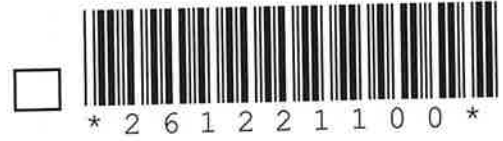


2026 Form HS-122



Vermont Homestead Declaration AND Property Tax Credit Claim

DUE DATE: April 15, 2026. You may file up to Oct. 15, 2026, but the town may assess a penalty. For details on late filing, see 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 Credit Claim: To be considered for a Property Tax Credit, you must file a 1) Homestead Declaration (Section A of this form), 2) Property Tax Credit 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 myVTax.vermont.gov.

Annual Vermont Homestead Declaration

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, 2026. If your homestead is leased to a tenant on April 1, 2026, you may still claim it as a homestead if it is not leased for more than 182 days in the 2026 calendar year.

SECTION A.

Please PRINT in BLUE or BLACK INK

Form with fields for Claimant's Last Name, First Name, MI, Social Security Number, Spouse's/CU Partner's Last Name, First Name, MI, Spouse's or CU Partner's Social Security Number, Mailing Address, City, State, ZIP Code, Claimant's Date of Birth, Location of Homestead, City/Town of Legal Residence, and Federal Filing Status (Single, Married/CU Filing Jointly, Married/CU Filing Separately, Head of Household).

- A1. SPAN - REQUIRED (from the 2025/2026 property tax bill)
A2. Business Use of Dwelling
A3. Rental Use of Dwelling
A4. 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?

A5-A8 Special Situations (See instructions for more information). Check the following if it applies:

- A5. Grantor and sole beneficiary of a revocable trust owning the property
A6. Life estate holder of the property
A7. Homestead property crosses town boundaries (File a declaration for each town.)
A8. Residing in a dwelling on the homestead parcel owned by a related farmer.

Please continue to Page 2, Section B, for property tax credit. Sign on Page 2.

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

| | |
|----------------------|------------------------|
| Claimant's Last Name | Social Security Number |
| | |



* 2 6 1 2 2 1 2 0 0 *

DUE DATE: April 15, 2026. Generally, claims cannot be accepted after Oct. 15, 2026.

SECTION B. PROPERTY TAX CREDIT CLAIM
For Household Income up to \$115,400. 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 2025? Yes, Go to Line B2. No, STOP.
- B2.** Were you claimed as a dependent in 2025 by another taxpayer? . . . Yes, STOP. No, Go to Line B3.
- B3.** Do you anticipate selling this Vermont housesite on or before April 1, 2026? Yes, STOP. No, Continue

Amounts for Lines B4 through B6 are found on the 2025/2026 property tax bill. Round amounts to the nearest dollar.

- B4.** Housesite Value **B4.** _____ .00
- B5.** Housesite Education Tax **B5.** _____ .00
- B6.** Housesite Municipal Tax **B6.** _____ .00
- B7.** Ownership Interest **B7.** _____ %
- B8.** Household Income (Schedule HI-144, Line z).
You MUST attach Schedule HI-144. **B8.** _____ .00 Check here if amended Schedule HI-144, Household Income, is included.

Complete the following **ONLY if applicable** from Form LRC-147, Part B.

- B9.** For Profit Mobile Home Lot Rent (Allocable Rent from Form LRC-147) **B9.** _____ .00

Not-For-Profit Mobile Home Park, Cooperative, and Land Trust

- B10.** Allocated Education Tax **B10.** _____ .00
- B11.** Allocated Municipal Tax **B11.** _____ .00

OR Property Tax from contiguous property if housesite has less than 2 acres (See instructions.)

- B12.** Contiguous property Education Tax **B12.** _____ .00
- B13.** Contiguous property Municipal Tax **B13.** _____ .00

MAXIMUM CREDIT 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 (MMDDYYYY) | Daytime Telephone Number |
| Signature (If a joint return, BOTH must sign.) | Date (MMDDYYYY) | Daytime Telephone Number |
| Paid Preparer's Signature | Date (MMDDYYYY) | Preparer's Telephone Number |
| Firm's Name (or yours if self-employed) and address | Preparer's SSN or PTIN | FEIN |

Check if the Department of Taxes may discuss this return with the preparer shown.

