



VT Form BR-400 (Formerly Form S-1)	Application for BUSINESS TAX ACCOUNT
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TYPE OR PRINT - Please read instructions and answer all questions completely.

PART 1 - APPLICANT INFORMATION

1. Business Type (check one) <input type="checkbox"/> Sole Proprietor (Ind., Married Couple or Civil Union) <input type="checkbox"/> Single Member LLC <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> S-Corporation <input type="checkbox"/> C-Corporation <input type="checkbox"/> Federal Government <input type="checkbox"/> VT State Government <input type="checkbox"/> 501(c)(3) <input type="checkbox"/> Other _____								
2. Business/Entity Name If Sole Proprietorship, enter Full Legal Name of Proprietor* <table style="width: 100%; border: none;"> <tr> <td style="border: none; width: 50%;">Last Name</td> <td style="border: none; width: 35%;">First Name</td> <td style="border: none; width: 15%;">M. I.</td> </tr> </table>						Last Name	First Name	M. I.
Last Name	First Name	M. I.						
3. Federal Employer ID Number			4. Social Security Number (Sole Proprietorship only)					
5. Legal or Trade Name of Business (d/b/a)								
6a. Primary 6-digit NAICS Number		6b. Brief description of business						
7. Mailing Address of Business			9. Physical Address of Business (Do not enter PO Box)					
8. City	State	ZIP	10. City	State	ZIP			
11. Telephone Number			12. Fax Number					
13. E-mail Address								
14. Date authorized to do business in Vermont by Vermont Secretary of State				15. State of Incorporation (LLC, Partnership, S or C Corp)				
_____ / _____ / _____ mm / dd / yyyy								
16. Business Activity (Check all that apply in Vermont) <input type="checkbox"/> Manufacturer <input type="checkbox"/> Wholesale <input type="checkbox"/> Service <input type="checkbox"/> Retail <input type="checkbox"/> Hotel / Motel / Bed & Breakfast <input type="checkbox"/> Construction <input type="checkbox"/> Restaurant <input type="checkbox"/> Other _____								

*If married or civil union, please complete Schedule BR-400A for additional owner/member.

From Form BR-400, Part 1, Lines 2-4



Business Name _____ FEIN _____

Sole Proprietor Name _____ SSN _____

PART 2 - APPLICANT QUESTIONS

Please consult the Instructions if you are unclear on what taxes you may be required to collect or remit.

- 1. Will your business be required to collect **Sales and Use Tax**? Yes No
- 2. Will your business be required to collect **Meals and Rooms Tax**? Yes No
- 3. Will your business be required to **withhold Vermont Income Tax**? Yes No
- 4. Did you purchase an **existing business** or are you starting a **new business**?
..... Purchased an **existing business**. Complete **Part 3**.
..... Starting a **new business**.
- 5. Is your business a **distributor or wholesaler of cigarettes**? Yes No
- 6. Is your business a **distributor or wholesaler of tobacco products other than cigarettes**? Yes No
- 7. Do you **purchase tobacco products other than cigarettes from outside the State of Vermont**? Yes No
- 8. Will your business be a distributor or wholesaler of **malt or vinous beverages** in the State of Vermont? .. Yes No
- 9. Will your business be making retail sales of **aviation jet fuel** in the State of Vermont? Yes No
- 10. Will your business **deliver any of the following fuels** to customers? Yes No
 Heating Oil Propane Kerosene Coal Natural Gas Electricity
- 11. Will your business need to make **exempt purchases for your inventory or to produce your product**? .. Yes No
- 12. Will you be paying **wages, salaries or commissions to Vermont residents working outside Vermont**? .. Yes No

It is your responsibility to report any changes in your products or services which will affect your tax liability to the Vermont Department of Taxes in writing.

