

STATE OF VERMONT DEPARTMENT OF TAXES

SCAN SPECIFICATIONS

for

INCOME



2018 TAX YEAR

2018 Personal Income Tax Form Changes

IN-111

1. **New** Vermont will now start with Federal Adjusted Gross income rather than Federal Taxable Income.
2. 2017 IN-111 Line 10 is 2018 IN-111 Line 1
3. **NEW** 2017 IN-111 Line 11 removed for 2018
4. 2017 IN-111 Additions and Subtractions Lines 12a-14e with the removal of 12c (IN-155) are 2018 IN-112, Net modifications federal Adjusted Gross Income IN-112, Part I Lines 1-12. This can be a negative.
5. **NEW** 2018 IN-111, Line 4 Vermont standard deduction with an added 1,000 for those born before January 2, 1954 and/or blind

Line 4 **Vermont Standard Deduction** Enter the amount of standard deduction from the chart below. You also receive an additional deduction of \$1,000.00 for each standard deduction box checked on the federal 1040. If you or your spouse was born before January 2, 1954 or you were blind, using the number of standard deduction boxes checked on your federal 1040, select the corresponding number to the filing status and enter on IN-111, Line 4.

	Standard
Single	6,000
Married Filing Jointly or Qualifying Widow(er)	12,000
Married Filing Separately	6,000
Head of Household	9,000

OR

For those born before Jan. 2, 1954 or blind			
1	2	3	4
7,000	8,000	n/a	n/a
13,000	14,000	15,000	16,000
7,000	8,000	9,000	10,000
10,000	11,000	n/a	n/a

6. **New** IN-111, Line 5-6 personal exemption (\$4,150.00)
7. 2017 IN-111, Line 15 is 2018 IN-111 Line 7
8. 2017 IN-111, Line 16 is 2018 IN-111 Line 8
9. 2017 IN-111, Line 17-19 are 2018 IN-119 Part I, Lines 1-16 this can be a negative
10. **New** IN-111, Lines 11-13 Tax -deductible charitable contribution 5% on the first \$20,000
11. 2017 IN-111, Lines 20 -28 is 2018 IN-111, lines 14-22 respectively
12. 2017 IN-111 Charitable contribution, Line 29 is 2018 IN-111, Line 23 new order
 Greenup Vermont
 Nongame Wildlife fund
 Children’s Trust Fund
 Vermont Veterans Fund
13. 2017 IN-111, Lines 31a & 31b are now 2018 IN-111 Line 25a & 25b
14. 2017 IN-111, Line 31c earned income credit (from IN-112 Part III) is 2018 Line 25c Refundable credits IN-112 Part II. This now includes the Low Income Child & Dependent Care credit and Renter Rebate.
15. 2017 IN-111, Line 31d is 2018 IN-112 Part II, Line 2
16. 2017 IN-111, Line 31e & 31f are 2018 IN-111, Lines 25d & 25e respectively
17. 2017 IN-111, Line 31g is 2018 IN-112 Part II, Line 1
18. 2017 IN-111, Lines 31h – 37 are 2018 IN-111, Lines 25f-31 respectively

IN-112

1. 2017 IN-111, Line 12b is 2018 IN-112 Part I, Line 4
2. 2017 IN-111, Line 14a is 2018 IN-112 Part I, Line 6
3. 2017 IN-111, Line 14b is 2018 IN-112 Part I, Line 7
4. 2017 IN-111, Line 14c is 2018 ON-112 Part I, Line 8
5. 2017 IN-111, Line 14d is 2018 IN-112 Part I, Line 9
6. **NEW** 2018 IN-112 Part I, Line 10 Social Security benefits exempt from taxation New Work sheet

SOCIAL SECURITY EXEMPTION WORKSHEET		
<p>Instructions: It is important that you answer the questions in Section 1 to determine if you qualify for a full or partial exemption. If you qualify for a partial exemption, you may move on to Section 2 to calculate the amount of the exemption.</p>		
<p>Section 1: Do you qualify for the Vermont Social Security full or partial exemption?</p>		
1	<p>Did you report an amount on federal Form 1040, U.S. Individual Income Tax Return, Line 5b, earning Social Security benefits that were taxable in the current tax year?</p> <p><input type="checkbox"/> No. You do not qualify for this exemption.</p> <p><input type="checkbox"/> Yes. Proceed to the next question.</p>	
2	<p>If you are:</p> <ul style="list-style-type: none"> • Married filing jointly, is your adjusted gross income (AGI) on Form IN-111, Vermont Income Tax Return, Line 1, less than \$70,000? • Single, head of household, qualifying widow(er), or married filing separately, is your AGI on Form IN-111, Line 1, less than \$55,000? <p><input type="checkbox"/> No. You do not qualify for this exemption.</p> <p><input type="checkbox"/> Yes. You qualify for Vermont's Social Security exemption. Proceed to question 3.</p>	
3	<p>If you are:</p> <ul style="list-style-type: none"> • Married filing jointly, is your AGI less than \$60,000? • Single, head of household, qualifying widow(er), or married filing separately, is your AGI less than \$45,000? <p><input type="checkbox"/> No. Please proceed to Section 2 of this worksheet.</p> <p><input type="checkbox"/> Yes. You qualify for a full exemption. Please enter the full amount from federal Form 1040, Line 5b, on Schedule IN-112, Line 10.</p>	
<p>Section 2: Calculating your Social Security Partial Exemption</p> <p>This section is for married joint filers with an adjusted gross income (AGI) between \$60,000-\$70,000 and for single, head of household, qualifying widow(er), or married separate filers with an AGI between \$45,000-\$55,000.</p>		
4	<p>If you are:</p> <ul style="list-style-type: none"> • Married filing jointly, enter \$70,000. • All other filing statuses, enter \$55,000. 	4
5	Enter your AGI from Form IN-111, Line 1.	5
6	Subtract Line 5 from Line 4. If Line 5 is greater than line 4, enter -0-.	6
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).	7
8	Enter the lesser of line 7 or the value 1 (This line should not be greater than 1).	8
9	Enter the amount from federal Form 1040, Line 5b.	9
10	Amount of partial exemption. Multiply Line 8 by Line 9. Enter this amount on Schedule IN-112, Line 10.	10

