Vermont Department of Taxes

Data formatting specifications for Business tax ("trust tax") forms
WH-431, WH-432, WH-434, MR-441, and SU-451 only

Effective June 2, 2009, Vermont will allow software development of Form MR-441, Meals and Rooms Tax Return, and Form SU-451, Sales and Use Tax Return, as well as allowing all software vendors to create Forms WH-431, Return of Income Tax Withheld; WH-432, Employer's Semi-Weekly Reconciliation Return; and WH-434, Reconciliation of Withholding Tax Account. This document describes the formatting of data on these forms as well as other information specific to these forms. Sample forms are available in a separate .pdf document for each form, but will NOT be posted on our vendors-only website. Contact Kathy Brown if you would like the .pdf document. Please refer to our Substitute Forms Policy, posted on our vendors-only website at www.state.vt.us/tax/vtvendors.shtml, for general requirements for designing forms and submitting forms for approval.

<u>On format examples below: **b = blank space**</u>

1) Forms must have a ½" left margin.
2) Leave 2 3/8"w x ¾"h blank space to the left of the barcode for department use. This is measured from the top of the paper and can be above the drawn boxes to the left of the barcode or to the left of those drawn boxes.
3) Use Courier or Courier New 12 point font for all data – variable (taxpayer-specific) or "permanent" data. Tax rates and local option towns are considered "permanent" data and do not need to be printed on a blank form but must **ALWAYS** be printed on a completed return.
4) Use `ALL CAPS` for alpha characters.
5) Do NOT use bold type face for variable data.
6) Reporting Period format is `MMbDDbYYYYb-bMMbDDbYYYY`
   Example: `01 01 2010 - 03 31 2010`
7) Reporting period is a full calendar month, quarter, or year, regardless of the start or end of business activity. *Example:* If a business opens and starts making sales on March 15, 2010, and is set up with us as a quarterly filer, the first filing period would be `01 01 2010 - 03 31 2010`. The VT Department of Taxes determines the required filing frequency. **NOTE:** If a taxpayer wishes to change the filing frequency set by the Department (i.e.: they want to file monthly instead of quarterly), they must call our Taxpayer Services Division at (802) 828-2551, option 3, to request the change.
8) Possible filing frequencies:
   a) Form WH-431 – monthly or quarterly
   b) Form WH-432 – quarterly only – For SEMI-WEEKLY FILERS ONLY
   c) Form WH-434 – annual only – For ALL Withholding accounts
   d) Form MR-441 – monthly or quarterly
   e) Form SU-451 – monthly, quarterly, or annual
9) Return Due Date format: `MMMbDD,bYYYY` (*Example:* `APR 25, 2010`).

10) Due Dates: If the due date is a weekend or holiday, the return will be due the next business day.
   a) Monthly returns with a reporting period ending Jan. 31 are due on February **23rd**.
   b) Form WH-434, Reconciliation of Withholding Tax Account, is due February 28th, even in a leap year.
   c) Returns other than those mentioned in 10a & 10b are due on the 25th of the month following the end of the reporting period.
11) **Do not allow "APPLIED FOR" status** for account numbers. Businesses MUST be preregistered with us before filing these forms. Use Form S-1, Application for Business Tax Account, to apply.
12) Federal ID No.: **This is a REQUIRED entry.** Print just the nine characters - no dashes. The first character may be a number or the letter "K", but the remaining eight characters must be digits.
13) VT Account Number is 17 characters (includes hyphens). **This is a REQUIRED entry.** *Example:* `450-123456789F-01`
   a) The first three digits identify the type of account
      i) `430` – identifies a Withholding account
      ii) `440` – identifies a Meals and Rooms account
      iii) `450` – identifies a Sales and Use account
   b) `123456789F` – the Federal ID number followed by an "F".
   c) `01` – identifies the location for this tax type for this business. A business can have other numbers at the end of their account number ("02", "03", "04", etc.) depending on the number of store locations. NOTE: A separate return must be filed for each store location.
14) Format for the long blank box (scan line) below Fed. ID/VT Acct. # boxes: `450b123b456b789bF01bXXbYYMMbNN`
   a) The first 5 groups of 3 characters each are the VT account number WITHOUT hyphens.
   b) "XX" is the first two **characters** of the Business Name. A space is considered a character. *Example:* "C J TRUCKING" would have "C " ("C" and a space) as the first two characters. This is assigned as part of the account number when the business registers with us. These two characters must match the first two characters on the first line in the business name/address area.
   c) "YYMM" is the filing period ending – 2-digit year and month ("13" is used as the filing period ending month for Form WH-434, Annual Reconciliation).
   d) "NN" is the number of months in the filing period. The only acceptable entries for this are:
      i) "01" for a monthly return
      ii) "03" for a quarterly return
      iii) "12" for an annual return
15) **BUSINESS NAME/ADDRESS AREA** The first line of the business name/address area needs to be entered exactly as it appears in our records for the corresponding full VT Business Account Number (VBA). The last two digits of the VBA (often "-01") identify the store location and the first line of the business name/address needs to match our records for that exact location. This is true for ALL businesses, but especially important for companies with multiple locations for a tax type (SU, MR, or WH). *Example:* If a store has two locations, and our records show "ABC COMPANY STORE 1", and "ABC COMPANY STORE 2" as the company name for the corresponding account numbers, they should not be entering "TOWN SQUARE SHOPPING CENTER" and "CENTRAL MALL" (locations of the stores) on the first line. They need to enter "ABC COMPANY STORE 1" or "ABC COMPANY STORE 2" on the first line of the business name/address area for the corresponding account number. (If they wish to change the name, they need to contact the Business Tax Division of the Department.) If the taxpayer is unsure of how their name appears in our records, they should contact the Business Tax Division at (802) 828-2551, option 3 for this information. The exact name can also be found on the preprinted forms that they received from the Department. Please relay this information to your customers/users.

