



State of Vermont
Department of Taxes
133 State Street
Montpelier, VT 05633-1401

Agency of Administration

00226

Aug 1, 2018

LESLIE ROLLINS
PO BOX 1301
STOWE VT 05672-1301

Letter ID: L0410450944
Account ID: PIT-10643353
Tax: Personal Income
Period: Dec-31-2017

Re: Adjustment to your Vermont Tax Return

Dear Taxpayer,

You are receiving this letter because you recently submitted a Vermont Personal Income Tax return. The Vermont Department of Taxes processed and adjusted your return for the following reason(s):

- Your real estate withholding payments were changed to agree with the amount the Department received.
- The refund claimed on your return was adjusted because the sale of your Vermont property was reported on an installment basis. Any real estate withholding paid as part of an installment sale is kept by the Department and applied as a credit against the seller's tax liability in each year that an installment is received. A refund of the real estate withholding can only be issued in the final year that an installment is received (32 V.S.A. §5847(h)).

Please see the chart on the back of this letter for details on the changes made to your return. The first column shows your entry, and the second column shows the final entry made by the Department.

Sincerely,

Vermont Department of Taxes
Taxpayer Services Division
Individual Income Tax Section

Phone: (802) 828-2865
(866) 828-2865 (Toll-Free in Vermont)
Fax: (802) 828-2720
Email: tax.individualincome@vermont.gov



Tax Return Adjustments Made

	Adjustment Description	As Reported	New Amount
IN-111			
Payments and Credits			
	Vermont Real Estate Withholding - Line 31e	\$4,375.00	\$828.00
	Total Payments and Credits - Line 31h	\$4,376.00	\$829.00
Refund			
	Overpayment - Line 32	\$2,890.00	\$0.00
	Refund Amount - Line 34	\$2,890.00	\$0.00
Due			
	Underpayment - Line 35	\$0.00	\$657.00
	Amount Due - Line 37	\$0.00	\$657.00



State of Vermont
Department of Taxes
133 State Street
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Agency of Administration

00236

Aug 2, 2018

LESLIE ROLLINS
PO BOX 1301
STOWE VT 05672-1301

Letter ID: L0421077504
Account ID: PIT-10643353
Tax: Personal Income
Period: Dec-31-2017

Notice Of Assessment

We are sending this notice because you have an outstanding balance with the Department of Taxes.

What are the reasons for the assessment?

Late Payment Interest and Penalty: You failed to pay a sufficient amount of tax or did not pay your total tax by the due date. Vermont law states that tax due must be paid by the original due date even if you request an extension of time to file. If the tax due is not paid on time, the Department will assess interest and penalty on the unpaid liability. More information on penalty and interest can be found on tax return instructions or www.tax.vermont.gov.

Return Adjustment: The Department made an adjustment to the tax return that you filed. Our records show you already received an adjustment letter, dated August 01, 2018, which is related to this issue.

You must respond to this notice in one of the following ways:

- **WITHIN 60 DAYS-** File an appeal if you disagree with this Assessment. Additional information about the appeals process is enclosed.
- Pay the amount detailed on the enclosed Statement of Account.

Your Right to Appeal

This notice provides information on your tax liability or an adjustment made on your return that will become final in 60 days if you do not file an appeal. If you disagree with any portion of this notice, the time to contest it is NOW. To contest this notice you must file a formal appeal. Your appeal must be in writing. Please see information on how to appeal at the end of this letter. The date we need to receive your appeal to be considered timely is noted in the "Formal Appeal Information."

Your Statement of Account

The enclosed Statement of Account displays a current listing of the tax, interest, and penalties you owe related to the specific tax type(s) detailed. We urge you to pay the entire balance due now in order to avoid additional penalty and interest. You are required to pay the "Minimum Owed."

Interest and Penalties

Interest and penalties accrue on all unpaid balances. Additional information about interest and penalties is provided on the Department's website at www.tax.vermont.gov.



If you have any questions regarding your account, please contact us at the number listed below.

Vermont Department of Taxes

Individual Income Tax Section

Phone: (802) 828-2865

(866) 828-2865 (Toll-Free in Vermont)

Fax: (802) 828-2720

Email: tax.individualincome@vermont.gov





State of Vermont
Department of Taxes
133 State Street
Montpelier, VT 05633-1401

Agency of Administration

Aug 2, 2018

LESLIE ROLLINS
PO BOX 1301
STOWE VT 05672-1301

Letter ID: L1207368704
Taxpayer ID: XXX-XX-1373

STATEMENT OF ACCOUNT

This Statement of Account provides a detailed listing of the tax, interest, penalties, and payments on your account for the tax periods with outstanding balances. You may receive a separate Statement of Account for the tax types not shown. Please examine statement meanings and any enclosures carefully for important additional information about your accounts. Note the "Due Now" and "Balance" owed may differ. For a detailed explanation on how to read your Statement of Account, please refer to the website: <http://tax.vermont.gov/business-and-corp/taxes-and-your-bus/understanding-tax-bills>. If you have questions concerning this Statement of Account, please contact the Individual Income Tax Section at (802) 828-2865.

