

STATE OF VT DEPARTMENT OF TAXES
SCAN SPECIFICATIONS

For

CORPORATE & BUSINESS INCOME



2018 TAX YEAR

Vermont will accept submittals (in subset groups only) based on DRAFTS. If your submitted forms meet our approval, we will give PRELIMINARY approval. When the forms are posted as FINAL, we will send a second email to you. If there have been changes to the forms, we will notify you of those changes and request a resubmittal. If no changes are made, the second email will be a FINAL approval. **FORMS THAT ARE IN “PRELIMINARY APPROVAL” STATUS SHOULD NOT BE DISTRIBUTED FOR USE.**

ISSUES FROM LAST YEAR

Last year there were several recurring issues or errors which caused significant problems and delays in processing documents:

- **Federal ID Numbers (FID) were not printed on the returns, or were incomplete, or blacked out.** For example:
 - FID was not printed on the return at all.
 - FID printed with a hyphen, thereby dropping off the last digit.
 - FID was blacked out. This could be a user issue. Please instruct your users to leave ALL fields legible on a filed return.
- **Data was not printed in required fields.** Some fields left blank were:
 - Fiscal year begin date
 - Fiscal year end date
 - Entity name
 - Federal ID Number

List of forms being scanned for the 2018 filing season

BA-402	BA-403	BA-404	BA-406	BA-410	CO-411	CO-414
CO-419	CO-420	CO-421	CO-422	WH-435	BI-470	BI-471
BI-472	BI-473	BI-476	Sch. K-1VT			

Forms will be approved in subsets as indicated below. All forms in a subset must receive approval at the same time. *Example:* Form CO-411 will not receive approval until Schedules BA-410, BA-402, and BA-404 are approved.

Subsets allowed:

- 1) BA-403
- 2) CO-414
- 3) WH-435
- 4) BI-470
- 5) BI-476, BA-406*, BA-404*
- 6) BI-471, BI-472, BI-473, Sch. K-1VT, BA-402*, BA-404*, BA-406*
- 7) CO-411, BA-410, BA-402*, BA-404*
- 7a) Vendors who support unitary filing must also include: CO-419, CO-420, CO-421
- 8) CO-422

*Schedules appearing in more than one subset must be included with each subset package submitted for approval.

Forms must be approved as a unit because our scanner cannot process “mixed-form returns”; that is, some pages of computer-generated and some pages of Department-original forms. Each taxpayer’s return must be all computer-generated or all Department-original.

SUBSTITUTE FORMS

Substitute forms must be reproduced to match the official forms as closely as possible. All variable data fields must be in absolute positions. We will reject forms our scanning equipment cannot read.

When reconstructing forms, be aware of the following:

- Lines of text in paragraph must break at the exact location as the official forms.
- For all fixed text, use san serif fonts (i.e. Arial). Match the font sizes of the official forms as closely as you can. Use bold fonts as they appear on the official forms.

PAPER AND INK

Paper for substitute forms must be at least 20 lb. white stock and the same size as the Department's original (8 ½ x 11 unless otherwise specified).

VARIABLE DATA FIELDS

USE COURIER 12 POINT FONT FOR ALL DATA FIELDS.

Data placement is specified as exact positions using a 10/6 grid -- 10 spaces per horizontal inch and 6 lines per vertical inch.

DO NOT print internal codes, date/time stamps, distribution information, etc. above the barcode or title of the form.

Alpha characters must be **ALL CAPITAL LETTERS** in variable data fields.

DOLLAR AMOUNTS

- Must be rounded to the nearest whole dollar.
- Do not use commas as separators.
- Amounts are right justified.

Percentages will be shown with the last **SIX (6)** digits on the right indicating the six digits to the right of the decimal point.

If the percent does not have six digits to the right of the decimal point, add "0" to the end of the number to show these places.

100% = 100.000000 62.4% = 62.400000 3.575% = 3.575000

If the percent shows six places to the right of the decimal point, those digits are used.

74.849916% = 74.849916 24.168743% = 24.168743 7.572875%
= 7.572875

If the percent is less than one percent, **show 6 digits**, adding zeroes where appropriate, if necessary. *Examples:*

0.875% = .875000 0.048261% = .048261

Fiscal Year Beginning and Ending dates must be printed on the forms where requested. If entity operates on a calendar year, use January 1 and December 31 as the fiscal year beginning and ending days, respectively, and use the appropriate calendar year for the return being filed.

TEST CASES AND SAMPLE DATA

Test cases can be found on FTA SES website. The test cases are designed to look for specific issues that we have experienced with each form. It is imperative that you use all the information provided in each test case, not just the name and address. **If the sample(s) submitted do not use the test case information provided, the forms will be rejected.**

DUE DATE

First submittals for substitute forms approval must be received by the Department no later than **February 1, 2019**. First submittals received after February 1, 2019 will not be reviewed or approved.

SUBMITTING FORMS FOR APPROVAL

When submitting forms for approval, please submit one blank form, one of each test cases using the samples posted on the FTA website and one full-field form. Please include your e-mail address in your cover letter. We will give approval/disapproval via e-mail.

Blank forms contain no variable data and should have a barcode where applicable.

Sample data forms must be created using the test cases found on our vendors-only website. If our test cases are not used, then submitted forms will not be tested or approved.

Full-field forms are like those shown in these specifications. Each field is filled with numbers and/or letters to show the maximum field lengths while conforming to specifications. Example: If a field is a numeric field, do not fill with letters.

The sample forms should be sent to:

(via UPS, FedEx, DHL, etc., use:)

Ann Lane, Vendor Liaison
Vermont Department of Taxes
133 State Street
Montpelier, VT 05633-1401

(via US Mail, use:)

Ann Lane, Vendor Liaison
Vermont Department of Taxes
PO Box 429
Montpelier, VT 05601-0429

RELEASE OF PROGRAM

Vendors should notify the Department by e-mail (ann.lane@vermont.gov) when their program is released.

