

Appendix III

**State Regulations for Farmers'
Market Vendors and
Federal SS-4 form EIN and
State S-1 form for BIN**

STATE REGULATIONS FOR FARMERS' MARKET VENDORS

Vt. Agency of Agriculture, Food & Markets, 116 State Street
Montpelier, VT 05620-2901

Website: www.vermontagriculture.com

Dairy Products: Any vendor interested in selling dairy products (milk, cheese, butter, goat's milk cheese, etc.) must meet labeling and requirements and be licensed through the Vermont Department of Agriculture, Food & Markets. Contact the Dairy Division at (802) 828-2433.

Meat products: Any vendor interested in selling meat products must be licensed through the Vermont Department of Agriculture, Food & Markets. (exceptions are game birds, rabbits, and venison). Contact the Meat Inspection Section at (802) 828-2426.

Poultry: Any vendor selling farm slaughtered and uninspected poultry at farmers markets must comply with a minimal set of requirements, such as: The meat must carry a label telling consumers that it was not slaughtered under inspection and is to be used for home consumption only. The Vermont Agency of Health does not allow uninspected meat to be sold to restaurants and other retail outlets. Contact the Meat Inspection Service at (802) 828-2426.

Eggs: Any vendor selling eggs at a farmers' market must comply with labeling regulations and grading requirements. Contact the Consumer Assurance Section at (802) 828-2436.

Scale certification: Any vendor selling products across a scale must have a scale that is legal for trade and certified by the Agency of Agriculture. Contact the Consumer Assurance Division at (802) 828-2436.

Labeled products: Any vendor selling a packaged product (including preserves, pickles, baked goods, etc.) must comply with the Vermont State Packaging and Labeling Law. Contact the Consumer Assurance Section at (802) 828-2436.

Promotion and Promotional Materials: Any vendor interested in obtaining marketing assistance or promotional materials, or anyone interested in the Vermont Seal of Quality program should contact the Agricultural Development Division at (802) 828-2416. Buy Local Promotional Program: Visit www.vermontagriculture.com/buylocal/learn.

Vt. Department of Health, P.O. Box 70, 108 Cherry St., Burlington, VT 05402

Website: www.healthyvermonters.info/

Baked Goods: Vendors at a farmers market who are baking for the purpose of selling product may need to be licensed through the Department of Health. A **Home Baking License** covers those who wish to prepare baked goods (those whose primary ingredient is flour) such as breads, cakes, cookies, pies, etc. This license has the same requirements as the Home Catering License. An exemption does exist for individuals selling at farmers markets with gross sales less than \$125 a week averaged over the entire year. Contact the Department to see if your operation qualifies for this exemption. Contact the Food and Lodging Program at 1-800-439-8550.

Prepared Foods: Any vendor at a farmers' market preparing food onsite for sale must obtain a fair stand license or commercial caterer's license. 1) **Fair Stand License** - This license covers those who wish to do the food preparation at the Farmers' Market. This license requires hand-washing facilities with hot and cold running water at a sink; enclosed holding tank to collect the grey water from the sink; adequate refrigeration and hot-holding units; flooring; and proper garbage disposal. 2) **Home Catering License** - This License covers those who wish to prepare food at home and bring it to the Farmers' Market, packaged and ready for sale. If necessary, adequate refrigeration and/or hot-holding units must be provided. This license requires an inspection of your home kitchen, including a survey of your private water supply with water sampling. If you are on a public water system, this would not be necessary. For more information, contact the Food and Lodging Program at 1-800-439-8550.

Vendors Selling To Restaurants: A vendor selling any product to restaurants must be licensed by the Dept. of Health. Contact Food and Lodging Program at 1-800-439-8550.

Secretary of State's Office, Redstone Building, 26 Terrace Street, Drawer 09, Montpelier, Vermont 05609-1101 Website: www.sec.state.vt.us

Tradename: Any vendor interested in registering their company tradename should contact the Secretary of State at (802) 828-2366.

**Vt. Department of Taxes, 109 State St., Montpelier, VT 05609-1401
Website: www.state.vt.us/tax**

Business Tax Number: Any vendor selling non-food items (exceptions are vegetable plants, herbs, edible flowers, etc.) must obtain a Vermont business tax number. Contact the Vermont Department of Taxes at (802) 828-2551.

Rooms and Meals Tax: Any vendor selling a prepared food should contact the Vermont Department of Taxes at (802) 828-2551 for more information.

