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**.
- 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

NO LOGIN REQUIRED

You can do more online through myVTax.

- File extensions for Personal Income Tax
- File Renter Credit Claim (Form RCC-146)
- Landlords can file the Landlord Certificate (Form LRC-140) and Statement of Rent for Mobile Home Park Lot Rent, Co-ops, and Land Trusts (Form LRC-147)
- File the Homestead Declaration and Property Tax Credit (Form HS-122/Schedule HI-144)
- Set up third party access for your tax preparer
- Respond to correspondence
- Access "Check the Status of your Return" service to view information on your return and refund status
- Check your estimated payments and carryforwards
- Make your Personal Income Tax payments electronically for no charge via ACH Debit
- 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 the software vendors offering free services to Vermonters. For eligibility and to see the offers, visit **tax.vermont.gov/free-file.**

Free Tax Help for Vermonters

Do you know?

Two out of three Vermont taxpayers qualify to use Free File to file their federal and Vermont tax returns for free!

Free File software walks you through the filing process and uses the information you enter to suggest tax credits for you.

Find out if you qualify for Free File.

Visit tax.vermont.gov/free-file

Volunteer Income Tax Assistance (VITA) & Tax Counseling for the Elderly (TCE) Programs

Free tax help is available through VITA to the elderly and those with **1)** lower incomes, **2)** disabilities, or **3)** limited English. TCE focuses on those age 60 years and older. The IRS sponsors both programs. Find a VITA/TCE location nearest you at **irs.gov**. Search for “Free tax help.”

AARP Foundation Tax-Aide Program

AARP provides tax assistance to taxpayers with low and moderate incomes, giving special attention to those 50 years and older. Find the Tax-Aide location nearest you at **aarp.org**. Search for “Tax Aide.”

MyFreeTaxes Partnership

The partnership offers free federal and Vermont filing assistance for qualified individuals.

Are you eligible? Find out at **myfreetaxes.com**.

General Instructions

Requirement to File a Vermont Income Tax Return

A 2024 Vermont Income Tax Return must be filed by all full-year or part-year Vermont residents or nonresidents if you are required to file a 2024 federal income tax return, **AND**

- You earned or received more than $100 in Vermont income,

OR

- You earned or received gross income of more than $1,000 as a nonresident. Read Vermont law at **32 V.S.A. § 5861** and § **5823(b)** for information on sources of income.

Visit our website for more information.

Due Date

The 2024 Vermont Income Tax Return must be filed by April 15, 2025.

Timely Filing

Tax returns mailed through the U.S. Post Office are considered on time if we receive them at the Department **within three business days after the due date.** Electronic filings transmitted on the due date are on time if the Department receives them by midnight of the due date.

Late Filing Penalty and Interest after the April Due Date

A Vermont income tax return can be filed up to 60 days after April 15, 2025, even if you have not filed an extension of time to file. However, if you file the return on the 61st day after the due date or later, the Department will assess a $50 late file penalty. Late payment penalty and interest accrue after the April 15th due date.

Filing an Extension for the Vermont Income Tax Return

If a federal extension was filed, you are no longer required to file a separate extension with the State of Vermont. However, if you are making an extension payment, you must file Form IN-151 with your payment. An extension only allows additional time to file your income tax return. It does not extend the due date for your tax payment. Interest and penalty accrue on any tax due from April 16 to the date the Department receives your payment of tax. Extensions can be filed online at **myVTax.vermont.gov**.

Due dates: Extension requiring payments must be filed by April 15, 2025.
Extended returns must be filed by Oct. 15, 2025.

NOTE: **There is no extension of time to file a homestead declaration or property tax credit.**

Use Whole Dollars

Round entries to the nearest whole dollar. The cents are preprinted with zeroes.

Use Only Blue or Black Ink on Paper Forms

If you are completing a paper form, use only blue or black ink. Please print legibly. If the Department cannot read your forms, we will not process them and they will be considered unfiled. You will receive a letter to refile. Then, you must resubmit properly completed, legible returns. See "Forms That Cannot Be Processed" below for more information.

Late Filing Penalty and Interest after the Extended Due Date

If you have filed an extension but do not file by the Oct. 15, 2025, extended due date, the Department will charge a $50 late file penalty. Late payment penalty and interest accrue after the April due date. ***NOTE:*** The late filing penalty applies regardless if you have a refund or no tax is due. If any tax is due and is not paid by the April 15 due date, late payment penalty and interest charges also apply.

Incomplete Forms

If information necessary to support the request for a credit is missing, your filing may be processed but the credit denied. This may result in a bill or reduced refund. The Department will send you a letter requesting the missing information and give you an opportunity to supply what we've requested. The credit will not be processed until the Department receives the missing document(s) or information.

Forms That Cannot Be Processed

If your filing is not acceptable for processing, the Department will notify you by letter, and you will be required to submit it again. The date you resubmit the forms becomes the filing date of your return. The Department may assess a $25 processing fee to partially cover the cost of taking steps to notify you in addition to our normal processing procedures. Examples of unacceptable filings include, but are not limited to, the following: forms marked "draft" or "do not file," forms not pre-approved by the Department, photocopies of forms, reduced or enlarged forms, faxed forms, forms not written in blue or black ink, forms generated from different sources, or returns emailed to the Department.

Homestead Declaration

Under Vermont law, every Vermont resident whose property meets the definition of a "homestead" must file a Homestead Declaration annually. A homestead is the principal dwelling and parcel of land surrounding the dwelling. It is your responsibility as the property owner to claim the property as a homestead if you meet, or expect to meet, the following requirements: **1)** you are a Vermont resident, and **2)** you own and occupy a homestead as your domicile as of April 1, 2025. ***NOTE:*** If you meet these requirements but your homestead is leased to a tenant on April 1, 2025, you may still claim it as a homestead if it is not leased for more than 182 days in the calendar year. For definitions of "domicile," "resident," and "nonresident," see our website.

Due date: The Homestead Declaration must be filed by April 15, 2025, to avoid late file penalties that may be assessed by the town.

Property Tax Credit Claim

Vermont homeowners may be eligible for a credit against their 2025/2026 Vermont property tax. The 2025 Property Tax Credit is based on 2024 household income and 2024/2025 property taxes. A homeowner may be eligible for a credit if ***all four*** of the following requirements are met:

1. Filed a valid Homestead Declaration
2. Domiciled in Vermont all of calendar year 2024
3. Not claimed as a dependent by another taxpayer for tax year 2024
4. Had household income in 2024 up to $115,000 (Determine household income by completing Schedule HI-144.)

Due date: The Property Tax Credit Claim due date is April 15, 2025, but may be late filed up to Oct. 15, 2025. Generally, claims cannot be accepted after Oct. 15, 2025.

Renter Credit Claim

Vermont renters who were residents of the state during 2024 may be eligible for credit depending on their income, family size, and county of residency. A renter may be eligible for a credit if ***all three*** of the following requirements are met:

1. Domiciled in Vermont for the entire calendar year 2024
2. Not claimed in 2024 as a dependent of another taxpayer
3. Rented in Vermont for at least six months in 2024

Due date: The Renter Credit Claim due date is April 15, 2025, but can be late filed up to Oct. 15, 2025, with no penalty for late filing.

Frequently Asked Questions

How do I claim a refund on my Vermont withholding or estimated tax payments?

You must file a Vermont Income Tax Return to claim a refund of Vermont withholding or estimated tax payments. You have up to three years from the due date of the return, including extensions, to file a claim for overpayment of tax due.

I received a request for more information. Did I do something wrong?

We may ask you to supply additional information to explain items on your Vermont income tax return. A request for more information does not necessarily mean that you filed improperly or that you have been selected for an audit. This type of request is a routine part of processing. **It is important that you respond promptly with the requested information.** Your return cannot be processed until the Department receives the information requested. For faster processing time, you may submit the requested information at **myVTax.vermont.gov**.

How do I correct a mistake or add information to my Vermont Income Tax Return?

You are required to file an amended Vermont return within 60 days of the following: **1)** you become aware of a change to your Vermont income; **2)** you file an amended return with the IRS; or **3)** you receive a notice of change from the IRS.

Check the "AMENDED" box on Form IN-111 when filing an amended return for the applicable tax year. Please include the following documents with your amended return:

1. A copy of federal Form 1040X, Amended U.S. Individual Income Tax Return
2. Your amended federal Form 1040, U.S. Individual Income Tax Return, with all schedules
3. Your amended Vermont Form IN-111 with all schedules even if there is no change on the schedules

NOTE: If you filed a Property Tax Credit Claim, you must also amend your income on Schedule HI-144, Household Income.

I cannot pay my tax debt due to financial difficulties. What can I do?

If you cannot pay your entire Vermont income tax due, file your return on time and pay as much as you can. Once the Department has issued the first notice of intent to assess for underpayment of tax you may apply for a payment plan on **myVTax.vermont.gov** or you can write the Department to apply for a payment plan.

Mail to: ATTN: Compliance
Vermont Department of Taxes
PO Box 429
Montpelier, VT 05601-0429

Do not include your written request with your return.

We may ask you for financial information to determine the appropriate payment plan. Without a payment plan, unpaid income tax will result in collection action which may include the imposition of liens, court action, wage garnishment, bank levies, revocation of your business and/or professional license(s), imposition of a bond on your authority to do business, and the assignment of your debt to a private collection agency.

Can my refund be taken to pay another debt?

Your income tax refund will be taken to pay a bill that you or your spouse/civil union partner owe to the Vermont Department of Taxes and/or other government agencies such as the Internal Revenue Service, Office of Child Support, Department of Corrections, Vermont courts, student loan agencies, Vermont state colleges, and tax agencies of other states. This is known as an "offset." We will notify you in writing if your refund is used as an offset to pay an outstanding debt.

Am I responsible for a tax debt owed by my spouse/civil union partner?

If you file a joint return with your spouse/civil union partner and believe tax debt owed by your spouse/civil union partner may reduce your portion of the refund, you may file an "injured spouse" claim. For more information, visit **tax.vermont.gov/individuals/injured-spouse**.

