Child and Dependent Care Credit (for full-year and part-year Vermont residents)**
- **Child Tax Credit (for full-year and part-year Vermont residents)**
- **Vermont Earned Income Tax Credit (for full-year and part-year Vermont residents)**

Enter the amount from Schedule IN-112, Part II, Line 8 for Full-Year Residents or Line 12 for Part-Year Residents. Attach the completed Schedule IN-112 to Form IN-111.

Line 26d **Vermont Real Estate Withholding from Form RW-171.** If you sold real estate in Vermont during 2024 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 26a or 26b. For information on installment sales, read [Technical Bulletin TB-10](#), Installment Sales of Real Estate, on our website.

Line 26e **Estimated Payments Made on Your Behalf by a Business Entity from Schedule K-1VT, Line 5.** Nonresidents enter the estimated income tax payments made on your behalf by a partnership, limited liability company, or S Corporation toward your 2024 Vermont income tax. The entity reports these payments to you on Schedule K-1VT, Vermont Shareholder, Partner, or Member Information, Line 5. Read [Technical Bulletin TB-06](#), Estimated Payments by S Corporation, Partnerships, and Limited Liability Companies on Behalf of Shareholders, Partners and Members, on our website. Do not enter this amount on Line 26a or 26b.

Line 26f **Total Payments and Credits.** Add Lines 26a through 26e.

Refund

Line 27 **Overpayment.** If Line 25 is less than Line 26f, you are due a refund. Subtract Line 25 from Line 26f and enter the result here. You may apply all or a portion of the overpayment towards your 2025 estimated payment or your 2025/2026 Vermont homestead property tax bill.

Line 28a **Credit to 2025 Estimated Tax Payment.** Enter the amount of your refund from Line 27 that you want credited toward your 2025 income tax. Any amount reported on this line will be deducted from your total refund amount.

Line 28b **Credit to 2025/2026 Homestead Property Tax Bill.** If your property is a declared homestead and you filed the 2024 income tax return on or before Oct. 15, 2025, you may choose to use all or part of your income tax refund to pay your homestead property tax bill. Any amount reported on this line will be deducted from your total refund amount. The state will include an additional 1% to the amount of the refund that is 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 29 **Refund Amount.** Subtract the sum of Lines 28a and 28b from Line 27 and enter the result. This is the amount of the refund to be sent to you. If you owe interest and penalty for underpayment of estimated income tax payment, this amount will be subtracted from the refund. *Direct deposit is available for most electronically filed returns.* All paper filed returns with refund requests will receive a paper check.

NOTE: If you owe taxes or a debt to another state agency, all or part of the refund may be taken to pay the bill.

Amount You Owe

Line 30 If Line 25 is more than Line 26f, subtract Line 26f from Line 25 and enter the result.

Line 31 **Interest and Penalty on Underpayment of or Failure to Make Estimated Tax Payments.** Paying underpayment charges at the time of filing may reduce the amount that will be billed later. To calculate the charges, use Worksheet IN-152, Underpayment of 2024 Estimated Individual Income Tax, or Worksheet IN-152A, Annualized Income Installment Method for Underpayment of 2024 Estimated Tax by Individuals, Estates, and Trusts. Both worksheets are available on our website. The paper worksheets can be obtained by calling (802) 828-2515. If you have a refund, the underpayment, interest, and penalty will be deducted. Estimated tax payments must either be: **1)** equal to 100% of last year’s tax liability **OR 2)** 90% of this year’s tax liability. If the tax liability due, less withholding, is less than \$500, you will not be subject to penalty or interest charges. In order to avoid underpayment of estimated tax, see instructions on Form IN-114, Individual Income Estimated Tax Payment Voucher.

Line 32 **Total.** Add Lines 30 and 31. Enter the amount. This is the amount you owe.
Electronic payment options available at myVTax.vermont.gov:
- ACH debit (no fee)
- Credit or Debit card (3% service fee applies)
You may also pay by check or money order payable to the Vermont Department of Taxes. Please include 2024 Form IN-116, Vermont Income Tax Payment Voucher, with your payment.

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

Signatures REQUIRED entry. Sign the return in the space provided. If filing your return jointly, both filers must sign.
NOTE: Failure to sign your return may delay the processing of your return.

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 authorize the Department to discuss the information on your 2024 Vermont income tax return with your tax preparer, check this box and include the preparer’s name. This authorization will automatically end April 15, 2030.

