



State of Vermont
PERMIT AND LICENSE INFORMATION

SALES AND USE TAX

SUMMARY DESCRIPTION OF PERMIT Grants authority to make sales of tangible personal property in Vermont and establishes a Vermont Business Tax Account to report and remit sales and use tax. A license must be obtained before conducting business at www.vtsosonline.com/online. Use this site if you've already registered your business—just log in to your account. All taxpayers should file returns and pay sales and use tax due using myVTax, a free and secure online filing site at [https://myvtax.vermont.gov/ /](https://myvtax.vermont.gov/)

EXAMPLE OF ACTIVITY Requires collection of tax on retail sales of tangible personal property; admission or cover charges to a place of amusement, entertainment, or recreation; charges for fabrication or printing; taxable services; and sweetened soft drinks. Certain exempt organizations can buy tax-free if holding a Vermont business tax account.

CRITERIA FOR JURISDICTION The sales and use tax is paid when purchasing tangible personal property. Businesses must collect sales and use tax from their customers on the purchase price and any delivery fees at the appropriate rate and remit the tax to the Vermont Department of Taxes.

INFORMATION REQUIRED (1) Name, mailing address, business location, and social security number of all owners, (2) Federal identification number assigned by IRS, (3) date business first became subject to sales and use tax, (4) estimate of quarterly tax collection

WEB ADDRESS <http://tax.vermont.gov/business-and-corp/sales-and-use-tax>

APPLICATION TIMEFRAME Up to two weeks

ADMINISTERING AGENCY	DEPARTMENT OF TAXES
	<p>CONTACT: Business Tax Section Phone: 802-828-2551 FAX: 802-828-5758 Email: tax.business@vermont.gov</p> <p>ADDRESS: 133 State Street Montpelier, VT 05633</p>

AUTHORITY 32 V.S.A. Chapter 233

APPEAL PROCESS 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.