To make an injured spouse claim when filing a paper return, please send the following documents ***before you file your return:***

1. A signed letter with details of your claim
2. Copy of federal Form 8379 (if you filed one with the IRS)
3. Copies of federal Schedules C and SE (if you filed one with the IRS)
4. Form 1099G for unemployment if received in 2024

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

Income Tax Form Instructions

FORM IN-111 Vermont Income Tax Return

Taxpayer Information *REQUIRED entries.*

Print your information in **blue or black ink** on all forms and schedules being filed. For best results, file electronically or complete the fillable PDF available on our website. If you are mailing in your return, please provide a complete copy of your federal Form 1040, U.S. Individual Income Tax Return, as filed with the IRS along with all schedules. If filing jointly, you must enter the name and Social Security Number or ITIN of your spouse/civil union partner.

Deceased Taxpayer

Check the applicable box if the taxpayer or spouse/civil union partner died during 2024.

Administrator or Executor: To claim an income tax refund on behalf of the decedent, attach the Certificate of Appointment issued by the Probate Court OR a copy of a completed federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer.

Mailing Address

Use the address where you receive mail from the United States Post Office. If the mailing address on your return is incorrect and the Department requires additional information, this will delay the processing of your return and your refund until we receive a valid mailing address. If you move after you submit your income tax return, please notify the Department of your new address as soon as possible. See our website to learn how to change your mailing address with Form IN-110, Change of Name and/or Address for Personal Income and/or Rental Credit Claim at **tax.vermont.gov/document/2022-form-110**

911 Address

Enter your 911 physical street address **as of Dec. 31, 2024.** This may be different from your current mailing address.

Vermont School District Code: REQUIRED entry.

School district codes are published in the instructions, or you may find them on our website.

- **Vermont full and part-year residents:** Use the 3-digit school district code for your residence on Dec. 31, 2024, or your last Vermont residence in 2024 for part-year residents.
- **Nonresidents:** Enter "999" as your school district code.

Tax Filing Information

Vermont Residency Status

- **Resident:** You qualify as a Vermont resident for the taxable year if: You were domiciled in Vermont (i.e., Vermont was your primary permanent home) for the taxable year; **OR** You maintained a permanent home in Vermont and you were present in Vermont for more than 183 days of the taxable year.

- **Part-Year Resident**: Meets the definition of resident for a portion of the tax year. This often applies to a person who moved into or out of Vermont during the taxable year.
- **Nonresident:** Your domicile was elsewhere, and you did not spend more than 183 days in state during the taxable year.

Filing Status REQUIRED entry.

Check the box to show your Vermont filing status. When filing separately, enter the Social Security Number of your spouse/civil union partner in the spouse section of the return. The Vermont filing status must be the same as your federal filing status ***except in the following two situations where federal information may be recomputed for Vermont purposes:***

1. Civil Union (available to same sex couples holding valid civil union certificates): ***Recomputed federal income tax information required.***
2. Only one spouse has sufficient nexus to Vermont subject to Vermont's tax jurisdiction. "Sufficient nexus" means when a spouse has worked in Vermont at least 183 days. ***Recomputed federal income tax information may be used.*** Read **Technical Bulletin TB-55**, Exceptions to Requirement That Vermont Filing Status Must Mirror Federal Filing Status, on our website. If you choose to file your Vermont Income Tax Return as "Married Filing Jointly," you cannot use Schedule IN-113, Vermont Income Adjustment Calculations, Part I, to apportion income of the nonresident spouse. The credit for income tax paid to another state is available by completing Schedule IN-117, Vermont Credit for Income Tax Paid to Other State or Canadian Province.

Healthcare Coverage Reporting Requirement

Enter the corresponding number that represents the amount of healthcare coverage that was maintained throughout tax year 2024.

For Married/CU Partners Filing Jointly

- **Enter "1"** if both you and your spouse/CU partner maintained minimum essential healthcare coverage throughout all of tax year 2024.
- **Enter "2"** if neither you nor your spouse/CU partner maintained minimum essential healthcare coverage throughout all of tax year 2024.
- **Enter "3"** if you maintained minimum essential healthcare coverage throughout all of tax year 2024 but your spouse/CU partner did not.
- **Enter "4"** if your spouse/CU partner maintained minimum essential healthcare coverage throughout all of tax year 2024 but you did not.

For All Other Filers

- **Enter "1"** if you maintained minimum essential healthcare coverage throughout all of tax year 2024.
- **Enter "2"** if you did not maintain minimum essential healthcare coverage throughout all of tax year 2024.

Cannabis with Recomputed Federal Return

Check the Cannabis with Recomputed Federal Return check box if a recomputed federal return was used to file Form IN-111.

Recomputed Federal Return

Check the recomputed federal return check box if a recomputed federal return was used to file Form IN-111. ***NOTE:*** Taxpayers filing with a recomputed federal return must provide a copy of the original return as filed with the IRS in addition to a copy of the recomputed federal return.

Extended Return

Check the box if you filed for an automatic extension of time to file your federal individual income tax return or if you have filed a Vermont application for extension of time to file using Vermont Form IN-151. An extension of time to file does not extend the time for you to pay the tax due. Any tax due must be paid by the original due date of the return. Any tax due which is unpaid by the original due date will accrue interest and late payment penalties.

Farmer/Fisherman

If you meet the definition of a qualified farmer or fisherman under **26 U.S.C. § 6654(i)(2)**, please check the box on Form IN-111. Generally, a qualified farmer or fisherman must earn at least 2/3 of their gross income from farming or fishing in either the current or proceeding tax year to be exempt from paying quarterly estimated taxes. Please see IRS Topic No. 416 for more information (available at: **www.irs.gov/taxtopics/tc416**).

Taxable Income

Line 1 **Federal Adjusted Gross Income REQUIRED entry.** Enter the amount from your federal Form 1040 or, if applicable, from the recomputed federal Form 1040. This can be a negative. Use a hyphen "-" to indicate negative amounts.

Line 2 **Net Modifications to Federal Adjusted Gross Income.** Enter the amount from Vermont Schedule IN-112, Vermont Tax Adjustments and Credits, Part I, Line 18. This can be a negative. Use a hyphen "-" to indicate negative amounts.

Line 3	**Federal Adjusted Gross Income with Modifications.** Add Lines 1 and 2. This can be a negative. Use a hyphen "-" to indicate negative amounts.
Line 4	**2024 Vermont Standard Deduction.** Enter the amount of standard deduction from the chart below. You also receive an additional deduction of $1,200 for each standard deduction box checked on the federal Form 1040. If you or your spouse was born before Jan. 2, 1960, or you were blind, use the number of standard deduction boxes checked on your federal Form 1040, select the corresponding number to the filing status and enter on Line 4.

	Standard		For those born before Jan. 2, 1960 or blind: 1	2	3	4
Single	7,400	OR	8,600	9,800	n/a	n/a
Married Filing Jointly or Qualifying Widow(er)	14,850		16,050	17,250	18,450	19,650
Married Filing Separately	7,400		8,600	9,800	11,000	12,200
Head of Household	11,100		12,300	13,500	n/a	n/a

Personal Exemptions

Line 5a — **Yourself.** Enter "1" on this line if no one can claim you as a dependent on a 2024 personal income tax return.

Line 5b — **Spouse or Civil Union Partner.** Enter "1" on this line as long as no other person can claim your spouse or civil union partner as a dependent on a 2024 personal income tax return. Do not enter "1" if your filing status is Qualifying Widow(er) or Married Filing Separately.

Line 5c — **Other Dependents.** Enter the number of dependents other than yourself or spouse that you are claiming on your 2024 federal Form 1040.

Line 5d — **Personal Exemptions.** Add Lines 5a through 5c.

Line 5e — **Vermont Personal Exemption Deduction.** Multiply Line 5d by $5,100.

Line 6 — **Vermont Standard Deduction plus Personal Exemptions.** Add Lines 4 and 5e.

Line 7 — **Vermont Taxable Income.** Line 3 minus Line 6. If less than zero, enter -0-.

Line 8 — **Vermont Income Tax.** Taxpayers who have a federal Adjusted Gross Income (AGI) greater than $150,000 must pay a minimum Vermont tax of 3% of federal AGI. If your federal AGI, Line 1, is greater than $150,000, **enter the amount that is higher: 1)** 3% of your federal AGI less interest from U.S. obligations, **or 2)** tax calculated on Vermont Taxable Income, Line 7, using the applicable tax rate schedule.

If your federal AGI, Line 1, is less than or equal to $150,000, calculate your Vermont tax on Vermont Taxable Income, Line 7, using the applicable tax table or rate schedule and enter the result.

Line 9 — **Net Adjustment to Vermont Tax.** Compute and submit Vermont Schedule IN-119, Vermont Tax Adjustments and Nonrefundable Credits, Part I, to report:

Additions to Vermont Income Tax

- Recapture of a Vermont tax credit

AND/OR

- 24% of additional federal tax on the following:
  - Qualified Retirement Plan distributions including IRA, HSA & MSA
  - Recapture of federal Investment Tax Credit
  - Lump-sum Distribution from federal Form 4972

Subtractions from Vermont Income Tax

- Credit for the Elderly or the Disabled
- Investment Tax Credit (as defined in IRC Section 46) for Vermont-based portion only
- Farm Income Averaging Credit

Line 10 — **Vermont Income Tax with Adjustments.** Add Lines 8 and 9. If less than zero, enter -0-.

Line 11 — **Tax Deductible Charitable Contribution.** Enter the amount contributed to qualified charities in the taxable year. This nonrefundable credit is available to all taxpayers of this state regardless of whether they elect to itemize at the federal level. The tax credit is equal to 5% of the first $20,000 of charitable contributions made during the taxable year that are allowed under **26 U.S.C. § 170**. **You may be asked to provide supporting documentation:** statements from the qualified charitable organization.

Line 12 — **Multiply Line 11 by 5%** (0.05).

Line 13 — **Enter the amount on Line 12 or $1,000** ($20,000 times 5%), whichever is less.

Line 14 — **Vermont Income Tax.** Line 10 minus Line 13.

Line 15 — **Income Adjustment.** Enter 100% or complete and submit Schedule IN-113 and enter percentage from Line 35.

