

Vermont Department of Taxes

2024 Schedule BA-402

Vermont Apportionment & Allocation



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

Include with Form CO-411

Entity Name (same as on Form CO-411)	Fiscal Year Ending (YYYYMMDD)	FEIN
12345678901234567890123456789012 (36)	20231231	123456789

PART I Non-Apportionable Income and Foreign Dividends

Enter all amounts in WHOLE DOLLARS.

A. Everywhere

B. Vermont

1. Non-Apportionable Income . . . . . 1A.	-123456789012345.00	1B.	-123456789012345.00
2. Foreign Dividends . . . . . 2A.	-123456789012345.00	2B.	-123456789012345.00

PART II Sales and Receipts Factor

Section A Sales and Receipts Factor

A. Everywhere

B. Vermont

3. Sales or gross receipts . . . . . 3A.	123456789012345.00		
4. Sales of Services received in or delivered to Vermont . . . . . 4B.			123456789012345.00
5. Sales of tangible personal property delivered or shipped to purchasers in Vermont from outside Vermont . . . . . 5B.			123456789012345.00
6. Sales of tangible personal property delivered or shipped to purchasers in Vermont from within Vermont . . . . . 6B.			123456789012345.00
7. Special Industries . . . . . 7B.			123456789012345.00
8. Apportionable interest and dividends . . . . . 8A.	123456789012345.00	8B.	123456789012345.00
9. Factors from pass through entities . . . . . 9A.	123456789012345.00	9B.	123456789012345.00
10. Royalties . . . . . 10A.	123456789012345.00	10B.	123456789012345.00
11. Gross rents . . . . . 11A.	123456789012345.00	11B.	123456789012345.00
12. Other apportionable income (attach detailed supporting statement) . . . . . 12A.	123456789012345.00	12B.	123456789012345.00
13. Total INCOME, SALES, AND GROSS RECEIPTS (ADD Lines 3 through 12) . . . . . 13A.	123456789012345.00	13B.	123456789012345.00
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.			100.123456 %

Entity Name (same as on Form CO-411 or Form BI-471)	
12345678901234567890123456789012 (36)	
FEIN	Fiscal Year Ending (YYYYMMDD)
123456789	20231231



**Section B Salaries and Wages Factor (Informational purposes only)**

A. Everywhere

B. Vermont

15. Total SALARIES AND WAGES . . . 15A. 123456789012345 .00 15b. 123456789012345 .00

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

A. Everywhere

B. Vermont

16. Inventories . . . . . 16A. 123456789012345 .00 16B. 123456789012345 .00  
 17. Buildings and other depreciable assets (original cost) . . . . . 17A. 123456789012345 .00 17B. 123456789012345 .00  
 18. Depletable assets (original cost) . . . 18A. 123456789012345 .00 18B. 123456789012345 .00  
 19. Land . . . . . 19A. 123456789012345 .00 19B. 123456789012345 .00  
 20. Other assets (Attach schedule) . . . . 20A. 123456789012345 .00 20B. 123456789012345 .00  
 21. Rented real and personal property (Multiply annual rent by 8) . . . . . 21A. 123456789012345 .00 21B. 123456789012345 .00  
 22. Total PROPERTY (Add Lines 16 through 21) . . . . . 22A. 123456789012345 .00 22B. 123456789012345 .00