Schedule BA-402

Vermont Apportionment & Allocation

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



Attach to Form CO-411 or Form BI-471

Entity Name (same as on Form CO-411 or Form BI-471)	Fiscal Year Ending (YYYYMMDD)	FEIN
12345678901234567890123456789012(36)	20211231	123456789
FOR UNITARY GROUPS ONLY - Name of Affiliate	Affiliate's FEIN	
12345678901234567890123456789012(36)	123456789	

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

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

Enter all amounts in WHOLE DOLLARS.

	Non-Business Income or	Everywhere		Vermont		
	Other New Association also	123456789012345.00	X ← Check to indicate 1b.	123456789012345.00		
1c-d	Foreign Dividends X ← Check to indicate loss 1c.	123456789012345.00	X Check to indicate 1d.	123456789012345.00		
	T 2 Sales and Receipts Factor ion A Sales and Receipts Factor	Everywhere		Vermont		
2.	Sales or gross receipts	123456789012345.00				
3.	Services received in or delivered to Vermont		3.	123456789012345.00		
4.	Sales delivered or shipped to purchasers in V	ermont from outside Vermont	4.	123456789012345.00		
5.	Sales delivered or shipped to purchasers in V	ermont from within Vermont	5.	123456789012345.00		
6.	Sales shipped from Vermont to the U.S. Gove	ernment	6.	123456789012345.00		
7.	Sales shipped from Vermont to purchasers in	a state where the entity is not taxab	ole 7.	123456789012345.00		
8.	Business interest and dividends8a.	123456789012345.00	8b.	123456789012345.00		
9.	Royalties	123456789012345.00	9b.	123456789012345.00		
10.	Gross rents	123456789012345.00	10b.	123456789012345.00		
11.	Other business income (attach detailed supporting statement)	123456789012345.00	11b.	123456789012345.00		
12.	TOTAL INCOME, SALES, AND GROSS RECEIPTS (Add Lines 2-11) . 12a.			123456789012345.00		
	12c. Vermont Sales and Receipts factor as (Divide Line 12b by Line 12a). Calculate percentage to six places to the same percentage to the same percent	•	12c.	100 _. 123456%		

Entity Name (same as on Form CO-411 or Form BI-471)				
123456789012345678901	23456789012(36)			
FEIN	Fiscal Year Ending (YYYYMMDD)			
123456789	20211231			



Sect	tion B	Salaries and Wages Factor	Everywhere		Vermont		
13.	TOTA	L SALARIES AND WAGES 13	8a. <u>123456789012345</u> .00	13b.	123456789012345	00	
	13c	Vermont as percent of Everywhere Calculate percentage to six places	e (Divide Line 13b by Line 13a). to the right of the decimal point	. 13c.	100.123456	_%	
Section C Property Factor (Average value during year)							
			Everywhere		Vermont		
14.	Invento	ories	la. 123456789012345 .00	14b.	123456789012345	00	
15.	Buildir assets (gs and other depreciable original cost)15	5a. <u>123456789012345</u> .00	15b.	123456789012345	00	
16.	Depleta	able assets (original cost) 10	6a. 123456789012345.00	16b.	123456789012345	00	
17.	Land.	1	7a. 123456789012345.00	17b.	123456789012345	00	
18.	Other a	assets (Attach schedule) 18	Sa. 123456789012345.00	18b.	123456789012345	00	
19.	Rented (Multip	real and personal property bly annual rent by 8)	Da. 123456789012345.00	19b.	123456789012345	00	
20.	TOTAL (Add L	L PROPERTY ines 14 through 19) 20	oa. 123456789012345.00	20b.	123456789012345	00	
	20c	Vermont as percent of Everywhere Calculate percentage to six places	e (Divide Line 20b by Line 20a) to the right of the decimal point	. 20c.	100.123456	_%	
Sect	tion D	Vermont Apportionment Fac	tors				
21.	(Add L	ine 12c twice, and Lines 13c and 2	les and Receipts, Double-weighted) 0c above). ght of the decimal point	21.	100.123456	_%	
22.	VERM	ONT APPORTIONMENT FACTO	OR (Divide Line 21 by 4 or as indicated below). ght of the decimal point				
			al to six places. If there are fewer than three		ors 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.)