Line 16	**Adjusted Vermont Income Tax.** Multiply Line 14 by the percentage on Line 15. If Line 15 is 100%, Line 16 will be the same as Line 14.
Line 17	**Credit for Income Tax Paid To Other State or Canadian Province (for full-year and some part-year residents)** Complete and submit Schedule IN-117 and enter the amount from Line 21 here. You must submit a separate schedule for each state or province for which you are claiming a credit.
Line 18	**Vermont Tax Credits.** Complete and submit Schedule IN-119, Part II. Enter the amount from Line 9 or 19 here.
Line 19	**Total Vermont Credits.** Add Lines 17 and 18 and enter result.
Line 20	**Vermont Income Tax After Credits.** Subtract Line 19 from Line 16. If Line 19 is more than Line 16, leave this line blank.
Line 21	**Child Care Contributions.** **Act 76 of 2023**, an act relating to child care, early education, workers' compensation, and unemployment insurance, created a child care contribution (CCC) in Vermont. Per the statutory directive, collection of the CCC commenced on July 1, 2024. Individuals with self-employment income from Vermont sources earned on July 1, 2024 or after must include their CCC on Form IN-111. Please complete the worksheet located below to determine your contribution. For more information, see The Vermont Child Care Contribution guide on the Department's website (available at: **www.tax.vermont.gov/sites/tax/files/documents/GB-1326.pdf**).

CHILD CARE CONTRIBUTION WORKSHEET

Complete this worksheet if you have self-employment income reported on federal Form 1040, Schedule SE.

1.	Enter the amount from federal Form 1040, Schedule SE, Line 6	**1.**	________
2.	Enter the amount of income reported on Line 1 that was earned for work performed outside of Vermont.	**2.**	________
3.	Subtract Line 2 from Line 1	**3.**	________
4.	Multiply Line 3 by 0.5. This represents the amount of income reported on Line 3 earned before July 1, 2024. (Income earned between Jan. 1, 2024 and June 30, 2024 is excluded from the 2024 CCC calculation. If using an alternate method, please attach a written statement.)	**4.**	________
5.	Subtract Line 4 from Line 3.	**5.**	________
6.	Multiply Line 5 by 0.11% (0.0011). Enter this amount on Form IN-111, Line 21	**6.**	________

Line 22 **Use Tax on Online, Phone, and Out-of State Purchases.**

Complete the Use Tax Worksheet to calculate the amount to report on Line 22.

What is Use Tax?

When a seller does not charge the buyer Vermont Sales Tax on an item taxable in Vermont, the buyer must pay Vermont Use Tax. Non-taxable items such as food and clothing are excluded. Taxable items sold over the internet, by mail-order, by phone, or bought out-of-state and used in Vermont generally qualify. Use tax applies whether you are a resident or nonresident. The use tax rate is the same as the sales tax rate: 6%.

If you didn't keep records of qualifying purchases, Vermont offers an option for estimating them in Part 1. If you did keep records, you should use Part 2. The total for any purchases that cost over $1,000 each needs to be reported on Line 3a.

Please note: Act 73 of 2017 requires vendors to report certain transactions on which no sales tax was paid to the Vermont Department of Taxes. Included in these reports is buyer information which will be used in compliance efforts.

NOTE: Businesses must report use tax on Form SUT-451, Sales and Use Tax Return, or on Form SU-452, Use Tax Return. Individuals may also use Form SU-452 or use this worksheet. Do not include purchases already reported on those forms on this worksheet. To determine whether items purchased are subject to use tax, please refer to the Department website at **tax.vermont.gov.**

Line 23 **Total Vermont Taxes.** Add Lines 20 through 22 and enter result.

Voluntary Contributions

Learn more about voluntary contributions to these organizations in Vermont in the instructions.

Line 24
- **24a.** Vermont Children's Trust Foundation
- **24b.** Vermont Veterans Fund
- **24c.** Green Up Vermont
- **24d.** Nongame Wildlife Fund
- **24e.** Add Lines 24a through 24d.

Line 25 Total of Vermont Taxes and Voluntary Contributions. Add Lines 23 and 24e.

USE TAX WORKSHEET

Did you buy taxable items without paying Vermont Sales Tax? This includes orders over the internet, by mail, or by phone on which you did not pay Vermont Sales Tax. This also includes out-of-state purchases on which you paid tax at a rate **less than** 6%, including purchases of liquor to be consumed in Vermont.

☐ **Yes, but I did not keep accurate records**. Go to Part 1.

☐ **Yes, and I kept accurate records**. Go to Part 2.

☐ **No.** Skip to Part 4.

Parts 1 through 3 relate only to the types of purchases described above, where you were not charged at least 6% Sales Tax.

Part 1 If you did not keep accurate records

1a. Enter the amount of use tax from the Estimated Use Tax Table below that corresponds to your Adjusted Gross Income from Form IN-111, Line 1 . . . . **1a.** ______________

1b. Did you make purchase(s) of $1,000 or more per item?

☐ **Yes**. Go to Part 3.

☐ **No.** Enter Line 1a amount onto Form IN-111, Line 22 and skip the remainder of this worksheet.

Estimated Use Tax Table

Adjusted Gross Income	Use Tax is:	Adjusted Gross Income	Use Tax is:	Adjusted Gross Income	Use Tax is:
Up to $20,000	$0	$40,001 - $50,000	$20	$80,001 - $90,000	$40
$20,001 - $30,000	$10	$50,001 - $60,000	$25	$90,001 - $100,000	$45
$30,001 - $40,000	$15	$60,001 - $70,000	$30	$100,001 and over	0.05% (0.0005) of AGI or $150, whichever is less.
		$70,001 - $80,000	$35		

Part 2 If you did keep accurate records

2a. Enter the total amount of all purchases of items **under $1,000** each . . . . **2a.** ______________

2b. Multiply Line 2a by 6% (0.06). Enter the amount here. . . . . **2b.** ______________

Part 3 Total Use Tax due

3a. Enter the total amount of all purchases of items **$1,000 or more** per item. . . . . **3a.** ______________

3b. Multiply Line 3a by 6% (0.06). Enter the amount here.. . . . . **3b.** ______________

3c. Add Line 3b to either Line 1a or Line 2b (the line with a value entered). . . . . **3c.** ______________

3d. Enter the amount of sales tax paid to another state for the purchases on Lines 2a and 3a, if any. **3d.** ______________

3e. Line 3c minus Line 3d. Enter here and on Form IN-111, Line 22. . . . . **3e.** ______________

Part 4 Certification of No Use Tax Due

You do not owe use tax if: **1)** you did not make any taxable purchases by internet, mail-order, over the phone, or out of state, or **2)** you made purchases using any of these methods but paid at least 6% sales tax at the time of purchase on all of them.

If one of the situations above is true, check the box next to Line 22 and enter -0- on that line. The failure to pay use tax may result in the assessment of penalties of up to 100% of the unreported tax and interest.

Payments and Credits

Line 26a **2024 Vermont Tax Withheld From W-2, 1099.** Enter the amount of Vermont income tax withheld. Include the state copy of your W-2, Form 1099, or other payment statements to verify the amount. Failure to enter the withholding on this line and attach the payment statement(s) may delay processing of your return, or you may not receive the appropriate credit for the withholding against your Vermont tax.

NOTE: To claim tax withheld on a real estate sale, use Line 26d. Nonresident partners, members, or shareholders, use Line 26e for estimated taxes paid on your behalf by a business entity.

Line 26b **2024 Estimated Tax payments, amount carried forward from 2023, and payment made with 2024 extension.** Enter the amount of 2024 Vermont estimated income taxes you paid, the amount paid with Form IN-151, Extension of Time to File the 2024 return, and any 2023 Vermont refund credited towards your 2024 taxes. Go to **myVTax.vermont.gov** to review the 2024 tax payments the Department has on record for you. If you are filing with your spouse or civil union partner, remember to look under both social security numbers.

NOTE: Nonresident partners, members or shareholders, use Line 26e for estimated taxes paid on your behalf by a business entity. For tax withheld on real estate transactions, use Line 26d.

Line 26c **Refundable Credits.** (Schedule IN-112, Vermont Tax Adjustments and Credits, Part II)

- **Child and Dependent Care Credit (for full-year and part-year Vermont residents)**
- **Child Tax Credit (for full-year and part-year Vermont residents)**
- **Vermont Earned Income Tax Credit (for full-year and part-year Vermont residents)**

Enter the amount from Schedule IN-112, Part II, Line 8 for Full-Year Residents or Line 12 for Part-Year Residents. Attach the completed Schedule IN-112 to Form IN-111.

Line 26d	**Vermont Real Estate Withholding from Form RW-171.** If you sold real estate in Vermont during 2024 and the buyer withheld Vermont income tax from the sales price, enter the amount withheld shown on Form RW-171, Vermont Withholding Tax Return for Transfer of Real Property, Schedule A, Line 12. Do not enter this amount on Line 26a or 26b. For information on installment sales, read **Technical Bulletin TB-10**, Installment Sales of Real Estate, on our website.
Line 26e	**Estimated Payments Made on Your Behalf by a Business Entity from Schedule K-1VT, Line 5.** Nonresidents enter the estimated income tax payments made on your behalf by a partnership, limited liability company, or S Corporation toward your 2024 Vermont income tax. The entity reports these payments to you on Schedule K-1VT, Vermont Shareholder, Partner, or Member Information, Line 5. Read **Technical Bulletin TB-06**, Estimated Payments by S Corporation, Partnerships, and Limited Liability Companies on Behalf of Shareholders, Partners and Members, on our website. Do not enter this amount on Line 26a or 26b.
Line 26f	**Total Payments and Credits.** Add Lines 26a through 26e.

Refund

Line 27	**Overpayment.** If Line 25 is less than Line 26f, you are due a refund. Subtract Line 25 from Line 26f and enter the result here. You may apply all or a portion of the overpayment towards your 2025 estimated payment or your 2025/2026 Vermont homestead property tax bill.
Line 28a	**Credit to 2025 Estimated Tax Payment.** Enter the amount of your refund from Line 27 that you want credited toward your 2025 income tax. Any amount reported on this line will be deducted from your total refund amount.
Line 28b	**Credit to 2025/2026 Homestead Property Tax Bill.** If your property is a declared homestead and you filed the 2024 income tax return on or before Oct. 15, 2025, you may choose to use all or part of your income tax refund to pay your homestead property tax bill. Any amount reported on this line will be deducted from your total refund amount. The state will include an additional 1% to the amount of the refund that is credited to your property taxes. For details of this credit, read "State Property Tax Incentive" in Vermont law at **32 V.S.A. § 6066(h)**.
Line 29	**Refund Amount.** Subtract the sum of Lines 28a and 28b from Line 27 and enter the result. This is the amount of the refund to be sent to you. If you owe interest and penalty for underpayment of estimated income tax payment, this amount will be subtracted from the refund. *Direct deposit is available for most electronically filed returns.* All paper filed returns with refund requests will receive a paper check.

