

Vermont Test Package for Tax Year 2021



Vermont Test Cases

Test 1

Required Vermont Forms/Schedules: BI-476

Taxpayer(s) Information:

Entity Name:	The Black Great Dane, LLC
Federal Employer ID:	90-0009030
Primary 6-digit NAICS #:	453910
Mailing Address:	54 Joy Road
City:	Montpelier
State:	Vermont
Zip Code:	05602
Country:	US
Address Change:	Y
Tax Year Begin Date:	Jan-01-2021
Tax Year End Date:	Dec-31-2021
Federal Return Filed:	1065
Initial Return:	Yes
# of Shareholders	2
# of VT Shareholders	2
# of Non-Resident Shareholders:	0

Form BI-476

Vermont Business Income Tax Return For Resident Only



* 2 1 4 7 6 1 1 0 0 *

Check Appropriate Box(es) Name Change Address Change Accounting Period Change Extended Return Initial Return Final Return (Cancels Account) Entity Name (Principal Vermont Corporation) THE BLACK GREAT DANE LLC FEIN 90009030 Primary 6-digit NAICS number 453910 Address 1270 S MAIN ST Tax year BEGIN date (YYYYMMDD) 20210101 Tax year END date (YYYYMMDD) 20211231 Address (Line 2) Federal tax return filed (Check one box) 1120S 1065 Other City DANVILLE State VT ZIP Code 05828 Foreign Country

- A. Were any shareholders, partners, or members nonresidents of Vermont during this reporting tax year? A. Yes No
B. Did this entity have income or losses derived from at least one state other than Vermont? B. Yes No
C. Total number of Vermont shareholders, partners, or members C. 2

TAX COMPUTATION (see instructions)

Enter all amounts in whole dollars.

- 1. Vermont minimum entity tax (\$250) 1. 250
NOTE: If you qualify for an exception to the Vermont minimum entity tax, you must complete Form BI-471 and attach supporting documentation.
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. 250 .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 (MMDDYYYY) 10222021 Daytime Telephone Number 8028282821 Printed Name DAPHNE BLAKE Email Address (optional)

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

Paid Preparer's Signature Date (MMDDYYYY) Preparer's Telephone Number Preparer's Printed Name Email Address (optional) 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: 5454

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

For Department Use Only Ck. Amt. Init.

Form BI-476 Page 1 of 1 Rev. 10/21

Test 2**Required Vermont Forms/Schedules: BI-471, BI-472, (2) K-1VT****Taxpayer(s) Information:**

Entity Name:	JEEPS 4 EVERYONE INC
Federal Employer ID:	90-0008063
Primary 6-digit NAICS #:	441120
Mailing Address:	1186 ROUTE 2
City:	MILTON
State:	VERMONT
Zip Code:	05468
Country:	US
Name Change:	Y
Tax Year Begin Date:	Jan-01-2021
Tax Year End Date:	Dec-31-2021
Federal Return Filed:	1120S
Federal Return Extended:	Yes

Return Information:

Federal AGI:	846,932.00	Shareholder 2 Name:	Jane Coleman
Net Short-Term Capital Gain:	16,235.00	Shareholder 2 SSN:	900-00-9034
Net Section 1231 Gain or Loss:	(2,045.00)	Shareholder 2 Residency Status:	Resident
Other Income:	10,000.00	Shareholder 2 Type:	Individual
Income Directly Allocable to Vermont:	43,571.00	Shareholder 2 Mailing Address:	125 Grout Road
VT income distributed to entity via K-1VT:	50,000.00	City:	Montpelier
Net Adjustment of Income, Disallow Bonus Depreciation:	21,520.00	State:	VT
Non-Resident Estimated Payment Requirement:	31,835.00	Zip Code:	05602
Overpayment Distributed to Owners:	8,165.00	% of Entity's income:	50.000000%
Use Tax Due:	150.00		
Payments With Extension:	1,000.00		
Non-Resident Estimated Payments by Entity:	37,500.00		
Non-Resident Estimated Payments by K-1VT:	1,350.00		
Shareholder 1 Name:	Alice Rooney		
Shareholder 1 SSN:	900-00-9033		
Shareholder 1 Residency Status:	Non-Resident		
Shareholder 1 Type:	Individual		
Shareholder 1 Mailing Address:	3757 Cherrystone Rd.		
City:	Cape Charles		
State:	VA		
Zip Code:	23111		
% of Entity's Income:	50.000000%		

Form BI-471



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Vermont Business Income Tax Return

for Partnerships, Subchapter S Corporations, and LLCs

Check Appropriate Box(es)	<input checked="" type="checkbox"/> Name Change	<input type="checkbox"/> Composite Return	<input type="checkbox"/> Accounting Period Change	<input type="checkbox"/> Initial Return	<input type="checkbox"/> Public Law 86-272 Applies
	<input type="checkbox"/> Address Change	<input type="checkbox"/> Amended Return	<input type="checkbox"/> Extended Return	<input checked="" type="checkbox"/> Federal Extension Requested	<input type="checkbox"/> Final Return (Cancels Account)

Entity Name			FEIN		Primary 6-digit NAICS number	
JEEPS 4 EVERYONE INC			900008063		441120	
Address			Tax year BEGIN date (YYYYMMDD)		Tax year END date (YYYYMMDD)	
1186 ROUTE 2			20210101		20211231	
Address (Line 2)			Federal tax return filed (Check one box)			
City	State	ZIP Code				
MILTON	VT	05468				
Foreign Country (if not United States)						

- A. Were any shareholders, partners, or members nonresidents of Vermont during this tax year? A. Yes No
- B. Did this entity have income or losses derived from at least one state other than Vermont? B. Yes No
If Yes, complete and attach Schedule BA-402
- C. Net adjustment to income resulting from Vermont's disallowance of "bonus depreciation" (IRC 168(k)) ← Check to indicate loss C. 21520 .00
- D. Total number of Shareholders, Partners, or Members D. 2
- E. How many are Vermont Residents? E. 1
- F. How many are Nonresidents? F. 1
- 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 G.

TAX COMPUTATION (see instructions):

Enter all amounts in whole dollars.

Check box if exception to minimum tax applies:	<input type="checkbox"/> NO VERMONT ACTIVITY / INACTIVE (\$0)	<input type="checkbox"/> INVESTMENT CLUB § 5921 (\$0)	<input type="checkbox"/> IRC SEC 761 (\$0)
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- 1. Vermont minimum entity tax (\$250) or above exception (see instructions) 1. 250 .00
- 2. For non-composite entities
 - 2a. Nonresident estimated payment requirement (Schedule BI-472, Line 19) 2a. 32265 .00
 - 2b. Overpayment distributed to owners (Enter the sum of all K-1VT's Lines 5 and 6, minus Schedule BI-472, Line 19) 2b. 7735 .00
- 2c. Enter the sum of Lines 2a and 2b 2c. 40000 .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. 275 .00
- 6. Total tax due (Add Lines 1, 2c, 3, 4, and 5) 6. 40525 .00

Entity Name	
JEEPS 4 EVERYONE INC	
FEIN	Fiscal Year Ending (YYYYMMDD)
900008063	20211231



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PAYMENTS AND CREDITS

Enter all amounts in whole dollars.

7. Prior Year Overpayment Applied.....	7.	_____	.00
8. Payments with Extension	8.	1500	.00
9. Real estate withholding paid for this entity with Form RW-171, REW Schedule A	9.	_____	.00
10. Real estate withholding distributed to this entity by a different company through a Schedule K-1VT.....	10.	_____	.00
11. Nonresident estimated payments paid by this entity with Form WH-435	11.	37800	.00
12. Nonresident estimated payments distributed to this entity by a different company through a Schedule K-1VT.....	12.	1350	.00
13. Total payments (Add Lines 7 through 12)	13.	40650	.00

RECONCILIATION

14. Balance Due: If Line 6 is greater than Line 13, enter the difference	14.	_____	.00
15. Payment attached to this return.....	15.	_____	.00
16. Overpayment: If Line 6 is less than the sum of Lines 13 and 15, enter the difference	16.	125	.00
17. Overpayment to be credited to the next tax year	17.	125	.00
18. Overpayment to be refunded.....	18.	_____	.00

SIGNATURE

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
		10/27/2021	802-321-9876
Printed Name	Email Address (optional)		
SCOOPY DOO			

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

Paid Preparer's Signature		Date (MMDDYYYY)	Preparer's Telephone Number
Preparer's Printed Name	Email Address (optional)		
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)			<input type="checkbox"/> Check if self-employed

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

5454

For Department Use Only	
Ck. Amt.	Init.

Form BI-471
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Rev. 10/21

Schedule BI-472

Vermont Non-Composite



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PRINT in BLUE or BLACK INK

Attach to Form BI-471

Entity Name (same as on Form BI-471)	Fiscal Year Ending (YYYYMMDD)	FEIN
JEEPS 4 EVERYONE INC	20211231	900008063

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

Enter all amounts in whole dollars.

- 1a. Ordinary Business Income (federal Form 1120S, Line 21 or federal Form 1065, Line 22) ← Check to indicate loss 1a. 846932 .00
- 1b. Net adjustment to income resulting from Vermont's disallowance of "bonus depreciation" (IRC 168(k)) ← Check to indicate loss 1b. 21520 .00
- 1c. Ordinary Business Income with disallowance of "bonus depreciation" (Add Lines 1a and 1b) ← Check to indicate loss 1c. 868452 .00
- 2. Net Rental Real Estate Income (federal Form 1120S, Schedule K, Line 2, or federal Form 1065, Schedule K, Line 2) ← Check to indicate loss 2. _____ .00
- 3. Other Net Rental Income (federal Form 1120S, Schedule K, Line 3c, or federal Form 1065, Schedule K, Line 3c) ← Check to indicate loss 3. _____ .00
- 4. Guaranteed Payments (Partnership only - federal Form 1065, Schedule K, Line 4) 4. _____ .00
- 5. Net short term and long term capital gains or losses. (federal Form 1120S, Schedule K, Lines 7 and 8a, or federal Form 1065, Schedule K, Lines 8 and 9a.) ← Check to indicate loss 5. 16235 .00
- 6. Net section 1231 gain or loss. (federal Form 1120S, Schedule K, Line 9, or federal 1065, Schedule K Line 10) ← Check to indicate loss 6. 2045 .00
- 7. Other income or loss. (federal Form 1120S, Schedule K, Line 10, or federal Form 1065, Schedule K, Line 11.) ← Check to indicate loss 7. 12000 .00
- 8. Section 179 Deduction (federal Form 1120S, Schedule K, Line 11 or federal Form 1065, Schedule K, Line 12) 8. _____ .00
- 9. Apportionable income (Add Lines 1c through 7, then subtract Line 8) ← Check to indicate loss 9. 894642 .00
- 10. Apportionment percentage (from Schedule BA-402, or 100%) 10. 100 . 000000 %
- 11. Business Income Apportioned to Vermont (Multiply Line 9 by Line 10) ← Check to indicate loss 11. 894642 .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.) ← Check to indicate loss 12. 35245 .00
- 13. Vermont business income distributed to this entity by a different entity via Schedule K-1VT. ← Check to indicate loss 13. 47851 .00
- 14. Vermont sourced capital gain distributed to this entity via Schedule K-1VT ← Check to indicate loss 14. _____ .00
- 15. Other Vermont-sourced income distributed to this entity by a different entity via Schedule K-1VT ← Check to indicate loss 15. _____ .00
- 16. Total Vermont Net Income (Add Lines 11 through 15) ← Check to indicate loss 16. 977738 .00
- 17. Percentage of income from Line 16 passed through to nonresidents 17. 50 . 000000 %
- 18. Total income passed through to nonresidents (Multiply Line 16 by Line 17) ← Check to indicate loss 18. 488869 .00
- 19. Nonresident estimated payment requirement (Multiply Line 18 by 6.6%) 19. 32265 .00

Schedule K-1VT

Vermont Shareholder, Partner, or Member Information



* 2 1 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)	FEIN
JEEPS 4 EVERYONE INC	20211231	900008063

HEADER INFORMATION - REQUIRED ENTRIES

Entity Name (Shareholder, Partner, or Member)			FEIN		
OR	Individual Last Name (Shareholder, Partner, or Member)	First Name	Initial	OR	Social Security Number
	ROONEY	ALICE			900009033
Address			Recipient Type (I, C, S, L, P, X, or T) <input checked="" type="checkbox"/> I		
3757 CHERRYSTONE RD			Residency Status		
Address, Line 2 (if needed)			<input type="checkbox"/> Vermont Resident		
City			State	ZIP Code	
CAPE CHARLES			VA	23111	
Foreign Country (if not United States)			<input checked="" type="checkbox"/> Nonresident		

Percentage of Entity's income or loss to this recipient.
Calculate percentage to six places to the right of the decimal point. 50.000000%

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

Check here if this is a Unitary Partner

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

- 1. Vermont Business Income ← Check to indicate loss 1. 447321.00
- 2. Capital gains allocated to Vermont. ← Check to indicate loss 2. .00
- 3. Other income allocated to Vermont ← Check to indicate loss 3. 41548.00
- 4. Exempt Income - Vermont income not characterized as Unrelated Business Income (UBI) for federal purposes (tax-exempt entities only) 4. .00
- 5. Total annual nonresident estimated payments allocated to this shareholder 5. 40000.00
- 6. Total annual real estate withholding payments allocated to this shareholder 6. .00
- 7. Share of total federal bonus depreciation difference (Enter on Schedule IN-112, Line 4 or Line 8) ← Check to indicate loss 7. 10760.00
- 8. Share of total state and local taxes deducted difference 8. .00

Schedule K-1VT

Vermont Shareholder, Partner, or Member Information



* 2 1 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)	FEIN
JEEPS 4 EVERYONE INC	20211231	900008063

HEADER INFORMATION - REQUIRED ENTRIES

Entity Name (Shareholder, Partner, or Member)			FEIN		
OR	Individual Last Name (Shareholder, Partner, or Member)	First Name	Initial	OR	Social Security Number
	COLEMAN	JANE			900009034
Address			Recipient Type (I, C, S, L, P, X, or T) <input checked="" type="checkbox"/> I		
125 GROUT RD			Residency Status		
Address, Line 2 (if needed)			<input checked="" type="checkbox"/> Vermont Resident		
			<input type="checkbox"/> Nonresident		
City	State	ZIP Code			
MONTPELIER	VT	05602			
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. 50.000000%

