

## Be on Guard against Identity Theft and Tax Scams

Identity theft, tax refund fraud, and similar tax scams continue to target taxpayers in Vermont. Taxpayers have reported emails and phone calls from people posing as employees of the Internal Revenue Service (IRS) and the Vermont Department of Taxes. Some scammers are clever enough to pose as their victims' tax preparers to obtain private information. A common ploy scammers use is to falsely claim taxes are owed and demand immediate payment using threats and bullying. Scammers often target the elderly using these tactics.

### How to protect yourself from becoming a victim

- Never give out personal information unless you are sure of the identity of the person requesting it.
- If you suspect that an email or phone call is fraudulent, do not engage in conversation. Contact the Department at (802) 828-2865 or 1-866-828-2865 (toll-free) to verify an email or phone call.

### How to report fraud

- Report suspected fraud immediately to the Vermont Department of Taxes and the IRS. Information about how to report fraud is available on the Department website at [tax.vermont.gov/identity-theft](https://tax.vermont.gov/identity-theft).
- Suspected fraud also should be reported to the Vermont Attorney General's Consumer Assistance Program at 1-800-649-2424 (toll-free).

## Online Options for Filers at [myVTax.vermont.gov](https://myVTax.vermont.gov)

### You can do more online through myVTax. No login required!

- File extensions for personal income tax
- File Renter Credit Claim (Form RCC-146)
- Landlords can complete and submit Landlord Certificate (Form LRC-140)
- File the Homestead Declaration and Property Tax Credit (Form HS-122/HI-144)
- View account status and balances
- Set up third party access for your tax preparer
- Respond to correspondence
- Access "Where's My Refund?" service to view information on your return and refund status
- Check your estimated payments and carryforwards
- Make payments via ACH Debit electronic payments for personal income tax
- File and pay Property Transfer Tax
- Enter into a payment plan

**Please note:** To e-file your IN-111 and associated schedules, you must use a commercial software vendor. If you are eligible, you may file for free using one of Vermont's Free File vendors. For eligibility guidelines, visit [tax.vermont.gov/free-file](https://tax.vermont.gov/free-file).

# Homestead Declaration and Property Tax Credit

## FORM HS-122 SECTION A Vermont Homestead Declaration

**THE HOMESTEAD DECLARATION** must be filed each year by Vermont residents for purposes of the state education tax rate. The Declaration identifies the property as the homestead of the Vermont resident. A Vermont homestead is taxed at the homestead education property tax rate, while a different education property tax rate applies to nonhomestead property (previously known as the “nonresidential” rate). Nonhomestead property is property used for commercial purposes or property not used as the principal (primary) residence, such as a second home, camp, or summer cottage. A property may be classified as both homestead and nonhomestead. This occurs when a part of the home is used for commercial purposes or as a rental. The property tax bill will show a homestead education property tax rate and a nonhomestead education property tax rate. For more information on the Homestead Declaration, please visit our website [tax.vermont.gov](http://tax.vermont.gov) for our quick reference guides and statutes.

**You must file a declaration by April 15, 2022, if you meet all of the following eligibility requirements:**

1. Own the Vermont property as your principal residence as of April 1, 2022, **AND**
2. Expect to physically occupy the Vermont property as your domicile. The declaration must be filed even if it is late. **NOTE:** If you meet these requirements, except that your homestead is leased to a tenant on April 1, 2022, you may still claim it as a homestead if it is not leased for more than 182 days in the calendar year. Other ownership circumstances include the following:
  - When there is more than one owner (joint ownership), only one owner occupant should file.
  - Owners with a life estate interest who occupy the dwelling as their principal residence must file.
  - Certain trusts may qualify as a homestead. For more information, read Reg. § 1.5401(7) Homestead on our website. Please note that changes to this regulation are being proposed to conform to amendments made to this statute.
  - An estate holding a residence that was the homestead of the deceased person at the time of death may file a homestead if the residence is not rented.
  - When the residence is owned by the estate of the deceased spouse, the widow or widower may file a homestead declaration as long as it is likely that the residence will pass to the widow or widower when the estate is settled.

Homestead Declarations filed **by April 15, 2022**, are considered timely, classified as homesteads on the grand list, and taxed at the homestead education property tax rate.

Homestead Declarations filed **after April 15, 2022**, are classified as homesteads but may be assessed the following penalty by the town:

- Up to 3% if the nonhomestead rate is higher than the homestead education property tax rate.
- Up to 8% if the nonhomestead rate is lower than the homestead education property tax rate.

Homestead Declarations filed **after Oct. 17, 2022**, will be classified as nonhomestead. The owner will be charged the higher of the two rates, assessed a penalty, and must pay any additional property tax and interest due.

**What if you SELL your property before April 1, 2022?** If you filed a Homestead Declaration and Property Tax Credit Claim before April 1, 2022, you must withdraw the declaration and claim using Form HS-122W, available on our website.

