

Vermont Department of Taxes
2025 Schedule BA-402



Vermont Apportionment & Allocation

Include with Form CO-411

Entity Name (same as on Form CO-411)	Fiscal Year Ending (YYYYMMDD)	FEIN
12345678901234567890123456789012 (36)	20251231	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 %

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Entity Name (same as on Form CO-411 or Form BI-471)	
12345678901234567890123456789012 (36)	
FEIN	Fiscal Year Ending (YYYYMMDD)
123456789	20251231



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