



Whether starting a new business in Vermont or seeking to register a foreign (non-Vermont) entity to do business in the state of Vermont, the Corporations Division of the Vermont Secretary of State's office, as the state registry for business entity registrations and maintenance, is the place to start.

**What can you do on the Secretary of State's online registration portal?** You can simultaneously register your business with:

1. Vermont Secretary of State
2. Vermont Department of Taxes (Meals and Rooms, Sales and Use, Withholding taxes)
3. Vermont Department of Labor

**If you have already registered your trade name with the Secretary of State** but didn't register for Sales and Use, Meals and Rooms, and/or Withholding taxes at that time, you can still use their online registration portal. Go to [www.vtsosonline.com/online](http://www.vtsosonline.com/online), log in with your user name and password, and click on "Department of Taxes Online Services" on the left hand side of the screen.

**Ready to start?** For free and convenient registration, click or go to the link below:

[www.sec.state.vt.us/corporationsbusiness-services/resources/online-business-registration-guide](http://www.sec.state.vt.us/corporationsbusiness-services/resources/online-business-registration-guide)

Depending on the business type and other factors, you may need to file separately with other Vermont agencies. Simultaneous filing on the Secretary of State's online registration portal is not available at this time. These may include:

- Vermont Department of Economic Development
- Vermont Department of Liquor Control

**To help speed the processing of your application,** please use the Secretary of State's online registration portal. Use this paper form only if you do not have access to the internet.



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

**PART 1 - APPLICANT INFORMATION**

<b>1. Business Type (check one)</b> <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 _____						
<b>2. Business/Entity Name</b>  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.				
<b>3. Federal Employer ID Number</b>		<b>4. Social Security Number (Sole Proprietorship only)</b>				
<b>5. Legal or Trade Name of Business (d/b/a)</b>						
<b>6a. Primary 6-digit NAICS Number</b>		<b>6b. Brief description of business</b>				
<b>7. Mailing Address of Business</b>		<b>8. City</b>	State    ZIP			
<b>9. Physical Address of Business (Do not enter PO Box)</b>		<b>10. City</b>	State    ZIP			
<b>11. Telephone Number</b>		<b>12. Fax Number</b>				
<b>13. E-mail Address</b>						
<b>14. Date authorized to do business in Vermont by Vermont Secretary of State</b> _____ / _____ / _____ <small>mm    dd    yyyy</small>		<b>15. State of Incorporation (LLC, Partnership, S or C Corp)</b>				
<b>16. Business Activity (Check all that apply in Vermont)</b> <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.



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 - Last Name	First Name	M. I.	2. Date you purchased business (mmddyyyy)	
3. Address of previous owner			4. Date of 32 V.S.A. § 3260 Notice (see instructions) (mmddyyyy)	
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:** [tax.business@vermont.gov](mailto:tax.business@vermont.gov)



VT Schedule <b>BR-400A</b>	<b>Business Principals with                  Fiscal Responsibility</b>
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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 \_\_\_\_\_

**PRINCIPAL #1**

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

**PRINCIPAL #2**

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

**PRINCIPAL #3**

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

**PRINCIPAL #4**

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

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

