

FORM LRC-147 Instructions

Statement of Rent for Mobile Home Park Lot Rent, Co-ops, and Land Trusts

General Information

Please print in **BLUE** or **BLACK** ink only.

You are required to file this form electronically if you have five or more tenants. You can file using myVTax.vermont.gov.

Complete one Form LRC-147 for each property you own that has its own SPAN. This form is for mobile home lot rent, not-for-profit mobile home parks, co-operatives and land trusts using the SPAN for the leased land which is owned by you. If your rental unit is not any of these types of rentals, use Form LRC-140, Vermont Landlord Certificate.

Section A: Landlord and Rental Unit Information (Please complete all fields.)

Fill in the landlord's name and mailing address. Provide the physical address of the rental unit and the SPAN for the property. Use the SPAN located on the property tax bill for the property listed on this form.

Section B: For-Profit Mobile Home Lot Rent

Line 1 Enter the total amount of lot rent paid to you by your tenant during the calendar year indicated in Section A.

Line 2 Rent adjustment.

Line 3 Multiply the amount on Line 1 by 21% (0.21). Enter the result on Line 3.

Section C: Land Trust, Co-op, Not-For-Profit Mobile Home Lot Rent

Line 4 Enter the amount of Housesite Education Tax allocated to each property.

Line 5 Enter the amount of Municipal Tax allocated to each property.

Due Date Sign, date, and send this form to the Vermont Department of Taxes by January 31, 2024, and provide a copy to the tenant.

Contacting the Department

Mailing address:

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

Telephone: (802) 828-2865
Email Address: tax.individualincome@vermont.gov
Website Address: tax.vermont.gov