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

Check here if this is a Unitary Partner

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

- 1. Vermont Business Income ← Check to indicate loss 1. 447321.00
- 2. Capital gains allocated to Vermont. ← Check to indicate loss 2. .00
- 3. Other income allocated to Vermont ← Check to indicate loss 3. 41548.00
- 4. Exempt Income - Vermont income not characterized as Unrelated Business Income (UBI) for federal purposes (tax-exempt entities only) 4. .00
- 5. Total annual nonresident estimated payments allocated to this shareholder 5. .00
- 6. Total annual real estate withholding payments allocated to this shareholder 6. .00
- 7. Share of total federal bonus depreciation difference (Enter on Schedule IN-112, Line 4 or Line 8) ← Check to indicate loss 7. 10760.00
- 8. Share of total state and local taxes deducted difference 8. .00

Test 3**Required Vermont Forms/Schedules: BI-471, BI-472, (2) K-1VT, BA-402, BA-404, BA-406****Taxpayer(s) Information:**

Entity Name: RED SOX OPPORTUNITY LP
 Federal Employer ID: 90-0008064
 Primary 6-digit NAICS #: 453220
 Mailing Address: 27 YAYNKEE LANE
 City: BARRE
 State: VERMONT
 Zip Code: 05641
 Country: US
 Tax Year Begin Date: Jan-01-2021
 Tax Year End Date: Dec-31-2021
 Federal Return Filed: 1065

Return Information:

Ordinary Business Income:	68,911.00	Partner 1 Name:	John Henry
Guaranteed Payment:	1,000,000.00	Partner 1 SSN:	900-00-9037
Other Income:	25,001.00	Partner 1 Residency Status:	Resident
Section 179 Deduction:	250,000.00	Partner 1 Type:	Individual
VT income distributed to entity via K-1VT:	219,000.00	Partner 1 Mailing Address:	125 Golf Course Lane
Net Adjustment of Income, Disallow Bonus Dep:	19,600.00	Partner 1 City:	Quechee
Non-Resident Estimated Payment Requirement:	13,175.00	Partner 1 State:	VT
Use Tax Due:	16.00	Partner 1 Zip Code:	05421
Payments with Extension:	2,500.00	% of Entity's Income:	80%
NRW Payments by Entity:	13,000.00	Partner 2 Name:	Tom Warner
Sales or Gross Receipts:	674,445.00	Partner 2 SSN:	900-00-9038
Sale to Purchasers in Vermont from within VT:	346,112.00	Partner 2 Residency Status:	Non-Resident
Total Salaries and Wages:	256,190.00	Partner 2 Type:	Individual
VT Salaries and Wages:	228,010.00	Partner 2 Mailing Address:	150 Buena Vista Drive
Buildings/Depreciable Assets:	3,469,778.00	Partner 2 City:	San Diego
VT Buildings/Depreciable Assets:	3,469,778.00	Partner 2 State:	CA
Rented Real/Personal Property:	2,561.00	Partner 2 Zip Code:	92164
Research & Development (Current Year):	5,000.00	% of Entity's Income:	20%
Research & Development (Applied Current Year):	5,000.00		
Investment Tax Credit (Current Year):	3,000.00		
Investment Tax Credit (Applied Current Year):	3,000.00		
R&D – Credit Allocation (400-00-9037):	3,000.00		
Investment Tax Credit Allocation (400-00-9037):	3,000.00		
R&D – Credit Allocation (400-00-9038):	2,000.00		

Form BI-471



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Vermont Business Income Tax Return

for Partnerships, Subchapter S Corporations, and LLCs

Check Appropriate Box(es)	<input type="checkbox"/> Name Change	<input type="checkbox"/> Composite Return	<input type="checkbox"/> Accounting Period Change	<input checked="" type="checkbox"/> Initial Return	<input type="checkbox"/> Public Law 86-272 Applies
	<input type="checkbox"/> Address Change	<input type="checkbox"/> Amended Return	<input checked="" type="checkbox"/> Extended Return	<input type="checkbox"/> Federal Extension Requested	<input type="checkbox"/> Final Return (Cancels Account)

Entity Name			FEIN		Primary 6-digit NAICS number	
RED SOX OPPORTUNITY LP			900008064		453220	
Address			Tax year BEGIN date (YYYYMMDD)		Tax year END date (YYYYMMDD)	
27 YAYNKEE LN			20210101		20211231	
Address (Line 2)			Federal tax return filed (Check one box)			
City	State	ZIP Code				
BARRE	VT	05641				
Foreign Country (if not United States)						
			<input type="checkbox"/> 1120S	<input checked="" type="checkbox"/> 1065	<input type="checkbox"/> Other	

- A. Were any shareholders, partners, or members nonresidents of Vermont during this tax year? A. Yes No
- B. Did this entity have income or losses derived from at least one state other than Vermont? B. Yes No
If Yes, complete and attach Schedule BA-402
- C. Net adjustment to income resulting from Vermont's disallowance of "bonus depreciation" (IRC 168(k)). ← Check to indicate loss C. 19600 .00
- D. Total number of Shareholders, Partners, or Members D. 2
- E. How many are Vermont Residents? E. 1
- F. How many are Nonresidents? F. 1
- 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 G.

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

Check box if exception to minimum tax applies:	<input type="checkbox"/> NO VERMONT ACTIVITY / INACTIVE (\$0)	<input type="checkbox"/> INVESTMENT CLUB § 5921 (\$0)	<input type="checkbox"/> IRC SEC 761 (\$0)
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- 1. Vermont minimum entity tax (\$250) or above exception (see instructions) 1. 250 .00
- 2. For non-composite entities
 - 2a. Nonresident estimated payment requirement (Schedule BI-472, Line 19) 2a. 11199 .00
 - 2b. Overpayment distributed to owners (Enter the sum of all K-1VT's Lines 5 and 6, minus Schedule BI-472, Line 19) 2b. 1976 .00
- 2c. Enter the sum of Lines 2a and 2b 2c. 13175 .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. 16 .00
- 6. Total tax due (Add Lines 1, 2c, 3, 4, and 5) 6. 13441 .00

Entity Name	
RED SOX OPPORTUNITY LP	
FEIN	Fiscal Year Ending (YYYYMMDD)
900008064	20211231



PAYMENTS AND CREDITS

Enter all amounts in whole dollars.

7. Prior Year Overpayment Applied.....	7.	_____	.00
8. Payments with Extension	8.	2500	.00
9. Real estate withholding paid for this entity with Form RW-171, REW Schedule A	9.	_____	.00
10. Real estate withholding distributed to this entity by a different company through a Schedule K-1VT.....	10.	_____	.00
11. Nonresident estimated payments paid by this entity with Form WH-435	11.	13000	.00
12. Nonresident estimated payments distributed to this entity by a different company through a Schedule K-1VT	12.	_____	.00
13. Total payments (Add Lines 7 through 12)	13.	15500	.00

RECONCILIATION

14. Balance Due: If Line 6 is greater than Line 13, enter the difference	14.	_____	.00
15. Payment attached to this return.....	15.	_____	.00
16. Overpayment: If Line 6 is less than the sum of Lines 13 and 15, enter the difference	16.	2059	.00
17. Overpayment to be credited to the next tax year	17.	2000	.00
18. Overpayment to be refunded.....	18.	59	.00

SIGNATURE

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
Printed Name	Email Address (optional)		

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

Paid Preparer's Signature		Date (MMDDYYYY)	Preparer's Telephone Number
Preparer's Printed Name	Email Address (optional)		
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)			<input type="checkbox"/> Check if self-employed

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

5454

For Department Use Only	
Ck. Amt.	Init.

Form BI-471
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Schedule BI-472

Vermont Non-Composite



* 2 1 4 7 2 1 1 0 0 *

PRINT in BLUE or BLACK INK

Attach to Form BI-471

Entity Name (same as on Form BI-471)	Fiscal Year Ending (YYYYMMDD)	FEIN
RED SOX OPPORTUNITY LP	20211231	900008064

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

Enter all amounts in whole dollars.

1a. Ordinary Business Income (federal Form 1120S, Line 21 or federal Form 1065, Line 22)	<input type="checkbox"/>	← Check to indicate loss	1a.	68911	.00
1b. Net adjustment to income resulting from Vermont's disallowance of "bonus depreciation" (IRC 168(k))	<input type="checkbox"/>	← Check to indicate loss	1b.	19600	.00
1c. Ordinary Business Income with disallowance of "bonus depreciation" (Add Lines 1a and 1b)	<input type="checkbox"/>	← Check to indicate loss	1c.	88511	.00
2. Net Rental Real Estate Income (federal Form 1120S, Schedule K, Line 2, or federal Form 1065, Schedule K, Line 2)	<input type="checkbox"/>	← Check to indicate loss	2.		.00
3. Other Net Rental Income (federal Form 1120S, Schedule K, Line 3c, or federal Form 1065, Schedule K, Line 3c)	<input type="checkbox"/>	← Check to indicate loss	3.		.00
4. Guaranteed Payments (Partnership only - federal Form 1065, Schedule K, Line 4)			4.	1000000	.00
5. Net short term and long term capital gains or losses. (federal Form 1120S, Schedule K, Lines 7 and 8a, or federal Form 1065, Schedule K, Lines 8 and 9a.)	<input type="checkbox"/>	← Check to indicate loss	5.		.00
6. Net section 1231 gain or loss. (federal Form 1120S, Schedule K, Line 9, or federal 1065, Schedule K Line 10)	<input type="checkbox"/>	← Check to indicate loss	6.		.00
7. Other income or loss. (federal Form 1120S, Schedule K, Line 10, or federal Form 1065, Schedule K, Line 11.)	<input type="checkbox"/>	← Check to indicate loss	7.	25001	.00
8. Section 179 Deduction (federal Form 1120S, Schedule K, Line 11 or federal Form 1065, Schedule K, Line 12)			8.	250000	.00
9. Apportionable income (Add Lines 1c through 7, then subtract Line 8)	<input type="checkbox"/>	← Check to indicate loss	9.	863512	.00
10. Apportionment percentage (from Schedule BA-402, or 100%)			10.	72	890672 %
11. Business Income Apportioned to Vermont (Multiply Line 9 by Line 10)	<input type="checkbox"/>	← Check to indicate loss	11.	629420	.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"/>	← Check to indicate loss	12.		.00
13. Vermont business income distributed to this entity by a different entity via Schedule K-1VT.	<input type="checkbox"/>	← Check to indicate loss	13.		.00
14. Vermont sourced capital gain distributed to this entity via Schedule K-1VT	<input type="checkbox"/>	← Check to indicate loss	14.	219000	.00
15. Other Vermont-sourced income distributed to this entity by a different entity via Schedule K-1VT	<input type="checkbox"/>	← Check to indicate loss	15.		.00
16. Total Vermont Net Income (Add Lines 11 through 15)	<input type="checkbox"/>	← Check to indicate loss	16.	848420	.00
17. Percentage of income from Line 16 passed through to nonresidents			17.	20	000000 %
18. Total income passed through to nonresidents (Multiply Line 16 by Line 17)	<input type="checkbox"/>	← Check to indicate loss	18.	169684	.00
19. Nonresident estimated payment requirement (Multiply Line 18 by 6.6%)			19.	11199	.00

Schedule BA-402

Vermont Apportionment & Allocation



* 2 1 4 0 2 1 1 0 0 *

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
RED SOX OPPORTUNITY LP	20211231	900008064
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. Non-Business Income or Other Non-Appportionable Income	<input type="checkbox"/> <small>Check to indicate loss</small> 1a. _____ .00	<input type="checkbox"/> <small>Check to indicate loss</small> 1b. _____ .00
1c-d. Foreign Dividends	<input type="checkbox"/> <small>Check to indicate loss</small> 1c. _____ .00	<input type="checkbox"/> <small>Check to indicate loss</small> 1d. _____ .00

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

	Everywhere	Vermont
2. Sales or gross receipts	2. _____ 674445 .00	
3. Services received in or delivered to 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. _____ 346112 .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 and dividends	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.	_____ 674445 .00	_____ 346112 .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. _____ 51 . 318046 %

Entity Name (same as on Form CO-411 or Form BI-471)	
RED SOX OPPORTUNITY LP	
FEIN	Fiscal Year Ending (YYYYMMDD)
900008064	20211231



Section B Salaries and Wages Factor

	Everywhere		Vermont
13. TOTAL SALARIES AND WAGES . . . 13a.	256190 .00	13b.	228010 .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.	89 . 000351 %

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.	3469778 .00	15b.	3469778 .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.	2561 .00	19b.	.00
20. TOTAL PROPERTY (Add Lines 14 through 19) 20a.	3472339 .00	20b.	3469778 .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.	99 . 926246 %

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.	291 .	562689 %
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.	72 .	890672 %

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.)

