



State of Vermont
PERMIT AND LICENSE INFORMATION

INCOME TAX WITHHOLDING

SUMMARY DESCRIPTION OF PERMIT	<p>Establishes a Vermont Business Tax Account Number to report and remit income tax withheld from employee wages, pension distributions, or other payments subject to Vermont income tax. An account must be set up at www.vtsosonline.com/online. Use this site if you've already registered your business—just log in to your account.</p> <p>All taxpayers should file returns and pay withholding tax due using myVTax, a free and secure online filing site at https://myvtax.vermont.gov/</p>
EXAMPLE OF ACTIVITY	<p>Wages, pensions, annuities or other payments made to a Vermont resident or to a nonresident for services performed in Vermont.</p>
CRITERIA FOR JURISDICTION	<p>The withholding taxes are paid when:</p> <ul style="list-style-type: none"> • The payment is subject to Federal withholding • The payor has Vermont nexus • The payment is made to a Vermont resident or non-resident earning income in Vermont
INFORMATION REQUIRED	<p>(1) Name, mailing address, business address, and social security number of all owners of the business, (2) Federal identification number assigned by IRS, (3) estimate of the amount of tax to be withheld each quarter.</p>
WEB ADDRESS	<p>http://tax.vermont.gov/business-and-corp/register-renew-close-business</p>
APPLICATION TIMEFRAME	<p>Up to two weeks</p>
ADMINISTERING AGENCY	<p style="text-align: center;">DEPARTMENT OF TAXES</p> <p>CONTACT: Business Tax Section Phone: 802-828-2551 FAX: 802-828-5787 Email: tax.business@vermont.gov</p> <p>ADDRESS: 133 State Street, Montpelier, VT 05633</p>
AUTHORITY	<p>32 V.S.A. Chapter 151</p>
APPEAL PROCESS	<p>Any aggrieved taxpayer may within sixty days, appeal in writing a determination by the commissioner concerning a notice of deficiency or an assessment of penalty or interest.</p>