

**STATE OF VERMONT DEPARTMENT OF TAXES**

**SUBSTITUTE FORMS SPECIFICATIONS**

**FOR**

**PERSONAL INCOME**



**2025**

**TAX YEAR**

## Table of Contents

<b>SUBSTITUTE FORMS - GENERAL .....</b>	<b>3</b>
List of Personal Income Tax forms .....	3
Subsets .....	3
Form Changes for TY 2025.....	3
<b>SUBSTITUTE FORMS SPECIFICATIONS .....</b>	<b>10</b>
<b>VARIABLE DATA .....</b>	<b>10</b>
Data Placement.....	10
Font.....	10
<b>DATA PARAMETERS .....</b>	<b>11</b>
<b>TEST CASES AND SAMPLE DATA .....</b>	<b>11</b>
<b>DUE DATE .....</b>	<b>11</b>
<b>SUBMITTING FORMS FOR APPROVAL.....</b>	<b>11</b>
<b>CONTACT INFORMATION .....</b>	<b>12</b>
<b>MAILING COMPLETED RETURNS.....</b>	<b>12</b>
<b>SCAN SPECIFICATIONS .....</b>	<b>12</b>
Shading .....	12
Barcode .....	12
Vendor Codes .....	12

## **SUBSTITUTE FORMS – GENERAL**

List of Individual Income forms being scanned for the 2025 tax year:

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

**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. IN-116
3. IN-114
4. HS-122, HI-144
5. RCC-146
6. IN-151

## **2025 Vermont Income Tax Changes**

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

### **2025 FORM IN-111 – Vermont Income Tax Return**

- All checkboxes increased in size
- Line 4 Vermont Standard Deduction Updates:
  - Standard Deduction S & MFS increasing to \$7,650
  - Standard Deduction HOH increasing to \$11,450
  - Standard Deduction MFJ & QW increasing to \$15,300
- Additional standard deduction amount is increasing to \$1,250
- Vermont Personal Exemption amount is increasing to \$5,300 on line 5e
- Line 1 now references “federal Form 1040, Line 11a”
- Line 2 now references “Schedule IN-112, Part I, Line 19”
- Updated order of contribution funds:
  - 23a: Vermont Veterans Fund
  - 23b: Green Up Vermont
  - 23c: Nongame Wildlife Fund
  - 23d: Vermont Children’s Trust Foundation
- Line 26c now reads “Refundable Credits (Schedule IN-112, Part II: **Full-Year Residents-**

Line 13; **Part-Year Residents**-Line 17)"

- Line 26e now references "Schedule K-1VT, Line 30"

**Instruction Changes:**

Child Care Contribution Worksheet:

- Removed previous line 4
- Removed previous line 5
- Old line 6 is new line 4

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 0.11% (0.0011). Enter this amount on Form IN-111, Line 21 . . . . .	4. _____

**2025 SCHEDULE IN-112**

- All checkboxes increased in size

**Part I – Subtractions**

- New line 13 will read "Military retirement and Survivor Benefit exempt from taxation (see instructions for calculation)"
- Old line 13 is new line 14
- Old line 14 is new line 15 and will read "Bond/note interest income from (see to the right)" Check boxes have been moved to the right side of the form.
- Old line 15a is new line 16a
- Old Line 15b is new line 16b
- Old line 15c is new line 16c and will now reference "Subtract Line 16b from Line 16a..."
- Old line 16 is new line 17
- Old line 17 is new line 18 and will read "Total subtractions (ADD Lines 7 through 15 and line 16c)
- Line 19 will now read "SUBTRACT Line 18 from Line 6..."

**Part II – Refundable Credits**

- Line 3 now reads "Number of qualifying children. List only children who qualify for Child Tax Credit (born 2019 through 2025) below"
- Line 7 now reads "Vermont Earned Income Tax Credit: If Line 5 is GREATER than zero, MULTIPLY Line 6 by 38% (0.38). If Line 5 is zero, Enter the amount on Line 6."

