

Schedule BA-402

Vermont Apportionment & Allocation



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

Attach to Form CO-411 or Form BI-471

Table with 2 rows and 3 columns: Entity Name, Fiscal Year Ending, FEIN; FOR UNITARY GROUPS ONLY - Name of Affiliate, Affiliate's FEIN

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

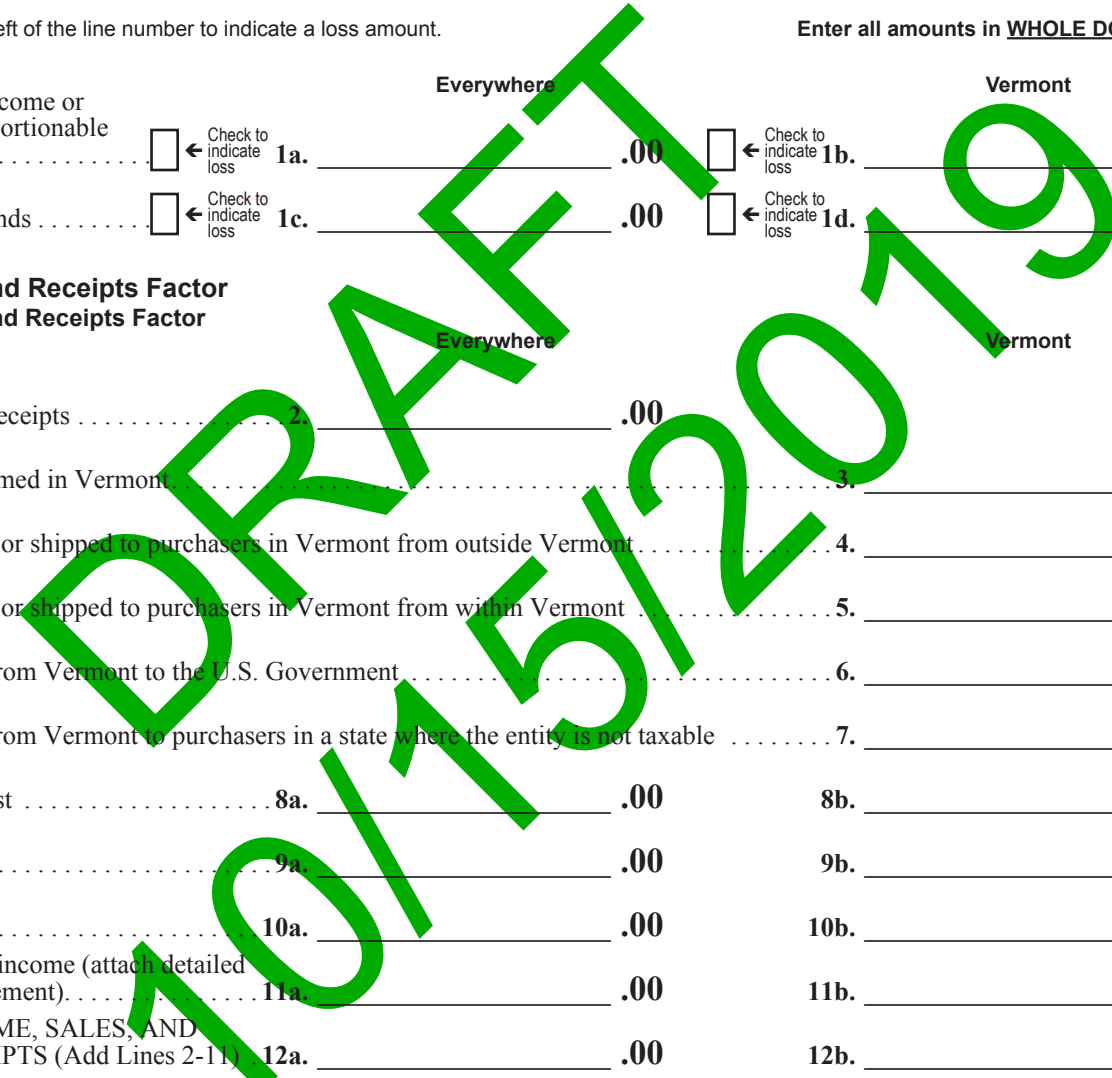
Place an "x" in the box left of the line number to indicate a loss amount.

Enter all amounts in WHOLE DOLLARS.

Table for Part 1 with columns: Everywhere, Vermont. Rows: 1a-b. Nonbusiness Income or Other Non-Apportionable Income; 1c-d. Foreign Dividends. Values are .00.

PART 2 Sales and Receipts Factor Section A Sales and Receipts Factor

Table for Part 2 with columns: Everywhere, Vermont. Rows: 2. Sales or gross receipts; 3. Services performed in Vermont; 4. Sales delivered or shipped to purchasers in Vermont from outside Vermont; 5. Sales delivered or shipped to purchasers in Vermont from within Vermont; 6. Sales shipped from Vermont to the U.S. Government; 7. Sales shipped from Vermont to purchasers in a state where the entity is not taxable; 8. Business interest; 9. Royalties; 10. Gross rents; 11. Other business income; 12. TOTAL INCOME, SALES, AND GROSS RECEIPTS; 12c. Vermont Sales and Receipts factor as percent of Everywhere.



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



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 CO-421, Line 1; or Schedule BI-472, Line 10; or Schedule BI-473, Line 11.)