

**STATE OF VERMONT DEPARTMENT OF TAXES**

**SCAN SPECIFICATIONS**

**for**

**FIDUCIARY**



**2018 TAX YEAR**

Vermont will accept submittals (in subset groups only) based on DRAFTS. If your submitted forms meet our approval, we will give PRELIMINARY approval. When the forms are posted as FINAL, we will send a second email to you. If there have been changes to the forms, we will notify you of those changes and request a resubmittal. If no changes are made, the second email will be a FINAL approval. **FORMS THAT ARE IN “PRELIMINARY APPROVAL” STATUS SHOULD NOT BE DISTRIBUTED FOR USE.**

Please provide users with printing instructions to ensure that their printed returns match the samples you submitted for approval.

**List of Individual Income forms being scanned for the 2018 tax year**

<b>FIT-160</b>	<b>FIT-161</b>	<b>FIT-162</b>	<b>FIT-165</b>
<b>FIT-166</b>	<b>FIT-167</b>	<b>K1VTF</b>	<b>FIT-168</b>

Forms will be approved in subsets as indicated below. All forms in a subset must receive approval at the same time. *Example:* Form FIT-161 will not receive approval until Schedules FIT-162, FIT-166, FIT-167, K1VTF, and FIT-160 are approved. You are required to use the test samples found on the FTA SES website.

**Subsets allowed:**

1. FIT-161, FIT-162, FIT-166, FIT-167, K1VTF, FIT-160
2. FIT-165
3. FIT-168

**SUBSTITUTE FORMS**

Substitute forms must be reproduced to match the official forms as closely as possible. All variable data fields must be in absolute positions. We will reject forms our scanning equipment cannot read.

When reconstructing forms, be aware of the following:

- Lines of text in paragraph must break at the exact location as the official forms.
- For all fixed text, use san serif fonts (i.e. Arial). Match the font sizes of the official forms as closely as you can. Use bold fonts as they appear on the official forms.

**PAPER AND INK**

Paper for substitute forms must be at least 20 lb. white stock and the same size as the Department's original (8 ½ x 11 unless otherwise specified).

**VARIABLE DATA FIELDS**

**USE COURIER 12 POINT FONT FOR ALL DATA FIELDS.**

**Data placement** is specified as exact positions using a 10/6 grid -- 10 spaces per horizontal inch and 6 lines per vertical inch. Follow the grid layout for the variable data fields shown in green.

**DO NOT** print internal codes, date/time stamps, distribution information, etc. above the barcode or title of the form.

**Alpha characters** must be **ALL CAPITAL LETTERS** in **variable data fields**.

### **DOLLAR AMOUNTS**

- Do not use commas as separators.
- Amounts are right justified.

### **TEST CASES AND SAMPLE DATA**

Test cases can be found on FTA SES website. The test cases are designed to look for specific issues that we have experienced with each form. It is imperative that you use all the information provided in each test case, not just the name and address. **If the sample(s) submitted do not use the test case information provided, the forms will be rejected.**

### **SUBMITTING FORMS FOR APPROVAL**

When submitting forms for approval, please submit one blank form, one of each test cases using the samples posted on the FTA website and one full-field form. Please include your e-mail address in your cover letter. We will give approval/disapproval via e-mail.

**Blank forms** contain no variable data and should have a barcode where applicable.

**Sample** data forms must be created using the test cases found on our vendors-only website. If our test cases are not used, then submitted forms will not be tested or approved.

**Full-field forms** are like those shown in these specifications. Each field is filled with numbers and/or letters to show the maximum field lengths while conforming to specifications. Example: If a field is a numeric field, do not fill with letters.

The sample forms should be sent to:

**(via UPS, FedEx, DHL, etc., use:)**

Ann Lane, Vendor Liaison  
Vermont Department of Taxes  
133 State Street  
Montpelier, VT 05633-1401

**(via US Mail, use:)**

Ann Lane, Vendor Liaison  
Vermont Department of Taxes  
PO Box 429  
Montpelier, VT 05601-0429

### **RELEASE OF PROGRAM**

Vendors should notify the Department by e-mail ([ann.lane@vermont.gov](mailto:ann.lane@vermont.gov)) when their program is released.

## **SCAN SPECIFICATIONS**

### **LAYOUT**

- The form was designed on a 10x6 grid.

### **TARGETS/ANCHORS**

- Targets are required on the forms. Exact placement of targets is required. Follow grid layout for size and positioning.
- There are three targets on each page as shown below.



