Form **1040** Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return 2017
OMB No. 1545-0074 | IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2017, or other tax year beginning , 2017, ending , 20 | See separate instructions.

Your first name and initial	Last name	Your social security number
Nancy J	Dumont	030-64-0942
If a joint return, spouse's first name and initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.
60 Henry Street	

▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).
Shelburne VT 05482

Foreign country name	Foreign province/state/county	Foreign postal code

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Filing Status
Check only one box.

1 ☒ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) (see instructions)

Exemptions
6a ☒ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a
b ☐ **Spouse**

Boxes checked on 6a and 6b: 1

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
			☐
			☐
			☐
			☐

If more than four dependents, see instructions and check here ▶ ☐

No. of children on 6c who:
• lived with you
• did not live with you due to divorce or separation (see instructions)
Dependents on 6c not entered above

d Total number of exemptions claimed — Add numbers on lines above ▶ 1

Income
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

7	Wages, salaries, tips, etc. Attach Form(s) W-2		7	19,982.
8a	**Taxable** interest. Attach Schedule B if required		8a	
b	**Tax-exempt** interest. **Do not** include on line 8a	8b		
9a	Ordinary dividends. Attach Schedule B if required		9a	
b	Qualified dividends	9b		
10	Taxable refunds, credits, or offsets of state and local income taxes		10	
11	Alimony received		11	
12	Business income or (loss). Attach Schedule C or C-EZ		12	5,891.
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐		13	
14	Other gains or (losses). Attach Form 4797		14	
15a	IRA distributions	15a	b Taxable amount 15b	
16a	Pensions and annuities	16a	b Taxable amount 16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17	0.
18	Farm income or (loss). Attach Schedule F		18	
19	Unemployment compensation		19	
20a	Social security benefits	20a	b Taxable amount 20b	
21	Other income. List type and amount		21	
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶		22	25,873.

Adjusted Gross Income

23	Educator expenses	23			
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24			
25	Health savings account deduction. Attach Form 8889	25			
26	Moving expenses. Attach Form 3903	26			
27	Deductible part of self-employment tax. Attach Schedule SE	27	416.		
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	Tuition and fees. Attach Form 8917	34			
35	Domestic production activities deduction. Attach Form 8903	35			
36	Add lines 23 through 35			36	416.
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37	25,457.

Tax and Credits

38	Amount from line 37 (adjusted gross income)			38	25,457.
39a	Check if: ☐ You were born before January 2, 1953, ☐ Blind. ☐ Spouse was born before January 2, 1953, ☐ Blind. Total boxes checked ▶ 39a				
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b ☐				
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)			40	6,350.
41	Subtract line 40 from line 38			41	19,107.
42	**Exemptions.** If line 38 is $156,900 or less, multiply $4,050 by the number on line 6d. Otherwise, see instructions			42	4,050.
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	15,057.
44	**Tax** (see instructions). Check if any from: a ☐ Form(s) 8814 b ☐ Form 4972 c ☐			44	1,795.
45	**Alternative minimum tax** (see instructions). Attach Form 6251			45	
46	Excess advance premium tax credit repayment. Attach Form 8962			46	
47	Add lines 44, 45, and 46 ▶			47	1,795.
48	Foreign tax credit. Attach Form 1116 if required	48			
49	Credit for child and dependent care expenses. Attach Form 2441	49			
50	Education credits from Form 8863, line 19	50			
51	Retirement savings contributions credit. Attach Form 8880	51			
52	Child tax credit. Attach Schedule 8812, if required	52			
53	Residential energy credits. Attach Form 5695	53			
54	Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐	54			
55	Add lines 48 through 54. These are your **total credits**			55	
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- ▶			56	1,795.

Standard Deduction for—
- People who check any box on line 39a or 39b **or** who can be claimed as a dependent, see instructions.
- All others:

Single or Married filing separately, $6,350

Married filing jointly or Qualifying widow(er), $12,700

Head of household, $9,350

Other Taxes

57	Self-employment tax. Attach Schedule SE	57	832.
58	Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60a	Household employment taxes from Schedule H	60a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	
61	Health care: individual responsibility (see instructions) Full-year coverage ☒	61	
62	Taxes from: a ☐ Form 8959 b ☐ Form 8960 c ☐ Instructions; enter code(s)	62	
63	Add lines 56 through 62. This is your **total tax** ▶	63	2,627.