SCAN SPECIFICATIONS

LAYOUT

- The form was designed on a 10x6 grid.

TARGETS/ANCHORS

- Targets are required on the forms. Exact placement of targets is required. Follow grid layout for size and positioning.
- There are three targets on each page as shown below.



BARCODE

- This is specific to the form.
- The last two digits of the barcode represent your VT vendor number. If you need a 2-digit ID number, please contact Ann Lane at (802) 828-6536 or by e-mail at ann.lane@vermont.gov
- Follow grid layout for positioning.

Vermont Apportionment & Allocation Schedule BA-402



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

Attach to Form CC-411 or Form BI-471

Entity Name (same as on Form CC-411 or Form BI-471) Fiscal Year Ending (YY'Y'MMDD) FEIN

FOR UNITARY GROUPS ONLY - Name of Affiliate Affiliate's FEIN

PART 1 Directly Allocated Non-Business Income, Other Non-Appportionable Income and Foreign Dividends

Place an "X" in the box left of the line number to indicate a loss amount

Enter all amounts in WHOLE DOLLARS

		Everywhere	Vermont
1a-b. Nonbusiness Income or Other Non-Appportionable Income	<input type="checkbox"/> Check to indicate loss <input type="checkbox"/> 1a	.00	<input type="checkbox"/> Check to indicate loss <input type="checkbox"/> 1b .00
1c-d. Foreign Dividends	<input type="checkbox"/> Check to indicate loss <input type="checkbox"/> 1c	.00	<input type="checkbox"/> Check to indicate loss <input type="checkbox"/> 1d .00

PART 2 Sales and Receipts Factor

Section A Sales and Receipts Factor

		Everywhere	Vermont
2. Sales or gross receipts	2	.00	
3. Services performed in Vermont			3 .00
4. Sales delivered or shipped to purchasers in Vermont from outside Vermont			4 .00
5. Sales delivered or shipped to purchasers in Vermont from within Vermont			5 .00
6. Sales shipped from Vermont to the U.S. Government			6 .00
7. Sales shipped from Vermont to purchasers in a state where the entity is not taxable			7 .00
8. Business interest	8a	.00	8b .00
9. Royalties	9a	.00	9b .00
10. Gross rents	10a	.00	10b .00
11. Other business income (attach detailed supporting statement)	11a	.00	11b .00
12. TOTAL INCOME, SALES, AND GROSS RECEIPTS (Add Lines 2-11)	12a	.00	12b .00
12c. Vermont Sales and Receipts factor as percent of everywhere. (Divide Line 12b by Line 12a). Calculate percentage to six places to the right of the decimal point.			12c %

Entity Name (same as on Form CO-411 or Form BI-47)

FEIN

Fiscal Year Ending (YYYYMMDD)



* 1 8 4 0 2 1 2 0 0 *

Section B: Salaries and Wages Factor

	Everywhere	Vermont
13. TOTAL SALARIES AND WAGES	13a .00	13b .00
13c. Vermont as percent of everywhere (Divide Line 13b by Line 13a). Calculate percentage to six places to the right of the decimal point.		13c %

Section C: Property Factor (Average value during year)

	Everywhere	Vermont
14. Inventories	14a .00	14b .00
15. Buildings and other depreciable assets (original cost)	15a .00	15b .00
16. Depletable assets (original cost)	16a .00	16b .00
17. Land	17a .00	17b .00
18. Other assets (attach schedule)	18a .00	18b .00
19. Rented real and personal property (Multiply annual rent by 8)	19a .00	19b .00
20. TOTAL PROPERTY (Add Lines 14 through 19)	20a .00	20b .00
20c. Vermont as percent of everywhere (Divide Line 20b by Line 20a). Calculate percentage to six places to the right of the decimal point.		20c %

Section D: Vermont Apportionment Factors

21. VERMONT COMBINED FACTORS (Sales and Receipts, Double-weighted) (Add Line 12c twice, and Lines 13c and 20c above). Calculate percentage to six places to the right of the decimal point.	21	%
22. VERMONT APPORTIONMENT FACTOR (Divide Line 21 by 4 or as indicated below). Calculate percentage to six places to the right of the decimal point.	22	%

Express as a decimal to six places. If there are less than three factors with an "EVERYWHERE" denominator, then divide Line 21 as follows:

- Sales/Receipts and Salaries and Wages - divide by 3
- Sales/Receipts and Property - divide by 3
- Salaries and Wages and Property - divide by 2
- Sales/Receipts only - divide by 2
- Salaries and Wages only - divide by 1
- Property only - divide by 1

(Transcribe to Form CO-411, Line 6; or Schedule CC-421, Line 1; or Schedule EI-472, Line 10; or Schedule EI-473, Line 11.)

Vermont Tax Credits Earned, Applied, Expired, and Carried Forward Schedule BA-404



* 1 8 4 0 4 1 1 0 0 *

PLEASE PRINT CLEARLY in BLUE or BLACK INK ONLY

Attach to Form CO-411
or Form BI-471
or Form BI-476

Enter all amounts in whole dollars.