### **BARCODE**

- This is specific to the form.
- The last two digits of the barcode represent your VT vendor number. If you need a 2-digit ID number, please contact Ann Lane at (802) 828-6536 or by e-mail at [ann.lane@vermont.gov](mailto:ann.lane@vermont.gov)
- Follow grid layout for positioning.

# Vermont Fiduciary Return of Income 2018 Form FIT-161



\* 1 8 1 5 1 1 1 0 0 \*

Enter dates in the format: "MMDDYY"

For 2018 or fiscal YEAR ending:

Name of Estate or Trust	FEIN	Date of Death
Name of Fiduciary	Title of Fiduciary	Tax Year Begin Date
Mailing Address of Fiduciary (Number and Street/Road or PO Box)		State of Domicile at Death and/or Creator of Trust:
Additional Line for Mailing Address of Fiduciary, if needed		Check ONE:
		<input type="checkbox"/> Bankruptcy Estate
		<input type="checkbox"/> Estate Grantor Trust
City State ZIP Code		<input type="checkbox"/> Revocable Trust <input type="checkbox"/> Irrevocable Trust
Foreign Country (if not United States)	<b>For Department Use Only</b>	

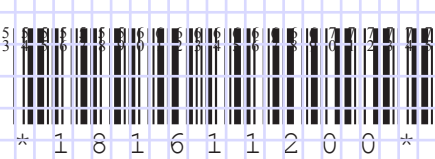
Check here if this is an EXTENDED return    
  Check here if this is an AMENDED return    
  Check here if this is your FINAL return

- A. Were any distributions reported on Federal Form 1041, Line 13, made to nonresident beneficiaries?  Yes  No
- B. Did the estate or trust have non-Vermont municipal bond income? If "Yes," see instructions for both Line 2a and FIT-166, Part I.  Yes  No
- C. Are any present or future trust beneficiaries skip persons?  Yes  No
- D. Is this return for a Qualified Settlement Fund (Federal Form 1120-SF)?  Yes  No

1. Federal taxable income from Form 1041, Line 22, or modified gross income of Qualified Settlement Fund (from federal Form 1120-SF)	← Check to indicate less	1	.00
2a. Income from Non-Vermont state and local obligations (from Schedule FIT-166, Part I, Line 3)		2a	.00
2b. Bonus Depreciation allowed under federal law for 2017		2b	.00
2c. State and local income taxes included on federal Form 1041, Line 11. (see instructions)		2c	.00
3. Federal Taxable Income with Additions (Add Lines 1, 2a, 2b, and 2c)	← Check to indicate less	3	.00
4a. Interest income from U.S. Obligations		4a	.00
4b. Capital Gains Exclusion (from Schedule FIT-162, Line 21. If less than zero, enter -0-)		4b	.00
4c. Adjustment for prior years' Bonus Depreciation		4c	.00
4c. Add Lines 4a, 4b, and 4c		4c	.00
5. Vermont taxable income (Line 3 minus Line 4d)	← Check to indicate less	5	.00
6. Vermont tax from the tax rate schedule on page 2 of this form		6	.00
7. Additions to Vermont Tax (from Schedule FIT-166, Part II, Line 1c)		7	.00
8. Subtractions from Vermont Tax (From Schedule FIT-166, Part II, Line 2c)		8	.00
9. Vermont Tax with Additions and Subtractions (add Lines 6 and 7, then subtract Line 8)		9	.00
10. Income Adjustment (from Schedule FIT-166, Part III, Line 10, or 100%)		10	%

Name of Estate or Trust

FEIN



11. Adjusted tax (Multiply Line 9 by Line 10)	11	.00
12. Other states credit (from Schedule FIT-167, Line 21)	12	.00
13. Total Vermont taxes (Line 11 minus Line 12)	13	.00
14. Payment		.00
14a. Vermont Tax Withheld on 1099	14a	.00
14b. Estimated Tax or Extension Payments	14b	.00
14c. Vermont Real Estate Withholding Attach copy of Form RW-171 or Sch. K-1VT	14c	.00
14d. Nonresident Payments from Form Wh 435	14d	.00
14e. 2017 Overpayment Applied	14e	.00
14f. Total Payments (Add Lines 14a, 14b, 14c, 14d, and 14e)	14f	.00
15. Overpayment: If Line 13 is less than Line 14f, subtract Line 13 from Line 14f	15	.00
16. Amount of overpayment to be credited to 2019 Taxes	16	.00
17. Amount of overpayment to be REFUNDED (Line 15 minus Line 16)	17	.00
18. BALANCE DUE: If Line 14f is less than Line 13, subtract Line 14f from Line 13	18	.00

Vermont 2018 Tax Schedule

If Taxable income is over  
 But not over  
 The Vermont Tax is  
 of the amount over

If filing for a Qualified Settlement Fund, tax is 8.95% of taxable income.