**What if you rent your homestead on April 1 and occupy it yourself for fewer than 183 days in the calendar year?** You must withdraw the declaration using Form HS-122W, Vermont Homestead Declaration and/or Property Tax Credit Withdrawal. Form HS-122W is available on our website. If you occupy your home fewer than 183 days, you are disqualified from filing both the Homestead Declaration and the Property Tax Credit Claim.

**Claimant Information:** Enter your Social Security Number, name, and mailing address. If applicable, enter the Social Security Number and name of your spouse/civil union partner. Enter your date of birth. Example: March 27, 1948, is entered as 03 27 1948

**Location of Homestead:** Enter the physical location (street, road name) Please do not enter a post office box or write “same,” “see above,” or the city/town name. Examples: 123 Maple Street or 276 Route 12A

**Legal Residence:** Enter the town or city name of your legal residence as of April 1, 2022. If there is both a city and town with the same name, please specify. Examples: Barre City or Barre Town, St. Albans City or St. Albans Town

**Federal Filing Status:** Check the box to indicate the filing status used on your 2021 federal income tax return. If you are not required to file a federal income tax return, leave the box blank.

**Line A1 SPAN (School Property Account Number):** This is a unique 11-digit identification number assigned by the town or city and is printed on the property tax bill. It is very important to verify your SPAN. The property tax credit is credited to the property tax bill for this SPAN.

<b>Line A2</b>	<b>Business Use of Dwelling:</b> Enter percentage of the dwelling used for business. Leave blank if there is no business use or the business use is 25% or less.
<b>Line A3</b>	<b>Rental Use of Dwelling:</b> Enter the percentage of the dwelling that is rented. All rental use is required to be reported even if it is 25% or under.
<b>Line A4</b>	<b>Business or Rental Use of Improvements and Other Buildings on the Property</b> Check the applicable “Yes” or “No” box. Check the “Yes” box if any improvements or other buildings are rented out or used for business.
<b>Lines A5-A8</b>	<b>Special Situations:</b> Check situation applicable.

## FORM HS-122 SECTION B Property Tax Credit Claim

To be eligible for a **Property Tax Credit**, you must meet all of the following eligibility requirements:

1. The property must be declared as your homestead.
2. You were domiciled in Vermont for the entire 2021 calendar year.
3. You own the property as your principal residence on April 1, 2022.
4. You were not claimed as a dependent of another taxpayer for the 2021 tax year.
5. You meet the household income criteria of \$136,900 or less.

### Due Date - April 15, 2022

Claims for Property Tax Credits filed **between April 15 and Oct. 17, 2022**, will have a \$15 late filing fee deducted from the property tax credit.

**2022 Property Tax Credits filed after Oct. 17, 2022, cannot be accepted.**

**Incomplete claims cannot be processed and are considered unfiled.**

**Receipt Date** Forms mailed through the U.S. Post Office are considered timely if received by the Vermont Department of Taxes **within three business days** of the due date. If you file electronically, the receipt date is the transmission date.

**HOMEOWNER DECEASED before April 1, 2022?** The right to file for a Property Tax Credit ends if the homeowner dies before April 1, 2022. If a single homeowner has filed a claim before April 1 but then dies before April 1, the claim must be withdrawn using Form HS-122W. If, however, two homeowners have filed jointly before April 1, but then one of them dies before April 1, the claim belongs to the surviving homeowner.

**PURCHASED a home as your principal residence on or before April 1, 2022?** You must file Form HS-122 Sections A and B to make a property tax credit claim. You can file online on our website at [myVTax.vermont.gov](http://myVTax.vermont.gov).

**Amending Form HS-122** Certain lines of their Property Tax Credit claim form can be amended. This includes housesite value, housesite education tax, housesite municipal tax, ownership percentage, and household income. Original return must be filed timely.

**INJURED SPOUSE CLAIMS:** To make an “injured spouse” claim, send the following information **prior** to filing your claim:

1. Copy of federal Form 8379, Injured Spouse Allocation (if you filed this form with the IRS)
2. A signed letter of request for your claim
3. Documentation of your ownership interest, for example, your deed

Mail information to:

ATTN: Injured Spouse Unit  
Vermont Department of Taxes  
PO Box 1645  
Montpelier VT 05601-1645

The Department will notify you if the property tax credit is taken to pay a bill. You have **30 days from the date on the notice** to submit the injured spouse claim to the Department.

Before you begin to file for the Property Tax Credit, you must first determine if you meet household income criteria. Complete Schedule HI-144, Household Income, to see if you are eligible for a credit.

**Schedule HI-144 must be submitted with Form HS-122.**

**Lines B1 – B3 Eligibility Questions:** Check the appropriate “Yes” or “No” box to answer the eligibility questions. ALL eligibility questions must be answered.

Information for Lines B4-B6 is found on your 2021/2022 property tax bill.

**Line B4 Housesite Value:** Enter the assessed housesite value shown on the 2021/2022 property tax bill. See the instructions under “Special Situations” for information on new construction or purchase of a new home.

