

Sheltra Tax & Accounting, LLC
76 Pearl Street, Suite 207
Essex Junction, VT 05452
(802) 878-0990
diana@sheltratax.com

April 22, 2019

Nancy J. Dumont
1241 Taber Hill Road
Stowe, VT 05672

Dear Nancy,

Please find enclosed copies of your tax return(s) for the tax year ended December 31, 2018. Instructions for filing your return(s) are attached for your convenience. Retain the copies for your records.

The federal income tax return will be electronically filed, do not mail the enclosed copy, but retain it for your records.

Form 1040 Federal Individual Income Tax Return

The Vermont income tax return will be electronically filed, do not mail the enclosed copy, but retain it for your records.

Form IN-111 Vermont Income Tax Return

We prepared your returns based on the information you provided us. Please review the returns carefully to ensure that there are no omissions or misstatements of material facts.

If you have any questions about your tax returns, please contact us. We appreciate this opportunity to serve you.

Sincerely,

Diana J. Sheltra, EA

Tax Summary and Instructions for Filing
2018 Federal Individual Income Tax Return

Summary of Federal Information:

Federal adjusted gross income	\$	396.00
.....		
Federal taxable income	\$	0.00
.....		
Federal refund	\$	609.00
.....		

You and each member of your household had either health coverage or an exemption for each month during 2018. Consequently, you do not owe an individual shared responsibility payment under the Affordable Care Act.

Your return will be electronically filed.

Your refund of \$609.00 will be mailed to you automatically by the Internal Revenue Service.

Tax Summary and Instructions for Filing
2018 Vermont Individual Income Tax Return

Summary of Form IN-111 Information:

State taxable income	\$	0.00
.....		
State refund	\$	208.00
.....		

The due date of Form IN-111 is October 15, 2019.

Your Vermont return will be electronically filed.

Your Vermont refund of \$208.00 will be mailed to you automatically by the Vermont Department of Taxes.

**Acknowledgement and General Information for
Taxpayers Who File Returns Electronically**

Thank you for participating in IRS *e-file*.

030-64-0942

Taxpayer name NANCY J DUMONT

Taxpayer address (optional)

1241 TABER HILL ROAD

STOWE VT 05672

1. ☐ Your federal income tax return for _____ was filed electronically with the _____ Submission Processing Center. The electronic filing services were provided by _____.
2. ☐ Your return was accepted on _____ using a Personal Identification Number (PIN) as your electronic signature. You entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN for you. The Submission ID assigned to your return is _____.
3. ☐ Your return was accepted on _____ Allow 4 to 6 weeks for the processing of your return. The Earned Income Credit or a dependent's exemption on your return may be reduced or disallowed due to a child's name and social security number mismatch.
4. ☐ Your electronic funds withdrawal payment request was accepted for processing.
5. ☐ Your electronic funds withdrawal payment request was not accepted for processing. Refer to the "If You Owe Tax" section.
6. ☒ Your Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, was accepted on 04/15/2019. The Submission ID assigned to your extension is 0304062019105024keth.

**DO NOT SEND A PAPER COPY OF YOUR RETURN TO THE IRS.
IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.**

If You Need to Make a Change to Your Return

If you need to make a change or correct the return you filed electronically, you should send a Form 1040X, Amended U.S. Individual Income Tax Return, to the IRS Submission Processing Center that processes paper returns for your area. The address is available at www.irs.gov, or you can call the IRS toll-free at 1-800-829-1040.

If You Need to Ask About Your Refund

The IRS notifies your Electronic Return Originator (ERO) when your return is accepted, usually within 48 hours. If your return was not accepted, the IRS notifies your ERO of the reasons for rejection. If it has been more than three weeks since the IRS accepted your return and you have not received your refund, go to www.irs.gov and click on "Where's My Refund?" to view your refund status. Exception: If box 3 above is checked, allow 4 to 6 weeks for processing of your return. A notice will be sent to you advising of changes to your return.

Also, you can call the TeleTax line at 1-800-829-4477, for automated refund information. You should have available the first social security number shown on your return, your filing status, and the exact amount of the refund you expect. TeleTax gives you the date for mailing or depositing your refund. You should receive your refund check within 30 days of the date given by TeleTax, or within one week of that date, if you chose direct deposit. If you do not receive it by then, or if TeleTax does not give your refund information, call the Refund Hotline at 1-800-829-1954.

The IRS uses refunds to cover overdue taxes and notifies you when this occurs. The Fiscal Service offsets refunds through the Treasury Offset Program to cover past due child support, federal agency non-tax debts such as student loans and state income tax obligations. Fiscal Service sends you an offset notice if it applies your refund or part of your refund to non-tax debts. If you have questions about the offset, contact the agency identified in the notice. You may also call the Treasury Offset Program Call Center at 1-800-304-3107, if you have additional questions.

If You Owe Tax

If your return has a balance due, you must pay the amount you owe by the prescribed due date. If you paid by electronic funds withdrawal (direct debit) or by credit card, no voucher is needed. The credit card service providers will charge a convenience fee based on the amount of taxes you are paying. The fees and the type of credit or debit cards accepted may vary between providers. You will be told the amount of the fee during the transaction and you will be given the option to either continue or end the transaction. For information on paying your taxes electronically, including by credit or debit card, go to www.irs.gov/e-pay.

If you are not paying electronically you may use Form 1040-V, Payment Voucher, which you can obtain from your Electronic Return Originator. If the IRS does not receive your payment by the prescribed due date, you will receive a notice that requests full payment of the tax due, plus penalties and interest. If you can not pay the amount in full, complete Form 9465, Installment Agreement Request, which you may file electronically. To apply for an installment agreement online, go to www.irs.gov. You may also order Form 9465 by calling 1-800-TAX-FORM (1-800-829-3676). If approved, the IRS charges a user fee to set up an installment agreement.

If You Need to Inquire About Your Electronic Funds Withdrawal Payment

You may call 1-888-353-4537 to inquire about the status of your electronic funds withdrawal payment. If there is a change to the bank account information included on your return, you should call this number to cancel a scheduled payment. You should have available the social security number of the first person listed on the tax return, the payment amount, and the bank account number. Cancellation requests must be received no later than 11:59 p.m. E.T. two business days prior to the scheduled payment date.