Balance:

Minimum Owed:

Consolidated Amount Past Due

Tax	Penalty	Interest	Other	Credit	Balance	Due Now
\$1,486.00	\$26.27	\$11.44	\$0.00	-\$829.32	\$694.39	\$694.39
					\$694.39	\$694.39

Please refer to the reverse side for how to pay your bill.



Cut here and send only the coupon below. Help us save time and your tax dollars.

Please Remit To:
Vermont Department of Taxes
PO Box 588
Montpelier, VT 05601-0588

Payment Voucher

Aug 2, 2018

Letter ID: L1207368704

LESLIE ROLLINS

Media Number: 21289320960

Amount Due: \$694.39

Amount Enclosed:



* 1 4 9 1 5 1 1 0 0 *



You may pay electronically through the
myVTax access portal at www.myvtax.vermont.gov



Personal Income Tax - PIT-10643353 - LESLIE ROLLINS

Period	Tax	Penalty	Interest	Other	Credit	Balance	Due Now	Status
12/31/2017	\$1,486.00	\$26.27	\$11.44	\$0.00	-\$829.32	\$694.39	\$694.39	A
						<u>\$694.39</u>	<u>\$694.39</u>	

Status Meanings: A - Tax Period within time limit for filing an appeal (For further information, go to the Vermont Tax web page: <http://tax.vermont.gov>), B - Tax Period in bankruptcy, D - Tax Period currently in dispute, F - Tax Period includes fees, I - Tax Period with an amount that will be assessed if no action is taken, L - Tax Period for which the individual is personally liable, O - Outside Collection Agency, P - Tax Period with an amount that will be assessed if payment is not received by the due date, UA - Tax Period currently in appeal

How to Pay Your Bill

You may pay your bill electronically through the myVTax access portal at www.myvtax.vermont.gov.

If you prefer to pay by check, please complete the payment voucher located on the reverse side of this notice and mail it back with your check. The voucher will ensure the payment is applied to the correct account and tax type for proper credit. Please notate the Letter ID found on the reverse side of this notice on your check. For assistance or if you need to make arrangements for payment, please contact the Individual Income Tax Section at (802) 828-2865.

If you would like to request a payment plan you may do so electronically through myVTax or contact the Department's Compliance Division at (802) 828-2518.

FORMAL APPEAL INFORMATION
Assessment

You have **until Oct-01-2018** to take action before the assessment becomes final.

- If you **AGREE** with this assessment, you do not need to do anything further. In agreeing with the assessment you will be required to pay the current amount due.
- If you **DISAGREE** with this assessment, file an appeal by completing and returning the Taxpayer Appeal Form on the next page.
- If you have **QUESTIONS**, call us at (802) 828-2865

IMPORTANT: If you do not respond in writing by Oct-01-2018, you will lose the right to contest the assessment.

FORMAL APPEAL PROCESS OVERVIEW:

You may request a hearing before the Commissioner by submitting the completed **Taxpayer Appeal Form** by **Oct-01-2018**.

If you file a formal appeal, the Department will still work with you to resolve any issues you may have.

If you are unable to resolve all the issues, we will schedule a formal hearing for you at the Department, where you may present your case to the Commissioner.

If we schedule a formal hearing for you, the Department will send you more information to explain the hearing process. The Department's standard timeframe to resolve an appeal is within 18 months from the date the appeal is filed. Some appeals can be resolved relatively quickly, while more complicated cases take longer to resolve.

You may contact us at any time to determine the status of your appeal.

Additional information about the appeal process is provided on the Department's website at www.tax.vermont.gov.





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VT Form TAX-610	TAXPAYER APPEAL FORM
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Date of Notice: Aug-02-2018

Name of Taxpayer (Individual or Entity): LESLIE ROLLINS	Letter ID Number: L0421077504
	Account ID: PIT-10643353

I disagree with the Department's assessment for the following reasons:

Signature Required

Signature of Taxpayer	Date	Daytime telephone number (optional)
Printed Name	E-mail address (optional)	

Mail this form with supporting documents and information to:

VT Department of Taxes
PO Box 1900
Montpelier, VT 05601-1900