
FORM SUT-451 Line-by-Line Instructions

PART I - SALES AND USE TAXES

Line 1	Total Sales 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.
Line 2	Nontaxable Sales Enter the amount of sales included in Line 1 which were exempt from Sales and Use tax and for which no tax was collected.
Line 3	Taxable Sales Subtract Line 2 from Line 1.
Line 4a	Total State Sales Tax Due Multiply the amount on Line 3 by the State Sales and Use Tax rate shown on this line.
Line 4b	Total State Use Tax Due 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.
Line 4c	Total Local Option Tax Due If applicable, enter the total amount from Part II, Lines 5-22. Businesses making sales where customers take possession in a Local Option municipality and businesses which deliver or ship into Local Option municipalities must complete Part II.
Line 4d	Total Tax Due Add Lines 4a, 4b, and 4c and enter the amount here.

PART II - LOCAL OPTION TAXES

Check our website for updates on new Local Option municipalities.

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 Tax, you will have to write in the name when reporting Local Option Tax for these municipalities.

Lines 5-22	Municipality Column Enter the name of the Local Option municipality if it is not preprinted on the form.
Lines 5-22	Tax Due Column Multiply the taxable sales made in each Local Option municipality by 1.0% and enter the resulting Local Option Tax due on the applicable line. Add Lines 5-22 and enter the total Local Option Tax due for all municipalities on Line 4c above.

CONTACTING THE DEPARTMENT

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