Preparer If you are a paid preparer, you must also sign the return, enter your Social Security Number or PTIN, and, if employed by a business, the Federal Employer Identification Number (FEIN) of the business.

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.

Paper Filing: REFUND OR NO TAX DUE

BALANCE DUE

Mail your return to:

Attach your check to the lower left side of the return and mail to:

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

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

FOLLOW THE PROCESSING OF YOUR RETURN

You may check the status of your return by visiting myVTax.vermont.gov and selecting “Check the Status of your Return.”

VERMONT SCHOOL DISTRICT CODES

Homeowners: For Form IN-111, use the school district code where you owned a home and resided last Dec. 31. For Form HS-122, use the school district code where you own a home and reside on April 1 this year.

Renters: Use the school district code where you rented last Dec. 31, or the last date rented in 2024. Check with your 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 RCC-146.

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 | CITY OF 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 | POWNA |
| 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 | STARSBORO |
| 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 |

2024 Vermont Tax 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 | 47,900 | 0.00 | 3.35% | 0 |
| 47,900 | 75,000 | 1,605.00 | 6.60% | 47,900 |
| TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES | | | | |
| 75,000 | 116,000 | 3,393.00 | 6.60% | 75,000 |
| 116,000 | 242,000 | 6,099.00 | 7.60% | 116,000 |
| 242,000 | - | 15,675.00 | 8.75% | 242,000 |

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 | 39,975 | 0.00 | 3.35% | 0 |
| 39,975 | 75,000 | 1,339.00 | 6.60% | 39,975 |
| TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES | | | | |
| 75,000 | 96,650 | 3,651.00 | 6.60% | 75,000 |
| 96,650 | 147,300 | 5,080.00 | 7.60% | 96,650 |
| 147,300 | - | 8,929.00 | 8.75% | 147,300 |

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 | 75,000 | 0.00 | 3.35% | 0 |
| TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES | | | | |
| 75,000 | 79,950 | 2,513.00 | 3.35% | 75,000 |
| 79,950 | 193,300 | 2,678.00 | 6.60% | 79,950 |
| 193,300 | 294,600 | 10,159.00 | 7.60% | 193,300 |
| 294,600 | - | 17,858.00 | 8.75% | 294,600 |

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 | 64,200 | 0.00 | 3.35% | 0 |
| 64,200 | 75,000 | 2,151.00 | 6.60% | 64,200 |
| TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES | | | | |
| 75,000 | 165,700 | 2,864.00 | 6.60% | 75,000 |
| 165,700 | 268,300 | 8,850.00 | 7.60% | 165,700 |
| 268,300 | - | 16,647.00 | 8.75% | 268,300 |

Example: Vermont Taxable Income is \$82,000 (Form IN-111, Line 7). Filing Status is Married Filing Jointly. Use Schedule Y-1. Base Tax is \$2,678. Subtract \$79,950 from \$82,000. Multiply the result (\$2,050) by 6.6%. Add this amount (\$135) to Base Tax (\$2,678) for Vermont Tax of \$2,813. Enter \$2,813 on Form IN-111, Line 8.

Please note: For Adjusted Gross Incomes (IN-111, Line 1) exceeding \$150,000, Line 8 is the greater of **1)** 3% of Adjusted Gross Income less interest from U.S. obligations, or **2)** Tax Rate Schedule calculation.