Schedule BA-404

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



* 2 1 4 0 4 1 1 0 0 *

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

PRINT in BLUE or BLACK INK

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)	FEIN
RED SOX OPPORTUNITY LP	20211231	900008064

	(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		5000	5000	
2. Charitable Housing § 5830c				
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 - Solar Energy § 5822(d)		2000	2000	
10. Investment Tax Credit - Other § 5822(d)		1000	1000	
11. TOTAL FOR ALL CREDITS (Add Lines 1 through 10)		8000	8000	

Schedule BA-406

Vermont Credit Allocation



* 2 1 4 0 6 1 1 0 0 *

**Attach to 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
RED SOX OPPORTUNITY LP	20211231	900008064

OR	Individual Last Name (Shareholder, Partner, or Member)	First Name	MI	OR	Social Security Number	Entity TYPE Enter I, C, S, L, P, or T (see instructions)
	WARNER	TOM			900009038	
	Entity Name (Shareholder, Partner, or Member)				FEIN	<input type="checkbox"/>

Name of Credit

Enter all amounts in **WHOLE DOLLARS**

1. Research and Development	1.	2000	.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 - Solar Energy	9.		.00
10. Investment Tax Credit - Other	10.		.00
11. Total credits for this shareholder, partner, or member (Add Lines 1 through 10)	11.	2000	.00

Schedule BA-406

Vermont Credit Allocation



* 2 1 4 0 6 1 1 0 0 *

**Attach to 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
RED SOX OPPORTUNITY LP	20211231	900008064

OR	Individual Last Name (Shareholder, Partner, or Member)	First Name	MI	OR	Social Security Number	Entity TYPE Enter I, C, S, L, P, or T (see instructions)
	HENRY	JOHN			900009037	
	Entity Name (Shareholder, Partner, or Member)				FEIN	<input type="checkbox"/>

Name of Credit

Enter all amounts in **WHOLE DOLLARS**

1. Research and Development	1.	3000	.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 - Solar Energy	9.	1500	.00
10. Investment Tax Credit - Other	10.	1500	.00
11. Total credits for this shareholder, partner, or member (Add Lines 1 through 10)	11.	6000	.00

Schedule K-1VT

Vermont Shareholder, Partner, or Member Information



* 2 1 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)	FEIN
RED SOX OPPORTUNITY LP	20211231	900008064

HEADER INFORMATION - REQUIRED ENTRIES

Entity Name (Shareholder, Partner, or Member)			FEIN		
OR	Individual Last Name (Shareholder, Partner, or Member)	First Name	Initial	OR	Social Security Number
	WARNER	TOM			900009038
Address			Recipient Type (I, C, S, L, P, X, or T)		
150 BUENA VISTA DR			I		
Address, Line 2 (if needed)			Residency Status		
City			<input type="checkbox"/> Vermont Resident <input checked="" type="checkbox"/> Nonresident		
SAN DIEGO					
State					
CA					
ZIP Code					
92164					
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. 20.000000%

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

Check here if this is a Unitary Partner

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

- 1. Vermont Business Income ← Check to indicate loss 1. 125884.00
- 2. Capital gains allocated to Vermont. ← Check to indicate loss 2. 43800.00
- 3. Other income allocated to Vermont ← Check to indicate loss 3. .00
- 4. Exempt Income - Vermont income not characterized as Unrelated Business Income (UBI) for federal purposes (tax-exempt entities only) 4. .00
- 5. Total annual nonresident estimated payments allocated to this shareholder 5. 13175.00
- 6. Total annual real estate withholding payments allocated to this shareholder 6. .00
- 7. Share of total federal bonus depreciation difference (Enter on Schedule IN-112, Line 4 or Line 8) ← Check to indicate loss 7. 3920.00
- 8. Share of total state and local taxes deducted difference 8. .00

Schedule K-1VT

Vermont Shareholder, Partner, or Member Information



* 2 1 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)	FEIN
RED SOX OPPORTUNITY LP	20211231	900008064

HEADER INFORMATION - REQUIRED ENTRIES

Entity Name (Shareholder, Partner, or Member)			FEIN		
OR	Individual Last Name (Shareholder, Partner, or Member)	First Name	Initial	OR	Social Security Number
	HENRY	JOHN			900009037
Address			Recipient Type (I, C, S, L, P, X, or T) <input checked="" type="checkbox"/> I		
125 GOLF COURSE LN			Residency Status		
Address, Line 2 (if needed)			<input checked="" type="checkbox"/> Vermont Resident		
			<input type="checkbox"/> Nonresident		
City	State	ZIP Code			
QUECHEE	VT	05059			
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. 80.000000%

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

Check here if this is a Unitary Partner

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

- 1. Vermont Business Income ← Check to indicate loss 1. 503536.00
- 2. Capital gains allocated to Vermont. ← Check to indicate loss 2. 175200.00
- 3. Other income allocated to Vermont ← Check to indicate loss 3. .00
- 4. Exempt Income - Vermont income not characterized as Unrelated Business Income (UBI) for federal purposes (tax-exempt entities only) 4. .00
- 5. Total annual nonresident estimated payments allocated to this shareholder 5. .00
- 6. Total annual real estate withholding payments allocated to this shareholder 6. .00
- 7. Share of total federal bonus depreciation difference (Enter on Schedule IN-112, Line 4 or Line 8) ← Check to indicate loss 7. 15680.00
- 8. Share of total state and local taxes deducted difference 8. .00

Test 4:**Required Vermont Forms/Schedules: BI-471, BI-473****Taxpayer(s) Information:**

Entity Name:	JUSTINS GAME CORNER
Federal Employer ID:	90-0008065
Primary 6-digit NAICS #:	441142
Mailing Address:	1 GATEWAY DRIVE
City:	WOODSTOCK
State:	VERMONT
Zip Code:	05091
Country:	US
Tax Year Begin Date:	Jan-01-2021
Tax Year End Date:	Dec-31-2021
Federal Return Filed:	1065

Return Information:

Ordinary Business Income:	3,250,998.00
Net Short-Term Capital Gain:	561.00
Net Section 1231 Gain or Loss:	20,223.00
Other Income:	125,000.00
Charitable Contributions Deduction:	10,000.00
% Vermont Net Income Passed through to Non-Residents:	100%
Total Number of Partners:	60
Number of Non-Residents:	60
Non-Resident Estimated Payments by Entity:	250,000.00

Form BI-471



* 2 1 4 7 1 1 1 0 0 *

Vermont Business Income Tax Return

for Partnerships, Subchapter S Corporations, and LLCs

Check Appropriate Box(es)	<input type="checkbox"/> Name Change	<input type="checkbox"/> Composite Return	<input type="checkbox"/> Accounting Period Change	<input type="checkbox"/> Initial Return	<input type="checkbox"/> Public Law 86-272 Applies
	<input type="checkbox"/> Address Change	<input type="checkbox"/> Amended Return	<input type="checkbox"/> Extended Return	<input type="checkbox"/> Federal Extension Requested	<input checked="" type="checkbox"/> Final Return (Cancels Account)

Entity Name			FEIN		Primary 6-digit NAICS number	
JUSTINS GAME CORNER			90008065		441142	
Address			Tax year BEGIN date (YYYYMMDD)		Tax year END date (YYYYMMDD)	
1 GATEWAY DR			20210101		20211231	
Address (Line 2)			Federal tax return filed (Check one box)			
City	State	ZIP Code				
WOODSTOCK	VT	05091				
Foreign Country (if not United States)						
			<input type="checkbox"/> 1120S	<input checked="" type="checkbox"/> 1065	<input type="checkbox"/> Other	

- A. Were any shareholders, partners, or members nonresidents of Vermont during this tax year? A. Yes No
- B. Did this entity have income or losses derived from at least one state other than Vermont? B. Yes No
If Yes, complete and attach Schedule BA-402
- C. Net adjustment to income resulting from Vermont's disallowance of "bonus depreciation" (IRC 168(k)) ← Check to indicate loss C. _____ .00
- D. Total number of Shareholders, Partners, or Members D. _____ 60
- E. How many are Vermont Residents? E. _____
- F. How many are Nonresidents? F. _____ 60
- 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 G.

TAX COMPUTATION (see instructions):

Enter all amounts in whole dollars.

Check box if exception to minimum tax applies:	<input type="checkbox"/> NO VERMONT ACTIVITY / INACTIVE (\$0)	<input type="checkbox"/> INVESTMENT CLUB § 5921 (\$0)	<input type="checkbox"/> IRC SEC 761 (\$0)
---	---	---	--

- 1. Vermont minimum entity tax (\$250) or above exception (see instructions) 1. _____ 250 .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-1VT'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. _____ 257395 .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. _____ 257645 .00

Entity Name	
JUSTINS GAME CORNER	
FEIN	Fiscal Year Ending (YYYYMMDD)
900008065	20211231



PAYMENTS AND CREDITS

Enter all amounts in whole dollars.

- 7. Prior Year Overpayment Applied 7. _____ .00
- 8. Payments with Extension 8. _____ .00
- 9. Real estate withholding paid for this entity with Form RW-171, REW Schedule A 9. _____ .00
- 10. Real estate withholding distributed to this entity by a different company through a Schedule K-1VT 10. _____ .00
- 11. Nonresident estimated payments paid by this entity with Form WH-435 11. _____ 250000 .00
- 12. Nonresident estimated payments distributed to this entity by a different company through a Schedule K-1VT 12. _____ .00
- 13. Total payments (Add Lines 7 through 12) 13. _____ 250000 .00

RECONCILIATION

- 14. Balance Due: If Line 6 is greater than Line 13, enter the difference 14. _____ 7645 .00
- 15. Payment attached to this return. 15. _____ 7645 .00
- 16. Overpayment: If Line 6 is less than the sum of Lines 13 and 15, enter the difference 16. _____ .00
- 17. Overpayment to be credited to the next tax year 17. _____ .00
- 18. Overpayment to be refunded. 18. _____ .00

SIGNATURE

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
Printed Name	Email Address (optional)		

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

Paid Preparer's Signature		Date (MMDDYYYY)	Preparer's Telephone Number
Preparer's Printed Name	Email Address (optional)		
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)			<input type="checkbox"/> Check if self-employed

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

5454

For Department Use Only	
Ck. Amt.	Init.

Form BI-471
Page 2 of 2
Rev. 10/21

Schedule BI-473

Vermont Composite



* 2 1 4 7 3 1 1 0 0 *

Attach to Form BI-471

PRINT in BLUE or BLACK INK

Entity Name (same as on Form BI-471)	Fiscal Year Ending (YYYYMMDD)	FEIN
JUSTINS GAME CORNER	20211231	900008065

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

Enter all amounts in whole dollars.

1a. Ordinary Business Income (federal Form 1120S, Line 21 or federal Form 1065, Line 22)	<input type="checkbox"/>	← Check to indicate loss	1a.	3250998	.00
1b. Net adjustment to income resulting from Vermont's disallowance of "bonus depreciation" (IRC 168(k))	<input type="checkbox"/>	← Check to indicate loss	1b.		.00
1c. Ordinary Business Income with disallowance of "bonus depreciation" (Add Lines 1a and 1b)	<input type="checkbox"/>	← Check to indicate loss	1c.	3250998	.00
2. Net Rental Real Estate Income (federal Form 1120S, Schedule K, Line 2, or federal Form 1065, Schedule K, Line 2)	<input type="checkbox"/>	← Check to indicate loss	2.		.00
3. Other Net Rental Income (federal Form 1120S, Schedule K, Line 3c, or federal Form 1065, Schedule K, Line 3c)	<input type="checkbox"/>	← Check to indicate loss	3.		.00
4. Guaranteed Payments (Partnership only - federal Form 1065, Schedule K, Line 4)			4.		.00
5. Net short term and long term capital gains or losses (federal Form 1120S, Schedule K, Lines 7 and 8a, or federal Form 1065, Schedule K, Lines 8 and 9a.)	<input type="checkbox"/>	← Check to indicate loss	5.	561	.00
6. Net section 1231 gain or loss (federal Form 1120S, Schedule K, Line 9, or Federal 1065, Schedule K Line 10)	<input type="checkbox"/>	← Check to indicate loss	6.	20223	.00
7. Other income or loss (federal Form 1120S, Schedule K, Line 10, or federal Form 1065, Schedule K, Line 11.)	<input type="checkbox"/>	← Check to indicate loss	7.	125000	.00
8. Section 179 Deduction (federal Form 1120S, Schedule K, Line 11 or federal Form 1065, Schedule K, Line 12)			8.		.00
9. Deduction for Charitable Contributions (federal Form 1120S, Schedule K, Line 12a, or federal Form 1065, Schedule K, Line 13a)			9.	10000	.00
10. Apportionable income (Add Lines 1c through 7, then subtract Lines 8 and 9)	<input type="checkbox"/>	← Check to indicate loss	10.	3386782	.00
11. Apportionment percentage (from Schedule BA-402, or 100%)			11.	100	000000 %
12. Business Income Apportioned to Vermont (Multiply Line 10 by Line 11)	<input type="checkbox"/>	← Check to indicate loss	12.	3386782	.00
13. 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"/>	← Check to indicate loss	13.		.00
14. Vermont business income distributed to this entity by a different entity via Schedule K-1VT	<input type="checkbox"/>	← Check to indicate loss	14.		.00
15. Vermont sourced capital gain distributed to this entity via Schedule K-1VT	<input type="checkbox"/>	← Check to indicate loss	15.		.00
16. Other Vermont sourced income distributed to this entity by a different entity via Schedule K-1VT	<input type="checkbox"/>	← Check to indicate loss	16.		.00
17. Total Vermont Net Income (Add Lines 12 through 16)	<input type="checkbox"/>	← Check to indicate loss	17.	3386782	.00

Entity Name (same as on Form BI-471)	
JUSTINS GAME CORNER LP	
FEIN	Fiscal Year Ending (YYYYMMDD)
900008065	20211231



Amount from Line 17 3386782

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. 100 . 000000 %
 - 19. Total nonresident income (Multiply Line 17 by Line 18) ← Check to indicate loss 19. 3386782 .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) ← Check to indicate loss 21. 3386782 .00
 - 22. Composite Tax (Multiply Line 21 by 7.6%. If negative, enter -0-) 22. 257395 .00
 - 23. Tax credits available for composite shareholders/partners/members
(Attach Schedules 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. 257395 .00

Test 5**Required Vermont Forms/Schedules: BI-471, BI-472, K-1VT, BA-402****Taxpayer(s) Information:**

Entity Name:	SCOOPY DOO & ASSOCIATES LLC
Federal Employer ID:	90-0008066
Primary 6-digit NAICS #:	531110
Mailing Address:	7850 GREAT RD
City:	BEDFORD MASSACHUSETTS
State:	01730
Zip Code:	US
Country:	Jan-01-2021
Tax Year Begin Date:	Dec-31-2021
Tax Year End Date:	1120S
Federal Return Filed:	

Return Information:

Ordinary Business Income:	(35,620.00)
Net Real Estate Income:	(15,200.00)
Other Income:	(5,241.00)
Payments with Extension:	250.00
Sales or Gross Receipts:	65,850.00
Services Received in or Delivered to VT:	5,850.00
Gross Rents:	1,504,850.00
VT Gross Rents:	50,485.00
Total Salaries and Wages:	150,000.00
VT Salaries and Wages:	25,000.00
Buildings/Depreciable Assets:	2,546,200.00
VT Buildings/Depreciable Assets:	163,500.00
Total Land:	253,000.00
VT Land:	39,000.00
Rented Real/Personal Property:	450,000.00
VT Rented Real/Personal Property:	65,000.00
Partner 1 Name:	Scooby D. Doo
Partner 1 SSN:	900-00-8070
Partner 1 Residency Status:	Non-Resident
Partner 1 Type:	Individual
Partner 1 Mailing Address:	233 Washington St.
Partner 1 City:	Winchester
Partner 1 State:	MA
Partner 1 Zip Code:	01890
% of Entity's Income:	100%

Form BI-471



* 2 1 4 7 1 1 1 0 0 *

Vermont Business Income Tax Return

for Partnerships, Subchapter S Corporations, and LLCs

Check Appropriate Box(es) Name Change, Composite Return, Accounting Period Change, Initial Return, Public Law 86-272 Applies, Address Change, Amended Return, Extended Return, Federal Extension Requested, Final Return (Cancels Account). Entity Name: SCOOPY DOO & ASSOCIATES LLC, FEIN: 90008066, Primary 6-digit NAICS number: 531110, Address: 7850 GREAT RD, Tax year BEGIN date: 20210101, Tax year END date: 20211231, City: BEDFORD, State: MA, ZIP Code: 01730, Federal tax return filed: 1120S.