Entity Name (same as on Form CO-411, Form BI-471, or Form BI-476) Fiscal Year Ending (YYYYMMDD) FEN

	(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 § 5930ii				
2. Charitable Housing § 5930c				
3. Affordable Housing § 5930u				
4. Qualified Sale of Mobile Home Park § 5828				
5. Vermont Entrepreneur's Seed Capital Fund § 5830b				
6. Code Improvement § 5930cc(c)				
7. Historic Rehabilitation § 5930cc(a)				
8. Facade Improvement § 5930cc(b)				
9. Investment Tax Credit § 5822(d)				
10. Machinery and Equipment § 5930ii				
NOT AVAILABLE				
11. TOTAL FOR ALL CREDITS (Add Lines 1 through 10)				

Vermont Credit Allocation Schedule BA-406



PRINT in BLUE or BLACK INK

**Attach to Form BI-471
or Form BI-475**

Entity Name (same as on Form BI-471 or Form BI-475) Fiscal Year Ending (YYYYMMDD) FE N

Individual Last Name (Shareholder, Partner, or Member) First Name MI Social Security Number

OR Entity Name (Shareholder, Partner, or Member) OR FE N

Entity TYPE. Enter I, C, S, L, P, or T (see instructions)

Name of Credit

Enter all 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. Vermont Entrepreneur's Seed Capital Fund	5	.00
6. Code Improvement	6	.00
7. Historic Rehabilitation	7	.00
8. Facade Improvement	8	.00
9. Investment Tax Credit	9	.00
10. Machinery and Equipment	10	NOT AVAILABLE
11. Total credits for this shareholder, partner, or member (Add Lines 1 through 10)	11	.00

**Vermont Corporate and Business
Income Tax Affiliation
Schedule BA-410**



REQUIRED FOR COMBINED AND CONSOLIDATED RETURNS

ATTACH TO FORM CO-411

Please provide information only for affiliates/subsidiaries with nexus in Vermont.

OR FORM BI-471

Entity Name (same as on Form CO-411 or Form EI-471) Fiscal Year Ending (YYYYMMDD) FE N

Affiliate Name FE N

Address For Department Use Only

Address, Line 2

City State ZIP Code

Foreign Country (if not United States)

Affiliate Name FE N

Address For Department Use Only

Address, Line 2

City State ZIP Code

Foreign Country (if not United States)

Affiliate Name FE N

Address For Department Use Only

Address, Line 2

City State ZIP Code

Foreign Country (if not United States)

Affiliate Name FE N

Address For Department Use Only

Address, Line 2

City State ZIP Code

Foreign Country (if not United States)

USE ADDITIONAL SCHEDULES, IF NECESSARY

Vermont Business Income Tax Return

Form BI-471



* 1 3 4 7 1 1 1 0 0 *

For Partnerships, Subchapter S Corporations, and LLCs

Entity Name	Check Appropriate Box(es)			
Address	<input type="checkbox"/> COMPOSITE RETURN	<input type="checkbox"/> ACCOUNTING PERIOD CHANGE	<input type="checkbox"/> INITIAL RETURN	<input type="checkbox"/> PUBLIC LAW 86-272 APPLIES
Address, Line 2	<input type="checkbox"/> AMENDED RETURN	<input type="checkbox"/> EXTENDED RETURN	<input type="checkbox"/> FEDERAL EXTENSION REQUESTED	<input type="checkbox"/> FINAL RETURN (CANCELS ACCOUNT)
City	State	ZIP Code	Tax year BEGIN date (YY/MM/DD)	Tax year END date (YY/MM/DD)
Foreign Country (if not United States)	FEIN	Entity's Primary 6-digit NAICS number		
Foreign Country (if not United States)		Federal tax return filed (check one box)		
		<input type="checkbox"/> 1120S	<input type="checkbox"/> 1065	<input type="checkbox"/> Other

A. Were any shareholders, partners, or members nonresidents of Vermont during this tax year?	Yes	No	
B. Did this entity have income or losses derived from at least one state other than Vermont? If Yes, complete and attach Schedule BA-402	Yes	No	
C. Net adjustment to income resulting from Vermont's disallowance of "bonus depreciation" (IRC: 168(k))	C		.00
D. Total number of Shareholders, Partners, or Members		D	
E. How many are Vermont Residents?		E	
F. How many are nonresidents?		F	
G. Check box if § 5920(f), (g), or (h) applies (regarding nonresident estimated payments for affordable housing projects, federal new market tax credit projects, or publicly traded partnerships). Attach authorization or documentation.			

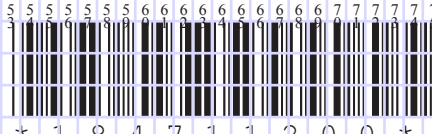
TAX COMPUTATION (see instructions): Enter all amounts in whole dollars.

1. Vermont minimum entity tax (\$250) or above exception (see instructions)	1		.00
2. For non-composite entities			
2a. Nonresident estimated payment requirement (Schedule BI-472, Line 19) 2a		.00	
2b. Overpayment distributed to owners (Enter the sum of all K-1 VT's Lines 5 and 6, minus Schedule BI-472, Line 19) 2b		.00	
2c. Enter the sum of Lines 2a and 2b 2c			.00
3. For composite entities, Vermont composite tax due (Schedule BI-473, Line 24) 3			.00
4. Vermont apportionment of entity level taxes (see instructions) 4			.00
5. Use Tax for taxable items on which no sales tax was charged, including online purchases 5			.00
6. Total tax due (Add Lines 1, 2c, 3, 4, and 5) 6			.00

Entity Name

FEIN

Fiscal Year Ending (YYMMDD)



* 1 8 4 7 1 1 2 0 0 *

PAYMENTS AND CREDITS

Enter all amounts in whole dollars.

Table with 3 columns: Line number, Description, Amount. Rows 7-13. Total payments (Add Lines 7 through 12) is 0.00.

RECONCILIATION

Enter all amounts in whole dollars.

Table with 3 columns: Line number, Description, Amount. Rows 14-18. All amounts are 0.00.

I hereby certify that I am an officer or authorized agent responsible for the taxpayer's compliance with the requirements of Title 32 of the Vermont Statutes and that this return is true, correct, and complete to the best of my knowledge.

Signature of Responsible Officer, Date, Daytime Telephone Number, Printed Name, Email Address (optional), Preparer's Signature, Date, Check if Self-Employed, Preparer's Printed Name, Email Address (optional), Preparer's SSN or PTIN, Firm's Name (or yours if self-employed) and address, EIN, Preparer's Telephone Number.

