



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. tax.vermont.gov/business-and-corp/miscellaneous-taxes#maltandvinous

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

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.