Payments

64	Federal income tax withheld from Forms W-2 and 1099	64	2,133.		
65	2017 estimated tax payments and amount applied from 2016 return	65			
66a	**Earned income credit (EIC)** No	66a			
b	Nontaxable combat pay election 66b				
67	Additional child tax credit. Attach Schedule 8812	67			
68	American opportunity credit from Form 8863, line 8	68			
69	Net premium tax credit. Attach Form 8962	69			
70	Amount paid with request for extension to file	70			
71	Excess social security and tier 1 RRTA tax withheld	71			
72	Credit for federal tax on fuels. Attach Form 4136	72			
73	Credits from Form: a ☐ 2439 b Reserved c ☐ 8885 d ☐	73			
74	Add lines 64, 65, 66a, and 67 through 73. These are your **total payments** ▶			74	2,133.

If you have a qualifying child, attach Schedule EIC.

Refund

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you **overpaid**	75	
76a	Amount of line 75 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	76a	
b	Routing number 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 X		
77	Amount of line 75 you want **applied to your 2018 estimated tax** ▶ 77		

Direct deposit? See instructions.

Amount You Owe

78	**Amount you owe.** Subtract line 74 from line 63. For details on how to pay, see instructions ▶	78	494.
79	Estimated tax penalty (see instructions) 79		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☒ **Yes.** Complete below. ☐ **No**

Designee's name ▶ Diana J. Sheltra, EA Phone no. ▶ (802)878-0990 Personal identification number (PIN) ▶ 05454

Sign Here

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 accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

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

Your signature: Nancy [signature] Date: 10/15/18 Your occupation: Realtor Daytime phone number:

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

Print/Type preparer's name: Diana J. Sheltra, EA Preparer's signature Date Check ☐ if self-employed PTIN: P00384947

Firm's name ▶ Sheltra Tax & Accounting, LLC Firm's EIN ▶ 56-2287007

Firm's address ▶ 76 Pearl Street, Suite 207 Essex Junction VT 05452 Phone no. (802)878-0990

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

2017

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

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 2017? If "No," see instructions for limit on losses . ☒ Yes ☐ No

H If you started or acquired this business during 2017, check here ▶ ☐

I Did you make any payments in 2017 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	25,779.
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	25,779.
4	Cost of goods sold (from line 42)	4	
5	**Gross profit.** Subtract line 4 from line 3	5	25,779.
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	25,779.

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

8	Advertising		18	Office expense (see instructions)	1,043.
9	Car and truck expenses (see instructions)	9,954.	19	Pension and profit-sharing plans	
10	Commissions and fees		20	Rent or lease (see instructions):	
11	Contract labor (see instructions)		20a	Vehicles, machinery, and equipment	
12	Depletion		20b	Other business property	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)		21	Repairs and maintenance	
14	Employee benefit programs (other than on line 19)		22	Supplies (not included in Part III)	332.
15	Insurance (other than health)		23	Taxes and licenses	710.
16	Interest:		24	Travel, meals, and entertainment:	
16a	Mortgage (paid to banks, etc.)		24a	Travel	
16b	Other		24b	Deductible meals and entertainment (see instructions)	
17	Legal and professional services	450.	25	Utilities	
			26	Wages (less employment credits)	
			27a	Other expenses (from line 48)	6,679.
			27b	**Reserved for future use**	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a ▶	28	19,168.
29	Tentative profit or (loss). Subtract line 28 from line 7	29	6,611.
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: 1100 and (b) the part of your home used for business: 144 . Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	720.
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **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	5,891.

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 **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? 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	

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 2017, enter the number of miles you used your vehicle for:

a Business 18,605 b Commuting (see instructions) 6,021 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	558.
Client Gifts	530.
Client Events	1,885.
Travel	939.
Open House Showings	669.
Postage	105.
Continuing Education	89.
Internet	119.
Telephone & Internet	1,785.
48 **Total other expenses.** Enter here and on line 27a . . . 48	6,679.

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

2017

Attachment Sequence No. **13**

Name(s) shown on return	Your social security number
Nancy J Dumont	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 2017 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		A	365	0	☐
B			B			☐
C			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	16,150.		
4	Royalties received	4			
Expenses:					
5	Advertising	5			
6	Auto and travel (see instructions)	6	600.		
7	Cleaning and maintenance	7	1,725.		
8	Commissions.	8			
9	Insurance	9	618.		
10	Legal and other professional fees	10			
11	Management fees	11			
12	Mortgage interest paid to banks, etc. (see instructions)	12	10,189.		
13	Other interest.	13			
14	Repairs.	14	800.		
15	Supplies	15			
16	Taxes	16	3,987.		
17	Utilities.	17			
18	Depreciation expense or depletion	18	2,793.		
19	Other (list) ▶	19			
20	Total expenses. Add lines 5 through 19	20	20,712.		
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	-4,562.		
22	Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	22	(0.)	( )	( )

23a	Total of all amounts reported on line 3 for all rental properties	23a	16,150.
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	10,189.
d	Total of all amounts reported on line 18 for all properties	23d	2,793.
e	Total of all amounts reported on line 20 for all properties	23e	20,712.

