Vermont MeF Corporate and Business Income ATS Test Package for Tax Year 2025





Test 1 -

Required Vermont Forms/Schedules: BI-476, K-1VT x2

Taxpayer(s) Information:

Entity Name: Green Grass LLC Federal Employer ID: 40-0001585 Primary 6-digit NAICS #: 561730 Mailing Address: 44 Main St.

City: Waterbury

State: VT

Zip Code: 05676 Country: USA Initial Return Y

Tax Year Begin Date: Jan-01-2025 Tax Year End Date: Dec-31-2025 Federal Return Filed: 1065

of Shareholders: 2 # of VT Shareholders: 2

of Non-Resident Shareholders: 0

Bonus depreciation adjustment - \$12,750

Vermont minimum entity tax - \$250

2025 Form BI-476

Vermont Business Income Tax Return For Resident Only



neck opropriate ox(es)	Name Change	Address Change			Extend Return	ed Initial Return			Final Return (Cancels Account)
	Entity Nan	ne (Principal Vermon	t Corporation)		FEIN		Primary 6-digit I	NAICS number
GREEN	GRASS LLO	2				400001585		561730)
		Address					YYYMMDD)		
44 MAI	N ST						,		
		Address (Line 2)							
		, ,				Federal tax			
	City		State	7IP	Code		T11209	3 7 1065	Other
WATERR						1	□ …20、	J 1000	
***************************************		Country (if not United	_ · -	0007		(Gilook Gilo Box)			
	Toroigire	Journal y (II Hot Officea	Otatooj						
during the During the a C corporate of "Yes" to Total number of the Corporate of the Corpor	nis reporting to nis reporting to oration, an S co o either questi mber of Verm	ax year? ax year, were corporation, a on, STOP and ont sharehold	any shar partnersl complet ers, partr	eholders hip, or a e Form B	, partners, limited lia	or members: bility company? ness Income Tax R	eturn.	B.	V No V No 2
RMONT A	DJUSTMENTS	(everywhere v	alues)				Enter a	II amounts in	whole dollars
Bonus de	epreciation ad	justment					1		1275000
2. Other Additions (include statement)						2. _	· · · · · · · · · · · · · · · · · · ·	.00	
Other Su	btractions (in	clude stateme	nt)				3		.00
R TRUST F	PARTNERS ON	ILY							
SALT A	dd-back						4		.00
	Were any during the a C corpor of "Yes" to Total number of the Cother Sur RTRUST F	During this reporting to a C corporation, an S of If "Yes" to either question adjustments RMONT ADJUSTMENTS Bonus depreciation adjustments (inclusive) RTRUST PARTNERS ON	Entity Name (Principal Vermont GREEN GRASS LLC Address 44 MAIN ST City NATERBURY Foreign Country (if not United to the reporting tax year?	Entity Name (Principal Vermont Corporation CREEN GRASS LLC Address Addr	Period Change Ch	Address Accounting Period Change Accounting Extenditions (State Address Address Address Address Address Address Address Address Address (Line 2) City	Name (Change Address Accounting Extended Address Accounting Entity Name (Principal Vermont Corporation) FEIN	Address Address Address Accounting Extended Return Proceed Change Period Change Extended Address Accounting Accounting Extended Address Accounting Address Accounting Accounting	Address Address Accounting Return Address Accounting Return Address Address

IF ANY VALUE REPORTED ON LINES 1 THROUGH 4 ABOVE, PLEASE DISTRIBUTE SHARE OF ADJUSTMENT TO PARTNERS USING SCHEDULE K-1VT AND ATTACH COPY WITH FORM BI-476.

Entity Name	
GREEN GRASS LLC	
FEIN	Fiscal Year Ending (YYYYMMDD)
400001585	20251231



Check box if exception to minimu	m tax applies:	INVESTMENT CLUB § 5921 (\$0)	I.R.C. § 76 (\$0)
5. Vermont minimum entity tax (\$250).		5	2500
. Payments previously made for this ta credit available through prior year ca			.0
. Balance Due (If Line 5 is greater than	n Line 6, Line 5 MINU	JS Line 6) 7	250 _{.0}
. Overpayment (If Line 6 is greater tha	n Line 5, Line 6 MIN	US Line 5)	.0.
• Overpayment to be Refunded		9 .	.0.
O. Overpayment to be credited to next to	ax year	10.	.0
hereby certify that I am an officer o equirements Vermont Statutes Ann	otated, Title 32, and	I that this return is true, correct, a	and complete to th
hereby certify that I am an officer of equirements Vermont Statutes Ann est of my knowledge. If prepared nat under 32 V.S.A. § 5901, this inf nade available to any other persor	otated, Title 32, and by a person other to ormation has not b n, other than for the	I that this return is true, correct, a than the taxpayer, this declaration theen and will not be used for any the preparation of this return unle	and complete to the on further provide y other purpose, o
hereby certify that I am an officer of equirements Vermont Statutes Ann est of my knowledge. If prepared nat under 32 V.S.A. § 5901, this inf nade available to any other persor onsent form is signed by the taxp	otated, Title 32, and by a person other to ormation has not b n, other than for the	I that this return is true, correct, a than the taxpayer, this declaration been and will not be used for any e preparation of this return unle by the preparer.	and complete to the on further provide y other purpose, o
hereby certify that I am an officer of equirements Vermont Statutes Ann est of my knowledge. If prepared nat under 32 V.S.A. § 5901, this info nade available to any other persor consent form is signed by the taxp	otated, Title 32, and by a person other to ormation has not b n, other than for the	I that this return is true, correct, a than the taxpayer, this declaration been and will not be used for any e preparation of this return unle by the preparer.	and complete to the confurther provide yother purpose, one see a separate val
nereby certify that I am an officer of equirements Vermont Statutes Annest of my knowledge. If prepared nat under 32 V.S.A. § 5901, this influed available to any other persononsent form is signed by the taxp	by a person other to by a person other to ormation has not be an other than for the ayer and retained l	I that this return is true, correct, a than the taxpayer, this declaration been and will not be used for any e preparation of this return unle by the preparer.	and complete to the confurther provide yother purpose, one see a separate val
hereby certify that I am an officer of equirements Vermont Statutes Annest of my knowledge. If prepared nat under 32 V.S.A. § 5901, this influede available to any other persononsent form is signed by the taxp Signature of Responsible Officer Check if the Vermont Departme	by a person other to by a person other to ormation has not be an other than for the ayer and retained l	that this return is true, correct, at than the taxpayer, this declaration and will not be used for any expreparation of this return unleady the preparer. Date (MMDDYYYY) Dayting this return with the preparer shown.	and complete to the confurther provide yother purpose, one see a separate val
hereby certify that I am an officer of equirements Vermont Statutes Annest of my knowledge. If prepared nat under 32 V.S.A. § 5901, this infinade available to any other persononsent form is signed by the taxp Signature of Responsible Officer Check if the Vermont Departme Signature of Paid Preparer Preparer's Printed Name	by a person other to by a person other to ormation has not be an other than for the ayer and retained l	that this return is true, correct, at than the taxpayer, this declaration and will not be used for any expreparation of this return unleady the preparer. Date (MMDDYYYY) Dayting this return with the preparer shown.	and complete to the confurther provided by other purpose, one see a separate validate.
hereby certify that I am an officer of equirements Vermont Statutes Annest of my knowledge. If prepared nat under 32 V.S.A. § 5901, this influede available to any other persononsent form is signed by the taxp Signature of Responsible Officer Check if the Vermont Departme	by a person other to a person other to ormation has not be an another than for the ayer and retained I	that this return is true, correct, athan the taxpayer, this declaration is true, correct, athan the taxpayer, this declaration is the used for any is preparation of this return unless by the preparer. Date (MMDDYYYY)	and complete to the confurther provided by other purpose, one see a separate validate.

Send return and check to:

Vermont Department of Taxes 133 State Street

Montpelier, VT 05633-1401

2025 Form BI-476

Page 2 of 2 Rev. 10/25

Check if self-employed

2025 Schedule K-1VT

Vermont Shareholder, Partner, or Member Information



This schedule is REQUIRED. Include with Form BI-471

Entity Name (same as on Form BI-471)	Fiscal Year Ending (YYYYMMDD)	FEIN
GREEN GRASS LLC	20251231	400001585

HEADER INFORMATION - REQUIRED ENTRIES Entity Name (Shareholder, Partner, or Member) FEIN OR OR Individual Last Name (Shareholder, Partner, or Member) First Name Social Security Number Initial WHITE 008080808 SNOW Address Recipient Type 1 MAIN ST (I, C, S, L, P, X, or T) Address, Line 2 (if needed) Residency Status Vermont Resident Citv ZIP Code Nonresident State WATERBURY VТ 05676 Foreign Country (if not United States) Special Allocations (see instructions) PART I PASS-THROUGH ENTITY INFORMATION % **3.** Loss percentage **3.** 50.000000 No 5. Disregarded entity (single-member LLC or Qualified Subchapter S subsidiary)? 5. Yes Provide FEIN or SSN No **6.** Is this partner a member of a complex structure (see instructions)? 6. No **PART II DISTRIBUTIVE SHARE OF VERMONT ADJUSTMENTS** Enter all amounts in whole dollars. A. Everywhere B. Vermont **8a.** Bonus depreciation adjustment 8aB. .00 **8b.** Bonus depreciation adjustment (non-apportionable items)..................8bA. .00 8bB. .00 **9.** Other Additions 9B. _____.00 **10.** Other Subtractions

10B. .00

Entity Name (same as on Form BI-471)				
GREEN GRASS LLC				
FEIN	Fiscal Year Ending (YYYYMMDD)			
400001585	20251231			



FOR TRUST, CORPORATE, AND PASS-THROUGH PART	TNERS ONLY:			
11a. SALT Add-back				
(apportionable items)	 	00	11aB	.00
(non-apportionable items)		00	11bB	.00
PART III DISTRIBUTIVE SHARE OF VERMONT SOUR	CE INCOME A. Everywhere			B. Vermont
12. Ordinary business income (loss) 12A.		00	12B	.00
13. Net rental real estate income (loss) 13A.		.00		.00
14. Other net rental income (loss)14A.				.00
15a. Guaranteed payments for services15aA.				
				.00
15b. Guaranteed payments for capital 15bA.		00	15bB	.00
16. Interest income		00	16B	.00
17. Ordinary dividends		00	17B	.00
18. Royalties		00	18B	.00
19. Net short-term capital gain (loss)19A.		00	19B	.00
20. Net long-term capital gain (loss)20A.		00	20B	.00
21. Net I.R.C. § 1231 gain (loss)		00	21B	.00
22. Other income (loss) (include statement).22A.		00	22B	.00
23. I.R.C. § 179 expense deduction 23A. _		00	23B	.00
24. Other expense deductions (include statement)		00	24B	.00
25. Recharacterized income to/from Schedule BI-477, Part III		00	25B	.00
26. Recharacterized income to/from Schedule BI-477, Part I		00	26B	.00
27. Total distributive share (see instructions)		00	27B	.00

Entity Name (same as on Form BI-471)				
GREEN GRASS LLC				
FEIN	Fiscal Year Ending (YYYYMMDD)			
400001585	20251231			



PAR	ΓΙV	OTHER DISTRIBUTIONS TO OWNERS					
28.		mpt income - Vermont income not character		.)	20		00
		ness Income (UBI) for federal purposes (tax					
29.	Verr	mont income tax withheld on behalf of owne	r		29		00
30.	Verr	mont income tax withheld by a lower-tier par	ss-through entity		30		00
31.	1 ota	l Vermont annual real estate withholding pa held on behalf of owner	yments 		31		00
32.		l Vermont composite income tax paid on be					
		tal gain eligible for exclusion					
PAR		OWNER'S DISTRIBUTIVE SHARE OF VERMO					00
PAK	ı v	(CORPORATE AND PASS-THROUGH ENTITY		EIP 13 FAC	IOK		
			A. Everywhere			B. Vermont	
34.	Tota	l gross receipts		00	34B		00
PAR	ΓVI	REPORTING OWNER'S DISTRIBUTIVE SHAF (CORPORATE AND PASS-THROUGH ENTITY		TIONMENT	FACTORS		
			A. Everywhere			B. Vermont	
35.	Payr	oll 35A. _		00	35B		00
36.	Prop	erty 36A. _		.00	36B.		.00
		COMPLEX STRUCTURES: DISTRIBUTIVE SH LOWER-TIER PASS-THROUGHS WITH NO U	IARE OF SEPARATE	SOURCE IN	COME AND	ADJUSTMENTS FRO	OM
			A. Everywhere			B. Vermont	
37.		er-Tier Separate Source me (see instructions)		00	37R		.00
38.	Verr	nont Adjustments for Separate					
		rce Income (see instructions) 38A.			38B		00
PAR	ΓVIII	OTHER INFORMATION PROVIDED BY PASS	THROUGH				
39.	Add	itional Information					
40.	Add	itional Information					
		itional Information					
		itional Information					
		itional Information					

2025 Schedule K-1VT

Vermont Shareholder, Partner, or Member Information



This schedule is REQUIRED. Include with Form BI-471

Entity Name (same as on Form BI-471)	Fiscal Year Ending (YYYYMMDD)	FEIN
GREEN GRASS LLC	20251231	400001585

HEADER INFORMATION - REQUIRED ENTRIES Entity Name (Shareholder, Partner, or Member) FEIN OR OR Individual Last Name (Shareholder, Partner, or Member) First Name Social Security Number Initial 008121212 WATER RAIN Address Recipient Type 25 SOUTH MAIN ST (I, C, S, L, P, X, or T) Address, Line 2 (if needed) Residency Status Vermont Resident Citv ZIP Code Nonresident State WATERBURY VТ 05676 Foreign Country (if not United States) Special Allocations (see instructions) PART I PASS-THROUGH ENTITY INFORMATION % **3.** Loss percentage **3.** 50.000000 **✓** No 5. Disregarded entity (single-member LLC or Qualified Subchapter S subsidiary)? 5. Yes Provide FEIN or SSN **√** No **6.** Is this partner a member of a complex structure (see instructions)? 6. **√** No **PART II DISTRIBUTIVE SHARE OF VERMONT ADJUSTMENTS** Enter all amounts in whole dollars. A. Everywhere B. Vermont **8a.** Bonus depreciation adjustment 8aB. .00 **8b.** Bonus depreciation adjustment (non-apportionable items)..................8bA. .00 8bB. .00 **9.** Other Additions 9B. _____.00

10B. .00

10. Other Subtractions

Entity Name (same as on Form BI-471)				
GREEN GRASS LLC				
FEIN	Fiscal Year Ending (YYYYMMDD)			
400001585	20251231			



