

**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

**PART I Non-Apportionable Income and Foreign Dividends**

Enter all amounts in WHOLE DOLLARS.

**A. Everywhere**

**B. Vermont**

- |                                     |                  |     |                  |     |
|-------------------------------------|------------------|-----|------------------|-----|
| 1. Non-Apportionable Income . . . . | <b>1A.</b> _____ | .00 | <b>1B.</b> _____ | .00 |
| 2. Foreign Dividends . . . . .      | <b>2A.</b> _____ | .00 | <b>2B.</b> _____ | .00 |

**PART II Sales and Receipts Factor**

**Section A Sales and Receipts Factor**

**A. Everywhere**

**B. Vermont**

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

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)**

	<b>A. Everywhere</b>	<b>B. Vermont</b>
15. Total Salaries and Wages . . . . .	15A. _____ .00	15b. _____ .00

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

	<b>A. Everywhere</b>	<b>B. Vermont</b>
16. Inventories . . . . .	16A. _____ .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. Land . . . . .	19A. _____ .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