2010 VERMONT

Apportionment & Allocation Schedule



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

	me of Business or Principal Vermont Corporation			Federal	I ID Number				
FOI	R UNITARY GROUPS ONLY - Affiliate Corporation			Affiliate's Federal ID Number					
PA	ART 1 Directly Allocated Nonbusiness Inco	ome and Foreign	Divider		nce an "X" in t mber to indica				
	Everywhere] [Vermont						
1.	Nonbusiness Income 1a. Foreign Dividends 1c.	1b.	,						
PA	ART 2 Apportioned Income	. Iu.	9	الله الله	9 [
	ction A Sales and Receipts Factor								
	Everywhere			Vermont					
2.	Sales or gross receipts								
3.	Services performed in Vermont	3.	\square, \bigsqcup	Ш,Ш	,	᠋,∟	Ш.		
4.	Sales delivered or shipped to purchasers in Vermont from outside	e Vermont 4.	\Box	\square	\Box , \Box	\square , \square			
5.	Sales delivered or shipped to purchasers in Vermont from within V	Vermont 5.	\Box	\square,\square	\square,\square	\square, \square			
6.	Sales shipped from Vermont to the U.S. Government	6.	\Box	\square,\square	\square, \square	\square, \square			
7.	Sales shipped from Vermont to purchasers in a state where the en	ntity is not taxable 7.	\Box , \Box	\square,\square	\square,\square	\square, \square			
8.	Business interest								
9.	8a. Royalties	. 8b.				,	Ш.		
	9a	. 9b.	,	\square, \square	$\bot\!\!\!\bot\!\!\!\!\bot$,	Ш.		
10.	Gross rents								
11	Other business income (attach statement)	. 10b.	,	Ш,Ш	,	,	Ш.		
11.] [
12.	11a	11b . l	,	,	,	,	<u> </u>		
	12a.	. 12b.							
	12c. Vermont Sales and Receipts factor as percent of eve			12c.			%		



Section B Salaries and Wages Factor

	Everywhere		Vermont					
13.	TOTAL SALARIES AND WAGES							
	13a	13b.], oxdot, oxdot	Ш,Ш	\square, \square	Ш.		
	13c. Vermont as percent of everywhere (Divide Line 13b by Line	13a)	13c.			%		
Sec	ection C Property Factor (Average value during ye	<u>ear)</u>						
	Everywhere		Vermont					
14.	Inventories							
	14a	14b.				Ш.		
15.	Buildings and other depreciable assets (original cost)							
	15a.	15b.						
16.	Depletable assets (original cost)					•		
	16a.	16b.						
17.	Land	100.	J 9 [•		
	17a.	17b.						
18	Other assets (attach schedule)	170.	J 9 [•		
10.		101						
10	18a	18b.	l, L, L	,	,	•		
17.	Rented real and personal property (Multiply annual rent by 8)							
00	19a	19b.	l, L, L	,	,	┷		
20.	TOTAL PROPERTY (Add Lines 14 through 19)							
	20a	20b.	l, L, L.	,	,	Ш.		
		20.				%		
	20c. Vermont as percent of everywhere (Divide Line 20b by Line 2	20a)	20c.			/0		
a								
Sec	ection D Vermont Apportionment Factors							
	VERMONT COMBINED FACTORS (Sales and Receipts, Double-weighte					%		
	(Add Line 12c twice, and Lines 13c and 20c above)		21.			/0		
າາ	VERMONT APPORTIONMENT FACTOR (Divide Line 21 by 4 or as indic	eated holow)	22			%		
	Express as a decimal to six places. If there are less than three factors			•				
	denominator, then divide Line 21 as follows:							
	 Sales/Receipts and Salaries and Wages - divide by 3 Sales/Receipts and Property - divide by 3 		eipts only - divide l nd Wages only - di					
	 Salaries and Wages and Property - divide by 2 		nly - divide by 1	VIGO DY I				

(Transcribe to Form CO-411, Line 6; or Schedule CO-421, Line 1; or Form BI-472, Line 7; or Form BI-473, Line 12.)