



Whether starting a new business in Vermont or seeking to register a foreign (non-Vermont) entity to do business in the state of Vermont, the Corporations Division of the Vermont Secretary of State's office, as the state registry for business entity registrations and maintenance, is the place to start.

What can you do on the Secretary of State's online registration portal? You can simultaneously register your business with:

1. Vermont Secretary of State
2. Vermont Department of Taxes (Meals and Rooms, Sales and Use, Withholding taxes)
3. Vermont Department of Labor

If you have already registered your trade name with the Secretary of State but didn't register for Sales and Use, Meals and Rooms, and/or Withholding taxes at that time, you can still use their online registration portal. Go to bizfilings.vermont.gov/login, log in with your user name and password, and click on "Department of Taxes Online Services" on the left hand side of the screen.

Ready to start? For free and convenient registration, click or go to the link below:

<https://sos.vermont.gov/business-services/business-filings/domestic-formation/>

Depending on the business type and other factors, you may need to file separately with other Vermont agencies. Simultaneous filing on the Secretary of State's online registration portal is not available at this time. These may include:

- Vermont Department of Economic Development
- Vermont Department of Liquor Control

To help speed the processing of your application, please use the Secretary of State's online registration portal. Use this paper form only if you do not have access to the internet.



VT Form
BR-400

**Application for
BUSINESS TAX ACCOUNT**

TYPE OR PRINT - Please read instructions and **answer all questions completely.**

PART 1 - APPLICANT INFORMATION

1. Business Type (check one) <table border="0"><tr><td>☐ Sole Proprietor (Indiv., Married Couple or Civil Union)</td><td>☐ Single Member LLC</td><td>☐ LLC</td></tr><tr><td>☐ Partnership</td><td>☐ S-Corporation</td><td>☐ C-Corporation</td></tr><tr><td>☐ Federal Government</td><td>☐ VT State Government</td><td>☐ 501(c)(3)</td></tr><tr><td>☐ Other _____</td><td></td><td></td></tr></table>				☐ Sole Proprietor (Indiv., Married Couple or Civil Union)	☐ Single Member LLC	☐ LLC	☐ Partnership	☐ S-Corporation	☐ C-Corporation	☐ Federal Government	☐ VT State Government	☐ 501(c)(3)	☐ Other _____		
☐ Sole Proprietor (Indiv., Married Couple or Civil Union)	☐ Single Member LLC	☐ LLC													
☐ Partnership	☐ S-Corporation	☐ C-Corporation													
☐ Federal Government	☐ VT State Government	☐ 501(c)(3)													
☐ Other _____															
2. Business/Entity Name If Sole Proprietorship, enter Full Legal Name of Proprietor* Last Name First Name M. I.															
3. Federal Employer ID Number		4. Social Security Number (Sole Proprietorship only)													
5. Legal or Trade Name of Business (d/b/a)															
6a. Primary 6-digit NAICS Number		6b. Brief description of business													
7. Mailing Address of Business		8. City	State ZIP												
9. Physical Address of Business (Do not enter PO Box)		10. City	State ZIP												
11. Telephone Number		12. Fax Number													
13. Email Address															
14. Date authorized to do business in Vermont by Vermont Secretary of State ____ / ____ / ____ mm dd yyyy		15. State of Incorporation (LLC, Partnership, S-Corp, or C-Corp)													
16. Business Activity (Check all that apply in Vermont) <table border="0"><tr><td>☐ Manufacturer</td><td>☐ Wholesale</td><td>☐ Service</td></tr><tr><td>☐ Retail</td><td>☐ Hotel / Motel / Bed & Breakfast</td><td></td></tr><tr><td>☐ Construction</td><td>☐ Restaurant</td><td>☐ Other _____</td></tr></table>				☐ Manufacturer	☐ Wholesale	☐ Service	☐ Retail	☐ Hotel / Motel / Bed & Breakfast		☐ Construction	☐ Restaurant	☐ Other _____			
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*If married or civil union, please complete Schedule BR-400A for additional owner/member.

From Form BR-400, Part 1, Lines 2-4



Business Name _____ FEIN _____

Sole Proprietor Name _____ SSN _____

PART 2 - APPLICANT QUESTIONS

Please consult the Instructions if you are unclear on what taxes you may be required to collect or remit.