Depending on the goods they offer, vendors may be subject to either Rooms and Meals Tax or Sales and Use Tax. Also, some towns have local option taxes. Farmers markets are not responsible for making sure their vendors collect and pay the appropriate taxes. It is the job of the individual vendor to meet these requirements of the state. Some business tax information for Vermont is presented here. For more information, contact the Vermont Department of Taxes at (802) 828-2551 and request the Guide to Vermont Business Taxes.

Meals Tax: This is a tax on the receipts from the sale of taxable meals and non-alcoholic beverages. Vendors selling prepared foods and individual portions of baked goods or beverages at your market must collect this tax. The current tax is 9%. A tax chart can be found in Appendix IX or on-line from the Vt. Department of Taxes. www.state.vt.us/tax

Sales Tax: This tax is on retail sales in Vermont. At a farmers' market, this would apply to vendors selling crafts. The tax rate is currently 6%, and a tax chart can be found in Appendix IX or on-line at the Vt. Department of Taxes, www.state.vt.us/tax.

Local Option Taxes: Currently Manchester, Rutland, Williston and Stratton have a 1% local tax that is charged in addition to the state sales tax. Other towns may adopt such a tax in the future. Check with the Vt. Department of Taxes about filing these taxes. Tax charts including these local option taxes are also available at www.state.vt.us/tax.

Federal Taxpayer Identification Number (TIN/EIN) - If your farmers' market does not have a TIN/EIN, you should apply for one in the name of the farmer's market. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676)

Application for Employer Identification Number

(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)

▶ See separate instructions for each line. ▶ Keep a copy for your records.

EIN

OMB No. 1545-0003

Type or print clearly.

| | | |
|---|--|---|
| 1 Legal name of entity (or individual) for whom the EIN is being requested | | |
| 2 Trade name of business (if different from name on line 1) | | 3 Executor, trustee, "care of" name |
| 4a Mailing address (room, apt., suite no. and street, or P.O. box) | | 5a Street address (if different) (Do not enter a P.O. box.) |
| 4b City, state, and ZIP code | | 5b City, state, and ZIP code |
| 6 County and state where principal business is located | | |
| 7a Name of principal officer, general partner, grantor, owner, or trustee | | 7b SSN, ITIN, or EIN |
| 8a Type of entity (check only one box) | | |
| <input type="checkbox"/> Sole proprietor (SSN) _____ <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____ <input type="checkbox"/> Personal service corp. <input type="checkbox"/> Church or church-controlled organization <input type="checkbox"/> Other nonprofit organization (specify) ▶ _____ <input type="checkbox"/> Other (specify) ▶ _____ | | <input type="checkbox"/> Estate (SSN of decedent) _____ <input type="checkbox"/> Plan administrator (SSN) _____ <input type="checkbox"/> Trust (SSN of grantor) _____ <input type="checkbox"/> National Guard <input type="checkbox"/> State/local government <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises Group Exemption Number (GEN) ▶ _____ |
| 8b If a corporation, name the state or foreign country (if applicable) where incorporated | | Foreign country |
| 9 Reason for applying (check only one box) | | |
| <input type="checkbox"/> Started new business (specify type) ▶ _____ <input type="checkbox"/> Hired employees (Check the box and see line 12.) <input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Other (specify) ▶ _____ | | <input type="checkbox"/> Banking purpose (specify purpose) ▶ _____ <input type="checkbox"/> Changed type of organization (specify new type) ▶ _____ <input type="checkbox"/> Purchased going business <input type="checkbox"/> Created a trust (specify type) ▶ _____ <input type="checkbox"/> Created a pension plan (specify type) ▶ _____ |
| 10 Date business started or acquired (month, day, year) | | 11 Closing month of accounting year |
| 12 First date wages or annuities were paid or will be paid (month, day, year). Note: If applicant is a withholding agent, enter date income will first be paid to nonresident alien. (month, day, year) ▶ | | |
| 13 Highest number of employees expected in the next 12 months. Note: If the applicant does not expect to have any employees during the period, enter "-0-." ▶ | | Agricultural Household Other |
| 14 Check one box that best describes the principal activity of your business. | | |
| <input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input type="checkbox"/> Other (specify) <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail | | |
| 15 Indicate principal line of merchandise sold; specific construction work done; products produced; or services provided. | | |
| 16a Has the applicant ever applied for an employer identification number for this or any other business? <input type="checkbox"/> Yes <input type="checkbox"/> No Note: If "Yes," please complete lines 16b and 16c. | | |
| 16b If you checked "Yes" on line 16a, give applicant's legal name and trade name shown on prior application if different from line 1 or 2 above. Legal name ▶ _____ Trade name ▶ _____ | | |
| 16c Approximate date when, and city and state where, the application was filed. Enter previous employer identification number if known. | | |
| Approximate date when filed (mo., day, year) | | City and state where filed Previous EIN |
| Third Party Designee | Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form. | |
| | Designee's name | Designee's telephone number (include area code) () |
| | Address and ZIP code | Designee's fax number (include area code) () |
| Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete. | | Applicant's telephone number (include area code) () |
| Name and title (type or print clearly) ▶ | | Applicant's fax number (include area code) () |
| Signature ▶ | | Date ▶ |