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	(0.)
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 Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 . . .	26	0.

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

▶ Go to *www.irs.gov/ScheduleSE* for instructions and the latest information.
▶ Attach to Form 1040 or Form 1040NR.

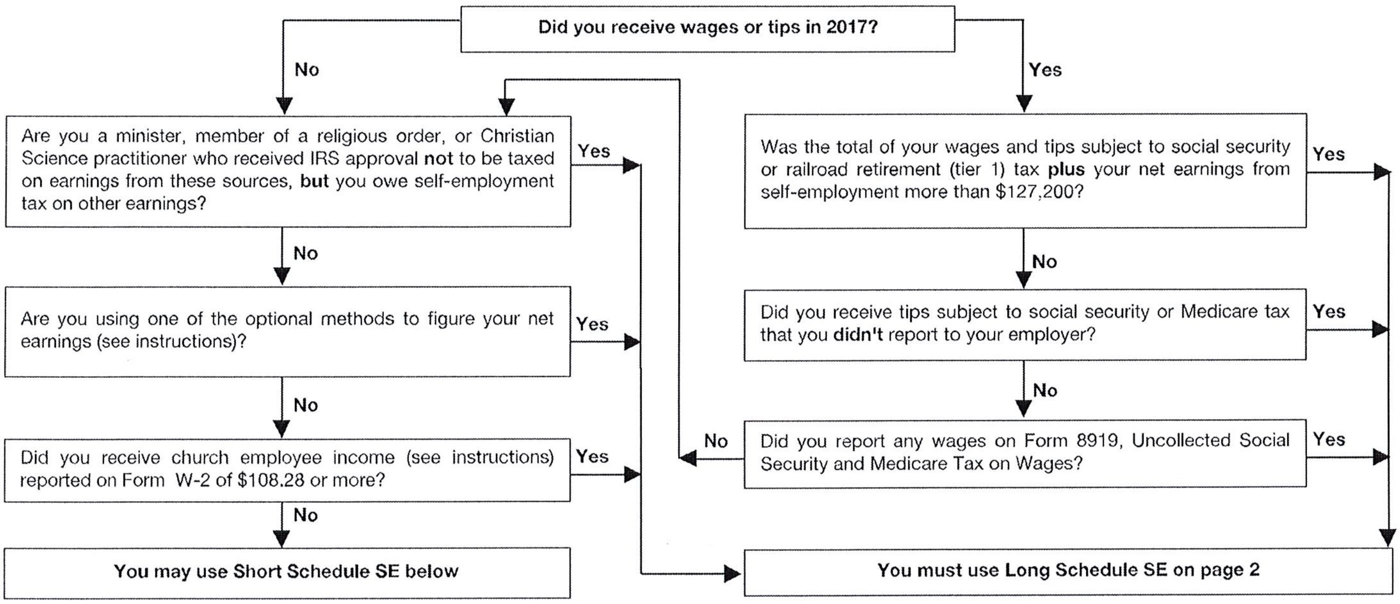
OMB No. 1545-0074
2017
Attachment
Sequence No. **17**

Name of person with **self-employment** income (as shown on Form 1040 or Form 1040NR)	Social security number of person with **self-employment** income ▶
Nancy J Dumont	030-64-0942

Before you begin: To determine if you must file Schedule SE, see the instructions.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note: Use this flowchart **only if** you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.



Section A—Short Schedule SE. Caution: Read above to see if you can use Short Schedule SE.

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	**1a**	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z	**1b**	( )
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	**2**	5,891.
3	Combine lines 1a, 1b, and 2	**3**	5,891.
4	Multiply line 3 by 92.35% (0.9235). If less than $400, you don't owe self-employment tax; **don't** file this schedule unless you have an amount on line 1b . . . . . ▶	**4**	5,440.
	Note: If line 4 is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.		
5	**Self-employment tax.** If the amount on line 4 is: • $127,200 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on **Form 1040, line 57,** or **Form 1040NR, line 55** • More than $127,200, multiply line 4 by 2.9% (0.029). Then, add $15,772.80 to the result. Enter the total here and on **Form 1040, line 57,** or **Form 1040NR, line 55**	**5**	832.
6	**Deduction for one-half of self-employment tax.** Multiply line 5 by 50% (0.50). Enter the result here and on **Form 1040, line 27,** or **Form 1040NR, line 27** . . . . . **6** 416.		