> ***NOTE:*** If you owe taxes or a debt to another state agency, all or part of the refund may be taken to pay the bill.

Amount You Owe

Line 30	If Line 25 is more than Line 26f, subtract Line 26f from Line 25 and enter the result.
Line 31	**Interest and Penalty on Underpayment of or Failure to Make Estimated Tax Payments.** Paying underpayment charges at the time of filing may reduce the amount that will be billed later. To calculate the charges, use Worksheet IN-152, Underpayment of 2024 Estimated Individual Income Tax, or Worksheet IN-152A, Annualized Income Installment Method for Underpayment of 2024 Estimated Tax by Individuals, Estates, and Trusts. Both worksheets are available on our website. The paper worksheets can be obtained by calling (802) 828-2515. If you have a refund, the underpayment, interest, and penalty will be deducted. Estimated tax payments must either be: **1)** equal to 100% of last year's tax liability **OR** **2)** 90% of this year's tax liability. If the tax liability due, less withholding, is less than $500, you will not be subject to penalty or interest charges. In order to avoid underpayment of estimated tax, see instructions on Form IN-114, Individual Income Estimated Tax Payment Voucher.
Line 32	**Total.** Add Lines 30 and 31. Enter the amount. This is the amount you owe. Electronic payment options available at **myVTax.vermont.gov**: - ACH debit (no fee) - Credit or Debit card (3% service fee applies) You may also pay by check or money order payable to the Vermont Department of Taxes. Please include 2024 Form IN-116, Vermont Income Tax Payment Voucher, with your payment.

> For information on payment plans, see "Financial Difficulties" in the General Instructions section.

Signatures REQUIRED entry. Sign the return in the space provided. If filing your return jointly, both filers must sign. ***NOTE:*** Failure to sign your return may delay the processing of your return.

Date Enter the date on which you sign the return.

Date of Birth Enter your date of birth.

Telephone Number Enter the number where you can be reached during the day.

Disclosure Authorization If you wish to authorize the Department to discuss the information on your 2024 Vermont income tax return with your tax preparer, check this box and include the preparer's name. This authorization will automatically end April 15, 2030.

Prearer If you are a paid preparer, you must also sign the return, enter your Social Security Number or PTIN, and, if employed by a business, the Federal Employer Identification Number (FEIN) of the business.

FILING THE RETURN

E-file: Go to our website for information on electronic filing. Some taxpayers may be eligible for free electronic filing through Free File.

Paper Filing:

REFUND OR NO TAX DUE

Mail your return to:

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

BALANCE DUE

Attach your check to the lower left side of the return and mail to:

Vermont Department of Taxes
PO Box 1779
Montpelier, VT 05601-1779

FOLLOW THE PROCESSING OF YOUR RETURN

You may check the status of your return by visiting **myVTax.vermont.gov** and selecting "Check the Status of your Return."

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, or the last date rented in 2024. 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
001	ADDISON
002	ALBANY
003	ALBURGH
004	ANDOVER
005	ARLINGTON
006	ATHENS
255	AVERILL
256	AVERY'S GORE
007	BAKERSFIELD
008	BALTIMORE
009	BARNARD
010	BARNET
011	BARRE CITY
012	BARRE TOWN
013	BARTON
014	BELVIDERE
015	BENNINGTON
016	BENSON
017	BERKSHIRE
018	BERLIN
019	BETHEL
020	BLOOMFIELD
021	BOLTON
022	BRADFORD
023	BRAINTREE
024	BRANDON
025	BRATTLEBORO
026	BRIDGEWATER
027	BRIDPORT
028	BRIGHTON
029	BRISTOL
030	BROOKFIELD
031	BROOKLINE
032	BROWNINGTON
033	BRUNSWICK
252	BUEL'S GORE
034	BURKE
035	BURLINGTON
036	CABOT
037	CALAIS
038	CAMBRIDGE
039	CANAAN
040	CASTLETON
041	CAVENDISH
042	CHARLESTON
043	CHARLOTTE
044	CHELSEA
045	CHESTER
046	CHITTENDEN
047	CLARENDON
048	COLCHESTER
049	CONCORD
050	CORINTH
051	CORNWALL
052	COVENTRY
053	CRAFTSBURY
054	DANBY
055	DANVILLE
056	DERBY
057	DORSET
058	DOVER
059	DUMMERSTON
060	DUXBURY
061	EAST HAVEN
062	EAST MONTPELIER
063	EDEN
064	ELMORE
065	ENOSBURG
066	CITY OF ESSEX JUNCTION
067	ESSEX TOWN
070	FAIR HAVEN
068	FAIRFAX
069	FAIRFIELD
071	FAIRLEE
072	FAYSTON
257	FERDINAND
073	FERRISBURGH
074	FLETCHER
075	FRANKLIN
076	GEORGIA
258	GLASTENBURY
077	GLOVER
078	GOSHEN
079	GRAFTON
080	GRANBY
081	GRAND ISLE
082	GRANVILLE
083	GREENSBORO
084	GROTON
085	GUILDHALL
086	GUILFORD
087	HALIFAX
088	HANCOCK
089	HARDWICK
090	HARTFORD
091	HARTLAND
092	HIGHGATE
093	HINESBURG
094	HOLLAND
095	HUBBARDTON
096	HUNTINGTON
097	HYDE PARK
098	IRA
099	IRASBURG
100	ISLE LA MOTTE
101	JAMAICA
102	JAY
103	JERICHO
253	JERICHO ID
104	JOHNSON
185	KILLINGTON
105	KIRBY
106	LANDGROVE
107	LEICESTER
108	LEMINGTON
259	LEWIS
109	LINCOLN
110	LONDONDERRY
111	LOWELL
112	LUDLOW
113	LUNENBURG
114	LYNDON
115	MAIDSTONE
116	MANCHESTER
117	MARLBORO
118	MARSHFIELD
119	MENDON
120	MIDDLEBURY
121	MIDDLESEX
122	MIDDLETOWN SPRINGS
123	MILTON
124	MONKTON
125	MONTGOMERY
126	MONTPELIER
127	MORETOWN
128	MORGAN
129	MORRISTOWN
130	MOUNT HOLLY
131	MOUNT TABOR
135	NEW HAVEN
132	NEWARK
133	NEWBURY
134	NEWFANE
136	NEWPORT CITY
137	NEWPORT TOWN
138	NORTH BENNINGTON ID
140	NORTH HERO
139	NORTHFIELD
141	NORTON
142	NORWICH
143	ORANGE
144	ORLEANS
145	ORWELL
146	PANTON
147	PAWLET
148	PEACHAM
149	PERU
150	PITTSFIELD
151	PITTSFORD
152	PLAINFIELD
153	PLYMOUTH
154	POMFRET
155	POULTNEY
156	POWNAL
157	PROCTOR
158	PUTNEY
159	RANDOLPH
160	READING
161	READSBORO
162	RICHFORD
163	RICHMOND
164	RIPTON
165	ROCHESTER
166	ROCKINGHAM
167	ROXBURY
168	ROYALTON
169	RUPERT
170	RUTLAND CITY
171	RUTLAND TOWN
172	RYEGATE
173	SAINT ALBANS CITY
174	SAINT ALBANS TOWN
175	SAINT GEORGE
176	SAINT JOHNSBURY
177	SALISBURY
178	SANDGATE
179	SEARSBURG
180	SHAFTSBURY
254	SHAFTSBURY ID
181	SHARON
182	SHEFFIELD
183	SHELBURNE
184	SHELDON
186	SHOREHAM
187	SHREWSBURY
260	SOMERSET
188	SOUTH BURLINGTON
189	SOUTH HERO
190	SPRINGFIELD
191	STAMFORD
192	STANNARD
193	STARKSBORO
194	STOCKBRIDGE
195	STOWE
196	STRAFFORD
197	STRATTON
198	SUDBURY
199	SUNDERLAND
200	SUTTON
201	SWANTON
202	THETFORD
203	TINMOUTH
204	TOPSHAM
205	TOWNSHEND
206	TROY
207	TUNBRIDGE
208	UNDERHILL ID
209	UNDERHILL TOWN
210	VERGENNES
211	VERNON
212	VERSHIRE
213	VICTORY
214	WAITSFIELD
215	WALDEN
216	WALLINGFORD
217	WALTHAM
218	WARDSBORO
261	WARNER'S GRANT
219	WARREN
262	WARREN'S GORE
220	WASHINGTON
221	WATERBURY
222	WATERFORD
223	WATERVILLE
224	WEATHERSFIELD
225	WELLS
226	WELLS RIVER
227	WEST FAIRLEE
230	WEST HAVEN
234	WEST RUTLAND
235	WEST WINDSOR
228	WESTFIELD
229	WESTFORD
231	WESTMINSTER
232	WESTMORE
233	WESTON
236	WEYBRIDGE
237	WHEELOCK
238	WHITING
239	WHITINGHAM
240	WILLIAMSTOWN
241	WILLISTON
242	WILMINGTON
243	WINDHAM
244	WINDSOR
245	WINHALL
246	WINOOSKI
247	WOLCOTT
248	WOODBURY
249	WOODFORD
250	WOODSTOCK
251	WORCESTER

2024 Vermont Tax Rate Schedules

Single Individuals, Schedule X
Use if your filing status is:
Single

If VT Taxable Income is Over	But Not Over	VT Base Tax is	Plus	of the amount over
0	47,900	0.00	3.35%	0
47,900	75,000	1,605.00	6.60%	47,900
TAXABLE INCOME UNDER $75,000 USE THE TAX TABLES				
75,000	116,000	3,393.00	6.60%	75,000
116,000	242,000	6,099.00	7.60%	116,000
242,000	-	15,675.00	8.75%	242,000

Married Filing Separately, Schedule Y-2
Use if your filing status is:
Married Filing Separately; or Civil Union Filing Separately

If VT Taxable Income is Over	But Not Over	VT Base Tax is	Plus	of the amount over
0	39,975	0.00	3.35%	0
39,975	75,000	1,339.00	6.60%	39,975
TAXABLE INCOME UNDER $75,000 USE THE TAX TABLES				
75,000	96,650	3,651.00	6.60%	75,000
96,650	147,300	5,080.00	7.60%	96,650
147,300	-	8,929.00	8.75%	147,300