**New Subsection Veteran Tax Credit - Resident and Part-Year Resident**

- New line 8 will read "Enter your AGI from Form IN-111, Line 1"
- New Line 9 will read "If Line 8 is \$25,000 or less, enter -0- and skip to Line 12."

Otherwise, **SUBTRACT \$25,000 from Line 8.**"

- New line 10 will read "Divide line 9 by 100, rounding down to the nearest whole number."
- New Line 11 will read "MULTIPLY Line 10 by \$5"
- New Line 12 will read "If Line 9 is zero, enter \$250. Otherwise, enter \$250 minus Line 11."
- Old line 8 is new line 13 and will now reference "(ADD Lines 2,4, and 12)" and "Part-Year Residents: Complete Lines 14 through 17"
- Old line 9 is new line 14
- Old line 10 is new line 15
- Old line 11 is new line 16 and will now reference "DIVIDE Line 14 by 15, then MULTIPLY the result by 100)"
- Old line 12 is new line 17 and will now reference "MULTIPLY Line 13 by Line 16"

#### **Instruction Changes:**

Retirement Income exclusions -

- The SS and Civil Service Retirement System income limits updated on the Retirement Income exemption worksheet by 5k.
- Removed the reference to military income in the Retirement Income exemption worksheet
- Line 1 now reads ""Did you report an amount on federal Form 1040, U.S. Individual Income Tax Return, Line 6b, for Social Security benefits that were taxable in the current tax year or did you receive retirement income from another eligible retirement system? You can choose to exempt your taxable social security income OR the income you received from a contributory annuity, pension, endowment, or retirement system of the U.S. government or a state government, including the Civil Service Retirement System. *Note that the second exemption only applies to benefits that are based on earnings not covered by the Social Security Act (i.e., earnings that were not subject to Social Security tax withholding)*"

RETIREMENT INCOME EXEMPTION WORKSHEET	
PLEASE READ ALL INSTRUCTIONS CAREFULLY BEFORE COMPLETING THIS WORKSHEET.	
Instructions: It is important that you answer the questions in Section I to determine if you qualify for a full or partial exemption. If you qualify for a partial exemption, you may move on to Section II to calculate the amount of the exemption.	
<b>SECTION I: Do you qualify for the Vermont Retirement Income full or partial exemption?</b>	
<p>1. Did you report an amount on federal Form 1040, U.S. Individual Income Tax Return, Line 6b, for Social Security benefits that were taxable in the current tax year or did you receive retirement income from another eligible retirement system? You can choose to exempt your taxable social security income OR the income you received from a contributory annuity, pension, endowment, or retirement system of the U.S. government or a state government, including the Civil Service Retirement System. <i>Note that the second exemption only applies to benefits that are based on earnings not covered by the Social Security Act (i.e., earnings that were not subject to the Social Security tax withholding).</i></p> <p><input type="checkbox"/> No, STOP. You do not qualify for this exemption.</p> <p><input type="checkbox"/> Yes. Proceed to question 2.</p>	
<p>2. If you are:</p> <ul style="list-style-type: none"> <li>Married filing jointly, is your Adjusted Gross Income (AGI) on Form IN-111, Vermont Income Tax Return, Line 1, less than \$80,000?</li> <li>Single, head of household, surviving spouse, or married filing separately, is your AGI on Form IN-111, Line 1, less than \$65,000?</li> </ul> <p><input type="checkbox"/> No, STOP. You do not qualify for this exemption.</p> <p><input type="checkbox"/> Yes. You qualify for Vermont's Retirement Income exemption. Proceed to question 3.</p>	
<p>3. If you are:</p> <ul style="list-style-type: none"> <li>Married filing jointly, is your AGI less than \$70,000?</li> <li>Single, head of household, surviving spouse, or married filing separately, is your AGI less than \$55,000?</li> </ul> <p><input type="checkbox"/> No. Please proceed to Section II of this worksheet.</p> <p><input type="checkbox"/> Yes. You qualify for a full exemption. If you elected the exemption for social security, please enter the full amount from federal Form 1040, Line 6b, on Schedule IN-112, Part I, Line 12. If you elected one of the other retirement exemptions, enter your eligible retirement system income or \$10,000, whichever is less.</p>	
<b>SECTION II: Calculating your Partial Retirement Income Exemption</b>	
This section is for married joint filers with an Adjusted Gross Income (AGI) between \$70,000-\$80,000 and for single, head of household, surviving spouse, or married separate filers with an AGI between \$55,000-\$65,000.	
<p>4. If you are:</p> <ul style="list-style-type: none"> <li>Married filing jointly, enter \$80,000.</li> <li>All other filing statuses, enter \$65,000</li> </ul>	
5. Enter your AGI from Form IN-111, Line 1	_____
6. Subtract Line 5 from Line 4. If Line 5 is greater than Line 4, enter -0-	_____
7. Divide Line 6 by \$10,000. This value will be a decimal. Please round to the second decimal place (Example: .481 would round to .48)	_____
8. Enter the lesser of Line 7 or the value 1 (This line should not be greater than 1)	_____
Please complete Lines 9 & 10 OR 11 & 12. You may only elect one exclusion per taxable year.	
If you elected to exempt your social security income:	
9. Enter the amount from federal Form 1040, Line 6b	_____
10. Amount of partial exemption. Multiply Line 9 by Line 8. Enter this amount on Schedule IN-112, Part I, Line 12	_____
If you elected one of the other allowable retirement income exemptions:	
11. Enter the lesser of the retirement income you earned from that source or \$10,000	_____
12. Amount of partial exemption. Multiply Line 11 by Line 8. Enter this amount on Schedule IN-112, Part I, Line 12	_____
Note about civil unions: If you are in a civil union and filing jointly, you should file for this exemption as married filing jointly. If you are a civil union and filing separately, you should file as married filing separately.	

