

Vermont Apportionment & Allocation Schedule BA-402



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For Unitary filers, complete a separate Schedule BA-402 for each taxable affiliate

Attach to Form CO-411 or Form BI-471

Entity Name (same as on Form CO-411 or Form BI-471)	Fiscal Year Ending (YYYYMMDD)	FEIN
FOR UNITARY GROUPS ONLY - Name of Affiliate		Affiliate's FEIN

PART 1 Directly Allocated Non-Business Income, Other Non-Appportionable Income and Foreign Dividends

Place an "x" in the box left of the line number to indicate a loss amount

Enter all amounts in **WHOLE DOLLARS**

Everywhere Vermont

	← Check to indicate loss		← Check to indicate loss		← Check to indicate loss	
1a-b. Nonbusiness Income or Other Non-Apportionable Income	<input type="checkbox"/>	1a	.00	<input type="checkbox"/>	1b	.00
1c-d. Foreign Dividends	<input type="checkbox"/>	1c	.00	<input type="checkbox"/>	1d	.00

PART 2 Sales and Receipts Factor

Section A Sales and Receipts Factor

Everywhere Vermont

2. Sales or gross receipts	2	.00	
3. Services performed in Vermont	3		.00
4. Sales delivered or shipped to purchasers in Vermont from outside Vermont	4		.00
5. Sales delivered or shipped to purchasers in Vermont from within Vermont	5		.00
6. Sales shipped from Vermont to the U.S. Government	6		.00
7. Sales shipped from Vermont to purchasers in a state where the entity is not taxable	7		.00
8. Business interest	8a	.00	8b .00
9. Royalties	9a	.00	9b .00
10. Gross rents	10a	.00	10b .00
11. Other business income (attach detailed supporting statement)	11a	.00	11b .00
12. TOTAL INCOME, SALES, AND GROSS RECEIPTS (Add Lines 2-11)	12a	.00	12b .00
12c. Vermont Sales and Receipts factor as percent of everywhere. (Divide Line 12b by Line 12a) Calculate percentage to six places to the right of the decimal point	12c		%

Entity Name (same as on Form CO-411 or Form BI-471)	
FEIN	Fiscal Year Ending (YYYYMMDD)



Section B Salaries and Wages Factor

	Everywhere	Vermont
13. TOTAL SALARIES AND WAGES	13a .00	13b .00
13c. Vermont as percent of everywhere (Divide Line 13b by Line 13a). Calculate percentage to six places to the right of the decimal point		13c %

Section C Property Factor (Average value during year)

	Everywhere	Vermont
14. Inventories	14a .00	14b .00
15. Buildings and other depreciable assets (original cost) . . .	15a .00	15b .00
16. Depletable assets (original cost)	16a .00	16b .00
17. Land	17a .00	17b .00
18. Other assets (attach schedule)	18a .00	18b .00
19. Rented real and personal property (Multiply annual rent by 8)	19a .00	19b .00
20. TOTAL PROPERTY (Add Lines 14 through 19)	20a .00	20b .00
20c. Vermont as percent of everywhere (Divide Line 20b by Line 20a) Calculate percentage to six places to the right of the decimal point		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). Calculate percentage to six places to the right of the decimal point	21 %
22. VERMONT APPORTIONMENT FACTOR (Divide Line 21 by 4 or as indicated below). Calculate percentage to six places to the right of the decimal point	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 Schedule BI-472, Line 10; or Schedule BI-473, Line 11.)