7. **NEW** IN-112 Part I, Line 12 Net Modifications to federal adjusted gross income. This can be a negative
8. IN-112 Part II combines the refundable credit. 2017 IN-111, Line 31g is 2018 IN-112 Part II, Line 1, 2017 IN-111, Line 31d is 2018 IN-112 Part II Line 2 and IN-112 Part III is 2018 IN-112 Part II, A,B,C and Lines 3-11
9. **NEW** 2018 IN-112 Part II, Line 12 Total Refundable credits.

IN-113

1. 2017 IN-113 Part I, Lines 1-3 are 2018 IN-113 Part I, Lines 1-3, no change
2. 2017 IN-113 Part I, Line 4-7 are 2018 IN-113 Part I, Lines 6 -9 respectively.
3. 2017 IN-113 Part I, Line 8 & 9 are combined into 2018 IN-113 Part I, Line 4
4. 2017 IN-113 Part I, Line 10 & 11 are combined into 2018 IN-113 Part I, Line 10
5. 2017 IN-113 Part I, Lines 12 & 13 are 2018 IN-113 Part ,I Lines 11 & 12
6. 2017 IN-113 Part I, Line 14 is 2018 IN-113 Part I, Line 5
7. 2017 IN-113 Part I, Lines 15 – 31 are 2018 IN-113 Part I, Lines 13 -29 respectively
8. 2017 IN-113 Part II, Lines 32 – 39 are 2018 IN-113 Part II, Lines 30-37 respectively

IN-117

Year and reference changes

IN-119

1. 2017 IN-112 Part II, Lines 1-15 are 2018 IN-119 Part I, Lines 1-15
2. **NEW** 2018 IN-119, Line 16 Net Adjustments to Vermont Tax. This can be a negative.
3. 2017 IN-112 Part IV, Lines 1-4 are 2018 IN-119 Part II, Lines 1-4
4. 2017 IN-119, Line 1 is 2018 IN-119 Part II, Line 4
5. 2017 IN-119, Lines 2 & 3 removed not available for 2018
6. 2017 IN-119, Lines 4-7 are 2018 IN-119 Part II, Lines 6-9 respectively with amount being entered on IN-111, Line 18 if no Vermont Entrepreneur seed credit (IN-119 Part II, Line 10) is claimed
7. 2017 IN-119, Lines 8 & 9 removed
8. 2017 IN-119, Lines 10 – 19 are 2018 IN-119 Part II, Lines 10-19 no change

IN-153

Year and reference changes

IN-155

Removed

HS-122

Year changes

Household Income limit \$136,500.00

Important filing information question removed from the bottom of page 1

PR-141

Year Changes

HI-144

Year and reference changes

Please note: as of 2017 the Claimant's and filing Joint Spouse's income are in Column 1

The Separated Spouse's or Civil union partner's income is in Column 2

All other's income is still in Column 3

SUBSTITUTE FORMS – GENERAL

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

IN-111	IN-112	IN-113	IN-114	IN-116	IN-117	IN-119
HS-122	PR-141	HI-144	IN-151	IN-152	IN-152A	IN-153

NOTE: Form LC-142, Landlord’s Certificate, is 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-116, 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-116, IN-117, IN-119, IN-153
2. IN-114
3. HS-122, HI-144*
4. PR-141, HI-144*
5. IN-151
6. IN-152
7. IN-152A

* Schedule HI-144 must be submitted with each subset (subsets 3 and 4).

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) 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
- Follow grid layout for positioning.

Vermont Income Tax Return

2018 FORM IN-111

DEPT
USE
ONLY



FILE YOUR RETURN
ELECTRONICALLY FOR A
FASTER REFUND. GO TO
TAX.VERMONT.GOV FOR
MORE INFORMATION.

Please PRINT in BLUE or BLACK INK

10 Social Security Number Last Name MI First Name Driver's License Number & State Check if Deceased

12 Spouse Social Security Number Spouse Last Name MI Spouse First Name Driver's License Number & State Check if Deceased

14 Mailing Address (Number and Street/Road or PO Box)

16 City State ZIP Code Check if Amended Return Check if Recompiled Return

18 Vermont School District Code 911/Physical Street Address on 12/31/2018

20 Filing Status Single Married/CU Married/CJ filing Head of Qualifying
 21 Check One filing jointly separately Household Widower(er)