May the Department of Taxes Discuss this return with the preparer shown? Yes

Vermont Non-Composite Schedule BI-472



PRINT in BLUE or BLACK INK

ATTACH TO FORM BI-471

Entity Name (same as on Form BI-471) Fiscal Year Ending (YY^YMMDD) FE N

Place an "X" in the box left of the line number to indicate a loss amount.

Enter all amounts in whole dollars.

Line	Description	Check to indicate loss	Amount
1.	Ordinary Business Income (federal Form 1120S, Line 21 or federal Form 1065, Line 22)	<input type="checkbox"/>	.00
2.	Net Real Estate Income (federal Form 1120S, Schedule K, Line 2, or federal Form 1065, Schedule K, Line 2)	<input type="checkbox"/>	.00
3.	Other Net Rental Income (federal Form 1120S, Schedule K, Line 3, or federal Form 1065, Schedule K, Line 3)	<input type="checkbox"/>	.00
4.	Guaranteed Payments (Partnership only - federal Form 1065, Schedule K, Line 4)	<input type="checkbox"/>	.00
5.	Net short term and long term capital gains (federal Form 1120S, Schedule K, Lines 7 and 8a, or federal Form 1065, Schedule K, Lines 7 and 8)	<input type="checkbox"/>	.00
6.	Net section 1031 gain or loss (federal Form 1120S, Schedule K, Line 9, or federal 1065, Schedule K Line 10)	<input type="checkbox"/>	.00
7.	Other income or loss (federal Form 1120S, Schedule K, Line 10, or federal Form 1065, Schedule K, Line 11)	<input type="checkbox"/>	.00
8.	Section 179 Deduction (federal Form 1120S, Schedule K, Line 11 or Federal Form 1065, Schedule K, Line 12)	<input type="checkbox"/>	.00
9.	Apportionable income (Add Lines 1-7, then subtract Line 8)	<input type="checkbox"/>	.00
10.	Apportionment percentage (From Schedule BA 402, or 100%)	<input type="checkbox"/>	0%
11.	Business Income Apportioned to Vermont (Multiply Line 9 by Line 10)	<input type="checkbox"/>	.00
12.	Income directly allocable to Vermont generated by this entity (Capital gain on real estate and physical assets located in Vermont, royalties on property located in Vermont, etc.)	<input type="checkbox"/>	.00
13.	Vermont business income distributed to this entity by a different entity via Schedule K-1VT	<input type="checkbox"/>	.00
14.	Vermont sourced capital gain distributed to this entity via Schedule K-1VT	<input type="checkbox"/>	.00
15.	Other Vermont sourced income distributed to this entity by a different entity via Schedule K-1VT	<input type="checkbox"/>	.00
16.	Total Vermont Net Income (Add Lines 11 through 15)	<input type="checkbox"/>	.00
17.	Percentage of income from Line 16 passed through to nonresidents	<input type="checkbox"/>	0%
18.	Total income passed through to nonresidents (Multiply Line 13 by Line 14)	<input type="checkbox"/>	.00
19.	Nonresident estimated payment requirement (Multiply Line 13 by 3.6%)	<input type="checkbox"/>	.00

Entity Name

FEIN

Fiscal Year Ending (Y'YYMMDD)



* 1 8 4 7 3 1 2 0 0 *

Amount from Line 17

Place an "X" in the box left of the line number to indicate a loss amount

Enter all amounts in whole dollars.

18.	Percentage of income from Line 17 passed through to nonresidents		18	%
19.	Total nonresident income (Multiply Line 17 by Line 18)	<input type="checkbox"/> Check to indicate loss	19	.00
20.	Vermont net operating loss deduction applied (attach Vermont NOL statement in PDF format)		20	.00
21.	Vermont taxable composite income (Subtract Line 20 from Line 19)	<input type="checkbox"/> Check to indicate loss	21	.00
22.	Composite Tax (Multiply Line 21 by 7.6%. If negative, enter -0-)		22	.00
23.	Tax credits available for composite shareholders/partners/members (attach BA-404 and BA-406)		23	.00
NOTE: Line 23 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				
24.	Vermont Composite Tax due (Subtract Line 23 from Line 22)		24	.00

Vermont Business Income Tax Return

For Resident Only

Form BI-476



* 1 8 4 7 6 1 1 0 0 *

Entity Name	Check Appropriate Boxes)	Accounting Period Change Entered Return	Initial Return Final Return (Cancels Account)
Address	FEIN		
Address, Line 2	Tax year BEGIN DATE (YY'YYMMDD)		Tax year END DATE (YYYYMMDD)
City	State	ZIP Code	Entity's Primary 6-digit NAICS Number
Foreign Country (if not United States)	Federal tax return filed (check one box)		
	11203	1065	Other:

A. Were any shareholders, partners, or members nonresidents of Vermont during this reporting tax year? If Yes, STCP and complete Form BI-471, Business Income Tax Return	Yes	No
B. Did this entity have income or losses derived from at least one state other than Vermont? If Yes, STCP and complete Form BI-471, Business Income Tax Return	Yes	No
C. Total number of Vermont shareholders, partners, or members	C	

TAX COMPUTATION (see instructions) **Enter all amounts in whole dollars.**

1. Vermont minimum entity tax (\$250) NOTE: If you qualify for an exception to the Vermont minimum entity tax, you must complete Form BI-471 and attach supporting documentation	1	250.00
2. Payments previously made for this tax year with extension Form BA-403 or credit available through prior year carryforward	2	.00
3. Balance Due (if Line 1 is greater than Line 2)	3	.00
4. Overpayment (if Line 2 is greater than Line 1)	4	.00
5. Overpayment to be Refunded	5	.00
6. Overpayment to be credited to next tax year	6	.00

I hereby certify that I am an officer or authorized agent responsible for the taxpayer's compliance with the requirements of Title 32 of the Vermont Statutes and that this return is true, correct, and complete to the best of my knowledge. If prepared by a person other than the taxpayer, this declaration further provides that under 32 V.S.A. § 5901, this information has not been and will not be used for any other purpose, or made available to any other person, other than for the preparation of this return unless a separate valid consent form is signed by the taxpayer and retained by the preparer.