Form **8867**

Department of the Treasury
Internal Revenue Service

Paid Preparer's Due Diligence Checklist

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC), and Additional Child Tax Credit (ACTC)

▶ To be completed by preparer and filed with Form 1040, 1040A, 1040EZ, 1040NR, 1040SS, or 1040PR.
▶ Go to *www.irs.gov/Form8867* for instructions and the latest information.

OMB No. 1545-1629

2017

Attachment Sequence No. 70

Taxpayer name(s) shown on return	Taxpayer identification number
Nancy J Dumont	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) claimed on this return and complete the related Parts I–IV for the credit(s) claimed (check all that apply).	EIC	CTC/ACTC	AOTC
	☒	☒	☐

1	Did you complete the return based on information for tax year 2017 provided by the taxpayer or reasonably obtained by you?	☒ Yes	☐ No	
2	Did you complete the applicable EIC and/or CTC/ACTC worksheets found in the Form 1040, 1040A, 1040EZ, 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	
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) • Review information to determine that the taxpayer is eligible to claim the credit(s) and for what amount	☒ Yes	☐ No	
4	Did any information provided by the taxpayer, a third party, or reasonably known to you, in connection with preparing the return, 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 applicable worksheets, a record of how, when, and from whom the information used to prepare Form 8867 and worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility or to compute the amount for the credit(s)	☒ Yes	☐ No	
	List those documents, if any, that you relied on.			
6	Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for and the amount of the 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	
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	AOTC
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 EIC if the taxpayer has no qualifying child? (Skip 9b and 9c if the taxpayer is claiming EIC and does not have a qualifying child.)	☒ Yes ☐ No		
b	Did you explain to the taxpayer that he/she may not claim the EIC if the taxpayer has not lived with the child for over half the year, even if the taxpayer has supported the child?	☐ 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 (tie-breaker rules)?	☐ Yes ☐ No ☐ N/A		

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

		EIC	CTC/ACTC	AOTC
10a	Did all children for whom the taxpayer is claiming the CTC/ACTC reside with the taxpayer? (If "Yes," go to question 10c; if "No," go to question 10b.)		☒ Yes ☐ No	
b	Did you ask if there is an active Form 8332, Release/Revocation of Claim to Exemption for Child by Custodial Parent, or a similar statement in place and, if applicable, did you attach it to the return?		☐ Yes ☐ No ☐ N/A	
c	Have you determined that the taxpayer has not released the claim to another person?		☒ 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	AOTC
11	Did the taxpayer provide substantiation such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?			☐ Yes ☐ No

Part V **Credit Eligibility Certification**

▶ **You have complied with all due diligence requirements with respect to the credits claimed on the return of the taxpayer identified above if you:**

A. 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 in what amount(s);

B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for all credits claimed;

C. Submit Form 8867 in the manner required; **and**

D. 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.*

1. A copy of Form 8867,
2. The applicable worksheet(s) or your own worksheet(s) for any credits claimed,
3. Copies of any taxpayer documents you may have relied upon to determine eligibility for and the amount of the credit(s),
4. A record of how, when, and from whom the information used to prepare this form and worksheet(s) was obtained, and
5. A record of any additional questions you may have asked to determine eligibility for and amount of the credits, and the taxpayer's answers.

▶ **If you have not complied with all due diligence requirements for all credits claimed, you may have to pay a $510 penalty for each credit for which you have failed to comply.**

12	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

Form **8582**

Department of the Treasury
Internal Revenue Service (99)

Passive Activity Loss Limitations

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1041.

▶ Go to *www.irs.gov/Form8582* for instructions and the latest information.

OMB No. 1545-1008

2017

Attachment Sequence No. 88

Name(s) shown on return: Nancy J Dumont

Identifying number: 030-64-0942

Part I **2017 Passive Activity Loss**

Caution: Complete Worksheets 1, 2, and 3 before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

1a	Activities with net income (enter the amount from Worksheet 1, column (a))	1a			
b	Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	( )		
c	Prior years' unallowed losses (enter the amount from Worksheet 1, column (c))	1c	( )		
d	Combine lines 1a, 1b, and 1c			1d	

Commercial Revitalization Deductions From Rental Real Estate Activities

2a	Commercial revitalization deductions from Worksheet 2, column (a)	2a	( )		
b	Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b	( )		
c	Add lines 2a and 2b			2c	( )

All Other Passive Activities

3a	Activities with net income (enter the amount from Worksheet 3, column (a))	3a	0.		
b	Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	(4,562.)		
c	Prior years' unallowed losses (enter the amount from Worksheet 3, column (c))	3c	(9,569.)		
d	Combine lines 3a, 3b, and 3c			3d	-14,131.
4	Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used			4	-14,131.

If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
- Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
- Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.

