

DUE DATE: April 18, 2011 (Claims allowed up to Sept. 1, 2011)

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For the year Jan. 1-Dec. 31, 2010

2010 VERMONT Renter Rebate Claim FORM PR-141 FOR HOUSEHOLD INCOME OF \$47,000 OR LESS

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

Claimant's Social Security Number Spouse or CU Partner Social Security Number Claimant's Date of Birth

Claimant's Last Name First Name Initial Spouse or CU Partner Last Name First Name Initial Mailing Address City/Town State Zip Code



Location of rental property number, street / road name (DO NOT use PO Box, "same", or Town name)

1. VT School District Code 2. City/Town of Legal Residence on 12/31/2010 State

ALL eligibility questions must be answered. You must have rented all 12 months in 2010. See instructions on page 46 for exception.

- Q1. Were you domiciled (legal resident) in VT all of calendar year 2010? Q2. Were you claimed as a dependent by another taxpayer in 2010?

REBATE CALCULATION

Before doing rebate calculation, complete Household Income (Schedule HI-144). YOU MUST ATTACH SCHEDULE HI-144 AND THE LC-142 TO THIS FORM.

3. ALLOCABLE RENT (LC-142, Line 16) 4. HOME USE If more than 25% of this rental is used for business, see instructions. 5. ALLOWABLE RENT FOR REBATE CLAIM (Multiply Line 3 by Line 4) 6. HOUSEHOLD INCOME (Schedule HI-144, Line y) If more than \$47,000, you are not eligible. 7. MAXIMUM PERCENTAGE OF INCOME FOR RENT 8. MAXIMUM RENT FOR HOUSEHOLD INCOME (Multiply Line 6 by Line 7 and enter result here) 9. RENTER REBATE AMOUNT (Subtract Line 8 from Line 5 and enter result here. If result is zero, you do not qualify for a rebate.)

Table with 3 columns: Household Income ranges (\$0-9,999, \$10,000-24,999, \$25,000-47,000) and corresponding percentages (2.0%, 4.5%, 5.0%) for Line 7.

MAXIMUM REBATE AMOUNT IS \$8,000.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete.

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

Check here if authorizing the VT Department of Taxes to discuss this return and attachments with your preparer.

Preparer's Use Only Preparer's signature Date Preparer's SSN or PTIN Firm's name (or yours if self-employed) and address EIN Preparer's Telephone Number

Instructions for Form PR-141 Renter Rebate Claim

The Renter Rebate Program refunds to eligible renters the portion of rent paid that exceeds an established percentage of household income.

Do NOT file a renter rebate if you rent a lot for your mobile home from a nonprofit mobile home park or cooperative. See instructions for HS-145.

TENANTS ARE TO RECEIVE THE LANDLORD'S CERTIFICATE BY

| NEW! Date | If Landlord has |
|----------------------------|------------------------------------|
| January 31, 2011 or before | 2 or more residential units |
| Upon tenant request | 1 residential unit |

You must have a completed Landlord's Certificate, LC-142, for each rental unit you occupied in calendar year 2010.

UNABLE TO GET A LANDLORD CERTIFICATE? You may still file a renter rebate claim. Complete a Landlord's Certificate including your landlord's name, address, and telephone number, attach copies of your cancelled checks or receipts for rent paid, and attach a letter explaining why you could not get a Landlord's Certificate. To obtain a Landlord's Certificate, contact the Department at 802-828-2515, or e-mail taxforms@state.vt.us or fax to 802-828-2701.

REBATE CLAIM DUE DATES: APRIL 18, 2011 but claims may be filed up to SEPTEMBER 1, 2011. Claims may be filed separately from your income tax return, Form IN-111. **Returns filed after September 1st cannot be accepted regardless of the reason the claim could not be filed.**

TIMELY FILING The Department considers a renter rebate claim timely filed when it is mailed through the U.S. Post Office and the Department receives it within 3 business days of the due date. If you bring the renter rebate claim to the Department in person, you must deliver it on or before the return due date.

REQUESTS FOR ADDITIONAL INFORMATION You may be asked to supply additional information to clarify items on your claim. The request does not mean you filed improperly or that your claim has been selected for an audit.

MISSING INFORMATION OR INCOMPLETE FILING Claims that are incomplete or are missing information are not considered filed. The information must be provided by the September 1 filing deadline or our request date, whichever is later. Information received after that time cannot be accepted.

OFFSET / INJURED SPOUSE CLAIMS Does your spouse/civil union partner owe a VT tax or money to a state agency and you filed a joint renter rebate claim? The renter rebate will be used to pay the bill. If your spouse/civil union partner is the one responsible for the tax, file an "injured spouse" claim for your portion of the renter rebate. You may receive the portion of the renter rebate equal to the percentage of your income to the combined income of you and your spouse/civil union partner. To make an "injured spouse" claim, send the following information separate from your return (1) the request letter; and (2) copy of Federal Form 8379 (if you filed one with the IRS to: VT Department of Taxes, ATTN: Injured Spouse Unit, PO Box 1645, Montpelier VT 05601-1645).

