



VT Form CO-414	CORPORATE ESTIMATED TAX PAYMENT VOUCHER
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For a combined return for a unitary group, enter information for Principal VT Corporation

The due date for this voucher and estimated tax payment is the fifteenth day of the fourth, sixth, ninth, or twelfth month for calendar year and fiscal year filers. If the fifteenth day of a month falls on a weekend or holiday, the due date is the next business day.

Entity Name			Federal ID Number		
Address			Tax Year BEGIN date (YYYYMMDD)		
			Tax Year END date (YYYYMMDD)		
City	State	ZIP Code	For Department Use Only		
Foreign Country (if not United States)					

Amount of payment being remitted with this voucher \$ _____.

MAIL THIS VOUCHER AND YOUR PAYMENT, ON OR BEFORE THE DUE DATE, TO THE ABOVE ADDRESS.

Form CO-414
Rev. 10/14

5454

INSTRUCTIONS FOR FILING VERMONT CORPORATE ESTIMATED TAX PAYMENTS

Use this form to make estimated payments for CO-411 filers ONLY. If VT Form BI-471 is the tax return that will be filed, use WH-435 to make estimated payments for nonresident shareholders.

A corporation with an expected annual Vermont income tax liability greater than \$500 must file Form CO-414 and pay its estimated tax liability in four equal installments. Interest for underpayment will be assessed if the tax liability is underestimated or payments are late (32 V.S.A. § 5859). The tax liability is not considered to be underestimated or late if:

- the estimated payments at least equal the amount which would be due by applying the current year's rates to the previous year's income, or
- the estimated payments are at least 90% of the current year's actual tax liability (rate changed from 80%, effective for tax years beginning January 1, 2014), or
- Actual tax liability for this year or the prior year is less than \$500.

Form CO-414 vouchers and estimated tax payments are due on or before the fifteenth day of the fourth, sixth, ninth, and twelfth month following the start of the fiscal year (April, June, September, and December for calendar year filers). If the fifteenth day falls on a weekend or holiday, payment is due on the next business day. Exceptions are covered in 32 V.S.A. §§ 5857 and 5858.

For Unitary or Consolidated groups, payments must be applied to the account of the Principal VT Corporation (PVC) or VT Parent Corporation, respectively. Provide name, address, and FEIN of the PVC or Parent on the CO-414.

For assistance, please call the Taxpayer Services Division of the Vermont Department of Taxes weekdays between 7:45 a.m. and 4:30 p.m. at (802) 828-5723.

Form CO-414 Instructions
Rev. 10/14