



State of Vermont
PERMIT AND LICENSE INFORMATION

CIGARETTES AND TOBACCO

SUMMARY DESCRIPTION OF PERMIT	<p>License to sell cigarettes and tobacco products by Wholesale Dealers and Tobacco Distributors. Use Form CTT-647 (Vermont Wholesale Cigarette and Tobacco Dealer License Application) at https://tax.vermont.gov/sites/tax/files/documents/CTT-647.pdf</p> <p>A Vermont stamp must be purchased and placed on each package of cigarettes sold in Vermont. Tobacco products sold or shipped to Vermont must be reported and tax paid monthly.</p>
EXAMPLE OF ACTIVITY	<p>Wholesale tobacco sales and distribution; also retailers who purchase other tobacco products from outside Vermont and aren't charged tobacco tax on the product they purchase (e.g. from unlicensed wholesale dealers).</p>
CRITERIA FOR JURISDICTION	<p>Distributing cigarettes, and/or tobacco at wholesale level. Importing cigarettes into Vermont for sale.</p>
INFORMATION REQUIRED	<p>(1) Reason for application, (2) Name of owner(s), (3) Name of business, (4) Mailing address (5) Location of business</p>
WEB ADDRESS	<p>http://tax.vermont.gov/business-and-corp/miscellaneous-taxes#cigarettetax</p>
APPLICATION TIMEFRAME	<p>Up to two weeks</p>
ADMINISTERING AGENCY	<p style="text-align: center;">DEPARTMENT OF TAXES</p> <p>CONTACT: Miscellaneous Tax Section Phone: 802-828-2551 Fax: 802-828-5787 Email: tax.miscellaneousTax@vermont.gov</p> <p>ADDRESS: 133 State Street Montpelier, VT 05633</p>
AUTHORITY	<p>32 V.S.A. Chapter 205</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>