2025 Schedule HI-144

Please PRINT in BLUE or BLACK INK



Household Income

For the year Jan. 1 - Dec. 31, 2025

This schedule must be included with the 2026 Property Tax Credit Claim (Form HS-122). Please read instructions before completing schedule.

Table with 4 columns: Claimant's Last Name, First Name, MI, Claimant's Social Security Number. Includes rows for Spouse's/CU Partner's Last Name, First Name, MI, Claimant's Date of Birth (MMDDYYYY).

List the names and Social Security Numbers of all other people (in addition to a Spouse or CU Partner) who had income and lived with you during 2025. Include both their taxable and non-taxable income in Column 3. If you have more than two "Other People" living in your household, record the names and Social Security Numbers on a separate sheet of paper and include with the filing.

Check this box if you temporarily hosted a refugee, asylee, or asylum seeker in your home during 2025. Do not include their income on this form.

Table for Other People with 4 columns: Other Person #1 Last Name, First Name, MI, Other Person #1 Social Security Number. Includes row for Other Person #2 Last Name, First Name, MI, Other Person #2 Social Security Number.

Main income table with 4 columns: Yearly totals of ALL members of the household, 1. Claimant / Claimant and jointly filed Spouse, 2. Filing separately Spouse or CU Partner, 3. Other People. Rows include a-n for various income types and o for Total Income.

FREE TAX HELP FOR VERMONTERS

FREE E-FILING WITH FREE FILE OR MYFREETAXES PARTNERSHIP

Two out of three Vermont taxpayers qualify to use Free File to file their federal and state tax returns for free. Free File is offered in partnership with commercial online filing software companies, the IRS, and the Vermont Department of Taxes. You may not know whether you qualify for one or more Free File services. Find out today at tax.vermont.gov/free-file.

The MyFreeTaxes partnership provides free federal and Vermont e-filing for qualified individuals. Are you eligible? Go to [MyFreeTaxes](https://myfreetaxes.com) (myfreetaxes.com) to learn more.

VOLUNTEER INCOME TAX ASSISTANCE (VITA) AND TAX COUNSELING FOR THE ELDERLY (TCE) PROGRAMS

VITA and TCE offer free tax help to people who need assistance preparing their own tax returns. If you have limited income, a disability, or English as a second language, you may qualify for VITA services. Search for “VITA” at www.irs.gov.

If you are aged 60 or older, search “TCE” at www.irs.gov. The TCE program specializes in questions about pensions and retirement-related issues unique to seniors. [Learn more about the VITA or TCE programs](https://www.irs.gov) (www.irs.gov) and [find a location near you](https://www.irs.gov) (irs.treasury.gov).

AARP FOUNDATION TAX-AIDE PROGRAM

AARP provides tax preparation help to people who are over 50 and have low-to-moderate income. [Learn more about the Tax-Aide Program and find a Tax-Aide location near you](https://aarp.org) (aarp.org).



Vermonters — if you make \$89,000 a year or less, you qualify to file your taxes online for free with



Why File Online?

- It's more secure than paper forms and postal mail
- Online returns typically get processed faster than paper returns (= faster refund for you!)
- More easily find tax credits you are eligible for

FreeFile Your:

- Income Tax
- Homestead Declaration
- Property Tax Credit
- Renter Credit

FreeFile Today!

Visit our website for:

- Complete eligibility requirements
- Specific links to the free products of participating companies
- Other options for getting free tax prep help

tax.vermont.gov/free-file



VERMONT

DEPARTMENT OF TAXES

Don't leave money on the table! File your Vermont tax return to get your tax credits.



Child & Dependent Care Credit

- Helps with childcare or dependent care
- 72% of the federal credit



Child Tax Credit

- \$1,000 per child aged 6 or younger
- Full credit for incomes under \$125,000
- Partial credit up to \$175,000



Earned Income Tax Credit (EITC)

- Got kids? 38% of the federal EITC
- No kids? 100% of the federal EITC



Veteran Tax Credit

- \$250 for veterans with income up to \$25,000
- Partial credit for veterans with income up to \$30,000

You don't have to owe tax to get these credits, but you DO have to file!