FOR TRUST, CORPORATE, AND PASS-THROUGH PART	TNERS ONLY:			
11a. SALT Add-back				
(apportionable items)	 	00	11aB	.00
(non-apportionable items)		00	11bB	.00
PART III DISTRIBUTIVE SHARE OF VERMONT SOUR	CE INCOME A. Everywhere			B. Vermont
12. Ordinary business income (loss) 12A.		00	12B	.00
13. Net rental real estate income (loss) 13A.		.00		.00
14. Other net rental income (loss)14A.				.00
15a. Guaranteed payments for services15aA.				
				.00
15b. Guaranteed payments for capital 15bA.		00	15bB	.00
16. Interest income		00	16B	.00
17. Ordinary dividends		00	17B	.00
18. Royalties		00	18B	.00
19. Net short-term capital gain (loss)19A.		00	19B	.00
20. Net long-term capital gain (loss)20A.		00	20B	.00
21. Net I.R.C. § 1231 gain (loss)		00	21B	.00
22. Other income (loss) (include statement).22A.		00	22B	.00
23. I.R.C. § 179 expense deduction 23A. _		00	23B	.00
24. Other expense deductions (include statement)		00	24B	.00
25. Recharacterized income to/from Schedule BI-477, Part III		00	25B	.00
26. Recharacterized income to/from Schedule BI-477, Part I		00	26B	.00
27. Total distributive share (see instructions)		00	27B	.00

Entity Name (same as on Form BI-471)				
GREEN GRASS LLC				
FEIN	Fiscal Year Ending (YYYYMMDD)			
400001585	20251231			



PAR	ΓΙV	OTHER DISTRIBUTIONS TO OWNERS					
28.		mpt income - Vermont income not character		.)	20		00
		ness Income (UBI) for federal purposes (tax					
29.	Verr	mont income tax withheld on behalf of owne	r		29		00
30.	Verr	mont income tax withheld by a lower-tier par	ss-through entity		30		00
31.	1 ota	l Vermont annual real estate withholding pa held on behalf of owner	yments 		31		00
32.		l Vermont composite income tax paid on be					
		tal gain eligible for exclusion					
PAR		OWNER'S DISTRIBUTIVE SHARE OF VERMO					00
PAK	ı v	(CORPORATE AND PASS-THROUGH ENTITY		EIP 13 FAC	IOK		
			A. Everywhere			B. Vermont	
34.	Tota	l gross receipts		00	34B		00
PAR	ΓVI	REPORTING OWNER'S DISTRIBUTIVE SHAF (CORPORATE AND PASS-THROUGH ENTITY		TIONMENT	FACTORS		
			A. Everywhere			B. Vermont	
35.	Payr	oll 35A. _		00	35B		00
36.	Prop	erty 36A. _		.00	36B.		.00
		COMPLEX STRUCTURES: DISTRIBUTIVE SH LOWER-TIER PASS-THROUGHS WITH NO U	IARE OF SEPARATE	SOURCE IN	COME AND	ADJUSTMENTS FRO	OM
			A. Everywhere			B. Vermont	
37.		er-Tier Separate Source me (see instructions)		00	37R		.00
38.	Verr	nont Adjustments for Separate					
		rce Income (see instructions) 38A.			38B		00
PAR	ΓVIII	OTHER INFORMATION PROVIDED BY PASS	THROUGH				
39.	Add	itional Information					
40.	Add	itional Information					
		itional Information					
		itional Information					
		itional Information					

Test 2 - Direct Deposit

Required Vermont Forms/Schedules: BI-471, BI-472, BI-477, K-1VT x2, BA-410

Taxpayer(s) Information:

Entity Name: Sand Real Estate LLC
Federal Employer ID: 40-0009654
Federal Extension Requested: Y
Primary 6-digit NAICS #: 531110
Tax Year Begin Date: Jan-01-2025
Mailing Address: 123 Main St
Tax Year End Date: Dec-31-2025

City: Lebanon Federal Return Filed: 1065

State: NH # of Shareholders/Partners/Members: 2

Zip Code: 03766 # of VT Residents: 1
Country: USA # of Non-Residents: 1

Return Information:

VT Minimum Entity Tax: \$250.00

Nonresident estimated payment requirement: \$149.00

Total tax due: \$399.00

Prior Year Overpayment Applied: \$200.00

Payments with extension: \$250.00

Nonresident estimated payments paid: \$100.00

Overpayment to be credited to the next year: \$151.00

Income Attributable to Vermont: \$4,500.00

Percentage of income passed through to nonresidents: 50%

Net Rental Real Estate Income (loss) Federal: \$15,000.00 Net Rental Real Estate Income (loss) Vermont: \$5,000.00

Recharacterization of Income to/from Part III Federal: (\$15,000.00) Recharacterization of Income to/from Part III Vermont: (\$5,000.00)

Interest Income Federal: \$6,000.00 Interest Income Vermont: \$2,000.00

Recharacterization of income to/from Part I Federal: \$15,000.00 Recharacterization of income to/from Part I Vermont: \$5,000.00

Bonus Depreciation Adjustment Federal: (\$7,500.00) Bonus Depreciation Adjustment Vermont: (\$2,500.00)

Gross rents Federal \$60,000.00 Gross rents Vermont: \$20,000.00 Vermont Gross Receipts: 33.33333%

2025 Form BI-471

Vermont Business Income Tax Return

for Partnerships, Subchapter S Corporations, and LLCs

*	2	5	4	7	1	1	1	0	0	*

Check	Name Change	Composite Return	Accounting Period Change	Initial Return	Public Law 86-272 App		Pro Forma - Cannabis
Appropriate Box(es)	Address Change	Amended Return	Extended Return	✓	Federal Extension Requested	I F	Final Return Cancels Account)
	En	tity Name		l F	EIN	Primary 6-d	ligit NAICS number
SAND RE	EAL ESTATE	,		4000096		5311	
311112 111		Address			date (YYYYMMDD)		D date (YYYYMMDD)
				202501	.01	2025	1231
	Addr	ess (Line 2)				•	
123 MAI				Federal tax			
	City	State		return filed		[]	Пан
LEBANON		NH	03766	(Check one	☐ 1120S	√ 1065	Other
	Foreign Country	y (if not United States)		box)			
A Wana any	ahanahaldana ma	utu ana an ma amala a	ma manuacidanta af I	l			
A. Were any	snarenoiders, pa	rmers, or member	rs nonresidents of V	ermont	Λ.	✓Yes	□No
R During the	s tax year e tax year were :	anv shareholders	partners, or member	ers: a C cornor		V	□.,,
an S corne	oration, a partner	ship or a limited	liability company?	ns. a C corpor	B.	Yes	√No
IF YOU	J ANSWERED "N	O" TO BOTH QUE	STIONS A AND B,				
			SINSTEAD OF FORM	1 BI-471.			
C. Total num	ber of Sharehold	lers, Partners, or I	Members				2
							_
D. How many	y are Vermont R	esidents?					1
E. How many	y are Nonresiden	its?				E	1
G. Check box	if 32 V.S.A. § 592	20(f), (g), or (h) app	ation, a partnership plies (regarding nonre or publicly traded par	sident estimated	d payments for	affordable h	
	ATION (see instru		•				in <u>whole dollars.</u>
	•	·					
	if exception m tax applies:	□ NO VER	RMONT ACTIVITY / /E (\$0)	□ INVESTN (\$0)	MENT CLUB § 5	5921	☐ I.R.C. § 761 (\$0)
1. Vermont i	minimum entity 1	ax (\$250) or abo	ve exception (See in	nstructions)	1 .		250 .00
	omposite entities		1	,	_		
		ated payment requ					
						149	00
	1 *		(ADD Schedule K				
L	ines 29 through	31 from all scho	edules, then SUBT	RACT			00
a	mount from Scr	iedule BI-4/2, L	ine 6)	2D			00
2c. ADD Line	es 2a and 2b				2c		149.00
3. For compo	osite entities, Ver	rmont composite	tax due (Schedule I	BI-473, Line 1	1) 3. _		.00
			s (See instructions)		4. _		.00
			s tax was charged,		5		00
6. Total tax of	due (ADD Lines	1, 2c, 3, 4, and 5	5)		6 . _		
5454					Pa	2025 Form age 1 of 2, Re	

Entity Name	
SAND REAL ESTATE	
FEIN	Fiscal Year Ending (YYYYMMDD)
400009654	20251231



PAYMENTS AND CREDITS		Enter all ar	nounts in whole dollars.
7. Prior Year Overpayment Applied		7	20000
8. Payments with Extension (Form BA-4	403)	8	25000
 Real estate withholding paid for this e Real estate withholding distributed to 	this entity by a different company	,	
(Schedule K-1VT, Line 31)		10	.00
11. Nonresident estimated payments paid12. Nonresident estimated payments distr			100.00
(Schedule K-1VT, Line 30)		12	.00
13. Total payments (ADD Lines 7 through	gh 12)	13	55000
RECONCILIATION			
14. Balance Due: If Line 6 is greater than 15. Payment included with this return.	Line 13, subtract Line 13 from Line 6	14	00.00
Make check payable to Vermont	Department of Taxes	15	00.00
16. Overpayment: If Line 6 is less than th ADD Lines 13 and 15, then SUBTR	ACT Line 6	16	151 .00
17. Overpayment to be credited to the nex	kt tax year	17.	151.00
• •	•		
18. Overpayment to be refunded SIGNATURE		10.	
I hereby certify that I am an compliance with the requirements is true, correct, and complete to t taxpayer, this declaration further not been and will not be used to other than for the preparation of by the taxpayer and retained by the Signature of Responsible Officer	s of Vermont Statutes Annotate he best of my knowledge. If prepring provides that under 32 V.S.A for any other purpose, or made of this return unless a separat	d, Title 32, a pared by a pe A. § 5901, the available to e valid conso	nd that this return rson other than the is information has any other person,
Signature of Responsible Officer	Date (MMDDYYYY)) Da	ytime Telephone Number
Printed Name	Email Address (optional)		
Check if the Vermont Departmer	nt of Taxes may discuss this return with the p	reparer shown.	
Signature of Paid Preparer	Date (MMDDYYYY)	Pre	eparer's Telephone Number
Preparer's Printed Name	Email Address (optional)	I	
Firm's Name (or yours if self-employed)	EIN	Pre	eparer's SSN or PTIN
Firm's Address (or yours if self-employed) (Street, City, State,	ZIP Code)	 	Check if self-employed

Send return Vermont Department of Taxes **and check to:** 133 State Street

Montpelier, VT 05633-1401

Vermont Department of Taxes

2025 Schedule BI-472

Vermont Non-Composite



Include with Form BI-471

PRINT in BLUE or BLACK INK

Entity Name (same as on Form BI-471)	Fiscal Year Ending (YYYYMMDD)	FEIN
SAND REAL ESTATE LLC	20251231	400009654

	Enter a	Il amounts in whole dollars.
1. Income Attributable to Vermont (Schedule BI-477, Line 31)	. 1	4500.00
2. Other adjustments to income attributable to Vermont	. 2	.00
3. Total Income Attributable to Vermont (ADD Lines 1 and 2)	. 3	4500.00
4. Percentage of income from Line 3 passed through to nonresidents	. 4. _	50 .000000 %
5. Total income passed through to nonresidents (MULTIPLY Line 3 by Line 4)	. 5	225000
6. Nonresident estimated payment requirement (MULTIPLY Line 5 by 6.6% (0.066))	6	149.00

2025 Schedule BI-477

Vermont Income Adjustment Calculation: Pass-Through Vermont Sourcing



Include with Form BI-471

Entity Name (come co	on Form DI 471\			Fiscal Year Ending (YYYYMMDD)	FEIN
Entity Name (same as SAND REAL ESTATE LI				20251231	400009654
NEWD ROTATE DE					400009004
Was the pass-through activity con	ducted entirely within V	⁷ ermo	ont dur	ing the tax year?	Yes ✓ No
PASS-THROUGH PERSONAL INCO	ME ADJUSTMENT CALC	ULA	TION		
1A. NON-APPORTION	ABLE INCOME CALCULA	OITA	N		
PART I. PASS-THROUGH I	NON-APPORTIONABLE I	NCOI	ME		
	Column A			Column B	
	Federal Amount			Vermont Sourced	
1. Net Rental Real Estate Income (loss) 1A.	15000	.00	1B.	5000	.00
2. Other Net Rental Income (loss) 2A.					
3. Guaranteed Payments					
for Capital3A. 4. Guaranteed Payments	-	.00	3B.		.00
for Services4A.		.00	4B.		.00
5. Royalties 5A.		.00	5B.		.00
6. Net Long Term Capital Gain (loss) 6A.		00	6R		.00
7. Net Short Term					.00
Capital Gain (loss) 7A. 8. Net I.R.C. § 1231		.00	7B.		.00
Gain (loss) 8A.	 	.00	8B.		.00
9. Recharacterization of Income to/from					
Part III	-15000	.00	9B.	-5000	.00
10. Total Non-Apportionable Income before Vermont					
Adjustments (ADD					
Lines 1 through 9)10A.	0	.00	10B.		.00
	TMENTS TO NON-APPO	RTIO	NARI F	INCOME	
THE VERNICITY ADDOOR	Column A		, .DLL	Column B	
	Everywhere Amount			For Vermont Sourced Income Above	
11. Bonus Depreciation					
Adjustment (Non-apportionable					
items)11A.		.00	11B.		.00
12. Other Add-backs and					
adjustments					
(Non-apportionable items)		.00	12B.		.00
, , , , , , , , , , , , , , , , , , ,					

Entity Name (same as on Form BI-471)						
SAND REAL ESTATE LLC						
FEIN	Fiscal Year Ending (YYYYMMDD)					
400009654	20251231					



1B. APPORTIONABLE IN	ICOME CALCULATION	1			
	PORTIONABLE INCOM				
13. Vermont Sales and Receipts Fac (Schedule A, Line 45)	etor as a percent of Ev	eryw	here	13	33.33333 %
	<u>Column A</u> Federal			Column B Vermont	
14. Ordinary Business Income		.00	14B		.00
15. Interest Income 15A	6000	.00	15B	2000	.00
16. Dividend Income 16A 17. Other Income		.00	16B		.00
(Specify)17A 18. I.R.C. § 179		.00	17B		.00
Deduction		.00	18B		.00
(Specify)19A 20. Recharacterization of		.00	19B		.00
Income to/from Part I	15000	.00	20B	5000	.00
21. Total Apportionable Income (before Vermont					
Adjustments) (ADD Lines 14 through 20)21A.	21000	.00	21B	7000	.00
PART IV. VERMONT ADJUSTIN	MENTS TO APPORTIO	NABL	E INCOM	E	
22. Bonus Depreciation Adjustment (Apportionable items).22A.	-7500	.00	22B.	-2500	.00
23. Other Add-backs and Adjustments					
(Apportionable items).23A.					.00
PART V. COMPLEX STRUCTU FROM LOWER-TIER	JRES: DISTRIBUTIVE S PASS-THROUGHS (NO	SHAF O UN	RE OF SEP ITARY RE	'ARATE SOURCE INCOM LATIONSHIP)	ME AND ADJUSTMENTS
	Column A Federal			Column B Vermont	
24. Income (loss) from lower-tier partnerships/PTEs (Attach Affiliation Schedule BA-410 and necessary					
worksheets)24A 25. Vermont Adjustments		.00	24B		.00
from lower-tier partnerships/PTE 25A.		.00	25B		.00

