

# FORM SUT-451 Instructions

## Sales and Use Tax Return

All taxpayers can file and pay their Vermont Sales and Use Tax through **myVTax for free**.

Click [www.myVTax.vermont.gov](http://www.myVTax.vermont.gov) to get started today.

## 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 \$25.00 “unprocessable return” fee.

### What is Use Tax?

A seller must collect Vermont sales tax on tangible personal property at the time and place of the sale. If your business makes purchases subject to sales tax, but it is not charged, then use tax is imposed on your purchases. Here are some common reasons why you might owe use tax:

- You buy property out-of-state or have it delivered to you in Vermont and the vendor does not charge sales tax.
- You bring into Vermont property you purchase from out of state. The tax is reduced by any tax paid to the other state.
- You buy property in Vermont and the seller fails to collect the sales tax from you.
- You take items out of your inventory which you purchased tax-exempt and use them in your business.
- You use property which you normally produce for sale in your business. The tax is on the normal selling price for the property.

### What is Local Option Sales Tax?

The state of Vermont has authorized certain municipalities to assess a 1.0% local option sales tax, which is in addition to state sales tax. Local option sales tax is based on the location where the item is delivered. Vendors located within a municipality with a local option sales tax must collect the tax on in-store sales and sales of items which are shipped to local option sales tax municipalities. Vendors located outside municipalities with local option sales taxes must collect the tax on items shipped into municipalities with local option sales taxes. Delivery charges are subject to any state sales and local option taxes.

## MAILING YOUR RETURN

**Mail to:** Vermont Department of Taxes  
Taxpayer Services Division  
PO Box 547  
Montpelier, VT 05601-0547

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# FORM SUT-451 Line-by-Line Instructions

## PART I - SALES AND USE TAXES

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<b>Line 1</b>	<b>Total Sales</b> Enter the total of all sales (taxable and nontaxable) of tangible personal property for the reporting period. This includes rentals of tangible personal property, amusement charges, fabrication charges, printing charges, digital downloads and telecommunication charges.
<b>Line 2</b>	<b>Nontaxable Sales</b> Enter the amount of sales included in Line 1 which were exempt from sales and use tax and for which no tax was collected.
<b>Line 3</b>	<b>Taxable Sales</b> Subtract Line 2 from Line 1.
<b>Line 4a</b>	<b>Total Vermont Sales Tax Due</b> Multiply the amount on Line 3 by the Vermont sales and use tax rate shown on this line.
<b>Line 4b</b>	<b>Total Vermont Use Tax Due</b> Enter the amount of tax due on purchases subject to use tax, such as purchases made under a tax exemption but converted to a taxable use and purchases from vendors not collecting the Vermont sales tax including vendors from outside the state of Vermont.
<b>Line 4c</b>	<b>Total Local Option Tax Due</b> If applicable, enter the total amount from Part II, Lines 5 through 22. <b>Businesses making sales where customers take possession in a municipality with a local option tax and businesses which deliver or ship into municipalities with local option taxes must complete Part II.</b>
<b>Line 4d</b>	<b>Total Tax Due</b> Add Lines 4a, 4b, and 4c and enter the amount here.

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## PART II - LOCAL OPTION TAXES

Check our website for updates on new Local Option municipalities.

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**NOTE:** Your form is preprinted with the names of the municipalities that have a local option sales tax. If any additional municipalities enact local option sales taxes, you will have to write in the name when reporting local option tax for these municipalities.

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<b>Lines 5-22</b>	<b>Municipality Column</b> Enter the name of the municipality with the local option tax if it is not preprinted on the form.
<b>Lines 5-22</b>	<b>Tax Due Column</b> Multiply the taxable sales made in each municipality with a local option tax by 1.0% and enter the resulting local option tax due on the applicable line. Add Lines 5 through 22 and enter the total local option tax due for all municipalities on Line 4c above.

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## CONTACTING THE DEPARTMENT

Email . . . . . [tax.business@vermont.gov](mailto: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](http://www.tax.vermont.gov)