



State of Vermont  
**PERMIT AND LICENSE INFORMATION**

**MALT AND VINOUS BEVERAGE TAXES**

**SUMMARY DESCRIPTION OF PERMIT**                      The Vermont Department of Liquor Control issues licenses to the manufacturers of malt and vinous beverages. Malt and Vinous Beverage Taxes are paid either monthly or quarterly to the Vermont Department of Taxes by bottlers and wholesalers of malt and vinous beverages who sell to retailers, restaurants, or directly to customers (not on sales to distributors). The tax is computed on gallons sold. <http://tax.vermont.gov/business-and-corp/miscellaneous-taxes/malt-and-vinous-taxes>

**CRITERIA FOR JURISDICTION**                      Brewing, winemaking, and wholesaling of malt and vinous beverages

**INFORMATION REQUIRED**                      (1) Entity Name, (2) Federal identification number assigned by IRS, (3) VT State Distributor License Number

**ADMINISTERING AGENCY**

**DEPARTMENT OF TAXES**

**CONTACT:**    Miscellaneous Tax Section  
                          Phone: 802-828-2551  
                          Fax: 802-828-5787  
                          E Mail: [tax.miscellaneousTax@vermont.gov](mailto:tax.miscellaneousTax@vermont.gov)

**ADDRESS:**    133 State Street  
                          Montpelier, VT 05633

**AUTHORITY**                                      7 V.S.A. § 421

**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.