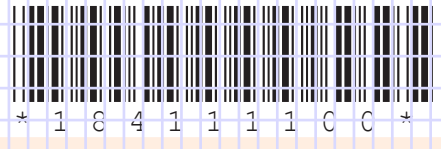
Signature of Responsible Officer	Date (MMDDYY)	Daytime Telephone Number
Printed Name	Email Address (optional)	
Preparer's Signature	Date (MMDDYY)	Check if Self-Employed
Preparer's Printed Name	Email Address (optional)	Preparer's SSN or PTIN
Firm's Name (or yours if self-employed) and address	FEIN	Preparer's Telephone Number

May the Department of Taxes discuss this return with the preparer shown? Yes

Form BI-476
Rev. 10/18

Vermont Corporate Income Tax Return

Form CO-411



Check Appropriate Box(es)

<input type="checkbox"/> Accounting Period Change	<input type="checkbox"/> Amended Return	<input type="checkbox"/> Extended Return	<input type="checkbox"/> Federal Extension Requested	<input type="checkbox"/> Unitary Combined	<input type="checkbox"/> Unitary Consolidated	<input type="checkbox"/> FL 85-272 s Applicable	<input type="checkbox"/> Final Return (Carroll's Account)
Entity Name (Principal Vermont Corporation)				FEIN		Primary 6-digit NAICS number	
Address				Tax year BEGIN date (YYYYMMDD)		Tax year END date (YYYYMMDD)	
City State ZIP Code				Number of companies in Water's Edge Group		Number with Vermont Nexus	
Foreign Country (if not United States)				Federal tax return filed (Check one box)			
				<input type="checkbox"/> 112C		<input type="checkbox"/> 112C-F <input type="checkbox"/> 990-T	
				<input type="checkbox"/> 112C-H		<input type="checkbox"/> Other	

Place an "X" in the box left of the line number to indicate a loss amount. Enter all amounts in whole dollars.

1. FEDERAL TAXABLE INCOME (Federal Form 1120, Line 30 plus any deduction for a federal net operating loss, Line 29a.)	<input type="checkbox"/> Check to indicate loss	1	.00
2. Bonus Depreciation Adjustment (see instructions)	<input type="checkbox"/> Check to indicate loss	2	.00
3. Federal Taxable Income adjusted for disallowance of Bonus Depreciation (Add Lines 1 and 2)	<input type="checkbox"/> Check to indicate loss	3	.00
4. ADD (a) Interest on non-Vermont state and local obligations		4a	.00
(b) State and local income or franchise taxes	<input type="checkbox"/> Check to indicate loss	4b	.00
LESS (c) Non-business income or loss allocated everywhere (Schedule BA-402, Line 1a, or leave blank)	<input type="checkbox"/> Check to indicate loss	4c	.00
(d) Foreign dividends received. (Attach copy of Federal Form 985 Transition Tax Statement, if applicable)		4d	.00
(e) Interest on U.S. Government obligations		4e	.00
(f) "Gross Up" required by IRC sec. 78 and other excludable income		4f	.00
(g) Targeted Job Credit salary and wage expense addback		4g	.00
5. NET APPORTIONABLE INCOME (Add Lines 3, 4(a), and 4(b). Then subtract Lines 4(c) through 4(g).)	<input type="checkbox"/> Check to indicate loss	5	.00

Check box if exception to minimum tax applies:

<input type="checkbox"/> SMALL FARM CORPORATION (\$75 minimum)	<input type="checkbox"/> NO VERMONT ACTIVITY (\$0)	<input type="checkbox"/> HOMEOWNER'S / CONDO ASSOC. (Federal Form 1120-H only) (\$0)
--	--	--

Entity Name

FE N

Fiscal Year Ending (YYYYMMDD)



6. Vermont Percentage (100% or amount from Schedule BA 402, Line 22)
Calculate percentage to six places to the right of the decimal point.

6

07
%

7. Apportionable Income (From CO-411, Line 5)

Check to indicate less

7

.00

8. Income Apportioned to Vermont (Multiply Lines 6 and 7)

Check to indicate less

8

.00

9. Income Allocated to Vermont (Schedule BA-402, Line 1b)

Check to indicate less

9

.00

10. Foreign Dividends Allocated to Vermont (Schedule BA-402, Line 1d)

10

.00

11. Net Vermont Income Allocated and Apportioned to Vermont
(Aid Lines 8, 9, and 10.)

Check to indicate less

11

.00

12. Vermont Net Operating Loss deduction applied (attach schedule)

12

.00

13. Vermont Net taxable income for this entity (Line 11 minus Line 12)

Check to indicate less

13

.00

14. Vermont Tax Apply Vermont Tax Rates (below) to amount on Line 13

14

.00

15. Credits (Schedule BA-404, Column C, Line 11)

15

.00

16. Use Tax for taxable items on which no sales tax was charged, including online purchases

16

.00

17. Tax Due for this entity (Subtract Line 15 from Line 14. To that result, add Line 16)

17

.00

18. Gross Receipts (For purpose of minimum tax calculation. See instructions)

18

.00

TAX COMPUTATION SCHEDULE
(Effective for taxable periods beginning January 1, 2012)

Table with 2 columns: IF VERMONT NET INCOME IS, TAX IS. Rows include \$10,000 or less (6.00%), \$10,001 - \$25,000 (\$600 plus 7.00% of excess), and \$25,001 and over (\$1,650 plus 8.50% of excess).

Table with 2 columns: IF GROSS RECEIPTS ARE, MINIMUM TAX IS. Rows include \$2,000,000 or less (\$300), \$2,000,001 - \$5,000,000 (\$500), and \$5,000,001 and over (\$750).

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.

