

RESIDENT

If you were a Vermont resident during the tax year, calculate your income using the information that follows to determine whether you must file a Vermont income tax return.

Who Is A Resident Of Vermont?

You qualify as a [Vermont resident](http://legislature.vermont.gov/statutes/section/32/151/05811) (<http://legislature.vermont.gov/statutes/section/32/151/05811>) for that part of the taxable year during which:

- You are [domiciled](http://tax.vermont.gov/home/tax-learning-center/glossary#domicile) (<http://tax.vermont.gov/home/tax-learning-center/glossary#domicile>) in Vermont, or
- You maintain a permanent home in Vermont, and you are present in Vermont for more than 183 days of the taxable year.

If you are a Vermont resident, your income starts with federal adjusted gross income **less** the following:

- Income exempted from state taxation by the laws of the United States
- Full-time active duty pay from the armed services when the pay is earned outside of Vermont
- Up to \$2,000 military pay for unit training in Vermont for National Guard and U.S. Reserve personnel when the unit certifies the training was completed during the calendar year and the service member's Federal adjusted gross income is less than \$50,000
- Funds received through the federal armed forces educational loan repayment program under 10 U.S.C. chapters 109 and 1609, to the extent the funds are included in adjusted gross income of the taxpayer for the taxable year
- Payment by the state of Vermont to families for support of a person with a developmental disability as long as the amount is included in the federal adjusted gross income
- Wages received under federal incentive work programs as long as wages are part of federal adjusted gross income under Section 280c of the Internal Revenue Code
- Railroad retirement income Tier I and Tier II
- Expenses incurred on a Vermont property to meet the Americans with Disabilities Act

If the result is **more than \$100**, then you must file a Vermont income tax return.

Learn more about [part-year residents \(http://tax.vermont.gov/individuals/income-tax-returns/who-needs-to-file/part-year-resident\)](http://tax.vermont.gov/individuals/income-tax-returns/who-needs-to-file/part-year-resident) and [nonresidents \(http://tax.vermont.gov/individuals/income-tax-returns/who-needs-to-file/nonresident\)](http://tax.vermont.gov/individuals/income-tax-returns/who-needs-to-file/nonresident).

Contact

Commissioner Craig Bolio

(802) 828-2505 | [Department Directory](#)

Taxpayer Services

(802) 828-2865

Mon, Tue, Thu, Fri, 7:45 am-4:30 pm

Taxpayer Assistance Window

1st Floor Lobby | 133 State Street

Montpelier, VT 05602

Monday to Friday, 7:45 am-4:30 pm

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