

How to fill out VD-115 — Request for Purchase & Use Tax Refund

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/forms/vermont/vd115-
purchase-and-use-tax-
refund/

Vermont - written against VD-115 (12/2025), issued under 32 V.S.A. s. 8902(5), which sets the credit at the J.D. Power clean trade-in value of the vehicle sold, and s. 8914, which gives one year to claim it; affirmed under penalties of 23 V.S.A. s. 201

The one Vermont form on this site that puts money back in a seller's pocket. If you sold a Vermont-registered car on which Vermont purchase and use tax was paid, and you bought another vehicle within three months of that sale, the tax on the car you sold comes back at 6% of its J.D. Power clean trade-in value. It is not automatic, nobody at the counter offers it, and the department gives you one year from paying the tax on the new car to ask.

This sheet is not the form. Download the blank VD-115 from the Vermont Department of Motor Vehicles, Agency of Transportation at <https://dmv.vermont.gov/sites/dmv/files/documents/VD-115%20-%20Request%20for%20Purchase%20%26%20Use%20Tax%20Refund%20-%20Fillable.pdf> — always take the current revision from the agency rather than a copy. Print this and keep it beside you while you complete theirs.

Every line, in the order you meet it

1	YOU	Name and Vermont License #	Your name, as it appears on both registrations. Watch out: If the old car was in two names and the new one is in one, make sure the name here is the one on both. That single overlap is the eligibility test.
2	YOU	Mailing Address, City, State, ZIP	Where the refund is posted. Watch out: Use the address the department already holds for you. A claim that has to be verified against a new address is a claim that waits.
3	YOU	Old Vehicle: plate, year, make, model, mileage, date sold, sale price	The car you sold, on one row. Watch out: The date sold is the date on your bill of sale and on the assignment. It is one of the two dates the three-month rule is measured between, so it needs to be the same date everywhere.
4	YOU	Old Vehicle: Serial Number (VIN)	Seventeen characters for the car that has gone. Watch out: Copy it from your photocopy of the bill of sale. This is the second reason for taking that copy before the buyer drives away.
5	YOU	Vehicle sold to (name) and (address)	The buyer, named and located. Watch out: Straight off the bill of sale. The department is confirming that a real sale happened rather than a transfer between your own vehicles.
6	YOU	New Vehicle: plate, year, make, model, mileage, date purchased, purchase price	The replacement you paid Vermont purchase and use tax on. Watch out: The tax has to have been paid before there is anything to refund against. A dealer purchase where the tax went through their paperwork still counts - what matters is that it was paid.
7	YOU	New Vehicle: Serial Number (VIN)	The replacement's identification number. Watch out: The department matches this against the tax it collected. A digit wrong here looks like a claim against a vehicle that paid nothing.
8	YOU	Signature of Applicant and Date Signed	One signature, under penalty of perjury. Watch out: Post it with your documentation to the Info Unit at 120 State Street, Montpelier, inside a year of paying the tax on the new car. Nobody will remind you when the year is nearly up.

What gets this one rejected

- A claim on a vehicle that never paid Vermont purchase and use tax. A car bought in another state and registered here without paying the tax has nothing to refund.
- Two cars sold and both claimed. Under 32 V.S.A. s. 8902(5) only one vehicle sold is eligible - the one replaced by the newly purchased vehicle.
- A claim filed more than a year after the tax was paid on the new vehicle. Section 8914 sets the limit and the form repeats it.
- No documentation. The form accepts a title, a VT-005 bill of sale with the odometer statement, a registration certificate, or a handwritten bill of sale carrying both names and addresses, the VIN, mileage, year, make, model, sale price and date of sale.
- A claimant who appears on only one of the two registrations. The rule is that at least one registered owner has to be on both.
- A motorboat, snowmobile or ATV. Purchase and use tax does not apply to them, and the Vermont Department of Taxes handles the sales tax that does.

☒ Amber is what you write ☐ Grey is a block somebody else completes The completed example follows overleaf.

Read off VD-115 (12/2025) and the Vermont Department of Motor Vehicles, Agency of Transportation's own pages, current as of 2026-08-24. Plain-language help with a form, not legal advice — where this and the agency differ, the agency governs.

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Department of Motor Vehicles
Agency of Transportation
dmv.vermont.gov

Request for Purchase & Use Tax Refund

120 State Street
Montpelier, Vermont 05603-0001
802.828.2000

Name & Address	Name Delphine R. Ouimette		Vermont License # 31847205	
	Mailing Address 212 Websterville Rd			
	City Barre		State VT	ZIP Code 05641
	Email d.ouimette@example.com		Phone (802) 555-0143	

Complete the following section for the **vehicle you sold** – Documentation required

Old Vehicle	Plate #	Model Year	Make	Model	Milage	Date Sold	Sale Price
	HRJ482	2016	SUBARU	Outback	96,412	08/14/2026	\$13,750.00
	Serial Number (VIN) 4S4BSANC4G3241785						
	Vehicle sold to (name) Truman K. Hazeltine			Vehicle sold to (address) 47 Seymour St, Middlebury, VT 05753			

Complete the following section for the **vehicle you purchased** – Documentation required

New Vehicle	Plate #	Model Year	Make	Model	Milage	Date Purchased	Purchase Price
	FTR913	2020	TOYOTA	Highlander LE	61,230	08/21/2026	\$27,400.00
Serial Number (VIN) 5TDGZRBH0LS512094							

- To be eligible for a refund of the Purchase & Use (P&U) Tax paid to the state of Vermont, the sale of a Vermont registered vehicle (to which Vermont P&U tax was paid) must occur within three months of the taxable purchase of another vehicle. The registered owner or at least one of the registered co-owners, if applicable, must appear on the old and new registrations.
- The value of the vehicle sold may not exceed the clean trade-in value listed by JD Power.
- P&U Tax does not apply to motorboats, snowmobiles, or ATV's. Contact the Vermont Department of Taxes for information on refunds of sales tax paid on motorboats, snowmobiles, and ATV's.
- Form must be submitted within 1 year of payment of tax on new vehicle.

I hereby affirm, under penalty of perjury of the laws of the State of Vermont, that the information on this form is true and correct. This declaration made under penalties of 23 V.S.A. § 201	Signature of Applicant	Date Signed
	X	

DO NOT WRITE BELOW – DMV USE ONLY
CLEAN TRADE-IN VALUE - \$ _____ X 6% = \$ _____ REFUND DUE

Mail the completed form to
Vermont DMV
Attn: Info Unit
120 State Street
Montpelier, VT 05603-0001