Entity Name (same as on Form BI-471)						
SAND REAL ESTATE LLC						
FEIN	Fiscal Year Ending (YYYYMMDD)					
400009654	20251231					



PART VI. INCOME ADJUSTMENT						—			
26. Federal Total (ADD Lines 10A, 21A, and 24	lA)				21000	.00			
27. Total Vermont Adjustments (everywhere)						_			
(ADD Lines 11A, 12A, 22A, 23A, and 25A) 28. Federal Adjusted Gross Income Equivalent fr	om feder	 al Fo	orm 1120-		- /500	00			
federal Form 1065, Sch. K with Vermont adju	federal Form 1065, Sch. K with Vermont adjustments (ADD Lines 26 and 27) 28.								
29. Vermont Sourced Total (ADD Lines 10B, 21	B, and 2	4B)		29	7000	00			
30. Total Vermont Adjustments (Vermont) (ADD Lines 11B, 12B, 22B, 23B, and 25B).			· · · · · · · · · · · ·		-2500	00			
31. Vermont Income with Vermont Adjustments	(ADD Li	ines	29 and 30) 31	4500	00			
32. Income Adjustment % (DIVIDE Line 31 by by 100 and carry the result out to the sixth Also enter on Schedule BI-473, Line 2.	decimal	pla	ce.)	/ the result		_%			
SCHEDULE A VERMONT APPORTIONMENT	S FACTOR								
PART VII. VERMONT SALES AND RECEIPTS Column A		<		Column B					
Everywher				Vermont					
33. Sales or gross receipts 33A.		.00							
34. Sales of services			. 34B.		.00				
35. Sales of tangible personal property delivered	or shippe	ed							
to purchasers in Vermont from outside Vermo 36. Sales of tangible personal property delivered	ont or shippe	ed	. 35В		.00				
to purchasers in Vermont from within Vermo			. 36B		.00				
37. Special Industries.			. 37B.		.00				
38. Apportionable interest and dividends 38A.									
39. Royalties 39A.									
				20000					
40. Gross rents		.00	40D		.00				
income (Attach detailed		00	41D		00				
supporting statement) .41A. 42. Total Gross Receipts for		.00	41B		.00				
filing entity (ADD Lines	C0000			00000	••				
33 through 41)42A. 43. Apportionment Factors	60000	.00	42B	20000	.00				
from Lower-Tier									
Unitary Activity 43A. 44. Total Gross Receipts (ADD		.00	43B		.00				
Lines 42 and 43)44A.	60000	.00	44B	20000	.00				
45. Vermont Gross Receipt factor (DIVIDE Line the result by 100 and carry the result out to	e 44B by to the sixt	Lin th de	e 44A. M ecimal pla	ULTIPLY .ce.) 45	33.33333	_%			

Entity Name (same as on Form BI-471)					
Enaty Hamo (camo de on Fon	11 01 11 11				
SAND REAL ESTATE LLC					
FEIN	Fiscal Year Ending (YYYYMMDD)				
400009654	20251231				



SCHEDULE B	WAGE AND PROPERTY FACTOR R	EPORTING	
PART VIII.	SALARY AND WAGES (required for Column A Everywhere		Column B Vermont
46. Total SAL AND WAG	•	00 46B	
PART IX.	PROPERTY FACTOR (average value Column A Everywhere		Column B Vermont
47. Inventories48. Buildings a depreciable		00 47B	00.
49. Depletable	ginal cost)		
50. Land 51. Other asset	50A.	00 50B	.00
(Attach sch 52. Rented rea personal pr (Multiply a	nedule)51A l and roperty nnual		
53. Total PRO			

2025 Schedule BA-410

Vermont Corporate and Business Income Tax Affiliation



Include with Form CO-411 or Form BI-471

REQUIRED FOR COMBINED AND CONSOLIDATED RETURNS

Please provide information for all affiliates/subsidiaries/entities contributing income/activity to Vermont Unitary Group.

Entity Name (same as on Form CO-411 or Form BI-471)	Fiscal Year Ending (YYYYMMDD)	FEIN
SAND REAL ESTATE	20251231	400009654

	Affiliate Name	FEIN	Unitary group member? ("Y" or "N")	Disregarded entity? ("Y" or "N")	Pass- through entity directly owned? ("Y" or "N")	Has Vermont sales or activity? ("Y" or "N")
1.	APARTMENTS REAL ESTATE HOLDINGS LLC	030303030		Y		N
2.	VT APARTMENTS REAL ESTATE HOLDINGS	812312313		Y		Y
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19.						
20.						

2025 Schedule K-1VT

Vermont Shareholder, Partner, or Member Information



This schedule is REQUIRED. Include with Form BI-471

Entity Name (same as on Form BI-471)	Fiscal Year Ending (YYYYMMDD)	FEIN
SAND REAL ESTATE LLC	20251231	400009654

HEADER INFORMATION - REQUIRED ENTRIES Entity Name (Shareholder, Partner, or Member) FEIN OR OR Individual Last Name (Shareholder, Partner, or Member) First Name Social Security Number Initial 445665454 DE VERMONT JOE Address Recipient Type 1 MAIN ST (I, C, S, L, P, X, or T) Address, Line 2 (if needed) Residency Status Vermont Resident Citv ZIP Code Nonresident State MONTPELIER VТ 05602 Foreign Country (if not United States) **Special Allocations** (see instructions) PART I PASS-THROUGH ENTITY INFORMATION % **3.** Loss percentage **3.** 50.000000 % 5. Disregarded entity (single-member LLC or Qualified Subchapter S subsidiary)? 5. Yes **✓** No Provide FEIN or SSN **√** No **6.** Is this partner a member of a complex structure (see instructions)? 6. **√** No 7. Did this entity pay tax on this income as part of a composite return? Yes **PART II DISTRIBUTIVE SHARE OF VERMONT ADJUSTMENTS** Enter all amounts in whole dollars. A. Everywhere B. Vermont **8a.** Bonus depreciation adjustment **8aB.** -2500.**00 8b.** Bonus depreciation adjustment (non-apportionable items)..................8bA. .00 8bB. .00 **9.** Other Additions 9B. _____.00 **10.** Other Subtractions

10B. .00

Entity Name (same as on Form BI-471)					
SAND REAL ESTATE LLC					
FEIN Fiscal Year Ending (YYYYMMDD)					
40009654 20251231					



FOR TRUST, CORPORATE, AND PASS-THROUGH PART	TNERS ONLY:			
11a. SALT Add-back (apportionable items)		.00	11aB	.00
11b. SALT Add-back (non-apportionable items)		.00	11bB	.00
PART III DISTRIBUTIVE SHARE OF VERMONT SOUR	CE INCOME A. Everywhere			B. Vermont
12. Ordinary business income (loss) 12A.		.00	12B	.00
13. Net rental real estate income (loss) 13A.	15000	.00	13B	5000.00
14. Other net rental income (loss)14A.		.00	14B	.00
15a. Guaranteed payments for services 15aA.		.00	15aB	.00
15b. Guaranteed payments for capital15bA.		.00	15bB	.00
16. Interest income	6000	.00	16B	200000
17. Ordinary dividends		.00	17B	.00
18. Royalties		.00	18B	.00
19. Net short-term capital gain (loss)19A.		.00	19B	.00
20. Net long-term capital gain (loss)20A.		.00	20B	.00
21. Net I.R.C. § 1231 gain (loss)		.00	21B	.00
22. Other income (loss) (include statement).22A.		.00	22B	.00
23. I.R.C. § 179 expense deduction		.00	23B	.00
24. Other expense deductions (include statement)		.00	24B	.00
25. Recharacterized income to/from Schedule BI-477, Part III	15000	.00	25B	5000.00
26. Recharacterized income to/from Schedule BI-477, Part I	-15000	.00	26B	<u>-5000</u> .00
27. Total distributive share (see instructions)27A.	21000	.00	27B	7000.00

Entity Name (same as on Form BI-471)					
SAND REAL ESTATE LLC					
FEIN Fiscal Year Ending (YYYYMMDD)					
400009654 20251231					



PAR	ΓΙV	OTHER DISTRIBUTIONS TO OWNERS					
28.		npt income - Vermont income not characteriness Income (UBI) for federal purposes (tax		y)	28.		.00
20							
		mont income tax withheld on behalf of owne					
30. 31.	Verr	nont income tax withheld by a lower-tier past Vermont annual real estate withholding pa	ss-through entity		30		00
J1.	with	held on behalf of owner	,		31		00
32.	Tota	l Vermont composite income tax paid on bel	half of owner		32		00
33.	Capi	tal gain eligible for exclusion			33		00
PAR	Г۷	OWNER'S DISTRIBUTIVE SHARE OF VERMO (CORPORATE AND PASS-THROUGH ENTITY		EIPTS FAC	TOR		
			A. Everywhere			B. Vermont	
34.	Tota	l gross receipts34A		00	34B		00
PAR	ΓVI	REPORTING OWNER'S DISTRIBUTIVE SHAR (CORPORATE AND PASS-THROUGH ENTITY		TIONMENT	FACTORS		
			A. Everywhere			B. Vermont	
35.	Payr	oll 35A. _		00	35B		00
36.	Prop	erty 36A. _		00	36B		00
PAR	ΓVII	COMPLEX STRUCTURES: DISTRIBUTIVE SH LOWER-TIER PASS-THROUGHS WITH NO UI			COME AND	ADJUSTMENTS FRO	OM
			A. Everywhere			B. Vermont	
37.		er-Tier Separate Source me (see instructions)		.00	37B.		.00
38.	Verr	nont Adjustments for Separate					
	Sour	rce Income (see instructions) 38A		00	38B		00
PAR	ΓVIII	OTHER INFORMATION PROVIDED BY PASS-	THROUGH				
39.	Add	itional Information					
		itional Information					
		itional Information					
		itional Information					
		itional Information					

2025 Schedule K-1VT

Vermont Shareholder, Partner, or Member Information



This schedule is REQUIRED. Include with Form BI-471

Entity Name (same as on Form BI-471)	Fiscal Year Ending (YYYYMMDD)	FEIN
SAND REAL ESTATE LLC	20251231	400009654

HEADER INFORMATION - REQUIRED ENTRIES Entity Name (Shareholder, Partner, or Member) FEIN OR OR Individual Last Name (Shareholder, Partner, or Member) First Name Social Security Number Initial N HAMPSHIRE 445667575 BOB Address Recipient Type 19 PLEASANT ST (I, C, S, L, P, X, or T) Address, Line 2 (if needed) Residency Status ן Vermont Citv ZIP Code Nonresident State JResident BERLIN NH 03570 Foreign Country (if not United States) **Special Allocations** (see instructions) PART I PASS-THROUGH ENTITY INFORMATION % **3.** Loss percentage **3.** 50.000000 % 5. Disregarded entity (single-member LLC or Qualified Subchapter S subsidiary)? 5. Yes **✓** No Provide FEIN or SSN **√** No **6.** Is this partner a member of a complex structure (see instructions)? 6. **√** No 7. Did this entity pay tax on this income as part of a composite return? Yes **PART II DISTRIBUTIVE SHARE OF VERMONT ADJUSTMENTS** Enter all amounts in whole dollars. A. Everywhere B. Vermont **8a.** Bonus depreciation adjustment **8aB.** -2500.**00 8b.** Bonus depreciation adjustment (non-apportionable items)..................8bA. .00 8bB. .00 **9.** Other Additions 9B. _____.00

10B. .00

10. Other Subtractions

Entity Name (same as on Form BI-471)					
SAND REAL ESTATE LLC					
FEIN Fiscal Year Ending (YYYYMMDD)					
40009654 20251231					



FOR TRUST, CORPORATE, AND PASS-THROUGH PART	TNERS ONLY:			
11a. SALT Add-back (apportionable items)		.00	11aB	.00
11b. SALT Add-back (non-apportionable items)		.00	11bB	.00
PART III DISTRIBUTIVE SHARE OF VERMONT SOUR	CE INCOME A. Everywhere			B. Vermont
12. Ordinary business income (loss) 12A.		.00	12B	.00
13. Net rental real estate income (loss) 13A.	15000	.00	13B	5000.00
14. Other net rental income (loss)14A.		.00	14B	.00
15a. Guaranteed payments for services 15aA.		.00	15aB	.00
15b. Guaranteed payments for capital15bA.		.00	15bB	.00
16. Interest income	6000	.00	16B	200000
17. Ordinary dividends		.00	17B	.00
18. Royalties		.00	18B	.00
19. Net short-term capital gain (loss)19A.		.00	19B	.00
20. Net long-term capital gain (loss)20A.		.00	20B	.00
21. Net I.R.C. § 1231 gain (loss)		.00	21B	.00
22. Other income (loss) (include statement).22A.		.00	22B	.00
23. I.R.C. § 179 expense deduction		.00	23B	.00
24. Other expense deductions (include statement)		.00	24B	.00
25. Recharacterized income to/from Schedule BI-477, Part III	15000	.00	25B	5000.00
26. Recharacterized income to/from Schedule BI-477, Part I	-15000	.00	26B	<u>-5000</u> .00
27. Total distributive share (see instructions)27A.	21000	.00	27B	7000.00

Entity Name (same as on Form BI-471)							
SAND REAL ESTATE LLC							
FEIN	Fiscal Year Ending (YYYYMMDD)						
400009654	20251231						



PAR	ΓΙV	OTHER DISTRIBUTIONS TO OWNERS					
28.		npt income - Vermont income not characteriness Income (UBI) for federal purposes (tax		y)	28.		.00
20							
		mont income tax withheld on behalf of owne					
30. 31.	Verr	nont income tax withheld by a lower-tier past Vermont annual real estate withholding pa	ss-through entity		30		00
J1.	with	held on behalf of owner	,		31		00
32.	Tota	l Vermont composite income tax paid on bel	half of owner		32		00
33.	Capi	tal gain eligible for exclusion			33		00
PAR	Г۷	OWNER'S DISTRIBUTIVE SHARE OF VERMO (CORPORATE AND PASS-THROUGH ENTITY		EIPTS FAC	TOR		
			A. Everywhere			B. Vermont	
34.	Tota	l gross receipts34A		00	34B		00
PAR	ΓVI	REPORTING OWNER'S DISTRIBUTIVE SHAR (CORPORATE AND PASS-THROUGH ENTITY		TIONMENT	FACTORS		
			A. Everywhere			B. Vermont	
35.	Payr	oll 35A. _		00	35B		00
36.	Prop	erty 36A. _		00	36B		00
PAR	ΓVII	COMPLEX STRUCTURES: DISTRIBUTIVE SH LOWER-TIER PASS-THROUGHS WITH NO UI			COME AND	ADJUSTMENTS FRO	OM
			A. Everywhere			B. Vermont	
37.		er-Tier Separate Source me (see instructions)		.00	37B.		.00
38.	Verr	nont Adjustments for Separate					
	Sour	rce Income (see instructions) 38A		00	38B		00
PAR	ΓVIII	OTHER INFORMATION PROVIDED BY PASS-	THROUGH				
39.	Add	itional Information					
		itional Information					
		itional Information					
		itional Information					
		itional Information					

Test 3 - Direct Deposit

Required Vermont Forms/Schedules: BI-471, BI-473, BI-477, BA-404, BA-406 & K-1VT

Taxpayer(s) Information:

Entity Name: Engineering LLC Federal Employer ID: 40-0008098 Primary 6-digit NAICS #:541330 Mailing Address: 8693 Poplar St.