Part II **Special Allowance for Rental Real Estate Activities With Active Participation**

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

5	Enter the **smaller** of the loss on line 1d or the loss on line 4			5	
6	Enter $150,000. If married filing separately, see instructions	6			
7	Enter modified adjusted gross income, but not less than zero (see instructions)	7			
	Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.				
8	Subtract line 7 from line 6	8			
9	Multiply line 8 by 50% (0.50). **Do not** enter more than $25,000. If married filing separately, see instructions			9	
10	Enter the **smaller** of line 5 or line 9			10	0.

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

Part III **Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities**

Note: Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

11	Enter $25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11	
12	Enter the loss from line 4	12	
13	Reduce line 12 by the amount on line 10	13	
14	Enter the **smallest** of line 2c (treated as a positive amount), line 11, or line 13	14	

Part IV **Total Losses Allowed**

15	Add the income, if any, on lines 1a and 3a and enter the total	15	0.
16	**Total losses allowed from all passive activities for 2017.** Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	0.

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.	4,562.	9,569.		14,131.
Total. Enter on Form 8582, lines 3a, 3b, and 3c . . . . ▶	0.	4,562.	9,569.		

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		

DUE DATE: April 17, 2018 Please PRINT in BLUE or BLACK INK

DEPT USE ONLY

* 1 7 1 1 1 1 1 7 3 *

2017 VERMONT Income Tax Return FORM IN-111

1 Taxpayer Information

Taxpayer's Last Name	First Name	Initial	Taxpayer's Social Security Number
DUMONT	NANCY	J	030-64-0942
Spouse's or CU Partner's Last Name	First Name	Initial	Spouse's or CU Partner's Social Security Number

Mailing Address (Number and Street/Road or PO Box)			Taxpayer's Driver's License Number	State
60 HENRY STREET			92065138	VT
City	State	ZIP Code	Spouse's/CU's Driver's License Number	State
SHELBURNE	VT	05482		

☐ Check here if this is an **AMENDED** return ☐ Check if taxpayer died during 2017 ☐ Check if Spouse or CU Partner died during 2017 ☐ Check here if using **RECOMPUTED** Federal Return information

1. VT School District Code: 183
2. 911 street address on 12/31/2017 - Number, street/road name (Do not use "PO Box," "same," or Town name): 60 HENRY STREET

2 Tax Filing Information

FILING STATUS

☒ 3. Single ☐ 4. Head of Household ☐ 5. Married Filing Jointly ☐ 6. CU Partner Filing Jointly ☐ 7. Qualifying Widow(er) with dependent children

☐ 8a. Married Filing Separately ☐ 8b. CU Filing Separately

Enter Spouse or CU Partner full name ____

Enter Spouse or CU Partner Social Security Number ____

9. **Exemptions Claimed** (federal Form 1040–Line 6d; 1040A–Line 6d; 1040EZ/1040NR-EZ–enter 0, 1, or 2) . . . 9. 1

3 Taxable Income

10. **Adjusted Gross Income** (Federal Form 1040–Line 37; 1040A–Line 21; 1040EZ–Line 4) ☐ Check to indicate loss	10.	25457.00
11. **Federal Taxable Income** (Federal Form 1040–Line 43; 1040A–Line 27; 1040EZ–Line 6) If the federal amount is -0-, see instructions. ☐ Check to indicate loss	11.	15057.00
ADDITIONS:		
12a. **Income from Non-Vermont State and Local Obligations** (Schedule IN-112, Part I, Line 3)	12a.	0.00
12b. **Bonus Depreciation Allowed under Federal law for 2017**	12b.	0.00
12c. **Addback of Itemized Deductions** (Schedule IN-155, Line 11)	12c.	0.00
13. **Federal Taxable Income with Additions** (Add Lines 11, 12a, 12b, and 12c) ☐ Check to indicate loss	13.	15057.00
SUBTRACTIONS:		
14a. **Interest Income from U.S. Obligations**	14a.	0.00
14b. **Capital Gains Exclusion** (Schedule IN-153, Line 21)	14b.	0.00
14c. **Adjustment for Prior Years' Bonus Depreciation**	14c.	0.00
14d. **Taxable refunds of state and local income taxes** (Federal Form 1040-Line10)	14d.	0.00
14e. Add Lines 14a, 14b, 14c, and 14d	14e.	0.00
15. **Vermont Taxable Income** (Subtract Line 14e from Line 13. If Line 14e is more than Line 13, enter -0-.)	15.	15057.00