Vermont Apportionment of Foreign Dividends (for Unitary-Combined Only) Schedule CO-419



Entity Name (same as on Form CO-411) _____ Fiscal Year Ending (YY'Y'MMDD) _____ FEN _____

Name of Affiliate _____ Affiliate's FEIN _____

PART 1: Sales

Column A
 EVERYWHERE
 (Denominator)

 Column B
 VERMONT
 (Numerator)

 Column C
 VT as portion
 of EVERYWHERE

1. Enter amounts from Schedule BA-402, Lines 12a and 12b	1A				
2. Enter the Sales Increment (Sum of Lines 10 of all attached Schedules CO-420)	2A	.00	1E	.00	
3. Adjusted Sales Increment (Line 1A plus 2A)	3A	.00			
4. Modified Sales Factor (Line 1E divided by Line 3A) Express as a percent, 6 places to the right of the decimal point				4C	%/75
5. Modified Sales Factor Double-Weighted (Line 4C times 2) Express as a percent, 6 places to the right of the decimal point				5C	%/75

PART 2: Salaries and Wages

Column A
 EVERYWHERE
 (Denominator)

 Column B
 VERMONT
 (Numerator)

 Column C
 VT as portion
 of EVERYWHERE

6. Enter amounts from Schedule BA-402, Lines 13a and 13b	6A				
7. Enter the Salaries and Wages Increment (Sum of Lines 12 of all attached Schedules CO-420)	7A	.00	6E	.00	
8. Adjusted Salary and Wages Increment (Line 6A plus Line 7A)	8A	.00			
9. Modified Salaries and Wages Factor (Line 6E divided by Line 8A) Express as a percent, 6 places to the right of the decimal point				9C	%/75

PART 3: Property

Column A
 EVERYWHERE
 (Denominator)

 Column B
 VERMONT
 (Numerator)

 Column C
 VT as portion
 of EVERYWHERE

10. Enter amounts from Schedule BA-402, Lines 20a and 20b	10A				
11. Enter the Property Increment (Sum of Lines 20 of all attached Schedules CO-420)	11A	.00	10E	.00	
12. Adjusted Property Increment (Line 10A plus Line 11A)	12A	.00			
13. Modified Property Factor (Line 10E divided by Line 12A) Express as a percent, 6 places to the right of the decimal point				13C	%/75
14. Total Modified Factors (Add Lines 5C, 9C, and 13C)				14C	
15. Modified Apportionment Percentage (Divide Line 14 by 4 Express as a percent, 6 places to the right of the decimal point.) If there are only one or two factors, see instructions				15C	.00 %/75
16. FOREIGN DIVIDENDS as defined in Reg. 5862(d). This amount must agree with Schedule BA-402, Line 1c				16C	.00
17. VERMONT FOREIGN DIVIDENDS TAXABLE INCOME (Multiply Line 16 by Line 15) Enter this amount of Schedule BA-402, Line 1c and Form CO-411, Line 10 or Schedule CO-421, Line 5				17C	.00

Vermont Foreign Dividend Factor Increments (for Unitary-Combined only) Schedule CO-420



* 1 8 4 2 0 1 1 0 0 *

Enter all amounts in WHOLE DOLLARS. Complete one CO-420 for each dividend payor entity.

Attach to Form CO-411

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

Name of Affiliate _____ Affiliate's FEIN _____

1 Dividend paid	1		.00
2 Taxable Income	2	← Check to indicate loss	.00
3 Percentage of taxable income paid as dividend (Line 1 divided by Line 2). Calculate percentage to six places to the right of the decimal point. If taxable income is \$0 or less, enter 100%	3		%

Section A Sales and Receipts Factor

4 Sales or gross receipts	4		.00
5 Business interest	5		.00
6 Royalties	6		.00
7 Gross rents	7		.00
8 Other business income	8		.00
9 TOTAL INCOME, SALES, AND GROSS RECEIPTS (Add Lines 4 through 8)	9		.00
10 Sales and Receipts Increment (Multiply Line 9 by Line 3)	10		.00

Section B Salaries and Wages Factor

11 TOTAL SALARIES AND WAGES	11		.00
12 Salaries and Wages Increment (Multiply Line 11 by Line 3)	12		.00

Section C Property Factor (Average value during year)

13 Inventories	13		.00
14 Buildings and other depreciable assets (original cost)	14		.00
15 Depletable assets (original cost)	15		.00
16 Land	16		.00
17 Other assets (attach schedule)	17		.00
18 Rented real and personal property (Multiply annual rent by 8)	18		.00
19 TOTAL PROPERTY (Add Lines 13 through 18)	19		.00
20 Property Increment (Multiply Line 19 by Line 3)	20		.00

The three Increments (which are the sums of Lines 10, 12, and 20, respectively, across all attached CO-420s) will be transcribed to Lines 2, 7, and 11 of all attached CO-419s.

Vermont Unitary Affiliate Schedule Schedule CO-421



* 1 8 4 2 1 1 1 0 0 *

To be prepared only for those affiliates with Vermont Nexus.
PRINT in BLUE or BLACK INK

Attach to Form CO-411

Entity Name (same as on Form CO-411) _____ Fiscal Year Ending (YYYYMMDD) FE N _____

Name of Affiliate _____ Affiliate's FEIN _____

Affiliate's Primary 6-digit NAICS Number _____
 Check here if this CO-421 is being prepared for federal consolidated group (see instructions)

TAX COMPUTATION (see instructions):

Enter all amounts in whole dollars.