- New Military retirement and survivor benefit income exclusion- This change will eliminate the requirement to choose between military retirement and other retirement exclusions, if a taxpayer is taking this new exemption and also have Social Security or other retirement income exclusion the taxpayer can take both.

Military Retirement Income Exemption. Act 71 was signed into law on June 25, 2025. These new exemptions under Act 71 take effect beginning with the 2025 tax year. Eligible filers may claim the new credits when filing in 2026. All military retirement and survivor benefit income shall be exempt for taxpayers of any filing status whose adjusted gross income is less than or equal to \$125,000. For taxpayers of any filing status whose adjusted gross income is over \$125,000 and less than \$175,000, the exempt amount of military retirement and survivor benefit income decreases as the

taxpayer's income increases. No exemption is available for taxpayers of any filing status whose adjusted gross income is equal to or greater than \$175,000. Complete the Military Retirement Income Exemption Worksheet located below.

MILITARY RETIREMENT INCOME EXEMPTION WORKSHEET	
PLEASE READ ALL INSTRUCTIONS CAREFULLY BEFORE COMPLETING THIS WORKSHEET.	
Instructions: It is important that you answer the questions in Section I to determine if you qualify for a full or partial exemption. If you qualify for a partial exemption, you may move on to Section II to calculate the amount of the exemption.	
<b>SECTION I: Do you qualify for the Vermont Military Retirement Income full or partial exemption?</b>	
1. Did you report an amount on federal Form 1040, U.S. Individual Income Tax Return, Line 5b, that came from military retirement income or military survivor benefit income? This income would have been reported to you on a 1099-R from the Defense Finance and Accounting Service.	
<input type="checkbox"/> No, STOP. You do not qualify for this exemption. <input type="checkbox"/> Yes. Proceed to question 2.	
2. Is your Adjusted Gross Income (AGI) on Form IN-111, Vermont Income Tax Return, Line 1, less than \$175,000?	
<input type="checkbox"/> No, STOP. You do not qualify for this exemption. <input type="checkbox"/> Yes. You qualify for Vermont's Military Retirement Income exemption. Proceed to question 3.	
3. Is your AGI on Form IN-111, Line 1, less than or equal to \$125,000?	
<input type="checkbox"/> No. Please proceed to Section II of this worksheet. <input type="checkbox"/> Yes. You qualify for a full exemption. Enter your total taxable military retirement income and/or survivor benefit income included on Federal Form 1040, Line 5b on Schedule IN-112, Part 1, Line 13.	
<b>SECTION II: Calculating your Partial Military Retirement Income Exemption</b>	
This section is for filers with an Adjusted Gross Income (AGI) between \$125,000-\$175,000	
4. Enter your AGI from Form IN-111, Line 1.	4. _____
5. Phaseout Threshold.	5. <u>175,000</u>
6. Subtract Line 4 from Line 5.	6. _____
7. Divide Line 6 by \$50,000. This value will be a decimal. Please round to the second decimal place (Example: .481 would round to .48).	7. _____
8. Enter the lesser of Line 7 or the value 1 (This line should not be greater than 1).	8. _____
9. Enter your taxable military retirement income and/or survivor benefit income included on Federal Form 1040.	9. _____
10. Amount of partial exemption. Multiply Line 8 by Line 9. Enter this amount on Schedule IN-112, Part I, Line 13.	10. _____