PART 3 - PREVIOUS OWNERSHIP

1. Name of previous owner	2. Date you purchased business	
3. Address of previous owner	4. Date of 32 V.S.A. §3260 Notice (see instructions)	
5. City	State	ZIP

From Form BR-400, Part 1, Lines 2-4



Business Name _____ FEIN _____

Sole Proprietor Name _____ SSN _____

PART 4 - COMPLIANCE CHECK - All applicants must complete this section.

1. Has the Vermont Department of Taxes required a bond for this business entity or any business entity in which any person listed in Part 1 was an officer or held a 20% or more interest?	<input type="checkbox"/> Yes*	<input type="checkbox"/> No
2. Has the Vermont Department of Taxes suspended or revoked a Sales and Use or Meals and Rooms Tax license for this business entity or any business entity in which any person listed in Part 1 was an officer or held a 20% or more interest?	<input type="checkbox"/> Yes*	<input type="checkbox"/> No
3. Have you previously had a principal interest in a business with a Vermont Business Tax account?	<input type="checkbox"/> Yes*	<input type="checkbox"/> No

*If any answer in Part 3 is "Yes", please attach explanation.

PART 5 - CERTIFICATION - All applicants must complete this section.

I certify under pains and penalty of perjury this application is true, correct and complete to the best of my knowledge.

Signature _____ Title _____

Name _____ Date _____
(Please print)

Additional Information / Comments

Please allow two weeks for processing. If you need expedited processing, please contact us.

Send or fax completed application to:
Vermont Department of Taxes
PO Box 547
Montpelier, VT 05601-0547
Fax: (802) 828-5787

Questions? Contact us by:
Telephone: (802) 828-2551, option #3
Email: bustax@state.vt.us



VT Schedule BR-400A	Business Principals with Fiscal Responsibility
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Attach to Form BR-400

From Form BR-400, Part 1, Lines 2-4

Business Name _____ FEIN _____

Sole Proprietor Name _____ SSN _____

Last Name		First Name		M. I.	SSN
Address					Title
City		State	ZIP		
Last Name		First Name		M. I.	SSN
Address					Title
City		State	ZIP		
Last Name		First Name		M. I.	SSN
Address					Title
City		State	ZIP		
Last Name		First Name		M. I.	SSN
Address					Title
City		State	ZIP		

Attach additional Schedule BR-400A if needed for additional business principals.



VT Schedule BR-400B	Account Application
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Attach to Form BR-400

From Form BR-400, Part 1, Lines 2-4

Business Name _____ FEIN _____
 Sole Proprietor Name _____ SSN _____

*** If filing for more than one tax type or location, file multiple copies of this form. ***

Tax Type - Check **ONE**

- | | | |
|---|---|---|
| <input type="checkbox"/> Meals and Rooms (MR)
(complete Lines 1-3 and 7-10d) | <input type="checkbox"/> Sales and Use (SU)
(complete Lines 1-3 and 7-10d) | <input type="checkbox"/> Withholding (WH)
(complete Lines 4-10d) |
|---|---|---|

1. Start Date (or Expected Start Date) (Lines 1-3 for MR or SU only) ____ / ____ / ____ mm dd yyyy	2. Estimate of annual TAX liability <input type="checkbox"/> \$2,499 or less <input type="checkbox"/> \$2,500 or more	3. Business Operation <input type="checkbox"/> Year Round <input type="checkbox"/> Occasional <input type="checkbox"/> Seasonal Months of Operation: _____
4. Start Date (or Expected Start Date) (Lines 4-6 for WH only) ____ / ____ / ____ mm dd yyyy	5. Estimate of quarterly TAX liability <input type="checkbox"/> \$2,499 or less <input type="checkbox"/> \$2,500 - \$8,999 <input type="checkbox"/> \$9,000 or more - Requires ACH Credit	6. Business Operation <input type="checkbox"/> Year Round
7. Name of Payroll/Filing Service used		<input type="checkbox"/> No filing service
8. Your Business Physical Location (Do not enter PO Box)		<input type="checkbox"/> Same as Applicant
City	State ZIP	
9. Your Business Mailing Address		<input type="checkbox"/> Same as Applicant
City	State ZIP	
10a. Person to contact		10b. Telephone Number
10c. E-mail address		10d. Fax Number

