



# VERMONT

VT ID NUMBER	
	F
FOR DEPARTMENT USE ONLY	

## APPLICATION FOR BUSINESS TAX ACCOUNT

**TYPE OR PRINT - Please read instructions and answer applicable questions completely.**

### PART 1 - APPLICANT INFORMATION

#### 1A - Type

- |   |  |
|---|--|
| <input type="checkbox"/> Sole Proprietor (Individual, Husband/Wife or Civil Union owners) | <input type="checkbox"/> Partnership         |
| <input type="checkbox"/> LLC  | <input type="checkbox"/> S-Corporation       |
| <input type="checkbox"/> 501(c)(3)  | <input type="checkbox"/> C-Corporation       |
| <input type="checkbox"/> Other Government   | <input type="checkbox"/> Federal Government  |
|   | <input type="checkbox"/> VT State Government |
|   | <input type="checkbox"/> Other _____         |

#### 1B - Name:

\_\_\_\_\_ Full Legal Name of Proprietor (Last, First, Middle), Corporation, Partnership, etc.

#### 1C - Identification Numbers:

		-							
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Federal Employer Identification Number

			-			-					
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Social Security Number (for Sole Proprietorship only)

#### 1D - Mailing Address:

\_\_\_\_\_ Street, Road or PO Box

\_\_\_\_\_ City/Town

\_\_\_\_\_ State

\_\_\_\_\_ ZIP Code

**1E - Date authorized to do business in Vermont by Vermont Secretary of State:** \_\_\_\_ / \_\_\_\_ / \_\_\_\_

(For LLC, S or C Corporation, or Partnership)

**State of Incorporation:** \_\_\_\_\_

#### 1F - Business Principals with Fiscal Responsibility

Title \_\_\_\_\_ SSN \_\_\_\_\_

Name \_\_\_\_\_  
Last Name First Name Middle Name

Address \_\_\_\_\_

Title \_\_\_\_\_ SSN \_\_\_\_\_

Name \_\_\_\_\_  
Last Name First Name Middle Name

Address \_\_\_\_\_

Title \_\_\_\_\_ SSN \_\_\_\_\_

Name \_\_\_\_\_  
Last Name First Name Middle Name

Address \_\_\_\_\_

Title \_\_\_\_\_ SSN \_\_\_\_\_

Name \_\_\_\_\_  
Last Name First Name Middle Name

Address \_\_\_\_\_

Attach listing on separate piece of paper if more business principals.

**1G - Compliance Check**

Has the Vermont Department of Taxes required a bond for this business entity or any business entity in which any person listed above was an officer or held a 20% or more interest?

Yes (Attach explanation)  No

Has the Vermont Department of Taxes suspended or revoked a Sales and Use or Meals and Rooms tax license for this business entity or any business entity in which any person listed above was an officer or held a 20% or more interest?

Yes (Attach explanation)  No

**PART 2 - SALES AND USE TAX**

Start Date (see instructions) \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_




Business Operation:

Year Round  Occasional  Seasonal Months of Operation \_\_\_\_\_

Estimate of annual Vermont Sales and Use tax liability:

\$500 or less  \$501 - \$2,500  Over \$2,500

Name of Filing Service used (if any) \_\_\_\_\_

 Physical Location of Business: \_\_\_\_\_  
(Street address only - No PO Boxes)

City/Town \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

Trade Name or d/b/a/ for this location: \_\_\_\_\_

Brief description of business activity at this location (List in order of primary activity first).


- 1. \_\_\_\_\_
- 2. \_\_\_\_\_
- 3. \_\_\_\_\_

Person to contact about Vermont Sales and Use Tax account:

Name \_\_\_\_\_

Telephone number: \_\_\_\_\_ Fax number: \_\_\_\_\_

e-mail address: \_\_\_\_\_

 Mailing Address for Sales and Use Tax account returns and information (if different from Part 1 address):

Street, Road or PO Box \_\_\_\_\_ City/Town \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

**PART 3 - MEALS AND ROOMS TAX**

Start Date (see instructions) \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_



Business Operation:

Year Round  Occasional  Seasonal Months of Operation \_\_\_\_\_

Estimate of annual Vermont Meals and Rooms tax liability:

\$500 or less  Over \$500

Name of Filing Service used (if any) \_\_\_\_\_

**PART 3 - MEALS AND ROOMS TAX (continued)**



Physical Location of Business: \_\_\_\_\_  
(Street address only - No PO Boxes)

City/Town

State

ZIP Code

Trade Name or d/b/a/ for this location: \_\_\_\_\_

Brief description of business activity at this location (List in order of primary activity first).

