

2026 FORM IN-114 Instructions

Individual Income Estimated Tax Payment Voucher

General Information

Please print in **BLUE** or **BLACK** ink only.

Estimated income tax is the amount of Vermont tax you expect to owe for the year on income that is not subject to withholding (for example, earnings from self-employment, interest, dividends, rental income, alimony, etc.), or exceeding withholdings, plus any additions. Additions to Vermont tax may include:

- Qualified Retirement Plans (including Individual Retirement Accounts, Health Savings Accounts, and Medical Savings Accounts)
- Recapture of Federal Investment Tax Credit
- Vermont Tax Credit Recapture

Who Must Make Estimated Income Tax Payments?

Generally, you must pay estimated income tax if you expect to owe an income tax liability or have income not subject to withholding such as self-employment earnings. Individuals receiving two-thirds of their income from farming or fishing, as defined by the IRS, are not required to make estimated income tax payments.

How Do I Determine My Estimated Tax Liability?

Please use your 2025 tax liability or use the worksheet included with this form to estimate your 2026 tax liability. In order to avoid underpayment of estimated tax, which may result in penalty and interest charges, estimated tax payments must either be: **1)** 100% of last year's tax liability **or** **2)** 90% of this year's tax liability. If the tax liability due is less than \$500, you will not be subject to penalty or interest charges.

Child Care Contribution Estimated Payment

If you earned self-employment income while you were physically located in Vermont, your estimated tax payment must include your Child Care Contribution. Your Child Care Contribution is 0.11% of the self-employment income earned while physically located in Vermont during this quarter. This applies to both Vermont residents and non-residents.

When Are Estimated Income Tax Payments Due?

Estimated income tax payments are made in four equal amounts by the due dates shown below:

- 1st payment April 15, 2026
- 2nd payment June 15, 2026
- 3rd payment September 15, 2026
- 4th payment January 15, 2027

Can I File Annualized Estimated Payments for Vermont?

Individuals who make annualized estimated tax payments with the IRS may also make annualized estimated payments in Vermont. If you make annualized payments, please attach a completed copy of federal Form 2210, Underpayment of Estimated Tax by Individuals, Estates, and Trusts, and Vermont Form IN-152A, Annualized Income Installment Method for Underpayment of 2025 Estimated by Tax by Individual, Estates, and Trusts, when you file your Vermont income tax return.

Questions?

Contact your tax preparer for advice on filing estimated income tax payments. Please see the Vermont Department of Taxes website, www.tax.vermont.gov, to find answers to many of your tax questions. Contact the Vermont Department of Taxes for other assistance.

2026 Preliminary Vermont Tax Rates**Single Individuals, Schedule X**

Use if your filing status is:
Single

If your Taxable Income is Over	But Not Over	VT Base Tax is	Plus	of the Amount Over
0	50,750	0.00	3.35%	0
50,750	122,850	1,700.00	6.60%	50,750
122,850	256,300	6,459.00	7.60%	122,850
256,300	-	16,601.00	8.75%	256,300

Married Filing Jointly, Schedule Y-1

Use if your filing status is:
Married Filing Jointly; Qualifying Widow(er) or
Civil Union Filing Jointly

If your Taxable Income is Over	But Not Over	VT Base Tax is	Plus	of the Amount Over
0	84,700	0.00	3.35%	0
84,700	204,750	2,837.00	6.60%	84,700
204,750	312,050	10,761.00	7.60%	204,750
312,050	-	18,916.00	8.75%	312,050

Married Filing Separately, Schedule Y-2

Use if your filing status is:
Married Filing Separately or
Civil Union Filing Separately

If your Taxable Income is Over	But Not Over	VT Base Tax is	Plus	of the Amount Over
0	42,350	0.00	3.35%	0
42,350	102,375	1,419.00	6.60%	42,350
102,375	156,025	5,380.00	7.60%	102,375
156,025	-	9,458.00	8.75%	156,025

Heads of Household, Schedule Z

Use if your filing status is:
Head of Household

If your Taxable Income is Over	But Not Over	VT Base Tax is	Plus	of the Amount Over
0	68,000	0.00	3.35%	0
68,000	175,500	2,278.00	6.60%	68,000
175,500	284,150	9,373.00	7.60%	175,500
284,150	-	17,630.00	8.75%	284,150

RECORD of 2026 ESTIMATED PAYMENTS

Due Date	Date Paid	Check #	Amount Paid
April 15, 2026			
June 15, 2026			
Sept. 15, 2026			
Jan. 15, 2027			