- 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? Yes No
C. Net adjustment to income resulting from Vermont's disallowance of "bonus depreciation" (IRC 168(k)).
D. Total number of Shareholders, Partners, or Members
E. How many are Vermont Residents?
F. How many are Nonresidents?
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.

Check box if exception to minimum tax applies: NO VERMONT ACTIVITY / INACTIVE (\$0), INVESTMENT CLUB § 5921 (\$0), IRC SEC 761 (\$0). 1. Vermont minimum entity tax (\$250) or above exception (see instructions) 250 .00
2. For non-composite entities
2a. Nonresident estimated payment requirement (Schedule BI-472, Line 19) .00
2b. Overpayment distributed to owners (Enter the sum of all K-1VT's Lines 5 and 6, minus Schedule BI-472, Line 19) .00
2c. Enter the sum of Lines 2a and 2b .00
3. For composite entities, Vermont composite tax due (Schedule BI-473, Line 24) .00
4. Vermont apportionment of entity level taxes (See instructions) .00
5. Use Tax for taxable items on which no sales tax was charged, including online purchases .00
6. Total tax due (Add Lines 1, 2c, 3, 4, and 5) 250 .00

Entity Name	
SCOOPY DOO & ASSOCIATES LLC	
FEIN	Fiscal Year Ending (YYYYMMDD)
900008066	20211231



PAYMENTS AND CREDITS

Enter all amounts in whole dollars.

7. Prior Year Overpayment Applied.....	7.	_____	.00
8. Payments with Extension	8.	_____ 250	.00
9. Real estate withholding paid for this entity with Form RW-171, REW Schedule A	9.	_____	.00
10. Real estate withholding distributed to this entity by a different company through a Schedule K-1VT.....	10.	_____	.00
11. Nonresident estimated payments paid by this entity with Form WH-435	11.	_____	.00
12. Nonresident estimated payments distributed to this entity by a different company through a Schedule K-1VT	12.	_____	.00
13. Total payments (Add Lines 7 through 12)	13.	_____ 250	.00

RECONCILIATION

14. Balance Due: If Line 6 is greater than Line 13, enter the difference	14.	_____	.00
15. Payment attached to this return.....	15.	_____	.00
16. Overpayment: If Line 6 is less than the sum of Lines 13 and 15, enter the difference	16.	_____	.00
17. Overpayment to be credited to the next tax year	17.	_____	.00
18. Overpayment to be refunded.....	18.	_____	.00

SIGNATURE

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
Printed Name	Email Address (optional)		

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

Paid Preparer's Signature		Date (MMDDYYYY)	Preparer's Telephone Number
Preparer's Printed Name	Email Address (optional)		
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)			<input type="checkbox"/> Check if self-employed

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

5454

For Department Use Only	
Ck. Amt.	Init.

Form BI-471
Page 2 of 2
Rev. 10/21

Schedule BI-472

Vermont Non-Composite



* 2 1 4 7 2 1 1 0 0 *

PRINT in BLUE or BLACK INK

Attach to Form BI-471

Entity Name (same as on Form BI-471)	Fiscal Year Ending (YYYYMMDD)	FEIN
SCOOBY DOO & ASSOCIATES LLC	20211231	900008066

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

Enter all amounts in whole dollars.

1a. Ordinary Business Income (federal Form 1120S, Line 21 or federal Form 1065, Line 22)	<input checked="" type="checkbox"/>	Check to indicate loss	1a.	35620	.00
1b. Net adjustment to income resulting from Vermont's disallowance of "bonus depreciation" (IRC 168(k))	<input type="checkbox"/>	Check to indicate loss	1b.		.00
1c. Ordinary Business Income with disallowance of "bonus depreciation" (Add Lines 1a and 1b)	<input checked="" type="checkbox"/>	Check to indicate loss	1c.	35620	.00
2. Net Rental Real Estate Income (federal Form 1120S, Schedule K, Line 2, or federal Form 1065, Schedule K, Line 2)	<input checked="" type="checkbox"/>	Check to indicate loss	2.	15200	.00
3. Other Net Rental Income (federal Form 1120S, Schedule K, Line 3c, or federal Form 1065, Schedule K, Line 3c)	<input type="checkbox"/>	Check to indicate loss	3.		.00
4. Guaranteed Payments (Partnership only - federal Form 1065, Schedule K, Line 4)			4.		.00
5. Net short term and long term capital gains or losses. (federal Form 1120S, Schedule K, Lines 7 and 8a, or federal Form 1065, Schedule K, Lines 8 and 9a.)	<input type="checkbox"/>	Check to indicate loss	5.		.00
6. Net section 1231 gain or loss. (federal Form 1120S, Schedule K, Line 9, or federal 1065, Schedule K Line 10)	<input type="checkbox"/>	Check to indicate loss	6.		.00
7. Other income or loss. (federal Form 1120S, Schedule K, Line 10, or federal Form 1065, Schedule K, Line 11.)	<input checked="" type="checkbox"/>	Check to indicate loss	7.	5241	.00
8. Section 179 Deduction (federal Form 1120S, Schedule K, Line 11 or federal Form 1065, Schedule K, Line 12)			8.		.00
9. Apportionable income (Add Lines 1c through 7, then subtract Line 8)	<input checked="" type="checkbox"/>	Check to indicate loss	9.	56061	.00
10. Apportionment percentage (from Schedule BA-402, or 100%)			10.	8	018174 %
11. Business Income Apportioned to Vermont (Multiply Line 9 by Line 10)	<input checked="" type="checkbox"/>	Check to indicate loss	11.	4495	.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"/>	Check to indicate loss	12.		.00
13. Vermont business income distributed to this entity by a different entity via Schedule K-1VT.	<input type="checkbox"/>	Check to indicate loss	13.		.00
14. Vermont sourced capital gain distributed to this entity via Schedule K-1VT	<input type="checkbox"/>	Check to indicate loss	14.		.00
15. Other Vermont-sourced income distributed to this entity by a different entity via Schedule K-1VT	<input type="checkbox"/>	Check to indicate loss	15.		.00
16. Total Vermont Net Income (Add Lines 11 through 15)	<input checked="" type="checkbox"/>	Check to indicate loss	16.	4495	.00
17. Percentage of income from Line 16 passed through to nonresidents			17.	100	000000 %
18. Total income passed through to nonresidents (Multiply Line 16 by Line 17)	<input checked="" type="checkbox"/>	Check to indicate loss	18.	4495	.00
19. Nonresident estimated payment requirement (Multiply Line 18 by 6.6%)			19.		.00

Schedule BA-402

Vermont Apportionment & Allocation



* 2 1 4 0 2 1 1 0 0 *

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
SCOOPY DOO & ASSOCIATES LLC	20211231	900008066
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.

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

PART 2 Sales and Receipts Factor

Section A Sales and Receipts Factor

	Everywhere	Vermont
2. Sales or gross receipts 2. _____ 65850 .00		
3. Services received in or delivered to Vermont 3. _____ 5850 .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 and dividends 8a. _____ .00		8b. _____ .00
9. Royalties 9a. _____ .00		9b. _____ .00
10. Gross rents 10a. _____ 1504850 .00		10b. _____ 50485 .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. _____ 1570700 .00		12b. _____ 56335 .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. _____ 3 . 586617 %		

Entity Name (same as on Form CO-411 or Form BI-471)	
SCOOPY DOO & ASSOCIATES LLC	
FEIN	Fiscal Year Ending (YYYYMMDD)
900008066	20211231



Section B Salaries and Wages Factor

	Everywhere		Vermont
13. TOTAL SALARIES AND WAGES . . . 13a.	150000 .00	13b.	25000 .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.	16. 666667 %

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.	2546200 .00	15b.	163500 .00
16. Depletable assets (original cost) 16a.	.00	16b.	.00
17. Land 17a.	253000 .00	17b.	39000 .00
18. Other assets (Attach schedule). 18a.	.00	18b.	.00
19. Rented real and personal property (Multiply annual rent by 8) 19a.	450000 .00	19b.	65000 .00
20. TOTAL PROPERTY (Add Lines 14 through 19) 20a.	3249200 .00	20b.	267500 .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.	8. 232796 %

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.	32.	072697 %
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.	8.	018174 %

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.)

Schedule K-1VT

Vermont Shareholder, Partner, or Member Information



* 2 1 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)	FEIN
SCOOBY DOO & ASSOCIATES LLC	20211231	900008066

HEADER INFORMATION - REQUIRED ENTRIES

Entity Name (Shareholder, Partner, or Member)			FEIN		
OR	Individual Last Name (Shareholder, Partner, or Member)	First Name	Initial	OR	Social Security Number
	DOO	SCOOBY	D		900008070
Address			Recipient Type (I, C, S, L, P, X, or T) <input checked="" type="checkbox"/> I		
233 WASHINGTON ST			Residency Status		
Address, Line 2 (if needed)			<input type="checkbox"/> Vermont Resident		
City			<input checked="" type="checkbox"/> Nonresident		
WINCHESTER					
State			ZIP Code		
MA			01890		
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. 100.000000%

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

Check here if this is a Unitary Partner

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

- 1. Vermont Business Income ← Check to indicate loss 1. 4495.00
- 2. Capital gains allocated to Vermont. ← Check to indicate loss 2. .00
- 3. Other income allocated to Vermont ← Check to indicate loss 3. .00
- 4. Exempt Income - Vermont income not characterized as Unrelated Business Income (UBI) for federal purposes (tax-exempt entities only) 4. .00
- 5. Total annual nonresident estimated payments allocated to this shareholder 5. .00
- 6. Total annual real estate withholding payments allocated to this shareholder 6. .00
- 7. Share of total federal bonus depreciation difference (Enter on Schedule IN-112, Line 4 or Line 8) ← Check to indicate loss 7. .00
- 8. Share of total state and local taxes deducted difference 8. .00

Schedule K-1VT

Vermont Shareholder, Partner, or Member Information



* 2 1 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)	FEIN
SCOOBY DOO & ASSOCIATES LLC	20211231	900008066

HEADER INFORMATION - REQUIRED ENTRIES

Entity Name (Shareholder, Partner, or Member)			FEIN		
OR	Individual Last Name (Shareholder, Partner, or Member)	First Name	Initial	OR	Social Security Number
	DOO	SCOOBY	D		900008070
	Address				Recipient Type (I, C, S, L, P, X, or T)	☒ I
233 WASHINGTON ST			Residency Status		
Address, Line 2 (if needed)			<input type="checkbox"/> Vermont Resident		
City			<input checked="" type="checkbox"/> Nonresident		
WINCHESTER					
State					
MA					
ZIP Code					
01890					
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. 100 . 000000 %

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

Check here if this is a Unitary Partner

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

- 1. Vermont Business Income ← Check to indicate loss 1. 4495.00
- 2. Capital gains allocated to Vermont. ← Check to indicate loss 2. _____ .00
- 3. Other income allocated to Vermont ← Check to indicate loss 3. _____ .00
- 4. Exempt Income - Vermont income not characterized as Unrelated Business Income (UBI) for federal purposes (tax-exempt entities only) 4. _____ .00
- 5. Total annual nonresident estimated payments allocated to this shareholder 5. _____ .00
- 6. Total annual real estate withholding payments allocated to this shareholder 6. _____ .00
- 7. Share of total federal bonus depreciation difference (Enter on Schedule IN-112, Line 4 or Line 8) ← Check to indicate loss 7. _____ .00
- 8. Share of total state and local taxes deducted difference 8. _____ .00

Test 6:**Required Vermont Forms/Schedules: CO-411, 3 BA-402, 2 CO-411, BA-404, CO-420, 3 CO-419****Taxpayer(s) Information:**

Entity Name:	McCormack Shelves Inc.	Affiliate Name 1:	Atocha Inc.
Federal Employer ID:	90-0008067	Affiliate FEIN:	96-4291115
Primary 6-digit NAICS #:	531110	Affiliate NAICS #:	531110
Mailing Address:	78214 Sunny Lane	Affiliate Address:	1618 Van Dusten Ave
City:	Austin	City:	Phoenix
State:	TX	State:	AZ
Zip Code:	73301	Zip Code:	85323
Country:	USA	Affiliate Name 2:	Solar Flare Inc.
Tax Year Begin Date:	Jan-01-2021	Affiliate FEIN:	94-1616529
Tax Year End Date:	Dec-31-2021 1120	Affiliate NAICS #:	531110
Federal Return Filed:	Combined	Affiliate Address:	736 Miramar St. Fort
Combined or Consolidated:	25	City:	Myers
# in Water's Edge Group:	3	State:	FL
# with Vermont Nexus:		Zip Code:	33916

Return Information:

Federal Taxable Income:	20,000,000.00	Affiliate 1 VT NOL Applied:	28,316.00
State & Local Taxes:	5,250,664.00	Affiliate 1 Use tax due:	250.00
Foreign Dividends Received:	256,000.00	Affiliate 1 Gross Receipts:	59,945.00
Factor Relief:	YES	Affiliate 1 VT Services:	41,726.00
IRC sec. 78 "Gross Up":	82,555.00	Aff. 1 Sales Delivered to VT:	18,219.00
Use Tax Due:	1,085.00	Aff. 1 VT Salaries & Wages:	1,532.00
Gross Receipts:	471,155.00	Aff. 1 Buildings & Other Assets:	163,482.00
R&D Credit Earned:	5,000.00	Aff. 2 Use Tax Due:	150.00
R&D Credit Used:	5,000.00	Aff. 2 Gross Receipts:	165,318.00
Estimated Payments Made:	400,000.00	Aff. 2 VT Services:	165,318.00
Extension Payment:	50,000.00	Aff. 2 VT Salaries & Wages:	1,618.00
Sales or Gross Receipts:	2,540,599.00	Aff. 2 VT Inventories:	18,983.00
Services Performed in VT:	278,612.00	Foreign Affiliate Name:	Skyway Corporation
Sales delivered to VT from outside VT:	63,918.00	Foreign Affiliate FEIN:	90-4319649
Salaries & Wages:	864,428.00	For. Aff. Taxable Income:	1,000,000.00
VT Salaries & Wages:	169,775.00	For. Aff. Sales or Gross Receipt:	2,540,599.00
Inventories:	215,339.00	For. Aff. Salaries & Wages:	864,428.00
VT Inventories:	28,993.00	For. Aff. Inventories:	215,339.00
Buildings & other depreciable assets (original cost):	1,369,575.00	For. Aff. Buildings & Other depreciable assets:	1,369,575.00
VT buildings & other depreciable assets:	429,617.00	For. Aff. Land:	348,912.00
Land:	348,912.00		
VT Land:	58,010.00		