Do I Need an EIN?

File Form SS-4 if the applicant entity does not already have an EIN but is required to show an EIN on any return, statement, or other document.¹ See also the separate instructions for each line on Form SS-4.

| IF the applicant... | AND... | THEN... |
|--|---|--|
| Started a new business | Does not currently have (nor expect to have) employees | Complete lines 1, 2, 4a-6, 8a, and 9-16c. |
| Hired (or will hire) employees, including household employees | Does not already have an EIN | Complete lines 1, 2, 4a-6, 7a-b (if applicable), 8a, 8b (if applicable), and 9-16c. |
| Opened a bank account | Needs an EIN for banking purposes only | Complete lines 1-5b, 7a-b (if applicable), 8a, 9, and 16a-c. |
| Changed type of organization | Either the legal character of the organization or its ownership changed (e.g., you incorporate a sole proprietorship or form a partnership) ² | Complete lines 1-16c (as applicable). |
| Purchased a going business ³ | Does not already have an EIN | Complete lines 1-16c (as applicable). |
| Created a trust | The trust is other than a grantor trust or an IRA trust ⁴ | Complete lines 1-16c (as applicable). |
| Created a pension plan as a plan administrator ⁵ | Needs an EIN for reporting purposes | Complete lines 1, 2, 4a-6, 8a, 9, and 16a-c. |
| Is a foreign person needing an EIN to comply with IRS withholding regulations | Needs an EIN to complete a Form W-8 (other than Form W-8ECI), avoid withholding on portfolio assets, or claim tax treaty benefits ⁶ | Complete lines 1-5b, 7a-b (SSN or ITIN optional), 8a-9, and 16a-c. |
| Is administering an estate | Needs an EIN to report estate income on Form 1041 | Complete lines 1, 3, 4a-b, 8a, 9, and 16a-c. |
| Is a withholding agent for taxes on non-wage income paid to an alien (i.e., individual, corporation, or partnership, etc.) | Is an agent, broker, fiduciary, manager, tenant, or spouse who is required to file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons | Complete lines 1, 2, 3 (if applicable), 4a-5b, 7a-b (if applicable), 8a, 9, and 16a-c. |
| Is a state or local agency | Serves as a tax reporting agent for public assistance recipients under Rev. Proc. 80-4, 1980-1 C.B. 581 ⁷ | Complete lines 1, 2, 4a-5b, 8a, 9, and 16a-c. |
| Is a single-member LLC | Needs an EIN to file Form 8832, Classification Election, for filing employment tax returns, or for state reporting purposes ⁸ | Complete lines 1-16c (as applicable). |
| Is an S corporation | Needs an EIN to file Form 2553, Election by a Small Business Corporation ⁹ | Complete lines 1-16c (as applicable). |

¹ For example, a sole proprietorship or self-employed farmer who establishes a qualified retirement plan, or is required to file excise, employment, alcohol, tobacco, or firearms returns, must have an EIN. A partnership, corporation, REMIC (real estate mortgage investment conduit), nonprofit organization (church, club, etc.), or farmers' cooperative must use an EIN for any tax-related purpose even if the entity does not have employees.

² However, do not apply for a new EIN if the existing entity only (a) changed its business name, (b) elected on Form 8832 to change the way it is taxed (or is covered by the default rules), or (c) terminated its partnership status because at least 50% of the total interests in partnership capital and profits were sold or exchanged within a 12-month period. (The EIN of the terminated partnership should continue to be used. See Regulations section 301.6109-1(d)(2)(iii).)

³ Do not use the EIN of the prior business unless you became the "owner" of a corporation by acquiring its stock.

⁴ However, IRA trusts that are required to file Form 990-T, Exempt Organization Business Income Tax Return, must have an EIN.

⁵ A plan administrator is the person or group of persons specified as the administrator by the instrument under which the plan is operated.

