

2009 VT Rate Schedules

Schedule X

Use if your filing status is:
Single

If VT Taxable Income is Over	But Not Over	VT Base Tax is	Plus	of the amount over
0	33,950	0	3.55%	0
33,950	75,000	1,205	7.00%	33,950
TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES				
75,000	82,250	4,079	7.00%	75,000
82,250	171,550	4,586	8.25%	82,250
171,550	372,950	11,953	8.90%	171,550
372,950	-	29,878	9.40%	372,950

Schedule Y-2

Use if your filing status is:
Married Filing Separately; or Civil Union Filing Separately

If VT Taxable Income is Over	But Not Over	VT Base Tax is	Plus	of the amount over
0	28,350	0	3.55%	0
28,350	68,525	1,006	7.00%	28,350
68,525	75,000	3,819	8.25%	68,525
TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES				
75,000	104,425	4,353	8.25%	75,000
104,425	186,475	6,780	8.90%	104,425
186,475	-	14,083	9.40%	186,475

Schedule Y-1

Use if your filing status is:
Married Filing Jointly; Qualifying Widow(er); or Civil Union Filing Jointly

If VT Taxable Income is Over	But Not Over	VT Base Tax is	Plus	of the amount over
0	56,700	0	3.55%	0
56,700	75,000	2,013	7.00%	56,700
TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES				
75,000	137,050	3,294	7.00%	75,000
137,050	208,850	7,637	8.25%	137,050
208,850	372,950	13,561	8.90%	208,850
372,950	-	28,166	9.40%	372,950

Schedule Z

Use if your filing status is:
Head of Household

If VT Taxable Income is Over	But Not Over	VT Base Tax is	Plus	of the amount over
0	45,500	0	3.55%	0
45,500	75,000	1,615	7.00%	45,500
TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES				
75,000	117,450	3,680	7.00%	75,000
117,450	190,200	6,652	8.25%	117,450
190,200	372,950	12,654	8.90%	190,200
372,950	-	28,918	9.40%	372,950

Example: VT Taxable Income is \$82,000 (Form IN-111, Line 15). Filing Status is Married Filing Jointly. Use Schedule Y-1. Base Tax is \$3,294.00. Subtract \$75,000 from \$82,000. Multiply the result (\$7,000) by 7.0%. Add this amount (\$490.00) to Base Tax (\$3,294.00) for VT Tax of \$3,784.00. Enter \$3,784.00 on Form IN-111, Line 16.