City: Dedham State: MA

Zip Code: 02026 Country: USA

Composite Return: Y

Tax Year Begin Date: Jan-01-2025 Tax Year End Date: Dec-31-2025 Federal Return Filed: 1120S

of Shareholders: 2 # of VT Shareholders: 1

of Non-Resident Shareholders: 1

Return Information:

Payments with Extension: \$250.00

Nonresident Estimated Payments: \$20,000

Guaranteed Payments for Services Federal: \$500,000.00 Guaranteed Payments for Services Vermont: \$125,000.00

Ordinary Business Income Federal: \$1,500,000.00 Ordinary Business Income Vermont: \$375,000.00

Sales or gross receipts: \$8,000,000.00

Sales of services: \$2,000,000.00

Vermont Gross Receipts factor: 25.000000%

Investment Tax Credit – Solar Energy: \$6,000

2025 Form BI-471

Vermont Business Income Tax Return

for Partnerships, Subchapter S Corporations, and LLCs

*	2	5	4	7	1	1	1	0	0	*

Check	Name Change	Composite Return	Accounting Period Change	Initial Return	Public Law 86-272 App		Pro Forma - Cannabis
Appropriate Box(es)	Address Change	Amended Return	Extended Return		Federal Extension Requested		Final Return Cancels Account)
	<u> </u>	Entity Name		F	EIN	Primary 6-c	ligit NAICS number
ENGINEE	ERING LLC			4000080		5413	
0.600 7.6		Address			date (YYYYMMDD)		date (YYYYMMDD)
8693 PC	OPLAR ST	draga (Lina 2)		202501	.01	2025	1231
	Auc	dress (Line 2)		Federal tax			
	City	State	ZIP Code	return filed			
DEDHAM		MA	02026	(Check one	√ 1120S	1065	Other
	Foreign Coun	try (if not United States)	<u>'</u>	box)			
				<u> </u>			
A. Were any	shareholders, p	artners, or member	rs nonresidents of V	/ermont	. [//vaa	Пы
						✓Yes	∐No
			partners, or membeliability company?			Yes	√No
		NO" TO BOTH QUE			D. [V 140
			INSTEAD OF FORM	/I BI-471.			
			Members				2
						_	
D. How man	y are vermoner	itesiaellis				_	·····
E. How man	y are Nonreside	ents?				E	1
F. How man	y are a C corpor	ration, an S corpora	ation, a partnership	, or a limited l	iability compa	any? F.	
			olies (regarding nonre				ousing
projects, fe	deral new market	t tax credit projects,	or publicly traded pa	rtnerships). Atta	ch authorizatio	on or docume	entationG.
TAX COMPUTA	ATION (see instru	uctions):			Enter a	II amounts	in <u>whole dollars.</u>
	if exception m tax applies:	: □ NO VER	MONT ACTIVITY / 'E (\$0)	□ INVESTM (\$0)	MENT CLUB § 5	5921	☐ I.R.C. § 761 (\$0)
1. Vermont	minimum entity	tax (\$250) or abov	ve exception (See i	nstructions)	1 .		250 .00
	omposite entitie		1 (,	_		
		mated payment req					
							00
			(ADD Schedule k				
			edules, then SUBT ine 6)				00
а	mount from Sc		inc 0)				00
2c. ADD Lin	es 2a and 2b .				2c		.00
3. For compo	osite entities, V	ermont composite	tax due (Schedule	BI-473, Line 1	1) 3. _		<u>26400</u> .00
			(See instructions)		4 . _		.00
		s on which no sales			-		0.0
including	online purchase	es		• • • • • • • • • • • • • • • • • • • •	5. _		00
6. Total tay	due (ADD Line	s 1, 2c, 3, 4, and 5)		6		26650 00
o. Tour ma	and (TDD Line	<u>.</u> , <u></u> , ., ., ., .,	,		· · · · · · · · · · · · _	2025 Form	
5454					Pa	age 1 of 2, Re	

Entity Name	
ENGINEERING LLC	
FEIN	Fiscal Year Ending (YYYYMMDD)
400008098	20251231



PAYMENTS AND CREDITS		Enter a	Ill amounts in whole dollars.
7. Prior Year Overpayment Applied		7 . _	.00
8. Payments with Extension (Form BA	-403)	8	25000
9. Real estate withholding paid for this 10. Real estate withholding distributed to	o this entity by a different c	ompany	
(Schedule K-1VT, Line 31)			
11. Nonresident estimated payments paid 12. Nonresident estimated payments dist	tributed to this entity by a d	ifferent company	
(Schedule K-1VT, Line 30)			
13. Total payments (ADD Lines 7 throu	ıgh 12)		2025000
RECONCILIATION			
14. Balance Due: If Line 6 is greater tha 15. Payment included with this return.			
Make check payable to Vermon 16. Overpayment: If Line 6 is less than t			.00
ADD Lines 13 and 15, then SUBTI			.00
17. Overpayment to be credited to the ne	ext tax year		.00
18. Overpayment to be refunded SIGNATURE			.00
I hereby certify that I am an compliance with the requiremen is true, correct, and complete to taxpayer, this declaration furthe not been and will not be used	ts of Vermont Statute the best of my knowle	es Annotated, Title 32 edge. If prepared by a	2, and that this return
by the taxpayer and retained by th	of this return unless	se, or made available a separate valid co	this information has to any other person, onsent form is signed
by the taxpayer and retained by th	of this return unless e preparer.	se, or made available	this information has to any other person,
by the taxpayer and retained by th	of this return unless	se, or made available a separate valid co	this information has to any other person, onsent form is signed
by the taxpayer and retained by th	of this return unless e preparer. Email Address (optional)	se, or made available a separate valid co	this information has to any other person, onsent form is signed Daytime Telephone Number
by the taxpayer and retained by th Signature of Responsible Officer Printed Name	of this return unless e preparer. Email Address (optional)	se, or made available a separate valid co	this information has to any other person, onsent form is signed Daytime Telephone Number
by the taxpayer and retained by th Signature of Responsible Officer Printed Name Check if the Vermont Department	of this return unless e preparer. Email Address (optional)	Date (MMDDYYYY) eturn with the preparer shown	this information has to any other person, onsent form is signed Daytime Telephone Number
Signature of Responsible Officer Printed Name Check if the Vermont Department Signature of Paid Preparer	e preparer. Email Address (optional) ent of Taxes may discuss this r	Date (MMDDYYYY) eturn with the preparer shown	this information has to any other person, onsent form is signed Daytime Telephone Number

Send return Vermont Department of Taxes **and check to:** 133 State Street

Montpelier, VT 05633-1401

2025 Form BI-471

Page 2 of 2 Rev. 10/25

2025 Schedule BI-473

Vermont Composite

Entity Name (same as on Form BI-471)



PRINT in BLUE or BLACK INK

Include with Form BI-471

Fiscal Year Ending (YYYYMMDD)

Entity Name (same as on Form Bi 47 1)	Tibodi Todi Ending (TTTTWWDD)	1 5111
ENGINEERING LLC	20251231	400008098
	Enter a	Il amounts in <u>whole dollars.</u>
1. Federal Adjusted Gross Income Equivalent (Schedule BI-477, I	Line 28) 1	200000000
2. Vermont Income Tax Adjustment % (Schedule BI-477, Line 32) 2. _	<u>25</u> <u>.000000</u> %
3. Vermont Adjusted Income (MULTIPLY Line 1 by Line 2)	3	500000.00
4. Percentage of income from Line 3 passed through to nonresider	nts 4	80 .000000 %
5. Total nonresident income (MULTIPLY Line 3 by Line 4)	5	400000.00
6. Composite net operating loss (Enter as a Positive Number, Atta	ch Statement) 6	.00
7. Additional Adjustments (Specify)	7	.00
8. Vermont taxable composite income (SUBTRACT Line 6 from Line 5 and ADD Line 7)	8	400000.00
9. Composite Tax (MULTIPLY Line 8 by 7.6% (0.076)). If negative	ntive, enter -0 9	30400.00
10. Tax credits available for composite shareholders/partners/memb	pers	4000

NOTE: Line 10 tax credits may not reduce your tax liability to less than the minimum tax. Review program guidelines to determine if there are other limitations regarding usage of tax credits.

4000.00

2025 Schedule BI-477

Vermont Income Adjustment Calculation: Pass-Through Vermont Sourcing



Include with Form BI-471

Entity Name (same as	on Form BI-471)			Fiscal Year Ending (YYYYMMDD)	FEIN
ENGINEERING LLC				20251231	400008098
Was the pass-through activity con	ducted entirely within V	⁷ ermo	ont duri	ing the tax year?	Yes ✓ No
PASS-THROUGH PERSONAL INCO	ME ADJUSTMENT CALC	ULA	ΓΙΟΝ		
1A. NON-APPORTION	ABLE INCOME CALCULA	ATION	1		
PART I. PASS-THROUGH I	NON-APPORTIONABLE I <u>Column A</u>	NCO	ИΕ	Column B	
	Federal Amount			Vermont Sourced	
 Net Rental Real Estate Income (loss) 1A. Other Net Rental 		.00	1B.		.00
Income (loss) 2A. 3. Guaranteed Payments		.00	2B.		.00
for Capital3A. 4. Guaranteed Payments			3B.		.00
for Services4A.	500000	.00	4B.	125000	.00
5. Royalties5A.6. Net Long Term		.00	5B.		.00
Capital Gain (loss) 6A. 7. Net Short Term		.00	6B.		.00
Capital Gain (loss) 7A. 8. Net I.R.C. § 1231		.00	7B.		.00
Gain (loss)8A. 9. Recharacterization of Income to/from		.00	8B.		.00
Part III		.00	9B.		.00
Income before Vermont Adjustments (ADD					
Lines 1 through 9)10A.	500000	.00	10B.	125000	.00
PART II. VERMONT ADJUS	TMENTS TO NON-APPO	RTIO	NABLE	INCOME	
	Column A Everywhere Amount			Column B For Vermont Sourced Income Above	
11. Bonus Depreciation Adjustment (Non-apportionable					
items)		.00	11B.		.00
adjustments (Non-apportionable		00	12D		00
items)		.00	14D,		
				202	5 Sabadula DI 477

Entity Name (same as on Form BI-471)						
ENGINEERING LLC						
FEIN	Fiscal Year Ending (YYYYMMDD)					
400008098	20251231					



1B.	APPORTIONABLE IN	COME CALCULATION	I					
PA	RT III. PASS-THROUGH APF	PORTIONABLE INCOM	ΙE					
13.	Vermont Sales and Receipts Fact	or as a percent of Eve	eryw	here			25 000000	
	(Schedule A, Line 45)				13		000000	%
		<u>Column A</u> Federal			<u>Column B</u> Vermont			
14.	Ordinary Business Income	1500000	.00	14B.	375000	.00		
15.	Interest Income 15A.		.00	15B.		.00		
16. 17.	Dividend Income 16A.		.00	16B.		.00		
	(Specify) 17A.		.00	17B.		.00		
	Deduction							
20.	(Specify)19A Recharacterization of		.00	19B.		.00		
21	Income to/from Part I		.00	20B.		.00		
21.	Total Apportionable Income (before Vermont Adjustments) (ADD Lines							
	14 through 20)21A.	1500000	.00	21B.	375000	.00		
PA	RT IV. VERMONT ADJUSTM	ENTS TO APPORTION	NABL	E INCC	DME			
22.	Bonus Depreciation Adjustment							
23.	(Apportionable items). 22A. Other Add-backs and		.00	22B.		.00		
	Adjustments (Apportionable items).23A		.00	23B.		.00		
PA	RT V. COMPLEX STRUCTU FROM LOWER-TIER I				EPARATE SOURCE INCOM RELATIONSHIP)	/IE A	ND ADJUSTMENT	S
		<u>Column A</u> Federal			Column B Vermont			
24.	Income (loss) from lower-tier partnerships/PTEs (Attach Affiliation Schedule BA-410							
25.	and necessary worksheets)24A. Vermont Adjustments		.00	24B.		.00		
	from lower-tier partnerships/PTE 25A.		.00	25B.		.00		

Entity Name (same as on Form BI-471)					
ENGINEERING LLC					
FEIN	Fiscal Year Ending (YYYYMMDD)				
400008098	20251231				



PART VI. INCOME ADJUSTMENT						
26. Federal Total (ADD Lines 10A, 21A, and 24A)			26.		200000	00.0
27. Total Vermont Adjustments (everywhere)						
(ADD Lines 11A, 12A, 22A, 23A, and 25A)	27.			00		
28. Federal Adjusted Gross Income Equivalent from fede federal Form 1065, Sch. K with Vermont adjustments		200000	00.00			
29. Vermont Sourced Total (ADD Lines 10B, 21B, and 2)/R)		20		50000	0 00
30. Total Vermont Adjustments (Vermont)						
(ADD Lines 11B, 12B, 22B, 23B, and 25B)						00
31. Vermont Income with Vermont Adjustments (ADD I	ines	29 and 3	30)31.		50000	00.00
32. Income Adjustment % (DIVIDE Line 31 by Line 28	8. M	ULTIPI	LY the result			
by 100 and carry the result out to the sixth decimal Also enter on Schedule BI-473, Line 2.	l pla	ce.)	32.		<u>25.000000</u>	
SCHEDULE A VERMONT APPORTIONMENT						
PART VII. VERMONT SALES AND RECEIPTS FACTO	R					
Column A			Column B			
Everywhere			Vermont			
33. Sales or gross receipts 33A. 8000000	.00					
34. Sales of services		34B.	200000	.00		
35. Sales of tangible personal property delivered or shipp	ed					
to purchasers in Vermont from outside Vermont		. 35B		00		
36. Sales of tangible personal property delivered or shipp to purchasers in Vermont from within Vermont		36R		00		
37. Special Industries.		. 37B		00		
38. Apportionable interest and dividends 38A.	00	38R		00		
39. Royalties 39A.	.00	39B		00		
40. Gross rents 40A.	.00	40B.		.00		
41. Other apportionable business		_		_		
income (Attach detailed supporting statement) . 41A.	00	/1 D		.00		
42. Total Gross Receipts for	.00	41D		00		
filing entity (ADD Lines						
33 through 41)42A. 8000000	.00	42B	200000	00.		
43. Apportionment Factors from Lower-Tier						
Unitary Activity 43A.	.00	43B.		.00		
44. Total Gross Receipts (ADD		_		_		
44. Total Gross Receipts (ADD Lines 42 and 43) 44A . 8000000	.00	44B	200000	00.		
45. Vermont Gross Receipt factor (DIVIDE Line 44B by the result by 100 and carry the result out to the six	y Lin ath de	e 44A.] ecimal p	MULTIPLY lace.) 45.	4	25.000000	

Entity Name (same as on Form BI-471)			
ENGINEERING LLC			
FEIN	Fiscal Year Ending (YYYYMMDD)		
400008098	20251231		



SCHEDULE B	WAGE AND PROPER	TY FACTOR REPORTING	6		
PART VIII.	SALARY AND WAGES	S (required for reporting Column A Everywhere	only)	<u>Column B</u> Vermont	
46. Total SAL AND WAG		.00.) 46B		00
PART IX.	PROPERTY FACTOR	(average value during ye Column A Everywhere	ear)	<u>Column B</u> Vermont	
48. Buildings a depreciable	and other	.00.			
49. Depletable	assets	.00			
51. Other asser (Attach scl	ts hedule) 51A.	.00. .00.			
52. Rented rea personal propersonal propersona	roperty annual 52A. PERTY	.00) 52B		00
		.00.	53B		00

2025 Schedule BA-404

Vermont Tax Credits Earned, Applied, Expired, and Carried Forward

PRINT in BLUE or BLACK INK

Enter all amounts in whole dollars.



