

# FORM MRT-441 Instructions

## Meals and Rooms Tax Return

All taxpayers may file and pay their Meals and Rooms Tax through **myVTax for free**.

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

## General Information

### Forms

Forms may be updated more than once per year. Always download the most recent version from [tax.vermont.gov/forms](http://tax.vermont.gov/forms).

### 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 fee because the form cannot be processed. Unprocessed forms are treated as not filed.

### Negative numbers

You are not allowed to enter negative numbers on this form. If you need to claim a credit, please amend the original return and request a refund using Form REF-620, Application for Refund of VT Sales and Use Tax or Meals and Rooms Tax.

### What is Local Option Meals and Rooms Tax?

The State of Vermont has authorized certain municipalities to assess an additional 1.0% Local Option Meals, Rooms and/or Alcoholic Beverages Tax. Local Option Tax applies to meals, rooms, or alcoholic beverages furnished in a Local Option municipality. Local Option Tax is destination-based. This means the tax is based on the location where the item is delivered or consumed. Delivery charges are subject to state Sales, Meals, and/or Alcoholic Beverages and Local Option taxes. Delivery charges are subject to the highest applicable tax rate unless separately stated on the receipt or invoice.

If you are required to report Local Option Meals and Rooms Tax, you must file through *myVTax*.

### City Charter Meals, Entertainment and Lodging Tax

Two Vermont cities have meals, entertainment, and/or lodging taxes authorized by their city charters.

- Burlington, Vermont
- Rutland City, Vermont

They administer and collect the tax. If you conduct business in Burlington or Rutland City, contact the city for information about collecting and remitting the tax.

### Tax Rate

Meals, rooms, and non-alcoholic beverages are taxed at 9.0%.

Alcoholic beverages are taxed at 10.0%.

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## MRT-441 Line-by-Line Instructions

### Lines 1a, 2a, and 3a - TOTAL SALES

**Line 1a** - Enter the total charges for meals served.

**Line 2a** - Enter the total charges for room rentals.

**Line 3a** - Enter the total charges for alcoholic drinks served.

American Plan charges should be divided based on the value of each component and each part listed on the appropriate line.

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### Lines 1b, 2b and 3b - EXEMPT SALES

If any sales included on Lines 1a, 2a, or 3a were tax exempt and no tax was collected, enter the exempt amounts on the appropriate lines. This amount must be included in your total on Lines 1a, 2a, and 3a.

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### Lines 1c, 2c and 3c - NET TAXABLE

Subtract the EXEMPT sales from the TOTAL sales and enter the result.

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### Lines 1d, 2d and 3d - TAX

Multiply the NET TAXABLE sales of meals, rooms, and alcohol by the corresponding tax rate. The rates are shown on the form.

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### Line 4 - TOTAL MEALS AND ROOMS TAX DUE

Add Lines 1d, 2d, and 3d and enter the total on Line 4.

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## LOCAL OPTION TAXES

**Check our website for updates on new Local Option municipalities.**

**NOTE:** If you are required to report Local Option Meals and Rooms Tax, you must file through *myVTax*.

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## MAILING YOUR RETURN

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

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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:** [tax.vermont.gov](http://tax.vermont.gov)