Married Filing Jointly, Schedule Y-1
Use if your filing status is:
Married Filing Jointly; Qualifying Widow(er); or Civil Union Filing Jointly

If VT Taxable Income is Over	But Not Over	VT Base Tax is	Plus	of the amount over
0	75,000	0.00	3.35%	0
TAXABLE INCOME UNDER $75,000 USE THE TAX TABLES				
75,000	79,950	2,513.00	3.35%	75,000
79,950	193,300	2,678.00	6.60%	79,950
193,300	294,600	10,159.00	7.60%	193,300
294,600	-	17,858.00	8.75%	294,600

Heads of Household, Schedule Z
Use if your filing status is:
Head of Household

If VT Taxable Income is Over	But Not Over	VT Base Tax is	Plus	of the amount over
0	64,200	0.00	3.35%	0
64,200	75,000	2,151.00	6.60%	64,200
TAXABLE INCOME UNDER $75,000 USE THE TAX TABLES				
75,000	165,700	2,864.00	6.60%	75,000
165,700	268,300	8,850.00	7.60%	165,700
268,300	-	16,647.00	8.75%	268,300

Example: Vermont Taxable Income is $82,000 (Form IN-111, Line 7). Filing Status is Married Filing Jointly. Use Schedule Y-1. Base Tax is $2,678. Subtract $79,950 from $82,000. Multiply the result ($2,050) by 6.6%. Add this amount ($135) to Base Tax ($2,678) for Vermont Tax of $2,813. Enter $2,813 on Form IN-111, Line 8.

Please note: For Adjusted Gross Incomes (IN-111, Line 1) exceeding $150,000, Line 8 is the greater of **1)** 3% of Adjusted Gross Income less interest from U.S. obligations, or **2)** Tax Rate Schedule calculation.

2024 Vermont Tax Tables

If Taxable Income is... At Least	But Less Than	And your filing status is... Single	Married filing jointly*	Married filing sepa-rately**	Head of house-hold
		Then your VT Tax is...			
0-1,000					
0	100	0	0	0	0
100	200	5	5	5	5
200	300	8	8	8	8
300	400	12	12	12	12
400	500	15	15	15	15
500	600	18	18	18	18
600	700	22	22	22	22
700	800	25	25	25	25
800	900	28	28	28	28
900	1,000	32	32	32	32
1,000					
1,000	1,100	35	35	35	35
1,100	1,200	39	39	39	39
1,200	1,300	42	42	42	42
1,300	1,400	45	45	45	45
1,400	1,500	49	49	49	49
1,500	1,600	52	52	52	52
1,600	1,700	55	55	55	55
1,700	1,800	59	59	59	59
1,800	1,900	62	62	62	62
1,900	2,000	65	65	65	65
2,000					
2,000	2,100	69	69	69	69
2,100	2,200	72	72	72	72
2,200	2,300	75	75	75	75
2,300	2,400	79	79	79	79
2,400	2,500	82	82	82	82
2,500	2,600	85	85	85	85
2,600	2,700	89	89	89	89
2,700	2,800	92	92	92	92
2,800	2,900	95	95	95	95
2,900	3,000	99	99	99	99
3,000					
3,000	3,100	102	102	102	102
3,100	3,200	106	106	106	106
3,200	3,300	109	109	109	109
3,300	3,400	112	112	112	112
3,400	3,500	116	116	116	116
3,500	3,600	119	119	119	119
3,600	3,700	122	122	122	122
3,700	3,800	126	126	126	126
3,800	3,900	129	129	129	129
3,900	4,000	132	132	132	132
4,000					
4,000	4,100	136	136	136	136
4,100	4,200	139	139	139	139
4,200	4,300	142	142	142	142
4,300	4,400	146	146	146	146
4,400	4,500	149	149	149	149
4,500	4,600	152	152	152	152
4,600	4,700	156	156	156	156
4,700	4,800	159	159	159	159
4,800	4,900	162	162	162	162
4,900	5,000	166	166	166	166
5,000					
5,000	5,100	169	169	169	169
5,100	5,200	173	173	173	173
5,200	5,300	176	176	176	176
5,300	5,400	179	179	179	179
5,400	5,500	183	183	183	183
5,500	5,600	186	186	186	186
5,600	5,700	189	189	189	189
5,700	5,800	193	193	193	193
5,800	5,900	196	196	196	196
5,900	6,000	199	199	199	199
6,000					
6,000	6,100	203	203	203	203
6,100	6,200	206	206	206	206
6,200	6,300	209	209	209	209
6,300	6,400	213	213	213	213
6,400	6,500	216	216	216	216
6,500	6,600	219	219	219	219
6,600	6,700	223	223	223	223
6,700	6,800	226	226	226	226
6,800	6,900	229	229	229	229
6,900	7,000	233	233	233	233
7,000					
7,000	7,100	236	236	236	236
7,100	7,200	240	240	240	240
7,200	7,300	243	243	243	243
7,300	7,400	246	246	246	246
7,400	7,500	250	250	250	250
7,500	7,600	253	253	253	253
7,600	7,700	256	256	256	256
7,700	7,800	260	260	260	260
7,800	7,900	263	263	263	263
7,900	8,000	266	266	266	266
8,000					
8,000	8,100	270	270	270	270
8,100	8,200	273	273	273	273
8,200	8,300	276	276	276	276
8,300	8,400	280	280	280	280
8,400	8,500	283	283	283	283
8,500	8,600	286	286	286	286
8,600	8,700	290	290	290	290
8,700	8,800	293	293	293	293
8,800	8,900	296	296	296	296
8,900	9,000	300	300	300	300
9,000					
9,000	9,100	303	303	303	303
9,100	9,200	307	307	307	307
9,200	9,300	310	310	310	310
9,300	9,400	313	313	313	313
9,400	9,500	317	317	317	317
9,500	9,600	320	320	320	320
9,600	9,700	323	323	323	323
9,700	9,800	327	327	327	327
9,800	9,900	330	330	330	330
9,900	10,000	333	333	333	333
10,000					
10,000	10,100	337	337	337	337
10,100	10,200	340	340	340	340
10,200	10,300	343	343	343	343
10,300	10,400	347	347	347	347
10,400	10,500	350	350	350	350
10,500	10,600	353	353	353	353
10,600	10,700	357	357	357	357
10,700	10,800	360	360	360	360
10,800	10,900	363	363	363	363
10,900	11,000	367	367	367	367
11,000					
11,000	11,100	370	370	370	370
11,100	11,200	374	374	374	374
11,200	11,300	377	377	377	377
11,300	11,400	380	380	380	380
11,400	11,500	384	384	384	384
11,500	11,600	387	387	387	387
11,600	11,700	390	390	390	390
11,700	11,800	394	394	394	394
11,800	11,900	397	397	397	397
11,900	12,000	400	400	400	400
12,000					
12,000	12,100	404	404	404	404
12,100	12,200	407	407	407	407
12,200	12,300	410	410	410	410
12,300	12,400	414	414	414	414
12,400	12,500	417	417	417	417
12,500	12,600	420	420	420	420
12,600	12,700	424	424	424	424
12,700	12,800	427	427	427	427
12,800	12,900	430	430	430	430
12,900	13,000	434	434	434	434
13,000					
13,000	13,100	437	437	437	437
13,100	13,200	441	441	441	441
13,200	13,300	444	444	444	444
13,300	13,400	447	447	447	447
13,400	13,500	451	451	451	451
13,500	13,600	454	454	454	454
13,600	13,700	457	457	457	457
13,700	13,800	461	461	461	461
13,800	13,900	464	464	464	464
13,900	14,000	467	467	467	467
14,000					
14,000	14,100	471	471	471	471
14,100	14,200	474	474	474	474
14,200	14,300	477	477	477	477
14,300	14,400	481	481	481	481
14,400	14,500	484	484	484	484
14,500	14,600	487	487	487	487
14,600	14,700	491	491	491	491
14,700	14,800	494	494	494	494
14,800	14,900	497	497	497	497
14,900	15,000	501	501	501	501

* This column also applies to qualifying widow(er) and civil union filing jointly status
** This column also applies to civil union filing separately status

If Taxable Income is ...		And your filing status is ...			
At Least	But Less Than	Single	Married filing jointly*	Married filing sepa-rately**	Head of house-hold
		Then your Vermont Tax is ...			
15,000					
15,000	15,100	504	504	504	504
15,100	15,200	508	508	508	508
15,200	15,300	511	511	511	511
15,300	15,400	514	514	514	514
15,400	15,500	518	518	518	518
15,500	15,600	521	521	521	521
15,600	15,700	524	524	524	524
15,700	15,800	528	528	528	528
15,800	15,900	531	531	531	531
15,900	16,000	534	534	534	534
16,000					
16,000	16,100	538	538	538	538
16,100	16,200	541	541	541	541
16,200	16,300	544	544	544	544
16,300	16,400	548	548	548	548
16,400	16,500	551	551	551	551
16,500	16,600	554	554	554	554
16,600	16,700	558	558	558	558
16,700	16,800	561	561	561	561
16,800	16,900	564	564	564	564
16,900	17,000	568	568	568	568
17,000					
17,000	17,100	571	571	571	571
17,100	17,200	575	575	575	575
17,200	17,300	578	578	578	578
17,300	17,400	581	581	581	581
17,400	17,500	585	585	585	585
17,500	17,600	588	588	588	588
17,600	17,700	591	591	591	591
17,700	17,800	595	595	595	595
17,800	17,900	598	598	598	598
17,900	18,000	601	601	601	601
18,000					
18,000	18,100	605	605	605	605
18,100	18,200	608	608	608	608
18,200	18,300	611	611	611	611
18,300	18,400	615	615	615	615
18,400	18,500	618	618	618	618
18,500	18,600	621	621	621	621
18,600	18,700	625	625	625	625
18,700	18,800	628	628	628	628
18,800	18,900	631	631	631	631
18,900	19,000	635	635	635	635
19,000					
19,000	19,100	638	638	638	638
19,100	19,200	642	642	642	642
19,200	19,300	645	645	645	645
19,300	19,400	648	648	648	648
19,400	19,500	652	652	652	652
19,500	19,600	655	655	655	655
19,600	19,700	658	658	658	658
19,700	19,800	662	662	662	662
19,800	19,900	665	665	665	665
19,900	20,000	668	668	668	668