FORM BR-400 Instructions
Application for Business Tax Account

Line-by-Line Instructions

PART 1 APPLICANT INFORMATION

- Line 1 Business Type** Check the box for the type of business ownership.
- Sole Proprietor*** is a business owned by an individual, a married couple, or civil union members. Married couples or civil union members need to make a Federal election to be treated as sole proprietors, the default status is a partnership.
- LLC* or *Limited Liability Company*** is a business organization form containing the elements of both a corporation and a partnership. This category includes Single Member LLCs as well as L3C (Low-Profit Limited Liability Company).
- Single Member LLC*** is a Limited Liability Company which has one member and files taxes as a sole proprietorship, using Schedule C (Form 1040).
- Partnership*** includes all partnership forms. There is no separate category for general or limited partnerships.
- S-Corporation*** is a business corporation taxed under Subchapter S of the Internal Revenue Code.
- C-Corporation*** is a standard business corporation taxed under Subchapter C of the Internal Revenue Code.
- Federal Government*** includes agencies, municipalities, and public corporations from states, territories, or provinces other than Vermont.
- VT State Government*** includes Vermont state agencies, municipalities, school districts, and public corporations.
- 501(c)(3)*** organizations please include a copy of your designation from the IRS. If you have not received the designation yet, include a copy of the organization’s articles of association and bylaws.
- Line 3 Federal Employee Identification Number (FEIN)** Employers, regardless of ownership type, must have a federal employer identification number. You can apply for an FEIN at: **www.irs.ustreas.gov**
- Line 4 Social Security Number** Sole proprietorship only. For married couples or civil union member owners, use Schedule BR-400A, “Business Principals with Fiscal Responsibility” to provide the other individual’s name and Social Security Number.
- Line 6 NAICS** The North American Industry Classification System (NAICS) is the standard used by Federal statistics agencies in classifying business establishments for the purpose of collecting, analyzing, and publishing statistical data related to the U.S. business economy. Visit **www.census.gov/eos/www/naics** to find your NAICS code.
- Line 14 Date authorized to do business in Vermont** This is the date you were authorized to begin business by the Vermont Secretary of State’s office.

PART 2 APPLICANT QUESTIONS

Question 1 **Examples of purchases subject to the Vermont Sales and Use Tax include, but are not limited to:** items sold at retail other than for resale; computers, printers, monitors, and other computer peripherals and supplies; prewritten computer software; digital downloads of movies and music; cameras and photographic equipment and supplies; sporting goods; audio and audio-visual equipment; books, music, and magazine subscriptions; airplanes; boats; tractors; and snowmobiles.

Examples of items that are not subject to the Vermont Sales and Use Tax: food, clothing, prescription drugs, medical supplies, and most services.

Business Use Tax is due when a business purchases taxable goods or services, including the purchase or lease of assets, consumable goods, and promotional items, for use in Vermont without paying the required Vermont Sales Tax.

Question 2 A **“prepared meal”** is anything ready to eat on or off premises and includes almost all heated food and beverages

A **“hotel”** is an establishment that holds itself out to the public by offering sleeping accommodations for a consideration and includes homes that are rented for 15 or more days per year.

Question 3 All businesses who pay wages to employees who work in Vermont (whether or not they live in Vermont) **which are subject to Federal withholding are required to withhold and remit Vermont Income Tax.**

Question 5 Is your business a **wholesale dealer** of cigarettes and/or roll-your-own tobacco?

A **“wholesale dealer”** is a person who imports or causes to be imported into the state any cigarettes, little cigars, roll-your-own tobacco, snuff, new smokeless tobacco, or other tobacco product for sale or who sells or furnishes any of these products to other wholesale dealers or retail dealers for the purpose of resale, but not by the small quantity or parcel to consumers thereof.