4 VT Income Tax

16. **Vermont Income Tax from Tax Table or Tax Rate Schedule** on Line 15 amount (If Line 10 is greater than $150,000, see instructions)	16.	534.00
17. **Additions to Vermont Income Tax** (Schedule IN-112, Part II, Line 7)	17.	0.00
18. **Vermont Income Tax with Additions** (Add Lines 16 & 17)	18.	534.00
19. **Subtractions from Vermont Income Tax** (Schedule IN-112, Part II, Line 15)	19.	0.00
20. **Vermont Income Tax** (Subtract Line 19 from Line 18. If Line 19 is more than Line 18, enter -0-)	20.	534.00
21. **Income Adjustment** (Schedule IN-113, Line 39 OR 100.00%)	21.	100.00 %
22. **Adjusted Vermont Income Tax** (Multiply Line 20 by Line 21)	22.	534.00

Enclose Form W-2 and Form(s) 1099-R if tax was withheld

1555

REV 01/17/18 PRO

Continued on back

Taxpayer's Last Name	Social Security Number
DUMONT	030-64-0942

Keep a copy for your records.

* 1 7 1 1 1 1 2 7 3 *

Enter amount from Line 22 534

5 Credits and Use Tax

23. 0.00 + 24. 0.00 = 25. 0.00

Other State Credit (Schedule IN-117, Line 21) | **Vermont Tax Credits** (Schedule IN-112, Part IV, Line 5 **OR** Schedule IN-119) | **Total Vermont Credits** (Add Lines 23 and 24)

26. **Vermont Income Tax after Credits** (Subtract Line 25 from Line 22. If Line 25 is more than Line 22, enter -0-.) 26. 534.00

27. **Use Tax** for taxable items on which no sales tax was charged, including online purchases (see instructions, worksheet, and chart) 27. 0.00

[X] Check here to certify you have completed the worksheet in the instructions and no Use Tax is due.
Please note: Act 73 of 2017 requires vendors to report to the Department of Taxes certain transactions on which no sales tax was paid.

28. **Total Vermont Taxes** (Add Lines 26 and 27) 28. 534.00

6 Contributions

Vermont Veterans Fund		Green Up Vermont		Nongame Wildlife Fund		Children's Trust Fund		
29a. 0.00	+	29b. 0.00	+	29c. 0.00	+	29d. 0.00	=	29e. 0.00

30. **Total of Vermont Taxes and Voluntary Contributions** (Add Lines 28 and 29e) . . . . . . 30. 534 .00

7 Payments and Credits

31a. From W-2, 1099, etc. **Vermont Tax Withheld** 31a. 603.00

31b. From Vermont Form IN-114 **Estimated Tax** for 2017 and/or Form IN-151, **Extension with payment** 31b. 0.00

31c. **Earned Income Tax Credit** (Schedule IN-112, Part III) 31c. 0.00

31d. **Renter Rebate** (Form PR-141, Line 9) 31d. 909.00

31e. From Vermont Form RW-171 **Vermont Real Estate Withholding** (see instructions) 31e. 0.00

31f. From Vermont Form WH-435 **Estimated Income Tax Payment made by Business Entity for Nonresident Partner, Member, or Shareholder** 31f. 0.00

31g. **Low Income Child & Dependent Care Credit** (see instructions) 31g. 0.00

31h. **Total Payments and Credits** (Add Lines 31a through 31g) . . . . . . 31h. 1512 .00

8 Refund

32. **Overpayment** If Line 30 is less than Line 31h, subtract Line 30 from Line 31h . . . . . . 32. 978 .00

33a. **Refund to be Credited to 2018 Estimated Tax Payment** Amount on 31d cannot be credited to 2018 estimated tax payment 33a. 0.00

33b. **Refund to be Credited to 2018 Property Tax Bill** 33b. 0.00

34. **REFUND AMOUNT** (Subtract Lines 33a and 33b from Line 32) . . . . . . 34. 978 .00

9 Due

35. If Line 30 is more than Line 31h, subtract Line 31h from Line 30. See instructions on tax due. . . . . . . 35. 0 .00

36. 0.00 **Interest and Penalty on Underpayment of Estimated Tax** (Worksheet IN-152 or IN-152A)

37. **AMOUNT DUE** Add Lines 35 and 36 . . . . 37. 0 .00

For amended returns only	Original refund received 0.	Refund due now 0.	Original payment 0.	Amount due now 0.

