

2026 Form HS-122**Vermont Homestead Declaration AND
Property Tax Credit Claim**

DUE DATE: April 15, 2026. You may file up to Oct. 15, 2026, but the town may assess a penalty.
For details on late filing, see instructions.

How to file a Homestead Declaration: Please complete Section A of this form, sign in the signature section at the bottom of page 2, and send the form to the Vermont Department of Taxes.

How to file a Property Tax Credit Claim: To be considered for a Property Tax Credit, you must file a **1)** Homestead Declaration (Section A of this form), **2)** Property Tax Credit Claim (Section B of this form), and **3)** Schedule HI-144, Household Income. Sign this form in the signature section at the bottom of page 2 and send the forms to the Department.

Tired of paper forms? It's fast and convenient to file your claim online at myVTax.vermont.gov.

Annual Vermont Homestead Declaration

SECTION A. This form must be filed each year by every Vermont resident whose property meets the definition of a homestead. A Vermont homestead is the principal dwelling and parcel of land surrounding the dwelling, owned and occupied by a resident individual as the individual's domicile on April 1, 2026. If your homestead is leased to a tenant on April 1, 2026, you may still claim it as a homestead if it is not leased for more than 182 days in the 2026 calendar year.

Please **PRINT** in **BLUE** or **BLACK** INK

Claimant's Last Name		First Name		MI	Claimant's Social Security Number	
Spouse's/CU Partner's Last Name		First Name		MI	Spouse's or CU Partner's Social Security Number	
Mailing Address (Number and Street/Road or PO Box)					Claimant's Date of Birth (MMDDYYYY)	
City		State	ZIP Code			
Location of Homestead (Use a number, street/road name. Do not use a PO Box or "same.")					City/Town of Legal Residence on April 1, 2026 and State	
					VT	
Federal Filing Status <input type="checkbox"/> Single <input type="checkbox"/> Married/CU Filing Jointly <input type="checkbox"/> Married/CU Filing Separately <input type="checkbox"/> Head of Household						

A1. SPAN - REQUIRED (from the 2025/2026 property tax bill). **A1.** _____ - _____

A2. Business Use of Dwelling. **A2.** _____ . _____ %

A3. Rental Use of Dwelling. **A3.** _____ . _____ %

A4. Business or Rental Use of **Improvements or Other Buildings.** Not including the dwelling, are improvements or other buildings located on your parcel used for business or rented? . . **A4.** ☐ Yes ☐ No

A5-A8 Special Situations (See instructions for more information). Check the following if it applies:

- | | |
|---|--|
| <input type="checkbox"/> A5. Grantor and sole beneficiary of a revocable trust owning the property | <input type="checkbox"/> A7. Homestead property crosses town boundaries (File a declaration for each town.) |
| <input type="checkbox"/> A6. Life estate holder of the property | <input type="checkbox"/> A8. Residing in a dwelling on the homestead parcel owned by a related farmer. |

Please continue to Page 2, Section B, for property tax credit. Sign on Page 2.

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

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Claimant's Last Name	Social Security Number



DUE DATE: April 15, 2026. Generally, claims cannot be accepted after Oct. 15, 2026.

SECTION B. PROPERTY TAX CREDIT CLAIM
For Household Income up to \$115,400. Complete and attach Schedule HI-144.

To qualify, you must meet the requirements for filing a homestead declaration in addition to the following requirements. ALL eligibility questions must be answered.

- B1.** Were you domiciled in Vermont all of calendar year 2025? ☐ Yes, Go to Line B2. ☐ No, STOP.
- B2.** Were you claimed as a dependent in 2025 by another taxpayer? . ☐ Yes, STOP. ☐ No, Go to Line B3.
- B3.** Do you anticipate selling this Vermont housesite on or before April 1, 2026? ☐ Yes, STOP. ☐ No, Continue

Amounts for Lines B4 through B6 are found on the 2025/2026 property tax bill. Round amounts to the nearest dollar.

- B4.** Housesite Value **B4.** _____ .00
- B5.** Housesite Education Tax **B5.** _____ .00
- B6.** Housesite Municipal Tax **B6.** _____ .00
- B7.** Ownership Interest **B7.** _____ %
- B8.** Household Income (Schedule HI-144, Line z).
You MUST attach Schedule HI-144. **B8.** _____ .00 ☐ Check here if amended Schedule HI-144, Household Income, is included.

Complete the following **ONLY if applicable** from Form LRC-147, Part B.

- B9.** For Profit Mobile Home Lot Rent (Allocable Rent from Form LRC-147) **B9.** _____ .00

Not-For-Profit Mobile Home Park, Cooperative, and Land Trust

- B10.** Allocated Education Tax. **B10.** _____ .00
- B11.** Allocated Municipal Tax **B11.** _____ .00

OR Property Tax from contiguous property if housesite has less than 2 acres (See instructions.)

- B12.** Contiguous property Education Tax **B12.** _____ .00
- B13.** Contiguous property Municipal Tax **B13.** _____ .00

MAXIMUM CREDIT AMOUNT IS \$8,000.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Preparers cannot use return information for purposes other than preparing returns.

Signature	Date (MMDDYYYY)	Daytime Telephone Number
Signature (If a joint return, BOTH must sign.)	Date (MMDDYYYY)	Daytime Telephone Number
Paid Preparer's Signature	Date (MMDDYYYY)	Preparer's Telephone Number
Firm's Name (or yours if self-employed) and address	Preparer's SSN or PTIN	FEIN

☐ Check if the Department of Taxes may discuss this return with the preparer shown.