2018 Vermont Standard Deduction	2018 Vermont Personal Exemption	Line	Description	Check to indicate loss	Amount	Amount Due (From Page 2, Line 31)
Married filing jointly or Qualifying Widow(er) \$12,000	Head of Household \$9,000	1	Federal Adjusted Gross Income (Federal Form 1040, Line 7)	<input type="checkbox"/>	1	.00
		2	Not Modifications to federal AGI (Schedule IN-112, Part I Line 12)	<input type="checkbox"/>	2	.00
		3	Federal AGI with Modifications (Add Lines 1 and 2)	<input type="checkbox"/>	3	.00
		4	2018 Vermont Standard Deduction from box at left <small>Please see instructions if you or your spouse checked any standard deduction boxes on page 1 of federal 1040</small>		4	.00
		5a	Personal Exemptions: Enter 1 for yourself if no one can claim you as a dependent		5a	
		5b	Enter 1 for your jointly filed spouse or CU partner if no one can claim them as a dependent or if you are a qualifying widow(er)		5b	
		5c	Enter number of dependents claimed on federal Form 1040		5c	.00
		5d	Add Lines 5a through 5c		5d	
		5e	Multiply Line 5d by 2018 Personal Exemption from box at left		5e	.00
		6	Add Lines 4 and 5e		6	.00
		7	Vermont Taxable Income (Subtract Line 6 from Line 3. If less than zero, enter -0-)		7	.00
		8	Vermont Income Tax from tax table or tax rate schedule (If Line 1 is greater than \$150,000, see instructions)		8	.00
		9	Not Adjustment to Vermont Tax (Schedule IN-110, Part I, Line 16)	<input type="checkbox"/>	9	.00
		10	Vermont Income Tax with Adjustment (Add Lines 8 and 9. If less than zero, enter -0-)		10	.00
		11	$.00 \times 5\% =$		12	.00
		13	Tax-Deductible Charitable Contribution (See instructions)		13	.00
		14	Vermont Income Tax (Line 10 minus Line 13. If less than zero, enter -0-)		14	.00
		15	Income Adjustment (Schedule IN-113, Line 37, or 100.0000%)		15	%
		16	Adjusted Vermont Income Tax (Multiply Line 14 by Line 15)		16	.00

Taxpayer Last Name

Social Security Number



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17. **Other State Credit** (Schedule IN-117, Line 21) **18. Vermont Tax Credits** (Schedule IN-119, Part I) **19. Total Vermont Credits** (Add Lines 17 and 18)

.00 + .00 = .00

20. **Vermont Income Tax after credits** (Subtract Line 19 from Line 16. If Line 19 is greater than Line 16, enter -0-) **20** .00

21. **Use Tax for taxable items on which no sales tax was charged, including online purchases.** (See instructions, worksheet, and chart) **21** .00 ← Check here to certify no Use Tax is due.

22. **Total Vermont Taxes** (Add Lines 20 and 21) **22** .00

23a. **Green Up Vermont** **23b. Nongame Wildlife Fund** **23c. Children's Trust Fund** **Vermont Veterans Fund** **Total Contributions**

.00 + .00 + .00 + .00 = .00

24. **Total of Vermont Taxes and Voluntary Contributions** (Add Lines 22 and 23c) **24** .00

25a. **2018 Vermont Tax Withheld from W-2, 1099** **25a** .00

25b. **2018 Estimated Tax payments, amount carried forward from 2017, and payment made with 2018 extension** **25b** .00

25c. **Refundable Credits** (Schedule IN-112, Part II) **25c** .00

25d. **2018 Vermont Real Estate Withholding from Form RW-171** **25d** .00

25e. **2018 Nonresident Estimated Tax payments** (nonresident withholding) allocated on Schedule K-1VT, Line 5. **25e** .00

25f. **Total Payments and Credits** (Add Lines 25a through 25e) **25f** .00

26. **Overpayment.** If Line 24 is less than Line 25f, Subtract Line 24 from Line 25f **26** .00

27a. **Refund to be credited to 2019 Estimated Tax Payment** **27a** .00

27b. **Refund to be credited to 2019 Property Tax Bill** **27b** .00

28. **REFUND AMOUNT** (Subtract Lines 27a and 27b from Line 26) **28** .00

29. **If Line 24 is more than Line 25f, Subtract Line 25f from Line 24.** See instruction on tax due. **29** .00

30. **Interest and Penalty on Underpayment of Estimated Tax** (Worksheet IN-152, or IN-152A) **31. AMOUNT DUE:** Add Lines 29 and 30 **31** .00

For Amended Returns Only: Original refund received Refund due now Original Payment: Amount Due Now

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. Preparer's cannot use return information for purposes other than preparing returns.

Signature Date Date of Birth (MM/DD/YYYY) Telephone Number

Signature (If a joint return, BOTH must sign.) Date Date of Birth (MM/DD/YYYY) Telephone Number

Preparer's Signature Date Preparer's SSN or PTN Telephone Number

Firm's Name (or your name if self-employed) and address EIN

May the Department of Taxes contact your preparer? YES

Vermont Tax Adjustments and Credits 2018 Schedule IN-112

Please PRINT in
BLUE or BLACK INK



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INCLUDE WITH FORM IN-111

Taxpayer's Last Name: _____ First Name: _____ Initial: _____ Taxpayer's Social Security Number: _____

PART I ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME:

1.	Total interest and dividend income from all state and local obligations exempt from federal tax (Reported on federal Form 1040)	1	.00
2.	Interest and dividend income from Vermont state and local obligations included in Line 1	2	.00
3.	Income from Non-Vermont State and Local Obligations (Subtract Line 2 from Line 1)	3	.00
4.	Bonus Depreciation Allowed under Federal Law for 2018	4	.00
5.	Total Additions (Add Line 3 and Line 4)	5	.00

SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME

6.	Interest Income from U.S. Obligations	6	.00
7.	Capital Gains Exclusion (Schedule N-153, Line 21)	7	.00
8.	Adjustment for Prior Years' Bonus Depreciation	8	.00
9.	Taxable Refunds of State and Local Income Taxes (Reported on federal Form 1040)	9	.00
10.	Social Security benefits exempt from taxation (see instructions)	10	.00
11.	Total Subtractions (Add Lines 6 through 10)	11	.00

NET MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

12.	Subtract Line 11 from Line 5. Enter on Form IN-111, Line 2. This can be a negative number.	12	.00
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← Check to indicate loss

Taxpayer's Last Name

Social Security Number

PART II REFUNDABLE CREDITS

Lines 1 and 2 are for FULL-YEAR residents

1. Low income Child & Dependent Care Credit If your federal Adjusted Gross Income is \$30,000 (or \$40,000 for Married Filing Jointly), and child care services are provided by a Vermont accredited daycare provider, enter 50% of federal Form 2441, Line 11. If you are not a Vermont resident or your daycare provider is not accredited, use Schedule IN-119, Part I, Line 3. See instructions if your providers are both accredited and not accredited.	1	.00
2. Renter Rebate (From Form PR-141, Line 9)	2	.00

VERMONT EARNED INCOME TAX CREDIT
ELIGIBILITY QUESTIONS MUST BE ANSWERED

For FULL-YEAR residents and PART-YEAR residents

A. Enter number of qualifying children	A	
B. Enter number of qualifying children under the age of 18	B	
C. Were you (or your spouse if filing a joint return) at least age 25 but under age 65 at the end of 2013? If you answered "No" and do not have any qualifying children, you do not qualify for Earned Income Tax Credit	Yes	No

FULL-YEAR RESIDENTS: Answer eligibility questions above and complete Lines 3 and 4

3. Earned income tax credit (Reported from federal Form 1040)	3	.00
4. Vermont Earned income Tax Credit (Multiply Line 3 by 36%)	4	.00

PART-YEAR RESIDENTS: Answer eligibility questions above and complete Lines 5-11

Enter figures in Column A from your federal EITC worksheet and Schedule IN-113

For Vermont Portion, enter income earned while a Vermont resident as shown on Schedule IN-113, Column B, Lines 1, 8, 10 and 11

	A. Federal Amount \$		B. Vermont Portion \$	
5. Wages, salaries, tips, etc. (Schedule IN-113, Line 1)	5A	.00	5B	.00
6. Other earned income (Schedule IN-113, Lines 8, 10, and 11)	6A	.00	6B	.00
7. Total earned income (Add Lines 5 and 6)	7A	.00	7B	.00
8. Earned income tax credit adjustment (Divide Line 7B by Line 7A and enter here, but not more than 100%)			8	0%
9. Earned income tax credit (Reported on federal Form 1040)	9	.00		
10. Multiply Line 9 by 36% and enter the result here			10	.00
11. Vermont Earned income Tax Credit (Multiply Line 10 by Line 8)			11	.00
12. TOTAL REFUNDABLE CREDITS (Add Lines 1 and 2 to Line 4 or Line 11. Enter this amount on the IN-111, Line 25c)			12	.00



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Vermont Income Adjustment Calculations

2018 Schedule IN-113



Nonresidents and Part-Year Residents Must Complete Parts I and II
Full-Year Residents with Adjustments Complete only Part II

Please PRINT in BLUE or BLACK INK
INCLUDE WITH FORM IN-111

Taxpayer's Last Name	First Name	Initial	Taxpayer's Social Security Number
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PART I. Enter figures as they appear on your federal return or recomputed federal return in Column A and list the Vermont portion in Column B. See instructions

Dates of Vermont residency in 2018

From (MMDDYYYY):	To (MMDDYYYY):	Name of State(s), Canadian province or country during non-Vermont residency (use standard 2-character abbreviation)
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		A. Federal Amount \$		B. Vermont Portion \$	
1	Wages, salaries, tips, etc	1	.00	1	.00
2	Taxable interest	2	.00	2	.00
3	Ordinary dividends	3	.00	3	.00
4	Taxable IRA pensions and annuities	4	.00	4	.00
5	Taxable Social Security	5	.00	5	.00
6	Taxable refunds of state and local income taxes	6	.00	6	.00
7	Alimony received	7	.00	7	.00
8	Business income or loss	<input type="checkbox"/> Check to indicate loss	8	.00	<input type="checkbox"/> Check to indicate loss
9	Capital gain or loss	<input type="checkbox"/> Check to indicate loss	9	.00	<input type="checkbox"/> Check to indicate loss
10	Dividends, royalties, partnerships, S corporations, trusts, etc	<input type="checkbox"/> Check to indicate loss	10	.00	<input type="checkbox"/> Check to indicate loss
11	Farm income or loss	<input type="checkbox"/> Check to indicate loss	11	.00	<input type="checkbox"/> Check to indicate loss
12	Unemployment compensation		12	.00	
13	Other: Specify	<input type="checkbox"/> Check to indicate loss	13	.00	<input type="checkbox"/> Check to indicate loss
14	TOTAL INCOME (Add Lines 1-13)	<input type="checkbox"/> Check to indicate loss	14	.00	<input type="checkbox"/> Check to indicate loss