2009 VT Tax Tables

If Taxable Income is --		And your filing status is --				If Taxable Income is --		And your filing status is --				If Taxable Income is --		And your filing status is --				
At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household	At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household	At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household	
		Then your VT Tax is --						Then your VT Tax is --						Then your VT Tax is --				
0 - 1,000																		
0	100	0	0	0	0	0	100	0	0	0	0	0	100	0	0	0	0	
100	200	5	5	5	5	100	200	5	5	5	5	100	200	5	5	5	5	
200	300	9	9	9	9	200	300	9	9	9	9	200	300	9	9	9	9	
300	400	12	12	12	12	300	400	12	12	12	12	300	400	12	12	12	12	
400	500	16	16	16	16	400	500	16	16	16	16	400	500	16	16	16	16	
500	600	20	20	20	20	500	600	20	20	20	20	500	600	20	20	20	20	
600	700	23	23	23	23	600	700	23	23	23	23	600	700	23	23	23	23	
700	800	27	27	27	27	700	800	27	27	27	27	700	800	27	27	27	27	
800	900	30	30	30	30	800	900	30	30	30	30	800	900	30	30	30	30	
900	1,000	34	34	34	34	900	1,000	34	34	34	34	900	1,000	34	34	34	34	
1,000																		
1,000	1,100	37	37	37	37	1,000	1,100	37	37	37	37	1,000	1,100	37	37	37	37	
1,100	1,200	41	41	41	41	1,100	1,200	41	41	41	41	1,100	1,200	41	41	41	41	
1,200	1,300	44	44	44	44	1,200	1,300	44	44	44	44	1,200	1,300	44	44	44	44	
1,300	1,400	48	48	48	48	1,300	1,400	48	48	48	48	1,300	1,400	48	48	48	48	
1,400	1,500	51	51	51	51	1,400	1,500	51	51	51	51	1,400	1,500	51	51	51	51	
1,500	1,600	55	55	55	55	1,500	1,600	55	55	55	55	1,500	1,600	55	55	55	55	
1,600	1,700	59	59	59	59	1,600	1,700	59	59	59	59	1,600	1,700	59	59	59	59	
1,700	1,800	62	62	62	62	1,700	1,800	62	62	62	62	1,700	1,800	62	62	62	62	
1,800	1,900	66	66	66	66	1,800	1,900	66	66	66	66	1,800	1,900	66	66	66	66	
1,900	2,000	69	69	69	69	1,900	2,000	69	69	69	69	1,900	2,000	69	69	69	69	
2,000																		
2,000	2,100	73	73	73	73	2,000	2,100	73	73	73	73	2,000	2,100	73	73	73	73	
2,100	2,200	76	76	76	76	2,100	2,200	76	76	76	76	2,100	2,200	76	76	76	76	
2,200	2,300	80	80	80	80	2,200	2,300	80	80	80	80	2,200	2,300	80	80	80	80	
2,300	2,400	83	83	83	83	2,300	2,400	83	83	83	83	2,300	2,400	83	83	83	83	
2,400	2,500	87	87	87	87	2,400	2,500	87	87	87	87	2,400	2,500	87	87	87	87	
2,500	2,600	91	91	91	91	2,500	2,600	91	91	91	91	2,500	2,600	91	91	91	91	
2,600	2,700	94	94	94	94	2,600	2,700	94	94	94	94	2,600	2,700	94	94	94	94	
2,700	2,800	98	98	98	98	2,700	2,800	98	98	98	98	2,700	2,800	98	98	98	98	
2,800	2,900	101	101	101	101	2,800	2,900	101	101	101	101	2,800	2,900	101	101	101	101	
2,900	3,000	105	105	105	105	2,900	3,000	105	105	105	105	2,900	3,000	105	105	105	105	
3,000																		
3,000	3,100	108	108	108	108	3,000	3,100	108	108	108	108	3,000	3,100	108	108	108	108	
3,100	3,200	112	112	112	112	3,100	3,200	112	112	112	112	3,100	3,200	112	112	112	112	
3,200	3,300	115	115	115	115	3,200	3,300	115	115	115	115	3,200	3,300	115	115	115	115	
3,300	3,400	119	119	119	119	3,300	3,400	119	119	119	119	3,300	3,400	119	119	119	119	
3,400	3,500	122	122	122	122	3,400	3,500	122	122	122	122	3,400	3,500	122	122	122	122	
3,500	3,600	126	126	126	126	3,500	3,600	126	126	126	126	3,500	3,600	126	126	126	126	
3,600	3,700	130	130	130	130	3,600	3,700	130	130	130	130	3,600	3,700	130	130	130	130	
