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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
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FOR UNITARY GROUPS ONLY - Affiliate Corporation's Name and Federal ID Number	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.		<input type="checkbox"/> 1b.
Foreign Dividends		
<input type="checkbox"/> 1c.		<input type="checkbox"/> 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		
<input type="checkbox"/> 2.		
3. Services performed in Vermont		<input type="checkbox"/> 3.
4. Sales delivered or shipped to purchasers in Vermont from outside Vermont		<input type="checkbox"/> 4.
5. Sales delivered or shipped to purchasers in Vermont from within Vermont		<input type="checkbox"/> 5.
6. Sales shipped from Vermont to the U.S. Government		<input type="checkbox"/> 6.
7. Sales shipped from Vermont to purchasers in a state where the entity is not taxable		<input type="checkbox"/> 7.
8. Business interest		
<input type="checkbox"/> 8a.		<input type="checkbox"/> 8b.
9. Royalties		
<input type="checkbox"/> 9a.		<input type="checkbox"/> 9b.
10. Gross rents		
<input type="checkbox"/> 10a.		<input type="checkbox"/> 10b.
11. Other business income (attach statement)		
<input type="checkbox"/> 11a.		<input type="checkbox"/> 11b.
12. TOTAL INCOME, SALES AND GROSS RECEIPTS (Add Lines 2-11)		
<input type="checkbox"/> 12a.		<input type="checkbox"/> 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="checkbox"/> . <input type="checkbox"/> %		

continued on back



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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). 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.)