Figures not available yet.

File this return no later than the 15th day of the fourth month following the close of the operating or income year. Attach a legible copy of the federal Form 1041, U.S. Income Tax Return for Estates and Trusts, or federal Form 1120-SF for the same taxable period.

I declare under the penalties of perjury, this return is true, correct, and complete to the best of my knowledge. If prepared by a person other than the taxpayer, his/her declaration further provides under 32 V.S.A. §§ 5901-5903 this information has not been and will not be used for any other purpose or made available to any other person other than for the preparation of this return unless a separate valid consent form is signed by the taxpayer and retained by the preparer.

Signature of Responsible Officer \_\_\_\_\_ Date (MMDDYY) \_\_\_\_\_ Daytime Telephone Number \_\_\_\_\_

Printed Name \_\_\_\_\_ Email Address (optional) \_\_\_\_\_

Preparer's Signature \_\_\_\_\_ Date (MMDDYY) \_\_\_\_\_ Check if Self-Employed

Preparer's Printed Name \_\_\_\_\_ Email Address (optional) \_\_\_\_\_ Preparer's SSN or PTIN \_\_\_\_\_

Firm's Name (or yours if self-employed) and address \_\_\_\_\_ FEIN \_\_\_\_\_ Preparer's Telephone Number \_\_\_\_\_

May the Department of Taxes discuss this return with the preparer shown? Yes No

# Capital Gains Exclusion Calculation for Estates or Trusts 2018 Form FIT-162



**Attach to Form FIT-161**

Name of Estate or Trust FEIN Tax Year End Date (MMDDYYYY)

**PART I Flat Exclusion**

1. Enter smaller of Line 16a(2) or 19(2) from federal Form 1041, Schedule D . . . . .	1		.00	
2. Enter amount from:				
2a. Federal Form 1041, Schedule D, Line 13b(2). . . . .	2a		.00	
2b. Federal Form 1041, Schedule D, Line 13c(2). . . . .	2b		.00	
3. Add Lines 2a and 2b . . . . .	3		.00	
4. Subtract Line 3 from Line 1. <i>Entry cannot be less than zero.</i> . . . . .	4		.00	
if you filed federal Form 4952, complete Lines 5 through 7				
5. Enter amount from:				
5a. Federal Form 4952, Line 4g. . . . .	5a		.00	
5b. Federal Form 4952, Line 4e. . . . .	5b		.00	
5c. Multiply Line 5a by Line 5b. Enter result here. . . . .	5c		.00	
5d. Federal Form 4952, Line 4b. . . . .	5d		.00	
5e. Federal Form 4952, Line 4e. . . . .	5e		.00	
6. Add Lines 5d and 5e. Enter result here. . . . .	6		.00	
7. Divide Line 5c by Line 6. Enter result here. . . . .	7		.00	
8. Subtract Line 7 from Line 4. <i>Entry cannot be less than zero.</i> . . . . .	8		.00	
9. Enter the smaller of Line 8 or \$5,000 . . . . .	9		.00	

(continued on next page)



\* 1 8 1 5 2 1 2 0 0 \*

Name of Estate or Trust FEIN Tax Year End Date (MMDDYYYY)

PART II Percentage Exclusion

(Use this section only if you have eligible gains. See Technical Bulletin TD-00, Taxation of Gain on the Sale of Capital Assets, for more information, or continue on to Part III)

Table with 3 columns: Line number, Description, and Amount. Rows include 10, 11, 12, 13a, 13b, 13c, 14, 15, and 16.

Line 16 federal Form 4952 information. If no investment interest expense for ineligible assets reported on federal Form 4952, enter Line 7 from Part I of this form.

Table with 3 columns: Line number, Description, and Amount. Rows include 16, 17, and 18.

PART III Capital Gain Exclusion

Table with 3 columns: Line number, Description, and Amount. Rows include 19, 20, and 21.