**Line B5 Housesite Education Property Tax:** Enter the education property tax shown on the 2021/2022 property tax bill.

**Line B6 Housesite Municipal Tax:** Enter the municipal property tax shown on the 2021/2022 property tax bill.

**Line B7** **Ownership Interest:** Any person who meets eligibility requirements to file a Homestead Declaration should be included in the ownership interest. For example, if all owners are members of the household, occupying the property as their principal residence, enter 100%. If some owners are not members of the household, meaning they do not occupy the property as their principal residence, then ownership interest is the percentage of ownership for household members only. For example, if there are four owners but only two of them occupy the property as their principal residence, enter 50%.

**Line B8** **Household Income:** Enter the amount calculated on Schedule HI-144, Line z. If you are amending your Household Income Schedule, please mark the box with an "X."

**Line B9** **Lot Rent:** If you rent a lot in a privately owned mobile home park, obtain Form LRC-147, Statement of Mobile Home Lot Rent, Co-Ops, and Trust, from your landlord and enter the amount of Allocable Rent.

**Lines B10 – B11** **Allocated Tax from Land Trust, Cooperative, or Nonprofit Mobile Home Park:** Enter the amount of education and municipal property tax shown on Form LRC-147 by the land trust, cooperative, or nonprofit mobile home park.

**Lines B12 – B13** **Property Tax from Contiguous Property:** If you own contiguous property, you may use the property taxes from that parcel if the property tax bill for your dwelling has under two acres or part of the dwelling or a building, such as a garage, is on the contiguous property.

**Signature:** Sign the property tax credit claim.

**Date:** Enter the date you sign the claim.

**Disclosure Authorization:** Check this box if you wish to give the Vermont Department of Taxes authorization to discuss this claim with your tax preparer. Be sure the tax preparer's name is included. This authorization will automatically end April 15, 2027.

**Preparer:** If you are a paid preparer, you must sign this claim, enter your Social Security Number or PTIN, and if employed by a business, include the Federal Employer Identification Number of the business. If someone other than the homeowner prepared this claim without charging a fee, the preparer's signature is optional.

**If mailing this return, send to:**

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

*The maximum 2022 Property Tax Credit is \$8,000.*

The Property Tax Credit will appear as a state payment on your 2022/2023 property tax bill.

## SCHEDULE HI-144 Household Income Schedule

**Domicile** For a definition of "domicile," please refer to Reg. § 1.5811(11)(A)(i)-Domicile on our website.

**Homeowner** You are the homeowner if you own and occupy the housesite as your principal residence.

**Household Income** means modified Adjusted Gross Income, but not less than zero (0), received in a calendar year by all persons of a household while members of that household.

**Household Members** include you, your spouse/civil union partner, roommates, and family members (including children) even if they file their own income tax returns and are not considered dependents. You must include a spouse/civil union partner as a member of your household even if your spouse/civil union partner does not live with you in the same home. If, however, your spouse/civil union partner does not live with you **and** you and your spouse/civil union partner are **legally separated by court order**, then this person is not considered a household member.

**Exceptions** - The following are **not** considered household members:

- A spouse/civil union partner who is at least 62 years of age and who has moved to a nursing home or other care facility with no reasonable prospect of returning to the household
- A person who is not related to any member of the household and who is living in the household under a written home sharing agreement with a nonprofit home sharing program authorized by the Vermont Department of Disabilities, Aging and Independent Living
- A person living in the household who is a bona fide employee hired to provide personal care to a member of the household and who is not related to the person for whom the care is provided
- A person who resides with you (the person filing the claim) for the primary reason of providing attendant care services or homemaker or companionship services with or without compensation that allows you to remain in your home or avoid institutionalization. To qualify for this exception, you must be disabled or 62 years of age or older as of Dec. 31, 2021.

**Members of the household for a portion of the year.** You must include the income received by all persons residing in the home during the period they resided in the home.

**Household Income** On Schedule HI-144, Lines a through n, list the items of income that are required to be reported for Household Income.

- Report your income (if filing jointly, include the income of your spouse) under Column 1.
- Report the income of your spouse or civil union partner if filing separately, under Column 2.

**Exceptions applying to spouse/civil union partner**

1. You do not have to include your spouse/civil union partner when the person is not living with you as a member of your household **and you are legally separated by court order or previously established protective/restraining order.**
  2. You do not have to include the income of a spouse who is age 62 or older and has moved permanently to a nursing home or other care facility.
- You do not have to include the income of a spouse who has a court-ordered restraining order in place prohibiting contact with you.
  - Report the income of your spouse if filing separately, or civil union partner under Column 2.