Tax Refund Related Financial Products

Financial institutions offer a variety of financial products to taxpayers based on their refunds. Contracts for financial products are between you and the financial institution. The IRS is not associated with the contract. **If you have questions about tax refund related products, contact your Electronic Return Originator or the lender.**

Filing status: ☒ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)

Your first name and initial

Nancy J

Last name

Dumont

Your social security number

030-64-0942

Your standard deduction: ☐ Someone can claim you as a dependent ☐ You were born before January 2, 1954 ☐ You are blind

If joint return, spouse's first name and initial

Last name

Spouse's social security number

Spouse standard deduction: ☐ Someone can claim your spouse as a dependent ☐ Spouse was born before January 2, 1954☐ Spouse is blind ☐ Spouse itemizes on a separate return or you were dual-status alien☒ Full-year health care coverage or exempt (see inst.)

Home address (number and street). If you have a P.O. box, see instructions.

1241 Taber Hill Road

Apt. no.

Presidential Election Campaign (see inst.)

☐ You ☐ Spouse

City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6.

Stowe VT 05672

If more than four dependents, see inst. and ✓ here ☐

Dependents (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see inst.): Child tax credit	Credit for other dependents
				☐	☐
				☐	☐
				☐	☐
				☐	☐

Sign Here

Joint return?
See instructions.
Keep a copy for
your records.

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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Date

Your occupation

Realtor

If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Spouse's signature. If a joint return, both must sign.

Date

Spouse's occupation

If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Preparer's name

Diana J. Sheltra, EA

Preparer's signature

PTIN

P00384947

Firm's EIN

56-2287007

Check if:

☒ 3rd Party Designee☐ Self-employed

Firm's name ▶ Sheltra Tax & Accounting, LLC

Phone no. (802) 878-0990

Firm's address ▶ 76 Pearl Street, Suite 207 Essex Junction VT 05452

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form 1040 (2018)

Form 1040 (2018)

Page 2

1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	9,377.
2a	Tax-exempt interest	2a	
3a	Qualified dividends	3a	
4a	IRAs, pensions, and annuities	4a	
5a	Social security benefits	5a	
6	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22	6	-10,158.
7	Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6	7	396.
8	Standard deduction or itemized deductions (from Schedule A)	8	24,850.
9	Qualified business income deduction (see instructions)	9	0.
10	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-	10	0.
11	a Tax (see inst.) 0. (check if any from: 1 ☐ Form(s) 8814 2 ☐ Form 4972 3 ☐) b Add any amount from Schedule 2 and check here	11	0.
12	a Child tax credit/credit for other dependents b Add any amount from Schedule 3 and check here ▶ ☐	12	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	0.
14	Other taxes. Attach Schedule 4	14	118.
15	Total tax. Add lines 13 and 14	15	118.
16	Federal income tax withheld from Forms W-2 and 1099	16	442.
17	Refundable credits: a EIC (see inst.) 285. b Sch. 8812 c Form 8863 Add any amount from Schedule 5	17	285.
18	Add lines 16 and 17. These are your total payments	18	727.
19	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you overpaid	19	609.
20a	Amount of line 19 you want refunded to you. If Form 8888 is attached, check here	20a	609.
▶ b	Routing number [X][X][X][X][X][X][X][X][X][X] ▶ c Type: ☐ Checking ☐ Savings		
▶ d	Account number [X][X][X][X][X][X][X][X][X][X][X][X][X][X][X][X]		
21	Amount of line 19 you want applied to your 2019 estimated tax	21	
22	Amount you owe. Subtract line 18 from line 15. For details on how to pay, see instructions	22	
23	Estimated tax penalty (see instructions)	23	

Go to www.irs.gov/Form1040 for instructions and the latest information.

BAA

REV 03/13/19 PRO

Form 1040 (2018)

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

► **Attach to Form 1040.**
► **Go to www.irs.gov/Form1040 for instructions and the latest information.**

OMB No. 1545-0074

2018

Attachment
Sequence No. **01**

Name(s) shown on Form 1040

Nancy J Dumont

Your social security number

030-64-0942

**Additional
Income**

1-9b	Reserved	1-9b	
10	Taxable refunds, credits, or offsets of state and local income taxes	10	0.
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	-5,635.
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ► ☐	13	-3,000.
14	Other gains or (losses). Attach Form 4797	14	
15a	Reserved	15b	
16a	Reserved	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	-1,523.
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Reserved	20b	
21	Other income. List type and amount ►	21	
22	Combine the amounts in the far right column. If you don't have any adjustments to income, enter here and include on Form 1040, line 6. Otherwise, go to line 23 . .	22	-10,158.

**Adjustments
to Income**

23	Educator expenses	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . .	24	
25	Health savings account deduction. Attach Form 8889 . .	25	
26	Moving expenses for members of the Armed Forces. Attach Form 3903	26	
27	Deductible part of self-employment tax. Attach Schedule SE	27	
28	Self-employed SEP, SIMPLE, and qualified plans . .	28	
29	Self-employed health insurance deduction	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid b Recipient's SSN ►	31a	
32	IRA deduction	32	
33	Student loan interest deduction	33	
34	Reserved	34	
35	Reserved	35	
36	Add lines 23 through 35	36	

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040) 2018

SCHEDULE 4
(Form 1040)

Department of the Treasury
Internal Revenue Service

Other Taxes

► **Attach to Form 1040.**

► **Go to *www.irs.gov/Form1040* for instructions and the latest information.**

OMB No. 1545-0074

2018

Attachment
Sequence No. **04**

Name(s) shown on Form 1040

Nancy J Dumont

Your social security number

030-64-0942

**Other
Taxes**

- 57** Self-employment tax. Attach Schedule SE
- 58** Unreported social security and Medicare tax from: Form **a** ☐ 4137 **b** ☐ 8919
- 59** Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required **No.** . . .
- 60a** Household employment taxes. Attach Schedule H
- b** Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required
- 61** Health care: individual responsibility (see instructions)
- 62** Taxes from: **a** ☐ Form 8959 **b** ☐ Form 8960
c ☐ Instructions; enter code(s) _____
- 63** Section 965 net tax liability installment from Form 965-A **63** |
- 64** Add the amounts in the far right column. These are your **total other taxes**. Enter here and on Form 1040, line 14

57	
58	
59	118.
60a	
60b	
61	
62	
63	
64	118.

For Paperwork Reduction Act Notice, see your tax return instructions.

REV 12/21/18 PRO

Schedule 4 (Form 1040) 2018

**SCHEDULE A
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

► Go to www.irs.gov/ScheduleA for instructions and the latest information.

► Attach to Form 1040.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2018

Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Nancy J Dumont

Your social security number

030-64-0942

**Medical
and
Dental
Expenses**

Caution: Do not include expenses reimbursed or paid by others.