# Vermont Income Adjustments and Tax Computations for Fiduciaries 2018 Form FIT-166



**Attach to Form FIT-161**

Name of Estate or Trust \_\_\_\_\_ FEIN \_\_\_\_\_ Tax Year End Date (MMDDYYYY) \_\_\_\_\_

## PART I Taxable Municipal Bond Income

1. Total interest and dividend income from all state and local obligations exempt from federal tax (see Line-by-Line Instructions) . . . . .	1	.00
2. Interest and dividend income from Vermont state and local obligations included in Line 1 . . . . .	2	.00
<b>3. INCOME FROM NON-VERMONT STATE AND LOCAL OBLIGATIONS TO BE ADDED TO VERMONT TAXABLE INCOME.</b> (Subtract Line 2 from Line 1, but not less than zero.) Enter here and on Form FIT-161, Line 2a. . . . .	3	.00
4. If all municipal bond income was distributed, check here. <input type="checkbox"/>		

## PART II ADDITIONS AND SUBTRACTIONS TO TAX

1. Additions to Vermont Tax		
1a. Tax on lump-sum distributions (from federal Forms 4972 and 5329) . . . . .	1a	.00
1b. Recapture of federal investment credit (from federal Form 4255) . . . . .	1b	.00
1c. Total additions (Add Lines 1a and 1b; then, multiply by 24%). Enter here and on Form FIT-161, Line 7. . . . .	1c	.00
2. Subtractions from Vermont tax		
2a. Investment tax credit - Vermont-based only (from federal Form 34-63) . . . . .	2a	.00
2b. Multiply Line 2a by 24% . . . . .	2b	.00
2c. Research & Development Credit, 32 V.S.A. § 5930d. . . . .	2c	.00
2d. Total subtractions from Vermont tax (Add Lines 2b and 2c) Enter here and on Form FIT-161, Line 8. . . . .	2d	.00



\* 1 8 1 6 6 1 2 0 0 \*

Name of Estate or Trust FEIN Tax Year End Date (MMDDYYYY)

PART III INCOME ADJUSTMENT CALCULATION
Nonresidents and Part-Year Residents must complete this section.

Table with 3 columns: Dates of Vermont residency in 2018 (From, To), Name of state(s), Canadian province or country during non-Vermont residency.

A. Federal Amount \$ B. Vermont Portion \$

Main table with 9 rows of income categories (Interest, Dividends, Business, Capital gain, etc.) and 10th row for adjustment percentage. Columns include description, federal amount, and Vermont portion.

# Vermont Credit for Tax Paid to Another State or Canadian Province for Fiduciaries 2018 Form FIT-167



Attach to Form FIT-161

**For Residents and Some Part-Year Residents Only**

Name of Estate or Trust	FEIN	Tax Year End Date (MMDDYYYY)
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**You must complete a separate Schedule FIT-167 for each state or Canadian province and attach a copy of the other state return. See instructions.**

1. Name of state or Canadian province. Use standard two-letter abbreviation	1				
2. Enter total income taxed in another state or Canadian province and also subject to Vermont tax	2	<input type="checkbox"/> Check to indicate loss	.00		
3. 2018 Bonus Depreciation add back taxed in another state or Canadian province AND taxed in Vermont	3		.00		
4. Non-Vermont state/local obligations taxed in another state or Canadian province AND taxed in Vermont	4		.00		
5. Add Lines 2 through 4. If negative, enter -0-	5			.00	
6. Bonus Depreciation subtracted from income in another state or Canadian province in TY 2018	6		.00		
7. U.S. Government interest income	7		.00		
8. Add Lines 6 and 7	8			.00	
9. Modified total income for income taxed in another state or Canadian province AND taxed in Vermont (Line 5 minus Line 6)	9			.00	
10. Total income (from federal Form 1041, Line 9)	10	<input type="checkbox"/> Check to indicate loss	.00		
11. Non-Vermont state/local obligations from Form FIT-167, Line 2a	11		.00		
12. Bonus Depreciation from Form FIT-167, Line 2b	12		.00		
13. Add Lines 10 through 12. If negative, enter -0-	13			.00	
14. U.S. Government interest income from Form FIT-167, Line 4a	14		.00		
15. Bonus Depreciation from Form FIT-167, Line 4c	15		.00		
16. Add lines 14 and 15	16			.00	
17. Line 13 minus Line 16	17			.00	



\* 1 8 1 5 7 1 2 1 0 0 \*

Name of Estate or Trust FEIN Tax Year End Date (MMDDYYYY)

18.	Vermont income tax from Form FIT-161, Line 6	18	.00
19.	Computed tax credit (Divide Line 9 by Line 17 and multiply result by Line 18). Result cannot be more than 100% of Vermont tax.		
	Line 9 _____ x Line 18 _____ Line 17 _____	19	.00
20.	Income tax paid to another state or Canadian province based on modified total income from Line 9 above.	20	.00
21.	<b>VERMONT CREDIT</b> for income tax paid to another state or Canadian province. Enter the <b>lesser</b> of Line 19 or Line 20. Also enter on Form FIT-161, Line 12.	21	.00

# Vermont Beneficiary Information for Fiduciaries Schedule K-1VT-F



\* 1 8 K 1 F 1 1 0 0 \*

For the taxable period beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_.