**Exclusions:** The following are **not** part of household income:

- **Economic Impact Payments (federal stimulus checks/payments)**
- **Paycheck Protection Program (PPP) loans that have been forgiven**
- Payments by the State of Vermont for foster care under Vermont law at 33 V.S.A. Chapters 49 and 55
- Payments by the State of Vermont to a family for the support of an eligible person with a developmental disability
- Payments by the State of Vermont or an agency for adult foster care payments (formerly “difficulty of care” payments) found in 18 V.S.A. § 8907
- Surplus food or other relief in-kind supplied by a government agency
- The first \$6,500 of income received (earned or unearned) by a person who qualifies as a dependent of the claimant under the Internal Revenue Code **and** who is the claimant’s parent or disabled adult child
- The first \$6,500 of income earned, such as wages, salaries, tips, etc., by a full-time student who qualifies as a dependent of the claimant (all unearned income must be reported)
- The first \$6,500 of gifts of cash and/or cash equivalents received by all household members
- Distributions from the contributions to a ROTH IRA (distributions from the earnings of the ROTH IRA are to be reported in household income)
- Gifts from a nongovernmental source, such as aid provided by the Red Cross, Salvation Army, a church, to assist paying a living expense (for example, fuel, utilities, rent)
- Any income that resulted from cancellation of debt. Refer to 32 V.S.A. § 6061(4)(B)

**Household Income**

<b>Line a</b>	<b>Cash public assistance and relief</b> Enter all payments from the State of Vermont Agency of Human Services except for foster care payments, difficulty of care payments, food stamps, and fuel assistance. The first \$6,500 of refugee settlement payment is excluded.
<b>Line b</b>	<b>Social Security, Social Security Income (SSI), Social Security Disability Income (SSDI), railroad retirement, and veterans’ benefits (taxable and nontaxable)</b> Enter payments from Social Security as reported in Box 5 of your SSA-1099 (this box adjusts for any repayment of Social Security benefits you were required to make) or from federal Form 1040, U.S. Individual Income Tax Return. Social Security benefits also include SSI and SSDI payments. Enter all railroad retirement from RRB-1099 and veteran’s benefits.
<b>Line c</b>	<b>Unemployment compensation and workers’ compensation</b> Enter the full unemployment compensation shown on Form 1099-G, Certain Government Payments, plus any workers’ compensation you received.
<b>Line d</b>	<b>Wages, salaries, tips, etc.</b> Enter the income shown on Form W-2, Box 1. Also report Form 1099-MISC, Miscellaneous Income, issued for nonemployee compensation if this is income not included as part of Line i, Business Income. See “Exclusions” in “Household Income” section before completing this line.
<b>Line e</b>	<b>Interest and dividends</b> Enter the income reported on federal Form 1040, Lines 2b and 3b.
<b>Line f</b>	<b>Interest on U.S., state, or municipal obligations</b> Enter the income reported on federal Form 1040, Line 2a, and all interest income from federal, state or municipal government bonds. This includes interest taxed at the federal level but exempted for Vermont income tax purposes and interest not taxed at the federal level.
<b>Line g</b>	<b>Alimony, support money</b> Enter the total received for alimony and support money. Support money includes payment of housing expenses for a household member or other financial assistance that makes it possible for the household member to live in the homestead or rental unit.

<b>Line h</b>	<b>Child support and cash gifts</b> List all child support payments received in the calendar year as well as all cash gifts. Cash gifts include any and all cash received by you or other household members, as well as cash equivalents. Cash equivalents include gifted stocks, bonds, treasury obligations, certificates of deposit or other household instruments convertible to cash. Specify the type of income you are reporting on the indicated line.
<b>Line i</b>	<b>Business income</b> Enter income attributable to a business. If there is a business loss, leave blank. For taxpayers filing Married Filing Jointly, where both spouses have business income or loss from sole proprietorships, enter the amount from federal Form 1040 or leave blank if a negative, in the Claimant column.
<b>Line j</b>	<b>Capital gains</b> Report nontaxable gains from the sale of your home and gains from federal Schedule D, Capital Gains and Losses: A capital loss carryforward cannot be used to offset a current year capital gain. Add back federal Schedule D, Lines 6 and 14 to Line 16. This cannot be less than zero (0). <b>Exception:</b> A business loss may offset a capital gain on the sale of the business's property provided <b>all three</b> of the following are true for the business: <b>(1)</b> the loss and capital gain are for the same business; <b>(2)</b> the IRS requires the capital gain to be reported; and <b>(3)</b> the business loss and capital gain from the sale of the business's property both occurred in the 2021 tax year. If the offset of the capital gain by the loss creates a negative amount, leave blank. A capital loss cannot offset business income.
<b>Line k</b>	<b>Taxable pensions, annuities, IRAs, and retirement fund distributions.</b> Enter the income from retirement, deferred compensation plans, and annuities as reported on federal Form 1040. Household income includes non-qualified distributions from retirement and deferred compensation plans and both taxable and nontaxable federal pension and annuity benefits.
<b>Line l</b>	<b>Rental and Royalty income</b> Enter the income from each rental property you own as reported on federal Schedule E, Supplemental Income and Loss, Part I. <b>Each rental property stands on its own. A loss generated by one property may not be used to reduce income from a different property.</b> Room and board payments received as difficulty of care payments for a member of your household are rental income and must be reported on this line. Report royalty income from federal Form 1099-MISC, Miscellaneous Income, 1099-S, Proceeds from Real Estate Transactions; Schedule K-1, Share of Income Deductions, Credits, etc.; or federal Schedule E, Supplemental Income and Loss, Part I.
<b>Line m</b>	<b>Income from Partnerships, S Corporations, LLCs, Farms, Trusts and Estates</b> Federal Schedule K-1 pass-through income as required to be reported on federal Schedules E and/or F, Profit or Loss from Farming. Report ordinary business income, rental income and guaranteed payments from K-1 on this line. The loss from one K-1 cannot offset income from another K-1. A loss is reported as -0-. See Line j instructions for the only provision allowing netting of a business loss.
<b>Line n</b>	<b>Other income</b> Sources of other income include, but are not limited to, prizes and awards, gambling or lottery winnings, director's fees, employer allowances, taxable refunds from federal Form 1040, allowances received by dependents of armed service personnel and military subsistence payments (Basic Allowance for Housing, flexible spending arrangement or account), loss of time insurance, cost of living adjustment paid to federal employees, and other gains from federal Form 1040. Report on this line income reported to you on federal Form 1099-MISC or W-2G, Certain Gambling Winnings. For more information on military income, see the "Vermont Tax Guide for Military and National Services" available on the Department's website.
<b>Line o</b>	Add items a through n by column. Carry those amounts over to the top of the next page.