3,700	3,800	133	133	133	133	3,700	3,800	133	133	133	133	3,700	3,800	133	133	133	133	
3,800	3,900	137	137	137	137	3,800	3,900	137	137	137	137	3,800	3,900	137	137	137	137	
3,900	4,000	140	140	140	140	3,900	4,000	140	140	140	140	3,900	4,000	140	140	140	140	
4,000																		
4,000	4,100	144	144	144	144	4,000	4,100	144	144	144	144	4,000	4,100	144	144	144	144	
4,100	4,200	147	147	147	147	4,100	4,200	147	147	147	147	4,100	4,200	147	147	147	147	
4,200	4,300	151	151	151	151	4,200	4,300	151	151	151	151	4,200	4,300	151	151	151	151	
4,300	4,400	154	154	154	154	4,300	4,400	154	154	154	154	4,300	4,400	154	154	154	154	
4,400	4,500	158	158	158	158	4,400	4,500	158	158	158	158	4,400	4,500	158	158	158	158	
4,500	4,600	162	162	162	162	4,500	4,600	162	162	162	162	4,500	4,600	162	162	162	162	
4,600	4,700	165	165	165	165	4,600	4,700	165	165	165	165	4,600	4,700	165	165	165	165	
4,700	4,800	169	169	169	169	4,700	4,800	169	169	169	169	4,700	4,800	169	169	169	169	
4,800	4,900	172	172	172	172	4,800	4,900	172	172	172	172	4,800	4,900	172	172	172	172	
4,900	5,000	176	176	176	176	4,900	5,000	176	176	176	176	4,900	5,000	176	176	176	176	
5,000																		
5,000	5,100	179	179	179	179	5,000	5,100	179	179	179	179	5,000	5,100	179	179	179	179	
5,100	5,200	183	183	183	183	5,100	5,200	183	183	183	183	5,100	5,200	183	183	183	183	
5,200	5,300	186	186	186	186	5,200	5,300	186	186	186	186	5,200	5,300	186	186	186	186	
5,300	5,400	190	190	190	190	5,300	5,400	190	190	190	190	5,300	5,400	190	190	190	190	
5,400	5,500	193	193	193	193	5,400	5,500	193	193	193	193	5,400	5,500	193	193	193	193	
5,500	5,600	197	197	197	197	5,500	5,600	197	197	197	197	5,500	5,600	197	197	197	197	
5,600	5,700	201	201	201	201	5,600	5,700	201	201	201	201	5,600	5,700	201	201	201	201	
5,700	5,800	204	204	204	204	5,700	5,800	204	204	204	204	5,700	5,800	204	204	204	204	
5,800	5,900	208	208	208	208	5,800	5,900	208	208	208	208	5,800	5,900	208	208	208	208	
5,900	6,000	211	211	211	211	5,900	6,000	211	211	211	211	5,900	6,000	211	211	211	211	
6,000																		
6,000	6,100	215	215	215	215	6,000	6,100	215	215	215	215	6,000	6,100	215	215	215	215	
6,100	6,200	218	218	218	218	6,100	6,200	218	218	218	218	6,100	6,200	218	218	218	218	
6,200	6,300	222	222	222	222	6,200	6,300	222	222	222	222	6,200	6,300	222	222	222	222	
6,300	6,400	225	225	225	225	6,300	6,400	225	225	225	225	6,300	6,400	225	225	225	225	
6,400	6,500	229	229	229	229	6,400	6,500	229	229	229	229	6,400	6,500	229	229	229	229	
6,500	6,600	233	233	233	233	6,500	6,600	233	233	233	233	6,500	6,600	233	233	233	233	
6,600	6,700	236	236	236	236	6,600	6,700	236	236	236	236	6,600	6,700	236	236	236	236	
6,700	6,800	240	240	240	240	6,700	6,800	240	240	240	240	6,700	6,800	240	240	240	240	
6,800	6,900	243	243	243	243	6,800	6,900	243	243	243	243	6,800	6,900	243	243	243	243	
6,900	7,000	247	247	247	247	6,900	7,000	247	247	247	247	6,900	7,000	247	247	247	247	
7,000																		
7,000	7,100	250	250	250	250	7,000	7,100	250	250	250	250	7,000	7,100	250	250	250	250	
7,100	7,200	254	254	254	254	7,100	7,200	254	254	254	254	7,100	7,200	254	254	254	254	
7,200	7,300	257	257	257	257	7,200	7,300	257	257	257	257	7,200	7,300	257	257	257	257	
7,300	7,400	261	261	261	261	7,300	7,400	261	261	261	261	7,300	7,400	261	261	261	261	