⁶ Entities applying to be a Qualified Intermediary (QI) need a QI-EIN even if they already have an EIN. See Rev. Proc. 2000-12.

⁷ See also *Household employer* on page 4. (Note: State or local agencies may need an EIN for other reasons, e.g., hired employees.)

⁸ Most LLCs do not need to file Form 8832. See *Limited liability company (LLC)* on page 4 for details on completing Form SS-4 for an LLC.

⁹ An existing corporation that is electing or revoking S corporation status should use its previously-assigned EIN.



1G - Compliance Check

Has the Vermont Department of Taxes required a bond for this business entity or any business entity in which any person listed above was an officer or held a 20% or more interest?

Yes (Attach explanation) No

Has the Vermont Department of Taxes suspended or revoked a Sales and Use or Meals and Rooms tax license for this business entity or any business entity in which any person listed above was an officer or held a 20% or more interest?

Yes (Attach explanation) No

PART 2 - SALES AND USE TAX

Start Date (see instructions) _____ / _____ / _____




Business Operation:

Year Round Occasional Seasonal Months of Operation _____

Estimate of annual Vermont Sales and Use tax liability:

\$500 or less \$501 - \$2,500 Over \$2,500

Name of Filing Service used (if any) _____

 Physical Location of Business: _____
(Street address only - No PO Boxes)

City/Town

State

ZIP Code

Trade Name or d/b/a for this location: _____

Brief description of business activity at this location (List in order of primary activity first).


- 1. _____
- 2. _____
- 3. _____

Person to contact about Vermont Sales and Use Tax account:

Name _____

Telephone number: _____ Fax number: _____

e-mail address: _____

 Mailing Address for Sales and Use Tax account returns and information (if different from Part 1 address):

Street, Road or PO Box

City/Town

State

ZIP Code

PART 3 - MEALS AND ROOMS TAX

Start Date (see instructions) _____ / _____ / _____



Business Operation:

Year Round Occasional Seasonal Months of Operation _____

Estimate of annual Vermont Meals and Rooms tax liability:

\$500 or less Over \$500

Name of Filing Service used (if any) _____

PART 3 - MEALS AND ROOMS TAX (continued)



Physical Location of Business: _____
(Street address only - No PO Boxes)

City/Town

State

ZIP Code

Trade Name or d/b/a/ for this location: _____

Brief description of business activity at this location (List in order of primary activity first).

1. _____

2. _____

3. _____

Person to contact about Vermont Meals and Rooms Tax account:

Name _____

Telephone number: _____ Fax number: _____

e-mail address: _____



Mailing Address for Meals and Rooms Tax account returns and information (if different from Part 1 address):

Street, Road or PO Box

City/Town

State

ZIP Code

PART 4 - WITHHOLDING TAX

Start Date (see instructions) ____ / ____ / ____



Estimate of Vermont Withholding tax liability per Quarter:

Less than \$2,499 \$2,500 - \$8,999 \$9,000 or more (requires EFT filing)

Reporting by: Paper return EFT Credit EFT Debit

Name of Payroll Service used (if any) _____



Physical Location of Business: _____
(Street address only - No PO Boxes)

City/Town

State

ZIP Code

Trade Name or d/b/a/ for this location: _____

Brief description of business activity at this location (List in order of primary activity first).

1. _____

2. _____

3. _____

Contact for Vermont Withholding Tax:

Name _____

Telephone number: _____ Fax number: _____

e-mail address: _____



Mailing Address for Withholding Tax account returns and information (if different from Part 1 address):

Street, Road or PO Box

City/Town

State

ZIP Code

PART 5 - CORPORATE INCOME TAX OR BUSINESS INCOME (ENTITY) TAX



Start Date (see instructions) _____ / _____ / _____ Fiscal Year End _____

Person to contact about Vermont Corporate Income or Business Income (Entity) Tax account:

Name _____

Telephone number: _____ Fax number: _____

e-mail address: _____

Mailing Address for Corporate Income or Business Income (Entity) Tax account returns and information (if different from Part 1 address):

Street, Road or PO Box _____ City/Town _____ State _____ ZIP Code _____



Physical Location of Business: _____

(Street address only - No PO Boxes)

City/Town _____ State _____ ZIP Code _____

Records Location: _____

If part of a federal consolidated group, enter the name and EIN of the parent. If S-Corporation, include Form 2553.