#### Adjustments to Income:

The following adjustments to household income may be made for each member of the household.

<b>Line p</b>	<b>Social Security and Medicare Tax Withheld and Self-Employment Tax on Income Reported</b> Social Security and Medicare payroll tax payments are deducted from household income, but only to the extent that the salary and wages are included in household income. Please see the examples that follow: <ol style="list-style-type: none"> <li><b>1. Deferred compensation</b> – If you made a deferred compensation contribution for the tax year, the amount of the contribution is not included in the federal Adjusted Gross Income as stated on Form W-2, Box 1, Wage and Tax Statement. The Social Security and Medicare taxes on Form W-2 must be reduced for the purposes of reporting household income on Schedule HI-144. Generally, this amount is 7.65% of the amount stated on Form W-2, Box 1.</li> <li><b>2. Military pay</b> – Multiplying the amount stated on Form W-2, Box 1, by 7.65% provides the correct value for this deduction.</li> <li><b>3. Allocated tips</b> – In addition to the figures included on Form W-2, add the Social Security and Medicare payments you made as the result of completing federal Form 4137, Social Security and Medicare Tax On Unreported Tip Income.</li> </ol>
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**Self-Employed Social Security and Medicare Taxes Paid** Self-employed claimants may subtract from household income the amount from federal Schedule SE, Self-Employment Tax, Part I, Line 12, that represents the Social Security and Medicare taxes paid for 2021 for income reported on Schedule HI-144. For income not required

to be reported upon which Social Security and Medicare taxes were paid, multiply the income not reported on Schedule HI-144 by 15.3% and subtract the result from the federal Schedule SE amount. The amount of Social Security and Medicare taxes reported on this line includes the allowable deduction for one-half self-employment tax on federal Form 1040, Schedule 1, Line 14. You may be asked for a copy of your federal Schedule SE.

<b>Line q</b>	<b>Child support paid</b> Report only those payments for which receipts or other evidence of payment is available. This evidence may include cancelled checks or a statement from the Office of Child Support in addition to the name and Social Security Number of the parent receiving the payment.
<b>Line r</b>	<b>Allowable Adjustments</b> from federal Schedule 1. The following expenses may be subtracted from income. <b>r1.</b> Certain business expenses of reservists <b>r2.</b> Alimony paid <b>r3.</b> Self-employed health insurance deduction <b>r4.</b> Health savings account deduction <b>r5.</b> Tuition and Fees as federally allowed
<b>Line s</b>	Add Lines p, q, and the total of Lines r1 through r5 for each column.
<b>Line t</b>	Subtract the total adjustments on Line s from the total income on Line o for each column. The adjustments for any individual in your household cannot exceed the income of that individual. If Line o minus Line s is negative, enter -0-.
<b>Line u</b>	Add columns 1, 2, and 3 and enter sum. Entry cannot be less than zero (0).
<b>Line v</b>	For claimants under the age of 65 as of Dec. 31, 2021, enter the total interest and dividends for all household members reported on Lines e and f in each column.
<b>Line w</b>	Add the three columns on Line v.
<b>Line x</b>	For purposes of calculating the Property Tax Credit, household income is increased by the household total of interest and dividend income greater than \$10,000. Refer to V.S.A. § 6061(e).
<b>Line y</b>	Subtract Line x from Line w. If Line x is more than Line w, enter -0-.
<b>Line z</b>	<b>Household Income.</b> Add Line u and Line y. Enter this figure on Form HS-122.

