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- People are only required to file a federal income tax return if their gross income is more than the standard deduction amount (I.R.C. § 6012). If they have to file federally and had \$100 or more of their income come from Vermont, then they have to file a Vermont return too (32 V.S.A. § 5861).
- The standard deduction amounts are close to the federal poverty limits, which means that most households in poverty are not required to file a Vermont income tax return.

Filing Status	2021 Standard Deduction Amount
Single	\$12,550
Head of Household	\$18,800
Married Filing Jointly	\$25,100

2021 POVERTY GUIDELINES FOR THE 48 CONTIGUOUS STATES AND THE DISTRICT OF COLUMBIA

Persons in family/household	Poverty guideline
1	\$12,880
2	\$17,420
3	\$21,960
4	\$26,500
5	\$31,040

Source: <https://aspe.hhs.gov/topics/poverty-economic-mobility/poverty-guidelines>

