

Form CO-411

Vermont Corporate Income Tax Return



Check Appropriate Box(es)
[X] Name Change
[X] Accounting Period Change
[X] Extended Return
[X] Unitary Combined
[X] PL 86-272 is Applicable
[X] Address Change
[X] Amended Return
[X] Federal Extension Requested
[X] Unitary Consolidated
[X] Pro Forma - Cannabis
[X] Final Return (Cancels Account)

Table with 3 columns: Entity Name (Principal Vermont Corporation), FEIN, Primary 6-digit NAICS number. Rows include Address, Tax year BEGIN date, Tax year END date, City, State, ZIP Code, Foreign Country, and Federal tax return filed.

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.) 123456789012345.00
2. Bonus Depreciation Adjustment (See instructions) 123456789012345.00
3. Federal Taxable Income adjusted for disallowance of Bonus Depreciation (Add Lines 1 and 2) 123456789012345.00
4. ADD (a) Interest on non-Vermont state and local obligations 4a. 123456789012345.00
(b) State and local income or franchise taxes 4b. 123456789012345.00
LESS (c) Non-business income or loss allocated everywhere (Schedule BA-402, Line 1a, or leave blank) 4c. 123456789012345.00
(d) Foreign dividends received. 4d. 123456789012345.00
(e) Interest on U.S. Government obligations. 4e. 123456789012345.00
(f) "Gross Up" required by IRC sec. 78 and other excludable income 4f. 123456789012345.00
(g) Targeted Job Credit salary and wage expense addback. 4g. 123456789012345.00
5. NET APPORTIONABLE INCOME (Add Lines 3, 4(a), and 4(b). Then subtract Lines 4(c) through 4(g).) 5. 123456789012345.00

Check box if exception to minimum tax applies:
[X] SMALL FARM CORPORATION (\$75 minimum)
[X] NO VERMONT ACTIVITY (\$0)
[X] HOMEOWNER'S / CONDO ASSOC. (Federal Form 1120-H only) (\$0)

Entity Name	
12345678901234567890123456789012 (36)	
FEIN	Fiscal Year Ending (YYYYMMDD)
123456789	20221231



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.	123.123456	%
7. Apportionable Income (from Form CO-411, Line 5)	<input checked="" type="checkbox"/> ← Check to indicate loss	7.	123456789012345.00
8. Income Apportioned to Vermont (Multiply Lines 6 and 7)	<input checked="" type="checkbox"/> ← Check to indicate loss	8.	123456789012345.00
9. Income Allocated to Vermont (Schedule BA-402, Line 1b)	<input checked="" type="checkbox"/> ← Check to indicate loss	9.	123456789012345.00
10. Foreign Dividends Allocated to Vermont (Schedule BA-402, Line 1d)		10.	123456789012345.00
11. Net Vermont Income Allocated and Apportioned to Vermont (Add Lines 8, 9, and 10.)	<input checked="" type="checkbox"/> ← Check to indicate loss	11.	123456789012345.00
12. Vermont Net Operating Loss deduction applied (Attach schedule)		12.	123456789012345.00
13. Vermont Net taxable income for this entity (Line 11 minus Line 12)	<input checked="" type="checkbox"/> ← Check to indicate loss	13.	123456789012345.00
14. Vermont Tax. Apply Vermont Tax Rates (below) to amount on Line 13		14.	123456789012345.00
15. Credits (Schedule BA-404, Column C, Line 11)		15.	123456789012345.00
16. Use Tax for taxable items on which no sales tax was charged, including online purchases		16.	123456789012345.00
17. Tax Due for this entity (Subtract Line 15 from Line 14. To that result, add Line 16)		17.	123456789012345.00
18. Gross Receipts (For purpose of minimum tax calculation. See instructions)		18.	123456789012345.00

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 less6.00%
\$10,001 - \$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 VERMONT 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

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	
12345678901234567890123456789012 (36)	
FEIN	Fiscal Year Ending (YYYYMMDD)
123456789	20221231



Amount from Line 17 123456789012345.

- 19. Total Tax Due (Add Line 17 plus Line 13 of all attached Schedules CO-421) 19. 123456789012345.00
- 20. Payments
- 20a. Estimated Payments 20a. 123456789012345.00
- 20b. Payment with Extension 20b. 123456789012345.00
- 20c. Nonresident Estimated Payments (Form WH-435) 20c. 123456789012345.00
- 20d. Real Estate Withholding Payments (Form RW-171) 20d. 123456789012345.00
- 20e. Prior Year Overpayment Applied 20e. 123456789012345.00
- 20f. Total Payments (Add Lines 20a through 20e) 20f. 123456789012345.00
- 21. **Balance Due.** If Line 19 is more than Line 20f, subtract Line 20f from Line 19.
Make checks payable to Vermont Department of Taxes 21. 123456789012345.00
- 22. Payment submitted with this return 22. 123456789012345.00
- 23. Overpayment. If Line 20f is more than Line 19, Subtract Line 19 from Line 20f. 23. 123456789012345.00
- 24. Overpayment to be applied to next tax year 24. 123456789012345.00
- 25. Overpayment to be refunded (Subtract Line 24 from Line 23) 25. 123456789012345.00

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 (MMDDYYYY)	Daytime Telephone Number
	12312020	802-123-1234
Printed Name	Email Address	
12345678901234567890123	1234567890123456789012345678901234567890123456	

Check if the Department of Taxes may discuss this return with the preparer shown.

Signature of Paid Preparer	Date (MMDDYYYY)	Preparer's Telephone Number
	12312022	802-123-1234
Preparer's Printed Name	Email Address (optional)	
12345678901234567890123	1234567890123456789012345678901234567890123456	
Firm's Name (or yours if self-employed)	EIN	Preparer's SSN or PTIN
1234567980123456789012345678901234567890	123456789	123456789
Firm's Address (or yours if self-employed) (Street, City, State, ZIP Code)		<input checked="" type="checkbox"/> Check if self-employed
12345678901234567890123456789012345678901234567890123456		

Send return and check to: Vermont Department of Taxes
133 State Street
Montpelier, VT 05633-1401

For Department Use Only	
Ck. Amt.	Init.

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