The Department will notify you if the renter rebate is taken to pay the bill. You have 30 days from the date on the notice to submit the injured spouse claim to the Department.

AMENDING or CHANGING RENTER REBATE INFORMATION Correcting household income is the only amendment or change allowed. See page 48 for more information.

ELIGIBILITY FOR RENTER REBATE You must meet ALL of the following eligibility requirements:

- You were a legal resident of VT for the entire calendar year 2010; and
- You were not claimed in 2010 as a dependent of another taxpayer; and
- Your household income in 2010 did not exceed \$47,000; and
- You are the only person in the household making a renter rebate claim; and
- You rented for all 12 months in 2010. See page 46 for the one exception.

DECEASED RENTER: A claim cannot be filed on behalf of a deceased person. The right to file a renter rebate claim is personal to the Claimant and does not survive the Claimant's death.

NURSING OR RESIDENTIAL CARE HOME: The Renter Rebate Claim is for room occupancy charge only. Services such as heat, electricity, personal services, medical services, etc., must be deducted. Generally, the room charge is 25% of the total charges to the person. For a percentage greater than 25%, a breakout of costs must be provided. Payments by Medicaid on behalf of the Claimant to the nursing home are not part of rent paid.

NOTE: A person residing in a nursing or residential care home that owns a homestead with a sibling or spouse can claim a renter rebate if the sibling or spouse does not make a property tax adjustment claim.

LINE-BY-LINE INSTRUCTIONS

Complete Schedule HI-144 FIRST. If Line y is more than \$47,000, you are ineligible.

Supporting Documents Required: Schedule HI-144 and LC-142

Claimant's Date of Birth Enter your date of birth (you are the claimant). *Example:* March 31, 1946, enter as 03 31 1946.

Claimant Information Enter your name, your spouse/civil union partner name (if applicable), mailing address and Social Security number(s). The rebate is issued to the name(s) and address on record. The Claimant is the leaseholder or the person responsible for the rent. Only one claim per household is allowed.

Line 1 VT School District Code Go to the table on page 14 and select the three-digit school district code for the town where you lived on December 31, 2010.

Line 2 Legal Residence Enter your legal residence as of December 31, 2010. Your legal residence is where you live and may be different from your mailing address. If you live where there is both a city and town with the same name, please specify the one in which you reside. *For example:* St. Albans City or St. Albans Town.

Location of Rental Property Enter the physical location of the homestead. *Examples:* 133 Main Street, Apt 2C; 425 Farm Road; 210 US Rt 7N **DO NOT** enter post office box, "same", "see above," or the town name.

Eligibility Questions Check the appropriate "Yes" or "No" box for Q1 and Q2 to determine your eligibility.

Rebate Calculation

NEW! Only the rent paid during the calendar year is eligible for a renter rebate. Property tax on the rental unit can no longer be used.

Line 3 Allocable Rent Enter from Landlord's Certificate, LC-142, Line 16. Allocable rent is based on rent paid in a calendar year. **MORE THAN ONE LANDLORD'S CERTIFICATE:** Add Line 16 from each certificate and enter on this line. File all LC-142s with your claim.

Line 4 Home Use If you use more than 25% of your rental unit's floor space for business purposes, the allowable rent amount is adjusted. The percentage of business use is generally the same percentage used on your Federal income tax return when there is more than 25% business use. To calculate business use, divide the square feet used for business by the total square feet in the rental unit. *Example:* You use an 11' x 12' room for an office and inventory storage. Your rental unit is 484 square feet (including the business use). Your business use is $11 \times 12 = 132 \text{ sf} / 484 = 27.00$ business use. Entry on Line 4 for home use is $73.00 (100\% - 27\%)$.

If all home use, or business use is 25% or less, enter 100.00% on Line 4.

Line 5 Allowable Rent for Rebate Claim Multiply Line 3 by Line 4.

Line 6 Household Income Enter the amount from Schedule HI-144, Line y. See page 48 for definition of household income.

Line 7 Maximum Percentage of Income for Rent Use the chart to find your household income group and applicable percentage. Enter that percentage here.

Line 8 Maximum Allowable Rent for Household Income Multiply Line 6 by Line 7. If Line 8 is more than or the same as Line 5, you are not eligible.

Line 9 Renter Rebate Amount Subtract Line 8 from Line 5. This is your 2010 renter rebate. If you are filing the renter rebate claim with your 2010 VT income tax return, also enter this amount on Form IN-111, Line 31d. You will be issued one check combining any income refund or rebate due you.

NOTE: A Renter rebate cannot exceed \$8,000.

Signature Sign the claim.

Date Write the date on which the claim form was signed.

Disclosure Authorization If you wish to give the Department authorization to discuss your 2010 Renter Rebate Claim with your tax preparer, check this box and include the preparer's name.

Preparer If you are a paid preparer, you must also sign the claim, enter your Social Security number or PTIN and, if employed by a business, the EIN of the business.

If someone other than the filer(s) prepared the return without charging a fee, then that preparer's signature is optional.