- | | | | |
|---|---|---|------|
| 1 | Medical and dental expenses (see instructions) | 1 | 36. |
| 2 | Enter amount from Form 1040, line 7 | 2 | 396. |
| 3 | Multiply line 2 by 7.5% (0.075) | 3 | 30. |
| 4 | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- | 4 | 6. |

**Taxes You
Paid**

- | | | | |
|---|---|----|--------|
| 5 | State and local taxes. | | |
| a | State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ☒ | 5a | 221. |
| b | State and local real estate taxes (see instructions) | 5b | 5,718. |
| c | State and local personal property taxes | 5c | |
| d | Add lines 5a through 5c | 5d | 5,939. |
| e | Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) | 5e | 5,939. |
| 6 | Other taxes. List type and amount | 6 | |
| 7 | Add lines 5e and 6 | 7 | 5,939. |

**Interest You
Paid**

Caution: Your mortgage interest deduction may be limited (see instructions).

- | | | | |
|----|--|----|---------|
| 8 | Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ☐ | | |
| a | Home mortgage interest and points reported to you on Form 1098 | 8a | 18,707. |
| b | Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address | 8b | |
| c | Points not reported to you on Form 1098. See instructions for special rules | 8c | |
| d | Reserved | 8d | |
| e | Add lines 8a through 8c | 8e | 18,707. |
| 9 | Investment interest. Attach Form 4952 if required. See instructions | 9 | |
| 10 | Add lines 8e and 9 | 10 | 18,707. |

**Gifts to
Charity**

If you made a gift and got a benefit for it, see instructions.

- | | | | |
|----|---|----|--------------------|
| 11 | Gifts by cash or check. If you made any gift of \$250 or more, see instructions | 11 | |
| 12 | Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 | 12 | 255. |
| 13 | Carryover from prior year | 13 | |
| 14 | Add lines 11 through 13 | 14 | Limited . . . 198. |

**Casualty and
Theft Losses**

- | | | | |
|----|--|----|--|
| 15 | Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions | 15 | |
|----|--|----|--|

**Other
Itemized
Deductions**

- | | | | |
|----|---|----|--|
| 16 | Other—from list in instructions. List type and amount | 16 | |
|----|---|----|--|

**Total
Itemized
Deductions**

- | | | | |
|----|--|----|---------|
| 17 | Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040, line 8 | 17 | 24,850. |
|----|--|----|---------|

- | | | | |
|----|--|--|--|
| 18 | If you elect to itemize deductions even though they are less than your standard deduction, check here ☐ | | |
|----|--|--|--|

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

► Go to www.irs.gov/ScheduleC for instructions and the latest information.
► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2018

Attachment
Sequence No. **09**

Name of proprietor Nancy J Dumont		Social security number (SSN) 030-64-0942
A Principal business or profession, including product or service (see instructions) Real Estate Sales	B Enter code from instructions ► 531210	
C Business name. If no separate business name, leave blank.	D Employer ID number (EIN) (see instr.) 	
E Business address (including suite or room no.) ► 706 Mountain Road 673 S. Main Street City, town or post office, state, and ZIP code Stowe, VT 05672		
F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►		
G Did you "materially participate" in the operation of this business during 2018? If "No," see instructions for limit on losses ☒ Yes ☐ No		
H If you started or acquired this business during 2018, check here ☐		
I Did you make any payments in 2018 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☒ No		
J If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No		

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ☐	1	6,260.
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	6,260.
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	6,260.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	6,260.

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8		18 Office expense (see instructions)	18	524.
9 Car and truck expenses (see instructions)	9	8,253.	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15		23 Taxes and licenses	23	200.
16 Interest (see instructions):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	
b Other	16b		b Deductible meals (see instructions)	24b	
17 Legal and professional services	17	450.	25 Utilities	25	
			26 Wages (less employment credits)	26	
			27a Other expenses (from line 48)	27a	4,858.
			b Reserved for future use	27b	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28	14,285.			
29 Tentative profit or (loss). Subtract line 28 from line 7	29	-8,025.			
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: <u>1100</u> and (b) the part of your home used for business: <u>144</u> . Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30				
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.					
32 If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.					
	31	-8,025.			

32a ☒ All investment is at risk.
32b ☐ Some investment is not at risk.

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? ☐ Yes ☐ No
If "Yes," attach explanation

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36 Purchases less cost of items withdrawn for personal use	36	
37 Cost of labor. Do not include any amounts paid to yourself	37	
38 Materials and supplies	38	
39 Other costs	39	
40 Add lines 35 through 39	40	
41 Inventory at end of year	41	
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42	

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ► 04/16/2016

44 Of the total number of miles you drove your vehicle during 2018, enter the number of miles you used your vehicle for:

a Business 15,143 b Commuting (see instructions) c Other 0

45 Was your vehicle available for personal use during off-duty hours? ☒ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☒ Yes ☐ No

47a Do you have evidence to support your deduction? ☒ Yes ☐ No

b If "Yes," is the evidence written? ☒ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8–26 or line 30.

Dues & Subscriptions	1,140.
Client Gifts	300.
Client Events	1,155.
Open House Showings	351.
Continuing Education	97.
Telephone & Internet	1,815.
48 Total other expenses. Enter here and on line 27a	48 4,858.

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

► Go to www.irs.gov/ScheduleC for instructions and the latest information.
► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2018
Attachment
Sequence No. **09**

Name of proprietor Nancy J Dumont		Social security number (SSN) 030-64-0942
A Principal business or profession, including product or service (see instructions) Property Management		B Enter code from instructions 5 3 1 3 1 0
C Business name. If no separate business name, leave blank.		D Employer ID number (EIN) (see instr.)
E Business address (including suite or room no.) ► 1241 Taber Hill Road City, town or post office, state, and ZIP code Stowe, VT 05672		
F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►		
G Did you "materially participate" in the operation of this business during 2018? If "No," see instructions for limit on losses ☒ Yes ☐ No		
H If you started or acquired this business during 2018, check here ☒		
I Did you make any payments in 2018 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☒ No		
J If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No		

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ☐	1	1,200.
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	1,200.
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	1,200.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	1,200.

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8	18 Office expense (see instructions)	18	
9 Car and truck expenses (see instructions)	9	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10	20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11	a Vehicles, machinery, and equipment	20a	
12 Depletion	12	b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14	22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15	23 Taxes and licenses	23	
16 Interest (see instructions):		24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a	a Travel	24a	
b Other	16b	b Deductible meals (see instructions)	24b	
17 Legal and professional services	17	25 Utilities	25	
		26 Wages (less employment credits)	26	
		27a Other expenses (from line 48)	27a	
		b Reserved for future use	27b	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28			
29 Tentative profit or (loss). Subtract line 28 from line 7	29			1,200.
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30			
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31			1,200.
32 If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.				

32a ☒ All investment is at risk.
32b ☐ Some investment is not at risk.