Roll-Your-Own Tobacco is any tobacco which, because of its appearance, type, packaging, or labeling, is suitable for use and likely to be offered to, or purchased by, consumers as tobacco for making cigarettes.

Please contact the Vermont Department of Liquor Control at (802) 828-2345 for information pertaining to the licensing requirements for retail tobacco sellers.

Question 6 Is your business a **wholesale dealer** of tobacco products **other than cigarettes**?

A **“wholesale dealer”** is a person who imports or causes to be imported into the state any cigarettes, little cigars, roll-your-own tobacco, snuff, new smokeless tobacco, or other tobacco product for sale or who sells or furnishes any of these products to other wholesale dealers or retail dealers for the purpose of resale, but not by the small quantity or parcel to consumers thereof.

Other tobacco products include, but are not limited to: cigars, cigarillos, chewing tobacco, pipe tobacco, new smokeless tobacco, snus, orbs, snuff.

Please contact the Vermont Department of Liquor Control at (802) 828-2345 for information pertaining to the licensing requirements for retail tobacco sellers.

Question 9 Will your business be making retail sales of **aviation jet fuel** in the State of Vermont?

Retail sales of aviation jet fuel are subject to Vermont Sales and Use Tax. Businesses which sell aviation jet fuel at retail must register for a Vermont business account.

Question 12 Will your business deliver any of the following fuels to customers?

Vermont imposes a Fuel Gross Receipt Tax of 0.5% on the retail sales of the following fuels: heating oil, kerosene, and other dyed diesel fuels delivered to a business or residence; propane gas; natural gas; electricity; and coal.

All deliveries of heating oil, kerosene, and other dyed diesel fuels to customers' residential or business locations **are** subject to the fuel gross receipts tax. Fuels sold to the customer at a fuel dealer pump **are not** subject to the tax.

PART 3 PREVIOUS OWNERSHIP

32 V.S.A. § 3260 “Bulk sales” is the Vermont Statute which defines your legal obligations when buying or selling businesses. You can find the language online at:

<http://www.leg.state.vt.us/statutes/fullsection.cfm?Title+32&Chapter=103&Section=03260>

NOTE: Buying existing business assets requires notification to the Vermont Department of Taxes 10 days prior to the purchase. If notice is not given, you may become liable for the previous owner's outstanding business tax liability.

PART 4 COMPLIANCE CHECK

Check the appropriate “Yes” or “No” boxes to indicate whether any business principal has been involved with a compliance action by the Vermont Department of Taxes. **If “yes” is checked, please include an explanation with the application.**

PART 5 CERTIFICATION

The owner or business officer responsible for collection and remitting taxes is required to certify that the information provided in this application is **true, correct, and complete.**

NOTE: *It is the responsibility of the taxpayer to periodically check for updates and changes to Vermont taxes. You can sign up to receive e-mail updates by visiting www.bit.ly.vtaxconnect*

Schedule BR-400A BUSINESS PRINCIPALS WITH FISCAL RESPONSIBILITY

You must include the title, Social Security Number, name and address of all individuals who are responsible for the fiscal aspects of your business. These may be partners, shareholders and/or officers such as the president, treasurer, comptroller, etc.

Schedule BR-400B ACCOUNT APPLICATION

MEALS AND ROOMS TAX

Any private person, entity, institution, or organization selling meals, serving alcohol, or renting rooms to the public must collect the Vermont Meals and Rooms Tax from their customers on their gross receipts and remit the tax. The rates for meals and rooms tax in Vermont are:

- 9.0% on sales of prepared food and restaurant meals
- 9.0% on sales of lodging and meeting rooms in hotels, motels, inns, etc.
- 10.0% on sales of alcoholic beverages served in restaurants
- 1.0% Local Option Tax on Meals, Rooms, and Alcohol may apply to select towns.
Go to www.state.vt.us/tax/businesslocaloptiontax.shtml for more information.