If Taxable Income is ...		And your filing status is ...			
At Least	But Less Than	Single	Married filing jointly*	Married filing sepa-rately**	Head of house-hold
		Then your Vermont Tax is ...			
20,000					
20,000	20,100	672	672	672	672
20,100	20,200	675	675	675	675
20,200	20,300	678	678	678	678
20,300	20,400	682	682	682	682
20,400	20,500	685	685	685	685
20,500	20,600	688	688	688	688
20,600	20,700	692	692	692	692
20,700	20,800	695	695	695	695
20,800	20,900	698	698	698	698
20,900	21,000	702	702	702	702
21,000					
21,000	21,100	705	705	705	705
21,100	21,200	709	709	709	709
21,200	21,300	712	712	712	712
21,300	21,400	715	715	715	715
21,400	21,500	719	719	719	719
21,500	21,600	722	722	722	722
21,600	21,700	725	725	725	725
21,700	21,800	729	729	729	729
21,800	21,900	732	732	732	732
21,900	22,000	735	735	735	735
22,000					
22,000	22,100	739	739	739	739
22,100	22,200	742	742	742	742
22,200	22,300	745	745	745	745
22,300	22,400	749	749	749	749
22,400	22,500	752	752	752	752
22,500	22,600	755	755	755	755
22,600	22,700	759	759	759	759
22,700	22,800	762	762	762	762
22,800	22,900	765	765	765	765
22,900	23,000	769	769	769	769
23,000					
23,000	23,100	772	772	772	772
23,100	23,200	776	776	776	776
23,200	23,300	779	779	779	779
23,300	23,400	782	782	782	782
23,400	23,500	786	786	786	786
23,500	23,600	789	789	789	789
23,600	23,700	792	792	792	792
23,700	23,800	796	796	796	796
23,800	23,900	799	799	799	799
23,900	24,000	802	802	802	802
24,000					
24,000	24,100	806	806	806	806
24,100	24,200	809	809	809	809
24,200	24,300	812	812	812	812
24,300	24,400	816	816	816	816
24,400	24,500	819	819	819	819
24,500	24,600	822	822	822	822
24,600	24,700	826	826	826	826
24,700	24,800	829	829	829	829
24,800	24,900	832	832	832	832
24,900	25,000	836	836	836	836

If Taxable Income is ...		And your filing status is ...			
At Least	But Less Than	Single	Married filing jointly*	Married filing sepa-rately**	Head of house-hold
		Then your Vermont Tax is ...			
25,000					
25,000	25,100	839	839	839	839
25,100	25,200	843	843	843	843
25,200	25,300	846	846	846	846
25,300	25,400	849	849	849	849
25,400	25,500	853	853	853	853
25,500	25,600	856	856	856	856
25,600	25,700	859	859	859	859
25,700	25,800	863	863	863	863
25,800	25,900	866	866	866	866
25,900	26,000	869	869	869	869
26,000					
26,000	26,100	873	873	873	873
26,100	26,200	876	876	876	876
26,200	26,300	879	879	879	879
26,300	26,400	883	883	883	883
26,400	26,500	886	886	886	886
26,500	26,600	889	889	889	889
26,600	26,700	893	893	893	893
26,700	26,800	896	896	896	896
26,800	26,900	899	899	899	899
26,900	27,000	903	903	903	903
27,000					
27,000	27,100	906	906	906	906
27,100	27,200	910	910	910	910
27,200	27,300	913	913	913	913
27,300	27,400	916	916	916	916
27,400	27,500	920	920	920	920
27,500	27,600	923	923	923	923
27,600	27,700	926	926	926	926
27,700	27,800	930	930	930	930
27,800	27,900	933	933	933	933
27,900	28,000	936	936	936	936
28,000					
28,000	28,100	940	940	940	940
28,100	28,200	943	943	943	943
28,200	28,300	946	946	946	946
28,300	28,400	950	950	950	950
28,400	28,500	953	953	953	953
28,500	28,600	956	956	956	956
28,600	28,700	960	960	960	960
28,700	28,800	963	963	963	963
28,800	28,900	966	966	966	966
28,900	29,000	970	970	970	970
29,000					
29,000	29,100	973	973	973	973
29,100	29,200	977	977	977	977
29,200	29,300	980	980	980	980
29,300	29,400	983	983	983	983
29,400	29,500	987	987	987	987
29,500	29,600	990	990	990	990
29,600	29,700	993	993	993	993
29,700	29,800	997	997	997	997
29,800	29,900	1000	1000	1000	1000
29,900	30,000	1003	1003	1003	1003

* This column also applies to qualifying widow(er) and civil union filing jointly status

** This column also applies to civil union filing separately status

If Taxable Income is ...		And your filing status is ...			
At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household
		Then your Vermont Tax is ...			
30,000					
30,000	30,100	1007	1007	1007	1007
30,100	30,200	1010	1010	1010	1010
30,200	30,300	1013	1013	1013	1013
30,300	30,400	1017	1017	1017	1017
30,400	30,500	1020	1020	1020	1020
30,500	30,600	1023	1023	1023	1023
30,600	30,700	1027	1027	1027	1027
30,700	30,800	1030	1030	1030	1030
30,800	30,900	1033	1033	1033	1033
30,900	31,000	1037	1037	1037	1037
31,000					
31,000	31,100	1040	1040	1040	1040
31,100	31,200	1044	1044	1044	1044
31,200	31,300	1047	1047	1047	1047
31,300	31,400	1050	1050	1050	1050
31,400	31,500	1054	1054	1054	1054
31,500	31,600	1057	1057	1057	1057
31,600	31,700	1060	1060	1060	1060
31,700	31,800	1064	1064	1064	1064
31,800	31,900	1067	1067	1067	1067
31,900	32,000	1070	1070	1070	1070
32,000					
32,000	32,100	1074	1074	1074	1074
32,100	32,200	1077	1077	1077	1077
32,200	32,300	1080	1080	1080	1080
32,300	32,400	1084	1084	1084	1084
32,400	32,500	1087	1087	1087	1087
32,500	32,600	1090	1090	1090	1090
32,600	32,700	1094	1094	1094	1094
32,700	32,800	1097	1097	1097	1097
32,800	32,900	1100	1100	1100	1100
32,900	33,000	1104	1104	1104	1104
33,000					
33,000	33,100	1107	1107	1107	1107
33,100	33,200	1111	1111	1111	1111
33,200	33,300	1114	1114	1114	1114
33,300	33,400	1117	1117	1117	1117
33,400	33,500	1121	1121	1121	1121
33,500	33,600	1124	1124	1124	1124
33,600	33,700	1127	1127	1127	1127
33,700	33,800	1131	1131	1131	1131
33,800	33,900	1134	1134	1134	1134
33,900	34,000	1137	1137	1137	1137
34,000					
34,000	34,100	1141	1141	1141	1141
34,100	34,200	1144	1144	1144	1144
34,200	34,300	1147	1147	1147	1147
34,300	34,400	1151	1151	1151	1151
34,400	34,500	1154	1154	1154	1154
34,500	34,600	1157	1157	1157	1157
34,600	34,700	1161	1161	1161	1161
34,700	34,800	1164	1164	1164	1164
34,800	34,900	1167	1167	1167	1167
34,900	35,000	1171	1171	1171	1171

If Taxable Income is ...		And your filing status is ...			
At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household
		Then your Vermont Tax is ...			
35,000					
35,000	35,100	1174	1174	1174	1174
35,100	35,200	1178	1178	1178	1178
35,200	35,300	1181	1181	1181	1181
35,300	35,400	1184	1184	1184	1184
35,400	35,500	1188	1188	1188	1188
35,500	35,600	1191	1191	1191	1191
35,600	35,700	1194	1194	1194	1194
35,700	35,800	1198	1198	1198	1198
35,800	35,900	1201	1201	1201	1201
35,900	36,000	1204	1204	1204	1204
36,000					
36,000	36,100	1208	1208	1208	1208
36,100	36,200	1211	1211	1211	1211
36,200	36,300	1214	1214	1214	1214
36,300	36,400	1218	1218	1218	1218
36,400	36,500	1221	1221	1221	1221
36,500	36,600	1224	1224	1224	1224
36,600	36,700	1228	1228	1228	1228
36,700	36,800	1231	1231	1231	1231
36,800	36,900	1234	1234	1234	1234
36,900	37,000	1238	1238	1238	1238
37,000					
37,000	37,100	1241	1241	1241	1241
37,100	37,200	1245	1245	1245	1245
37,200	37,300	1248	1248	1248	1248
37,300	37,400	1251	1251	1251	1251
37,400	37,500	1255	1255	1255	1255
37,500	37,600	1258	1258	1258	1258
37,600	37,700	1261	1261	1261	1261
37,700	37,800	1265	1265	1265	1265
37,800	37,900	1268	1268	1268	1268
37,900	38,000	1271	1271	1271	1271
38,000					
38,000	38,100	1275	1275	1275	1275
38,100	38,200	1278	1278	1278	1278
38,200	38,300	1281	1281	1281	1281
38,300	38,400	1285	1285	1285	1285
38,400	38,500	1288	1288	1288	1288
38,500	38,600	1291	1291	1291	1291
38,600	38,700	1295	1295	1295	1295
38,700	38,800	1298	1298	1298	1298
38,800	38,900	1301	1301	1301	1301
38,900	39,000	1305	1305	1305	1305
39,000					
39,000	39,100	1308	1308	1308	1308
39,100	39,200	1312	1312	1312	1312
39,200	39,300	1315	1315	1315	1315
39,300	39,400	1318	1318	1318	1318
39,400	39,500	1322	1322	1322	1322
39,500	39,600	1325	1325	1325	1325
39,600	39,700	1328	1328	1328	1328
39,700	39,800	1332	1332	1332	1332
39,800	39,900	1335	1335	1335	1335
39,900	40,000	1338	1338	1338	1338

