

## 2026 Form HS-122

Vermont Homestead Declaration AND  
Property Tax Credit Claim

\* 2 6 1 2 2 1 1 0 0 \*

**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](https://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, 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.

Please PRINT in BLUE or BLACK INK

Claimant's Last Name		First Name	MI	Claimant's Social Security Number	
Spouse's/CU Partner's Last Name		First Name	MI	Spouse's or CU Partner's Social Security Number	
Mailing Address (Number and Street/Road or PO Box)				Claimant's Date of Birth (MMDDYYYY)	
City	State	ZIP Code			
Location of Homestead (Use a number, street/road name. Do not use a PO Box or "same.")				City/Town of Legal Residence on April 1, 2026 and State	
				VT	
Federal Filing Status					
<input type="checkbox"/> Single	<input type="checkbox"/> Married/CU Filing Jointly	<input type="checkbox"/> Married/CU Filing Separately	<input type="checkbox"/> Head of Household		

**A1. SPAN - REQUIRED** (from the 2025/2026 property tax bill). . . . . **A1.** \_\_\_\_\_ - \_\_\_\_\_

**A2. Business Use of Dwelling.** . . . . . **A2.** \_\_\_\_\_ %

**A3. Rental Use of Dwelling.** . . . . . **A3.** \_\_\_\_\_ %

**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? . . **A4.** ☐ Yes ☐ No

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

- |   |  |
|---|--|
| <input type="checkbox"/> <b>A5.</b> Grantor and sole beneficiary of a revocable trust owning the property | <input type="checkbox"/> <b>A7.</b> Homestead property crosses town boundaries (File a declaration for each town.) |
| <input type="checkbox"/> <b>A6.</b> Life estate holder of the property                                    | <input type="checkbox"/> <b>A8.</b> 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

2026 Form HS-122

Page 1 of 2  
Rev. 10/25

**2026 Form HS-122****Vermont Homestead Declaration AND  
Property Tax Credit Claim**

\* 2 6 1 2 2 1 1 0 0 \*

**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](http://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, 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.

Please **PRINT** in **BLUE** or **BLACK INK**

Claimant's Last Name		First Name	MI	Claimant's Social Security Number	
Spouse's/CU Partner's Last Name		First Name	MI	Spouse's or CU Partner's Social Security Number	
Mailing Address (Number and Street/Road or PO Box)				Claimant's Date of Birth (MMDDYYYY)	
City	State	ZIP Code			
Location of Homestead (Use a number, street/road name. Do not use a PO Box or "same.")				City/Town of Legal Residence on April 1, 2026 and State	
				VT	
<b>Federal Filing Status</b> <input type="checkbox"/> Single <input type="checkbox"/> Married/CU Filing Jointly <input type="checkbox"/> Married/CU Filing Separately <input type="checkbox"/> Head of Household					

**A1. SPAN - REQUIRED** (from the 2025/2026 property tax bill). . . . . **A1.** \_\_\_\_\_ - \_\_\_\_\_

**A2. Business Use of Dwelling.** . . . . . **A2.** \_\_\_\_\_ %

**A3. Rental Use of Dwelling.** . . . . . **A3.** \_\_\_\_\_ %

**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? . . **A4.** ☐ Yes ☐ No

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

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|---|--|
| <input type="checkbox"/> <b>A5.</b> Grantor and sole beneficiary of a revocable trust owning the property | <input type="checkbox"/> <b>A7.</b> Homestead property crosses town boundaries (File a declaration for each town.) |
| <input type="checkbox"/> <b>A6.</b> Life estate holder of the property                                    | <input type="checkbox"/> <b>A8.</b> 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.

Claimant's Last Name	Social Security Number



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

**SECTION B.**

**PROPERTY TAX CREDIT CLAIM**

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- B5.** Housesite Education Tax **B5.** \_\_\_\_\_ .00
- B6.** Housesite Municipal Tax **B6.** \_\_\_\_\_ .00
- B7.** Ownership Interest **B7.** \_\_\_\_\_ %
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