

Vermont Department of Taxes  
Sales and Use Tax Return

For faster processing, file and pay Sales and Use Tax online at [myVTax.vermont.gov](https://myVTax.vermont.gov).

INSTRUCTIONS FOR USING THIS FILL-IN FORM

Form SUT-451 is on the next page of this document.

- Before printing the form, enter the requested information into the fields below.
- Fill in the business name, address, account numbers, and reporting period information on **this** page. The information you enter will auto-populate onto Form SUT-451.
- Enter dollar amounts directly onto Form SUT-451.
- Default print settings will print only Form SUT-451.

Business Name. If Sole Proprietorship, enter Owner's Name (Last Name, First Name)
Mailing Address (Number and Street/Road or PO Box)
City
State
ZIP Code
Foreign Country
Email Address
Vermont Account ID SUT—
Federal ID Number
Reporting Period <b>YEAR</b> (fill in the year here, then select period below)

**NOTE:** Form SUT-451 is subject to change without notice.

Please check our website  
([tax.vermont.gov](https://tax.vermont.gov))  
quarterly to make sure you  
are filing on the current  
form.

Reporting Period - check only ONE

**MONTHLY filers**

- |                                   |                                 |                                    |
|-----------------------------------|---------------------------------|------------------------------------|
| <input type="checkbox"/> January  | <input type="checkbox"/> May    | <input type="checkbox"/> September |
| <input type="checkbox"/> February | <input type="checkbox"/> June   | <input type="checkbox"/> October   |
| <input type="checkbox"/> March    | <input type="checkbox"/> July   | <input type="checkbox"/> November  |
| <input type="checkbox"/> April    | <input type="checkbox"/> August | <input type="checkbox"/> December  |

**QUARTERLY filers**

- |  |
|--|
| <input type="checkbox"/> 1st quarter (Jan. - Mar.) |
| <input type="checkbox"/> 2nd quarter (Apr. - June) |
| <input type="checkbox"/> 3rd quarter (July - Sep.) |
| <input type="checkbox"/> 4th quarter (Oct. - Dec.) |

**ANNUAL filers**

- |  |
|--|
| <input type="checkbox"/> (Jan. - Dec.) |
|--|

**Form SUT-451****Sales and Use Tax Return**

\* 2 2 4 5 1 1 1 0 0 \*

**If Local Option Sales Tax is due,**  
you are required to file electronically at [myVTax.vermont.gov](http://myVTax.vermont.gov)

**Tax returns must be filed  
even if no tax is due.**

Business Name			Vermont Account ID
Address			Federal ID Number
City	State	ZIP Code	Reporting Period (MM DD YYYY - MM DD YYYY)
Foreign Country (if not United States)			Due Date
Email Address			<b>For Department Use Only</b>

Use **BLUE** or **BLACK** ink only.

Please do not make any marks in boxes or on lines that you intend to leave blank.

**SALES AND USE TAXES**

1. Total Sales .....1. \_\_\_\_\_ . \_\_\_\_\_
2. Nontaxable Sales .....2. \_\_\_\_\_ . \_\_\_\_\_
3. Taxable Sales (Line 1 minus Line 2) .....3. \_\_\_\_\_ . \_\_\_\_\_
- 4a. Total State **SALES TAX** Due (Line 3 x 6.00 %) .....4a. \_\_\_\_\_ . \_\_\_\_\_
- 4b. Total State **USE TAX** Due. SEE INSTRUCTIONS .....4b. \_\_\_\_\_ . \_\_\_\_\_
- ☐ If this reporting period includes Local Option Sales Tax, you are required to file electronically at [myVTax.vermont.gov](http://myVTax.vermont.gov).  
Check the box to certify that there is no Local Option Sales Tax due with this return.
- 4c. **TOTAL TAX DUE** (Add Lines 4a and 4b) .....4c. \_\_\_\_\_ . \_\_\_\_\_  
Make check payable to **Vermont Department of Taxes**

**Send completed return to:** Vermont Department of Taxes  
133 State Street  
Montpelier, VT 05633-1401

Phone: (802) 828-2551, option 3

**CERTIFICATION**

I hereby certify that I have examined this return and to the best of my knowledge and belief it is true, correct, and complete.

Signature of Officer or Authorized Agent		Date		Preparer's Signature		Date	
Title		Telephone Number		Firm's Name (or yours, if self-employed) and Address			
<input type="checkbox"/> Check here if authorizing the Vermont Department of Taxes to discuss this return and attachments with your preparer.		Preparer's Telephone Number		Preparer's PTIN or EIN			

**Form SUT-451**

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