## SPECIAL SITUATIONS

### Deceased Homeowner

**Property Tax Credit:** An estate cannot make a Property Tax Credit Claim on behalf of a deceased homeowner. If a homeowner files a Property Tax Credit Claim, but dies prior to April 1, 2022, the estate must withdraw the claim using Form HS-122W. The estate is responsible to repay any credit issued. If the homeowner filed a Property Tax Credit Claim between January 1 and March 31 and dies after April 1, 2022, the commissioner may pay the credit to the town on behalf of another member of the household with ownership interest.

An estate may continue classification of the property as a homestead until the following April provided the property was the deceased homeowner's homestead at the time of death and the property is not rented.

**Delinquent Property Tax** The 2022 property tax credit applies to the current year property tax. The municipality may use any remaining credit towards penalty, interest, or prior year property taxes.

**Nursing Home or Residential Care** If the homeowner is age 62 or older and another owner who also lived in the homestead is the homeowner's spouse/civil union partner or sibling and has moved indefinitely from the homestead to a nursing home or residential care facility, the homeowner makes the Property Tax Credit Claim with 100% ownership. This applies **only if** the spouse/civil union partner or sibling does not make a Renter Credit Claim or the spouse/civil union partner or sibling does not make a Property Tax Credit Claim for the same homestead.

If the homeowner has moved to a nursing home or residential care facility, a Property Tax Credit Claim may be made if there is a reasonable likelihood that the homeowner will be returning to the homestead and the homeowner does not make a Renter Credit Claim. The Department may ask for a doctor's certificate to help determine whether the nursing home or residential care facility is a temporary location.

**Renting at the End of the Year** You may be eligible for a Renter Credit Claim for rent paid in 2021 under the following circumstances: **1)** If you owned a Vermont homestead in 2021, **2)** sold the homestead before April 1, 2021, **3)** withdrew or did not file a 2021 Property Tax Credit Claim and **4)** rented between the date of the sale and Dec. 31, 2021.

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## OWNERSHIP SITUATIONS

**Homeowner Age 62 or Older in 2021** If the homeowner shares ownership of the homestead with his or her descendant(s), the homeowner may claim 100% ownership interest on the Property Tax Credit Claim, even if the other owners (descendants) do not live in the homestead. The Department may request a letter of explanation.

**Divorced or Legally Separated Joint Owners** When the divorce decree or court order has declared a specific percentage of home ownership for the purpose of property taxes, you must use that percentage if the following apply: **1)** you are divorced or legally separated from your spouse/civil union partner; **2)** your name and the name of the spouse/civil union partner from whom you are divorced or legally separated remain on the deed; and **3)** you are awarded possession of the home. If the divorce decree or court order does not specify responsibility for the property taxes, the person residing in the homestead uses 50% ownership interest. The person not living in the homestead cannot make a Property Tax Credit Claim.

The Department may ask for a copy of your court documents.

**Duplex Housing** *Both owners occupy the building as their principal residence.* The eligible housesite education property tax is the tax on the portion owned by each homeowner. If the town issues a property tax bill to each homeowner for his or her portion of the homestead, use the housesite value, housesite property tax, and 100% ownership interest. If the property tax bill is for the total property, prorate the housesite value, housesite property tax, and ownership interest. *Only one owner occupies the building as his or her principal residence.* The owner occupying the duplex as his or her principal residence must prorate for the other owner's interest.

**Entity Ownership** Property owned by a C or S corporation, partnership, or limited liability company cannot be claimed as an individual's homestead and is not eligible for property tax credit. The only exception is for a homestead located on a farm. Read Reg. § 1.5401(7)-Homestead at [tax.vermont.gov/regulations](http://tax.vermont.gov/regulations).

**Life Estate** A person who holds a life estate interest in a property that he or she occupies as a principal residence may make a Property Tax Credit Claim as if the life estate holder was the owner of the property. The deed does not have to be attached to the Property Tax Credit Claim but must be available for review upon Department request.

**Trust Ownership** A dwelling owned by a trust is not the homestead of the beneficiary unless the claimant is the sole beneficiary of the trust **and** one of the following:

1. The claimant or the claimant's spouse was the grantor of the trust, and the trust is revocable or became irrevocable solely by reason of the grantor's death;

**OR**

2. The claimant is the parent, grandparent, child, grandchild or sibling of the grantor; the claimant is mentally disabled or severely physically disabled; and the grantor's modified Adjusted Gross Income is included in the household income calculation.

The term "sole beneficiary" is satisfied if the homeowner and the spouse/civil union partner are the only beneficiaries of the trust. A property owned by an irrevocable trust cannot be a homestead except as stated in (1) above. The trust document does not have to be attached to the Property Tax Credit Claim but must be available for review upon Department request.

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## BUYING and SELLING PROPERTY

**Buying after April 1, 2021** For property purchased as your principal residence, you need to file a 2022 Homestead Declaration. If you are eligible to make a 2022 Property Tax Credit Claim and the property was declared as a homestead, use the seller's 2021/2022 property tax bill. If the property was not a homestead in 2021, ask the town for the housesite value and the property taxes on the housesite as if it was a homestead in 2021.