Taxpayer's Last Name

Social Security Number



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A. Federal Amount \$

E. Vermont Portion \$

15.	IRA, Keogh/SEP/SIMPLE (Reported on federal Form 1040)	15		15
	Self		.00	.00
	Spouse			
16.	Student Loan Interest (Reported on Form 1040)	16	.00	.00
17.	Employee Deductions: Reservists, Performing Artists, Fee-basis Gov't Officials (Reported on Form 1040)	17	.00	.00
18.	Self-Employment Deductions: Tax and Health Insurance (Reported on Form 1040)	18	.00	.00
19.	Health Savings Account (Reported on Form 1040)	19	.00	.00
20.	Moving Expenses (Reported on Form 1040)	20	.00	.00
21.	Penalty on Early Withdrawal of Savings (Reported on Form 1040)	21	.00	.00
22.	Alimony Paid (Reported on Form 1040)	22	.00	.00
23.	Domestic Production Activities (Reported on Form 1040)	23	.00	.00
24.	Educator Expenses and Tuition & Fees (Reported on Form 1040)	24	.00	.00
25.	Deductions not listed above but reported on Form 1040	25	.00	.00
26.	TOTAL ADJUSTMENTS (Add Lines 15-25)	26	.00	.00
27.	Adjusted Gross Income (Subtract Line 26A from Line 14A)	27		.00
28.	Vermont Portion of AGI (Subtract Line 26B from Line 14B)	28		.00
29.	Non-Vermont Income (Subtract Line 28 from Line 27) Also enter on Part II, Line 31 below	29		.00

PART II. Adjustment for Vermont Exempt Income

30.	Adjusted Gross Income. If Part I completed, enter Line 27 amount. Otherwise, enter amount from Form IN-111, Line 1	30		.00
31.	Non-Vermont Income (Line 29 above)	31	.00	
32.	Military pay. Number of months on active duty _____ (See instructions)	32	.00	
33.	Railroad Retirement income	33	.00	
34.	Bond/Note Interest Income from	34	.00	
	VSAC	Build America	Vermont Telecom Authority	Vermont public Power Supply Authority
35.	Total (Add Lines 31-34)	35		.00
36.	Vermont Income (Subtract Line 35 from Line 30)	36		.00
37.	INCOME ADJUSTMENT % (Divide Line 36 by Line 30 cut to the fourth decimal place) Also enter on Form IN-111, Line 15 (See instructions)	37		7%

Vermont Credit for Income Tax Paid to Other State or Canadian Province 2018 Schedule IN-117



For Residents and Some Part-Year Residents ONLY.

INCLUDE WITH FORM IN-111

You must complete a separate Schedule IN-117 for each state or Canadian province and include a copy of the other state return(s). Please see instructions.

Please PRINT in BLUE or BLACK INK

Taxpayer's Last Name	First Name	M	Taxpayer's Social Security Number
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1.	Name of state or Canadian province. Use standard two-letter abbreviation			1	
2.	Enter Adjusted Gross Income taxed in another state or Canadian province that is also subject to Vermont income tax. This entry cannot be more than entry on Form IN-111, Line 1	<input type="checkbox"/>	Check to indicate loss	2	
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 2-4			5	.00
6.	Bonus Depreciation subtracted from income in another state or Canadian province in tax year 2018			6	.00
7.	U.S. Government interest income subtracted from income in another state or Canadian province in tax year 2018			7	.00
8.	Add Lines 6 and 7			8	.00
9.	Modified Adjusted Gross income for income taxed in another state or Canadian province AND taxed in Vermont (Subtract Line 8 from Line 5)			9	.00
10.	Adjusted Gross Income from Form IN-111, Line 1	<input type="checkbox"/>	Check to indicate loss	10	.00
11.	Non-Vermont state/local obligations from Form IN-112 Part I, Line 3	<input type="checkbox"/>	Check to indicate loss	11	.00
12.	Bonus Depreciation from IN-112 Part I, Line 4			12	.00
13.	Add Lines 10-12			13	.00
14.	U.S. Government interest income from IN-112 Part I, Line 6			14	.00
15.	Bonus Depreciation from Form IN-112 Part I, Line 8			15	.00
16.	Add Line 14 and 15			16	.00
17.	Subtract Line 16 from Line 13			17	.00
18.	Vermont income tax from Form IN-111, Line 14			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.			19	.00
	Line 9 _____ x Line 18 _____				
	Line 17 _____				
20.	Income tax paid to another state or Canadian province based on modified adjusted gross income from Line 9 above			20	.00
21.	VERMONT CREDIT for income tax paid to another state or Canadian province. Enter the lesser of Line 19 or Line 20. Also enter on Form IN-111, Line 17			21	.00

Vermont Tax Adjustments and Non-Refundable Credits 2018 Schedule IN-119

INCLUDE WITH FORM IN-111
Please PRINT in BLUE or BLACK INK

Taxpayer's Last Name: _____ First Name: _____ M Taxpayer's Social Security Number: _____

PART I ADJUSTMENTS TO VERMONT INCOME TAX ADDITIONS TO VERMONT TAX

1. Tax on Qualified Plans including IRA, HSA, and MSA (Reported on federal Form 1040)	1		.00	
2. Recapture of Federal Investment Tax Credit (Reported on Form 1040)	2		.00	
3. Tax from federal Form 4972	3		.00	
4. Add Lines 1 through 3	4		.00	
5. Multiply Line 4 by 24%	5		.00	
6. Recapture of Vermont Credits (See instructions)	6		.00	
7. Add Lines 5 and 6	7			.00

SUBTRACTIONS FROM VERMONT TAX

8. Credit for Child & Dependent Care Expenses (Reported on Form 1040)	8		.00	
9. Credit from the Elderly or the Disabled (Federal Schedule R)	9		.00	
10. Investment Tax Credit - Vermont-based only (See instructions)	10		.00	
11. Vermont Farm Income Averaging Credit (From worksheet in instructions)	11		.00	
12. Add Lines 8 through 11	12		.00	
13. Multiply Line 12 by 24%	13		.00	
14. Vermont-based Business Solar Energy Credit carryforward	14		.00	
15. Add Lines 13 and 14	15			.00

