#### Form IN-114

## Vermont Individual Income Estimated Tax Payment Voucher



#### Please PRINT in BLUE or BLACK INK

Taxpayer's Last Name		First Name	MI	Taxpayer's Social Security Number	
1234567890123(17)	1234	567890123 (17)	1	123456789	
Spouse's/CU Partner's Last Name		First Name	MI	Spouse's or CU Partner's Social Security Number	
1234567890123(17)	1234	567890123 (17)	1	123456789	
Mailing Address (Number and Street/Road or PO Box)				Tax Year	
12345678901234567890123	90123456789012 (36)			2026	
City	State	ZIP Code or Postal Code			
123456748901234567(21)	12	1234567890		Amount of	
Foreign Country (if not United States)				this payment $123456789.00$	
1234567890123456789012345678 (32)					

5 4 5 4 Rev. 10/25

Pay your income taxes online

**Did you know?** You can make your estimated income tax payment online using ACH debit or your credit card. Visit us on the web at **myVTax.vermont.gov** and select "Make a Payment" to get started.

### **Underpayment Interest and Penalties**

Vermont law states that you must pay during the calendar year through withholding, timely made estimated payments, or a combination of both, an amount equal to 100% of your prior year tax liability or 90% of your current year tax liability, whichever is less.

If you do not meet this requirement and owe more than \$500 when you file your personal income tax return, you will be assessed penalties and interest. The underpayment in each quarter is assessed from the estimated payment due date to the date the tax is paid.

## Calculate your payment using the "Taxpayer's Worksheet." Record your payments.

# Taxpayer's Worksheet - Keep for your records

	100% of 2025 Tax Liability divided by 4\$	
	90% of 2026 Tax Liability (calculated below)	
Line 1	Estimated 2026 Vermont Taxable Income	\$
Line 2	Estimated 2026 Vermont Tax: Use 2026 preliminary tax schedules (See instructions)	\$
Line 3	Estimated 2026 Vermont Tax with Adjustments. See instructions for Form IN-111, Line 10	\$
Line 4	Estimated Income Adjustment. See instructions for Form IN-111, Line 15	
Line 5	Adjusted Vermont Tax (Multiply Line 3 by Line 4)5.	\$
Line 5a	Expected 2026 Vermont Tax Withholding5a.	\$
Line 6	2026 Estimated Tax Liability (Line 5 minus Line 5a)6.	\$
Line 7	Quarterly payments due (Divide Line 6 by 4)	\$

You can check the status of your estimated payments online at myVTax.vermont.gov under Payments,