

# Schedule BA-402



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## Vermont Apportionment & Allocation

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

Attach to Form CO-411 or Form BI-471

Entity Name (same as on Form CO-411 or Form BI-471)	Fiscal Year Ending (YYYYMMDD)	FEIN
12345678901234567890123456789012 (36)	20221231	123456789
FOR UNITARY GROUPS ONLY - Name of Affiliate		Affiliate's FEIN
12345678901234567890123456789012 (36)		123456789

### 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.**

	Everywhere	Vermont
<b>1a-b.</b> Non-Business Income or Other Non-Apportionable Income . . . . .	<input checked="" type="checkbox"/> 1a. <u>123456789012345</u> .00	<input checked="" type="checkbox"/> 1b. <u>123456789012345</u> .00
<b>1c-d.</b> Foreign Dividends . . . . .	<input checked="" type="checkbox"/> 1c. <u>123456789012345</u> .00	<input checked="" type="checkbox"/> 1d. <u>123456789012345</u> .00

### PART 2 Sales and Receipts Factor

#### Section A Sales and Receipts Factor

	Everywhere	Vermont
<b>2.</b> Sales or gross receipts . . . . .	<u>2. 123456789012345</u> .00	
<b>3.</b> Services received in or delivered to Vermont . . . . .		<u>3. 123456789012345</u> .00
<b>4.</b> Sales delivered or shipped to purchasers in Vermont from outside Vermont . . . . .		<u>4. 123456789012345</u> .00
<b>5.</b> Sales delivered or shipped to purchasers in Vermont from within Vermont . . . . .		<u>5. 123456789012345</u> .00
<b>6.</b> Sales shipped from Vermont to the U.S. Government . . . . .		<u>6. 123456789012345</u> .00
<b>7.</b> Sales shipped from Vermont to purchasers in a state where the entity is not taxable . . . . .		<u>7. 123456789012345</u> .00
<b>8.</b> Business interest and dividends . . . . .	<u>8a. 123456789012345</u> .00	<u>8b. 123456789012345</u> .00
<b>9.</b> Royalties . . . . .	<u>9a. 123456789012345</u> .00	<u>9b. 123456789012345</u> .00
<b>10.</b> Gross rents . . . . .	<u>10a. 123456789012345</u> .00	<u>10b. 123456789012345</u> .00
<b>11.</b> Other business income (attach detailed supporting statement) . . . . .	<u>11a. 123456789012345</u> .00	<u>11b. 123456789012345</u> .00
<b>12.</b> TOTAL INCOME, SALES, AND GROSS RECEIPTS (Add Lines 2-11) . . . . .	<u>12a. 123456789012345</u> .00	<u>12b. 123456789012345</u> .00
<b>12c.</b> 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. . . . .		<u>12c. 100.123456</u> %

Entity Name (same as on Form CO-411 or Form BI-471)	
12345678901234567890123456789012 (36)	
FEIN	Fiscal Year Ending (YYYYMMDD)
123456789	20221231



**Section B Salaries and Wages Factor**

Everywhere

Vermont

13. TOTAL SALARIES AND WAGES... 13a. 123456789012345.00 13b. 123456789012345.00  
 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. 100.123456 %

**Section C Property Factor (Average value during year)**

Everywhere

Vermont

14. Inventories . . . . . 14a. 123456789012345.00 14b. 123456789012345.00  
 15. Buildings and other depreciable assets (original cost) . . . . . 15a. 123456789012345.00 15b. 123456789012345.00  
 16. Depletable assets (original cost) . . . . . 16a. 123456789012345.00 16b. 123456789012345.00  
 17. Land . . . . . 17a. 123456789012345.00 17b. 123456789012345.00  
 18. Other assets (Attach schedule). . . . . 18a. 123456789012345.00 18b. 123456789012345.00  
 19. Rented real and personal property (Multiply annual rent by 8) . . . . . 19a. 123456789012345.00 19b. 123456789012345.00  
 20. TOTAL PROPERTY (Add Lines 14 through 19) . . . . . 20a. 123456789012345.00 20b. 123456789012345.00  
 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. 100.123456 %

**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. 100.123456 %  
 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. 100.123456 %

Express as a decimal to six places. If there are fewer 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.)