

Schedule BA-402

Vermont Apportionment & Allocation



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For Unitary filers, complete a separate Schedule BA-402 for each taxable affiliate

Attach to Form CO-411 or Form BI-471

Table with 3 columns: Entity Name, Fiscal Year Ending, FEIN. Includes a row for 'FOR UNITARY GROUPS ONLY - Name of Affiliate' and 'Affiliate's FEIN'.

PART 1 Directly Allocated Non-Business Income, Other Non-Appportionable Income and Foreign Dividends

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

Enter all amounts in WHOLE DOLLARS.

Table for Part 1 with columns: Everywhere, Vermont. Rows include 1a-b. Non-Business Income or Other Non-Appportionable Income and 1c-d. Foreign Dividends.

PART 2 Sales and Receipts Factor Section A Sales and Receipts Factor

Table for Part 2 with columns: Everywhere, Vermont. Rows include 2. Sales or gross receipts, 3. Services received in or delivered to Vermont, 4. Sales delivered or shipped to purchasers in Vermont from outside Vermont, 5. Sales delivered or shipped to purchasers in Vermont from within Vermont, 6. Sales shipped from Vermont to the U.S. Government, 7. Sales shipped from Vermont to purchasers in a state where the entity is not taxable, 8. Business interest and dividends, 9. Royalties, 10. Gross rents, 11. Other business income (attach detailed supporting statement), 12. TOTAL INCOME, SALES, AND GROSS RECEIPTS (Add Lines 2-11), and 12c. Vermont Sales and Receipts factor as percent of Everywhere.

Entity Name (same as on Form CO-411 or Form BI-471)	
FEIN	Fiscal Year Ending (YYYYMMDD)



Section B Salaries and Wages Factor

Everywhere

Vermont

13. TOTAL SALARIES AND WAGES . . . 13a. _____ .00 13b. _____ .00
 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. _____ .00 14b. _____ .00
 15. Buildings and other depreciable
 assets (original cost) 15a. _____ .00 15b. _____ .00
 16. Depletable assets (original cost) 16a. _____ .00 16b. _____ .00
 17. Land 17a. _____ .00 17b. _____ .00
 18. Other assets (Attach schedule). 18a. _____ .00 18b. _____ .00
 19. Rented real and personal property
 (Multiply annual rent by 8) 19a. _____ .00 19b. _____ .00
 20. TOTAL PROPERTY
 (Add Lines 14 through 19) 20a. _____ .00 20b. _____ .00
 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 fewer 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 Schedule BI-472, Line 10; or Schedule BI-473, Line 11.)