Part III	Cost of Goods Sold (see instructions)
-----------------	--

- 33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)
- 34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? ☐ Yes ☐ No
If "Yes," attach explanation

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36	Purchases less cost of items withdrawn for personal use	36	
37	Cost of labor. Do not include any amounts paid to yourself	37	
38	Materials and supplies	38	
39	Other costs	39	
40	Add lines 35 through 39	40	
41	Inventory at end of year	41	
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42	

Part IV **Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

- 43 When did you place your vehicle in service for business purposes? (month, day, year) ▶

44 Of the total number of miles you drove your vehicle during 2018, enter the number of miles you used your vehicle for:

a Business b Commuting (see instructions) c Other

45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

47a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8–26 or line 30.

48	Total other expenses. Enter here and on line 27a	48

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

► Go to www.irs.gov/ScheduleC for instructions and the latest information.
► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2018
Attachment
Sequence No. **09**

Name of proprietor Nancy J Dumont		Social security number (SSN) 030-64-0942
A Principal business or profession, including product or service (see instructions) Canine Care	B Enter code from instructions ► 8 1 2 9 1 0	
C Business name. If no separate business name, leave blank.	D Employer ID number (EIN) (see instr.) 	
E Business address (including suite or room no.) ► 1241 Taber Hill Road City, town or post office, state, and ZIP code Stowe, VT 05672		
F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►		
G Did you "materially participate" in the operation of this business during 2018? If "No," see instructions for limit on losses		☒ Yes ☐ No
H If you started or acquired this business during 2018, check here		☒
I Did you make any payments in 2018 that would require you to file Form(s) 1099? (see instructions)		☐ Yes ☒ No
J If "Yes," did you or will you file required Forms 1099?		☐ Yes ☐ No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ☐	1	1,190.
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	1,190.
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	1,190.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	1,190.

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8	18 Office expense (see instructions)	18	
9 Car and truck expenses (see instructions).	9	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10	20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11	a Vehicles, machinery, and equipment	20a	
12 Depletion	12	b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions).	13	21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14	22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15	23 Taxes and licenses	23	
16 Interest (see instructions):		24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a	a Travel	24a	
b Other	16b	b Deductible meals (see instructions)	24b	
17 Legal and professional services	17	25 Utilities	25	
		26 Wages (less employment credits)	26	
		27a Other expenses (from line 48)	27a	
		b Reserved for future use	27b	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a		28		
29 Tentative profit or (loss). Subtract line 28 from line 7		29	1,190.	
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30		30		
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.		31	1,190.	
32 If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.				32a ☐ All investment is at risk. 32b ☐ Some investment is not at risk.

33 Method(s) used to value closing inventory: **a** ☐ Cost **b** ☐ Lower of cost or market **c** ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory?
If "Yes," attach explanation ☐ Yes ☐ No

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36	Purchases less cost of items withdrawn for personal use	36	
37	Cost of labor. Do not include any amounts paid to yourself	37	
38	Materials and supplies	38	
39	Other costs	39	
40	Add lines 35 through 39	40	
41	Inventory at end of year	41	
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42	

43 When did you place your vehicle in service for business purposes? (month, day, year)

44 Of the total number of miles you drove your vehicle during 2018, enter the number of miles you used your vehicle for:

a Business b Commuting (see instructions) c Other

45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

47a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes" is the evidence written? ☐ Yes ☐ No

48	Total other expenses. Enter here and on line 27a	48

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

- ▶ Attach to Form 1040 or Form 1040NR.
▶ Go to www.irs.gov/ScheduleD for instructions and the latest information.
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

2018

Attachment
Sequence No. **12**

Name(s) shown on return
Nancy J Dumont

Your social security number
030-64-0942

Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7

Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12 -5,490.
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back				15 -5,490.

Part III Summary

16 Combine lines 7 and 15 and enter the result	16	-5,490.
• If line 16 is a gain, enter the amount from line 16 on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14. Then go to line 22.		
17 Are lines 15 and 16 both gains? ☐ Yes. Go to line 18. ☐ No. Skip lines 18 through 21, and go to line 22.		
18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet ►	18	
19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet ►	19	
20 Are lines 18 and 19 both zero or blank? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a (or in the instructions for Form 1040NR, line 42). Don't complete lines 21 and 22 below. ☐ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14, the smaller of: • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) } 	21	(3,000.)
Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, line 3a, or Form 1040NR, line 10b? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a (or in the instructions for Form 1040NR, line 42). ☒ No. Complete the rest of Form 1040 or Form 1040NR.		

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040, 1040NR, or Form 1041.

▶ Go to www.irs.gov/ScheduleE for instructions and the latest information.

OMB No. 1545-0074

2018

Attachment
Sequence No. **13**

Name(s) shown on return

Nancy J Dumont

Your social security number

030-64-0942

Part I **Income or Loss From Rental Real Estate and Royalties** Note: If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

A Did you make any payments in 2018 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☒ No

B If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

1a	Physical address of each property (street, city, state, ZIP code)				
A	1241 Taber Hill Stowe VT 05672				
B					
C					
1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A	1		31	233	☐
B					☐
C					☐

Type of Property:

- | | | | |
|---------------------------|------------------------------|-------------|--------------------|
| 1 Single Family Residence | 3 Vacation/Short-Term Rental | 5 Land | 7 Self-Rental |
| 2 Multi-Family Residence | 4 Commercial | 6 Royalties | 8 Other (describe) |

Income:		Properties:	A	B	C
3	Rents received	3			
4	Royalties received	4			
Expenses:					
5	Advertising	5			
6	Auto and travel (see instructions)	6			
7	Cleaning and maintenance	7			
8	Commissions.	8			
9	Insurance	9			
10	Legal and other professional fees	10			
11	Management fees	11			
12	Mortgage interest paid to banks, etc. (see instructions)	12	1,167.		
13	Other interest.	13			
14	Repairs.	14			
15	Supplies	15			
16	Taxes	16	356.		
17	Utilities.	17			
18	Depreciation expense or depletion	18	0.		
19	Other (list) ▶	19			
20	Total expenses. Add lines 5 through 19	20	1,523.		
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21	-1,523.		
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	(-1,523.)		
23a	Total of all amounts reported on line 3 for all rental properties	23a			
b	Total of all amounts reported on line 4 for all royalty properties	23b			
c	Total of all amounts reported on line 12 for all properties	23c		1,167.	
d	Total of all amounts reported on line 18 for all properties	23d		0.	
e	Total of all amounts reported on line 20 for all properties	23e		1,523.	
24	Income. Add positive amounts shown on line 21. Do not include any losses	24			
25	Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25			(1,523.)
26	Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2. NPA	26			-1,523.