**This schedule is REQUIRED  
Attach to Form FIT-161**

Estate or Trust's Name \_\_\_\_\_

F E N

### HEADER INFORMATION - REQUIRED ITEMS

Entity Name \_\_\_\_\_

F E N

Individual Last Name (Beneficiary) \_\_\_\_\_ First Name \_\_\_\_\_ MI  Social Security Number \_\_\_\_\_

Address \_\_\_\_\_

Recipient Type  
(I, C, S, L, P, X, or T)

Address, Line 2 (if needed) \_\_\_\_\_

Residency Status

City \_\_\_\_\_

State ZIF Code \_\_\_\_\_

VT Resident  Nonresident

Foreign Country (if not United States) \_\_\_\_\_

Percentage of Estate's or Trust's income or loss to this recipient.  
Calculate percentage to two places to the right of the decimal point.

100  
%

**Place an "X" in the box left of the line number to indicate a loss amount.**

#### VERMONT RESIDENT BENEFICIARY

1	Beneficiary's share of distributed net income allocated to Vermont	<input type="checkbox"/> Check to indicate loss	1	.00
2	Interest / dividends from obligations of other states	<input type="checkbox"/>	2	.00
3	Interest / dividends from U.S. obligations	<input type="checkbox"/>	3	.00

#### VERMONT NONRESIDENT BENEFICIARY

4a	Interest income		4a	.00
4b	Dividend Income		4b	.00
4c	Business Income	<input type="checkbox"/> Check to indicate loss	4c	.00
4d	Capital gain or loss	<input type="checkbox"/> Check to indicate loss	4d	.00
4e	Partnership, S Corporation, LLC	<input type="checkbox"/> Check to indicate loss	4e	.00
4f	Rent, royalties, estates, trusts	<input type="checkbox"/> Check to indicate loss	4f	.00
4g	Farm income	<input type="checkbox"/> Check to indicate loss	4g	.00
4h	Other income	<input type="checkbox"/> Check to indicate loss	4h	.00
4i	Total nonresident income	<input type="checkbox"/> Check to indicate loss	4i	.00

#### PAYMENT INFORMATION

5	Total annual nonresident estimated payments allocated to this beneficiary		5	.00
6	Total annual real estate withholding payments allocated to this beneficiary		6	.00
7	Other payments allocated to this beneficiary		7	.00

# Instructions for Vermont Fiduciary Income Tax Return Payment Voucher Form FIT-160

## General Information

Use Form FIT-160 to direct a payment for Fiduciary Income tax accounts, which include trusts and estates. Do not include Form FIT-160 if you are making payments with another return or form, such as:

- FIT-161 - VT Fiduciary Income Tax Return
- FIT-168 - Application for Extension of Time

FIT-160 may be used, for example, if

- You mailed your form or payment coupon, but forgot to include a check.
- You or your tax preparer filed your documents electronically, and you want to send a check separately.

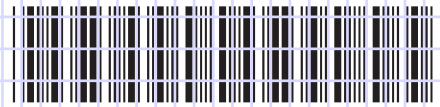
## Instructions

- Print in blue or black ink.
- Enter the beginning and ending date of the entity's tax year in the required format -- MMDDYYYY.
- Enter the Federal Employer Identification Number (FEIN).
- Enter the trust or estate name and address, including country, if other than the United States.
- Enter the total amount of payment included with this coupon. Enter a whole dollar amount.

Form FIT-160 Instructions  
Rev. 10/18

DEPT USE ONLY

## Vermont Fiduciary Income Tax Return Payment Voucher Form FIT-160



\* 1 8 1 6 0 1 1 0 0 \*

Please PRINT in BLUE or BLACK INK

USE THIS FORM IF NOT SUBMITTING PAYMENT WITH FORM FIT-161

If you filed electronically, DO NOT include a copy of that return with this payment.