| 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 ... | | | |
| 15,000 | | | | | | | | | | | | | | | | | |
| 15,000 | 15,100 | 504 | 504 | 504 | 504 | 20,000 | 20,100 | 672 | 672 | 672 | 672 | 25,000 | 25,100 | 839 | 839 | 839 | 839 |
| 15,100 | 15,200 | 508 | 508 | 508 | 508 | 20,100 | 20,200 | 675 | 675 | 675 | 675 | 25,100 | 25,200 | 843 | 843 | 843 | 843 |
| 15,200 | 15,300 | 511 | 511 | 511 | 511 | 20,200 | 20,300 | 678 | 678 | 678 | 678 | 25,200 | 25,300 | 846 | 846 | 846 | 846 |
| 15,300 | 15,400 | 514 | 514 | 514 | 514 | 20,300 | 20,400 | 682 | 682 | 682 | 682 | 25,300 | 25,400 | 849 | 849 | 849 | 849 |
| 15,400 | 15,500 | 518 | 518 | 518 | 518 | 20,400 | 20,500 | 685 | 685 | 685 | 685 | 25,400 | 25,500 | 853 | 853 | 853 | 853 |
| 15,500 | 15,600 | 521 | 521 | 521 | 521 | 20,500 | 20,600 | 688 | 688 | 688 | 688 | 25,500 | 25,600 | 856 | 856 | 856 | 856 |
| 15,600 | 15,700 | 524 | 524 | 524 | 524 | 20,600 | 20,700 | 692 | 692 | 692 | 692 | 25,600 | 25,700 | 859 | 859 | 859 | 859 |
| 15,700 | 15,800 | 528 | 528 | 528 | 528 | 20,700 | 20,800 | 695 | 695 | 695 | 695 | 25,700 | 25,800 | 863 | 863 | 863 | 863 |
| 15,800 | 15,900 | 531 | 531 | 531 | 531 | 20,800 | 20,900 | 698 | 698 | 698 | 698 | 25,800 | 25,900 | 866 | 866 | 866 | 866 |
| 15,900 | 16,000 | 534 | 534 | 534 | 534 | 20,900 | 21,000 | 702 | 702 | 702 | 702 | 25,900 | 26,000 | 869 | 869 | 869 | 869 |
| 16,000 | | | | | | | | | | | | | | | | | |
| 16,000 | 16,100 | 538 | 538 | 538 | 538 | 21,000 | 21,100 | 705 | 705 | 705 | 705 | 26,000 | 26,100 | 873 | 873 | 873 | 873 |
| 16,100 | 16,200 | 541 | 541 | 541 | 541 | 21,100 | 21,200 | 709 | 709 | 709 | 709 | 26,100 | 26,200 | 876 | 876 | 876 | 876 |
| 16,200 | 16,300 | 544 | 544 | 544 | 544 | 21,200 | 21,300 | 712 | 712 | 712 | 712 | 26,200 | 26,300 | 879 | 879 | 879 | 879 |
| 16,300 | 16,400 | 548 | 548 | 548 | 548 | 21,300 | 21,400 | 715 | 715 | 715 | 715 | 26,300 | 26,400 | 883 | 883 | 883 | 883 |
| 16,400 | 16,500 | 551 | 551 | 551 | 551 | 21,400 | 21,500 | 719 | 719 | 719 | 719 | 26,400 | 26,500 | 886 | 886 | 886 | 886 |
| 16,500 | 16,600 | 554 | 554 | 554 | 554 | 21,500 | 21,600 | 722 | 722 | 722 | 722 | 26,500 | 26,600 | 889 | 889 | 889 | 889 |
| 16,600 | 16,700 | 558 | 558 | 558 | 558 | 21,600 | 21,700 | 725 | 725 | 725 | 725 | 26,600 | 26,700 | 893 | 893 | 893 | 893 |
| 16,700 | 16,800 | 561 | 561 | 561 | 561 | 21,700 | 21,800 | 729 | 729 | 729 | 729 | 26,700 | 26,800 | 896 | 896 | 896 | 896 |
| 16,800 | 16,900 | 564 | 564 | 564 | 564 | 21,800 | 21,900 | 732 | 732 | 732 | 732 | 26,800 | 26,900 | 899 | 899 | 899 | 899 |
| 16,900 | 17,000 | 568 | 568 | 568 | 568 | 21,900 | 22,000 | 735 | 735 | 735 | 735 | 26,900 | 27,000 | 903 | 903 | 903 | 903 |
| 17,000 | | | | | | | | | | | | | | | | | |
| 17,000 | 17,100 | 571 | 571 | 571 | 571 | 22,000 | 22,100 | 739 | 739 | 739 | 739 | 27,000 | 27,100 | 906 | 906 | 906 | 906 |
| 17,100 | 17,200 | 575 | 575 | 575 | 575 | 22,100 | 22,200 | 742 | 742 | 742 | 742 | 27,100 | 27,200 | 910 | 910 | 910 | 910 |
| 17,200 | 17,300 | 578 | 578 | 578 | 578 | 22,200 | 22,300 | 745 | 745 | 745 | 745 | 27,200 | 27,300 | 913 | 913 | 913 | 913 |
| 17,300 | 17,400 | 581 | 581 | 581 | 581 | 22,300 | 22,400 | 749 | 749 | 749 | 749 | 27,300 | 27,400 | 916 | 916 | 916 | 916 |
| 17,400 | 17,500 | 585 | 585 | 585 | 585 | 22,400 | 22,500 | 752 | 752 | 752 | 752 | 27,400 | 27,500 | 920 | 920 | 920 | 920 |