For Paperwork Reduction Act Notice, see the separate instructions.

BAA REV 03/05/19 PRO

-1,523. Schedule E (Form 1040) 2018

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Nancy J Dumont

Your social security number

030-64-0942

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations — **Note:** If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column (f) on line 28 and attach **Form 6198** (see instructions).

27 Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. ☐ **Yes** ☒ **No**

	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A			☐		☐	☐
B			☐		☐	☐
C			☐		☐	☐
D			☐		☐	☐

Passive Income and Loss		Nonpassive Income and Loss	
(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss from Schedule K-1	(j) Section 179 expense deduction from Form 4562
A			
B			
C			
D			
29a Totals			
b Totals			
30 Add columns (h) and (k) of line 29a.		30	
31 Add columns (g), (i), and (j) of line 29b.		31 (	)
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31		32	

Part III Income or Loss From Estates and Trusts

(a) Name	(b) Employer identification number
A William W Dumont Jr Estate	82-6754681
B	

Passive Income and Loss		Nonpassive Income and Loss	
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A			
B			
34a Totals			
b Totals			
35 Add columns (d) and (f) of line 34a		35	
36 Add columns (c) and (e) of line 34b		36 (	)
37 Total estate and trust income or (loss). Combine lines 35 and 36		37	

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
38				
39 Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below			39	

Part V Summary

40 Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41 Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 17, or Form 1040NR, line 18 ▶	41	
42 Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code AC; and Schedule K-1 (Form 1041), box 14, code F (see instructions)	42	
43 Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

Paid Preparer's Due Diligence Checklist
Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC)) and Credit for Other Dependents (ODC), and Head of Household (HOH) Filing Status
▶ **To be completed by preparer and filed with Form 1040, 1040NR, 1040SS, or 1040PR.**
▶ **Go to www.irs.gov/Form8867 for instructions and the latest information.**

Taxpayer name(s) shown on return Nancy J Dumont	Taxpayer identification number 030-64-0942
Enter preparer's name and PTIN Diana J. Sheltra, EA P00384947	

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on this return and complete the related Parts I-V for the benefit(s), and/or HOH filing status claimed (check all that apply).	EIC	CTC/ ACTC/ODC	AOTC	HOH
	☒	☐	☐	☐
1 Did you complete the return based on information for tax year 2018 provided by the taxpayer or reasonably obtained by you?	☒ Yes ☐ No			
2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040SS, 1040PR, or 1040NR instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	☒ Yes ☐ No ☐ N/A			
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. • Interview the taxpayer, ask questions, and document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and the amount of any credit(s) claimed.	☒ Yes ☐ No			
4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	☐ Yes ☒ No			
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	☐ Yes ☐ No			
b Did you document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	☐ Yes ☐ No			
5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to compute the amount of the credit(s) List those documents, if any, that you relied on. _____ _____ _____	☒ Yes ☐ No			
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount of any credit(s) claimed on the return if his/her return is selected for audit?	☒ Yes ☐ No			
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	☒ Yes ☐ No ☐ N/A			
a Did you complete the required recertification Form 8862?	☐ Yes ☐ No ☐ N/A			
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Form 1040, Schedule C?	☒ Yes ☐ No ☐ N/A			

Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)

	EIC	CTC/ ACTC/ODC	AOTC	HOH
9a Have you determined that this taxpayer is, in fact, eligible to claim the EIC for the number of children for whom the EIC is claimed, or to claim the EIC if the taxpayer has no qualifying child? (Skip 9b and 9c if the taxpayer is claiming the EIC and does not have a qualifying child.)	☒ Yes ☐ No			
b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	☐ Yes ☐ No			
c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	☐ Yes ☐ No ☐ N/A			

Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

	EIC	CTC/ ACTC/ODC	AOTC	HOH
10 Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?		☒ Yes ☐ No		
11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the taxpayer has not lived with the child for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?		☐ Yes ☐ No ☐ N/A		
12 Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?		☒ Yes ☐ No ☐ N/A		

Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)

	EIC	CTC/ ACTC/ODC	AOTC	HOH
13 Did the taxpayer provide the required substantiation for the credit, including a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?			☐ Yes ☐ No	

Part V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)

	EIC	CTC/ ACTC/ODC	AOTC	HOH
14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?				☒ Yes ☐ No

Part VI Eligibility Certification**► You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:**

- Interview the taxpayer, ask adequate questions, document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to determine the amount of the credit(s) claimed;
- Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- Submit Form 8867 in the manner required; **and**
- Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
 - A copy of Form 8867;
 - The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed;
 - Copies of any documents provided by the taxpayer on which you relied to determine eligibility for the credit(s) and/or HOH filing status;
 - A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained; and
 - A record of any additional questions you may have asked to determine eligibility to claim the credit(s), and/or HOH filing status and the amount(s) of any credit(s) claimed and the taxpayer's answers.

► If you have not complied with all due diligence requirements, you may have to pay a \$520 penalty for each failure to comply related to a claim of an applicable credit or HOH filing status.

15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	☒ Yes ☐ No
---	---

Caution: The worksheets must be filed with your tax return. Keep a copy for your records.

Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 1a, 1b, and 1c ▶					

Worksheet 2—For Form 8582, Lines 2a and 2b (See instructions.)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
Total. Enter on Form 8582, lines 2a and 2b ▶			

Worksheet 3—For Form 8582, Lines 3a, 3b, and 3c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
1241 Taber Hill	0.	0.	14,131.		14,131.
Total. Enter on Form 8582, lines 3a, 3b, and 3c ▶	0.	0.	14,131.		

Worksheet 4—Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total ▶			1.00		

Worksheet 5—Allocation of Unallowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
1241 Taber Hill	E Ln 22	14,131.	1.00000000	14,131.
Total ▶		14,131.	1.00	14,131.

Worksheet 6—Allowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
1241 Taber Hill	E Ln 22	14,131.	14,131.	0.
Total		14,131.	14,131.	0.

Worksheet 7—Activities With Losses Reported on Two or More Forms or Schedules (See instructions.)