If Taxable Income is –		And your filing status is –				If Taxable Income is –		And your filing status is –				If Taxable Income is –		And your filing status is –				
At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household	At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household	At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household	
		Then your VT Tax is –						Then your VT Tax is –						Then your VT Tax is –				
15,000																		
15,000	15,100	534	534	534	534													
15,100	15,200	538	538	538	538													
15,200	15,300	541	541	541	541													
15,300	15,400	545	545	545	545													
15,400	15,500	548	548	548	548													
15,500	15,600	552	552	552	552													
15,600	15,700	556	556	556	556													
15,700	15,800	559	559	559	559													
15,800	15,900	563	563	563	563													
15,900	16,000	566	566	566	566													
16,000																		
16,000	16,100	570	570	570	570													
16,100	16,200	573	573	573	573													
16,200	16,300	577	577	577	577													
16,300	16,400	580	580	580	580													
16,400	16,500	584	584	584	584													
16,500	16,600	588	588	588	588													
16,600	16,700	591	591	591	591													
16,700	16,800	595	595	595	595													
16,800	16,900	598	598	598	598													
16,900	17,000	602	602	602	602													
17,000																		
17,000	17,100	605	605	605	605													
17,100	17,200	609	609	609	609													
17,200	17,300	612	612	612	612													
17,300	17,400	616	616	616	616													
17,400	17,500	619	619	619	619													
17,500	17,600	623	623	623	623													
17,600	17,700	627	627	627	627													
17,700	17,800	630	630	630	630													
17,800	17,900	634	634	634	634													
17,900	18,000	637	637	637	637													
18,000																		
18,000	18,100	641	641	641	641													
18,100	18,200	644	644	644	644													
18,200	18,300	648	648	648	648													
18,300	18,400	651	651	651	651													
18,400	18,500	655	655	655	655													
18,500	18,600	659	659	659	659													
18,600	18,700	662	662	662	662													
18,700	18,800	666	666	666	666													
18,800	18,900	669	669	669	669													
18,900	19,000	673	673	673	673													
19,000																		
19,000	19,100	676	676	676	676													
19,100	19,200	680	680	680	680													
19,200	19,300	683	683	683	683													
19,300	19,400	687	687	687	687													
19,400	19,500	690	690	690	690													
19,500	19,600	694	694	694	694													
19,600	19,700	698	698	698	698													
19,700	19,800	701	701	701	701													
19,800	19,900	705	705	705	705													
19,900	20,000	708	708	708	708													
20,000																		
20,000	20,100	712	712	712	712													
20,100	20,200	715	715	715	715													
20,200	20,300	719	719	719	719													
20,300	20,400	722	722	722	722													
20,400	20,500	726	726	726	726													
20,500	20,600	730	730	730	730													
20,600	20,700	733	733	733	733													
20,700	20,800	737	737	737	737													
20,800	20,900	740	740	740	740													
20,900	21,000	744	744	744	744													
21,000																		
21,000	21,100	747	747	747	747													
21,100	21,200	751	751	751	751													
21,200	21,300	754	754	754	754													
21,300	21,400	758	758	758	758													
21,400	21,500	761	761	761	761													
21,500	21,600	765	765	765	765													
21,600	21,700	769	769	769	769													
21,700	21,800	772	772	772	772													
21,800	21,900	776	776	776	776													
21,900	22,000	779	779	779	779													
22,000																		
22,000	22,100	783	783	783	783													
22,100	22,200	786	786	786	786													
22,200	22,300	790	790	790	790													
22,300	22,400	793	793	793	793													
22,400	22,500	797	797	797	797													
22,500	22,600	801	801	801	801													
22,600	22,700	804	804	804	804													
22,700	22,800	808	808	808	808													
22,800	22,900	811	811	811	811													
22,900	23,000	815	815	815	815													
23,000																		
23,000	23,100	818	818	818	818													
23,100	23,200	822	822	822	822													
23,200	23,300	825	825	825	825													
23,300	23,400	829	829	829	829													
23,400	23,500	832	832	832	832													
23,500	23,600	836	836	836	836													
23,600	23,700	840	840	840	840													
23,700	23,800	843	843	843	843													
23,800	23,900	847	847	847	847													
23,900	24,000	850	850	850	850													
24,000																		
24,000	24,100	854	854	854	854													
24,100	24,200	857	857	857	857													
24,200	24,300	861	861	861	861													
24,300	24,400	864	864	864	864													
24,400	24,500	868	868	868	868													
24,500	24,600	872	872	872	872													
24,600	24,700	875	875	875	875													
24,700	24,800	879	879	879	879													
24,800	24,900	882	882	882	882													
24,900	25,000	886	886	886	886													
25,000																		
25,000	25,100	889	889	889	889													
25,100	25,200	893	893	893	893													
25,200	25,300	896	896	896	896													
25,300	25,400	900	900	900	900													
25,400	25,500	903	903	903</														

