



\* 1 1 4 0 2 1 1 0 0 \*

**VERMONT** *Apportionment & Allocation Schedule* **FORM BA-402**

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

Name of Business or Principal Vermont Corporation	Federal ID Number
---	-------------------

FOR UNITARY GROUPS ONLY - Affiliate Corporation's Name and Federal ID Number	Affiliate's Federal ID Number
--	-------------------------------

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

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

**Section A Sales and Receipts Factor**

	Everywhere		Vermont
<b>2. Sales or gross receipts</b>			
2.			
<b>3. Services performed in Vermont</b>		<b>3.</b>	
<b>4. Sales delivered or shipped to purchasers in Vermont from outside Vermont</b>		<b>4.</b>	
<b>5. Sales delivered or shipped to purchasers in Vermont from within Vermont</b>		<b>5.</b>	
<b>6. Sales shipped from Vermont to the U.S. Government</b>		<b>6.</b>	
<b>7. Sales shipped from Vermont to purchasers in a state where the entity is not taxable</b>		<b>7.</b>	
<b>8. Business interest</b>			
8a.		8b.	
<b>9. Royalties</b>			
9a.		9b.	
<b>10. Gross rents</b>			
10a.		10b.	
<b>11. Other business income (attach statement)</b>			
11a.		11b.	
<b>12. TOTAL INCOME, SALES AND GROSS RECEIPTS (Add Lines 2-11)</b>			
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. <input type="text"/> . <input type="text"/> %		

continued on back



\* 1 1 4 0 2 1 2 0 0 \*

**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 Form BI-472, Line 7; or Form BI-473, Line 12.)