- 1. \_\_\_\_\_
- 2. \_\_\_\_\_
- 3. \_\_\_\_\_

Person to contact about Vermont Meals and Rooms Tax account:

Name \_\_\_\_\_

Telephone number: \_\_\_\_\_ Fax number: \_\_\_\_\_

e-mail address: \_\_\_\_\_



Mailing Address for Meals and Rooms Tax account returns and information (if different from Part 1 address):

Street, Road or PO Box

City/Town

State

ZIP Code

**PART 4 - WITHHOLDING TAX**

Start Date (see instructions) \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_



Estimate of Vermont Withholding tax liability per Quarter:

- Less than \$2,499
- \$2,500 - \$8,999
- \$9,000 or more (requires EFT filing)

Reporting by:  Paper return  EFT Credit  EFT Debit

Name of Payroll Service used (if any) \_\_\_\_\_



Physical Location of Business: \_\_\_\_\_  
(Street address only - No PO Boxes)

City/Town

State

ZIP Code

Trade Name or d/b/a/ for this location: \_\_\_\_\_

Brief description of business activity at this location (List in order of primary activity first).

- 1. \_\_\_\_\_
- 2. \_\_\_\_\_
- 3. \_\_\_\_\_

Contact for Vermont Withholding Tax:

Name \_\_\_\_\_

Telephone number: \_\_\_\_\_ Fax number: \_\_\_\_\_

e-mail address: \_\_\_\_\_



Mailing Address for Withholding Tax account returns and information (if different from Part 1 address):

Street, Road or PO Box

City/Town

State

ZIP Code

## PART 5 - CORPORATE INCOME TAX OR BUSINESS INCOME (ENTITY) TAX



Start Date (see instructions) \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ Fiscal Year End \_\_\_\_\_

Person to contact about Vermont Corporate Income or Business Income (Entity) Tax account:

Name \_\_\_\_\_

Telephone number: \_\_\_\_\_ Fax number: \_\_\_\_\_

e-mail address: \_\_\_\_\_



Mailing Address for Corporate Income or Business Income (Entity) Tax account returns and information (if different from Part 1 address):

Street, Road or PO Box \_\_\_\_\_ City/Town \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_



Physical Location of Business: \_\_\_\_\_

(Street address only - No PO Boxes)

City/Town \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

Records Location: \_\_\_\_\_

If part of a federal consolidated group, enter the name and EIN of the parent. If S-Corporation, include Form 2553.

## PART 6 - OTHER TAXES

Fuel Gross Receipts Start Date \_\_\_\_\_

Telecommunications Start Date \_\_\_\_\_

Local Option Tax Start Date \_\_\_\_\_

Local Option Town \_\_\_\_\_

## PART 7 - PREVIOUS OWNERSHIP

Name and address of previous owner:

\_\_\_\_\_ Date you purchased business: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

\_\_\_\_\_ Date of 32 V.S.A. §3260 Notice: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

\_\_\_\_\_

## PART 8 - CERTIFICATION

I certify under pains and penalty of perjury this application is true, correct and complete to the best of my knowledge.

Signature \_\_\_\_\_ Title \_\_\_\_\_

Name \_\_\_\_\_ Date \_\_\_\_\_

(Please print)

Send or fax completed application to:

Vermont Department of Taxes  
PO Box 547  
Montpelier, VT 05601-0547  
Telephone: (802) 828-2551  
Fax: (802) 828-5787

## **PART 1 - Applicant Information**

### **1A - Type** *Check the box for the type of business ownership.*

*Sole Proprietor* is a business owned by an individual, a husband and wife, or civil union members.

*VT State Government* includes Vermont state agencies, municipalities, and public corporations.

*Partnership* includes all partnership forms. There is no separate category for general or limited partnership.

