General Information

Use BLUE or BLACK ink

Use only blue or black ink to complete forms. Use of pencil, red ink, purple ink, etc. may result in a $25 fee for a form that cannot be processed because it has not been completed properly.

Negative numbers

You are not allowed to enter negative numbers on this form. If you need to claim a credit, please amend the original return and request a refund using Form REF-620, Application for Refund of VT Sales and Use Tax or Meals and Rooms Tax.

What is Local Option Meals & Rooms Tax?

The State of Vermont has authorized certain municipalities to assess an additional 1.0% Local Option Meals, Rooms and/or Alcoholic Beverages Tax. Local Option Tax applies to meals, rooms, or alcoholic beverages furnished in a Local Option municipality. Local Option Tax is destination-based. This means the tax is based on the location where the item is delivered or consumed. Delivery charges are subject to state Sales and Local Option taxes.

City Charter Meals, Entertainment and Lodging Tax

Two Vermont cities have a meals, entertainment, and lodging tax which is authorized by their city charters.

- Burlington, Vermont
- Rutland City, Vermont

They administer and collect the tax. If you conduct business in Burlington or Rutland City, contact the city for information about collecting and remitting the tax.

Tax Rate

Meals, rooms, and non-alcoholic beverages are taxed at 9.0%. Alcoholic beverages are taxed at 10.0%.

MAILING YOUR RETURN

Mail to: Vermont Department of Taxes
Taxpayer Services Division
PO Box 547
Montpelier, VT 05601-0547
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 34a, of the return.

PART II - LOCAL OPTION TAXES

Check our website for updates on new Local Option municipalities.

Lines 4 through 33 - 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 through 33 - 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 through 33 and enter the total Local Option Tax due for all municipalities on Part III, Line 34b, of the return.

PART III - TOTALS

Line 34a - Total Meals and Rooms Tax Due

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

Line 34b - Total Local Option Tax Due

If applicable, enter the total amount in the Tax Due Columns from Part II, Lines 4 through 33.

Line 34c - Total Tax Due

Add Lines 34a and 34b, 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: tax.vermont.gov