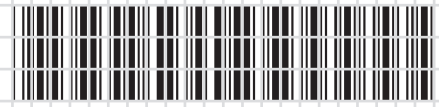
1. Apportionment percentage (Schedule BA-402 for this affiliate, Line 22). Calculate percentage to six places of the right of the decimal point.	1			6%
2. Group Apportionable Income (Form CO-411, Line 5)	2	← Check to indicate less		.00
3. Income Apportioned to Vermont (Multiply Line 1 by Line 2)	3	← Check to indicate less		.00
4. Income Allocated to Vermont (Schedule BA-402, Line 1b)	4	← Check to indicate less		.00
5. Foreign Dividends Allocated to Vermont (Schedule BA-402, Line 1d)	5			.00
6. Net Vermont Income Allocated to Vermont (Add Lines 3, 4, and 5)	6	← Check to indicate less		.00
7. Vermont Net Operating Loss deduction applied (attach schedule)	7			.00
8. Vermont Net Taxable Income for this affiliate (Subtract Line 7 from Line 6)	8	← Check to indicate less		.00
9. Vermont Tax. Apply Vermont Tax Rates (Below) to amount on Line 8	9			.00
10. Credits (Schedule BA-404, Column C, Line 11)	10	← Check to indicate less		.00
11. Tax Due (Line 9 minus Line 10)	11			.00
12. Use Tax for taxable items on which no sales tax was charged, including online purchases	12			.00
13. Total Tax Due for this affiliate (Add Lines 11 and 12)	13			.00
14. Gross Receipts (For purpose of minimum tax calculation. See instructions)	14			.00

TAX COMPUTATION SCHEDULE
(Effective for taxable periods beginning January 1, 2012)

<u>IF VERMONT NET INCOME IS</u>	<u>TAX IS:</u>
\$10,000 or less	6.00%
\$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.

<u>IF GROSS RECEIPTS ARE</u>	<u>MINIMUM TAX IS:</u>
\$2,000,000 or less	\$300
\$2,000,001 - \$5,000,000	\$500
\$5,000,001 and over	\$750

Vermont Shareholder, Partner, or Member Information Schedule K-1VT



* 1 8 K 1 V 1 1 0 0 *

**This schedule is REQUIRED.
Attach to Form BI-471**

Entity Name (same as on Form BI-471) Fiscal Year Ending (YYYYMMDD) FE N

HEADER INFORMATION - REQUIRED ENTRIES

Entity Name (Shareholder, Partner, or Member) FE N

OR Individual Last Name (Shareholder, Partner, or Member) First Name MI Social Security Number

Address Recipient Type (I, C, S, L, P, X, or T)

Address, Line 2 (if needed) Residency Status

City State ZIP Code Vermont Resident Nonresident

Foreign Country (if not United States) Percentage of Entity's income or loss to this recipient. %
Calculate percentage to six places to the right of the decimal point %

Did this entity pay tax on this income as part of a composite return Yes No

Place an "X" in the box left of the line number to indicate a loss amount. Enter all amounts in whole dollars.

Line	Description	Check to indicate loss	Amount
1	Vermont Business Income	<input type="checkbox"/>	.00
2	Capital gains allocated to Vermont	<input type="checkbox"/>	.00
3	Other income allocated to Vermont	<input type="checkbox"/>	.00
4	Exempt Income - Vermont income not characterized as Unrelated Business Income (UBI) for Federal purposes (tax-exempt entities only)	<input type="checkbox"/>	.00
5	Total annual nonresident estimated payments allocated to this shareholder	<input type="checkbox"/>	.00
6	Total annual real estate withholding payments allocated to this shareholder	<input type="checkbox"/>	.00
7	Share of total federal bonus depreciation difference (Enter on Schedule IN-112, Line 4 or Line 8)	<input type="checkbox"/>	.00

INSTRUCTIONS FOR FILING VERMONT CORPORATE ESTIMATED TAX PAYMENTS

If you are filing:

- **Form CO-411, Vermont Corporate Income Tax Return**—Use this form, CO-411, 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-411 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 at least equal 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 (rate changed from 80%, effective for tax years beginning Jan. 1, 2014), **OR**
- actual tax liability for this year or the prior year is less than \$500.

Form CO-411 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 the CO-411.


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

Form CO-411 Instructions
Rev. 10/18

Vermont Corporate Estimated Tax Payment Voucher Form CO-411

DEPT USE ONLY

Please PRINT in BLUE or BLACK INK



* 1 3 4 1 4 1 1 0 0 *

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

Entity Name	FEN
Address	Tax Year BEGIN date (YYYYMMDD)
	Tax Year END date (YYYYMMDD)
City State ZIP Code	Check box for Change of Year End <input type="checkbox"/>
Foreign Country (if not United States)	For Department Use Only

Amount of payment being remitted with this voucher

Mail to: Vermont Department of Taxes, 133 State Street, Montpelier, VT 05633-1401 Phone: (802) 828-5723

5454 MAIL THIS VOUCHER AND YOUR PAYMENT ON OR BEFORE THE DUE DATE, TO THE ABOVE ADDRESS.

Form CO-411
Rev 10/18

Instructions for Vermont Corporate Income Tax Return Payment Voucher Form CO-422

General Information

Use Form CO-422 to direct a payment for Corporate Income tax accounts.

Do not include Form CO-422 if you are making payments with another return or form such as:

- CO-411 - Corporate Income Tax Return
- CO-414 - Corporate Estimated Tax Payment Voucher
- BA-403 - Application for Extension of Time

CO-422 may be used, for example, if:

- You mailed your form or payment coupon, but forgot to include a check
- You or your tax preparer filed your documents electronically, and you want to send a check separately.

Do not use CO-422 for business income tax accounts. Business income tax filers should use Form WH-435 to make estimated payments on behalf of nonresident owners, or Form BI-470 in lieu of this form.

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).
- Enter the business name and address, including country, if other than the United States.
- Enter the total amount of payment included with this coupon. Enter a whole dollar amount.
- Do not file a "\$0" CO-422 if no payment is due.