If Taxable Income is –		And your filing status is –				If Taxable Income is –		And your filing status is –				If Taxable Income is –		And your filing status is –				
At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household	At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household	At Least	But Less Than	Single	Married filing jointly*	Married filing separately**	Head of household	
		Then your VT Tax is –						Then your VT Tax is –						Then your VT Tax is –				
60,000																		
60,000	60,100	3032	2248	3225	2634	65,000	65,100	3382	2598	3575	2984	70,000	70,100	3732	2948	3945	3334	
60,100	60,200	3039	2255	3232	2641	65,100	65,200	3389	2605	3582	2991	70,100	70,200	3739	2955	3953	3341	
60,200	60,300	3046	2262	3239	2648	65,200	65,300	3396	2612	3589	2998	70,200	70,300	3746	2962	3961	3348	
60,300	60,400	3053	2269	3246	2655	65,300	65,400	3403	2619	3596	3005	70,300	70,400	3753	2969	3970	3355	
60,400	60,500	3060	2276	3253	2662	65,400	65,500	3410	2626	3603	3012	70,400	70,500	3760	2976	3978	3362	
60,500	60,600	3067	2283	3260	2669	65,500	65,600	3417	2633	3610	3019	70,500	70,600	3767	2983	3986	3369	
60,600	60,700	3074	2290	3267	2676	65,600	65,700	3424	2640	3617	3026	70,600	70,700	3774	2990	3994	3376	
60,700	60,800	3081	2297	3274	2683	65,700	65,800	3431	2647	3624	3033	70,700	70,800	3781	2997	4003	3383	
60,800	60,900	3088	2304	3281	2690	65,800	65,900	3438	2654	3631	3040	70,800	70,900	3788	3004	4011	3390	
60,900	61,000	3095	2311	3288	2697	65,900	66,000	3445	2661	3638	3047	70,900	71,000	3795	3011	4019	3397	
61,000																		
61,000	61,100	3102	2318	3295	2704	66,000	66,100	3452	2668	3645	3054	71,000	71,100	3802	3018	4027	3404	
61,100	61,200	3109	2325	3302	2711	66,100	66,200	3459	2675	3652	3061	71,100	71,200	3809	3025	4036	3411	
61,200	61,300	3116	2332	3309	2718	66,200	66,300	3466	2682	3659	3068	71,200	71,300	3816	3032	4044	3418	
61,300	61,400	3123	2339	3316	2725	66,300	66,400	3473	2689	3666	3075	71,300	71,400	3823	3039	4052	3425	
61,400	61,500	3130	2346	3323	2732	66,400	66,500	3480	2696	3673	3082	71,400	71,500	3830	3046	4060	3432	
61,500	61,600	3137	2353	3330	2739	66,500	66,600	3487	2703	3680	3089	71,500	71,600	3837	3053	4069	3439	
61,600	61,700	3144	2360	3337	2746	66,600	66,700	3494	2710	3687	3096	71,600	71,700	3844	3060	4077	3446	
61,700	61,800	3151	2367	3344	2753	66,700	66,800	3501	2717	3694	3103	71,700	71,800	3851	3067	4085	3453	
61,800	61,900	3158	2374	3351	2760	66,800	66,900	3508	2724	3701	3110	71,800	71,900	3858	3074	4093	3460	
61,900	62,000	3165	2381	3358	2767	66,900	67,000	3515	2731	3708	3117	71,900	72,000	3865	3081	4102	3467	
62,000																		
62,000	62,100	3172	2388	3365	2774	67,000	67,100	3522	2738	3715	3124	72,000	72,100	3872	3088	4110	3474	
62,100	62,200	3179	2395	3372	2781	67,100	67,200	3529	2745	3722	3131	72,100	72,200	3879	3095	4118	3481	
62,200	62,300	3186	2402	3379	2788	67,200	67,300	3536	2752	3729	3138	72,200	72,300	3886	3102	4126	3488	
62,300	62,400	3193	2409	3386	2795	67,300	67,400	3543	2759	3736	3145	72,300	72,400	3893	3109	4135	3495	