If Taxable Income is ...		And your filing status is ...			
At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household
		Then your Vermont Tax is ...			
40,000					
40,000	40,100	1342	1342	1344	1342
40,100	40,200	1345	1345	1351	1345
40,200	40,300	1348	1348	1357	1348
40,300	40,400	1352	1352	1364	1352
40,400	40,500	1355	1355	1370	1355
40,500	40,600	1358	1358	1377	1358
40,600	40,700	1362	1362	1384	1362
40,700	40,800	1365	1365	1390	1365
40,800	40,900	1368	1368	1397	1368
40,900	41,000	1372	1372	1403	1372
41,000					
41,000	41,100	1375	1375	1410	1375
41,100	41,200	1379	1379	1417	1379
41,200	41,300	1382	1382	1423	1382
41,300	41,400	1385	1385	1430	1385
41,400	41,500	1389	1389	1436	1389
41,500	41,600	1392	1392	1443	1392
41,600	41,700	1395	1395	1450	1395
41,700	41,800	1399	1399	1456	1399
41,800	41,900	1402	1402	1463	1402
41,900	42,000	1405	1405	1469	1405
42,000					
42,000	42,100	1409	1409	1476	1409
42,100	42,200	1412	1412	1483	1412
42,200	42,300	1415	1415	1489	1415
42,300	42,400	1419	1419	1496	1419
42,400	42,500	1422	1422	1502	1422
42,500	42,600	1425	1425	1509	1425
42,600	42,700	1429	1429	1516	1429
42,700	42,800	1432	1432	1522	1432
42,800	42,900	1435	1435	1529	1435
42,900	43,000	1439	1439	1535	1439
43,000					
43,000	43,100	1442	1442	1542	1442
43,100	43,200	1446	1446	1549	1446
43,200	43,300	1449	1449	1555	1449
43,300	43,400	1452	1452	1562	1452
43,400	43,500	1456	1456	1568	1456
43,500	43,600	1459	1459	1575	1459
43,600	43,700	1462	1462	1582	1462
43,700	43,800	1466	1466	1588	1466
43,800	43,900	1469	1469	1595	1469
43,900	44,000	1472	1472	1601	1472
44,000					
44,000	44,100	1476	1476	1608	1476
44,100	44,200	1479	1479	1615	1479
44,200	44,300	1482	1482	1621	1482
44,300	44,400	1486	1486	1628	1486
44,400	44,500	1489	1489	1634	1489
44,500	44,600	1492	1492	1641	1492
44,600	44,700	1496	1496	1648	1496
44,700	44,800	1499	1499	1654	1499
44,800	44,900	1502	1502	1661	1502
44,900	45,000	1506	1506	1667	1506

* This column also applies to qualifying widow(er) and civil union filing jointly status

** This column also applies to civil union filing separately status

If Taxable Income is ...		And your filing status is ...			
At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household
		Then your Vermont Tax is ...			
45,000					
45,000	45,100	1509	1509	1674	1509
45,100	45,200	1513	1513	1681	1513
45,200	45,300	1516	1516	1687	1516
45,300	45,400	1519	1519	1694	1519
45,400	45,500	1523	1523	1700	1523
45,500	45,600	1526	1526	1707	1526
45,600	45,700	1529	1529	1714	1529
45,700	45,800	1533	1533	1720	1533
45,800	45,900	1536	1536	1727	1536
45,900	46,000	1539	1539	1733	1539
46,000					
46,000	46,100	1543	1543	1740	1543
46,100	46,200	1546	1546	1747	1546
46,200	46,300	1549	1549	1753	1549
46,300	46,400	1553	1553	1760	1553
46,400	46,500	1556	1556	1766	1556
46,500	46,600	1559	1559	1773	1559
46,600	46,700	1563	1563	1780	1563
46,700	46,800	1566	1566	1786	1566
46,800	46,900	1569	1569	1793	1569
46,900	47,000	1573	1573	1799	1573
47,000					
47,000	47,100	1576	1576	1806	1576
47,100	47,200	1580	1580	1813	1580
47,200	47,300	1583	1583	1819	1583
47,300	47,400	1586	1586	1826	1586
47,400	47,500	1590	1590	1832	1590
47,500	47,600	1593	1593	1839	1593
47,600	47,700	1596	1596	1846	1596
47,700	47,800	1600	1600	1852	1600
47,800	47,900	1603	1603	1859	1603
47,900	48,000	1608	1606	1865	1606
48,000					
48,000	48,100	1615	1610	1872	1610
48,100	48,200	1622	1613	1879	1613
48,200	48,300	1628	1616	1885	1616
48,300	48,400	1635	1620	1892	1620
48,400	48,500	1641	1623	1898	1623
48,500	48,600	1648	1626	1905	1626
48,600	48,700	1655	1630	1912	1630
48,700	48,800	1661	1633	1918	1633
48,800	48,900	1668	1636	1925	1636
48,900	49,000	1674	1640	1931	1640
49,000					
49,000	49,100	1681	1643	1938	1643
49,100	49,200	1688	1647	1945	1647
49,200	49,300	1694	1650	1951	1650
49,300	49,400	1701	1653	1958	1653
49,400	49,500	1707	1657	1964	1657
49,500	49,600	1714	1660	1971	1660
49,600	49,700	1721	1663	1978	1663
49,700	49,800	1727	1667	1984	1667
49,800	49,900	1734	1670	1991	1670
49,900	50,000	1740	1673	1997	1673
50,000					
50,000	50,100	1747	1677	2004	1677
50,100	50,200	1754	1680	2011	1680
50,200	50,300	1760	1683	2017	1683
50,300	50,400	1767	1687	2024	1687
50,400	50,500	1773	1690	2030	1690
50,500	50,600	1780	1693	2037	1693
50,600	50,700	1787	1697	2044	1697
50,700	50,800	1793	1700	2050	1700
50,800	50,900	1800	1703	2057	1703
50,900	51,000	1806	1707	2063	1707
51,000					
51,000	51,100	1813	1710	2070	1710
51,100	51,200	1820	1714	2077	1714
51,200	51,300	1826	1717	2083	1717
51,300	51,400	1833	1720	2090	1720
51,400	51,500	1839	1724	2096	1724
51,500	51,600	1846	1727	2103	1727
51,600	51,700	1853	1730	2110	1730
51,700	51,800	1859	1734	2116	1734
51,800	51,900	1866	1737	2123	1737
51,900	52,000	1872	1740	2129	1740
52,000					
52,000	52,100	1879	1744	2136	1744
52,100	52,200	1886	1747	2143	1747
52,200	52,300	1892	1750	2149	1750
52,300	52,400	1899	1754	2156	1754
52,400	52,500	1905	1757	2162	1757
52,500	52,600	1912	1760	2169	1760
52,600	52,700	1919	1764	2176	1764
52,700	52,800	1925	1767	2182	1767
52,800	52,900	1932	1770	2189	1770
52,900	53,000	1938	1774	2195	1774
53,000					
53,000	53,100	1945	1777	2202	1777
53,100	53,200	1952	1781	2209	1781
53,200	53,300	1958	1784	2215	1784
53,300	53,400	1965	1787	2222	1787
53,400	53,500	1971	1791	2228	1791
53,500	53,600	1978	1794	2235	1794
53,600	53,700	1985	1797	2242	1797
53,700	53,800	1991	1801	2248	1801
53,800	53,900	1998	1804	2255	1804
53,900	54,000	2004	1807	2261	1807
54,000					
54,000	54,100	2011	1811	2268	1811
54,100	54,200	2018	1814	2275	1814
54,200	54,300	2024	1817	2281	1817
54,300	54,400	2031	1821	2288	1821
54,400	54,500	2037	1824	2294	1824
54,500	54,600	2044	1827	2301	1827
54,600	54,700	2051	1831	2308	1831
54,700	54,800	2057	1834	2314	1834
54,800	54,900	2064	1837	2321	1837
54,900	55,000	2070	1841	2327	1841
55,000					
55,000	55,100	2077	1844	2334	1844
55,100	55,200	2084	1848	2341	1848
55,200	55,300	2090	1851	2347	1851
55,300	55,400	2097	1854	2354	1854
55,400	55,500	2103	1858	2360	1858
55,500	55,600	2110	1861	2367	1861
55,600	55,700	2117	1864	2374	1864
55,700	55,800	2123	1868	2380	1868
55,800	55,900	2130	1871	2387	1871
55,900	56,000	2136	1874	2393	1874
56,000					
56,000	56,100	2143	1878	2400	1878
56,100	56,200	2150	1881	2407	1881
56,200	56,300	2156	1884	2413	1884
56,300	56,400	2163	1888	2420	1888
56,400	56,500	2169	1891	2426	1891
56,500	56,600	2176	1894	2433	1894
56,600	56,700	2183	1898	2440	1898
56,700	56,800	2189	1901	2446	1901
56,800	56,900	2196	1904	2453	1904
56,900	57,000	2202	1908	2459	1908
57,000					
57,000	57,100	2209	1911	2466	1911
57,100	57,200	2216	1915	2473	1915
57,200	57,300	2222	1918	2479	1918
57,300	57,400	2229	1921	2486	1921
57,400	57,500	2235	1925	2492	1925
57,500	57,600	2242	1928	2499	1928
57,600	57,700	2249	1931	2506	1931
57,700	57,800	2255	1935	2512	1935
57,800	57,900	2262	1938	2519	1938
57,900	58,000	2268	1941	2525	1941
58,000					
58,000	58,100	2275	1945	2532	1945
58,100	58,200	2282	1948	2539	1948
58,200	58,300	2288	1951	2545	1951
58,300	58,400	2295	1955	2552	1955
58,400	58,500	2301	1958	2558	1958
58,500	58,600	2308	1961	2565	1961
58,600	58,700	2315	1965	2572	1965
58,700	58,800	2321	1968	2578	1968
58,800	58,900	2328	1971	2585	1971
58,900	59,000	2334	1975	2591	1975
59,000					
59,000	59,100	2341	1978	2598	1978
59,100	59,200	2348	1982	2605	1982
59,200	59,300	2354	1985	2611	1985
59,300	59,400	2361	1988	2618	1988
59,400	59,500	2367	1992	2624	1992
59,500	59,600	2374	1995	2631	1995
59,600	59,700	2381	1998	2638	1998
59,700	59,800	2387	2002	2644	2002
59,800	59,900	2394	2005	2651	2005
59,900	60,000	2400	2008	2657	2008

* This column also applies to qualifying widow(er) and civil union filing jointly status