| 17,500 | 17,600 | 588 | 588 | 588 | 588 | 22,500 | 22,600 | 755 | 755 | 755 | 755 | 27,500 | 27,600 | 923 | 923 | 923 | 923 |
| 17,600 | 17,700 | 591 | 591 | 591 | 591 | 22,600 | 22,700 | 759 | 759 | 759 | 759 | 27,600 | 27,700 | 926 | 926 | 926 | 926 |
| 17,700 | 17,800 | 595 | 595 | 595 | 595 | 22,700 | 22,800 | 762 | 762 | 762 | 762 | 27,700 | 27,800 | 930 | 930 | 930 | 930 |
| 17,800 | 17,900 | 598 | 598 | 598 | 598 | 22,800 | 22,900 | 765 | 765 | 765 | 765 | 27,800 | 27,900 | 933 | 933 | 933 | 933 |
| 17,900 | 18,000 | 601 | 601 | 601 | 601 | 22,900 | 23,000 | 769 | 769 | 769 | 769 | 27,900 | 28,000 | 936 | 936 | 936 | 936 |
| 18,000 | | | | | | | | | | | | | | | | | |
| 18,000 | 18,100 | 605 | 605 | 605 | 605 | 23,000 | 23,100 | 772 | 772 | 772 | 772 | 28,000 | 28,100 | 940 | 940 | 940 | 940 |
| 18,100 | 18,200 | 608 | 608 | 608 | 608 | 23,100 | 23,200 | 776 | 776 | 776 | 776 | 28,100 | 28,200 | 943 | 943 | 943 | 943 |
| 18,200 | 18,300 | 611 | 611 | 611 | 611 | 23,200 | 23,300 | 779 | 779 | 779 | 779 | 28,200 | 28,300 | 946 | 946 | 946 | 946 |
| 18,300 | 18,400 | 615 | 615 | 615 | 615 | 23,300 | 23,400 | 782 | 782 | 782 | 782 | 28,300 | 28,400 | 950 | 950 | 950 | 950 |
| 18,400 | 18,500 | 618 | 618 | 618 | 618 | 23,400 | 23,500 | 786 | 786 | 786 | 786 | 28,400 | 28,500 | 953 | 953 | 953 | 953 |
| 18,500 | 18,600 | 621 | 621 | 621 | 621 | 23,500 | 23,600 | 789 | 789 | 789 | 789 | 28,500 | 28,600 | 956 | 956 | 956 | 956 |
| 18,600 | 18,700 | 625 | 625 | 625 | 625 | 23,600 | 23,700 | 792 | 792 | 792 | 792 | 28,600 | 28,700 | 960 | 960 | 960 | 960 |
| 18,700 | 18,800 | 628 | 628 | 628 | 628 | 23,700 | 23,800 | 796 | 796 | 796 | 796 | 28,700 | 28,800 | 963 | 963 | 963 | 963 |
| 18,800 | 18,900 | 631 | 631 | 631 | 631 | 23,800 | 23,900 | 799 | 799 | 799 | 799 | 28,800 | 28,900 | 966 | 966 | 966 | 966 |
| 18,900 | 19,000 | 635 | 635 | 635 | 635 | 23,900 | 24,000 | 802 | 802 | 802 | 802 | 28,900 | 29,000 | 970 | 970 | 970 | 970 |
| 19,000 | | | | | | | | | | | | | | | | | |
| 19,000 | 19,100 | 638 | 638 | 638 | 638 | 24,000 | 24,100 | 806 | 806 | 806 | 806 | 29,000 | 29,100 | 973 | 973 | 973 | 973 |
| 19,100 | 19,200 | 642 | 642 | 642 | 642 | 24,100 | 24,200 | 809 | 809 | 809 | 809 | 29,100 | 29,200 | 977 | 977 | 977 | 977 |
| 19,200 | 19,300 | 645 | 645 | 645 | 645 | 24,200 | 24,300 | 812 | 812 | 812 | 812 | 29,200 | 29,300 | 980 | 980 | 980 | 980 |
| 19,300 | 19,400 | 648 | 648 | 648 | 648 | 24,300 | 24,400 | 816 | 816 | 816 | 816 | 29,300 | 29,400 | 983 | 983 | 983 | 983 |
| 19,400 | 19,500 | 652 | 652 | 652 | 652 | 24,400 | 24,500 | 819 | 819 | 819 | 819 | 29,400 | 29,500 | 987 | 987 | 987 | 987 |
| 19,500 | 19,600 | 655 | 655 | 655 | 655 | 24,500 | 24,600 | 822 | 822 | 822 | 822 | 29,500 | 29,600 | 990 | 990 | 990 | 990 |
| 19,600 | 19,700 | 658 | 658 | 658 | 658 | 24,600 | 24,700 | 826 | 826 | 826 | 826 | 29,600 | 29,700 | 993 | 993 | 993 | 993 |
| 19,700 | 19,800 | 662 | 662 | 662 | 662 | 24,700 | 24,800 | 829 | 829 | 829 | 829 | 29,700 | 29,800 | 997 | 997 | 997 | 997 |
| 19,800 | 19,900 | 665 | 665 | 665 | 665 | 24,800 | 24,900 | 832 | 832 | 832 | 832 | 29,800 | 29,900 | 1000 | 1000 | 1000 | 1000 |
| 19,900 | 20,000 | 668 | 668 | 668 | 668 | 24,900 | 25,000 | 836 | 836 | 836 | 836 | 29,900 | 30,000 | 1003 | 1003 | 1003 | 1003 |

