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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) 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) 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) 21. . %
 22. VERMONT APPORTIONMENT FACTOR (Divide Line 21 by 4 or as indicated below) 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 Form BI-472, Line 7; or Form BI-473, Line 12.)