1. Will your business be required to collect **Sales and Use Tax**? ☐ Yes ☐ No
2. Will your business be required to collect **Meals and Rooms Tax**? ☐ Yes ☐ No
3. Will your business be required to **withhold Vermont Income Tax**? ☐ Yes ☐ No
4. Did you purchase an **existing business** or are you starting a **new business**?
..... ☐ Purchased an **existing business**. Complete **Part 3**.
..... ☐ Starting a **new business**.
5. Is your business a **distributor or wholesaler of cigarettes**? ☐ Yes ☐ No
6. Is your business a **distributor or wholesaler of tobacco products other than cigarettes**? ☐ Yes ☐ No
7. Do you **purchase tobacco products other than cigarettes from outside the State of Vermont**? ☐ Yes ☐ No
8. Will your business be a distributor or wholesaler of **malt or vinous beverages** in the State of Vermont? ... ☐ Yes ☐ No
9. Will your business be making retail sales of **aviation jet fuel** in the State of Vermont? ☐ Yes ☐ No
10. Will your business **deliver any of the following fuels** to customers? ☐ Yes ☐ No
☐ Heating Oil ☐ Propane ☐ Kerosene ☐ Coal ☐ Natural Gas ☐ Electricity
11. Will your business need to make **exempt purchases for your inventory or to produce your product**? ... ☐ Yes ☐ No
12. Will you be paying **wages, salaries or commissions to Vermont residents working outside Vermont**? .. ☐ Yes ☐ No

It is your responsibility to report any changes in your products or services which will affect your tax liability to the Vermont Department of Taxes in writing.

PART 3 - PREVIOUS OWNERSHIP

1. Name of previous owner - Last Name	First Name	M. I.	2. Date you purchased business (mmddyyyy)
3. Address of previous owner			4. Date of 32 V.S.A. § 3260 Notice (see instructions) (mmddyyyy)
5. City			State ZIP

Sole Proprietor Name _____ SSN _____

1. Has the Vermont Department of Taxes required a bond for this business entity or any business entity in which any person listed in Part 1 was an officer or held a 20% or more interest?	☐ Yes*	☐ No
2. 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 in Part 1 was an officer or held a 20% or more interest?	☐ Yes*	☐ No
3. Have you previously had a principal interest in a business with a Vermont Business Tax account?	☐ Yes*	☐ No

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

Signature _____	Title _____
Name _____ (Please print)	Date _____

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Form BR-400
Page 3 of 3
Rev. 08/25



VT Schedule
BR-400A

**Business Principals with
Fiscal Responsibility**

Attach to Form BR-400

From Form BR-400, Part 1, Lines 2-4

Business Name _____ FEIN _____

Sole Proprietor Name _____ SSN _____

PRINCIPAL #1

Last Name		First Name		MI	Social Security Number
Address					Title
City		State	ZIP Code		Telephone Number
Foreign Country			Email Address		

PRINCIPAL #2

Last Name		First Name		MI	Social Security Number
Address					Title
City		State	ZIP Code		Telephone Number
Foreign Country			Email Address		

PRINCIPAL #3

Last Name		First Name		MI	Social Security Number
Address					Title
City		State	ZIP Code		Telephone Number
Foreign Country			Email Address		

PRINCIPAL #4

Last Name		First Name		MI	Social Security Number
Address					Title
City		State	ZIP Code		Telephone Number
Foreign Country			Email Address		

Attach additional Schedule BR-400A if needed for additional business principals.



VT Schedule
BR-400B

Account Application

Attach to Form BR-400

From Form BR-400, Part 1, Lines 2-4

Business Name _____ FEIN _____

Sole Proprietor Name _____ SSN _____

*** If filing for more than one tax type or location, file multiple copies of this form. ***

Tax Type - Check ONE

☐ Meals and Rooms (MR)
(complete Lines 1-3 and 7-10d)

☐ Sales and Use (SU)
(complete Lines 1-3 and 7-10d)

☐ Withholding (WH)
(complete Lines 4-10d)

1. Start Date (or Expected Start Date) (Lines 1-3 for MR or SU only) ____ / ____ / ____ mm dd yyyy	2. Estimate of annual TAX liability ☐ \$500 or less ☐ \$501 or more	3. Business Operation ☐ Year Round ☐ Occasional ☐ Seasonal Months of Operation: from ____ to ____ mm mm
4. Start Date (or Expected Start Date) (Lines 4-6 for WH only) ____ / ____ / ____ mm dd yyyy	5. Estimate of quarterly TAX liability ☐ \$2,499 or less ☐ \$2,500 - \$8,999 ☐ \$9,000 or more - Requires ACH Credit	6. Federal Withholding Depositing Requirement ☐ Annual ☐ Semi-weekly ☐ Quarterly ☐ Not Yet ☐ Monthly Established
7. Name of Payroll/Filing Service used		☐ No filing service
8. Your Business Physical Location (Do not enter PO Box)		☐ Same as Applicant
City	State ZIP	
9. Your Business Mailing Address		☐ Same as Applicant
City	State ZIP	
10a. Person to contact - Last Name	First Name	10b. Telephone Number
10c. Title		10d. Fax Number
10e. Email address		