

SCHEDULE BA-410 Instructions

Affiliation Schedule

General Information

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

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 and all subsidiaries or affiliates that are taxable in VT. Complete Form BA-410 and attach it to the Form CO-411 for consolidated returns or combined reports..

Name of Principal Vermont Corporation - Identify the PVC (if Combined Report) or VT 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 VT**, complete all information. **Do not** include non-VT-nexus affiliates on this schedule. There is space for 4 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 VT-Nexus members (regardless of how many) **MUST** be included on the Form BA-410. **DO NOT** fill out information for non-Nexus members of the group.

Form BI-471 and Qualified Subchapter S Subsidiaries (QSSS)

If form BI-471 is being prepared for a parent S Corporation and one or more Qualified Subchapter S Subsidiaries, prepare and attach form BA-410. Follow the instructions above to identify the parent corporation and all the QSSS corporations included in the filing.