Name of activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Total			1.00		

Vermont Income Tax Return

2018 FORM IN-111



* 1 8 1 1 1 1 1 7 3 *

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

Please PRINT in BLUE or BLACK INK

Social Security Number 030640942 Last Name DUMONT MI First Name J NANCY Driver's License Number & State 92065138 VT Check if Deceased
Spouse Social Security Number Spouse Last Name MI Spouse First Name Driver's License Number & State Check if Deceased

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

1241 TABER HILL ROAD

City

STOWE

State

VT

ZIP Code

05672

Check if Amended Return

Check if Recomputed Return

Vermont School District Code 183 911/Physical Street Address on 12/31/2018

1241 TABER HILL ROAD

Filing Status

Check One

Single ☒

Married/CU

filing jointly

Married/CU filing

separately

Head of

Household

Qualifying

Widow(er)

2018 Vermont Standard Deduction Married Filing Jointly or Qualifying Widow(er) \$12,000 Single or Married Filing Separately \$6,000 Head of Household \$9,000

Vermont Personal Exemption 2018 Amount \$4,150

1. Federal Adjusted Gross Income (Federal Form 1040, Line 7)	Check to indicate loss →	1	396 .00
2. Net Modifications to federal AGI (Schedule IN-112, Part I, Line 12)	Check to indicate loss →	2	0 .00
3. Federal AGI with Modifications (Add Lines 1 and 2)	Check to indicate loss →	3	396 .00
4. 2018 Vermont Standard Deduction from box at left		4	6000 .00
Please see instructions if you or your spouse checked any standard deduction boxes on page 1 of federal 1040			
5. Personal Exemptions:			
5a. Enter 1 for yourself if no one can claim you as a dependent.	5a	1	Amount Due (From Page 2, Line 31)
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	0	
5c. Enter number of dependents claimed on federal Form 1040	5c	0	
5d. Add Lines 5a through 5c	5d	1	0 .00
5e. Multiply Line 5d by 2018 Personal Exemption from box at left	5e		4150 .00
6. Add Lines 4 and 5e	6		10150 .00
7. Vermont Taxable Income (Subtract Line 6 from Line 3. If less than zero, enter -0-)	7		0 .00
8. Vermont Income Tax from tax table or tax rate schedule	8		0 .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	28 .00
10. Vermont Income Tax with Adjustment (Add Lines 8 and 9. If less than zero, enter -0-)	10		28 .00
11. 255 .00 x 5% = 12. 13 .00		13. 13 .00	
Tax-Deductible Charitable Contribution (See instructions)		Charitable Contribution Deduction (Enter the lesser of Line 12 or \$1,000)	
14. Vermont Income Tax (Line 10 minus Line 13. If less than zero, enter -0-)	14		15 .00
15. Income Adjustment (Schedule IN-113, Line 37, or 100.0000%)	15	100.0000	
16. Adjusted Vermont Income Tax (Multiply Line 14 by Line 15)	16		15 .00

Vermont Tax Adjustments and Credits 2018 Schedule IN-112



* 1 8 1 1 2 1 1 7 3 *

Please PRINT in
BLUE or BLACK INK

INCLUDE WITH FORM IN-111

Taxpayer's Last Name
DUMONT

First Name
NANCY

Initial
J

Taxpayer's Social Security Number
030640942

PART I ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME

1. Total interest and dividend income from all state and local obligations exempt from federal tax (Reported on federal Form 1040) 1 0 .00
2. Interest and dividend income from Vermont state and local obligations included in Line 1 2 0 .00
3. Income from Non-Vermont State and Local Obligations (Subtract Line 2 from Line 1) 3 0 .00
4. Bonus Depreciation Allowed under Federal Law for 2018 4 0 .00
5. Total Additions (Add Line 3 and Line 4) 5 0 .00

SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME

6. Interest Income from U.S. Obligations 6 0 .00
7. Capital Gains Exclusion (Schedule IN-153, Line 21) 7 0 .00
8. Adjustment for Prior Years' Bonus Depreciation 8 0 .00
9. Taxable Refunds of State and Local Income Taxes (Reported on federal Form 1040) 9 0 .00
10. Social Security Benefits Exempt from Taxation (see the worksheet in the instructions) 10 0 .00
11. Total Subtractions (Add Lines 6 through 10) 11 0 .00

NET MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

12. Subtract Line 11 from Line 5. Enter on Form IN-111, Line 2. 12 0 .00
This can be a negative number.

Check to
indicate
loss

Taxpayer's Last Name
DUMONT

Social Security Number
030640942

PART II REFUNDABLE CREDITS

Lines 1 and 2 are for FULL-YEAR residents

1. **Low Income Child & Dependent Care Credit** 1 0 .00
If your federal Adjusted Gross Income is \$30,000 (or \$40,000 for Married Filing Jointly) or less, and child care services are provided by a Vermont accredited daycare provider, enter 50% of federal Form 2441, Line 11. If you are not a Vermont resident or your daycare provider is not accredited, use Schedule IN-119, Part I, Line 8. See instructions if your providers are both accredited and not accredited.
2. **Renter Rebate (From Form PR-141, Line 9)** 2 0 .00

VERMONT EARNED INCOME TAX CREDIT ELIGIBILITY QUESTIONS MUST BE ANSWERED

For FULL-YEAR residents and PART-YEAR residents

- A. Enter number of qualifying children A 0
- B. Enter number of qualifying children under the age of 18 B 0
- C. Were you (or your spouse if filing a joint return) at least age 25 but under age 65 at the end of 2018? Yes X No
If you answered "No" and do not have any qualifying children, you do not qualify for Earned Income Tax Credit

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

3. Earned income tax credit (Reported from federal Form 1040) 3 285 .00
4. Vermont Earned Income Tax Credit (Multiply Line 3 by 36%) 4 103 .00

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

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

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

- | | A. Federal Amount \$ | B. Vermont Portion \$ |
|---|----------------------|-----------------------|
| 5. Wages, salaries, tips, etc.
(Schedule IN-113, Line 1) 5A | 0 .00 | 5B 0 .00 |
| 6. Other earned income
(Schedule IN-113, Lines 8, 10, and 11) 6A | 0 .00 | 6B 0 .00 |
| 7. Total earned income (Add Lines 5 and 6) 7A | 0 .00 | 7B 0 .00 |
| 8. Earned income tax credit adjustment (Divide Line 7B by Line 7A and enter here, but not more than 100%) . . . 8 | | 0 |
| 9. Earned income tax credit
(Reported on federal Form 1040) 9 | 0 .00 | |
| 10. Multiply Line 9 by 36% and enter the result here 10 | | 0 .00 |
| 11. Vermont Earned Income Tax Credit (Multiply Line 10 by Line 8) 11 | | 0 .00 |
| 12. TOTAL REFUNDABLE CREDITS
(Add Lines 1 and 2 to Line 4 or Line 11. Enter this amount on the IN-111, Line 25c) 12 | | 103 .00 |



* 1 8 1 1 2 1 2 7 3 *

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

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

Taxpayer's Last Name First Name MI Taxpayer's Social Security Number
DUMONT NANCY J 030640942

