



Vermont Department of Taxes
 PO Box 547
 Montpelier, VT 05601-0547



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VERMONT USE TAX RETURN

Form
SU-452

Buyers should use this form to report the 6% Vermont Use Tax due on all purchases of tangible personal property subject to Vermont Sales Tax for which the tax was not otherwise paid. Businesses registered to report Vermont Sales & Use tax must report the Use tax on Vermont Sales & Use Tax Return, Form SU-451. **NOTE:** Individuals making purchases for nonbusiness use may benefit by reporting the Use Tax on their Vermont Personal Income tax return.

BUYER

Social Security Number

Federal ID Number, if applicable

Individual Last Name

First Name

Initial

Business Name, if applicable

Mailing Address

City or Town

State

Zip Code

Check here if this is an INTERNATIONAL address

SELLER

Name (Individual or Business)

Social Security or Federal ID Number

Mailing Address

City

State

ZIP

TRADE-IN OR ALLOWABLE INSURANCE CREDIT - Attach a copy of the invoice or other supporting documentation.

FOR ALL PROPERTY:

A. Enter like kind trade-in credit allowed by the seller A.

FOR BOATS AND SNOWMOBILES ONLY:

B. Enter the amount received from the sale of another boat or snowmobile registered in your name if the sale was within three months prior to this purchase. See instructions. B.

C. Insurance money received for a boat or snowmobile *totally destroyed* within three months prior to this purchase. See instructions. C.

D. Insurance money received for a boat or snowmobile *damaged* within three months prior to this purchase. See instructions. D.

Enter the allowable credit on Line 2 below

CALCULATION OF USE TAX

1. Purchase price 1.

2. Allowable credit from above 2.

3. Taxable amount. Subtract Line 2 from Line 1 3.

4. Amount of Vermont Use Tax due. Multiply Line 3 by 6% 4.

SIGNATURE

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



 Signature of buyer

 Date

VERMONT USE TAX RETURN - Form SU-452, Side 2



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DESCRIPTION OF ITEM(S) PURCHASED (Attach list if necessary)

Date of purchase _____
Month Day Year

BOATS, SNOWMOBILES, OR AIRCRAFT ONLY

Make _____ Model _____

Year _____ Hull, vehicle, or tail identification number _____

INSTRUCTIONS

WHO SHOULD USE THIS FORM?

- Buyers not required to file Vermont Sales & Use Tax returns (Form SU-451) should use this form to report the Vermont Use tax due on all purchases of tangible personal property for which a Vermont Sales Tax was due and not paid at purchase.
Buyers should also use this form to report all purchases of boats and snowmobiles to facilitate registration.

WHO SHOULD NOT USE THIS FORM?

- This form is not to be used by persons who should report both Sales and Use taxes on form SU-451.

WHEN IS A USE TAX DUE?

- A Use tax is due if no sales tax was paid on purchases of tangible personal property used or stored in Vermont. Examples: Items ordered from catalogs, out-of-state purchases, publication subscriptions, boats, snowmobiles, and aircraft.
Property purchased out-of-state, brought into Vermont, and used in a business is also subject to the Use tax.

WHEN IS A USE TAX NOT DUE?

- On local option tax.
A Use tax is not due on any property if a Sales tax of at least 6% was paid legally to another state.
Property purchased out-of-state and brought into Vermont by a nonresident for personal use is not subject to the Use tax. Persons owning real property in Vermont are not considered nonresidents.
Casual sales (items purchased from someone other than a business or dealer) are also exempt. Nonmotorized boats less than 16 feet in length are an exempt casual sale. All other sales of boats, snowmobiles, and aircraft are subject to the Use tax.

REGISTRATION OF BOATS AND SNOWMOBILES

If you did not pay a Sales tax to a dealer when you bought your boat or snowmobile, mail this return, together with your check or money order for the registration fee, any potential title fee, and Use tax, to the Vermont Department of Motor Vehicles, 120 State Street, Montpelier, VT 05603.

You must submit proof of payment (such as a purchase invoice, or an exemption from tax) before a registration certificate can be granted. Keep a photocopy of this tax return for your records.

ALL OTHER PURCHASES

If the purchases reported do not involve boats or snowmobiles, mail this return, together with your check or money order to the Vermont Department of Taxes, PO Box 547, Montpelier VT 05601-0547. If you are reporting the tax on more than one item, attach a list of the items, identifying each as requested on the front of this form.

CREDITS

You may be able to take one of four possible credits against the purchase price in order to arrive at the amount subject to Use tax:

A Any like kind trade-in credit allowed by the seller. This credit applies to all property.

B The amount received from the sale of a boat or snowmobile which was registered in your name. This credit applies to boats and snowmobiles only, and cannot exceed the book value. The sale must occur within three months before or after the purchase being reported on this return.

If the sale has already occurred, enter the amount received, or the book value, on Line 2. If the sale occurs after the purchase reported on this return, you may apply to the Department of Taxes for a refund of tax already paid on this purchase.

In either case, a photocopy of the sales invoice must be included when you file this return.

C and D Insurance money received for a boat or snowmobile totally destroyed or damaged within three months prior to the purchase being reported on this return. You may not claim an insurance credit if the boat or snowmobile has been repaired and you are claiming a credit for sale or trade-in of the repaired item. The insurance credit applies only to boats and snowmobiles.

FILING DEADLINE

This tax return is due on or before the 20th day of the month following the purchase, or at the time of registering a boat, snowmobile, or aircraft, whichever is earlier.

LATE FILING AND LATE PAYMENT CHARGES

Any tax due and unpaid by the due date of this return will bear interest at the statutory rate, and a penalty of 5% per month, up to a maximum of 25%, may be assessed. Late filing may also result in the imposition of a \$50.00 late filing fee. Please call Taxpayer Services Division of the Department of Taxes at (802) 828-2551 with any questions you may have.