NET ADJUSTMENTS TO VERMONT TAX

16. Subtract Line 15 from Line 7. Enter on Form IN-111, Line 9	16		.00	
--	----	--	-----	--

← Check to indicate ICSS



* 1 8 1 1 9 1 1 W W *

Taxpayer's Last Name

Social Security Number

PART II VERMONT INCOME TAX CREDITS

INCLUDE WITH FORM IN-111

2018 Contribution eligible for credit

Credit

1 Vermont Higher Education Investment (32 V.S.A. § 5825a) See instructions. . . . TIMES (X) 10 =

For credits earned through an S-Corporation, LLC, or Partnership, enter name and FEIN of the entity
Name of entity FEIN

If credits from more than one business entity, fill out a separate IN-119 for each entity.

Column A Earned in 2018

PLUS (+)

Column B Carryforward

EQUALS (=)

Column C

Table with 5 columns: Line number, Description, Column A, PLUS (+), Column B, EQUALS (=), Column C. Rows include Charitable Housing, Qualified Sale of Mobile Home Park, and Research & Development.

Prior approval required from Vermont Housing Finance Agency for Line 1

Table with 5 columns: Line number, Description, Column A, PLUS (+), Column B, EQUALS (=), Column C. Rows include Affordable Housing, Historic Rehabilitation, Facade Improvement, and Code Improvements.

9. Add Column C, Lines 1-3. If no credit claimed on Line 10, enter this amount on Form IN-111, Line 13. . . . 9 .00

Tax Credit Calculation Worksheet

Table with 3 columns: Line number, Description, Credit amount. Rows include Vermont Entrepreneur's Seed Capital Fund, Adjusted Vermont income tax amount, Credit for income tax paid to another state, and Total Credits Allowable.



* 1 8 1 1 9 1 2 W W *

Vermont Capital Gain Exclusion Calculation 2018 Schedule IN-153

INCLUDE WITH FORM IN-111
Please PRINT in BLUE or BLACK INK

Taxpayer's Last Name First Name M Taxpayer's Social Security Number

PART I. FLAT EXCLUSION

1. Enter smaller of Line 15 or 16 from Federal Form 1040, Schedule D.....	1			.00
2. Enter amount from:				
2a. Federal Form 1040, Schedule D, Line 18.....	2a			.00
2b. Federal Form 1040, Schedule D, Line 19.....	2b			.00
3. Add Lines 2a and 2b.....				
3				.00
4. Subtract Line 3 from Line 1.....				
If you filed Federal Form 4952, complete Lines 5 through 7	4			.00
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 and enter result here.....				
5c				.00
5d. Federal Form 4952, Line 4h.....	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. Entry cannot be less than zero.....				
8				.00
9. Enter the smaller of Line 8 or \$5,000.....				
9				.00



Taxpayer's Last Name

Social Security Number

PART II. PERCENTAGE EXCLUSION

(Use this section only if you have eligible gains. See Technical Bulletin 80 for more information or continue on to Part III.)

Table with 3 columns: Line number, Description, and Amount. Rows include 10-15 and 16-18. Values are mostly .00.

Line 16 Federal Form 4952 information. If no investment interest expense for ineligible assets was reported on Federal Form 4952, enter Line 7 from Part I of this form. Otherwise, you may need to recompute Federal Form 4952 to reflect only investment interest income for assets eligible for the capital gain exclusion.

Table with 3 columns: Line number, Description, and Amount. Rows include 16-18. Values are .00.

PART III. CAPITAL GAIN EXCLUSION

Table with 3 columns: Line number, Description, and Amount. Rows include 19-21. Values are .00.



Vermont Renter Rebate Claim 2018 Form PR-141

For the year
Jan 1 - Dec 31, 2018

Must Be Filed With: Household
Income (Schedule HI-144) and
Landlord's Certificate (Form LC-142)



* 1 8 1 4 1 1 1 W W *

Claimant's Last Name First Name MI Claimant's Social Security Number

Spouse's or 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 (MM DD YYYY)

City State ZIP Code Federal Filing Status (Single=S; Head of Household=H; Joint=J Separate=P)

Physical Location of Rental Property (Use a number, street/road name. Do not use a PO Box or "Same") E-file Certificate Number (From LC-142) if available

1. Vermont School District Code 2. City/Town of Legal Residence on Dec. 31 2018 State Will you be using Renter Rebate to pay Income Tax liability? Yes No

ALL Eligibility questions must be answered. You must have rented all 12 months in 2018. See instructions for exception.

- Q1. Were you domiciled in Vermont all of calendar year 2018? Yes, Go to Q2. No, STOP. You are not eligible.
- Q2. Were you claimed as a dependent by another taxpayer in 2018? Yes, STOP. You are not eligible. No, Go to Q3.
- Q3. Did you rent in Vermont all 12 months in calendar year 2018? Yes, Complete this form. No, STOP. You are not eligible.

REBATE CALCULATION: Before doing rebate calculation, complete Household Income (Schedule HI-144). You MUST include Schedule HI-144 and Form LC-142 with this Form.

