



Vermont Abandoned Beverage Container Deposits

What you should know about tracking, reporting, and paying unclaimed bottle deposits

Timeline for Deposit Initiators

Begin to account for beverage deposits collected from customers and the amount of deposits refunded to the customer.

Oct. 1

File and pay the Department of Taxes the abandoned beverage deposits from the previous quarter beginning with the fourth quarter (October-December) of 2019.

Jan. 1

Reports and payments are due the 25th of the month following the end the quarter: January 25, April 25, July 25, October 25.

25th of the month



You may request reimbursement when you have refunded to customers more than you have paid in deposits to the Department in a given quarter. The refund may not exceed the amount you have paid in the previous four quarters.

What has changed?

Act 208 of 2019 authorizes the State of Vermont to recapture unclaimed beverage container deposits from “deposit initiators.” The unclaimed deposits will be sent to the Clean Water Fund.

What is a “deposit initiator”?

The “deposit initiator” is the first distributor or manufacturer to collect the deposit on a beverage container sold to any person in Vermont.

When is a beverage container deposit considered “abandoned”?

When deposits collected exceed deposits refunded.

How does a deposit initiator file and pay?

The easiest way to file each quarter is to e-file at myVTax.vermont.gov. If you have a myVTax account, you can keep track of prior period activity and access other resources that streamline filing and paying.

For more information and Frequently Asked Questions, visit <https://tax.vermont.gov/business-and-corp/beverage-deposit>

Questions? Call the Department at (802) 828-2551 or email us at tax.business@vermont.gov

Disclaimer: The information provided here is intended to be an overview only. Vermont tax statutes, regulations, Vermont Department of Taxes rulings, or court decisions supersede information presented here.

Iss. 09/2019 • Pub. FL-1223