*501(c)(3)* organizations please include a copy of your designation from the Internal Revenue Service. If you have not received the designation yet, include a copy of the organization's articles of association and bylaws.

*Other Government* includes agencies, municipalities and public corporation from states territories or provinces other than Vermont.

### **1B - Name** Print the name of the business.

*Sole Proprietor* the name of the person (or persons) who own the business.

Examples: John Smith Jack & Jill Hill

*Business* the name of the business as it appears in the legal document forming the business.

Examples: ABC Corporation Good Partnership  
Smith & Smith LLC Edward Esquire, PC

*Government Entities* the name of the agencies and department.

Examples: US Interior Department of National Parks  
State of Vermont Department of Forest & Parks  
City of Montpelier, VT Department of Education

### **1C - Identification Numbers**

Business entities, print your Federal Employer Identification Number (FEIN). *Note:* an employer, regardless of ownership type, must have a FEIN.

Sole proprietorship, print the primary owner's social security number. For husband and wife or civil union member owners, use section 1F to provide the other individual's name and social security number.

### **1D - Mailing Address** Print the address where you want information mailed.

### **1E - Date authorized to do business in Vermont by Vermont Secretary of State** This is the date of filing articles of association or received authorization to do business in this state.

**State of Incorporation** Enter the state where the business filed articles of association.

### **1F - Business Principals with Fiscal Responsibility** Print the title, Social Security Number, name and address of individuals who are responsible for the fiscal aspects of the business. This may be partners, president, treasurer, comptroller, etc.

### **1G - Compliance Check** Check the appropriate Yes or No box to indicate whether any business principal has been involved with a compliance action by the Vermont Department of Taxes. If Yes checked, include an explanation with the application.

## **PART 2 Sales and Use Tax**

**Start Date** This is the date the business started in Vermont to make sales of items subject to sales tax or to make purchases subject to use tax. It may not necessarily be the date the business started. For out-of-state businesses, the start date is the date Vermont business started. Example: original business began July 1999 and sold services only. In March 2001, the business expanded to sell items subject to sales tax. The start date will be March 1, 2001.

**Business Operation** Check the appropriate box to indicate when the business is open. This information determines when returns need to be filed.

*Year Round* The business is open for business in all months of the year.

*Occasional* The business makes few sales in Vermont and generally does not have a permanent location. Example: out-of-state artisans selling at a craft fair in Vermont; operators of carnival rides

*Seasonal* The business is open only during certain months of the year. Indicate the months of operation. Example: souvenir stand  
May, June, July, August and September; cross country ski trails open December, January, February and March.

**Estimate of Annual Vermont Sales and Use tax liability** Check the box for the amount of Vermont tax you estimate you will owe annually. This information is used as a guide to determine how often the Sales and Use tax return must be filed.

**Name of Filing Service used** Print the name of the filing service if you use one.

**Physical Location of Business** Print the street/road name, city/town and state where the business is located. This will be the address licensed to make sales. For occasional businesses, indicate the locations you will be making sales in Vermont. For mobile vendors, indicate "various." Example: 109 State Street, Montpelier, VT.; craft sales Manchester, Essex

*Note:* For other than mobile vendors, each business location is required to have its own tax account and license.

**Trade Name or Doing Business As (d/b/a) Name** If you conduct business under a name other than indicated in Part 1B, print the name here.

Example: ABC Corporation doing business as Trader Tim  
John Smith doing business as Best Lawn Mowing Service

**Business Activity** List the business activities with the primary business activity first. This information is used to make sure you have a tax account for all necessary taxes and to send notices of tax changes.

**Person to contact** Print the name and contact information for someone the Department may call on questions about this tax account.

**Mailing Address for Sales and Use Tax Account** If you want just the Sales and Use tax returns, correspondence or other information to go to an address *different from* the one in Part 1D, print here.

### **PART 3 Meals and Rooms Tax**

**Start Date** This is the date the business started in Vermont to make sales of items subject to Meals and Rooms tax. It may not necessarily be the date the business started. For out-of-state businesses, the start date is the date Vermont business started.

**Business Operation** Check the appropriate box to indicate when the business is open. This information determines when returns need to be filed.

*Year Round* The business is open for business in all months of the year.