Include with Form CO-411 or Form BI-471 or Form BI-476

Entity Name (same as on Form CO-411, Form BI-471, or Form BI-476)	Fiscal Year Ending (YYYYMMDD)	FEIN
ENGINEERING LLC	20251231	400008098

	(A) Amount Carried Forward from Prior Years	(B) Amount Earned Current Year	(C) Amount Applied Current Year	(D) Amount Carried Forward to Future Years
1. Research and Development (32 V.S.A. § 5930ii)				
2. Charitable Housing (32 V.S.A. § 5830c)				
3. Affordable Housing (32 V.S.A. § 5930u)				
4. Qualified Sale of Mobile Home Park (32 V.S.A. § 5828)				
5. Code Improvement (32 V.S.A. § 5930cc(c))				
6. Historic Rehabilitation (32 V.S.A. § 5930cc(a))				
7. Facade Improvement (32 V.S.A. § 5930cc(b))				
8. Investment Tax Credit - Solar Energy (32 V.S.A. § 5822(d))	6000		5000	1000
9. Investment Tax Credit - Other (32 V.S.A. § 5822(d))				
10. TOTAL FOR ALL CREDITS (ADD Lines 1 through 9)	6000		5000	1000

Vermont Department of Taxes

2025 Schedule BA-406

Vermont Credit Allocation



Include with Form BI-471 or Form BI-476

PRINT in BLUE or BLACK INK

Entity Name (same as on Form BI-471 or Form BI-476)	Fiscal Year Ending (YYYYMMDD)	FEIN
ENGINEERING LLC	20251231	008727272

	Individual Last Name (Shareholder, Partner, or Member)	First Name	MI	Social Security Number	Entity TYPE
	ENGINEER	RON		OD 008727272	Enter
UK	Entity Name (Shareholder, Partner, or Member)			OR FEIN	I I, C, S, L, P, or T (see instructions)
					(occ motractions)

Name of Credit	Enter all amounts	Il amounts in WHOLE DOLLARS		
1. Research and Development	1	00		
2. Charitable Housing	2	00.		
3. Affordable Housing	3.	.00		
4. Qualified Sale of Mobile Home Park	4	.00		
5. Code Improvement	5	.00		
6. Historic Rehabilitation	6	.00		
7. Facade Improvement	7	.00		
8. Investment Tax Credit - Solar Energy	8	400000		
9. Investment Tax Credit - Other	9	.00		
10. Total credits for this shareholder, partner, or member (ADD Lines 1 through	9) 10	4000.00		

Vermont Department of Taxes

2025 Schedule BA-406

Vermont Credit Allocation



Include with Form BI-471 or Form BI-476

PRINT in BLUE or BLACK INK

Entity Name (same as on Form BI-471 or Form BI-476)	Fiscal Year Ending (YYYYMMDD)	FEIN
ENGINEERING LLC	20251231	400008098

	Individual Last Name (Shareholder, Partner, or Member)	First Name	MI	Social Security Number	Entity TYPE
	ENGINEER	JOE		OD 008989898	Enter
OR	Entity Name (Shareholder, Partner, or Member)			OR FEIN	I I, C, S, L, P, or T (see instructions)
					(000 mondonono)

2025 Schedule K-1VT

Vermont Shareholder, Partner, or Member Information



This schedule is REQUIRED. Include with Form BI-471

Entity Name (same as on Form BI-471)	Fiscal Year Ending (YYYYMMDD)	FEIN
ENGINEERING LLC	20251231	400008098

HEADER INFORMATION - REQUIRED ENTRIES Entity Name (Shareholder, Partner, or Member) FEIN OR OR Individual Last Name (Shareholder, Partner, or Member) First Name Social Security Number Initial 008989898 ENGINEER JOE Address Recipient Type SOUTH RD (I, C, S, L, P, X, or T) Address, Line 2 (if needed) Residency Status Vermont Resident Citv ZIP Code Nonresident State MONTPELIER VТ 05602 Foreign Country (if not United States) Special Allocations (see instructions) PART I PASS-THROUGH ENTITY INFORMATION % % 5. Disregarded entity (single-member LLC or Qualified Subchapter S subsidiary)? 5. Yes **✓** No Provide FEIN or SSN **√** No **6.** Is this partner a member of a complex structure (see instructions)? 6. **√** No **PART II DISTRIBUTIVE SHARE OF VERMONT ADJUSTMENTS** Enter all amounts in whole dollars. A. Everywhere B. Vermont **8a.** Bonus depreciation adjustment 8aB. ______.00 **8b.** Bonus depreciation adjustment (non-apportionable items)..................8bA. .00 8bB. .00 **9.** Other Additions 9B. _____.00 **10.** Other Subtractions

10B. .00

Entity Name (same as on Form BI-471)							
ENGINEERING LLC							
FEIN	Fiscal Year Ending (YYYYMMDD)						
400008098	20251231						



FOR	TRUST, CORPORATE, AND PASS-THROUGH PART	NERS ONLY:			
	SALT Add-back		00	11aD	00
11b.	(apportionable items)				.00
	(non-apportionable items)		.00	11bB	.00
PAR	T III DISTRIBUTIVE SHARE OF VERMONT SOUR	CE INCOME A. Everywhere			B. Vermont
12.	Ordinary business income (loss) 12A	2000000	.00	12B	100000.00
13.	Net rental real estate income (loss) 13A		.00	13B	.00
14.	Other net rental income (loss)14A		.00	14B	.00
15a.	Guaranteed payments for services 15aA		.00	15aB	.00
15b.	Guaranteed payments for capital 15bA		.00	15bB	.00
	Interest income				.00
	Ordinary dividends				.00
	Royalties				.00
	Net short-term capital gain (loss)19A.				.00
	Net long-term capital gain (loss) 20A.				.00
	Net I.R.C. § 1231 gain (loss)				.00
	Other income (loss) (include statement).22A.				
					.00
23.	I.R.C. § 179 expense deduction 23A		.00	23B	.00
24.	Other expense deductions (include statement)		.00	24B	.00
25.	Recharacterized income to/from Schedule BI-477, Part III		.00	25B	.00.
26.	Recharacterized income to/from Schedule BI-477, Part I26A		.00	26B	.00.
27.	Total distributive share (see instructions)	2000000	.00	27B	100000.00

Entity Name (same as on Form BI-471)							
ENGINEERING LLC							
FEIN	Fiscal Year Ending (YYYYMMDD)						
400008098	20251231						



PAR	T IV OTHER DISTRIBUTIONS TO OWNERS					
28.	Exempt income - Vermont income not characte					
	Business Income (UBI) for federal purposes (ta	x-exempt entities only	y)	28		00
29.	Vermont income tax withheld on behalf of own	ner		29		00
	Vermont income tax withheld by a lower-tier p			30		00
31.	Total Vermont annual real estate withholding p withheld on behalf of owner			31		00
32.	Total Vermont composite income tax paid on b	ehalf of owner		32		00
33.	Capital gain eligible for exclusion			33		00
PAR	T V OWNER'S DISTRIBUTIVE SHARE OF VERM (CORPORATE AND PASS-THROUGH ENTIT		EIPTS FA	CTOR		
		A. Everywhere			B. Vermont	
34.	Total gross receipts34A.		00	34B		00
PAR	T VI REPORTING OWNER'S DISTRIBUTIVE SHA (CORPORATE AND PASS-THROUGH ENTIT		RTIONMEN	T FACTORS		-
	`	A. Everywhere			B. Vermont	
35.	Payroll		00	35B		00
36.	Property		00	36B		00
PAR	T VII COMPLEX STRUCTURES: DISTRIBUTIVE S LOWER-TIER PASS-THROUGHS WITH NO			NCOME AND	ADJUSTMENTS FRO	OM
		A. Everywhere			B. Vermont	
37.	Lower-Tier Separate Source		0.0	25D		0.0
38	Income (see instructions)		00	3/B		00
•	Source Income (see instructions) 38A.		00	38B		00
PAR	T VIII OTHER INFORMATION PROVIDED BY PASS	S-THROUGH				
39.	Additional Information					
40.	Additional Information					
	Additional Information					
	Additional Information					
	Additional Information					

2025 Schedule K-1VT

Vermont Shareholder, Partner, or Member Information



This schedule is REQUIRED. Include with Form BI-471

Entity Name (same as on Form BI-471)	Fiscal Year Ending (YYYYMMDD)	FEIN
ENGINEERING LLC	20251231	400008098

HEADER INFORMATION - REQUIRED ENTRIES Entity Name (Shareholder, Partner, or Member) FEIN OR OR Individual Last Name (Shareholder, Partner, or Member) First Name Social Security Number Initial 008727272 ENGINEER RON Address Recipient Type 79 BOW ST (I, C, S, L, P, X, or T) Address, Line 2 (if needed) Residency Status 1 Vermont ✓ Nonresident Citv ZIP Code State JResident FREEPORT ME 04032 Foreign Country (if not United States) **Special Allocations** (see instructions) PART I PASS-THROUGH ENTITY INFORMATION % **3.** Loss percentage **3.** 80.000000 % 5. Disregarded entity (single-member LLC or Qualified Subchapter S subsidiary)? 5. Yes **✓** No Provide FEIN or SSN 6. Is this partner a member of a complex structure (see instructions)? 6. Yes **✓** No No **PART II DISTRIBUTIVE SHARE OF VERMONT ADJUSTMENTS** Enter all amounts in whole dollars. A. Everywhere B. Vermont **8a.** Bonus depreciation adjustment 8aB. ______.00 **8b.** Bonus depreciation adjustment (non-apportionable items)..................8bA. .00 8bB. .00 **9.** Other Additions 9B. _____.00 **10.** Other Subtractions

10B. .00

Entity Name (same as on Form BI-471)							
ENGINEERING LLC							
FEIN	Fiscal Year Ending (YYYYMMDD)						
400008098	20251231						



FOR	TRUST, CORPORATE, AND PASS-THROUGH PART	NERS ONLY			
	SALT Add-back		00	11 a D	00
11b.	(apportionable items)			пав	.00
	(non-apportionable items)		.00	11bB	.00
PAR	T III DISTRIBUTIVE SHARE OF VERMONT SOUR	CE INCOME A. Everywhere			B. Vermont
12.	Ordinary business income (loss) 12A	2000000	.00	12B	400000.00
13.	Net rental real estate income (loss) 13A		.00	13B	.00
14.	Other net rental income (loss)14A		.00	14B	.00
15a.	Guaranteed payments for services 15aA		.00	15aB.	.00
	Guaranteed payments for capital 15bA.				.00
	Interest income				.00
	Ordinary dividends				.00
	Royalties				
					.00
	Net short-term capital gain (loss)19A.				.00
20.	Net long-term capital gain (loss)20A.		.00	20B	.00
21.	Net I.R.C. § 1231 gain (loss)		.00	21B	.00
22.	Other income (loss) (include statement).22A		.00	22B	.00
23.	I.R.C. § 179 expense deduction 23A	-	.00	23B	.00
24.	Other expense deductions (include statement)		.00	24B	.00.
25.	Recharacterized income to/from Schedule BI-477, Part III		.00	25B	.00
26.	Recharacterized income to/from Schedule BI-477, Part I26A		.00	26B	.00
27.	Total distributive share (see instructions)	2000000	.00	27В	400000.00

Entity Name (same as on Form BI-471)							
ENGINEERING LLC							
FEIN	Fiscal Year Ending (YYYYMMDD)						
400008098	20251231						



PAR	T IV OTHER DISTRIBUTIONS TO OWNERS					
28.	Exempt income - Vermont income not characte					
	Business Income (UBI) for federal purposes (ta	x-exempt entities only	y)	28		00
29.	Vermont income tax withheld on behalf of own	ner		29		00
	Vermont income tax withheld by a lower-tier p			30		00
31.	Total Vermont annual real estate withholding p withheld on behalf of owner			31		00
32.	Total Vermont composite income tax paid on b	ehalf of owner		32		00
33.	Capital gain eligible for exclusion			33		00
PAR	T V OWNER'S DISTRIBUTIVE SHARE OF VERM (CORPORATE AND PASS-THROUGH ENTIT		EIPTS FA	CTOR		
		A. Everywhere			B. Vermont	
34.	Total gross receipts34A.		00	34B		00
PAR	T VI REPORTING OWNER'S DISTRIBUTIVE SHA (CORPORATE AND PASS-THROUGH ENTIT		RTIONMEN	T FACTORS		-
	`	A. Everywhere			B. Vermont	
35.	Payroll		00	35B		00
36.	Property		00	36B		00
PAR	T VII COMPLEX STRUCTURES: DISTRIBUTIVE S LOWER-TIER PASS-THROUGHS WITH NO			NCOME AND	ADJUSTMENTS FRO	OM
		A. Everywhere			B. Vermont	
37.	Lower-Tier Separate Source		0.0	25D		0.0
38	Income (see instructions)		00	3/B		00
•	Source Income (see instructions) 38A.		00	38B		00
PAR	T VIII OTHER INFORMATION PROVIDED BY PASS	S-THROUGH				
39.	Additional Information					
40.	Additional Information					
	Additional Information					
	Additional Information					
	Additional Information					

Test 4

Required Vermont Forms/Schedules: CO-411, BA-402, BA-404, CO-419, CO-420 (x 2)

Taxpayer(s) Information:

Entity Name: Falling Leaves Inc Federal Employer ID: 40-0008087 Federal Extension Requested: Y Primary 6-digit NAICS #: 522110

Unitary: Y

Mailing Address: 108 River St

City: Bloomsburg

State: PA

Zip Code: 17815 Country: USA

Tax Year Begin Date: Jan-01-2025 Tax Year End Date: Dec-31-2025 Federal Return Filed: 1120

of companies in VT Unitary Group: 108

of companies with VT Nexus: 10

Return Information:

CO-411

Federal Taxable Income: \$10,764,520 Special Deductions Federal: \$(275,460)

Other VT adjustments to Combined Net Income: \$(135,205)