PART I ADJUSTMENTS TO VERMONT INCOME TAX ADDITIONS TO VERMONT TAX

1. Tax on Qualified Plans including IRA, HSA, and MSA (Reported on federal Form 1040)	1	118 .00	
2. Recapture of Federal Investment Tax Credit (Reported on Form 1040)	2	0 .00	
3. Tax from federal Form 4972	3	0 .00	
4. Add Lines 1 through 3.	4	118 .00	
5. Multiply Line 4 by 24%	5	28 .00	
6. Recapture of Vermont Credits (See instructions)	6	0 .00	
7. Add Lines 5 and 6.	7		28 .00

SUBTRACTIONS FROM VERMONT TAX

8. Credit for Child & Dependent Care Expenses (Reported on Form 1040)	8	0 .00	
9. Credit for the Elderly or the Disabled (Federal Schedule R)	9	0 .00	
10. Investment Tax Credit - Vermont-based only (See instructions)	10	0 .00	
11. Vermont Farm Income Averaging Credit (From worksheet in instructions)	11	0 .00	
12. Add Lines 8 through 11.	12	0 .00	
13. Multiply Line 12 by 24%	13	0 .00	
14. Vermont-based Business Solar Energy Credit carryforward	14	0 .00	
15. Add Lines 13 and 14.	15		0 .00

NET ADJUSTMENTS TO VERMONT TAX

16. Subtract Line 15 from Line 7. Enter on Form IN-111, Line 9 This can be a negative number.	16	28 .00	☐ Check to indicate loss
--	----	--------	---



* 1 8 1 1 9 1 1 7 3 *

Taxpayer's Last Name
DUMONT

Social Security Number

PART II VERMONT INCOME TAX CREDITS

INCLUDE WITH FORM IN-111

2018 Contribution
eligible for credit

Credit

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

0

TIMES (X) .10 =

0

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

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

	<u>Column A</u> Earned in 2018	PLUS (+)	<u>Column B</u> Carryforward	EQUALS (=)	<u>Column C</u>
2. Charitable Housing (32 V.S.A. § 5830c)	2			2	
3. Qualified Sale of Mobile Home Park (32 V.S.A. § 5828)	3			3	
4. Research & Development (32 V.S.A. § 5930ii)	4			4	
	0 .00		0 .00		0 .00
	0 .00		0 .00		0 .00
	0 .00		0 .00		0 .00

Prior approval required from Vermont Housing Finance Agency for Line 5

5. Affordable Housing (32 V.S.A. § 5930u)	5			5	
6. Historic Rehabilitation (32 V.S.A. § 5930cc(a))	6			6	
7. Facade Improvement (32 V.S.A. § 5930cc(b))	7			7	
8. Code Improvements (32 V.S.A. § 5930cc(c))	8			8	
	0 .00		0 .00		0 .00
	0 .00		0 .00		0 .00
	0 .00		0 .00		0 .00
9. Add Column C, Lines 1-8. If no credit claimed on Line 10, enter this amount on Form IN-111, Line 18	9			9	
					0 .00

Tax Credit Calculation Worksheet

10. Vermont Entrepreneur's Seed Capital Fund (32 V.S.A. § 5830b)	10		0 .00
11. Enter adjusted Vermont income tax amount from Form IN-111, Line 16	11		0 .00
12. Enter credit for income tax paid to another state or Canadian province from Form IN-111, Line 17	12		0 .00
13. Subtract Line 12 from Line 11	13		0 .00
14. Enter the lesser of Line 9 or Line 13	14		0 .00
15. Subtract Line 14 from Line 13. The result cannot be less than zero	15		0 .00
16. Multiply Line 15 by 50%	16		0 .00
17. Enter the lesser of Line 10 or Line 16	17		0 .00
18. Total Credits Allowable. Enter the total of Lines 14 and 17	18		0 .00
19. TOTAL INCOME TAX CREDITS AVAILABLE. Enter the lesser of Line 13 or Line 18. Enter this amount on Form IN-111, Line 18	19		0 .00



Please PRINT in BLUE or BLACK INK

Vermont Household Income 2018 Schedule HI-144

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

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

Claimant's Last Name	First Name	MI	Claimant's Social Security Number
DUMONT	NANCY	J	030640942
Spouse's or CU Partner's Last Name	First Name	MI	Claimant's Date of Birth
			03051973

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

Other Person #1 Last Name	First Name	MI	Other Person #1 Social Security Number
Other Person #2 Last Name	First Name	MI	Other Person #2 Social Security Number

Yearly totals of ALL members of the household	1. Claimant and jointly filed Spouse	2. Filing separately Spouse or CU Partner	3. Other Persons
a. Cash public assistance and relief	a 0.00	a 0.00	a 0.00
b. Social Security, SSI, disability, railroad retirement, veteran's benefits, taxable and nontaxable	b 0.00	b 0.00	b 0.00
c. Unemployment compensation/worker's compensation	c 0.00	c 0.00	c 0.00
d. Wages, Salaries, tips, etc. (See instructions for dependent's exempt income.)	d 9377.00	d 0.00	d 0.00
e. Interest and dividends	e 0.00	e 0.00	e 0.00
f. Interest on U.S., state, and municipal obligations, taxable and nontaxable	f 0.00	f 0.00	f 0.00
g. Alimony, support money, child support, cash gifts....	g 0.00	g 0.00	g 0.00
h. Business income. If the amount is a loss, enter -0-; See instructions for offsetting a loss	h 0.00	h 0.00	h 0.00
i. Capital gains, taxable and nontaxable. If the amount is a loss, enter -0-; See instructions for offsetting a loss	i 0.00	i 0.00	i 0.00
j. Taxable pensions, annuities, IRA and other retirement fund and distributions. See Instructions	j 1177.00	j 0.00	j 0.00
k. Rental and royalty income. If the amount is a loss, enter -0-; See instructions for offsetting a loss.	k 0.00	k 0.00	k 0.00
l. Farm/partnerships/S corporations/LLC/Estate or Trust income. If the amount is a loss, enter -0-; See Line l instructions for only exception to offset a loss.	l 0.00	l 0.00	l 0.00
m. Other income (see instructions for examples of other income)	m 0.00	m 0.00	m 0.00
Please Specify <u>STATE REFUND</u>			
n. Total Income: Add Lines a through m	n 10554.00	n 0.00	n 0.00



Taxpayer's Last Name
DUMONT

Social Security Number
030640942

	1. Claimant and jointly filed Spouse	2. Filing separately Spouse or CU Partner	3. Other Persons
o. See instructions. Enter Social Security and Medicare tax withheld on wages claimed on Line d. Self-Employed: Enter self-employment tax from Federal Schedule SE. This entry may differ from W-2/1099 or Federal Schedule SE amount if these taxes are paid on income not required to be reported on Schedule HI-144. Include W-2 and/or Federal Schedule SE if not included with income tax filing	o 717.00	o 0.00	o 0.00
p. Child support paid. You must include proof of payment. See instructions	p 0.00	p 0.00	p 0.00

