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.
**Application for BUSINESS TAX ACCOUNT**

**TYPE OR PRINT** - Please read instructions and answer all questions completely.

### PART 1 - APPLICANT INFORMATION

1. **Business Type (check one)**
   - [ ] Sole Proprietor (Ind., Married Couple or Civil Union)
   - [ ] Partnership
   - [ ] Federal Government
   - [ ] Other _______________________
   - [ ] Single Member LLC
   - [ ] LLC
   - [ ] S-Corporation
   - [ ] C-Corporation
   - [ ] VT State Government
   - [ ] 501(c)(3)

2. **Business/Entity Name**
   - If Sole Proprietorship, enter Full Legal Name of Proprietor*
   - **Last Name First Name M. I.**
   - **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**

8. **City**

9. **Physical Address of Business (Do not enter PO Box)**

10. **City**

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)**

16. **Business Activity (Check all that apply in Vermont)**
   - [ ] Manufacturer
   - [ ] Wholesale
   - [ ] Service
   - [ ] Retail
   - [ ] Hotel / Motel / Bed & Breakfast
   - [ ] Construction
   - [ ] Restaurant
   - [ ] Other _______________________

*If married or civil union, please complete Schedule BR-400A for additional owner/member.*
From Form BR-400, Part 1, Lines 2-4

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

<table>
<thead>
<tr>
<th>1. Name of previous owner - Last Name</th>
<th>First Name</th>
<th>M. I.</th>
<th>2. Date you purchased business (mm/dd/yyyy)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>3. Address of previous owner</th>
<th>4. Date of 32 V.S.A. § 3260 Notice (see instructions) (mm/dd/yyyy)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>State</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>5. City</th>
<th></th>
</tr>
</thead>
</table>

Form BR-400 (formerly Form S-1)
Page 2 of 3
Rev. 08/15
**PART 4 - COMPLIANCE CHECK - All applicants must complete this section.**

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>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?</td>
<td>☐ Yes* ☐ No</td>
</tr>
<tr>
<td>2.</td>
<td>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?</td>
<td>☐ Yes* ☐ No</td>
</tr>
<tr>
<td>3.</td>
<td>Have you previously had a principal interest in a business with a Vermont Business Tax account?</td>
<td>☐ Yes* ☐ No</td>
</tr>
</tbody>
</table>

*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.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
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<tbody>
<tr>
<td>Signature</td>
<td>Title</td>
</tr>
<tr>
<td>Name</td>
<td>Date</td>
</tr>
</tbody>
</table>

(Please print)

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

<table>
<thead>
<tr>
<th>PRINCIPAL #1</th>
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<th>M. I.</th>
<th>SSN</th>
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<td>First Name</td>
<td>M. I.</td>
<td>SSN</td>
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</tr>
<tr>
<td>Address</td>
<td></td>
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<td></td>
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<tr>
<td>City</td>
<td>State</td>
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<td>M. I.</td>
<td>SSN</td>
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<td>Address</td>
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<td></td>
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<td>ZIP</td>
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<th>M. I.</th>
<th>SSN</th>
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<td>First Name</td>
<td>M. I.</td>
<td>SSN</td>
<td></td>
</tr>
<tr>
<td>Address</td>
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<td></td>
</tr>
<tr>
<td>City</td>
<td>State</td>
<td>ZIP</td>
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<table>
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<th>SSN</th>
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<tbody>
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<td>Last Name</td>
<td>First Name</td>
<td>M. I.</td>
<td>SSN</td>
<td></td>
</tr>
<tr>
<td>Address</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>City</td>
<td>State</td>
<td>ZIP</td>
<td></td>
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</tr>
</tbody>
</table>

Attach additional Schedule BR-400A if needed for additional business principals.
From Form BR-400, Part 1, Lines 2-4

<table>
<thead>
<tr>
<th>Business Name</th>
<th>FEIN</th>
<th>Sole Proprietor Name</th>
<th>SSN</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

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

**Tax Type - Check ONE**

<table>
<thead>
<tr>
<th>Meals and Rooms (MR)</th>
<th>Sales and Use (SU)</th>
<th>Withholding (WH)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(complete Lines 1-3 and 7-10d)</td>
<td>(complete Lines 1-3 and 7-10d)</td>
<td>(complete Lines 4-10d)</td>
</tr>
</tbody>
</table>

1. Start Date (or Expected Start Date) (Lines 1-3 for MR or SU only)
   - mm / dd / yyyy

2. Estimate of quarterly TAX liability
   - $499 or less
   - $500 or more

3. Business Operation
   - Year Round
   - Occasional
   - Seasonal
   - Months of Operation: from mm to mm

4. Start Date (or Expected Start Date) (Lines 4-6 for WH only)
   - mm / dd / yyyy

5. Estimate of quarterly TAX liability
   - $2,499 or less
   - $2,500 - $8,999
   - $9,000 or more - Requires ACH Credit

6. Federal Withholding Depositing Requirement
   - Annual
   - Quarterly
   - Monthly
   - Semi-weekly
   - Not Yet Established

7. Name of Payroll/Filing Service used
   - No filing service
   - Same as Applicant

8. Your Business Physical Location (Do not enter PO Box)
   - City
   - State
   - ZIP
   - Same as Applicant

9. Your Business Mailing Address
   - City
   - State
   - ZIP
   - Same as Applicant

10a. Person to contact - Last Name | First Name | Telephone Number |
|    |          |                  |

10c. Title

10e. E-mail address

*1540B1200*

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