** This column also applies to civil union filing separately status

If Taxable Income is ...		And your filing status is ...			
At Least	But Less Than	Single	Married filing jointly*	Married filing sepa-rately**	Head of house-hold
		Then your Vermont Tax is ...			
60,000					
60,000	60,100	2407	2012	2664	2012
60,100	60,200	2414	2015	2671	2015
60,200	60,300	2420	2018	2677	2018
60,300	60,400	2427	2022	2684	2022
60,400	60,500	2433	2025	2690	2025
60,500	60,600	2440	2028	2697	2028
60,600	60,700	2447	2032	2704	2032
60,700	60,800	2453	2035	2710	2035
60,800	60,900	2460	2038	2717	2038
60,900	61,000	2466	2042	2723	2042
61,000					
61,000	61,100	2473	2045	2730	2045
61,100	61,200	2480	2049	2737	2049
61,200	61,300	2486	2052	2743	2052
61,300	61,400	2493	2055	2750	2055
61,400	61,500	2499	2059	2756	2059
61,500	61,600	2506	2062	2763	2062
61,600	61,700	2513	2065	2770	2065
61,700	61,800	2519	2069	2776	2069
61,800	61,900	2526	2072	2783	2072
61,900	62,000	2532	2075	2789	2075
62,000					
62,000	62,100	2539	2079	2796	2079
62,100	62,200	2546	2082	2803	2082
62,200	62,300	2552	2085	2809	2085
62,300	62,400	2559	2089	2816	2089
62,400	62,500	2565	2092	2822	2092
62,500	62,600	2572	2095	2829	2095
62,600	62,700	2579	2099	2836	2099
62,700	62,800	2585	2102	2842	2102
62,800	62,900	2592	2105	2849	2105
62,900	63,000	2598	2109	2855	2109
63,000					
63,000	63,100	2605	2112	2862	2112
63,100	63,200	2612	2116	2869	2116
63,200	63,300	2618	2119	2875	2119
63,300	63,400	2625	2122	2882	2122
63,400	63,500	2631	2126	2888	2126
63,500	63,600	2638	2129	2895	2129
63,600	63,700	2645	2132	2902	2132
63,700	63,800	2651	2136	2908	2136
63,800	63,900	2658	2139	2915	2139
63,900	64,000	2664	2142	2921	2142
64,600					
64,000	64,100	2671	2146	2928	2146
64,100	64,200	2678	2149	2935	2149
64,200	64,300	2684	2152	2941	2154
64,300	64,400	2691	2156	2948	2161
64,400	64,500	2697	2159	2954	2168
64,500	64,600	2704	2162	2961	2174
64,600	64,700	2711	2166	2968	2181
64,700	64,800	2717	2169	2974	2187
64,800	64,900	2724	2172	2981	2194
64,900	65,000	2730	2176	2987	2201

If Taxable Income is ...		And your filing status is ...			
At Least	But Less Than	Single	Married filing jointly*	Married filing sepa-rately**	Head of house-hold
		Then your Vermont Tax is ...			
65,000					
65,000	65,100	2737	2179	2994	2207
65,100	65,200	2744	2183	3001	2214
65,200	65,300	2750	2186	3007	2220
65,300	65,400	2757	2189	3014	2227
65,400	65,500	2763	2193	3020	2234
65,500	65,600	2770	2196	3027	2240
65,600	65,700	2777	2199	3034	2247
65,700	65,800	2783	2203	3040	2253
65,800	65,900	2790	2206	3047	2260
65,900	66,000	2796	2209	3053	2267
66,000					
66,000	66,100	2803	2213	3060	2273
66,100	66,200	2810	2216	3067	2280
66,200	66,300	2816	2219	3073	2286
66,300	66,400	2823	2223	3080	2293
66,400	66,500	2829	2226	3086	2300
66,500	66,600	2836	2229	3093	2306
66,600	66,700	2843	2233	3100	2313
66,700	66,800	2849	2236	3106	2319
66,800	66,900	2856	2239	3113	2326
66,900	67,000	2862	2243	3119	2333
67,000					
67,000	67,100	2869	2246	3126	2339
67,100	67,200	2876	2250	3133	2346
67,200	67,300	2882	2253	3139	2352
67,300	67,400	2889	2256	3146	2359
67,400	67,500	2895	2260	3152	2366
67,500	67,600	2902	2263	3159	2372
67,600	67,700	2909	2266	3166	2379
67,700	67,800	2915	2270	3172	2385
67,800	67,900	2922	2273	3179	2392
67,900	68,000	2928	2276	3185	2399
68,000					
68,000	68,100	2935	2280	3192	2405
68,100	68,200	2942	2283	3199	2412
68,200	68,300	2948	2286	3205	2418
68,300	68,400	2955	2290	3212	2425
68,400	68,500	2961	2293	3218	2432
68,500	68,600	2968	2296	3225	2438
68,600	68,700	2975	2300	3232	2445
68,700	68,800	2981	2303	3238	2451
68,800	68,900	2988	2306	3245	2458
68,900	69,000	2994	2310	3251	2465
69,000					
69,000	69,100	3001	2313	3258	2471
69,100	69,200	3008	2317	3265	2478
69,200	69,300	3014	2320	3271	2484
69,300	69,400	3021	2323	3278	2491
69,400	69,500	3027	2327	3284	2498
69,500	69,600	3034	2330	3291	2504
69,600	69,700	3041	2333	3298	2511
69,700	69,800	3047	2337	3304	2517
69,800	69,900	3054	2340	3311	2524
69,900	70,000	3060	2343	3317	2531

If Taxable Income is ...		And your filing status is ...			
At Least	But Less Than	Single	Married filing jointly*	Married filing sepa-rately**	Head of house-hold
		Then your Vermont Tax is ...			
70,000					
70,000	70,100	3067	2347	3324	2537
70,100	70,200	3074	2350	3331	2544
70,200	70,300	3080	2353	3337	2550
70,300	70,400	3087	2357	3344	2557
70,400	70,500	3093	2360	3350	2564
70,500	70,600	3100	2363	3357	2570
70,600	70,700	3107	2367	3364	2577
70,700	70,800	3113	2370	3370	2583
70,800	70,900	3120	2373	3377	2590
70,900	71,000	3126	2377	3383	2597
71,000					
71,000	71,100	3133	2380	3390	2603
71,100	71,200	3140	2384	3397	2610
71,200	71,300	3146	2387	3403	2616
71,300	71,400	3153	2390	3410	2623
71,400	71,500	3159	2394	3416	2630
71,500	71,600	3166	2397	3423	2636
71,600	71,700	3173	2400	3430	2643
71,700	71,800	3179	2404	3436	2649
71,800	71,900	3186	2407	3443	2656
71,900	72,000	3192	2410	3449	2663
72,000					
72,000	72,100	3199	2414	3456	2669
72,100	72,200	3206	2417	3463	2676
72,200	72,300	3212	2420	3469	2682
72,300	72,400	3219	2424	3476	2689
72,400	72,500	3225	2427	3482	2696
72,500	72,600	3232	2430	3489	2702
72,600	72,700	3239	2434	3496	2709
72,700	72,800	3245	2437	3502	2715
72,800	72,900	3252	2440	3509	2722
72,900	73,000	3258	2444	3515	2729
73,000					
73,000	73,100	3265	2447	3522	2735
73,100	73,200	3272	2451	3529	2742
73,200	73,300	3278	2454	3535	2748
73,300	73,400	3285	2457	3542	2755
73,400	73,500	3291	2461	3548	2762
73,500	73,600	3298	2464	3555	2768
73,600	73,700	3305	2467	3562	2775
73,700	73,800	3311	2471	3568	2781
73,800	73,900	3318	2474	3575	2788
73,900	74,000	3324	2477	3581	2795
74,000					
74,000	74,100	3331	2481	3588	2801
74,100	74,200	3338	2484	3595	2808
74,200	74,300	3344	2487	3601	2814
74,300	74,400	3351	2491	3608	2821
74,400	74,500	3357	2494	3614	2828
74,500	74,600	3364	2497	3621	2834
74,600	74,700	3371	2501	3628	2841
74,700	74,800	3377	2504	3634	2847
74,800	74,900	3384	2507	3641	2854
74,900	75,000	3390	2511	3647	2861

* This column also applies to qualifying widow(er) and civil union filing jointly status

** This column also applies to civil union filing separately status

Your Contribution Matters

Use your tax refund or tax payment to support these Vermont organizations. Enter the amount of your gift on Form IN-111, Vermont Income Tax Return, Line 24a through 24d. You may contribute to more than one organization.

Vermont Children's Trust Foundation

We believe every child is a source of unique talent and abilities, of promise, and possibilities. Support prevention programs for children in your community. Taking care of our children now ensures a stronger future for Vermont.

vtchildrenstrust.org
(888) 475-5437

VERMONT Vermont Veterans Fund

Give to our 42,000 honorably discharged veterans. The fund helps veterans who are homeless, need long-term care, or need transportation. It also helps veterans apply for benefits and supports recognition programs.

veterans.vermont.gov
(802) 828-3379

GREEN UP VERMONT

Picking up litter helps combat climate change. Teaching next generations about environmental responsibility is our responsibility. Together our efforts can slow destructive weather patterns. Your generosity keeps Vermont beautiful and empowers us to make real change by enabling action for our environment. Thank you for making an impact. Green Up Day is May 3, 2025, and year-round for many.

greenupvermont.org
(802) 522-7245

Nongame Wildlife Fund

Loons, peregrines, and eagles are now thriving thanks to you. Let's keep it going for animals still at risk, like turtles, bats, and pollinators so future generations can enjoy Vermont's wildlife. Every $1 you give is matched so that it turns into $3 for our threatened and endangered wildlife.

vtfishandwildlife.com
(802) 828-1000

You may deduct the above charitable contributions on next year's personal income tax return. See the instructions for Form IN-111.

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**. 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. A Vermont extension is not required to be filed if a federal extension was filed **and** you are not required to submit a payment with your extension.

2025 Due Dates

Form #	Form Description	Initial Due Date	Final Date Accepted ***NOTE:*** Penalties, interest, and late filing fees may accrue after initial due date.
IN-111	2024 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	2024 Renter Credit Claim	April 15	Oct. 15
HS-122	2025 Homestead Declaration	April 15	Oct. 15
HS-122/HI-144	2025 Property Tax Credit Claim	April 15	Oct. 15

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) 828-6982
Email: **tax.taxpayeradvocate@vermont.gov**

Mail: ATTN: Taxpayer Advocate
Vermont Department of Taxes
133 State Street
Montpelier, VT 05633-1401