



|                              |   |
|------------------------------|---|
| VT Schedule<br><b>BA-402</b> | <b>APPORTIONMENT &amp; ALLOCATION<br/>                 SCHEDULE</b> |
|------------------------------|---|

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

|   |                   |
|---|-------------------|
| Name of Business or Principal Vermont Corporation (PVC) | Federal ID Number |
|---|-------------------|

|   |                               |
|---|-------------------------------|
| FOR UNITARY GROUPS ONLY - Name of Affiliate | Affiliate's Federal ID Number |
|---|-------------------------------|

**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.

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

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

**Section A Sales and Receipts Factor**

|   | <b>Everywhere</b> | <b>Vermont</b>    |
|---|-------------------|-------------------|
| <b>2. Sales or gross receipts</b>   |                   |                   |
| <b>2.</b> _____   |                   |                   |
| <b>3. Services performed in Vermont</b> . . . . .   |                   | <b>3.</b> _____   |
| <b>4. Sales delivered or shipped to purchasers in Vermont from outside Vermont</b> . . . . .  |                   | <b>4.</b> _____   |
| <b>5. Sales delivered or shipped to purchasers in Vermont from within Vermont</b> . . . . .   |                   | <b>5.</b> _____   |
| <b>6. Sales shipped from Vermont to the U.S. Government</b> . . . . .   |                   | <b>6.</b> _____   |
| <b>7. Sales shipped from Vermont to purchasers in a state where the entity is not taxable</b> . . . . .   |                   | <b>7.</b> _____   |
| <b>8. Business interest</b>   |                   |                   |
| <b>8a.</b> _____  |                   | <b>8b.</b> _____  |
| <b>9. Royalties</b>   |                   |                   |
| <b>9a.</b> _____  |                   | <b>9b.</b> _____  |
| <b>10. Gross rents</b>  |                   |                   |
| <b>10a.</b> _____   |                   | <b>10b.</b> _____ |
| <b>11. Other business income (attach statement)</b>   |                   |                   |
| <b>11a.</b> _____   |                   | <b>11b.</b> _____ |
| <b>12. TOTAL INCOME, SALES AND GROSS RECEIPTS (Add Lines 2-11)</b>  |                   |                   |
| <b>12a.</b> _____   |                   | <b>12b.</b> _____ |
| <b>12c.</b> 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. <b>12c.</b> _____ . _____ <b>%</b> |                   |                   |

|                   |
|-------------------|
| Entity name       |
| Federal ID Number |



**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 Schedule BI-472, Line 7; or Schedule BI-473, Line 8.)