

VT Form <b>SUT-459</b>	<b>ELECTION BY MANUFACTURER OR                  RETAILER OCCASIONALLY ACTING                  AS A CONTRACTOR</b> 32 V.S.A. § 9711
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Act 134 of 2016 clarified that if you are a manufacturer or a retailer, you will be treated as a contractor when purchasing material and supplies for use in improving, altering, or repairing real property. 32 V.S.A. § 9701(5). The phrase “treated as a contractor” means you must pay sales tax to a wholesaler when purchasing these materials, or you must remit use tax when you install materials or supplies from your inventory.

However, Act 134 established a way for retailers and manufacturers who occasionally act as contractors to make an election to be treated as a retailer. 32 V.S.A. § 9711.

Only businesses that are primarily a retailer or manufacturer are eligible to make this election. If you qualify for this election, by submitting this form you would be required to charge the sales tax to your end customer when you make the installation into real property. If you want to continue to be treated as a contractor, do not submit this form.


**Please note:** This election is binding for five years. After five years, you can contact the Department to change your status, or continue with the election. If we don’t hear from you, your status will remain as “retailer.”

For more information, please visit our website at [www.tax.vermont.gov](http://www.tax.vermont.gov).

**Business Information**

Business Name			Vermont Sales and Use Tax Account Number
Mailing Address			Telephone Number
City	State	ZIP Code	Length of Time in Business
Foreign Country (if not United States)		Email Address	
Physical Business Location for Which Permit Is Requested		City	State ZIP Code

**Signature**

	Signature of Owner, Partner, Officer of Corporation, etc.	Date	Daytime Telephone Number (optional)
	Printed Name	Title	

**Send completed request to:**

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