Form CO-411

Vermont Corporate Income Tax Return



* 2 1 4 1 1 1 1 0 0 *

Check Appropriate Box(es)	<input type="checkbox"/> Name Change	<input type="checkbox"/> Accounting Period Change	<input checked="" type="checkbox"/> Extended Return	<input checked="" type="checkbox"/> Unitary Combined	<input type="checkbox"/> PL 86-272 is Applicable
	<input checked="" type="checkbox"/> Address Change	<input type="checkbox"/> Amended Return	<input type="checkbox"/> Federal Extension Requested	<input type="checkbox"/> Unitary Consolidated	<input type="checkbox"/> Final Return (Cancels Account)
Entity Name (Principal Vermont Corporation)			FEIN	Primary 6-digit NAICS number	
MCCORMACK SHELVES INC			900008067	531110	
Address			Tax year BEGIN date (YYYYMMDD)	Tax year END date (YYYYMMDD)	
5681 DOCK ST			20210101	20211231	
Address (Line 2)			Number of companies in Water's Edge Group	Number of companies with Vermont Nexus	
			25	3	
City	State	ZIP Code	Federal tax return filed (Check one box)		
ANNAPOLIS	MD	21401	<input checked="" type="checkbox"/> 1120 <input type="checkbox"/> 1120-F <input type="checkbox"/> 990-T <input type="checkbox"/> 1120-H <input type="checkbox"/> Other		
Foreign Country					

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.) ← Check to indicate loss 1. 20000000 .00
- 2. Bonus Depreciation Adjustment (See instructions) ← Check to indicate loss 2. _____ .00
- 3. Federal Taxable Income adjusted for disallowance of Bonus Depreciation (Add Lines 1 and 2) ← Check to indicate loss 3. 20000000 .00
- 4. ADD (a) Interest on non-Vermont state and local obligations 4a. _____ .00
- (b) State and local income or franchise taxes ← Check to indicate loss 4b. 5250664 .00
- LESS (c) Non-business income or loss allocated everywhere (Schedule BA-402, Line 1a, or leave blank) ← Check to indicate loss 4c. _____ .00
- (d) Foreign dividends received. 4d. 256000 .00
- (e) Interest on U.S. Government obligations. 4e. _____ .00
- (f) "Gross Up" required by IRC sec. 78 and other excludable income 4f. 82555 .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).) ← Check to indicate loss 5. 24912109 .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)
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Entity Name	
MCCORMACK SHELVES INC	
FEIN	Fiscal Year Ending (YYYYMMDD)
900008067	20211231



* 2 1 4 1 1 1 2 0 0 *

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.	20	861286	%
7. Apportionable Income (from Form CO-411, Line 5)	<input type="checkbox"/>	← Check to indicate loss	7.	24912109 .00
8. Income Apportioned to Vermont (Multiply Lines 6 and 7)	<input type="checkbox"/>	← Check to indicate loss	8.	5196983 .00
9. Income Allocated to Vermont (Schedule BA-402, Line 1b)	<input type="checkbox"/>	← Check to indicate loss	9.	.00
10. Foreign Dividends Allocated to Vermont (Schedule BA-402, Line 1d)			10.	42520 .00
11. Net Vermont Income Allocated and Apportioned to Vermont (Add Lines 8, 9, and 10.)	<input type="checkbox"/>	← Check to indicate loss	11.	5239506 .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)	<input type="checkbox"/>	← Check to indicate loss	13.	5239506 .00
14. Vermont Tax. Apply Vermont Tax Rates (below) to amount on Line 13			14.	444883 .00
15. Credits (Schedule BA-404, Column C, Line 11)			15.	5000 .00
16. Use Tax for taxable items on which no sales tax was charged, including online purchases			16.	1085 .00
17. Tax Due for this entity (Subtract Line 15 from Line 14. To that result, add Line 16)			17.	440968 .00
18. Gross Receipts (For purpose of minimum tax calculation. See instructions)			18.	471155 .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 - \$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	
MCCORMACK SHELVES INC	
FEIN	Fiscal Year Ending (YYYYMMDD)
900008067	20211231



Amount from Line 17 471155

- 19. Total Tax Due (Add Line 17 plus Line 13 of all attached Schedules CO-421) 19. 584958 .00
- 20. Payments
 - 20a. Estimated Payments 20a. 580000 .00
 - 20b. Payment with Extension 20b. 10000 .00
 - 20c. Nonresident Estimated Payments (Form WH-435) 20c. 00000 .00
 - 20d. Real Estate Withholding Payments (Form RW-171) 20d. 00000 .00
 - 20e. Prior Year Overpayment Applied 20e. 00000 .00
- 20f. Total Payments (Add Lines 20a through 20e) 20f. 590000 .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. 00000 .00
- 22. Payment submitted with this return 22. 00000 .00
- 23. Overpayment. If Line 20f is more than Line 19, Subtract Line 19 from Line 20f 23. 5042 .00
- 24. Overpayment to be applied to next tax year 24. 5042 .00
- 25. Overpayment to be refunded (Subtract Line 24 from Line 23) 25. 00000 .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
Printed Name	Email Address		
SCOOBY DOO			

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

Paid Preparer's Signature		Date (MMDDYYYY)	Preparer's Telephone Number
Preparer's Printed Name	Email Address (optional)		
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)			<input type="checkbox"/> Check if self-employed

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

For Department Use Only	
Ck. Amt.	Init.

Schedule BA-410

**Vermont Corporate and Business
Income Tax Affiliation**



* 2 1 4 1 0 1 1 0 0 *

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

REQUIRED FOR COMBINED AND CONSOLIDATED RETURNS

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

Entity Name (same as on Form CO-411 or Form BI-471)	Fiscal Year Ending (YYYYMMDD)	FEIN
MCCORMACK SHELVES INC	20211231	900008067

Affiliate Name			FEIN		
ATOCHA INC			964291115		
Address			For Department Use Only		
1618 VAN DUSTEN AVE					
Address (Line 2)					
City	State	ZIP Code			
PHOENIX	AZ	85323			
Foreign Country					
Affiliate Name			FEIN		
SOLAR FLARE INC			941616529		
Address			For Department Use Only		
736 MIRAMAR ST					
Address (Line 2)					
City	State	ZIP Code			
FORT MYERS	FL	33916			
Foreign Country					
Affiliate Name			FEIN		
Address			For Department Use Only		
Address (Line 2)					
City	State	ZIP Code			
Foreign Country					
Affiliate Name			FEIN		
Address			For Department Use Only		
Address (Line 2)					
City	State	ZIP Code			
Foreign Country					

USE ADDITIONAL SCHEDULES, IF NECESSARY

Schedule BA-402

Vermont Apportionment & Allocation



* 2 1 4 0 2 1 1 0 0 *

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
MCCORMACK SHELVES INC	20211231	900008067
FOR UNITARY GROUPS ONLY - Name of Affiliate		Affiliate's FEIN
MCCORMACK SHELVES INC		900008067

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. Non-Business Income or Other Non-Apportionable Income	<input type="checkbox"/> ← Check to indicate loss	1a. _____ .00	<input type="checkbox"/> ← Check to indicate loss 1b. _____ .00
1c-d. Foreign Dividends	<input type="checkbox"/> ← Check to indicate loss	1c. 256000 .00	<input type="checkbox"/> ← Check to indicate loss 1d. 42520 .00

PART 2 Sales and Receipts Factor

Section A Sales and Receipts Factor

	Everywhere		Vermont
2. Sales or gross receipts	2. 2540599 .00		
3. Services received in or delivered to Vermont		3.	278612 .00
4. Sales delivered or shipped to purchasers in Vermont from outside Vermont		4.	63918 .00
5. Sales delivered or shipped to purchasers in Vermont from within Vermont		5.	128625 .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 and dividends	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. 2540599 .00		12b. 471155 .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. 18 .	545036 %

Entity Name (same as on Form CO-411 or Form BI-471)	
MCCORMACK SHELVES INC	
FEIN	Fiscal Year Ending (YYYYMMDD)
900008067	20211231



Section B Salaries and Wages Factor

	Everywhere		Vermont
13. TOTAL SALARIES AND WAGES . . . 13a.	864428 .00	13b.	169775 .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.	19. 640155 %

Section C Property Factor (Average value during year)

	Everywhere		Vermont
14. Inventories 14a.	215339 .00	14b.	28993 .00
15. Buildings and other depreciable assets (original cost) 15a.	1369575 .00	15b.	429617 .00
16. Depletable assets (original cost) 16a.	.00	16b.	.00
17. Land 17a.	348912 .00	17b.	58010 .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.	1933826 .00	20b.	516620 .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.	26. 714916 %

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.	83.	445143 %
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.	20.	861286 %

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.)

Schedule BA-402

Vermont Apportionment & Allocation



* 2 1 4 0 2 1 1 0 0 *

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
MCCORMACK SHELVES INC	20211231	900008067
FOR UNITARY GROUPS ONLY - Name of Affiliate		Affiliate's FEIN
ATOCHA INC		964291115

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. Non-Business Income or Other Non-Apportionable Income <input type="checkbox"/> ← Check to indicate loss 1a. _____ .00	_____	_____ .00
1c-d. Foreign Dividends <input type="checkbox"/> ← Check to indicate loss 1c. _____ .00	256000	6803 .00

PART 2 Sales and Receipts Factor

Section A Sales and Receipts Factor

	Everywhere	Vermont
2. Sales or gross receipts 2. _____ .00	2540599	
3. Services received in or delivered to Vermont 3. _____ .00		41726
4. Sales delivered or shipped to purchasers in Vermont from outside Vermont 4. _____ .00		18219
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 and dividends 8a. _____ .00	_____ .00	_____ .00
9. Royalties 9a. _____ .00	_____ .00	_____ .00
10. Gross rents 10a. _____ .00	_____ .00	_____ .00
11. Other business income (attach detailed supporting statement) 11a. _____ .00	_____ .00	_____ .00
12. TOTAL INCOME, SALES, AND GROSS RECEIPTS (Add Lines 2-11) . 12a. _____ .00	2540599 .00	59945 .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. _____ %		2 359483 %

Entity Name (same as on Form CO-411 or Form BI-471)	
MCCORMACK SHELVES INC	
FEIN	Fiscal Year Ending (YYYYMMDD)
900008067	20211231



Section B Salaries and Wages Factor

	Everywhere		Vermont
13. TOTAL SALARIES AND WAGES . . . 13a.	864428 .00	13b.	1532 .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.	0. 177227 %

Section C Property Factor (Average value during year)

	Everywhere		Vermont
14. Inventories 14a.	215339 .00	14b.	.00
15. Buildings and other depreciable assets (original cost) 15a.	1369575 .00	15b.	163482 .00
16. Depletable assets (original cost) 16a.	.00	16b.	.00
17. Land 17a.	348912 .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.	1933826 .00	20b.	163482 .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.	8. 453811 %

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.	13.	350004 %
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.	3.	337501 %

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.)

Schedule BA-402

Vermont Apportionment & Allocation



* 2 1 4 0 2 1 1 0 0 *

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
MCCORMACK SHELVES INC	20211231	900008067
FOR UNITARY GROUPS ONLY - Name of Affiliate		Affiliate's FEIN
SOLAR FLARE INC		941616529

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. Non-Business Income or Other Non-Apportionable Income . . . . .	.00	.00
1c-d. Foreign Dividends	256000 .00	7227 .00

PART 2 Sales and Receipts Factor

Section A Sales and Receipts Factor

	Everywhere	Vermont
2. Sales or gross receipts	2540599 .00	
3. Services received in or delivered to Vermont		165318 .00
4. Sales delivered or shipped to purchasers in Vermont from outside Vermont . . . . .		.00
5. Sales delivered or shipped to purchasers in Vermont from within Vermont . . . . .		.00
6. Sales shipped from Vermont to the U.S. Government . . . . .		.00
7. Sales shipped from Vermont to purchasers in a state where the entity is not taxable . . . . .		.00
8. Business interest and dividends . . . . .	.00	.00
9. Royalties . . . . .	.00	.00
10. Gross rents . . . . .	.00	.00
11. Other business income (attach detailed supporting statement) . . . . .	.00	.00
12. TOTAL INCOME, SALES, AND GROSS RECEIPTS (Add Lines 2-11)	2540599 .00	165318 .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.		6 507048 %

Entity Name (same as on Form CO-411 or Form BI-471)	
MCCORMACK SHELVES INC	
FEIN	Fiscal Year Ending (YYYYMMDD)
900008067	20211231



Section B Salaries and Wages Factor

	Everywhere		Vermont
13. TOTAL SALARIES AND WAGES . . . 13a.	864428	.00	13b. 1618
			.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. 0 187176
			%

Section C Property Factor (Average value during year)

	Everywhere		Vermont
14. Inventories 14a.	215339	.00	14b. 18983
			.00
15. Buildings and other depreciable assets (original cost) 15a.	1369575	.00	15b. .00
			.00
16. Depletable assets (original cost) 16a.		.00	16b. .00
			.00
17. Land 17a.	348912	.00	17b. .00
			.00
18. Other assets (Attach schedule). 18a.		.00	18b. .00
			.00
19. Rented real and personal property (Multiply annual rent by 8) 19a.		.00	19b. .00
			.00
20. TOTAL PROPERTY (Add Lines 14 through 19) 20a.	1933826	.00	20b. 18983
			.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. 0 981629
			%

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. 14 182901
			%
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. 3 545725
			%

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.)