Bonus Depreciation Adjustment: \$560,732

Interest on non-VT State & Local Obligations: \$5,350 State & Local Income or Franchise Taxes: \$203,440

Foreign dividends: \$227,325

BA-402

Everywhere Foreign dividends: \$227,325

VT foreign dividends: \$3,369

Everywhere Sales or Gross Receipts: \$1,267,575

Sales of Services to Vermont: \$26,892

Everywhere Royalties: \$492,200

Everywhere Salaries and wages: \$579,918

VT salaries and wages: \$4,672

Everywhere Inventories: \$2,231,752

BA-404

Previous Year R&D: \$ 2,000 Current Year R&D: \$ 5,000 R&D Used Current Year: \$828 Amount carried forward: \$6,172

CO-419

Everywhere Total income, sales, gross receipts: \$1,759,775

Vermont Total income, sales, gross receipts: \$26,892

Sales increment: \$55,000

Adjusted sales increment: \$1,814,775

VT foreign dividends: \$3,369

CO-420 (one of two)

Foreign Affiliate 1 Name: One

Foreign Affiliate 1 FEIN: 44-5566778

Dividends Paid: \$113,662 Taxable income: \$113,662 Sales or gross receipts: \$35,000

CO-420 (two of two)

Foreign Affiliate 2 Name: Two

Foreign Affiliate 2 FEIN: 88-7766554

Dividends Paid: \$113,662 Taxable income: \$113,662 Sales or gross receipts: \$20,000

Vermont Corporate Income Tax Return

*	2	5	4	1	1	1	1	0	0	*

Chec Appr Box(opriate	Name Change Address Change	Accoun Period (Amenda Return		Extended Return Federal Exten Requested	sion	Unitary RAR Amended	PL 86- Applica Pro Fo Canna	able orma -		l Return ncels Account)
		Entity Name (Prince	cinal Vermont C	ornoration)			FE	IN	\top	Primary 6-digi	t NAICS number
H	'AT.T.TNC	LEAVES INC		<u>orporation</u>			4000080			52211	
	71111110		Address				Tax year BEGIN da) T		ate (YYYYMMDD)
1	.08 RIVI						202501			20251	
	.00 1(1 1)		ress (Line 2)				Number of companie		Nu	mber of compa	
							Vermont Unitary Gro			h Vermont Nex	
		City		State	ZIP Code					_	
В	LOOMSBU	JRG		PA	17815		Federal tax	1 120		1120-F	990-T
		Fore	eign Country				return filed (Check one box)		_	_	
							(Check one box)	1120-H		Other	
								Ente	ralla	mounts in	whole dollars
		TAXABLE INC			orm 1120, Lir	ne 28,	as filed)	1		10	764520 .00
]		Deductions as f						075460	0.0		
		1 Form 1120, Lir				1a	•	-2/5460	.00		
		Loss from unita				11			0.0		
-		nt combined gro				1b. –			.00		
		Loss from affili									
		federal consolida				1.			00		
1		ermont combine				1c			.00		
		Deductions: Vo				1.1			00		
1		special deductio ations: Vermont				1u			.00		
		eliminations				10			00		
1	16 Other	Other Vermont	adiustmen	ts to Co	mhined	10					
-	Net Inc	come (charitable	evnenses	etc.)	momed	1f		-135205	00		
1σ.]		xable Income as							.00		
		es 1 through 1f)						1g.		10	353855 .00
•	(1100 2111)	, , , , , , , , , , , , , , , , , , ,						···-s·			
2.]	Bonus Dep	reciation Adjusti	ment (see	nstruct	ions)			2.			560732 .00
3.]	Federal Tax	xable Income as	Adjusted 1	or Con	nbined Net In	come	and				
Bonus Depreciation (ADD Lines 1g and 2)									10	914587 .00	
4.	ADD	`		ĺ							
4	4a. Interest	t on non-Vermor	nt state and	llocalo	bligations	4a		5350	.00		
								000110			
	4b. State an	nd local income	or franchis	e taxes		4b		203440	.00		
	Check box if exception o minimum tax applies: SMALL FARM CORPORATION NO VERMONT ACTIVITY (\$0) NO VERMONT ACTIVITY (Federal Form 1120-H only) (\$0)										

Entity Name	
FALLING LEAVES INC	
FEIN	Fiscal Year Ending (YYYYMMDD)
400008087	20251231



LESS				
4c. Non-Apportionable Income or loss allocated everywhere (Schedule BA-402, Line 1a, or leave blank) 4c.		.00		
4d. Foreign dividends received		.00		
4e. Interest on U.S. Government obligations 4e. _				
4f. "Gross Up" required by IRC § 78 and other excludable income				
4g. Targeted Job Credit salary and wage expense addback				
5. NET APPORTIONABLE INCOME			1000000	
(ADD Lines 3, 4a, and 4b, then SUBTRACT Lines 4c throug 6. Vermont Percentage (Schedule BA-402, Line 14, or 100.000000	gh 4g.) 5		10896052	00
Enter percentage with six places to the right of the decimal point	6.		1.528150	_%
7. Income Apportioned to Vermont (MULTIPLY Line 5 by Line				
8. Non-Apportionable Income to Vermont (Schedule BA-402, Line				
9. Foreign Dividends Allocated to Vermont (Schedule BA-402, Lin				
10. Net Vermont Income Allocated and Apportioned to Vermont (ADD Lines 7 through 9)				
11. Vermont Net Operating Loss deduction applied (Attach schedule	e) 11 .			00
12. Vermont Net taxable income for this entity (Line 10 MINUS Li	ne 11) 12.		169887	00
13. Vermont Tax. Calculate Vermont tax due on Line 12 amount usi Tax Computation Schedule below			13956	00
14. Credits (Schedule BA-404, Column C, Line 10)				
15. Use Tax for taxable items on which no sales tax was charged, including online purchases				
16. Tax Due for this entity (Line 13 MINUS Line 14, then ADD Li				
17. Gross Receipts (For purpose of minimum tax calculation. See in	structions) 17			00
TAX COMPUTATION SCHEDULE (Effective for taxable periods beginning January 1, 2023)				
IF VERMONT NET INCOME (Line 12) IS	File the return on the d Internal Revenue Code			ie
\$10,001 to \$25,000 \$600 plus 7.00% of excess over \$10,000 \$25,001 and over \$1,650 plus 8.50% of excess over \$25,000	Pay by the due date rec Revenue Code, even if			
IF VERMONT GROSS RECEIPTS ARE MINIMUM TAX IS \$500,000 or less \$100 \$500,001 to 1,000,000 \$500 \$1,000,001 to \$5,000,000 \$2,000	Corporations with liabi			t

Form CO-414.

Entity Name					
FALLING LEAVES INC					
FEIN	Fiscal Year Ending (YYYYMMDD)				
400008087	20251231				



Amount from Line 1613	3965		
18. Payments 18a. Estimated Payments (Form CO-4	14) 18a. _		00
18b. Payment with Extension (Form B 18c. Nonresident estimated payments by a different company through a	distributed to this entity		
18d.Real Estate Withholding Paymen			
18e. Prior Year Overpayment Applied	18e		00
18f. Total Payments (ADD Lines 18a thro 19. Balance Due. If Line 16 is more than	Line 18f, subtract Line 1	8f from Line 16.	
Make check payable to Vermont Dep	partment of Taxes	19	
20. Payment submitted with this return		20.	13965.00
21. Overpayment. If Line 18f is more than	n Line 16, subtract Line 10	6 from Line 18f . 21.	.00
22. Overpayment to be applied to next tax	x year 22. _		00
23. Overpayment to be refunded (Line 21	MINUS Line 22)	23.	.00
I hereby certify that I am an officer or an officer of the officer of th	and that this return is truc er, this declaration further purpose, or made available	e, correct, and complete to t provides that under 32 V.S.A to any other person, other th	he best of my knowledge. If § 5901, this information has an for the preparation of this
Signature of Responsible Officer		Date (MMDDYYYY)	Daytime Telephone Number
Printed Name	Email Address		
Check if the Vermont Departmen	t of Taxes may discuss this r	eturn with the preparer shown.	
Signature of Paid Preparer		Date (MMDDYYYY)	Preparer's Telephone Number
Preparer's Printed Name	Email Address (optional)	<u> </u>	<u> </u>
Firm's Name (or yours if self-employed)		EIN	Preparer's SSN or PTIN
Firm's Address (or yours if self-employed) (Street, City, State,	ZIP Code)		Check if self-employed

Send return and check to: Vermont Department of Taxes 133 State Street

Montpelier, VT 05633-1401

Vermont Apportionment & Allocation



Include with Form CO-411

Entity Name (same as on Form CO-411)	Fisca	l Year Ending (YYYYMMI	
FALLING LEAVES INC		20251231	400008087
PART I Non-Apportionable Income and Foreign	Dividends	Enter a	all amounts in WHOLE DOLLARS.
A. Every	ywhere		B. Vermont
1. Non-Apportionable Income 1A.		00 1B.	.00
2. Foreign Dividends 2A.	227325.	00 2B.	3369.00
PART II Sales and Receipts Factor Section A Sales and Receipts Factor A. Every	/where		B. Vermont
3. Sales or gross receipts 3A.	•	00	
4. Sales of Services received in or delivered to Vermont			2689200
5. Sales of tangible personal property delivered or shipp purchasers in Vermont from outside Vermont	ed to	5B.	.00
6. Sales of tangible personal property delivered or shipp purchasers in Vermont from within Vermont		6В.	.00
7. Special Industries		7B.	.00
8. Apportionable interest and dividends 8A.		00 8B.	.00
9. Factors from pass through entities		00 9B.	.00
10. Royalties 10A.	492200.	00 10B.	.00.
11. Gross rents			.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.	1759775.	00 13B.	26892_ .00
14. Vermont Sales and Receipts factor as percent of Even by Line 13A. MULTIPLY the result by 100 and of the sixth decimal place.) Enter this figure on Form	carry the result	t out to	<u> </u>

Entity Name (same as on Form CO-411 or Form BI-471)					
FALLING LEAVES INC					
FEIN	Fiscal Year Ending (YYYYMMDD)				
400008087	20251231				



Section B Salaries and Wages Fac	or (Informational purposes or	ıly)	
	A. Everywhere		B. Vermont
15. Total Salaries and Wages 15A.	579918 .00	15b	4672.00
Section C Property Factor (Averag	e value during year) (Informati	onal purpos	ses only)
	A. Everywhere		B. Vermont
16. Inventories	2231752 .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	.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.	2231752 .00	22B.	.00

Vermont Tax Credits Earned, Applied, Expired, and Carried Forward

PRINT in BLUE or BLACK INK

Enter all amounts in whole dollars.



Include with Form CO-411 or Form BI-471 or Form BI-476

Entity Name (same as on Form CO-411, Form BI-471, or Form BI-476)	Fiscal Year Ending (YYYYMMDD)	FEIN
FALLING LEAVES INC	20251231	400008087

	(A) Amount Carried Forward from Prior Years	(B) Amount Earned Current Year	(C) Amount Applied Current Year	(D) Amount Carried Forward to Future Years
1. Research and Development (32 V.S.A. § 5930ii)	2000	5000	828	6172
2. Charitable Housing (32 V.S.A. § 5830c)				
3. Affordable Housing (32 V.S.A. § 5930u)				
4. Qualified Sale of Mobile Home Park (32 V.S.A. § 5828)				
5. Code Improvement (32 V.S.A. § 5930cc(c))				
6. Historic Rehabilitation (32 V.S.A. § 5930cc(a))				
7. Facade Improvement (32 V.S.A. § 5930cc(b))				
8. Investment Tax Credit - Solar Energy (32 V.S.A. § 5822(d))				
9. Investment Tax Credit - Other (32 V.S.A. § 5822(d))				
10. TOTAL FOR ALL CREDITS (ADD Lines 1 through 9)	2000	5000	828	6172

2025 Schedule CO-419



Vermont Apportionment of Foreign Dividends (for Unitary Filers Only)

Entity Name (same as on Form CO-411)

Include with Form CO-411

Fiscal Year Ending (YYYYMMDD)

FALLING LEAVES INC	UIII 00 411)	20251231	400008087
	Column A EVERYWHERE (Denominator)	<u>Column B</u> VERMONT (Numerator)	Column C Vermont as portion of EVERYWHERE
 Total Income, Sales, and Gross Receipts (Schedule BA-402, Lines 13A and 13B)1A. Sales Increment (ADD Both 	1759775 .00 1B.	26892 00	
Lines 10 from all attached Schedules CO-420)2A 3. Adjusted Sales Increment (ADD Lines 1A and 2A)3A.			
4. Modified Sales Factor (DIVIDE by 100 and carry the result out	Line 1B by Line 3A. MULT		<u> </u>
5. FOREIGN DIVIDENDS as defir6. VERMONT FOREIGN DIVIDE			227325.00
by Line 4). Enter onto Schedule			3369.00

2025 Schedule CO-420

Vermont Foreign Dividend Factor Increments (for Unitary Filers only)

Complete for each dividend payor affiliate. More than one Schedule CO-420 may be attached.

Entity Name (same as on Form CO-411)



Include with Form CO-411 Enter all amounts in WHOLE DOLLARS.