3	Allocable Rent (from Form LC-142)	3	.00									
4	Home Use. If more than 25% of this rental is used for business, see instructions. If no business use, enter 100.00%	4	%									
5	Allowable Rent for Rebate Claim (Multiply Line 3 by Line 4)	5	.00									
6	Household Income (Schedule HI-144, Line Y) If more than \$47,000 you are not eligible.	6	.00									
6a	If Amended Schedule HI-144, Household Income, is included, check here:											
7	Maximum Percentage of Income for Rent	7	%									
<table border="1"> <tr> <td>If Line 6 Household Income is:</td> <td>\$0 - 9,999</td> <td>\$10,000 - 24,999</td> <td>\$25,000 - 47,000</td> </tr> <tr> <td>Enter this % on Line 7:</td> <td>2.0%</td> <td>4.5%</td> <td>5.0%</td> </tr> </table>					If Line 6 Household Income is:	\$0 - 9,999	\$10,000 - 24,999	\$25,000 - 47,000	Enter this % on Line 7:	2.0%	4.5%	5.0%
If Line 6 Household Income is:	\$0 - 9,999	\$10,000 - 24,999	\$25,000 - 47,000									
Enter this % on Line 7:	2.0%	4.5%	5.0%									
8	Maximum Rent for Household Income (Multiply Line 6 by Line 7 and enter result here. If Line 3 is more than Line 5, you do not qualify for a renter rebate)	8	.00									
9	Renter Rebate Amount (Subtract Line 8 from Line 5 and enter result here.) If result is zero, you do not qualify for a rebate. If using your rebate to pay your Vermont Income Tax liability, also enter this amount on Schedule IN-112, Part II, Line 2.	9	.00									

MAXIMUM REBATE AMOUNT IS \$3,000.

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 Telephone Number

Signature (if a joint return, BOTH must sign.) Date Telephone Number

Preparer's Signature Date Preparer's SSN or PTIN Telephone Number

Firm's Name (or your name if self-employed) and address EIN

May the Department of Taxes contact your preparer? YES

Form PR-141
Rev 10/18

Vermont Homestead Declaration AND Property Tax Adjustment Claim 2019 Form HS-122

DUE DATE: April 15, 2019. You may file up to Oct. 15, 2019, but the town may assess a penalty. For details on late filing, see the 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 Adjustment Claim: To be considered for a Property Tax Adjustment, you must file a **1)** Homestead Declaration (Section A of this form), **2)** Property Tax Adjustment 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 www.myVTaxes.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. If your homestead is leased to a tenant on April 1, you may still claim it as a homestead if it is not leased for more than 182 days in the 2019 calendar year.

Please PRINT in BLUE or BLACK INK

Claimant's Last Name	First Name	MI	Claimant's Social Security Number
Spouse's or CU Partner's Last Name	First Name	MI	Spouse's or CU Partner's Social Security Number
Mailing Address		Claimant's Date of Birth (MMDDYY'YY)	
City		State	ZIP Code
Location of Homestead (Use a number, street/road name. Do not use a PO Box or "same.")		Federal Filing Status (Single=S; Head of Household=H; Joint=J; Separate=P)	
A2. City/Town of Legal Residence on April 1, 2019	State	A3. SPAN Number - REQUIRED (From the 2018/2019 property tax bill)	

A4. Business Use of Dwelling	A4	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A5. Rental Use of Dwelling	A5	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A6. 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?		Yes	No
A7-A10 Special Situations (see instructions for more information). Check the following if it applies:			
<input type="checkbox"/> A7. Grantor and sole beneficiary of a revocable trust owning the property	<input type="checkbox"/> A9. Homestead property crosses town boundaries (File a declaration for each town.)		
<input type="checkbox"/> A8. Life estate holder of the property	<input type="checkbox"/> A10. Residing in a dwelling on the homestead parcel owned by a related farmer.		

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



Taxpayer's Last Name

Social Security Number



* 1 9 1 2 2 1 2 W W *

DUE DATE: April 15, 2019. Claims accepted up to Oct. 15, 2019

PROPERTY TAX ADJUSTMENT CLAIM

SECTION B.

For Household Income up to \$136,500. 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 2018?
B2. Were you claimed as a dependent in 2018 by another taxpayer?
B3. Do you anticipate selling this Vermont housesite on or before April 1, 2019?

Amounts for Lines B4-B6 are found on the 2018/2019 property tax bill. Round amounts to the nearest dollar.

Table with 3 columns: Line number, Description, Amount. Includes B4 (Housesite Value), B5 (Housesite Education Tax), B6 (Housesite Municipal Tax), B7 (Ownership Interest), B8 (Household Income).

E8a. If Amended Schedule HI-144, Household Income, is included, check here:

Complete the following ONLY if applicable. See instructions for details

Lo: Rent

Table with 3 columns: Line number, Description, Amount. Includes B9 (E-file Certificate Number), B10 (Mobile Home Lot Rent), B11 (Allocated Education Tax), B12 (Allocated Municipal Tax), B13 (Contiguous property Education Tax), B14 (Contiguous property Municipal Tax).

MAXIMUM ADJUSTMENT 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. Preparer's cannot use return information for purposes other than preparing returns.

Signature Date Telephone Number

Signature (if a joint return, BOTH must sign.) Date Telephone Number

Preparer's Signature Date Preparer's SSN or PTIN Telephone Number

Firm's Name (or your name if self-employed) and address EIN

May the Department of Taxes contact your preparer? YES

Vermont Application for Extension of Time to File Form IN-111 Vermont Form IN-151



* 1 8 1 5 1 1 1 W W *

Complete this application by **April 15** of the current year if you are unable to file your Vermont Income Tax Return before the due date of **April 15**. By completing this application, you are requesting an automatic six-month extension of time to file.