62,400	62,500	3200	2416	3393	2802	67,400	67,500	3550	2766	3743	3152	72,400	72,500	3900	3116	4143	3502	
62,500	62,600	3207	2423	3400	2809	67,500	67,600	3557	2773	3750	3159	72,500	72,600	3907	3123	4151	3509	
62,600	62,700	3214	2430	3407	2816	67,600	67,700	3564	2780	3757	3166	72,600	72,700	3914	3130	4159	3516	
62,700	62,800	3221	2437	3414	2823	67,700	67,800	3571	2787	3764	3173	72,700	72,800	3921	3137	4168	3523	
62,800	62,900	3228	2444	3421	2830	67,800	67,900	3578	2794	3771	3180	72,800	72,900	3928	3144	4176	3530	
62,900	63,000	3235	2451	3428	2837	67,900	68,000	3585	2801	3778	3187	72,900	73,000	3935	3151	4184	3537	
63,000																		
63,000	63,100	3242	2458	3435	2844	68,000	68,100	3592	2808	3785	3194	73,000	73,100	3942	3158	4192	3544	
63,100	63,200	3249	2465	3442	2851	68,100	68,200	3599	2815	3792	3201	73,100	73,200	3949	3165	4201	3551	
63,200	63,300	3256	2472	3449	2858	68,200	68,300	3606	2822	3799	3208	73,200	73,300	3956	3172	4209	3558	
63,300	63,400	3263	2479	3456	2865	68,300	68,400	3613	2829	3806	3215	73,300	73,400	3963	3179	4217	3565	
63,400	63,500	3270	2486	3463	2872	68,400	68,500	3620	2836	3813	3222	73,400	73,500	3970	3186	4225	3572	
63,500	63,600	3277	2493	3470	2879	68,500	68,600	3627	2843	3821	3229	73,500	73,600	3977	3193	4234	3579	
63,600	63,700	3284	2500	3477	2886	68,600	68,700	3634	2850	3829	3236	73,600	73,700	3984	3200	4242	3586	
63,700	63,800	3291	2507	3484	2893	68,700	68,800	3641	2857	3838	3243	73,700	73,800	3991	3207	4250	3593	
63,800	63,900	3298	2514	3491	2900	68,800	68,900	3648	2864	3846	3250	73,800	73,900	3998	3214	4258	3600	
63,900	64,000	3305	2521	3498	2907	68,900	69,000	3655	2871	3854	3257	73,900	74,000	4005	3221	4267	3607	
64,000																		
64,000	64,100	3312	2528	3505	2914	69,000	69,100	3662	2878	3862	3264	74,000	74,100	4012	3228	4275	3614	
64,100	64,200	3319	2535	3512	2921	69,100	69,200	3669	2885	3871	3271	74,100	74,200	4019	3235	4283	3621	
64,200	64,300	3326	2542	3519	2928	69,200	69,300	3676	2892	3879	3278	74,200	74,300	4026	3242	4291	3628	
64,300	64,400	3333	2549	3526	2935	69,300	69,400	3683	2899	3887	3285	74,300	74,400	4033	3249	4300	3635	
64,400	64,500	3340	2556	3533	2942	69,400	69,500	3690	2906	3895	3292	74,400	74,500	4040	3256	4308	3642	
64,500	64,600	3347	2563	3540	2949	69,500	69,600	3697	2913	3904	3299	74,500	74,600	4047	3263	4316	3649	
64,600	64,700	3354	2570	3547	2956	69,600	69,700	3704	2920	3912	3306	74,600	74,700	4054	3270	4324	3656	
64,700	64,800	3361	2577	3554	2963	69,700	69,800	3711	2927	3920	3313	74,700	74,800	4061	3277	4333	3663	
64,800	64,900	3368	2584	3561	2970	69,800	69,900	3718	2934	3928	3320	74,800	74,900	4068	3284	4341	3670	
64,900	65,000	3375	2591	3568	2977	69,900	70,000	3725	2941	3937	3327	74,900	75,000	4075	3291	4349	3677	

If your taxable income is \$75,000 or more, please go to the tax rate schedules.

* This column also applies to qualifying widow(er) and civil union filing jointly status

** This column also applies to civil union filing separately status