10 Signatures

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	Occupation	Date of Birth (MM DD YYYY)	Telephone Number
Nancy DuMont	10/15/18	REALTOR	03 05 1973	
Signature. If a joint return, BOTH must sign.	Date	Occupation	Date of Birth (MM DD YYYY)	Telephone Number

[X] *Check here if authorizing the Vermont 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 P00384947
Firm's name (or yours if self-employed) and address: SHELTRA TAX & ACCOUNTING, LLC, 76 PEARL STREET SUITE 207, ESSEX JUNCTION VT 05452		EIN 56-2287007
1555		Preparer's Telephone Number 802-878-0990

To claim refund, mail to: VT Department of Taxes, PO Box 1881, Montpelier, VT 05601-1881

With payment, mail to: VT Department of Taxes, PO Box 1779, Montpelier, VT 05601-1779

2017 VERMONT Household Income SCHEDULE HI-144

* 1 7 1 4 4 1 1 7 3 *

For the year Jan. 1–Dec. 31, 2017

CHECK IF AMENDING
☐ FORM HS-122 OR ☐ FORM PR-141

Please PRINT in BLUE or BLACK INK

This schedule must be included with the 2017 Renter Rebate Claim (Form PR-141) OR the 2018 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	Initial	Claimant's Social Security Number
DUMONT	NANCY	J	030-64-0942
Spouse's or CU Partner's Last Name	**First Name**	**Initial**	**Claimant's Date of Birth**
			03/05/1973

List the names and Social Security Numbers of all other persons (other than a Spouse or CU Partner) who had income and lived with you during 2017. Include 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	Initial	**Other Person #1** Social Security Number
Other Person #2 Last Name	First Name	Initial	**Other Person #2** Social Security Number

INCOME

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	0.00	0.00
b. Social Security, SSI, disability, railroad retirement, veteran's benefits, **taxable and nontaxable** . . . . **b.**	0.00	0.00	0.00
c. Unemployment compensation/worker's compensation . . . . **c.**	0.00	0.00	0.00
d. Wages, salaries, tips, etc. (See instructions for dependent's exempt income.) . . . . **d.**	19982.00	0.00	0.00
e. Interest and dividends. . . . . **e.**	0.00	0.00	0.00
f. Interest on U.S., state, and municipal obligations, **taxable and nontaxable**. . . . . **f.**	0.00	0.00	0.00
g. Alimony, support money, child support, cash gifts. . . . . **g.**	0.00	0.00	0.00
h. Business income. **If the amount is a loss, enter -0-. See instructions for offsetting a loss.** . . . . **h.**	5891.00	0.00	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	0.00	0.00
j. Taxable pensions, annuities, IRA and other retirement fund distributions. **See instructions.** . . . . **j.**	0.00	0.00	0.00
k. Rental and royalty income. **If the amount is a loss, enter -0-. See instructions for offsetting a loss.** . . . . **k.**	0.00	0.00	0.00
l. Farm/partnerships/S corporations/LLC/ Estate or Trust income. **If the amount is a loss, enter -0-. See Line i instructions for only exception to offset a loss.** . . . . **l.**	0.00	0.00	0.00
m. Other income (See instructions for examples of other income). Please specify. ________________ . . . . . **m.**	0.00	0.00	0.00
n. Total Income: Add Lines a through m. . . . . **n.**	25873.00	0.00	0.00

1555

REV 01/17/18 PRO

continued on back

Claimant's Last Name	Social Security Number
DUMONT	030-64-0942

* 1 7 1 4 4 1 2 7 3 *

ADJUSTMENTS TO INCOME

	1. Claimant and jointly filed spouse	2. Filing separately Spouse or CU Partner	3. Other Persons
	$ 25873 1. Amount from Line n, Column 1	$ 0 2. Amount from Line n, Column 2	$ 0 3. Amount from Line n, Column 3
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.**	2361**.00**	0**.00**	0**.00**
p. Child support paid. You must include proof of payment. See instructions. . . . . **p.**	0**.00**	0**.00**	0**.00**

Support paid to: Last Name	First Name	Initial	Social Security Number

q. Allowable adjustments from Federal Form 1040 or 1040A			
q1. Business Expenses for Reservists (1040, Line 24) . . . . **q1.**	0**.00**	0**.00**	0**.00**
q2. Alimony paid (1040, Line 31a). . . . . . **q2.**	0**.00**	0**.00**	0**.00**
q3. Tuition and fees (1040, Line 34 or 1040A, Line 19) . . . . **q3.**	0**.00**	0**.00**	0**.00**
q4. Self-employed health insurance deduction (1040, Line 29). . . . . **q4.**	0**.00**	0**.00**	0**.00**
q5. Health Savings Account deduction (1040, Line 25) . . . . **q5.**	0**.00**	0**.00**	0**.00**
r. Add Lines o, p and total of Lines q1 to q5 for each column . . . .**r.**	2361**.00**	0**.00**	0**.00**
s. Subtract Line r from Line n of each column. If a negative amount, enter -0- . . . .**s.**	23512**.00**	0**.00**	0**.00**
t. Add all three amounts from Line s. If a negative amount, enter -0- . . . . **t.**			23512**.00**
u. Complete if born Jan. 1, 1953, and after. Enter interest and dividend income from Lines e and f . . . . **u.**	0**.00**	0**.00**	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.**			23512**.00**

RENTERS:

If Line y Household Income is $47,000 or less, you may be eligible for a renter rebate. Complete Form PR-141. This schedule must be filed with the Renter Rebate Claim. Claims are due April 17, 2018, but can be filed up to Oct. 15, 2018.