* This column also applies to qualifying widow(er) and civil union filing jointly status

** This column also applies to civil union filing separately status

| 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 ... | | | |
| 45,000 | | | | | | 50,000 | | | | | | 55,000 | | | | | |
| 45,000 | 45,100 | 1509 | 1509 | 1674 | 1509 | 50,000 | 50,100 | 1747 | 1677 | 2004 | 1677 | 55,000 | 55,100 | 2077 | 1844 | 2334 | 1844 |
| 45,100 | 45,200 | 1513 | 1513 | 1681 | 1513 | 50,100 | 50,200 | 1754 | 1680 | 2011 | 1680 | 55,100 | 55,200 | 2084 | 1848 | 2341 | 1848 |
| 45,200 | 45,300 | 1516 | 1516 | 1687 | 1516 | 50,200 | 50,300 | 1760 | 1683 | 2017 | 1683 | 55,200 | 55,300 | 2090 | 1851 | 2347 | 1851 |
| 45,300 | 45,400 | 1519 | 1519 | 1694 | 1519 | 50,300 | 50,400 | 1767 | 1687 | 2024 | 1687 | 55,300 | 55,400 | 2097 | 1854 | 2354 | 1854 |
| 45,400 | 45,500 | 1523 | 1523 | 1700 | 1523 | 50,400 | 50,500 | 1773 | 1690 | 2030 | 1690 | 55,400 | 55,500 | 2103 | 1858 | 2360 | 1858 |
| 45,500 | 45,600 | 1526 | 1526 | 1707 | 1526 | 50,500 | 50,600 | 1780 | 1693 | 2037 | 1693 | 55,500 | 55,600 | 2110 | 1861 | 2367 | 1861 |
| 45,600 | 45,700 | 1529 | 1529 | 1714 | 1529 | 50,600 | 50,700 | 1787 | 1697 | 2044 | 1697 | 55,600 | 55,700 | 2117 | 1864 | 2374 | 1864 |
| 45,700 | 45,800 | 1533 | 1533 | 1720 | 1533 | 50,700 | 50,800 | 1793 | 1700 | 2050 | 1700 | 55,700 | 55,800 | 2123 | 1868 | 2380 | 1868 |
| 45,800 | 45,900 | 1536 | 1536 | 1727 | 1536 | 50,800 | 50,900 | 1800 | 1703 | 2057 | 1703 | 55,800 | 55,900 | 2130 | 1871 | 2387 | 1871 |
| 45,900 | 46,000 | 1539 | 1539 | 1733 | 1539 | 50,900 | 51,000 | 1806 | 1707 | 2063 | 1707 | 55,900 | 56,000 | 2136 | 1874 | 2393 | 1874 |
| 46,000 | | | | | | 51,000 | | | | | | 56,000 | | | | | |
| 46,000 | 46,100 | 1543 | 1543 | 1740 | 1543 | 51,000 | 51,100 | 1813 | 1710 | 2070 | 1710 | 56,000 | 56,100 | 2143 | 1878 | 2400 | 1878 |
| 46,100 | 46,200 | 1546 | 1546 | 1747 | 1546 | 51,100 | 51,200 | 1820 | 1714 | 2077 | 1714 | 56,100 | 56,200 | 2150 | 1881 | 2407 | 1881 |
| 46,200 | 46,300 | 1549 | 1549 | 1753 | 1549 | 51,200 | 51,300 | 1826 | 1717 | 2083 | 1717 | 56,200 | 56,300 | 2156 | 1884 | 2413 | 1884 |
| 46,300 | 46,400 | 1553 | 1553 | 1760 | 1553 | 51,300 | 51,400 | 1833 | 1720 | 2090 | 1720 | 56,300 | 56,400 | 2163 | 1888 | 2420 | 1888 |
| 46,400 | 46,500 | 1556 | 1556 | 1766 | 1556 | 51,400 | 51,500 | 1839 | 1724 | 2096 | 1724 | 56,400 | 56,500 | 2169 | 1891 | 2426 | 1891 |
