
MRT-441 Line-by-Line Instructions

PART I - MEALS AND ROOMS TAXES

Lines 1a, 2a, and 3a - TOTAL SALES

Line 1a - Enter the total charges for meals served.

Line 2a - Enter the total charges for room rentals.

Line 3a - Enter the total charges for alcoholic drinks served.

American Plan charges should be divided based on the value of each component and each part listed on the appropriate line.

Lines 1b, 2b and 3b - EXEMPT SALES

If any sales included on Line 1a, 2a or 3a were tax exempt and no tax was collected, enter the exempt amounts on the appropriate lines. This amount must be included in your total on Lines 1a, 2a, and 3a.

Lines 1c, 2c and 3c - NET TAXABLE

Subtract the EXEMPT sales from the TOTAL sales and enter the result.

Lines 1d, 2d and 3d - TAX

Multiply the NET TAXABLE sales of meals, rooms, and alcohol by the tax rate. The rate is shown to the right of these lines. Add Lines 1d, 2d and 3d and enter the total on Part III, Line 22a of the return.

PART II - LOCAL OPTION TAXES

Check our website for updates on new Local Option municipalities.

Lines 4-21 - Municipality Column

Your form is preprinted with the names of the municipalities that have a Local Option Meals, Rooms, and Alcohol tax. If any additional municipalities enact Local Option Meals, Rooms, and Alcohol tax, you will have to write in the name when reporting Local Option Tax for these municipalities.

Lines 4-21 - Tax Due Column

Multiply the taxable sales of meals, rooms, and alcohol made in each Local Option municipality by 1.0% and enter the resulting Local Option Tax due on the applicable line. Add Lines 4-21 and enter the total Local Option Tax due for all municipalities on Part III, Line 22b of the return.

PART III - TOTALS

Line 22a - Total Meals and Rooms Tax Due

Add Lines 1d, 2d, and 3d and enter the result.

Line 22b - Total Local Option Tax Due

If applicable, enter the total amount in the Tax Due Columns from Part II, Lines 4-21.

Line 22c - Total Tax Due

Add Lines 22a and 22b and enter the amount here. This is the total tax due.

CONTACTING THE DEPARTMENT

E-mail: tax.business@vermont.gov

Telephone: (802) 828-2551 (7:45 a.m. - 4:30 p.m.)

Fax: (802) 828-5787

Web Address: www.tax.vermont.gov

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