**Property Transactions after April 1, 2022** The property tax credit stays with the property. In the case of the sale or transfer of a residence, any property tax credit amounts related to that residence shall be allocated to the seller at closing unless the parties agree otherwise.

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## NEW CONSTRUCTION

New homestead construction that was built after April 1, 2021, and is owned and occupied as a principal residence on April 1, 2022, must file Form HS-122 Homestead Declaration. Eligible homeowners may make a 2022 Property Tax Credit Claim. The claim will be based on the value of the parcel as of April 1, 2021.



## VERMONT SCHOOL DISTRICT CODES

**Homeowners:** For Form IN-111, use the school district code where you owned a home and resided last Dec. 31. For Form HS-122, use the school district code where you own a home and reside on April 1 this year.

**Renters:** Use the school district code where you rented last Dec. 31. Check with your local school officials if you are not sure which code to use. Enter the school district code on Form IN-111 (if you are required to file that form) and Form RCC-146.

**Nonresidents:** Enter 999 for the school district code on Form IN-111.

VT SCHOOL CODE	SCHOOL DISTRICT NAME	VT SCHOOL CODE	SCHOOL DISTRICT NAME	VT SCHOOL CODE	SCHOOL DISTRICT NAME	VT SCHOOL CODE	SCHOOL DISTRICT NAME
001	ADDISON	064	ELMORE	125	MONTGOMERY	190	SPRINGFIELD
002	ALBANY	065	ENOSBURG	126	MONTPELIER	191	STAMFORD
003	ALBURGH	066	ESSEX JUNCTION	127	MORETOWN	192	STANNARD
004	ANDOVER	067	ESSEX TOWN	128	MORGAN	193	STARKSBORO
005	ARLINGTON	070	FAIR HAVEN	129	MORRISTOWN	194	STOCKBRIDGE
006	ATHENS	068	FAIRFAX	130	MOUNT HOLLY	195	STOWE
255	AVERILL	069	FAIRFIELD	131	MOUNT TABOR	196	STRAFFORD
256	AVERY'S GORE	071	FAIRLEE	135	NEW HAVEN	197	STRATTON
007	BAKERSFIELD	072	FAYSTON	132	NEWARK	198	SUDBURY
008	BALTIMORE	257	FERDINAND	133	NEWBURY	199	SUNDERLAND
009	BARNARD	073	FERRISBURGH	134	NEWFANE	200	SUTTON
010	BARNET	074	FLETCHER	136	NEWPORT CITY	201	SWANTON
011	BARRE CITY	075	FRANKLIN	137	NEWPORT TOWN	202	THETFORD
012	BARRE TOWN	076	GEORGIA	138	NORTH BENNINGTON ID	203	TINMOUTH
013	BARTON	258	GLASTENBURY	140	NORTH HERO	204	TOPSHAM
014	BELVIDERE	077	GLOVER	139	NORTHFIELD	205	TOWNSHEND
015	BENNINGTON	078	GOSHEN	141	NORTON	206	TROY
016	BENSON	079	GRAFTON	142	NORWICH	207	TUNBRIDGE
017	BERKSHIRE	080	GRANBY	143	ORANGE	208	UNDERHILL ID
018	BERLIN	081	GRAND ISLE	144	ORLEANS	209	UNDERHILL TOWN
019	BETHEL	082	GRANVILLE	145	ORWELL	210	VERGENNES
020	BLOOMFIELD	083	GREENSBORO	146	PANTON	211	VERNON
021	BOLTON	084	GROTON	147	PAWLET	212	VERSHIRE
022	BRADFORD	085	GUILDHALL	148	PEACHAM	213	VICTORY
023	BRAINTREE	086	GUILFORD	149	PERU	214	WAITSFIELD
024	BRANDON	087	HALIFAX	150	PITTSFIELD	215	WALDEN
025	BRATTLEBORO	088	HANCOCK	151	PITTSFORD	216	WALLINGFORD
026	BRIDGEWATER	089	HARDWICK	152	PLAINFIELD	217	WALTHAM
027	BRIDPORT	090	HARTFORD	153	PLYMOUTH	218	WARDSBORO
028	BRIGHTON	091	HARTLAND	154	POMFRET	261	WARNER'S GRANT
029	BRISTOL	092	HIGHGATE	155	POULTNEY	219	WARREN
030	BROOKFIELD	093	HINESBURG	156	POWNA	262	WARREN'S GORE
031	BROOKLINE	094	HOLLAND	157	PROCTOR	220	WASHINGTON
032	BROWNINGTON	095	HUBBARDTON	158	PUTNEY	221	WATERBURY
033	BRUNSWICK	096	HUNTINGTON	159	RANDOLPH	222	WATERFORD
252	BUEL'S GORE	097	HYDE PARK	160	READING	223	WATERVILLE
034	BURKE	098	IRA	161	READSBORO	224	WEATHERSFIELD
035	BURLINGTON	099	IRASBURG	162	RICHFORD	225	WELLS
036	CABOT	100	ISLE LA MOTTE	163	RICHMOND	226	WELLS RIVER
037	CALAIS	101	JAMAICA	164	RIPTON	227	WEST FAIRLEE
038	CAMBRIDGE	102	JAY	165	ROCHESTER	230	WEST HAVEN
039	CANAAN	103	JERICHO	166	ROCKINGHAM	234	WEST RUTLAND
040	CASTLETON	253	JERICHO ID	167	ROXBURY	235	WEST WINDSOR
041	CAVENDISH	104	JOHNSON	168	ROYALTON	228	WESTFIELD
042	CHARLESTON	185	KILLINGTON	169	RUPERT	229	WESTFORD
043	CHARLOTTE	105	KIRBY	170	RUTLAND CITY	231	WESTMINSTER
044	CHELSEA	106	LANGGROVE	171	RUTLAND TOWN	232	WESTMORE
045	CHESTER	107	LEICESTER	172	RYEGATE	233	WESTON
046	CHITTENDEN	108	LEMINGTON	173	SAINT ALBANS CITY	236	WEYBRIDGE
047	CLARENDON	259	LEWIS	174	SAINT ALBANS TOWN	237	WHEELOCK
048	COLCHESTER	109	LINCOLN	175	SAINT GEORGE	238	WHITING
049	CONCORD	110	LONDONDERRY	176	SAINT JOHNSBURY	239	WHITINGHAM
050	CORINTH	111	LOWELL	177	SALISBURY	240	WILLIAMSTOWN
051	CORNWALL	112	LUDLOW	178	SANDGATE	241	WILLISTON
052	COVENTRY	113	LUNENBURG	179	SEARSBURG	242	WILMINGTON
053	CRAFTSBURY	114	LYNDON	180	SHAFTSBURY	243	WINDHAM
054	DANBY	115	MAIDSTONE	254	SHAFTSBURY ID	244	WINDSOR
055	DANVILLE	116	MANCHESTER	181	SHARON	245	WINHALL
056	DERBY	117	MARLBORO	182	SHEFFIELD	246	WINOOSKI
057	DORSET	118	MARSHFIELD	183	SHELBURNE	247	WOLCOTT
058	DOVER	119	MENDON	184	SHELDON	248	WOODBURY
059	DUMMERSTON	120	MIDDLEBURY	186	SHOREHAM	249	WOODFORD
060	DUXBURY	121	MIDDLESEX	187	SHREWSBURY	250	WOODSTOCK
061	EAST HAVEN	122	MIDDLETOWN SPRINGS	260	SOMERSET	251	WORCESTER
062	EAST MONTPELIER	123	MILTON	188	SOUTH BURLINGTON		
063	EDEN	124	MONKTON	189	SOUTH HERO		

