

Schedule BA-402

Vermont Apportionment & Allocation



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

Include with Form CO-411

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

PART I Non-Apportionable Income and Foreign Dividends

Enter all amounts in **WHOLE DOLLARS.**

	A. Everywhere	B. Vermont
1. Non-Apportionable Income 1A.	.00	1B. .00
2. Foreign Dividends 2A.	.00	2B. .00

PART II Sales and Receipts Factor

Section A Sales and Receipts Factor

	A. Everywhere	B. Vermont
3. Sales or gross receipts 3A.	.00	
4. Sales of Services received in or delivered to Vermont 4B.		.00
5. Sales of tangible personal property delivered or shipped to purchasers in Vermont from outside Vermont 5B.		.00
6. Sales of tangible personal property delivered or shipped to purchasers in Vermont from within Vermont 6B.		.00
7. Special Industries 7B.		.00
8. Apportionable interest and dividends 8A.	.00	8B. .00
9. Factors from pass through entities . . 9A.	.00	9B. .00
10. Royalties 10A.	.00	10B. .00
11. Gross rents 11A.	.00	11B. .00
12. Other apportionable income (attach detailed supporting statement) 12A.	.00	12B. .00
13. Total INCOME, SALES, AND GROSS RECEIPTS (ADD Lines 3 through 12) 13A.	.00	13B. .00
14. Vermont Sales and Receipts factor as percent of Everywhere. (DIVIDE Line 13B by Line 13A. MULTIPLY the result by 100 and carry the result out to the sixth decimal place.) Enter this figure on Form CO-411, Line 6. 14.		%

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



Section B Salaries and Wages Factor (Informational purposes only)

	A. Everywhere	B. Vermont
15. Total SALARIES AND WAGES . . .15A.	.00	15b. .00

Section C Property Factor (Average value during year) (Informational purposes only)

	A. Everywhere	B. Vermont
16. Inventories16A.	.00	16B. .00
17. Buildings and other depreciable assets (original cost)17A.	.00	17B. .00
18. Depletable assets (original cost) . . .18A.	.00	18B. .00
19. Land19A.	.00	19B. .00
20. Other assets (Attach schedule)20A.	.00	20B. .00
21. Rented real and personal property (Multiply annual rent by 8)21A.	.00	21B. .00
22. Total PROPERTY (Add Lines 16 through 21)22A.	.00	22B. .00