



VT Schedule BA-402	APPORTIONMENT & ALLOCATION SCHEDULE
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**Attach to Form CO-411
 or Form BI-471**

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

Entity Name (same as on Form CO-411 or Form BI-471)	Fiscal Year Ending (YYYYMMDD)	Federal ID Number
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FOR UNITARY GROUPS ONLY - Name of Affiliate	Affiliate's Federal ID Number
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PART 1 Directly Allocated Nonbusiness Income and Foreign Dividends

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

Everywhere	Vermont
1. Nonbusiness Income	
<input type="checkbox"/> 1a. _____ Foreign Dividends	<input type="checkbox"/> 1b. _____
1c. _____	1d. _____

PART 2 Apportioned Income (Do not enter negative values in Part 2)

Section A Sales and Receipts Factor

Everywhere	Vermont
2. Sales or gross receipts 2. _____	
3. Services performed in Vermont	3. _____
4. Sales delivered or shipped to purchasers in Vermont from outside Vermont	4. _____
5. Sales delivered or shipped to purchasers in Vermont from within Vermont	5. _____
6. Sales shipped from Vermont to the U.S. Government	6. _____
7. Sales shipped from Vermont to purchasers in a state where the entity is not taxable	7. _____
8. Business interest	
8a. _____	8b. _____
9. Royalties	
9a. _____	9b. _____
10. Gross rents	
10a. _____	10b. _____
11. Other business income (attach statement)	
11a. _____	11b. _____
12. TOTAL INCOME, SALES AND GROSS RECEIPTS (Add Lines 2-11)	
12a. _____	12b. _____
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)	
Federal ID Number	Fiscal Year Ending (YYYYMMDD)



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).

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. _____.

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).

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 7; or Schedule BI-473, Line 8.)