



Samaritan Members who are residents of Vermont

This is a reminder regarding the new state-level individual insurance mandate (similar to the Affordable Care Act) that was passed by the Vermont legislature in 2019. As a result of the recently passed legislation, a task force was formed and was assigned to create a penalty for non-compliance with the new mandate and to explore potential exemptions. [House Bill 524](#) — a bill to create a penalty and allow for some exemptions to the individual insurance mandate — was introduced by the House Health Committee. While the committee declined to provide an exemption from the requirements of the individual mandate for members of health care sharing ministries, such as Samaritan Ministries, we are thankful that the penalty was eventually removed, **so for tax year 2020, members of Samaritan Ministries will not be required to pay a penalty for not having individual health insurance.**

When filing individual taxes, what does this mean for Vermont residents who are members of Samaritan Ministries?

When filing the Vermont individual tax return — [2020 Form IND-111](#) — residents of Vermont must document whether or not they had health insurance coverage for any period of time during 2020. This year, the State of Vermont is tracking the number of residents who do not have individual health insurance and, as mentioned above, members of Samaritan Ministries will not be asked to pay a penalty for not having conventional health insurance coverage.

Instructions for completing 2020 Form IND-111

1. At the top of the form, enter your full name and social security number.
2. Below your personal information at the top of the form, enter the **Healthcare Coverage Code** that applies to your household. (**Enter 4** if you and all members of your tax household were members of Samaritan Ministries for all of 2020 and did not have health care insurance, also referred to as "mimimum essential health care coverage.") For information on the remaining Healthcare Coverage codes, see the bottom of page 9/top of page 10 of the [2020 Vermont Income Tax Return Booklet](#). **No additional action is required at this time.**
3. When you indicate that you did not have health insurance for all or part of tax year 2020, this will trigger a communication from the State of Vermont, informing you how to obtain individual health insurance. **At this time, you may disregard this notification.** Samaritan Ministries is keeping a close eye on this situation, and we will contact you with recommendations as we become aware of any updates. In the meantime, please pray for God's continued provision and protection.

If you have general questions regarding health care sharing ministries and taxes, please contact us at taxquestion@samaritanministries.org. For more specific tax questions, please consult your tax adviser.

Vermont Department of Taxes
2020 Form IN-111
Vermont Income Tax Return

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

Taxpayer's Last Name <i>Anyone</i>		First Name <i>John</i>		MI <i>0</i>	Social Security Number <i>123456789</i>	<input type="checkbox"/> Check if Deceased
Spouse's/CU Partner's Last Name <i>Anyone</i>		First Name <i>Julie</i>		MI <i>A</i>	Social Security Number <i>012345678</i>	<input type="checkbox"/> Check if Deceased
Mailing Address (Number and Street/Road or PO Box) <i>1234 Anystreet Ave</i>				911/Physical Street Address on 12/31/2020		
City <i>Anytown</i>		State <i>VT</i>	ZIP Code or Foreign Postal Code <i>12345</i>	Foreign Country		
Vermont School District Code <i>000</i>	<input type="checkbox"/> Enter Healthcare Coverage Code (See instructions for code options)		Check all that apply: <input type="checkbox"/> AMENDED Return <input type="checkbox"/> RECOMPUTED Return <input type="checkbox"/> EXTENDED Return			
Filing Status and Standard Deduction <input type="checkbox"/> Single (\$6,250) <input type="checkbox"/> Married/CU Filing Jointly (\$12,500) <input type="checkbox"/> Married/CU Filing Separately (\$6,250) <input type="checkbox"/> Head of Household (\$9,400) <input type="checkbox"/> Qualifying Widow(er) (\$12,500)						

1. Federal Adjusted Gross Income (federal Form 1040, Line 11) ← Check to indicate loss 1. _____ .00

2. Net Modifications to Federal AGI (Schedule IN-112, Part I, Line 15) ← Check to indicate loss 2. _____ .00

3. Federal AGI with Modifications (Add Lines 1 and 2) ← Check to indicate loss 3. _____ .00

4. 2020 Vermont Standard Deduction from filing status section above. 4. _____ .00
 Please see instructions if you or your spouse checked any standard deduction boxes on federal Form 1040, page 1.

5. Personal Exemptions:

5a. 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 other dependents claimed on federal Form 1040. This includes any dependents other than yourself and/or your spouse. 5c. _____

5d. Add Lines 5a through 5c. 5d. _____

5e. Multiply Line 5d by \$4,350 (2020 Personal Exemption) 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 8. _____ .00
 (If Line 1 is greater than \$150,000, see instructions)

9. Net Adjustment to Vermont Tax (Schedule IN-119, Part I, Line 16). ← Check to indicate loss 9. _____ .00

10. Vermont Income Tax with Adjustment (Add Lines 8 and 9. If less than zero, enter -0-) 10. _____ .00

11. Tax-Deductible Charitable Contribution (See instructions) _____ .00	12. Multiply Line 11 by 5% (0.05) _____ .00	13. Charitable Contribution Deduction (Enter the lesser of Line 12 or \$1,000) 13. _____ .00
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14. Vermont Income Tax (Line 10 minus Line 13. If less than zero, enter -0-) 14. _____ .00

15. Income Adjustment (Schedule IN-113, Line 35, or 100.0000%) 15. _____ %

16. Adjusted Vermont Income Tax (Multiply Line 14 by Line 15) 16. _____ .00

Amount Due (from Line 31) **0 .00**