- New Veteran Tax Credit - Resident and Part-Year Resident

The Vermont Veteran Tax Credit was signed into law on June 25, 2025, as part of Act 71, and is effective beginning with the 2025 tax year. Any Vermont resident or part-year resident who has a discharge record or other record of separation from active duty that verifies service in the uniformed services, is entitled to receive a \$250 refundable tax credit if their adjusted gross income is less than or equal to \$25,000 for the taxable year. This credit may be claimed when the individual files their income tax returns. For veterans with more than \$25,000 but less than \$30,000 of adjusted gross income, the \$250 credit decreases as the veteran's income increases. No credit is available for veterans with an adjusted gross income equal to or greater than \$30,000 in the taxable year.

## 2025 SCHEDULE IN-113

- Removed the word "Column" from both column headers on page 2 to match page 1.
- Removed old line 23
- New Line 23 reads "Other (reserved)"

## Instruction Changes:

## **2026 Form IN-114**

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

## **2025 SCHEDULE IN-116**

## **2025 SCHEDULE IN-117**

## **2025 SCHEDULE IN-119**

- Old line 9 now reads “**ADD Column C, Lines 1 through 8.** Enter this amount on Form IN-111, Line 18 . . .”
- Removed previous line 10
- Removed previous line 11
- Removed previous line 12
- Removed previous line 13
- Removed previous line 14
- Removed previous line 15
- Removed previous line 16
- Removed previous line 17
- Removed previous line 18
- Removed previous line 19

## **2025 FORM IN-151**

- Moved “**Did you know...**” to the top of list of bullets

## **Form IN-152**

2026 Interest rate is 7.75%

## **Form IN-152A**

2026 Interest rate is 7.75%

## **2025 SCHEDULE IN-153**

## **2026 FORM HS-122 Homestead Declaration AND Property Tax Credit Claim**

- Due Date changed to 4/15/2026.
- Household income limit updated to \$115,400.
- All checkboxes increased in size
- Hard coded “VT” as State of Legal Residence



### Instruction Changes:

#### 2025 SCHEDULE HI-144 Household Income

- All checkboxes increased in size
- Line Z will now read “HOUSEHOLD INCOME. **ADD Line u and Line y.** (Enter here and on Form HS-122, Line B8.)”