# Taxpayer Assistance

## Visit Our Website for Forms Not Included in This Booklet

We have provided the forms in this booklet that most Vermonters need to file their taxes. All forms are available at [tax.vermont.gov](http://tax.vermont.gov). The following forms are not included in this booklet:

- IN-117 Vermont Credit for Income Tax Paid to Other State or Canadian Province
- IN-119 Vermont Tax Adjustments and Nonrefundable Credits
- IN-153 Vermont Capital Gains Exclusion
- IN-151 Application for Extension of Time to File Form IN-111. Not required if federal extension was filed and you are not required to submit payment with your extension request.

## 2022 Due Dates

Form #	Form Description	Initial Due Date	Final Date Accepted <i>NOTE:</i> Penalties, interest, and late filing fees may accrue after initial due date.
IN-111	2021 Vermont Income Tax Return	April 15	
IN-151	Application for Extension of Time to File Form IN-111 Vermont Income Tax Return	April 15	
RCC-146	2021 Renter Credit Claim	April 15	Oct. 17
HS-122	2022 Homestead Declaration	April 15	Oct. 17
HS-122/HI-144	2022 Property Tax Credit Claim	April 15	Oct. 17

## Taxpayer Advocate

The Vermont Department of Taxes offers free, confidential service when a taxpayer encounters difficulty resolving tax issues. The Taxpayer Advocate may be able to help if:

- You are experiencing extreme economic hardship from the Department's action, or
- It is taking more than 180 days to resolve your tax issue, or
- You have not received a response or resolution to the problem by the date promised by the Vermont Department of Taxes

The Taxpayer Advocate will review your situation, help you understand what needs to be done to resolve it, and keep you updated on the progress of your situation. Please note that the Taxpayer Advocate cannot override the provisions of the law or represent taxpayers at Department hearings.

To contact the Taxpayer Advocate:

**Telephone:** (802) 828-6848

**Fax:** (802) 828-5873

**Email:** [tax.taxpayeradvocate@vermont.gov](mailto:tax.taxpayeradvocate@vermont.gov)

**Mail:** ATTN: Taxpayer Advocate

Vermont Department of Taxes

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