| 46,500 | 46,600 | 1559 | 1559 | 1773 | 1559 | 51,500 | 51,600 | 1846 | 1727 | 2103 | 1727 | 56,500 | 56,600 | 2176 | 1894 | 2433 | 1894 |
| 46,600 | 46,700 | 1563 | 1563 | 1780 | 1563 | 51,600 | 51,700 | 1853 | 1730 | 2110 | 1730 | 56,600 | 56,700 | 2183 | 1898 | 2440 | 1898 |
| 46,700 | 46,800 | 1566 | 1566 | 1786 | 1566 | 51,700 | 51,800 | 1859 | 1734 | 2116 | 1734 | 56,700 | 56,800 | 2189 | 1901 | 2446 | 1901 |
| 46,800 | 46,900 | 1569 | 1569 | 1793 | 1569 | 51,800 | 51,900 | 1866 | 1737 | 2123 | 1737 | 56,800 | 56,900 | 2196 | 1904 | 2453 | 1904 |
| 46,900 | 47,000 | 1573 | 1573 | 1799 | 1573 | 51,900 | 52,000 | 1872 | 1740 | 2129 | 1740 | 56,900 | 57,000 | 2202 | 1908 | 2459 | 1908 |
| 47,000 | | | | | | 52,000 | | | | | | 57,000 | | | | | |
| 47,000 | 47,100 | 1576 | 1576 | 1806 | 1576 | 52,000 | 52,100 | 1879 | 1744 | 2136 | 1744 | 57,000 | 57,100 | 2209 | 1911 | 2466 | 1911 |
| 47,100 | 47,200 | 1580 | 1580 | 1813 | 1580 | 52,100 | 52,200 | 1886 | 1747 | 2143 | 1747 | 57,100 | 57,200 | 2216 | 1915 | 2473 | 1915 |
| 47,200 | 47,300 | 1583 | 1583 | 1819 | 1583 | 52,200 | 52,300 | 1892 | 1750 | 2149 | 1750 | 57,200 | 57,300 | 2222 | 1918 | 2479 | 1918 |
| 47,300 | 47,400 | 1586 | 1586 | 1826 | 1586 | 52,300 | 52,400 | 1899 | 1754 | 2156 | 1754 | 57,300 | 57,400 | 2229 | 1921 | 2486 | 1921 |
| 47,400 | 47,500 | 1590 | 1590 | 1832 | 1590 | 52,400 | 52,500 | 1905 | 1757 | 2162 | 1757 | 57,400 | 57,500 | 2235 | 1925 | 2492 | 1925 |
| 47,500 | 47,600 | 1593 | 1593 | 1839 | 1593 | 52,500 | 52,600 | 1912 | 1760 | 2169 | 1760 | 57,500 | 57,600 | 2242 | 1928 | 2499 | 1928 |
| 47,600 | 47,700 | 1596 | 1596 | 1846 | 1596 | 52,600 | 52,700 | 1919 | 1764 | 2176 | 1764 | 57,600 | 57,700 | 2249 | 1931 | 2506 | 1931 |
| 47,700 | 47,800 | 1600 | 1600 | 1852 | 1600 | 52,700 | 52,800 | 1925 | 1767 | 2182 | 1767 | 57,700 | 57,800 | 2255 | 1935 | 2512 | 1935 |
| 47,800 | 47,900 | 1603 | 1603 | 1859 | 1603 | 52,800 | 52,900 | 1932 | 1770 | 2189 | 1770 | 57,800 | 57,900 | 2262 | 1938 | 2519 | 1938 |
| 47,900 | 48,000 | 1608 | 1606 | 1865 | 1606 | 52,900 | 53,000 | 1938 | 1774 | 2195 | 1774 | 57,900 | 58,000 | 2268 | 1941 | 2525 | 1941 |
| 48,000 | | | | | | 53,000 | | | | | | 58,000 | | | | | |
| 48,000 | 48,100 | 1615 | 1610 | 1872 | 1610 | 53,000 | 53,100 | 1945 | 1777 | 2202 | 1777 | 58,000 | 58,100 | 2275 | 1945 | 2532 | 1945 |
| 48,100 | 48,200 | 1622 | 1613 | 1879 | 1613 | 53,100 | 53,200 | 1952 | 1781 | 2209 | 1781 | 58,100 | 58,200 | 2282 | 1948 | 2539 | 1948 |
| 48,200 | 48,300 | 1628 | 1616 | 1885 | 1616 | 53,200 | 53,300 | 1958 | 1784 | 2215 | 1784 | 58,200 | 58,300 | 2288 | 1951 | 2545 | 1951 |