PART 6 - OTHER TAXES

Fuel Gross Receipts Start Date _____

Telecommunications Start Date _____

Local Option Tax Start Date _____

Local Option Town _____

PART 7 - PREVIOUS OWNERSHIP

Name and address of previous owner:

_____ Date you purchased business: _____ / _____ / _____

_____ Date of 32 V.S.A. §3260 Notice: _____ / _____ / _____

PART 8 - CERTIFICATION

I certify under pains and penalty of perjury this application is true, correct and complete to the best of my knowledge.

Signature _____ Title _____

Name _____ Date _____

(Please print)

Send or fax completed application to:

Vermont Department of Taxes
PO Box 547
Monipelier, VT 05601-0547
Telephone: (802) 828-2551
Fax: (802) 828-5787

PART 1 - Applicant Information

1A - Type Check the box for the type of business ownership.

Sole Proprietor is a business owned by an individual, a husband and wife, or civil union members.

VT State Government includes Vermont state agencies, municipalities, and public corporations.

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

501(c)(3) organizations please include a copy of your designation from the Internal Revenue Service. If you have not received the designation yet, include a copy of the organization's articles of association and bylaws.

Other Government includes agencies, municipalities and public corporation from states territories or provinces other than Vermont.

1B - Name Print the name of the business.

Sole Proprietor the name of the person (or persons) who own the business.

Examples: John Smith Jack & Jill Hill

Business the name of the business as it appears in the legal document forming the business.

Examples: ABC Corporation Good Partnership
Smith & Smith LLC Edward Esquire, PC

Government Entities the name of the agencies and department.

Examples: US Interior Department of National Parks
State of Vermont Department of Forest & Parks
City of Montpelier, VT Department of Education

1C - Identification Numbers

Business entities, print your Federal Employer Identification Number (FEIN). *Note:* an employer, regardless of ownership type, must have a FEIN.

Sole proprietorship, print the primary owner's social security number. For husband and wife or civil union member owners, use section 1F to provide the other individual's name and social security number.

1D - Mailing Address Print the address where you want information mailed.

1E - Date authorized to do business in Vermont by Vermont Secretary of State This is the date of filing articles of association or received authorization to do business in this state.

State of Incorporation Enter the state where the business filed articles of association.

1F - Business Principals with Fiscal Responsibility Print the title, Social Security Number, name and address of individuals who are responsible for the fiscal aspects of the business. This may be partners, president, treasurer, comptroller, etc.

1G - Compliance Check Check the appropriate Yes or No box to indicate whether any business principal has been involved with a compliance action by the Vermont Department of Taxes. If Yes checked, include an explanation with the application.

PART 2 Sales and Use Tax

Start Date This is the date the business started in Vermont to make sales of items subject to sales tax or to make purchases subject to use tax. It may not necessarily be the date the business started. For out-of-state businesses, the start date is the date Vermont business started. Example: original business began July 1999 and sold services only. In March 2001, the business expanded to sell items subject to sales tax. The start date will be March 1, 2001.

Business Operation Check the appropriate box to indicate when the business is open. This information determines when returns need to be filed.

Year Round The business is open for business in all months of the year.

Occasional The business makes few sales in Vermont and generally does not have a permanent location. Example: out-of-state artisans selling at a craft fair in Vermont; operators of carnival rides

Seasonal The business is open only during certain months of the year. Indicate the months of operation. Example: souvenir stand
May, June, July, August and September; cross country ski trails open December, January, February and March.

Estimate of Annual Vermont Sales and Use tax liability Check the box for the amount of Vermont tax you estimate you will owe annually. This information is used as a guide to determine how often the Sales and Use tax return must be filed.

Name of Filing Service used Print the name of the filing service if you use one.

Physical Location of Business Print the street/road name, city/town and state where the business is located. This will be the address licensed to make sales. For occasional businesses, indicate the locations you will be making sales in Vermont. For mobile vendors, indicate "various." Example: 109 State Street, Montpelier, VT.; craft sales Manchester, Essex

Note: For other than mobile vendors, each business location is required to have its own tax account and license.

Trade Name or Doing Business As (d/b/a) Name If you conduct business under a name other than indicated in Part 1B, print the name here.

Example: ABC Corporation doing business as Trader Tim
John Smith doing business as Best Lawn Mowing Service

Business Activity List the business activities with the primary business activity first. This information is used to make sure you have a tax account for all necessary taxes and to send notices of tax changes.

Person to contact Print the name and contact information for someone the Department may call on questions about this tax account.

Mailing Address for Sales and Use Tax Account If you want just the Sales and Use tax returns, correspondence or other information to go to an address *different from* the one in Part 1D, print here.