16) DOLLAR AMOUNT FIELDS:
   a) Rounded dollar amounts are acceptable **only if** taxpayer will send a check for the rounded dollar amount. Otherwise, calculate to the exact cent. Some bookkeeping software cannot handle rounded amounts.
   b) Do not use dollar symbol ("$") or commas (",") in amount fields.
   c) Do not leave spaces in dollar amount fields where a comma would be.
   d) Dollar amounts can be printed as one "string" of numbers (*i.e.:* `123456.78`) or separate dollars and cents with a space on either side of the decimal point *(i.e.:* `145372 . 45)`
   e) Do not draw boxes around each separate number field.
17) Tax rates are a constant and should not be edited by the taxpayer.
   a) Meals (Form MR-441, Line 1d) – 9.00%
   b) Rent (Form MR-441, Line 2d) – 9.00%
   c) Alcohol (Form MR-441, Line 3d) – 10.00%
   d) Sales (Form SU-451, Line 4a) – 6.00%
   e) Local Option (Form MR-441 & SU-451, Part II) – 1.00%
18) **ALL LOCAL OPTION TOWN NAMES MUST BE PRINTED ON FORMS MR-441 AND SU-451 IN THE ORDER GIVEN,** regardless of whether tax is owed to that jurisdiction or not. The town names are listed on the sample returns. The list below shows the starting date for each town for each tax type. If no local option tax is due to a town, leave the dollar amount blank or enter "0".

   NOTE: There are blank areas on both MR-441 and SU-451 to allow for more towns to be added. These should be left blank until further notice.

The VT Department of Taxes will consider computer-generated business forms (Forms WH-431, WH-432, WH-434, MR-441, and SU-451) for approval. ***We retain the right to charge a $25.00 unprocessable return fee for returns that are filed on approved software forms but have incorrect business account information***, including, but not limited to, wrong or missing account numbers, filing frequency different than that set by the Department, or different business name than on our files.

As noted in our Substitute Forms Policy, forms will need to be submitted annually for approval. Any changes to Forms WH-431 and WH-434 are finalized annually in January. Changes to Form WH-434 which are finalized in January are for the return due in February **of the following year.** Changes to Forms SU-451 and MR-441 are finalized annually in July. Form WH-432 is changed only as needed and is usually effective for several years.

When submitting forms for review, please submit 1 blank, 1 full-field, and 4 with sample data. Please send 4 different samples instead of 4 copies of the same sample. If you have any questions, please contact Kathy Brown by:
   Phone: (802) 828-1084
   Fax: (802) 828-2701
   E-mail: kathy.brown@state.vt.us

Vermont Department of Taxes
Local Option Towns for Sales and Use tax and Meals and Rooms tax

The Local Option Towns MUST be printed on the return in the order given, even if no tax is due to that jurisdiction. If the return being printed has a reporting period before a town started collecting Local Option tax, (i.e.: late-filed return), print the town name on the return anyway. The dollar amount will be blank.

Example: Local Option tax effective date for Rutland Town is April 1, 2009. If reporting period for the return being filed is March 1, 2009 – March 31, 2009, "Rutland Town" should still be printed on the return.

LOCAL OPTION – **SALES AND USE TAX (Form SU-451)**

Local Option Town	Effective date
MANCHESTER	April 1, 1999
WILLISTON	July 1, 2004
STRATTON	July 1, 2004
BURLINGTON	July 1, 2006
DOVER	July 1, 2007
S BURLINGTON	October 1, 2007
KILLINGTON	October 1, 2008
MIDDLEBURY	October 1, 2008
RUTLAND TOWN	April 1, 2009
WINHALL	July 1, 2010

LOCAL OPTION – **MEALS AND ROOMS TAX (Form MR-441)**

Local Option Town	Effective date	Applies to (Type of sale)
WILLISTON	July 1, 2003	Meals, Rooms, Alcohol
STRATTON	July 1, 2004	Meals, Rooms, Alcohol
STOWE	July 1, 2006	Meals, Rooms, Alcohol
BRATTLEBORO	April 1, 2007	Meals, Rooms, Alcohol
DOVER	July 1, 2007	Meals, Rooms, Alcohol
S BURLINGTON	October 1, 2007	Meals, Rooms, Alcohol
MANCHESTER	April 1, 2008	Meals, Alcohol
	July 1, 2009	Rooms
KILLINGTON	October 1, 2008	Meals, Rooms, Alcohol
MIDDLEBURY	October 1, 2008	Meals, Rooms, Alcohol
RUTLAND TOWN	April 1, 2009	Meals, Rooms, Alcohol
WINHALL	July 1, 2010	Meals, Rooms, Alcohol

Please check our website, http://tax.vermont.gov, to see if any towns have been added.

Local Option Towns list updated July 8, 2010