Fiscal Year Ending (YYYYMMDD)

	FALLINGS	LEAVES INC	20251231	400008087
Aff	iliate #1	Name of Affiliate		Affiliate's FEIN
1.	Dividend pa	id	113662	200
2. 3.	Percentage of MULTIPLY	ome	1 by Line 2. th decimal place.)	
4.	Sales or gros	ss receipts4	35000	.00
5.	Business int	erest5.		00
6.	Royalties			00
7.	Gross rents			00
8.	Other busine	ess income		00
9.	(ADD Lines	COME, SALES, AND GROSS RECEIPTS 5 4 through 8)	35000	.00
10	Colog and D.	eceipts Increment (MULTIPLY Line 9 by Line 3)	10	35000 .0 0
10.	Sales and Re	eccipis increment (WIOLTIFLY Line 9 by Line 3)		
	iliate #2	Name of Affiliate TWO	Į A	Affiliate's FEIN 7 6 6 5 5 4
Aff	iliate #2	Name of Affiliate	8877	Affiliate's FEIN 7 6 6 5 5 4
Aff 1. 2.	iliate #2 Dividend pa Taxable Inco Percentage of	Name of Affiliate TWO	113662 113662 1by Line 2. th decimal place.)	Affiliate's FEIN 7 6 6 5 5 4 2 .00
1. 2. 3.	iliate #2 Dividend pa Taxable Inco Percentage of MULTIPLY If taxable inco	Name of Affiliate TWO id	113662 113662 113662 1by Line 2. th decimal place.) 	Affiliate's FEIN 7 6 6 5 5 4 2 .00 2 .00 100 .000000 %
1. 2. 3. 4.	Dividend pa Taxable Inco Percentage of MULTIPLY If taxable inco Sales or gross	Name of Affiliate TWO id	113662 113662 113662 1by Line 2. th decimal place.) 	Affiliate's FEIN 7 6 6 5 5 4 2 .00 100 .000000 % 0 .00
1. 2. 3. 4. 5.	Dividend pa Taxable Inco Percentage of MULTIPLY If taxable inco Sales or gross Business into	Name of Affiliate TWO id	113662 113662 113662 1 by Line 2. th decimal place.) 	Affiliate's FEIN 7 6 6 5 5 4 2 .00 2 .00 100 .000000 % 0 .00 .00
1. 2. 3. 4. 5. 6.	Dividend partaxable Incorpercentage of MULTIPLY If taxable incorporates or gross Business into Royalties.	Name of Affiliate TWO id	113662 113662 113662 1 by Line 2. th decimal place.)	Affiliate's FEIN 7 6 6 5 5 4 2 .00 2 .00 100 .000000 % 0 .00 .00 .00
1. 2. 3. 4. 5. 6. 7. 8.	Dividend pa Taxable Inco Percentage of MULTIPLY If taxable inco Sales or gross Business into Royalties Gross rents Other busines	Name of Affiliate TWO id	113662 113662 113662 1by Line 2. th decimal place.)	Affiliate's FEIN 7 6 6 5 5 4 2 .00 1 00 .000000 % 0 .00 .00 .00 .00 .00
1. 2. 3. 4. 5. 6. 7. 8.	Dividend pa Taxable Inco Percentage of MULTIPLY If taxable inco Sales or gross Business into Royalties Gross rents Other busines TOTAL INCO	Name of Affiliate TWO id	113662 113662 113662 11462 115y Line 2. 11462 115y Line 2. 115y Line 2.	Affiliate's FEIN 7 6 6 5 5 4 2 .00 100 .000000 % 0 .00 .00 .00 .00 .00
1. 2. 3. 4. 5. 6. 7. 8. 9.	Dividend pa Taxable Inco Percentage of MULTIPLY If taxable inco Sales or gross Business into Royalties Gross rents Other busines TOTAL INCO (ADD Lines)	Name of Affiliate TWO id	113662 113662 113662 113662 1by Line 2. th decimal place.)	Affiliate's FEIN 7 6 6 5 5 4 2 .00 2 .00 100 .000000 % 0 .00 .00 .00 .00 .00

Test 5

Required Vermont Forms/Schedules: CO-411, BA-402, BA-404 & BA-410

Taxpayer(s) Information:

Entity Name: Robotics Inc.

Federal Employer ID: 40-0008693 Primary 6-digit NAICS #: 541715

Mailing Address: 1776 Independence Rd.

City: Norwich State: VT

Zip Code: 05055 Country: USA Extended Return: Y

Tax Year Begin Date: Jan-01-2025 Tax Year End Date: Dec-31-2025 Federal Return Filed: 1120

of companies in VT Unitary Group: 4 # of companies with VT Nexus: 1

Return Information:

Federal Taxable Income: \$ 12,452,620.00 Affiliate 2 Name: Bears Inc. Bonus Depreciation Adjustment: - \$ 1,445,250

State and local income or franchise taxes: \$505,575 Unitary Member? Y

Sales & Gross Receipts: \$ 12,500.00

Affiliate 2 FEIN: 40-0008002

Disregarded Entity? Y Pass-through Entity? N Vermont Nexus: N

Sales or gross receipts: \$552,650.00

Sales of Services received in

or delivered to Vermont: \$12,500.00

Business interest: \$772,000.00 Salaries and Wages: \$452,500.00 VT Salaries and Wages: \$22,722.00

Buildings & other depreciable assets: \$527,500.00 Affiliate 3 FEIN: 40-0008003

Research & Development: \$5,500.00

Affiliate 3 Name: Bobs Auto Inc.

Unitary Member? Y Disregarded Entity? N Pass-through Entity? N Vermont Nexus: Y

Affiliate 1 Name: Mechanics LLC Affiliate 1 FEIN: 40-0008001

Unitary Member? Y Disregarded Entity? N Pass-through Entity? Y Vermont Nexus: N





Check Appropriate Box(es)	Name Change Address Change	Account Period (Amende Return	Change	Extended Return Federal Extended Requested		Unitary RAR Amended	PL 86-2 Applica Pro For Cannab	able rma -	Final Return (Cancels Account)
	Entity Name (Pri	ncipal Vermont C	orporation))		FE	EIN	Primary 6-	digit NAICS number
ROBOTIO		,				4000086		5417	
RODOTIO	SD INC	Address				Tax year BEGIN da			D date (YYYYMMDD)
1776 TI	NDEPENDENCE					202501		1	51231
1770 11		dress (Line 2)						Number of co	
						Number of companie Vermont Unitary Gro		with Vermont	•
	City		State	ZIP Code					
NORWICE			VT	05055		Federal tax	1 120	1120-F	990-T
11011111101		reign Country	_ · ·			return filed	<u> </u>		
						(Check one box)	1120-H	Other	
							Ш		
							Enter	all amounts	in whole dollars.
1. FEDERA	L TAXABLE IN	COME (fee	deral F	orm 1120, Li	ne 28.	as filed)	1.	1	2452620 .00
1a. Speci (feder 1b. Incon Verm 1c. Incon above from 1d. Speci federa 1e. Elimi federa 1f. Other Net In 1g. Federal T (ADD Lin 2. Bonus De	al Deductions as ral Form 1120, Lene/Loss from unitiont combined grane/Loss from affixe federal consolid Vermont combinal Deductions: Vermont all special deductionations: Vermont eliminations Other Vermont come (charitable axable Income as nes 1 through 1f epreciation Adjus	filed with I ine 29b) tary member oup liated entitilated returns ed group /ermont adjons t adjustment expenses, s Adjusted for the component of the componen	ers incl ers incl es filed s but ex sustmer ts to Co etc.) for Con	uded in	1a 1b 1c 1d 1e 1f ncome		1g	.00 .00 .00 .00 .00	.2452620 .00
3. Federal T	axable Income as	Adjusted f	for Con	nbinéd Net Ir	come	and			
	preciation (ADD						3.	1	.1007370 .00
4. ADD		J	,						
4a. Intere	est on non-Vermo	nt state and	local	obligations	4a			.00	
4b. State	and local income	or franchis	se taxes	S	4b		505575	.00	
	if exception n tax applies:	SMALL (\$75 mi		RPORATION	NO (\$0	VERMONT ACTIVIT)	тү ['S / CONDO ASSOC. 1120-H only) (\$0)

Entity Name	
ROBOTICS INC	
FEIN	Fiscal Year Ending (YYYYMMDD)
400008693	20251231



LESS	
4c. Non-Apportionable Income or loss allocated everywhere (Schedule BA-402, Line 1a, or leave blank) 4c.	.00
4d. Foreign dividends received	
4e. Interest on U.S. Government obligations 4e. 4f. "Gross Up" required by IRC § 78 and other	00
excludable income	.00
4g. Targeted Job Credit salary and wage expense addback	.00
5. NET APPORTIONABLE INCOME	
(ADD Lines 3, 4a, and 4b, then SUBTRACT Lines 4c through 4g.) 5. 6. Vermont Percentage (Schedule BA-402, Line 14, or 100.000000%)	1151294500
Enter percentage with six places to the right of the decimal point	<u>0.943645</u> %
7. Income Apportioned to Vermont (MULTIPLY Line 5 by Line 6) 7.	10864100
8. Non-Apportionable Income to Vermont (Schedule BA-402, Line 1B)	00.
9. Foreign Dividends Allocated to Vermont (Schedule BA-402, Line 2B)9.	00.
10. Net Vermont Income Allocated and Apportioned to Vermont (ADD Lines 7 through 9)	10864100
11. Vermont Net Operating Loss deduction applied (Attach schedule)	00.
12. Vermont Net taxable income for this entity (Line 10 MINUS Line 11) 12.	
13. Vermont Tax. Calculate Vermont tax due on Line 12 amount using the Tax Computation Schedule below	8759 .00
14. Credits (Schedule BA-404, Column C, Line 10)	00
15. Use Tax for taxable items on which no sales tax was charged, including online purchases	00
16. Tax Due for this entity (Line 13 MINUS Line 14, then ADD Line 15) 16.	8759 .00
17. Gross Receipts (For purpose of minimum tax calculation. See instructions) 17.	1250000
TAX COMPUTATION SCHEDULE	

TAX IS

TAX COMPUTATION SCHEDULE

(Effective for taxable periods beginning January 1, 2023)

" VEIKMONT NET INTOOME (EINO 12) 10	17 17 10
\$10,000 or less	6.00%
\$10,001 to \$25,000 \$600 plus 7.00	0% of excess over \$10,000
\$25,001 and over\$1,650 plus 8.50	0% of excess over \$25,000
IF VERMONT GROSS RECEIPTS ARE	MINIMUM TAX IS

IF VERMONT NET INCOME (Line 12) IS

VERWONT GROSS RECEIFTS ARE	INITIALIAN IN TAX IS
\$500,000 or less	\$100
\$500,001 to 1,000,000	\$500
\$1,000,001 to \$5,000,000	\$2,000
\$5,000,001 to \$300,000,000	\$6,000
\$300,000,001 and over	\$100,000

File the return on the due date required under the Internal Revenue Code, unless extended.

Pay by the due date required under the Internal Revenue Code, even if the return is extended.

Corporations with liabilities over \$500, see instructions for estimated payments on Vermont Form CO-414.

Entity Name	
ROBOTICS INC	
FEIN	Fiscal Year Ending (YYYYMMDD)
400008693	20251231



400000093	20231231	_ ^ _	. 5 4 1 1 1 3 0 0 ^
Amount from Line 16	8759		
18. Payments 18a. Estimated Payments (For		18a	00
18b. Payment with Extension 18c. Nonresident estimated pa	yments distributed to this ei	ntity	
		18c	
18d. Real Estate Withholding			
18e. Prior Year Overpayment	Applied	18e	00
18f. Total Payments (ADD Lines19. Balance Due. If Line 16 is mMake check payable to Verm	ore than Line 18f, subtract 1	Line 18f from Line 16.	
20. Payment submitted with this i	eturn	20	.00
21. Overpayment. If Line 18f is n	nore than Line 16, subtract I	Line 16 from Line 18f. 21. _	241.00
22. Overpayment to be applied to	next tax year	22.	.00
23. Overpayment to be refunded	(Line 21 MINUS Line 22)		00
I hereby certify that I am an offi of Vermont Statutes Annotated, T prepared by a person other than th not been and will not be used for an return unless a separate valid cons	tle 32, and that this return e taxpayer, this declaration fu y other purpose, or made ava	is true, correct, and complete orther provides that under 32 Vollable to any other person, other	to the best of my knowledge. I S.A. § 5901, this information ha er than for the preparation of thi
Printed Name	Email Address		
Check if the Vermont De	epartment of Taxes may discus	s this return with the preparer sh	own.
Signature of Paid Preparer		Date (MMDDYYYY)	Preparer's Telephone Number
Preparer's Printed Name	Email Address (optional)	1	1
Firm's Name (or yours if self-employed)	l	EIN	Preparer's SSN or PTIN
Firm's Address (or yours if self-employed) (Street	, City, State, ZIP Code)		Check if self-employed

Send return and check to:

Vermont Department of Taxes

133 State Street

Montpelier, VT 05633-1401

Vermont Apportionment & Allocation



Include with Form CO-411

Entity Name (same as on Form CO-411) ROBOTICS INC		al Year Ending (Y)		FEIN 40008693	
PART I Non-Apportionable Income and Foreig	<u>'</u>			ounts in WHOLE DOLL	ARS
	erywhere			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. Eve	erywhere			B. Vermont	
3. Sales or gross receipts 3A.	552650	.00			
4. Sales of Services received in or delivered to Vermo	ont		4B	12500	00
5. Sales of tangible personal property delivered or shi purchasers in Vermont from outside Vermont			5B		00
6. Sales of tangible personal property delivered or shi purchasers in Vermont from within Vermont			6B		00
7. Special Industries			7B		00
8. Apportionable interest and dividends 8A.	772000	.00	8B		00
9. Factors from pass through entities	·	.00	9B		00
10. Royalties 10A.	·	.00 1	0B		00
11. Gross rents	•	.00 1	1B		00
12. Other apportionable income (attach detailed supporting statement) . 12A.	·	.00 1	2B		00
13. Total INCOME, SALES, AND GROSS RECEIPTS (ADD Lines 3 through 12) 13A.	1324650	.00 1	3B	12500	00
14. Vermont Sales and Receipts factor as percent of Eventual by Line 13A. MULTIPLY the result by 100 and the sixth decimal place.) Enter this figure on Form	d carry the resul	t out to		0.943645	_%

Entity Name (same as on Form CO-411 or Form BI-471)			
ROBOTICS INC			
FEIN	Fiscal Year Ending (YYYYMMDD)		
400008693	20251231		



Section B Salaries and Wages Facto	or (Informational purpos	es on	ly)		
	A. Everywhere			B. Vermont	
15. Total Salaries and Wages 15A	452500	.00	15b	2272:	2.00
Section C Property Factor (Average	value during year) (Info	rmatio	onal purpos	es only)	
	A. Everywhere			B. Vermont	
16. Inventories		.00	16B		00
17. Buildings and other depreciable assets (original cost) 17A	527500	.00	17B		00
18. Depletable assets (original cost) 18A		.00	18B		00
19. Land		.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.	527500	.00	22B		00

Vermont Tax Credits Earned, Applied, Expired, and Carried Forward

PRINT in BLUE or BLACK INK

Enter all amounts in whole dollars.



Include with Form CO-411 or Form BI-471 or Form BI-476

Entity Name (same as on Form CO-411, Form BI-471, or Form BI-476)	Fiscal Year Ending (YYYYMMDD)	FEIN
ROBOTICS INC	20251231	400008693

	(A) Amount Carried Forward from Prior Years	(B) Amount Earned Current Year	(C) Amount Applied Current Year	(D) Amount Carried Forward to Future Years
1. Research and Development (32 V.S.A. § 5930ii)		5500		5500
2. Charitable Housing (32 V.S.A. § 5830c)				
3. Affordable Housing (32 V.S.A. § 5930u)				
4. Qualified Sale of Mobile Home Park (32 V.S.A. § 5828)				
5. Code Improvement (32 V.S.A. § 5930cc(c))				
6. Historic Rehabilitation (32 V.S.A. § 5930cc(a))				
7. Facade Improvement (32 V.S.A. § 5930cc(b))				
8. Investment Tax Credit - Solar Energy (32 V.S.A. § 5822(d))				
9. Investment Tax Credit - Other (32 V.S.A. § 5822(d))				
10. TOTAL FOR ALL CREDITS (ADD Lines 1 through 9)				

Vermont Corporate and Business Income Tax Affiliation



Include with Form CO-411 or Form BI-471

REQUIRED FOR COMBINED AND CONSOLIDATED RETURNS

Please provide information for all affiliates/subsidiaries/entities contributing income/activity to Vermont Unitary Group.