PART 3 Meals and Rooms Tax

Start Date This is the date the business started in Vermont to make sales of items subject to Meals and Rooms tax. It may not necessarily be the date the business started. For out-of-state businesses, the start date is the date Vermont business started.

Business Operation Check the appropriate box to indicate when the business is open. This information determines when returns need to be filed.

Year Round The business is open for business in all months of the year.

Occasional The business makes few sales in Vermont and generally does not have a permanent location. Example: out-of-state food vendor selling at a fair in Vermont

Seasonal The business is open only during certain months of the year. Indicate the months of operation. Example: cremee stand open May, June, July, August and September; concession at a ski area open December, January, February and March.

Estimate of Annual Vermont Meals and Rooms tax liability Check the box for the amount of Vermont tax you estimate you will owe annually. This information is used as a guide to determine how often the Meals and Rooms tax return must be filed.

Name of Filing Service used Print the name of the filing service if you use one.

Physical Location of Business Print the street/road name, city/town and state where the business is located. This will be the address licensed to make sales. For occasional businesses, indicate the locations you will be making sales in Vermont. For mobile vendors, indicate "various." Example: 109 State Street, Montpelier, VT. food sales Manchester, Essex

Note: For other than mobile vendors, each business location is required to have its own tax account and license.

Trade Name or Doing Business As (d/b/a) Name If you conduct business under a name other than indicated in Part 1B, print the name here.

Example: ABC Corporation doing business as Trader Tim
John Smith doing business as Hot Diggity Doggity Food Cart

Business Activity List the business activities with the primary business activity first. This information is used to make sure you have a tax account for all necessary taxes and to send notices of tax changes.

Person to contact Print the name and contact information for someone the Department may call on questions about this tax account.

Mailing Address for Sales and Use Tax Account If you want just the Meals and Rooms tax returns, correspondence or other information to go to an address *different from* the one in Part 1D, print here.

PART 4 Withholding Tax

Start Date This is the date the business started having payroll or making payments subject to Vermont income tax. It may not necessarily be the date the business started. For out-of-state businesses, the start date of Vermont activity.

Estimate of Quarterly Vermont Withholding tax liability Check the box for the amount of Vermont tax you estimate you will owe quarterly. This information is used as a guide to determine how often the Withholding tax return must be filed.

Note: Withholding of \$9,000 or more per quarter are required to report and remit by electronic funds transfer (EFT). Please call or write for instructions.

Name of Filing Service used Print the name of the filing service if you use one.

Physical Location of Business Print the street/road name, city/town and state where the business is located.

Note: A business may elect to have a master withholding tax account or a tax account for each location.

Trade Name or Doing Business As (d/b/a) Name If you conduct business under a name other than indicated in Part 1B, print the name here.

Example: ABC Corporation doing business as Trader Tim

Business Activity List the business activities with the primary business activity first. This information is used to make sure you have a tax account for all necessary taxes and to send notices of tax changes.

Person to contact Print the name and contact information for someone the Department may call on questions about this tax account.

Mailing Address for Withholding Tax Account If you want just the Withholding tax returns, correspondence or other information to go to an address *different from* the one in Part 1D, print here.

PART 5 Corporation Income Tax or Business Income (Entity) Tax

Start Date This is the date the business started activity in Vermont.

Fiscal Year End Print the last day of the tax year. Example: calendar year December 31; fiscal year June 30

Person to contact Print the name, telephone number, and other contact information.

Mailing Address for Tax Account If you want just the tax returns, correspondence or other information to go to an address *different from* the one in Part 1D, print here.

Physical Location of Business Print the street/road name, city/town and state where the business is located.

Records Location Print the address where the tax records are kept if *different from* the one in Part 1D.

Federal Consolidated Group Print the name and FEIN of the parent corporation.

PART 6 Other Taxes

Fuel Gross Receipt Print the date the business started making sales of fuels subject to this tax.

Telecommunications Print the date the business started making sales of telecommunication services subject to this tax.

Local Option Tax Print the date the business started making sales of items subject to this tax. If doing business in multiple locations, print the name of the local option town. Please include city or town designation. Example: Rutland City; Manchester

PART 7 Previous Ownership

Note: Buying an existing business requires notification to the Vermont Department of Taxes 10 days prior to the purchase. If notice is not given, you may become liable for the previous owner's outstanding business tax liability.

PART 8 Certification

The owner or business officer responsible for collection and remitting taxes is required to certify that the information provided in this application is true, correct and complete.