

FORM CTT-647 Instructions

Vermont Wholesale Cigarette and Tobacco Dealer License Application

General Information

Please print in **BLUE** or **BLACK** ink only.

Business/Entity 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 partners. Married couples or civil union partners need to make a federal election to be treated as sole proprietors, the default status is a partnership. Please see the Federal Form 1040, Schedule C Instructions - <http://www.irs.gov/pub/irs-pdf/i1040sc.pdf>

LLC or Limited Liability Company is a relatively recent business organization form containing the elements of both a corporation and a partnership. This category includes Single Member LLC as well as L3C (Low-Profit Limited Liability Company).

Partnership includes all partnership forms. There is no separate category for general or limited partnership.

S-Corporation is a small business corporation taxed under subsection S of the Internal Revenue Code.

C-Corporation is a standard business corporation taxed under subsection C of the Internal Revenue Code.

Owner

For Corporations or LLCs, enter the corporate name and not the owner of the corporation. For partnerships, list the partnership name and not the names of the individual partners.

If the business is a sole proprietor, list first and last name of owner.

Federal Identification Number

For corporations and partnerships, enter the identification number issued to the corporation or the partnership by the federal government.

Employers, regardless of ownership type, must have an FEIN. Apply for an FEIN at: <https://sa1.www4.irs.gov/modiein/individual/index.jsp>. If business is a sole proprietor and no number will be issued by the federal government, enter the social security number of the owner in the box below.

Social Security Number (Sole proprietorship only)

For married couples or civil union partner owners, provide social security numbers of both individuals.

Business Name

Enter the name the company uses to conduct business.

Mailing Address

Enter the mailing address of the business.

Physical Address

Enter the address at which business is conducted.

Primary Contact Name

Enter the name of the person who is responsible for completing cigarette and tobacco tax returns.

Email Address

Enter the email address of the primary contact person.

Fax and Phone Number

Enter the fax and phone number of the primary contact person.

Principal Owners with Fiscal Responsibility

List all owners of the business.

Please answer all questions concerning your business activity and the products you sell.

Contacting the Department

Mailing address:

Vermont Department of Taxes
133 State Street
Montpelier, VT 05633-1401

Taxpayer Services: (802) 828-2551
Email Address: tax.misceleaneoustax@vermont.gov
Web site Address: <http://tax.vermont.gov>