Support paid to: Last Name

First Name

MI Social Security Number

q. Allowable adjustments from Federal Form 1040

q1. Business expenses for Reservists	q1 0.00	q1 0.00	q1 0.00
q2. Alimony paid	q2 0.00	q2 0.00	q2 0.00
q3. Tuition and fees	q3 0.00	q3 0.00	q3 0.00
q4. Self-employed health insurance deduction	q4 0.00	q4 0.00	q4 0.00
q5. Health Savings Account deduction	q5 0.00	q5 0.00	q5 0.00
r. Add Lines o, p, and total of Lines q1 to q5 for each column.	r 717.00	r 0.00	r 0.00
s. Subtract Line r from Line n of each column. If a negative amount, enter -0-	s 9837.00	s 0.00	s 0.00
t. Add all three amounts from Line s. If a negative amount, enter -0-			t 9837.00
u. Complete if born Jan 1, 1954 and after. Enter interest and dividend income from Lines e and f.	u 0.00	u 0.00	u 0.00
v. Add all three amounts from Line u.			v 0.00
w.			w 10000.00
x. Subtract Line w from Line v. If Line w is more than Line v, enter -0-			x 0.00
y. HOUSEHOLD INCOME. Add Line t and Line x.			y 9837.00

RENTERS

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

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

HOMEOWNERS

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

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

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



* 1 8 1 4 4 1 2 7 3 *

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

DUE DATE: April 15, 2019. You may file up to Oct. 15, 2019, but the town may assess a penalty. For details on late filing, see the instructions.

How to file a Homestead Declaration: Please complete Section A of this form, sign in the signature section at the bottom of page 2, and send the form to the Vermont Department of Taxes

How to file a Property Tax Adjustment Claim: To be considered for a Property Tax Adjustment, you must file a **1)** Homestead Declaration (Section A of this form), **2)** Property Tax Adjustment Claim (Section B of this form), and **3)** Schedule HI-144, Household Income. Sign this form in the signature section at the bottom of page 2 and send the forms to the Department.

Tired of paper forms? It's fast and convenient to file your claim online at www.myVTax.vermont.gov.

Annual Vermont Homestead Declaration

SECTION A.

This form must be filed each year by every Vermont resident whose property meets the definition of a homestead. A Vermont homestead is the principal dwelling and parcel of land surrounding the dwelling, owned and occupied by a resident individual as the individual's domicile on April 1. If your homestead is leased to a tenant on April 1, you may still claim it as a homestead if it is not leased for more than 182 days in the 2019 calendar year.

Please PRINT in BLUE or BLACK INK

Claimant's Last Name	First Name	MI	Claimant's Social Security Number
DUMONT	NANCY	J	030640942
Spouse's or CU Partner's Last Name	First Name	MI	Spouse's or CU Partner's Social Security Number
Mailing Address		Claimant's Date of Birth (MMDDYYYY)	
1241 TABER HILL ROAD		03 05 1973	
City		State	ZIP Code
STOWE		VT	05672
Location of Homestead (Use a number, street/road name. Do not use a PO Box or "same.")		Federal Filing Status (Single=S; Head of Household=H; Joint=J; Separate=P)	
1241 TABER HILL ROAD		S	
A2. City/Town of Legal Residence on April 1, 2019	State	A3. SPAN Number - REQUIRED (From the 2018/2019 property tax bill)	
STOWE	VT	62119510951	

A4. Business Use of Dwelling A4 0.00

A5. Rental Use of Dwelling A5 0.00

A6. Business or Rental Use of Improvements or Other Buildings

Not including the dwelling, are improvements or other buildings located on your parcel used for business or rented? Yes ☒ No

A7-A10 Special Situations (see instructions for more information). Check the following if it applies:

A7. Grantor and sole beneficiary of a revocable trust owning the property

A8. Life estate holder of the property

A9. Homestead property crosses town boundaries (File a declaration for each town.)

A10. Residing in a dwelling on the homestead parcel owned by a related farmer.

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



Taxpayer's Last Name
DUMONT

Social Security Number
030640942



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

SECTION B.

PROPERTY TAX ADJUSTMENT CLAIM

For Household Income up to \$136,500. Complete and attach Schedule HI-144.

To qualify, you must meet the requirements for filing a homestead declaration in addition to the following requirements.
ALL eligibility questions must be answered.

B1. Were you domiciled in Vermont all of calendar year 2018?	☒ Yes, Go to Line B2	☐ No, STOP
B2. Were you claimed as a dependent in 2018 by another taxpayer?	☐ Yes, STOP	☒ No, Go to Line B3.
B3. Do you anticipate selling this Vermont housesite on or before April 1, 2019?	☐ Yes, STOP	☒ No, Continue

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

B4. Housesite Value	B4	190100 .00
B5. Housesite Education Tax	B5	2888 .00
B6. Housesite Municipal Tax	B6	794 .00
B7. Ownership Interest	B7	100 .00
B8. Household Income (Schedule HI-144, Line y). You MUST attach Schedule HI-144	B8	9837 .00

B8a. If Amended Schedule HI-144, Household Income, is included, check here:

Complete the following ONLY if applicable. See instructions for details.

Lot Rent

B9. E-file Certificate Number (From Form LC-142)	B9	
B10. Mobile Home Lot Rent (Allocable Rent from Form LC-142 - include Form LC-142 with claim.) ..	B10	0 .00
OR Allocated Property Tax from Land Trust, Cooperative, or Nonprofit Mobile Home Park		
B11. Allocated Education Tax	B11	0 .00
B12. Allocated Municipal Tax	B12	0 .00
OR Property Tax from contiguous property if housesite has less than 2 acres (see instructions.)		
B13. Contiguous property Education Tax	B13	0 .00
B14. Contiguous property Municipal Tax	B14	0 .00

MAXIMUM ADJUSTMENT AMOUNT IS \$8,000

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Preparers cannot use return information for purposes other than preparing returns.

Signature

Date

Telephone Number

Signature (If a joint return, BOTH must sign.)

Date

Telephone Number

Preparer's Signature

Date

P00384947
Preparer's SSN or PTIN

8028780990
Telephone Number

SHELTRA TAX & ACCOUNTING, LLC 76 PEARL STREET SUITE 2
Firm's Name (or your name if self-employed) and address

562287007
EIN

REV 01/10/19 PRO 1555

May the Department of Taxes contact your preparer? YES ☒