Schedule CO-419



* 2 1 4 1 9 1 1 0 0 *

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

Attach to Form CO-411

Entity Name (same as on Form CO-411)	Fiscal Year Ending (YYYYMMDD)	FEIN
MCCORMACK SHELVES INC	20211231	900008067
Name of Affiliate	Affiliate's FEIN	

Column A
EVERYWHERE
(Denominator)

Column B
VERMONT
(Numerator)

Column C
VT as portion
of EVERYWHERE

PART 1: Sales

- 1. Enter amounts from Schedule BA-402, Lines 12a and 12b **1A.** 2540599 .00 **1B.** 471155 .00
- 2. Enter the Sales Increment (Sum of Lines 10 of all attached Schedules CO-420). **2A.** 650393 .00
- 3. Adjusted Sales Increment (Line 1A plus 2A). **3A.** 3190992 .00
- 4. Modified Sales Factor (Line 1B divided by Line 3A.) Express as a percent, 6 places to the right of the decimal point **4C.** 14 . 765157 %
- 5. Modified Sales Factor Double-Weighted (Line 4C times 2). Express as a percent, 6 places to the right of the decimal point **5C.** 29 . 530315 %

PART 2: Salaries and Wages

- 6. Enter amounts from Schedule BA-402, Lines 13a and 13b **6A.** 864428 .00 **6B.** 169775 .00
- 7. Enter the Salaries and Wages Increment (Sum of Lines 12 of all attached Schedules CO-420) **7A.** 221294 .00
- 8. Adjusted Salary and Wages Increment (Line 6A plus Line 7A) **8A.** 1085722 .00
- 9. Modified Salaries and Wages Factor (Line 6B divided by Line 8A). Express as a percent, 6 places to the right of the decimal point **9C.** 15 . 637060 %

PART 3: Property

- 10. Enter amounts from Schedule BA-402, Lines 20a and 20b **10A.** 1933826 .00 **10B.** 516620 .00
- 11. Enter the Property Increment (Sum of Lines 20 of all attached Schedules CO-420). **11A.** 495059 .00
- 12. Adjusted Property Increment (Line 10A plus Line 11A) **12A.** 2428885 .00
- 13. Modified Property Factor (Line 10B divided by Line 12A). Express as a percent, 6 places to the right of the decimal point **13C.** 21 . 269842 %
- 14. Total Modified Factors (Add Lines 5C, 9C, and 13C). **14.** 66 . 437217 %
- 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 **15.** 16 . 609304 %
- 16. FOREIGN DIVIDENDS as defined in Reg. 5862(d). This amount must agree with Schedule BA-402, Line 1c **16.** 256000 .00
- 17. VERMONT FOREIGN DIVIDENDS TAXABLE INCOME (Multiply Line 16 by Line 15) Enter this amount on Schedule BA-402, Line 1d and Form CO-411, Line 10 or Schedule CO-421, Line 5 **17.** 42520 .00

Schedule CO-419



* 2 1 4 1 9 1 1 0 0 *

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

Attach to Form CO-411

Entity Name (same as on Form CO-411)	Fiscal Year Ending (YYYYMMDD)	FEIN
MCCORMACK SHELVES INC	20211231	900008067
Name of Affiliate	Affiliate's FEIN	
ATOCHA INC	964291115	
Column A EVERYWHERE (Denominator)	Column B VERMONT (Numerator)	Column C VT as portion of EVERYWHERE

PART 1: Sales

- 1. Enter amounts from Schedule BA-402, Lines 12a and 12b . . . **1A.** 2540599 .00 **1B.** 59945 .00
- 2. Enter the Sales Increment (Sum of Lines 10 of all attached Schedules CO-420). **2A.** 650393 .00
- 3. Adjusted Sales Increment (Line 1A plus 2A). **3A.** 3190992 .00
- 4. Modified Sales Factor (Line 1B divided by Line 3A.) Express as a percent, 6 places to the right of the decimal point **4C.** 1 . 878569 %
- 5. Modified Sales Factor Double-Weighted (Line 4C times 2). Express as a percent, 6 places to the right of the decimal point **5C.** 3 . 757139 %

PART 2: Salaries and Wages

- 6. Enter amounts from Schedule BA-402, Lines 13a and 13b . . . **6A.** 864428 .00 **6B.** 1532 .00
- 7. Enter the Salaries and Wages Increment (Sum of Lines 12 of all attached Schedules CO-420) . . . **7A.** 221294 .00
- 8. Adjusted Salary and Wages Increment (Line 6A plus Line 7A) **8A.** 1085722 .00
- 9. Modified Salaries and Wages Factor (Line 6B divided by Line 8A). Express as a percent, 6 places to the right of the decimal point **9C.** 0 . 141104 %

PART 3: Property

- 10. Enter amounts from Schedule BA-402, Lines 20a and 20b . . . **10A.** 1933826 .00 **10B.** 163483 .00
- 11. Enter the Property Increment (Sum of Lines 20 of all attached Schedules CO-420). **11A.** 495059 .00
- 12. Adjusted Property Increment (Line 10A plus Line 11A) . . . **12A.** 2428885 .00
- 13. Modified Property Factor (Line 10B divided by Line 12A). Express as a percent, 6 places to the right of the decimal point **13C.** 6 . 730784 %
- 14. Total Modified Factors (Add Lines 5C, 9C, and 13C). **14.** 10 . 629027 %
- 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 **15.** 2 . 657257 %
- 16. FOREIGN DIVIDENDS as defined in Reg. 5862(d). This amount must agree with Schedule BA-402, Line 1c **16.** 256000 .00
- 17. VERMONT FOREIGN DIVIDENDS TAXABLE INCOME (Multiply Line 16 by Line 15) Enter this amount on Schedule BA-402, Line 1d and Form CO-411, Line 10 or Schedule CO-421, Line 5 **17.** 6803 .00

Schedule CO-419



* 2 1 4 1 9 1 1 0 0 *

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

Attach to Form CO-411

Entity Name (same as on Form CO-411)	Fiscal Year Ending (YYYYMMDD)	FEIN
MCCORMACK SHELVES INC	20211231	900008067
Name of Affiliate	Affiliate's FEIN	
SOLAR FLARE INC	941616529	

Column A
EVERYWHERE
(Denominator)

Column B
VERMONT
(Numerator)

Column C
VT as portion
of EVERYWHERE

PART 1: Sales

- 1. Enter amounts from Schedule BA-402, Lines 12a and 12b . . . 1A. 2540599 .00 1B. 165318 .00
- 2. Enter the Sales Increment (Sum of Lines 10 of all attached Schedules CO-420). 2A. 650393 .00
- 3. Adjusted Sales Increment (Line 1A plus 2A). 3A. 3190992 .00
- 4. Modified Sales Factor (Line 1B divided by Line 3A.) Express as a percent, 6 places to the right of the decimal point 4C. 5 . 180771 %
- 5. Modified Sales Factor Double-Weighted (Line 4C times 2). Express as a percent, 6 places to the right of the decimal point 5C. 10 . 361543 %

PART 2: Salaries and Wages

- 6. Enter amounts from Schedule BA-402, Lines 13a and 13b . . . 6A. 864428 .00 6B. 1618 .00
- 7. Enter the Salaries and Wages Increment (Sum of Lines 12 of all attached Schedules CO-420) . . . 7A. 221294 .00
- 8. Adjusted Salary and Wages Increment (Line 6A plus Line 7A) 8A. 1085722 .00
- 9. Modified Salaries and Wages Factor (Line 6B divided by Line 8A). Express as a percent, 6 places to the right of the decimal point 9C. 0 . 149025 %

PART 3: Property

- 10. Enter amounts from Schedule BA-402, Lines 20a and 20b . . . 10A. 1933826 .00 10B. 18983 .00
- 11. Enter the Property Increment (Sum of Lines 20 of all attached Schedules CO-420). 11A. 495059 .00
- 12. Adjusted Property Increment (Line 10A plus Line 11A) . . . 12A. 2428885 .00
- 13. Modified Property Factor (Line 10B divided by Line 12A). Express as a percent, 6 places to the right of the decimal point 13C. 0 . 781552 %
- 14. Total Modified Factors (Add Lines 5C, 9C, and 13C). 14. 11 . 292120 %
- 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 15. 2 . 823030 %
- 16. FOREIGN DIVIDENDS as defined in Reg. 5862(d). This amount must agree with Schedule BA-402, Line 1c 16. 256000 .00
- 17. VERMONT FOREIGN DIVIDENDS TAXABLE INCOME (Multiply Line 16 by Line 15) Enter this amount on Schedule BA-402, Line 1d and Form CO-411, Line 10 or Schedule CO-421, Line 5 17. 7227 .00

Schedule CO-420



* 2 1 4 2 0 1 1 0 0 *

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

Attach to Form CO-411

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

Entity Name (same as on Form CO-411)	Fiscal Year Ending (YYYYMMDD)	FEIN
MCCORMACK SHELVES INC	20211231	900008067
Name of Affiliate	Affiliate's FEIN	
SKYWAY CORPORATION	204319649	

- 1. Dividend paid 1. 256000 .00
- 2. Taxable Income. ← Check to indicate loss 2. 100000 .00
- 3. Percentage of taxable income paid as dividend (Divide Line 1 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. 25 600000 %

Section A Sales and Receipts Factor

- 4. Sales or gross receipts 4. 254059 .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. 254059 .00
- 10. Sales and Receipts Increment (Multiply Line 9 by Line 3) 10. 650393 .00

Section B Salaries and Wages Factor

- 11. TOTAL SALARIES AND WAGES 11. 864428 .00
- 12. Salaries and Wages Increment (Multiply Line 11 by Line 3) 12. 221294 .00

Section C Property Factor (Average value during year)

- 13. Inventories 13. 215339 .00
- 14. Buildings and other depreciable assets (original cost) 14. 1369575 .00
- 15. Depletable assets (original cost) 15. _____ .00
- 16. Land 16. 348912 .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. 1933826 .00
- 20. Property Increment (Multiply Line 19 by Line 3) 20. 495059 .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.

Schedule CO-421

Vermont Unitary Affiliate Schedule



* 2 1 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)	FEIN
MCCORMACK SHELVES INC	20211231	900008067
FOR UNITARY GROUPS ONLY - Name of Affiliate	Affiliate's FEIN	Affiliate's Primary 6-digit NAICS Number
ATOCHA INC	064291115	

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 to the right of the decimal point.	1.	3	337501	%
2. Group Apportionable Income (Form CO-411, Line 5)	<input type="checkbox"/> ← Check to indicate loss	2.	24912109	.00
3. Income Apportioned to Vermont (Multiply Line 1 by Line 2)	<input type="checkbox"/> ← Check to indicate loss	3.	8311442	.00
4. Income Allocated to Vermont (Schedule BA-402, Line 1b)	<input type="checkbox"/> ← Check to indicate loss	4.		.00
5. Foreign Dividends Allocated to Vermont (Schedule BA-402, Line 1d)		5.	6803	.00
6. Net Vermont Income Allocated to Vermont (Add Lines 3, 4, and 5)	<input type="checkbox"/> ← Check to indicate loss	6.	838245	.00
7. Vermont Net Operating Loss deduction applied (Attach schedule)		7.	28316	.00
8. Vermont Net Taxable Income for this affiliate (Subtract Line 7 from Line 6)	<input type="checkbox"/> ← Check to indicate loss	8.	809929	.00
9. Vermont Tax. Apply Vermont Tax Rates (below) to amount on Line 8		9.	68369	.00
10. Credits (Schedule BA-404, Column C, Line 11)	<input type="checkbox"/> ← Check to indicate loss	10.		.00
11. Tax Due (Line 9 minus Line 10)		11.	68369	.00
12. Use Tax for taxable items on which no sales tax was charged, including online purchases		12.	250	.00
13. Total Tax Due for this affiliate (Add Lines 11 and 12)		13.	68619	.00
14. Gross Receipts (for purpose of minimum tax calculation. See instructions)		14.	59945	.00

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

IF VERMONT NET INCOME IS

TAX IS

\$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.

IF VERMONT GROSS RECEIPTS ARE

MINIMUM TAX IS

\$2,000,000 or less	\$300
\$2,000,001 - \$5,000,000	\$500
\$5,000,001 and over	\$750

Schedule CO-421

Vermont Unitary Affiliate Schedule



* 2 1 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)	FEIN
MCCORMACK SHELVES INC	20211231	900008067
FOR UNITARY GROUPS ONLY - Name of Affiliate	Affiliate's FEIN	Affiliate's Primary 6-digit NAICS Number
SOLAR FLARE INC	041616529	

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 to the right of the decimal point.	1.	3	545725	%
2. Group Apportionable Income (Form CO-411, Line 5).	<input type="checkbox"/> ← Check to indicate loss	2.	24912109	.00
3. Income Apportioned to Vermont (Multiply Line 1 by Line 2).	<input type="checkbox"/> ← Check to indicate loss	3.	883315	.00
4. Income Allocated to Vermont (Schedule BA-402, Line 1b)	<input type="checkbox"/> ← Check to indicate loss	4.		.00
5. Foreign Dividends Allocated to Vermont (Schedule BA-402, Line 1d)		5.	7227	.00
6. Net Vermont Income Allocated to Vermont (Add Lines 3, 4, and 5)	<input type="checkbox"/> ← Check to indicate loss	6.	890542	.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)	<input type="checkbox"/> ← Check to indicate loss	8.	890542	.00
9. Vermont Tax. Apply Vermont Tax Rates (below) to amount on Line 8		9.	75221	.00
10. Credits (Schedule BA-404, Column C, Line 11)	<input type="checkbox"/> ← Check to indicate loss	10.		.00
11. Tax Due (Line 9 minus Line 10).		11.	75221	.00
12. Use Tax for taxable items on which no sales tax was charged, including online purchases		12.	150	.00
13. Total Tax Due for this affiliate (Add Lines 11 and 12)		13.	75371	.00
14. Gross Receipts (for purpose of minimum tax calculation. See instructions)		14.	165318	.00

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

IF VERMONT NET INCOME IS

TAX IS

\$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.