| 48,300 | 48,400 | 1635 | 1620 | 1892 | 1620 | 53,300 | 53,400 | 1965 | 1787 | 2222 | 1787 | 58,300 | 58,400 | 2295 | 1955 | 2552 | 1955 |
| 48,400 | 48,500 | 1641 | 1623 | 1898 | 1623 | 53,400 | 53,500 | 1971 | 1791 | 2228 | 1791 | 58,400 | 58,500 | 2301 | 1958 | 2558 | 1958 |
| 48,500 | 48,600 | 1648 | 1626 | 1905 | 1626 | 53,500 | 53,600 | 1978 | 1794 | 2235 | 1794 | 58,500 | 58,600 | 2308 | 1961 | 2565 | 1961 |
| 48,600 | 48,700 | 1655 | 1630 | 1912 | 1630 | 53,600 | 53,700 | 1985 | 1797 | 2242 | 1797 | 58,600 | 58,700 | 2315 | 1965 | 2572 | 1965 |
| 48,700 | 48,800 | 1661 | 1633 | 1918 | 1633 | 53,700 | 53,800 | 1991 | 1801 | 2248 | 1801 | 58,700 | 58,800 | 2321 | 1968 | 2578 | 1968 |
| 48,800 | 48,900 | 1668 | 1636 | 1925 | 1636 | 53,800 | 53,900 | 1998 | 1804 | 2255 | 1804 | 58,800 | 58,900 | 2328 | 1971 | 2585 | 1971 |
| 48,900 | 49,000 | 1674 | 1640 | 1931 | 1640 | 53,900 | 54,000 | 2004 | 1807 | 2261 | 1807 | 58,900 | 59,000 | 2334 | 1975 | 2591 | 1975 |
| 49,000 | | | | | | 54,000 | | | | | | 59,000 | | | | | |
| 49,000 | 49,100 | 1681 | 1643 | 1938 | 1643 | 54,000 | 54,100 | 2011 | 1811 | 2268 | 1811 | 59,000 | 59,100 | 2341 | 1978 | 2598 | 1978 |
| 49,100 | 49,200 | 1688 | 1647 | 1945 | 1647 | 54,100 | 54,200 | 2018 | 1814 | 2275 | 1814 | 59,100 | 59,200 | 2348 | 1982 | 2605 | 1982 |
| 49,200 | 49,300 | 1694 | 1650 | 1951 | 1650 | 54,200 | 54,300 | 2024 | 1817 | 2281 | 1817 | 59,200 | 59,300 | 2354 | 1985 | 2611 | 1985 |
| 49,300 | 49,400 | 1701 | 1653 | 1958 | 1653 | 54,300 | 54,400 | 2031 | 1821 | 2288 | 1821 | 59,300 | 59,400 | 2361 | 1988 | 2618 | 1988 |
| 49,400 | 49,500 | 1707 | 1657 | 1964 | 1657 | 54,400 | 54,500 | 2037 | 1824 | 2294 | 1824 | 59,400 | 59,500 | 2367 | 1992 | 2624 | 1992 |
| 49,500 | 49,600 | 1714 | 1660 | 1971 | 1660 | 54,500 | 54,600 | 2044 | 1827 | 2301 | 1827 | 59,500 | 59,600 | 2374 | 1995 | 2631 | 1995 |
| 49,600 | 49,700 | 1721 | 1663 | 1978 | 1663 | 54,600 | 54,700 | 2051 | 1831 | 2308 | 1831 | 59,600 | 59,700 | 2381 | 1998 | 2638 | 1998 |
| 49,700 | 49,800 | 1727 | 1667 | 1984 | 1667 | 54,700 | 54,800 | 2057 | 1834 | 2314 | 1834 | 59,700 | 59,800 | 2387 | 2002 | 2644 | 2002 |
| 49,800 | 49,900 | 1734 | 1670 | 1991 | 1670 | 54,800 | 54,900 | 2064 | 1837 | 2321 | 1837 | 59,800 | 59,900 | 2394 | 2005 | 2651 | 2005 |
| 49,900 | 50,000 | 1740 | 1673 | 1997 | 1673 | 54,900 | 55,000 | 2070 | 1841 | 2327 | 1841 | 59,900 | 60,000 | 2400 | 2008 | 2657 | 2008 |