Name of Estate or Trust	FEIN
Name of Fiduciary	Title of Fiduciary
Tax Year BEGIN date (MMDDYYYY)	Tax Year END date (MMDDYYYY)
Mailing Address of Fiduciary (Number and Street/Road or PO Box)	Check ONE:
Additional Line for Mailing Address of Fiduciary, if needed	<input type="checkbox"/> Bankruptcy Estate
City	<input type="checkbox"/> Estate
State	<input type="checkbox"/> Grantor Trust
ZIP Code	<input type="checkbox"/> Revocable Trust
Foreign Country (if not United States)	<input type="checkbox"/> Inevocable Trust
<b>For Department Use Only</b>	

Amount of this payment. If "\$0", DO NOT file ..... .00

Vermont Department of Taxes 33 State Street Montpelier, VT 05633-1401  
Phone: (802) 828-5723

5454

MAIL THIS VOUCHER AND YOUR PAYMENT, ON OR BEFORE THE DUE DATE, TO THE ABOVE ADDRESS.

Form FIT-160  
Rev. 10/18

# Instructions for Vermont Fiduciary Estimated Tax Payment Voucher Form FIT-165

**Estimated payments are now required for estates and trusts.** This voucher is provided for you to remit estimated payments toward your fiduciary tax liability. Please complete the coupon above with all information pertaining to the estate or trust *including the Federal ID Number* and send it to the address shown below

<u>Payment Dates</u>	
1st payment	APR 15
2nd payment	JUN 15
3rd payment	SEP 15
4th payment	JAN 15

**Mail payment voucher to:**

Vermont Department of Taxes  
 Taxpayer Services Division-Income Tax  
 PO Box 1700  
 Montpelier, VT 05601-1700

**E-mail:** tax.estate@vermont.gov  
**Telephone:** (802) 828-6820  
**Fax:** (802) 828-2720

Form FIT-165 Instructions  
Rev. 10/18

DEPT USE ONLY

## Vermont Fiduciary Estimated Tax Payment Voucher Form FIT-165

Please PRINT in BLUE or BLACK INK



\* 1 8 1 6 5 1 1 0 0 \*

Name of Estate or Trust	FE N
Name of Fiduciary	Title of Fiduciary
Mailing Address of Fiduciary (Number and Street/Road or PO Box)	Tax Year BEGIN date (MMDDYYYY)
Additional Line for Mailing Address of Fiduciary, if needed	Tax Year END date (MMDDYYYY)
City	State
ZIP Code	
Foreign Country (if not United States)	

**Check ONE:**

<input type="checkbox"/>	Bankruptcy Estate
<input type="checkbox"/>	Estate
<input type="checkbox"/>	Grantor Trust
<input type="checkbox"/>	Revocable Trust
<input type="checkbox"/>	Inevocable Trust

**For Department Use Only**

**Amount of this payment \$** .00

Vermont Department of Taxes 33 State Street Montpelier, VT 05633-1401  
 Phone: (802) 828-5723

5454 MAIL THIS VOUCHER AND YOUR PAYMENT ON OR BEFORE THE DUE DATE, TO THE ABOVE ADDRESS.

Form FIT-165  
Rev. 10/18

# Application for Extension of Time to File Vermont Fiduciary Tax Return 2018 Form FIT-168



- File this application on or before the due date of the Vermont Fiduciary Tax Return.
- With the filing of this application, you are granted an automatic five and one-half month extension of time to file the tax return.

Enter dates in the format: "MMDDYYYY"

Name of Estate or Trust		FEIN	
Name of Fiduciary	Title of Fiduciary	Tax Year Begin Date	Tax Year End Date
Mailing Address of Fiduciary (Number and street/road or PO Box)			
Additional Line for Mailing Address of Fiduciary, if needed		Check ONE	Bankruptcy Estate
		Estate	Grantor Trust
City		Revocable Trust	Irrevocable Trust
		State	ZIP Code
Foreign Country (if not United States)		<b>For Department Use Only</b>	

**Payment to accompany extension request**

1. Estimated tax liability	1	.00	
2. Previous payments	2	.00	
3. Amount of TAX DUE with this application (Line 1 minus Line 2)	3		.00

Make check payable to **Vermont Department of Taxes**

An extension of time to file a Vermont fiduciary tax return does not extend the time for paying the tax. Any tax due and unpaid by the original due date will bear interest and penalty at the statutory rate. Returns filed after the due date without an authorized extension are subject to a late filing fee.

**Mail to:**

Vermont Department of Taxes  
PO Box 1700  
Montpelier, VT 05601-1700