The Vermont Meals and Rooms Tax regulations are available on our website at:

<http://www.state.vt.us/tax/legalregs.shtml>

Line 1 Start Date (or Expected Start Date)

This is the date your business began (or expects to begin) making sales of items subject to Vermont Meals and Rooms Tax. It may not necessarily be the date the business began. For out-of-state business, use the start date of your Vermont activity.

Line 3 Business Operation

Year-Round - This business is open all year.

Occasional - The business makes sales in Vermont and does not have a permanent physical location.
Example: out-of-state vendors selling prepared food at a fair in Vermont.

Seasonal - The business is only open during certain months of the year. Please indicate the months of operation.

NOTE: All taxpayers whose total meals and rooms tax remittance for the year will exceed \$100,000.00 are mandated by the Commissioner of Taxes to file their meals and room tax returns electronically using *VTBizFile*.

Multiple Locations

If you have more than one business location in Vermont, you are required to have a license for each location. For each of these different accounts, an additional Schedule BR-400B must be completed.

SALES AND USE TAX

A sales tax of 6.0% is imposed on retail sales of tangible personal property unless exempted by law. Retail sales include goods that you sell at your place of business as well as other locations in Vermont. A seller must collect sales tax at the time and place of the sale. Sales tax is destination-based, meaning the tax is applied based on the location where the buyer takes possession of the item or where it is delivered.

Use tax is paid by the purchaser of an item when the purchase is made from a vendor that is not registered by the state of Vermont to collect sales tax. Sales tax and use tax work together to create the same tax result whether a vendor collects sales tax or not. Therefore, use tax has the same rate, rules, and exemptions as sales tax.

Businesses are responsible for collecting sales tax from their customers and then filing and remitting the tax to the state. Sales tax is reported using the accrual basis, requiring that sales tax is charged at the time of the sale and remitted even if full payment for the sale has not been received by the seller.

A 1.0% Local Option Tax on Sales and Use may apply to select towns.
Go to www.state.vt.us/tax/businesslocaloptiontax.shtml for more information.

The Vermont Sales and Use Tax regulations are available on our website at:
<http://www.state.vt.us/tax/legalregs.shtml>

Line 1 Start Date (or Expected Start Date)

This is the date your business began (or expects to begin) making sales of items subject to Vermont Sales and Use Tax. It may not necessarily be the date the business began. For out-of-state businesses, use the start date of your Vermont activity

Line 3 Business Operation

Year-Round - This business is open all year.

Occasional - The business makes sales in Vermont and does not have a permanent physical location.
Example: out-of-state vendors selling at a craft fair in Vermont.

Seasonal - The business is only open during certain months of the year. Please indicate the months of operation.

NOTE: All taxpayers whose total sales and use tax remittance for the year will exceed \$100,000.00 are mandated by the Commissioner of Taxes to file their sales and use tax returns electronically using *VTBizFile*.

WITHHOLDING TAX

Wages, pensions, annuities, and other payments are generally subject to Vermont Income Tax withholding if the payments are subject to federal tax withholding *and* the payments are made to:

1. A Vermont resident; or
2. A nonresident of Vermont for services performed in Vermont.

Line 4 **Start Date (or Expected Start Date)**

This is the date your business began (or expects to begin) paying wages subject to Vermont Withholding Tax. It may not necessarily be the date the business began. For out-of-state business, use the start date of your Vermont activity.

Line 6 **Business Operation**

Year-Round - This business is open all year.

Line 7 **Name of Payroll/Filing Service used**

If you have a payroll filing service, enter the name of the service.

Multiple Locations

An employer may report withholding for all Vermont locations on one account. However, an employer may elect to have a Business Tax Account for each location. An employer may also elect to have a separate withholding account for W-2 wages and 1099 income tax withholding. For each of these different accounts, an additional Schedule BR-400B must be completed.