IF VERMONT GROSS RECEIPTS ARE

MINIMUM TAX IS

\$2,000,000 or less	\$300
\$2,000,001 - \$5,000,000	\$500
\$5,000,001 and over	\$750

Test 7:**Required Vermont Forms/Schedules: CO-411, BA-402****Taxpayer(s) Information:**

Entity Name:	YetiFoot Inc.
Federal Employer ID:	90-0008068
Mailing Address:	56 Congress Ln.
City:	Phoenix
State:	AZ
Zip Code:	33166
Country:	USA
Name Change:	Yes
Tax Year Begin Date:	Jan-01-2021
Tax Year End Date:	Dec-31-2021
Federal Return Filed:	1120
Consolidated or Combined:	Consolidated
PL. 86-272 is Applicable:	Yes
# in Water's Edge Group:	15
# with Vermont Nexus:	1

Return Information:

Federal Taxable Income:	14,556,101.00
State & Local Taxes:	50,000.00
Foreign Dividends Received:	1,000,000
Factor Relief:	NO
"Gross Up" required by IRC. Sec. 78:	76,115.00
Gross Receipts:	20,000,000.00
Sales or Gross Receipts:	20,000,000.00
Total Salaries & Wages:	352,402.00

Form CO-411

Vermont Corporate Income Tax Return



* 2 1 4 1 1 1 1 0 0 *

Check Appropriate Box(es)	<input checked="" type="checkbox"/> Name Change	<input type="checkbox"/> Accounting Period Change	<input type="checkbox"/> Extended Return	<input type="checkbox"/> Unitary Combined	<input checked="" type="checkbox"/> PL 86-272 is Applicable
	<input type="checkbox"/> Address Change	<input type="checkbox"/> Amended Return	<input checked="" type="checkbox"/> Federal Extension Requested	<input type="checkbox"/> Unitary Consolidated	<input type="checkbox"/> Final Return (Cancels Account)
Entity Name (Principal Vermont Corporation)			FEIN	Primary 6-digit NAICS number	
YETIFOOT INC			90008068	230310	
Address			Tax year BEGIN date (YYYYMMDD)	Tax year END date (YYYYMMDD)	
56 CONGRESS LN			20210101	20211231	
Address (Line 2)			Number of companies in Water's Edge Group	Number of companies with Vermont Nexus	
			15	1	
City	State	ZIP Code	Federal tax return filed (Check one box)		
PHOENIX	AZ	33166	<input checked="" type="checkbox"/> 1120 <input type="checkbox"/> 1120-F <input type="checkbox"/> 990-T <input type="checkbox"/> 1120-H <input type="checkbox"/> Other		
Foreign Country					

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.) ← Check to indicate loss 1. 14556101 .00
- 2. Bonus Depreciation Adjustment (See instructions) ← Check to indicate loss 2. _____ .00
- 3. Federal Taxable Income adjusted for disallowance of Bonus Depreciation (Add Lines 1 and 2) ← Check to indicate loss 3. 14556101 .00
- 4. ADD (a) Interest on non-Vermont state and local obligations 4a. _____ .00
- (b) State and local income or franchise taxes ← Check to indicate loss 4b. 50000 .00
- LESS (c) Non-business income or loss allocated everywhere (Schedule BA-402, Line 1a, or leave blank) ← Check to indicate loss 4c. _____ .00
- (d) Foreign dividends received. 4d. 1000000 .00
- (e) Interest on U.S. Government obligations. 4e. _____ .00
- (f) "Gross Up" required by IRC sec. 78 and other excludable income 4f. 76115 .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).) ← Check to indicate loss 5. 13529986 .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	
YETIFOOT INC	
FEIN	Fiscal Year Ending (YYYYMMDD)
900008068	20211231



- 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. 0.000000 %
- 7. Apportionable Income (from Form CO-411, Line 5) ← Check to indicate loss 7. _____ .00
- 8. Income Apportioned to Vermont (Multiply Lines 6 and 7) ← Check to indicate loss 8. _____ .00
- 9. Income Allocated to Vermont (Schedule BA-402, Line 1b) ← Check to indicate loss 9. _____ .00
- 10. Foreign Dividends Allocated to Vermont (Schedule BA-402, Line 1d) 10. _____ .00
- 11. Net Vermont Income Allocated and Apportioned to Vermont
(Add Lines 8, 9, and 10.) ← Check to indicate loss 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 loss 13. _____ .00
- 14. Vermont Tax. Apply Vermont Tax Rates (below) to amount on Line 13 14. 750 .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. 750 .00
- 18. Gross Receipts (For purpose of minimum tax calculation. See instructions) 18. 20000000 .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 - \$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	
YETIFOOT INC	
FEIN	Fiscal Year Ending (YYYYMMDD)
900008068	20211231



Amount from Line 17 750

19. Total Tax Due (Add Line 17 plus Line 13 of all attached Schedules CO-421) 19. 750 .00
20. Payments
- 20a. Estimated Payments 20a. _____ .00
- 20b. Payment with Extension. 20b. _____ .00
- 20c. Nonresident Estimated Payments (Form WH-435) 20c. _____ .00
- 20d. Real Estate Withholding Payments (Form RW-171). 20d. _____ .00
- 20e. Prior Year Overpayment Applied 20e. _____ .00
- 20f. Total Payments (Add Lines 20a through 20e) 20f. _____ .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. 750 .00
22. Payment submitted with this return 22. 750 .00
23. Overpayment. If Line 20f is more than Line 19, Subtract Line 19 from Line 20f. 23. _____ .00
24. Overpayment to be applied to next tax year 24. _____ .00
25. Overpayment to be refunded (Subtract Line 24 from Line 23) 25. _____ .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
Printed Name	Email Address		

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

Paid Preparer's Signature		Date (MMDDYYYY)	Preparer's Telephone Number
Preparer's Printed Name	Email Address (optional)		
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)			<input type="checkbox"/> Check if self-employed

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

For Department Use Only	
Ck. Amt.	Init.

Schedule BA-402

Vermont Apportionment & Allocation



* 2 1 4 0 2 1 1 0 0 *

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
YETIFOOT INC	20211231	900008068
FOR UNITARY GROUPS ONLY - Name of Affiliate		Affiliate's FEIN
YETIFOOT INC		900008068

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

PART 2 Sales and Receipts Factor

Section A Sales and Receipts Factor

	Everywhere	Vermont
2. Sales or gross receipts	2. 20000000 .00	
3. Services received in or delivered to 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 and dividends	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.	20000000 .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. 0.000000 %

Entity Name (same as on Form CO-411 or Form BI-471)	
YETIFOOT INC	
FEIN	Fiscal Year Ending (YYYYMMDD)
900008068	20211231



Section B Salaries and Wages Factor

	Everywhere	Vermont
13. TOTAL SALARIES AND WAGES . . . 13a.	325402 .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. 0.000000 %

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.	0.000000 %
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.	0.000000 %

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.)

Test 8:**Required Vermont Forms/Schedules: CO-411, BA-402****Taxpayer(s) Information:**

Entity Name:	CB Rules the Floor Inc.
Federal Employer ID:	90-0008086
Primary 6-digit NAICS #:	96441
Mailing Address:	135 Main St.
City:	Northfield
State:	VT
Zip Code:	05626
Country:	USA
Tax Year Begin Date:	Jan-01-2021
Tax Year End Date:	Dec-31-2021
Federal Return Filed:	1120
# in Water's Edge Group:	1
# with Vermont Nexus:	1

Return Information:

Federal Taxable Income:	85,265,111.00
Bonus Depreciation:	(124,031.00)
State & Local Taxes:	12,346.00
Foreign Dividends Received:	1,671,426.00
Factor Relief:	NO
Targeted Job Credit Addback:	426,050.00
VT Net Operating Loss Claimed:	60,319.00
Use Tax Due:	185.00
Gross Receipts:	21,644,455.00
Estimated Payments Made:	5,000,000.00
Extension Payment:	200,000.00
Prior Year Carryforward:	100,000.00
Sales or Gross Receipts:	21,644,455
Services Performed in VT:	1,151,774.00
Sales delivered to VT from outside VT:	60,554.00
Salaries & Wages:	261,349,785.00
VT Salaries & Wages:	222,147,317.00
Buildings & other depreciable assets (original cost):	1,000,000.00
VT buildings & other depreciable assets:	1,000,000.00

Form CO-411

Vermont Corporate Income Tax Return



* 2 1 4 1 1 1 1 0 0 *

Check Appropriate Box(es)	<input type="checkbox"/> Name Change	<input type="checkbox"/> Accounting Period Change	<input checked="" type="checkbox"/> Extended Return	<input type="checkbox"/> Unitary Combined	<input type="checkbox"/> PL 86-272 is Applicable
	<input type="checkbox"/> Address Change	<input type="checkbox"/> Amended Return	<input checked="" type="checkbox"/> Federal Extension Requested	<input type="checkbox"/> Unitary Consolidated	<input type="checkbox"/> Final Return (Cancels Account)
Entity Name (Principal Vermont Corporation)			FEIN	Primary 6-digit NAICS number	
CB RULES THE FLOOR INC			900008086	964441	
Address			Tax year BEGIN date (YYYYMMDD)	Tax year END date (YYYYMMDD)	
135 MAIN ST			20210101	20211231	
Address (Line 2)			Number of companies in Water's Edge Group 1	Number of companies with Vermont Nexus 1	
City	State	ZIP Code	Federal tax return filed (Check one box)		
NORTHFIELD	VT	05626	<input checked="" type="checkbox"/> 1120	<input type="checkbox"/> 1120-F	<input type="checkbox"/> 990-T
Foreign Country			<input type="checkbox"/> 1120-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.) ← Check to indicate loss **1.** 85265111 **.00**
- 2. Bonus Depreciation Adjustment (See instructions) ← Check to indicate loss **2.** 124031 **.00**
- 3. Federal Taxable Income adjusted for disallowance of Bonus Depreciation (Add Lines 1 and 2) ← Check to indicate loss **3.** 85141080 **.00**
- 4. ADD (a) Interest on non-Vermont state and local obligations **4a.** _____ **.00**
- (b) State and local income or franchise taxes ← Check to indicate loss **4b.** 12346 **.00**
- LESS (c) Non-business income or loss allocated everywhere (Schedule BA-402, Line 1a, or leave blank) ← Check to indicate loss **4c.** _____ **.00**
- (d) Foreign dividends received. **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.** 426050 **.00**
- 5. NET APPORTIONABLE INCOME (Add Lines 3, 4(a), and 4(b). Then subtract Lines 4(c) through 4(g).) ← Check to indicate loss **5.** 83055950 **.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	
CB RULES THE FLOOR INC	
FEIN	Fiscal Year Ending (YYYYMMDD)
900008086	20211231



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.	74	255386	%
7. Apportionable Income (from Form CO-411, Line 5)	<input type="checkbox"/>	← Check to indicate loss	7.	.00
8. Income Apportioned to Vermont (Multiply Lines 6 and 7)	<input type="checkbox"/>	← Check to indicate loss	8.	61673516 .00
9. Income Allocated to Vermont (Schedule BA-402, Line 1b)	<input type="checkbox"/>	← Check to indicate loss	9.	.00
10. Foreign Dividends Allocated to Vermont (Schedule BA-402, Line 1d)	10.	1241124	.00	
11. Net Vermont Income Allocated and Apportioned to Vermont (Add Lines 8, 9, and 10.)	<input type="checkbox"/>	← Check to indicate loss	11.	62914640 .00
12. Vermont Net Operating Loss deduction applied (Attach schedule)	12.	60319	.00	
13. Vermont Net taxable income for this entity (Line 11 minus Line 12)	<input type="checkbox"/>	← Check to indicate loss	13.	62854321 .00
14. Vermont Tax. Apply Vermont Tax Rates (below) to amount on Line 13	14.	5342142	.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.	185	.00	
17. Tax Due for this entity (Subtract Line 15 from Line 14. To that result, add Line 16)	17.	5342327	.00	
18. Gross Receipts (For purpose of minimum tax calculation. See instructions)	18.	2164455	.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 - \$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	
CB RULES THE FLOOR INC	
FEIN	Fiscal Year Ending (YYYYMMDD)
900008086	20211231



Amount from Line 17 5342327

19. Total Tax Due (Add Line 17 plus Line 13 of all attached Schedules CO-421)	19.	<u>5342327</u>	.00
20. Payments			
20a. Estimated Payments	20a.	<u>5000000</u>	.00
20b. Payment with Extension	20b.	<u>200000</u>	.00
20c. Nonresident Estimated Payments (Form WH-435)	20c.		.00
20d. Real Estate Withholding Payments (Form RW-171)	20d.		.00
20e. Prior Year Overpayment Applied	20e.	<u>100000</u>	.00
20f. Total Payments (Add Lines 20a through 20e)	20f.	<u>5300000</u>	.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.	<u>42327</u>	.00
22. Payment submitted with this return	22.	<u>42327</u>	.00
23. Overpayment. If Line 20f is more than Line 19, Subtract Line 19 from Line 20f	23.		.00
24. Overpayment to be applied to next tax year	24.		.00
25. Overpayment to be refunded (Subtract Line 24 from Line 23)	25.		.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
Printed Name		Email Address	

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

Paid Preparer's Signature		Date (MMDDYYYY)	Preparer's Telephone Number
Preparer's Printed Name		Email Address (optional)	
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)			<input type="checkbox"/> Check if self-employed

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

For Department Use Only	
Ck. Amt.	Init.

Schedule BA-402

Vermont Apportionment & Allocation



* 2 1 4 0 2 1 1 0 0 *

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
CB RULES THE FLOOR INC	20211231	900008086
FOR UNITARY GROUPS ONLY - Name of Affiliate		Affiliate's FEIN
CB RULES THE FLOOR INC		900008086

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
1a-b. Non-Business Income or Other Non-Apportionable Income	<input type="checkbox"/> <small>Check to indicate loss</small> 1a. _____ .00	<input type="checkbox"/> <small>Check to indicate loss</small> 1b. _____ .00
1c-d. Foreign Dividends	<input type="checkbox"/> <small>Check to indicate loss</small> 1c. _____ .00	<input type="checkbox"/> <small>Check to indicate loss</small> 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 received in or delivered to Vermont	_____	_____ .00
4. Sales delivered or shipped to purchasers in Vermont from outside Vermont	_____	_____ .00
5. Sales delivered or shipped to purchasers in Vermont from within Vermont	_____	_____ .00
6. Sales shipped from Vermont to the U.S. Government	_____	_____ .00
7. Sales shipped from Vermont to purchasers in a state where the entity is not taxable	_____	_____ .00
8. Business interest and dividends	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	_____ .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	_____	_____ %

Entity Name (same as on Form CO-411 or Form BI-471)	
CB RULES THE FLOOR INC	
FEIN	Fiscal Year Ending (YYYYMMDD)
900008086	20211231



Section B Salaries and Wages Factor

	Everywhere		Vermont
13. TOTAL SALARIES AND WAGES . . . 13a.	261349785 .00	13b.	222147317 .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.	84. 999999 %

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.	1000000 .00	15b.	1000000 .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.	1000000 .00	20b.	1000000 .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. 000000 %

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.	297.	021547 %
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.	74.	255387 %

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.)