*Occasional* The business makes few sales in Vermont and generally does not have a permanent location. Example: out-of-state food vendor selling at a fair in Vermont

*Seasonal* The business is open only during certain months of the year. Indicate the months of operation. Example: cremee stand open May, June, July, August and September; concession at a ski area open December, January, February and March.

**Estimate of Annual Vermont Meals and Rooms tax liability** Check the box for the amount of Vermont tax you estimate you will owe annually. This information is used as a guide to determine how often the Meals and Rooms tax return must be filed.

**Name of Filing Service used** Print the name of the filing service if you use one.

**Physical Location of Business** Print the street/road name, city/town and state where the business is located. This will be the address licensed to make sales. For occasional businesses, indicate the locations you will be making sales in Vermont. For mobile vendors, indicate "various." Example: 109 State Street, Montpelier, VT. food sales Manchester, Essex

*Note:* For other than mobile vendors, each business location is required to have its own tax account and license.

**Trade Name or Doing Business As (d/b/a) Name** If you conduct business under a name other than indicated in Part 1B, print the name here.

Example: ABC Corporation doing business as Trader Tim  
John Smith doing business as Hot Diggity Doggity Food Cart

**Business Activity** List the business activities with the primary business activity first. This information is used to make sure you have a tax account for all necessary taxes and to send notices of tax changes.

**Person to contact** Print the name and contact information for someone the Department may call on questions about this tax account.

**Mailing Address for Sales and Use Tax Account** If you want just the Meals and Rooms tax returns, correspondence or other information to go to an address *different from* the one in Part 1D, print here.

### **PART 4 Withholding Tax**

**Start Date** This is the date the business started having payroll or making payments subject to Vermont income tax. It may not necessarily be the date the business started. For out-of-state businesses, the start date of Vermont activity.

**Estimate of Quarterly Vermont Withholding tax liability** Check the box for the amount of Vermont tax you estimate you will owe quarterly. This information is used as a guide to determine how often the Withholding tax return must be filed.

*Note:* Withholding of \$9,000 or more per quarter are required to report and remit by electronic funds transfer (EFT). Please call or write for instructions.

**Name of Filing Service used** Print the name of the filing service if you use one.

**Physical Location of Business** Print the street/road name, city/town and state where the business is located.

*Note:* A business may elect to have a master withholding tax account or a tax account for each location.

**Trade Name or Doing Business As (d/b/a) Name** If you conduct business under a name other than indicated in Part 1B, print the name here.

Example: ABC Corporation doing business as Trader Tim

**Business Activity** List the business activities with the primary business activity first. This information is used to make sure you have a tax account for all necessary taxes and to send notices of tax changes.

**Person to contact** Print the name and contact information for someone the Department may call on questions about this tax account.

**Mailing Address for Withholding Tax Account** If you want just the Withholding tax returns, correspondence or other information to go to an address *different from* the one in Part 1D, print here.

## **PART 5 Corporation Income Tax or Business Income (Entity) Tax**

**Start Date** This is the date the business started activity in Vermont.

**Fiscal Year End** Print the last day of the tax year. Example: calendar year December 31; fiscal year June 30

**Person to contact** Print the name, telephone number, and other contact information.

**Mailing Address for Tax Account** If you want just the tax returns, correspondence or other information to go to an address *different from* the one in Part 1D, print here.

**Physical Location of Business** Print the street/road name, city/town and state where the business is located.

**Records Location** Print the address where the tax records are kept if *different from* the one in Part 1D.

**Federal Consolidated Group** Print the name and FEIN of the parent corporation.

## **PART 6 Other Taxes**

**Fuel Gross Receipt** Print the date the business started making sales of fuels subject to this tax.

**Telecommunications** Print the date the business started making sales of telecommunication services subject to this tax.

**Local Option Tax** Print the date the business started making sales of items subject to this tax. If doing business in multiple locations, print the name of the local option town. Please include city or town designation. Example: Rutland City; Manchester

## **PART 7 Previous Ownership**

**Note:** Buying an existing business requires notification to the Vermont Department of Taxes 10 days prior to the purchase. If notice is not given, you may become liable for the previous owner's outstanding business tax liability.

## **PART 8 Certification**

The owner or business officer responsible for collection and remitting taxes is required to certify that the information provided in this application is true, correct and complete.