* 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 24a through 24d. You may contribute to more than one organization.



We believe every child is a source of unique talent and abilities, of promise, and possibilities. Support prevention programs for children in your community. Taking care of our children now ensures a stronger future for Vermont.

vtchildrenstrust.org
(888) 475-5437



Give to our 42,000 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.

veterans.vermont.gov
(802) 828-3379



Picking up litter helps combat climate change. Teaching next generations about environmental responsibility is our responsibility. Together our efforts can slow destructive weather patterns. Your generosity keeps Vermont beautiful and empowers us to make real change by enabling action for our environment. Thank you for making an impact. Green Up Day is May 3, 2025, and year-round for many.

greenupvermont.org
(802) 522-7245



Loons, peregrines, and eagles are now thriving thanks to you. Let's keep it going for animals still at risk, like turtles, bats, and pollinators so future generations can enjoy Vermont's wildlife. Every \$1 you give is matched so that it turns into \$3 for our threatened and endangered wildlife.

vtfishandwildlife.com
(802) 828-1000

You may deduct the above charitable contributions on next year's personal income tax return. See the instructions for Form IN-111.

Taxpayer Assistance

Visit Our Website for Forms Not Included in This Booklet

We have provided the forms in this booklet that most Vermonters need to file their taxes. All forms are available at tax.vermont.gov. The following forms are not included in this booklet:

- IN-117 Vermont Credit for Income Tax Paid to Other State or Canadian Province
- IN-119 Vermont Tax Adjustments and Nonrefundable Credits
- IN-153 Vermont Capital Gains Exclusion
- IN-151 Application for Extension of Time to File Form IN-111. A Vermont extension is not required to be filed if a federal extension was filed **and** you are not required to submit a payment with your extension.

2025 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 | 2024 Vermont Income Tax Return | April 15 | |
| IN-151 | Application for Extension of Time to File Form IN-111 Vermont Income Tax Return | April 15 | |
| RCC-146 | 2024 Renter Credit Claim | April 15 | Oct. 15 |
| HS-122 | 2025 Homestead Declaration | April 15 | Oct. 15 |
| HS-122/HI-144 | 2025 Property Tax Credit Claim | April 15 | Oct. 15 |

Taxpayer Advocate

The Vermont Department of Taxes offers free, confidential service when a taxpayer encounters difficulty resolving tax issues. The Taxpayer Advocate may be able to help if:

- You are experiencing extreme economic hardship from the Department's action, or
- It is taking more than 180 days to resolve your tax issue, or
- You have not received a response or resolution to the problem by the date promised by the Vermont Department of Taxes.

The Taxpayer Advocate will review your situation, help you understand what needs to be done to resolve it, and keep you updated on the progress of your situation. Please note that the Taxpayer Advocate cannot override the provisions of the law or represent taxpayers at Department hearings.

To contact the Taxpayer Advocate:

Telephone: (802) 828-6848

Fax: (802) 828-6982

Email: tax.taxpayeradvocate@vermont.gov

Mail: ATTN: Taxpayer Advocate

Vermont Department of Taxes

133 State Street

Montpelier, VT 05633-1401