### Instruction Changes:

#### 2025 FORM RCC-146

- Hard coded “VT” for State of rental unit

### Instruction Changes:

- Updated Income Limits by County

**2025 Partial Credit Income Limits by County**

County	Family Size							
	1	2	3	4	5	6	7	8
Addison	\$52,850	\$60,390	\$67,930	\$75,470	\$81,510	\$87,560	\$93,600	\$99,650
Bennington	\$49,530	\$56,620	\$63,700	\$70,790	\$76,440	\$82,100	\$87,820	\$93,470
Caledonia	\$47,190	\$53,950	\$60,650	\$67,410	\$72,800	\$78,200	\$83,590	\$88,990
Chittenden	\$59,090	\$67,540	\$75,990	\$84,370	\$91,130	\$97,890	\$104,650	\$111,410
Essex	\$47,190	\$53,950	\$60,650	\$67,410	\$72,800	\$78,200	\$83,590	\$88,990
Franklin	\$49,340	\$56,390	\$63,410	\$70,460	\$76,100	\$81,740	\$87,390	\$93,030
Grand Isle	\$49,340	\$56,390	\$63,410	\$70,460	\$76,100	\$81,740	\$87,390	\$93,030
Lamoille	\$47,190	\$53,950	\$60,650	\$67,410	\$72,800	\$78,200	\$83,590	\$88,990
Orange	\$47,190	\$53,950	\$60,650	\$67,410	\$72,800	\$78,200	\$83,590	\$88,990
Orleans	\$47,190	\$53,950	\$60,650	\$67,410	\$72,800	\$78,200	\$83,590	\$88,990
Rutland	\$47,190	\$53,950	\$60,650	\$67,410	\$72,800	\$78,200	\$83,590	\$88,990
Washington	\$50,250	\$57,460	\$64,610	\$71,760	\$77,550	\$83,270	\$88,990	\$94,770
Windham	\$47,190	\$53,950	\$60,650	\$67,410	\$72,800	\$78,200	\$83,590	\$88,990
Windsor	\$49,920	\$57,070	\$64,220	\$71,310	\$77,030	\$82,750	\$88,470	\$94,190

**2025 Full Credit Income Limits by County**

County	Family Size							
	1	2	3	4	5	6	7	8
Addison	\$24,400	\$27,900	\$31,400	\$34,850	\$37,650	\$43,150	\$48,650	\$54,150
Bennington	\$22,900	\$26,150	\$29,400	\$32,650	\$37,650	\$43,150	\$48,650	\$54,150
Caledonia	\$21,800	\$24,900	\$28,000	\$32,150	\$37,650	\$43,150	\$48,650	\$54,150
Chittenden	\$27,300	\$31,200	\$35,100	\$38,950	\$42,100	\$45,200	\$48,650	\$54,150
Essex	\$21,800	\$24,900	\$28,000	\$32,150	\$37,650	\$43,150	\$48,650	\$54,150
Franklin	\$22,790	\$26,030	\$29,280	\$33,130	\$38,020	\$43,320	\$48,650	\$54,150
Grand Isle	\$22,790	\$26,030	\$29,280	\$33,130	\$38,020	\$43,320	\$48,650	\$54,150
Lamoille	\$21,800	\$24,900	\$28,000	\$32,150	\$37,650	\$43,150	\$48,650	\$54,150
Orange	\$21,800	\$24,900	\$28,000	\$32,150	\$37,650	\$43,150	\$48,650	\$54,150
Orleans	\$21,800	\$24,900	\$28,000	\$32,150	\$37,650	\$43,150	\$48,650	\$54,150
Rutland	\$21,800	\$24,900	\$28,000	\$32,150	\$37,650	\$43,150	\$48,650	\$54,150
Washington	\$23,200	\$26,500	\$29,800	\$33,100	\$37,650	\$43,150	\$48,650	\$54,150
Windham	\$21,800	\$24,900	\$28,000	\$32,150	\$37,650	\$43,150	\$48,650	\$54,150
Windsor	\$23,050	\$26,350	\$29,650	\$32,900	\$37,650	\$43,150	\$48,650	\$54,150

## **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 AND ACCESSIBILITY CHANGES**

All forms, vouchers, and schedules have been updated to align with new accessibility regulations.

- Increasing font size of instructions to at least 12-point font
- Increasing font size on forms to at least 11-point font
  - **NOTE:** Some relocation of data fields may occur.
- Some behind-the-scenes modifications to streamline the process when the fill-in forms are created to make them accessible.

In 2024 Vermont Department of Taxes began a four-phased frontend scanning project that completely transformed and enhanced our scanning capabilities and efficiencies. The four-phased project started in July 2024 and is scheduled to end in January 2026. For Tax Year 2025 some forms and schedules have been impacted by new software solutions to standardize checkboxes, which include IN-111, IN-112, HS-122, and HI-144.

## **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 2, 2026. First submittals received after January 2, 2026, 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](mailto: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](mailto: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.