Mail voucher and payment to:

Vermont Department of Taxes
PO Box 1779
Montpelier, VT 05601-1779

Form CO-422 Instructions
10/18

DEPT USE ONLY **Vermont Corporate
Income Tax Return Payment
Voucher Form CO-422**



USE THIS FORM IF NOT SUBMITTING PAYMENT WITH FORM CO-411
(The Department does accept payments with CO-411)

If you filed electronically, DO NOT include a copy of that return with this payment

Entity Name	FEIN		
Address	Tax Year BEGIN date (YYYYMMDD)		
Address, Line 2	Tax Year END date (YYYYMMDD)		
City	State	ZIP Code	For Department Use Only
Foreign Country (if not United States)			

Amount of this Payment \$ **.00**
(Use WHOLE DOLLARS) if \$0, DO NOT file

Form CO-422
Rev 10/18

5454

Instructions for Vermont Estimated Income Tax Payments for Nonresident Shareholders, Partners, or Members FORM WH-435

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 month 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-source income (including guaranteed partnership payments) distributed or allocable to nonresident shareholders, partners, or members. The income amount will be calculated on Schedule BI-472 or Schedule BI-473.

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. **Do not make catch-up payments after the original due date for the entity return.** In order for the catch-up payment to be valid and 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 estimated payment amount is \$500 or less, then no underpayment P&I is assessed, but a single payment by 4th 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, the annual Business Income Tax Return.

Review 32 V.S.A. §§ 5914 & 5920, and Technical Bulletin 05 for details. Information is available at <http://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: -- YYYY MM DD.
- 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.
- You do not need to file the WH-435 if no payment is due.

Form WH-435 Instructions
Rev. 10/18

DEPT USE ONLY

Vermont Estimated Income Tax Payments Form WH-435



* 1 8 4 3 5 1 1 0 0 *

Please PRINT in BLUE or BLACK INK

For Nonresident Shareholders, Partners, or Members

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

Business Name	FEIN
Address	Tax Year BEGIN date (YYYYMMDD)
	Tax Year END date (YYYYMMDD)
City	State ZIP Code
Foreign Country (if not United States)	For Department Use Only

Total Vermont nonresident estimated income tax payments for this quarter (Use WHOLE DOLLARS) IF "\$0", DO NOT file00

Vermont Department of Taxes 33 State Street Montpelier, VT 05633-1401
Phone: (802) 828-5723

Form WH-435
Rev. 10/18

5454 MAIL THIS VOUCHER AND YOUR PAYMENT ON OR BEFORE THE DUE DATE, TO THE ABOVE ADDRESS.

Vermont Application for Extension of Time to File Vermont Corporate/Business Income Tax Returns Form BA-403



Entity Name	FEIN
Address	Tax Year BEGIN date (YYYYMMDD)
Address, Line 2	Tax Year END date (YYYYMMDD)
City	State ZIF Code
Foreign Country (if not United States)	<input type="checkbox"/> CONSOLIDATED OR GROUP RETURN TO BE FILED (1120 series) <input type="checkbox"/> COMPOSITE RETURN TO BE FILED (1120S or 1065)
Federal tax return to be filed (Check ONE)	
<input type="checkbox"/> 990 or 1120 series EXCEPT for 1120S	<input type="checkbox"/> 1120S
	<input type="checkbox"/> 1065/1065-B

- File this application on or before the due date of the Vermont Corporate Income Tax Return or Vermont Business Income Tax Return.
- 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.

CALCULATION OF TAX DUE	Enter all amounts in whole dollars.	
1. Estimated tax liability	1	.00
2. Previous payments	2	.00
3. AMOUNT OF TAX DUE WITH THIS APPLICATION. Subtract Line 2 from Line 1. Do not enter negative value	3	.00

Make check payable to **Vermont Department of Taxes** and mail it with this application to:
Vermont Department of Taxes
133 State Street
Montpelier, VT 05633-1401

An extension of time to file a Vermont corporate or business income 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. § 3103.

Instructions for Vermont Business Income Tax Return Payment Voucher Form BI-470

General Information

Use Form BI-470 to direct a payment for Business Income tax accounts, which include S-Corps, Partnerships, and many LLCs. Do not include Form BI-470 if you are making payments with another return or form, such as:

- BI-471 - Business Income Tax Return
- WH-435 - Estimated Income Tax Payments for Nonresident Shareholders, Partners, or Members
- BA-403 - Application for Extension of Time

BI-470 may be used, for example, if:

- You mailed your form or payment coupon, but forgot to include a check.
- You or your tax preparer filed your documents electronically, and you want to send a check separately.

Do not use BI-470 for Corporate Income tax accounts. C-Corporations should use Form CO-414, Corporate Estimated Tax Return Payment Voucher, to make estimated payments, or Form CO-422, Corporate Income Tax Return Payment Voucher, in lieu of this form.

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).
- Enter the business name and address, including country, if other than the United States.
- Enter the total amount of payment included with this coupon. Enter a whole dollar amount.
- You do not need to file Form BI-470 if no payment is due.

Form BI-470 Instructions
Rev. 10/13

DEPT USE ONLY

Please PRINT in BLUE or BLACK INK

Vermont Business Income Tax Return Payment Voucher Form BI-470



* 1 8 4 7 0 1 1 0 0 *

USE THIS FORM IF NOT SUBMITTING PAYMENT WITH FORM BI-471 OR FORM BI-476
(The Department **does** accept payments with BI-471 and BI-476)
If you filed electronically, **DO NOT** include a copy of that return with this payment.

Entity Name	FEIN
Address	Tax Year BEGIN date (YYYYMMDD)
	Tax Year END date (YYYYMMDD)
City	State ZIP Code
Foreign Country (if not United States)	For Department Use Only

Amount of this payment (Use WHOLE DOLLARS) if "\$0", DO NOT file

Vermont Department of Taxes 33 State Street Montpelier, VT 05633-1401
Phone: (802) 828-5723

5454

MAIL THIS VOUCHER AND YOUR PAYMENT, ON OR BEFORE THE DUE DATE, TO THE ABOVE ADDRESS.

Form BI-470
Rev. 10/18