2025 Schedule HI-144Please PRINT in BLUE
or BLACK INK

* 2 5 1 4 4 1 1 0 0 *

Household Income

For the year Jan. 1 - Dec. 31, 2025

This schedule must be included with the 2026 Property Tax Credit Claim
(Form HS-122). Please read instructions before completing schedule.

Claimant's Last Name	First Name	MI	Claimant's Social Security Number
Spouse's/CU Partner's Last Name	First Name	MI	Claimant's Date of Birth (MMDDYYYY)

List the names and Social Security Numbers of all other people (in addition to a Spouse or CU Partner) who had income and lived with you during 2025. Include both their taxable and non-taxable income in Column 3. If you have more than two "Other People" living in your household, record the names and Social Security Numbers on a separate sheet of paper and include with the filing.

☐ Check this box if you temporarily hosted a refugee, asylee, or asylum seeker
in your home during 2025. Do not include their income on this form.

Other Person #1 Last Name	First Name	MI	Other Person #1 Social Security Number
Other Person #2 Last Name	First Name	MI	Other Person #2 Social Security Number

Yearly totals of ALL members of the household	1. Claimant / Claimant and jointly filed Spouse	2. Filing separately Spouse or CU Partner	3. Other People
a. Cash public assistance and relief (See instructions for exclusions). a.	.00	.00	.00
b. Social Security, SSI, disability, railroad retirement, veteran's benefits, taxable and nontaxable. b.	.00	.00	.00
c. Unemployment compensation/worker's compensation . . c.	.00	.00	.00
d. Wages, salaries, tips, etc. (See instructions for dependent's exempt income.) d.	.00	.00	.00
e. Interest and dividends. e.	.00	.00	.00
f. Interest on U.S., state, and municipal obligations, taxable and nontaxable f.	.00	.00	.00
g. Alimony and support money g.	.00	.00	.00
h. Child support and cash gifts Please specify h.	.00	.00	.00
i. Business income. If the amount is a loss, enter -0-. See instructions for offsetting a loss i.	.00	.00	.00
j. Capital gains, taxable and nontaxable. If the amount is a loss, enter -0-. See instructions for offsetting a loss . . j.	.00	.00	.00
k. Taxable pensions, annuities, IRA and other retirement fund and distributions. See instructions k.	.00	.00	.00
l. Rental and royalty income. If the amount is a loss, enter -0-. See instructions for offsetting a loss l.	.00	.00	.00
m. Farm/partnerships/S corporations/LLC/Estate or Trust income. If the amount is a loss, enter -0-. See Line m instructions for only exception to offset a loss. m.	.00	.00	.00
n. Other income (See instructions for examples of other income) Please specify n.	.00	.00	.00
o. Total Income: ADD Lines a through n o.	.00	.00	.00

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Claimant's Last Name	Social Security Number



Carried forward from Line o00 .00 .00

<p>p. See instructions. Enter Social Security and Medicare tax withheld on wages claimed on Line d. Self-Employed: Enter self-employment tax from federal Schedule SE. This entry may differ from W-2/1099 or federal Schedule SE amount if these taxes are paid on income not required to be reported on Schedule HI-144. Include W-2 and/or federal Schedule SE if not included with income tax filing p.</p> <p>q. Child support paid. You must include proof of payment. See instructions. q.</p>	<p>1. Claimant / Claimant and jointly filed Spouse</p>	<p>2. Filing separately Spouse or CU Partner</p>	<p>3. Other People</p>
	<p>.00</p>	<p>.00</p>	<p>.00</p>
<p>.00</p>	<p>.00</p>	<p>.00</p>	<p>.00</p>

Support paid to: Last Name	First Name	MI	Social Security Number

r. Allowable adjustments from federal Form 1040

<p>r1. Business expenses for Reservists r1.</p> <p>r2. Alimony paid r2.</p> <p>r3. Self-employed health insurance deduction r3.</p> <p>r4. Health Savings Account deduction r4.</p> <p>s. ADD Lines p, q, and total of Lines r1 through r4 for each column. s.</p> <p>t. SUBTRACT Line s from Line o of each column. If a negative amount, enter -0- t.</p>	<p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p>	<p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p>	<p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p>
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u. ADD all three amounts from Line t. If a negative amount, enter -0- **u.** .00

v. Complete if born Jan. 1, 1961 and after.
Enter interest and dividend income from Lines e and f. **v.** .00 .00 .00

w. ADD all three amounts from Line v **w.** .00

x. Asset Adjustment of Interest and Dividend Income (Lines e and f). Per 32 V.S.A. § 6061E **x.** 10000 .00

y. SUBTRACT Line x from Line w. If Line x is more than Line w, enter -0- **y.** .00

z. HOUSEHOLD INCOME. ADD Line u and Line y. (Enter here and on Form HS-122, Line B8.) **z.** .00

HOMEOWNERS Form HS-122, Homestead Declaration AND Property Tax Credit Claim, must be filed each year.
Homeowners with Household Income up to \$115,400 on Line z should complete Form HS-122, Section B. You may be eligible for a property tax credit. Schedule HI-144 must be filed with Form HS-122.
The due date to file Form HS-122 is April 15, 2026. Homeowners filing a property tax credit, Form HS-122, Section B, and Schedule HI-144, between April 16 and Oct. 15, 2026, may still qualify for a Property Tax Credit. Generally, claims cannot be accepted after Oct. 15, 2026.