



VERMONT

APPLICATION FOR BUSINESS TAX ACCOUNT

VT ID NUMBER	
	F
FOR DEPARTMENT USE ONLY	

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:

			-						
Federal Employer Identification Number									

			-			-				
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(es) Start Date _____

Local Option Town(s) _____

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" is 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. Examples: Manchester; Williston; Stratton

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.