Entity Name (same as on Form CO-411 or Form BI-471)	Fiscal Year Ending (YYYYMMDD)	FEIN
ROBOTICS INC	20251231	400008693

	Affiliate Name	FEIN	Unitary group member? ("Y" or "N")	Disregarded entity? ("Y" or "N")	Pass- through entity directly owned? ("Y" or "N")	Has Vermont sales or activity? ("Y" or "N")
1.	MECHANICS LLC	400008001	Y	N	Y	N
2.	BEARS INC	400008002	Y	Y	N	N
3.	BOBS AUTO INC	400008003	Y	N	N	Y
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19.						
20.						

Test 6

Required Vermont Forms/Schedules: BA-403

Taxpayer(s) Information:

Entity Name: Spooky Inc.

Federal Employer ID: 40-0003213 Mailing Address: 100 Main St.

City: Montpelier

State: VT

Zip Code: 05602 Country: USA

Tax Year Begin Date: Jan-01-2025 Tax Year End Date: Dec-31-2025 Federal Return Filed: 1120

Consolidated or Group Return: Yes

Return Information:

Estimated Tax Liability: \$24,000.00 Previous payments: \$12,000.00

Tax due: \$12,000.00

Form BA-403

Vermont Corporate/Business Income Tax Returns

Application for Extension of Time to File

- File this application on or before the due date of the Vermont Corporate Income Tax Return (Form CO-411) or Vermont Business Income Tax Return (Form BI-471 or Form BI-476).
- An extension of time to file a federal return automatically extends the time to file with Vermont until 30 days beyond the federal extension date. However, tax is due on the original due date.
- For businesses filing a Vermont Consolidated or Unitary Group return, the extension, payments and return must be submitted by the Vermont Parent or Principal Vermont Corporation (PVC), respectively, using their name and Federal Employee Identification Number. The Parent or PVC must have nexus in Vermont.

Entity Name	FEIN		
SPOOKY INC	400003213		
Address	Tax year BEGIN date (YYYYMMDD)	Tax year END date (YYYYMMDD)	
100 MAIN ST	20250101	20251231	
Address (Line 2)		ROUP RETURN	
	CONSOLIDATED OR C	ries)	
City State ZIP Code	— 10 BE 1 IEEB (1120 30	1103)	
MONTPELIER VT 05602	COMPOSITE RETURN	I TO BE FILED	
Foreign Country (if not United States)	(1120S or 1065)	1 10 82 1 1228	
	(11200 01 1000)		
Federal tax return to be filed (Check one box) 990 or 1120 ser (EXCEPT for 11		1065/1065-B	
CALCULATION OF TAX DUE	Enter all amounts	in <u>whole dollars.</u>	
1. Estimated tax liability	24000 .00		
2. Previous payments	12000 .00		
3. Amount of tax due with this application. Line 1 minus Line 2. Do not enter negative value. Make check payable to Vermont Department of Taxes.	3	1200000	
An extension of time to file a Vermont corporate or business income	e tax return does not extend	the time for paying the tax	

Any tax due and unpaid by the original due date will bear interest at the statutory rate, and a penalty of 1% or 5% per month, up to a maximum of 25%. Returns filed after the due date without an authorized extension are subject to a late filing fee. The interest rate is set annually by the Commissioner of Taxes under 32 V.S.A. § 3108.

Mail to:

Vermont Department of Taxes 133 State Street Montpelier, VT 05633-1401

Test 7:

Required Vermont Forms/Schedules: WH-435 x 4

Taxpayer(s) Information:

Entity Name: Sit and Stew Inc Federal Employer ID: 40-0003658 Mailing Address: 21 Church St

City: Woodsville

State: NH

Zip Code: 03785 Country: USA

Tax Year Begin Date: Jan-01-2026 Tax Year End Date: Dec-31-2026 Entity Type S-Corporation

Return Information:

1st Quarter: \$ 225.00 2nd Quarter: \$ 150.00 3rd Quarter: \$ 190.00 4th Quarter: \$ 320.00

Vermont Department of Taxes

Form WH-435

Vermont Estimated Income Tax Payments For Nonresident Shareholders, Partners, or Members



DUE DATES (for calendar year filers): April 15, June 15, September 15 of the current year, and January 15 of the following calendar year, and at the "catch-up" date, if required. SEE INSTRUCTIONS.

DO NOT SUBMIT PAPER FORM IF FILING ELECTRONICALLY

Entity Name			FE	EIN
SIT AND STEW INC			400003658	
Address			Tax year BEGIN date (YYYYMMDD)	Tax year END date (YYYYMMDD)
21 CHURCH ST			20260101	20261231
Address (Line 2)				
City	State	ZIP Code	Amount of this payment	
WOODSVILLE	NH	03785	(Use WHOLE DOLLARS)	
Foreign Country (if not United St	ates)	If "\$0," DO NOT file	225 .00	
			— — — — — — — — — — — — — — — — — — —	

Vermont Department of Taxes Send voucher

133 State Street and check to:

5454

Montpelier, VT 05633-1401

Form WH-435 Page 1 of 1

Phone: (802) 828-5723

Rev. 10/25

FORM WH-435 Instructions

Vermont Estimated Income Tax Payments for Nonresident Shareholders, Partners, or Members

If no payment is due, DO NOT file Form WH-435.

NOTES

- Pass-through entities are required to make estimated income tax payments on behalf of shareholders, partners, or members who are Vermont nonresidents. Estimated payments are due quarterly on the 15th day of the 4th, 6th, and 9th months of the fiscal year, and the 1st month of the following year (April, June, September, and January for a calendar-year entity).
- The total required annual payment is calculated by applying the current rate of 6.6% to the Vermont-sourced income (including guaranteed partnership payments) distributed or allocable to nonresident shareholders, partners, or members. The income amount will be calculated on Schedule BI-472, Vermont Non-Composite, or Schedule BI-473, Vermont Composite.
- A "safe harbor catch-up" payment may be made at the original (not extended) due date for the entity return. For "catch-up" payments, be sure to indicate the correct fiscal year to which the payment should be credited. Catch-up payments made after the original due date for the entity return will be subject to late payment penalties and interest. Late payment penalties and interest are separate and apart from underpayment penalties and interest and their accrual generally begins when the accrual period for underpayment penalties and interest ends. In order for the catch-up payment to be valid and to eliminate underpayment interest and penalty, the taxpayer must have made four quarterly payments sufficient to cover at least the lesser of 90% of the current year's or 100% of the prior year's tax liability.
- If either the current or prior year total estimated payment amount is \$500 or less, then no underpayment interest and penalty is assessed, but a single payment by the fourth due date must be made.
- All estimated payments will be distributed to nonresident shareholders, partners, and members, or applied to entity composite tax, as directed on Form BI-471, Business Income Tax Return, that is filed annually.
- Review 32 V.S.A. §§ 5914 & 5920, and Technical Bulletin TB-06, Estimated Payments by S Corporations, Partnerships, and Limited Liability Companies on Behalf of Shareholders, Partners, and Members, for details. Information is available at tax.vermont.gov

INSTRUCTIONS

- Print in blue or black ink.
- Enter the beginning and ending date of the entity's tax year in the required format —YYYYMMDD.
- Enter the Federal Employer Identification Number (FEIN).
- This form should not be used for C-Corporations. If Vermont Form CO-411, Corporate Income Tax Return, will be filed, use Form CO-414, Corporate Estimated Tax Payment Voucher, to make your estimated payments.
- Enter the business name and address.
- Enter the total amount of payment included with this coupon. Enter a whole dollar amount.
- Do not file Form WH-435 if no payment is due.

Vermont Department of Taxes

Form WH-435

Vermont Estimated Income Tax Payments For Nonresident Shareholders, Partners, or Members



Form WH-435

DUE DATES (for calendar year filers): April 15, June 15, September 15 of the current year, and January 15 of the following calendar year, and at the "catch-up" date, if required. SEE INSTRUCTIONS.

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SIT AND STEW INC			400003658	
Address			Tax year BEGIN date (YYYYMMDD)	Tax year END date (YYYYMMDD)
21 CHURCH ST			20260101	20261231
Address (Line 2)				
City	State	ZIP Code	☐ Amount of this payment	
WOODSVILLE	NH	03785	(Use WHOLE DOLLARS)	
Foreign Country (if not United St	ates)	☐ If "\$0," DO NOT file	150 .00	
			"	

Send voucher Vermont Department of Taxes

and check to: 133 State Street

5454

Montpelier, VT 05633-1401

Page 1 of 1 Rev. 10/25

Phone: (802) 828-5723

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FORM WH-435 Instructions

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Vermont Department of Taxes

Form WH-435

Vermont Estimated Income Tax Payments For Nonresident Shareholders, Partners, or Members



Form WH-435

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21 CHURCH ST			20260101	20261231
Address (Line 2)				
City	State	ZIP Code	☐ Amount of this payment	
WOODSVILLE	NH	03785	(Use WHOLE DOLLARS)	
Foreign Country (if not United St	ates)	If "\$0," DO NOT file	190 .00	

Send voucher Vermont Department of Taxes

and check to: 133 State Street

5454

Montpelier, VT 05633-1401

Page 1 of 1 Rev. 10/25

Phone: (802) 828-5723

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FORM WH-435 Instructions

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Vermont Department of Taxes

Form WH-435

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SIT AND STEW INC			400003658	
Address			Tax year BEGIN date (YYYYMMDD)	Tax year END date (YYYYMMDD)
21 CHURCH ST			20260101	20261231
Address (Line 2)				
City	State	ZIP Code	Amount of this payment	
WOODSVILLE	NH	03785	(Use WHOLE DOLLARS)	
Foreign Country (if not United St	ates)	If "\$0," DO NOT file	320 .00	

Vermont Department of Taxes Send voucher

133 State Street and check to:

5454

Montpelier, VT 05633-1401

Form WH-435 Page 1 of 1 Rev. 10/25

Phone: (802) 828-5723

FORM WH-435 Instructions

Vermont Estimated Income Tax Payments for Nonresident Shareholders, Partners, or Members

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- Enter the business name and address.
- Enter the total amount of payment included with this coupon. Enter a whole dollar amount.
- Do not file Form WH-435 if no payment is due.

Test 8:

Required Vermont Forms/Schedules: CO-414 x4

Taxpayer(s) Information:

Entity Name: Winter Inc

Federal Employer ID: 40-0008071 Mailing Address: 123 South Main St

City: Burlington

State: VT

Zip Code: 05401 Country: USA

Tax Year Begin Date: Jan-01-2026 Tax Year End Date: Dec-31-2026

Entity Type Corporation

Return Information:

1st Quarter: \$ 9,000.00 2nd Quarter: \$ 12,000.00 3rd Quarter: \$ 10,500.00 4th Quarter: \$ 14,000.00

Vermont Corporate Estimated Tax Payment Voucher

Entity Name



FEIN

For a combined return for a unitary group, enter information for Principal Vermont Corporation.

The due date for this voucher and estimated tax payment is the 15th day of the 4th, 6th, 9th, or 12th month for calendar year and fiscal year filers. If the 15th day of a month falls on a weekend or holiday, the due date is the next business day.

DO NOT SUBMIT PAPER FORM IF FILING ELECTRONICALLY.

WINTER INC				400008071		
	Address			Tax year BEGIN date (YYYYMMDD)	Tax year END date (YYYYMMDD)	
123 SOUTH MAI	N ST		20260101	20261231		
Address (Line 2)			Check box for Change	of Year End		
City		State	ZIP Code			
BURLINGTON		VT	05401	Amount of payment		
Foreiç	gn Country (if not United St	ates)		being remitted with	0000	
				this voucher	9000.00	
Send return and check to:	Vermont Depar 133 State Street Montpelier, VT	t		Phone: (802) 828-572	Form CO-414	
5454					Page 1 of 1 Rev. 10/25	

INSTRUCTIONS FOR FILING VERMONT CORPORATE ESTIMATED TAX PAYMENTS

If you are filing:

- Form CO-411, Vermont Corporate Income Tax Return—Use this form, CO-414, to make estimated payments.
- **Form BI-471, Vermont Business Income Tax Return**—Use Form WH-435, Estimated Income Tax Payments for Nonresident Shareholders, Partners, or Members, to make estimated payments for nonresident shareholders.

A corporation with an expected annual Vermont income tax liability greater than \$500 must file Form CO-414 and pay its estimated tax liability in four equal installments. Interest for underpayment will be assessed if the tax liability is underestimated or payments are late (32 V.S.A. § 5859). The tax liability is not considered to be underestimated or late if:

- the estimated payments are at least the amount which would be due by applying the current year's rates to the previous year's income, **OR**
- the estimated payments are at least 90% of the current year's actual tax liability, **OR**
- actual tax liability for this year or the prior year is less than \$500.

Form CO-414 vouchers and estimated tax payments are due on or before the 15th day of the 4th, 6th, 9th, or 12th month following the start of the fiscal year (April, June, September, and December for calendar-year filers). If the 15th day falls on a weekend or holiday, payment is due on the next business day. Exceptions are covered in 32 V.S.A. §§ 5857 and 5858.

For Unitary or Consolidated groups, payments must be applied to the account of the Principal Vermont Corporation (PVC) or Vermont Parent Corporation, respectively. Provide name, address, and Federal Employee Identification Number of the PVC or Parent on Form CO-414.

For assistance, please call the Taxpayer Services Division of the Vermont Department of Taxes M, T, Th, F, between 7:45 a.m. and 4:30 p.m. at (802) 828-5723.

Vermont Corporate Estimated Tax Payment Voucher

Entity Name



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	Littly Name			16	_IIV
WINTER INC			400008071		
	Address		Tax year BEGIN date (YYYYMMDD)	Tax year END date (YYYYMMDD)	
123 SOUTH MAIN ST			20260101	20261231	
Address (Line 2)					
				Check box for Change	of Year End
City		State	ZIP Code		
BURLINGTON		VT	05401	Amount of payment	
Foreig	n Country (if not United St	ates)		being remitted with	10000
				this voucher	<u>12000</u> . 00
Send return and check to:	Vermont Depar 133 State Street	t		Phone: (802) 828-572	3 Form CO-414
5454	Montpelier, VT	03033	9-1401		Page 1 of 1 Rev. 10/25

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123 SOUTH MAI	IN ST		20260101	20261231		
Address (Line 2)			Check box for Change	of Year End		
City		State	ZIP Code			
BURLINGTON		VT	05401	Amount of payment		
Fore	ign Country (if not United St	tates)		being remitted with	10500	
				this voucher	10500 . 00	
Send return and check to:	Vermont Depar 133 State Stree Montpelier, VT	t		Phone: (802) 828-572	Form CO-414	
5454					Page 1 of 1 Rev. 10/25	

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WINTER INC			400008071		
	Address			Tax year BEGIN date (YYYYMMDD)	Tax year END date (YYYYMMDD)
123 SOUTH MAI					20261231
Address (Line 2)			Check box for Change of Year End		
City		State	ZIP Code		or rear citu
BURLINGTON		VT	05401	Amount of payment	
Forei	Foreign Country (if not United States)			being remitted with this voucher	14000.00
Send return	Vermont Depar	tment o	of Taxes	Phone: (802) 828-572	3
and check to:	133 State Stree Montpelier, VT	•	2 1401		Form CO-414

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