Test 9:

Required Vermont Forms/Schedules: CO-411

Taxpayer(s) Information:

Entity Name:	TeriCourt Homeowners Assoc. Inc.
Federal Employer ID:	90-0008087
Primary 6-digit NAICS #:	813990
Mailing Address:	152 Calais Rd.
City:	Worcester
State:	VT
Zip Code:	05682
Country:	US
Address Change:	Yes
Tax Year Begin Date:	Jan-01-2021
Tax Year End Date:	Dec-31-2021
Federal Return Filed:	1120-H
Exception to Minimum Tax:	Yes

Return Information:

Federal Taxable Income:	2,895.00
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Form CO-411

Vermont Corporate Income Tax Return



* 2 1 4 1 1 1 1 0 0 *

Check Appropriate Box(es)	<input type="checkbox"/> Name Change	<input type="checkbox"/> Accounting Period Change	<input type="checkbox"/> Extended Return	<input type="checkbox"/> Unitary Combined	<input type="checkbox"/> PL 86-272 is Applicable
	<input checked="" type="checkbox"/> Address Change	<input type="checkbox"/> Amended Return	<input type="checkbox"/> Federal Extension Requested	<input type="checkbox"/> Unitary Consolidated	<input type="checkbox"/> Final Return (Cancels Account)
Entity Name (Principal Vermont Corporation)			FEIN	Primary 6-digit NAICS number	
TERICOURT HOMEOWNERS ASSOC. INC			900008087	813990	
Address			Tax year BEGIN date (YYYYMMDD)	Tax year END date (YYYYMMDD)	
152 CALAIS RD			20210101	20211231	
Address (Line 2)			Number of companies in Water's Edge Group	Number of companies with Vermont Nexus	
City			State	ZIP Code	
WORCESTER			VT	05682	
Foreign Country			Federal tax return filed (Check one box)		
			<input type="checkbox"/> 1120	<input type="checkbox"/> 1120-F	<input type="checkbox"/> 990-T
			<input checked="" type="checkbox"/> 1120-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.) ← Check to indicate loss 1. 2895 .00
- 2. Bonus Depreciation Adjustment (See instructions) ← Check to indicate loss 2. .00
- 3. Federal Taxable Income adjusted for disallowance of Bonus Depreciation (Add Lines 1 and 2) ← Check to indicate loss 3. 2895 .00
- 4. ADD (a) Interest on non-Vermont state and local obligations ← Check to indicate loss 4a. .00
- (b) State and local income or franchise taxes ← Check to indicate loss 4b. .00
- LESS (c) Non-business income or loss allocated everywhere (Schedule BA-402, Line 1a, or leave blank) ← Check to indicate loss 4c. .00
- (d) Foreign dividends received. 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).) ← Check to indicate loss 5. 2895 .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 checked="" type="checkbox"/> HOMEOWNER'S / CONDO ASSOC. (Federal Form 1120-H only) (\$0)
---	--	--	---

Entity Name	
TERICOURT HOMEOWNERS ASSOC INC	
FEIN	Fiscal Year Ending (YYYYMMDD)
900008087	20211231



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.	100	000000	%
7. Apportionable Income (from Form CO-411, Line 5)	<input type="checkbox"/>	← Check to indicate loss	7.	2895 .00
8. Income Apportioned to Vermont (Multiply Lines 6 and 7)	<input type="checkbox"/>	← Check to indicate loss	8.	2895 .00
9. Income Allocated to Vermont (Schedule BA-402, Line 1b)	<input type="checkbox"/>	← Check to indicate loss	9.	.00
10. Foreign Dividends Allocated to Vermont (Schedule BA-402, Line 1d)			10.	.00
11. Net Vermont Income Allocated and Apportioned to Vermont (Add Lines 8, 9, and 10.)	<input type="checkbox"/>	← Check to indicate loss	11.	2895 .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)	<input type="checkbox"/>	← Check to indicate loss	13.	2895 .00
14. Vermont Tax. Apply Vermont Tax Rates (below) to amount on Line 13			14.	174 .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.	174 .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)

<u>IF VERMONT NET INCOME IS</u>	<u>TAX IS</u>
\$10,000 or less .....	.6.00%
\$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	
TERICOURT HOMEOWNERS ASSOC INC	
FEIN	Fiscal Year Ending (YYYYMMDD)
900008087	20211231



* 2 1 4 1 1 1 3 0 0 *

Amount from Line 17 _____

19. Total Tax Due (Add Line 17 plus Line 13 of all attached Schedules CO-421) 19. 174 .00
20. Payments
- 20a. Estimated Payments 20a. _____ .00
- 20b. Payment with Extension. 20b. _____ .00
- 20c. Nonresident Estimated Payments (Form WH-435) 20c. _____ .00
- 20d. Real Estate Withholding Payments (Form RW-171). 20d. _____ .00
- 20e. Prior Year Overpayment Applied 20e. _____ .00
- 20f. Total Payments (Add Lines 20a through 20e) 20f. _____ .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. 174 .00
22. Payment submitted with this return 22. 174 .00
23. Overpayment. If Line 20f is more than Line 19, Subtract Line 19 from Line 20f. 23. _____ .00
24. Overpayment to be applied to next tax year 24. _____ .00
25. Overpayment to be refunded (Subtract Line 24 from Line 23) 25. _____ .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
Printed Name	Email Address		

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

Paid Preparer's Signature		Date (MMDDYYYY)	Preparer's Telephone Number
Preparer's Printed Name	Email Address (optional)		
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)			<input type="checkbox"/> Check if self-employed

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

For Department Use Only	
Ck. Amt.	Init.

Form CO-411
Page 3 of 3
Rev. 10/21

Test 10:

Required Vermont Forms/Schedules: BA-403

Taxpayer(s) Information:

Entity Name:	Mystery Inc.
Federal Employer ID:	90-0007051
Mailing Address:	152 Church St.
City:	Burlington
State:	VT
Zip Code:	05401
Country:	USA
Tax Year Begin Date:	Jan-01-2021
Tax Year End Date:	Dec-31-2021
Federal Return Filed:	1120
Consolidated or Group Return:	Yes

Return Information:

Estimated tax liability:	10,000.00
Payments already made:	7,500.00

Form BA-403



**Vermont Application for Extension of Time to File
Vermont Corporate/Business Income Tax Returns**

Entity Name (Principal Vermont Corporation) MYSTERY INC			FEIN 900007051	
Address 152 CHURCH ST			Tax year BEGIN date (YYYYMMDD) 20210101	Tax year END date (YYYYMMDD) 20211231
Address (Line 2)			<input checked="" type="checkbox"/> CONSOLIDATED OR GROUP RETURN TO BE FILED (1120 series) <input type="checkbox"/> COMPOSITE RETURN TO BE FILED (1120S or 1065)	
City BURLINGTON	State VT	ZIP Code 05401		
Foreign Country				
Federal tax return to be filed (Check one box) <input checked="" 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.** _____ **10000.00**

2. Previous payments **2.** _____ **7500.00**

3. Amount of tax due with this application.
Line 1 minus Line 2. Do not enter negative value. **3.** _____ **2500.00**

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. § 3108.

For Department Use Only	
Ck. Amt.	Init.

Test 11:

Required Vermont Forms/Schedules: WH-435 x4

Taxpayer(s) Information:

Name of Estate or Trust:	Barnes Rogers & Wilson LLC
Federal Employer ID:	90-0008064
Mailing Address:	888 Bear Hill Rd.
City:	Maidstone
State:	VT
Zip Code:	05905
Tax Year Begin Date:	Jan-01-2022
Tax Year End Date:	Dec-31-2022
Entity Type	Partnership

Return Information:

1 st Quarter	1,500.00
2 nd Quarter	2,500.00
3 rd Quarter	2,410.00
4 th Quarter	1,075.00

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-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, Non-Composite Schedule, or Schedule BI-473, Composite Schedule.

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 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 estimated payment amount is \$500 or less, then no underpayment P&I is assessed, but a single payment by the 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, 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 www.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 Form WH-435 if no payment is due.

Form WH-435 Instructions
Rev. 10/20

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, 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

Business Name BARNES ROGERS & WILSON LLC			FEIN 900008064	
Address 888 BEAR HILL RD			Tax year BEGIN date (YYYYMMDD) 20220101	Tax year END date (YYYYMMDD) 20221231
Address (Line 2)			Total Vermont nonresident estimated income tax payments for this quarter (Use WHOLE DOLLARS). If "\$0," DO NOT file..... 1500 .00	
City MAIDSTONE	State VT	ZIP Code 05905		
Foreign Country (if not United States)				

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

Phone: (802) 828-5723

5454

For Department Use Only	
Ck. Amt.	Init.

Form WH-435
Rev. 10/19

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

FORM WH-435

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Form WH-435 Instructions
Rev. 10/20

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, 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

Business Name BARNES ROGERS & WILSON LLC			FEIN 900008064	
Address 888 BEAR HILL RD			Tax year BEGIN date (YYYYMMDD) 20220101	Tax year END date (YYYYMMDD) 20221231
Address (Line 2)			Total Vermont nonresident estimated income tax payments for this quarter (Use WHOLE DOLLARS). If "\$0," DO NOT file..... 2500 .00	
City MAIDSTONE	State VT	ZIP Code 05905		
Foreign Country (if not United States)				

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

Phone: (802) 828-5723

5454

For Department Use Only	
Ck. Amt.	Init.

Form WH-435
Rev. 10/19

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

FORM WH-435

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Form WH-435 Instructions
Rev. 10/20

Vermont Department of Taxes
Form WH-435
Vermont Estimated Income Tax Payments
For Nonresident Shareholders, Partners, or Members



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Business Name BARNES ROGERS & WILSON LLC			FEIN 900008064	
Address 888 BEAR HILL RD			Tax year BEGIN date (YYYYMMDD) 20220101	Tax year END date (YYYYMMDD) 20221231
Address (Line 2)			Total Vermont nonresident estimated income tax payments for this quarter (Use WHOLE DOLLARS). If "\$0," DO NOT file..... 2410.00	
City MAIDSTONE	State VT	ZIP Code 05905		
Foreign Country (if not United States)				

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

Phone: (802) 828-5723

For Department Use Only	
Ck. Amt.	Init.

Form WH-435
Rev. 10/19

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.

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Form WH-435 Instructions
Rev. 10/20

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, 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

Business Name BARNES ROGERS & WILSON LLC			FEIN 900008064	
Address 888 BEAR HILL RD			Tax year BEGIN date (YYYYMMDD) 20220101	Tax year END date (YYYYMMDD) 20221231
Address (Line 2)			Total Vermont nonresident estimated income tax payments for this quarter (Use WHOLE DOLLARS). If "\$0," DO NOT file..... 1075.00	
City MAIDSTONE	State VT	ZIP Code 05905		
Foreign Country (if not United States)				

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

Phone: (802) 828-5723

For Department Use Only	
Ck. Amt.	Init.

Form WH-435
Rev. 10/19

5454

Test 12:

Required Vermont Forms/Schedules: CO-414 x4

Taxpayer(s) Information:

Name of Estate or Trust:	Scooby Snack Factory Inc.
Federal Employer ID:	90-0008065
Mailing Address:	152 Old River Rd.
City:	Dacula
State:	GA
Zip Code:	30019
Tax Year Begin Date:	Jan-01-2022
Tax Year End Date:	Dec-31-2022
Entity Type	Corporation

Return Information:

1 st Quarter	15,000.00
2 nd Quarter	9,500.00
3 rd Quarter	12,540.00
4 th Quarter	8,600.00

INSTRUCTIONS FOR FILING VERMONT CORPORATE ESTIMATED TAX PAYMENTS

If you are filing:

- **Form CO-411, Vermont Corporate Income Tax Return**—Use this form, CO-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 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-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 the CO-414.

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-414 Instructions
Rev. 10/19

Vermont Department of Taxes

Form CO-414

Vermont Corporate Estimated Tax Payment Voucher



* 1 9 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 (Principal Vermont Corporation) SCOOPY SNACK FACTORY INC			FEIN 900008065	
Address 152 OLD RIVER RD			Tax year BEGIN date (YYYYMMDD) 20220101	Tax year END date (YYYYMMDD) 20221231
Address (Line 2)			<input type="checkbox"/> Check box for Change of Year End	
City DACULA	State GA	ZIP Code 30019	Amount of payment being remitted with this voucher 15000.00	
Foreign Country				

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

Phone: (802) 828-5723

For Department Use Only	
Ck. Amt.	Init.

Form CO-414
Rev. 10/19

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Form CO-414 Instructions
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Vermont Department of Taxes

Form CO-414

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Entity Name (Principal Vermont Corporation) SCOOPY SNACK FACTORY INC			FEIN 900008065	
Address 152 OLD RIVER RD			Tax year BEGIN date (YYYYMMDD) 20220101	Tax year END date (YYYYMMDD) 20221231
Address (Line 2)			<input type="checkbox"/> Check box for Change of Year End	
City DACULA	State GA	ZIP Code 30019	Amount of payment being remitted with this voucher 9500 .00	
Foreign Country				

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

Phone: (802) 828-5723

For Department Use Only	
Ck. Amt.	Init.

Form CO-414
Rev. 10/19

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Form CO-414 Instructions
Rev. 10/19

Vermont Department of Taxes

Form CO-414

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Entity Name (Principal Vermont Corporation) SCOOPY SNACK FACTORY INC			FEIN 900008065	
Address 152 OLD RIVER RD			Tax year BEGIN date (YYYYMMDD) 20220101	Tax year END date (YYYYMMDD) 20221231
Address (Line 2)			<input type="checkbox"/> Check box for Change of Year End	
City DACULA	State GA	ZIP Code 30019	Amount of payment being remitted with this voucher 12540.00	
Foreign Country				

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

Phone: (802) 828-5723

For Department Use Only	
Ck. Amt.	Init.

Form CO-414
Rev. 10/19

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Form CO-414 Instructions
Rev. 10/19

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Address 152 OLD RIVER RD			Tax year BEGIN date (YYYYMMDD) 20220101	Tax year END date (YYYYMMDD) 20221231
Address (Line 2)			<input type="checkbox"/> Check box for Change of Year End	
City DACULA	State GA	ZIP Code 30019	Amount of payment being remitted with this voucher 8 6 0 0 . 0 0	
Foreign Country				

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

Phone: (802) 828-5723

For Department Use Only	
Ck. Amt.	Init.

Form CO-414
Rev. 10/19

Test 13:

Required Vermont Forms/Schedules: BI-470

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. 10/19

Vermont Department of Taxes

Form BI-470

Vermont Business Income Tax Return Payment Voucher



Use this form if not submitting payment with Form BI-471 or Form BI-476

(The Department **does accept** payments with Forms BI-471 and BI-476)

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

Please PRINT in BLUE or BLACK INK

Entity Name			FEIN	
Address			Tax year BEGIN date (YYYYMMDD)	Tax year END date (YYYYMMDD)
Address (Line 2)				
City	State	ZIP Code	Amount of this payment (Use WHOLE DOLLARS) If "\$0," DO NOT file ..... .00	
Foreign Country				

**Send return
and check to:**

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

Phone: (802) 828-5723

For Department Use Only	
Ck. Amt.	Init.

Form BI-470
Rev. 10/19

Test 14:
Required Vermont Forms/Schedules: CO-422

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
Rev. 10/19

Vermont Department of Taxes

Form CO-422

Vermont Corporate Income Tax Return Payment Voucher



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

**Use this form if not submitting payment with Form CO-411.
(The Department does accept payments with Form CO-411.)**

Entity Name (Principal Vermont Corporation)			FEIN	
Address			Tax year BEGIN date (YYYYMMDD)	Tax year END date (YYYYMMDD)
Address (Line 2)				
City	State	ZIP Code	Amount of this payment. Use WHOLE DOLLARS. If \$0, DO NOT file.....\$ _____ .00	
Foreign Country				

**Send return
and check to:**

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

Phone: (802) 828-5723

For Department Use Only	
Ck. Amt.	Init.

Form CO-422
Rev. 10/19