NOTE: This extension does **not** apply to the Homestead Declaration **OR** Property Tax Adjustment Claim. Form HS-122 is due **April 15** of the current year. Late filed Homesteads will be charged a late filing penalty up to 3% of the corrected education tax.

Taxpayer's Last Name	First Name	MI	Taxpayer's Social Security Number
Spouse's or CU Partner's Last Name	First Name	MI	Spouse's or CU Partner's Social Security Number
Mailing Address:			
City		State	ZIP Code

TAX CALCULATION WORKSHEET

Use this worksheet to determine if you may owe Vermont tax.

An extension only allows additional time to file the Vermont income tax return and avoids a late filing penalty. If tax is due, interest and late payment penalty accrue from **April 16** of the current year to the date of payment.

1	Estimated individual income tax liability	1	.00	
2	Previous payments	2	.00	
3	Amount of tax paid with extension	3		.00

VERMONT PAYMENT OPTION

Vermont Department of Taxes
PO Box 1779
Montpelier, VT 05601-1779
Phone: (866) 828-2865 toll-free in Vermont or (802) 828-2865

Filing by Paper: Make checks payable to Vermont Department of Taxes and mail with this form to the address above.

Vermont Household Income 2018 Schedule HI-144

Please PRINT in BLUE or BLACK INK.

For the year Jan. 1-Dec. 31, 2018

This schedule must be included with the 2018 Renter Rebate Claim (Form PR-141) OR the 2019 Property Tax Adjustment Claim (Form HS-122) UNLESS you are filing an AMENDED HI-144. Please read instructions before completing schedule.

Claimant's Last Name First Name MI Claimant's Social Security Number

Spouse's or CU Partner's Last Name First Name MI Claimant's Date of Birth

List the names and Social Security Numbers of all other persons (in addition to a Spouse or CU Partner) who had income and lived with you during 2018. Include both their taxable and non-taxable income in Column 3. If you have more than two "Other Persons" living in your household, record the names and Social Security Numbers on a separate sheet of paper and include with the filing.

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 and jointly filed Spouse	2. Filing separately Spouse or CU Partner	3. Other Persons
a. Cash public assistance and relief	a .00	a 0.00	a .00
b. Social Security, SSI, disability, railroad retirement, veteran's benefits, taxable and nontaxable	b .00	b 0.00	b .00
c. Unemployment compensation/worker's compensation	c .00	c .00	c .00
d. Wages, salaries, tips, etc. (See instructions for dependent's exempt income.)	d .00	d .00	d .00
e. Interest and dividends	e .00	e .00	e .00
f. Interest on U.S., state, and municipal obligations, taxable and nontaxable	f 0.00	f .00	f .00
g. Alimony, support money, child support, cash gifts	g 0.00	g .00	g .00
h. Business income, if the amount is a loss, enter -0-. See instructions for offsetting a loss	h 0.00	h .00	h .00
i. Capital gains, taxable and nontaxable, if the amount is a loss, enter -0-. See instructions for offsetting a loss	i 0.00	i .00	i .00
j. Taxable pensions, annuities, IRA and other retirement fund and distributions. See instructions	j 0.00	j .00	j .00
k. Rental and royalty income, if the amount is a loss, enter -0-. See instructions for offsetting a loss	k 0.00	k .00	k .00
l. Farm/partnerships/S corporations/LLC/Estate or Trust income. If the amount is a loss, enter -0-. See Line l instructions for only exception to offset a loss	l 0.00	l .00	l .00
m. Other income (see instructions for examples of other income). Please Specify	m 0.00	m .00	m .00
n. Total Income. Add lines a through m	n 0.00	n .00	n .00



Taxpayer's Last Name

Social Security Number

1. Claimant and jointly filed Spouse

2. Filing separately Spouse or CU Partner

3. Other Persons

d. 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 H-144. Include W-2 and/or Federal Schedule SE if not included with income tax filing.

Table with 3 columns (1, 2, 3) and 3 rows (d, e, f) for tax amounts.

Support paid to: Last Name

First Name

MI Social Security Number

q. Allowable adjustments from Federal Form 1040

Table with 3 columns (1, 2, 3) and 5 rows (q1-q5) for allowable adjustments.

t. Add all three amounts from Line s. If a negative amount, enter -0-

u. Complete if born Jan. 1, 1954 and after. Enter interest and dividend income from Lines e and f.

v. Add all three amounts from Line u.

w. 10,000

x. Subtract Line w from Line v. If Line w is more than Line v, enter -0-

y. HOUSEHOLD INCOME. Add Line t and Line x.

RENTERS:

If Line y Household income is \$47,000 or less, you may be eligible for a renter rebate. Complete Form FR-141 Renter Rebate Claim. This schedule must be filed with the Renter Rebate Claim. Claims are due April 15, 2019, but can be filed up to Oct. 15, 2019.

If Household Income is more than \$47,000, you do not qualify for a renter rebate.

HOMEOWNERS:

Form HS-122, Homestead Declaration AND Property Tax Adjustment Claim, must be filed each year.

Homeowners with Household income up to \$136,500 on Line y should complete Form HS-122, Section B. You may be eligible for a property tax adjustment. This schedule must be filed with Form HS-122.

Form HS-122 The due date to file is April 15, 2019. Homeowners filing a property tax adjustment, (Form HS-122 and Schedule Hi-144), between April 16 and Oct. 15, 2019, may still qualify for a property tax adjustment. A \$15 late filing fee will be deducted from the adjustment.



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