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

HOMEOWNERS:

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

Homeowners with Household Income up to $147,500 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 the HS-122.

Form HS-122 Due Date - April 17, 2018. Homeowners filing a property tax adjustment, Forms HS-122 and HI-144, between April 18 and Oct. 15, 2018, may still qualify for a property tax adjustment. A $15 late filing fee will be deducted from the adjustment.

DUE DATE: April 17, 2018 (Claims allowed up to Oct. 15, 2018)

Please PRINT in BLUE or BLACK INK

* 1 7 1 4 1 1 1 7 3 *

2017 VERMONT Renter Rebate Claim

For Household Income of $47,000 or less

FORM PR-141

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

For the year Jan. 1–Dec. 31, 2017

Claimant's Last Name	First Name	Initial	Claimant's Social Security Number
DUMONT	NANCY	J	030640942
Spouse's or CU Partner's Last Name	First Name	Initial	Spouse's or CU Partner's Social Security Number

Mailing Address (Number and Street/Road or PO Box)			Claimant's Date of Birth (MM DD YYYY)
60 HENRY STREET			03 05 1973
City: SHELBURNE	State: VT	ZIP Code: 05482	Federal Filing Status (Single=S; Head of Household=H; Joint=J; Separate=P): S
Physical Location of rental property (**Use a number, street/road name.** Do not use a PO Box or "same."): 60 HENRY STREET			E-file Certificate Number (from LC-142), if available:
1. Vermont School District Code: 183	2. City/Town of Legal Residence on Dec. 31, 2017: SHELBURNE	State: VT	Will you be using Renter Rebate to pay Income Tax liability? [X] Yes [ ] No

ALL eligibility questions must be answered. You must have rented all 12 months in 2017. See instructions for exception.

Q1. Were you domiciled in Vermont all of calendar year 2017? .... [X] **Yes,** Go to Q2. [ ] **No, STOP.** You are not eligible.

Q2. Were you claimed as a dependent by another taxpayer in 2017? .... [ ] **Yes, STOP.** You are not eligible. [X] **No,** Go to Q3.

Q3. Did you rent in Vermont all 12 months in calendar year 2017? .... [X] **Yes,** Complete this form [ ] **No, STOP.** You are not eligible.

REBATE CALCULATION

Before doing rebate calculation, complete Household Income (Schedule HI-144).
You MUST include Schedule HI-144 and Form LC-142 with this form.

3. **Allocable Rent** (from Form LC-142) 3. 1967.00

4. **Home Use.** If more than 25% of this rental is used for business, see instructions. If no business use, enter 100.00% .... 4. 100.00 %

5. **Allowable Rent for Rebate Claim** (Multiply Line 3 by Line 4) 5. 1967.00

6. **Household Income** (Schedule HI-144, Line y) If more than $47,000, you are not eligible....... 6. 23512.00

 6a. If **Amended Schedule HI-144,** Household Income, is included, check here. [ ]

7. **Maximum Percentage of Income for Rent** .... 7. 4.5 %

If Line 6 Household Income is:	$0 – 9,999	$10,000 – 24,999	$25,000 – 47,000
Enter this % on Line 7:	2.0%	4.5%	5.0%

8. **Maximum Rent for Household Income** (Multiply Line 6 by Line 7 and enter result here) 8. 1058.00

 If Line 8 is ***more than*** Line 5, you do not qualify for a renter rebate.

9. **RENTER REBATE AMOUNT** (Subtract Line 8 from Line 5 and enter result here.) If result is zero (0), you do not qualify for a rebate. ***If using your rebate to pay your Vermont Income Tax liability, also enter this amount on Form IN-111, Line 31d.*** → 9. 909.00

MAXIMUM REBATE AMOUNT IS $3,000.

Include Schedule HI-144 and Form L

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
Nancy duMont	10/15/18	
Signature. If a joint return, BOTH must sign.		

[X] *Check here if authorizing the Vermont 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: P00384947
1555	Firm's name (or yours if self-employed) and address: SHELTRA TAX ACCOUNTING LLC, 76 PEARL STREET SUITE 207, ESSEX JUNCTION VT 05452		EIN: 56-2287007; Preparer's Telephone Number: 802-878-0990

REV 01/20/18 PRO

Keep a copy for your records.

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