

# SCHEDULE BA-410 Instructions

## Affiliation Schedule

### General Information

Please print in **BLUE** or **BLACK** ink only.

The Affiliation Schedule is required with all Corporate and Business income tax returns when activity of another entity is included in that return. It identifies all entities that have activity or nexus in Vermont that are included in the return, and do not file their own Vermont income tax return(s). Examples include, but are not limited to:

- Subsidiaries in a consolidated corporate income tax return (Form CO-411, Corporate Income Tax Return)
- Affiliates in a unitary return/combined report (Form CO-411)
- Qualified Subchapter S Subsidiary (QSub) in a business income tax return (Form BI-471, Business Income Tax Return)
- Single member LLCs that are disregarded for income tax purposes in either a corporate or business income tax return.

Use Schedule BA-423, Pass-Through Entity Ownership Schedule, to report ownership interest. Use Schedule BA-424, Pass-Through Entity Ownership Income and Activity Schedule, to indicate distributive activity.

### CO-422, Consolidated and Combined Returns

The Affiliation Schedule is required with all corporate consolidated returns and combined reports (ref. 32 V.S.A. § 5862(c) and (d)). It identifies the parent company or Principal Vermont Corporation (PVC) and all subsidiaries or affiliates that are taxable in Vermont. Complete Schedule BA-410 and attach it to Form CO-411 for consolidated returns or combined reports.

### Name of Principal Vermont Corporation

Identify the PVC (if Combined Report) or Vermont Consolidated Parent (if consolidated return) and its Federal Employer Identification Number (FEIN) at the top of the page.

### Affiliates/Subsidiaries

For each affiliate/subsidiary *that has nexus in Vermont*, complete all information. **Do not** include affiliates with no nexus in Vermont on this schedule. There is space for four affiliates on each side. Use additional forms if necessary.

Enter the corporation's name, address (including country, if other than the United States), and FEIN.

All members with nexus in Vermont (regardless of how many) **must** be included on the Schedule BA-410. **Do not** fill out information for non-Nexus members of the group.

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**Form BI-471, Qualified Subchapter S Subsidiaries (QSSS or QSubs)**

Attach Schedule BA-410 to Form BI-471, Business Income Tax Return.

Enter the S-Corp parent's name, FEIN, and fiscal year end in the "Entity Name" field at the top of the form.

For each QSub that has activity or nexus in Vermont, enter the requested information in the "Affiliate Name" fields below. **Do not** include QSubs who do not have Vermont nexus or activity.

There is space for four QSubs on each side. Use additional forms if necessary.

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**Single Member LLCs and Other Disregarded Entities**

For any corporate or business income tax return that includes income tax activity for other entities (e.g., those that are disregarded for income tax filing), attach Schedule BA-410.

Enter the name, FEIN, and fiscal year end of the company filing the income tax return in the "Entity Name" field at the top of the form.

For each entity whose activity is included in the return, enter the requested in the "Affiliate Name" fields below. **Do not** include entities who do not have Vermont nexus or activity.

There is space for four entities on each side. Use additional forms if necessary.