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VERMONT *Apportionment & Allocation Schedule* **FORM BA-402**

- Enter all amounts in **WHOLE DOLLARS**
- For Unitary filers, complete a separate Form BA-402 for each taxable affiliate.

Name of Business or Principal Vermont Corporation	Federal ID Number
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FOR UNITARY GROUPS ONLY - Affiliate Corporation's Name and Federal ID Number	Affiliate's Federal ID Number
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PART 1 Directly Allocated Nonbusiness Income and Foreign Dividends

Place an "X" in the box left of the line number to indicate a loss amount.

	Everywhere		Vermont
1. Nonbusiness Income			
<input type="checkbox"/> 1a.		<input type="checkbox"/> 1b.	
Foreign Dividends			
<input type="checkbox"/> 1c.		<input type="checkbox"/> 1d.	

PART 2 Apportioned Income (Do not enter negative values in Part 2)

Section A Sales and Receipts Factor

	Everywhere		Vermont
2. Sales or gross receipts			
<input type="checkbox"/> 2.			
3. Services performed in Vermont		3.	
4. Sales delivered or shipped to purchasers in Vermont from outside Vermont		4.	
5. Sales delivered or shipped to purchasers in Vermont from within Vermont		5.	
6. Sales shipped from Vermont to the U.S. Government		6.	
7. Sales shipped from Vermont to purchasers in a state where the entity is not taxable		7.	
8. Business interest			
<input type="checkbox"/> 8a.		<input type="checkbox"/> 8b.	
9. Royalties			
<input type="checkbox"/> 9a.		<input type="checkbox"/> 9b.	
10. Gross rents			
<input type="checkbox"/> 10a.		<input type="checkbox"/> 10b.	
11. Other business income (attach statement)			
<input type="checkbox"/> 11a.		<input type="checkbox"/> 11b.	
12. TOTAL INCOME, SALES AND GROSS RECEIPTS (Add Lines 2-11)			
<input type="checkbox"/> 12a.		<input type="checkbox"/> 12b.	
12c.	Vermont Sales and Receipts factor as percent of everywhere. (Divide Line 12b by Line 12a). Calculate percentage to six places to the right of the decimal point. <input type="text"/> . <input type="text"/> %		

continued on back



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Section B Salaries and Wages Factor

Everywhere

Vermont

13. TOTAL SALARIES AND WAGES

13a. [] .

13b. [] .

13c. Vermont as percent of everywhere (Divide Line 13b by Line 13a). Calculate percentage to six places to the right of the decimal point. 13c. [] . [] %

Section C Property Factor (Average value during year)

Everywhere

Vermont

14. Inventories

14a. [] .

14b. [] .

15. Buildings and other depreciable assets (original cost)

15a. [] .

15b. [] .

16. Depletable assets (original cost)

16a. [] .

16b. [] .

17. Land

17a. [] .

17b. [] .

18. Other assets (attach schedule)

18a. [] .

18b. [] .

19. Rented real and personal property (Multiply annual rent by 8)

19a. [] .

19b. [] .

20. TOTAL PROPERTY (Add Lines 14 through 19)

20a. [] .

20b. [] .

20c. Vermont as percent of everywhere (Divide Line 20b by Line 20a). Calculate percentage to six places to the right of the decimal point. 20c. [] . [] %

Section D Vermont Apportionment Factors

21. VERMONT COMBINED FACTORS (Sales and Receipts, Double-weighted)

(Add Line 12c twice, and Lines 13c and 20c above). Calculate percentage to six places to the right of the decimal point. 21. [] . [] %

22. VERMONT APPORTIONMENT FACTOR (Divide Line 21 by 4 or as indicated below).

Calculate percentage to six places to the right of the decimal point. 22. [] . [] %

Express as a decimal to six places. If there are less than three factors with an "EVERYWHERE" denominator, then divide Line 21 as follows:

- Sales/Receipts and Salaries and Wages - divide by 3
- Sales/Receipts and Property - divide by 3
- Salaries and Wages and Property - divide by 2
- Sales/Receipts only - divide by 2
- Salaries and Wages only - divide by 1
- Property only - divide by 1

(Transcribe to Form CO-411, Line 6; or Schedule CO-421, Line 1; or Form BI-472, Line 7; or Form BI-473, Line 12.)