# Vermont Substitute Forms Test Cases For COBI Tax



Tax Year 2018

#### VERMONT TEST CASES:

Test 1:

Vermont Forms Required: BI-476

#### **Vermont Business Income Tax Return For Resident Only** Form BI-476

5454



Rev. 10/18

	Entity Name THE BLACK GREAT DANE	LLC	Check Appropriate	Peri Exte	ounting od Change ended		F	nitial Retur	1
	Address		Box(es) FEIN	Retu	ım		(0	Cancels Ad	count)
	54 JOY ROAD		51	649975	1				
	Address, Line 2		•	GIN DATE (YY	,	x year END		•	MDD)
			20180			20181	231		
	City MONTPELIER	State ZIP Code VT 05602	Entity's P 56110	-	ligit NAICS N	umber			
	Foreign Country (if not United States)		Federal	ax return	filed (check o	ne box)			
			1120	S	X 1065		C	Other:	
А. В. С.	If Yes, STOP and complete Form BI-4 Did this entity have income or losses of If Yes, STOP and complete Form BI-4	derived from at least one state other than 71, Business Income Tax Return s, partners, or members	n Vermont?			C	es es 2	X	No No ollars.
•								, , , , , , , , , , , , , , , , , , ,	, , , , , , , , , , , , , , , , , , ,
1.	NOTE: If you qualify for an exce	ption to the Vermont minimum entity tax		te	1			250	.00
2.	Form BI-471 and attach Payments previously made for this tax	supporting documentation							
۷.		yforward		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 ta	x year		6					.00
Ve pa or tax	ereby certify that I am an officer or au rmont Statutes and that this return is yer, this declaration further provides the made available to any other person, or apyer and retained by the preparer.	true, correct, and complete to the bes hat under 32 V.S.A. § 5901, this inforr	st of my knowledg mation has not be eturn unless a se	je. If prep en and w parate va	pared by a pe ill not be use lid consent f	erson ot ed for ar form is s	her t ny otl signe	han th her pu d by t	e tax- rpose, ne
,	Signature of Responsible Officer		Date (MMD	(אאַטוי	Da	aytime Tele	pnone	Numbe	er
F	Printed Name	Email Address (optional)							
F	Preparer's Signature		Date (MMD	DYY)		Check	if Sel	f-Employ	/ed
		MAKEUPAPE	RSON@YAHO	O.CON	Л				
F	Preparer's Printed Name	Email Address (optional)			Pr	eparer's S	SN or	PTIN	
F	Firm's Name (or yours if self-employed) and addre	ess	FEIN		Pr	eparer's Te	elepho	ne Num	ber
I		May the Department of Taxes discuss this return with the preparer shown?	Ye	s X		Form	n BI-4	76	

#### Test 2:

Vermont Forms Required: BI-471, BI-472, 2 K1 VT

# Vermont Business Income Tax Return Form BI-471



For Partnerships, Subchapter S Corporations, and LLCs

Е	ntity Name			Check App	oropriate Box	(es)				
	BIG GIRL JEEPS			COMP	P	PERIOD	INITIAL RETURN		PUBLIC 86-272 A	
Δ	ddress			AMENI		CHANGE EXTENDED	FEDERAL	J	FINAL R (CANCE	
	1186 ROUTE 2			RETUR		RETURN	X EXTENSION REQUESTE	D	ACCOUN	NT)
Α	ddress, Line 2			FEIN	C4E0		Entity's Primar	y 6-digi	t NAICS nu	ımber
				40-099			61945			
	ity TON	State	ZIP Code	-	GIN date (YYYY	YMMDD)	Tax year END dat		MMDD)	
_	MILTON	VT	05468	20180			201812	231		
F	oreign Country (if not United States)				x return filed					
				X 11203	5	1065		Other		
A.	Were any shareholders, partners, or members	ers noni	residents of Vermor	nt during this	s tax year?.		x Yes	No	)	
B.	Did this entity have income or losses derive If Yes, complete and attach Schedule BA-4						Yes	x No	1	
<u></u>	•						103	V 14C	<b>,</b>	
C.	Net adjustment to income resulting from Ve "bonus depreciation" (IRC 168(k))	monts	disallowance of					400	00	
	(e :ee(.,),							196	00	.00
D.	Total number of Shareholders, Partners, or	Membe	rs					D	2	0.0
										.00
E.	How many are Vermont Residents?							Е	1	00
									•	.00
F.	How many are nonresidents?							F	1	.00
G.	Check box if § 5920(f), (g), or (h) applies (re	egardino	nonresident estim	ated navme	nte for afford	dable hous	sina projects			
<u> </u>	0o 3 00=0(.), (g), o. () appo. (			atea payiiie	into ioi amore		mig projecto,			
О.	federal new market tax credit projects, or pu						0, ,			
	federal new market tax credit projects, or pu	ublicly tr	aded partnerships)			documen	tation			
		ublicly tr	aded partnerships)			documen	0, ,			
	federal new market tax credit projects, or pu	ublicly tr	aded partnerships)	. Attach autl	norization or	document	all amount	s in y		
	federal new market tax credit projects, or pu	ublicly tr	aded partnerships)	. Attach autl	norization or	document	tation	ts in y		
	federal new market tax credit projects, or put  AX COMPUTATION (see instru  Check box if exception applies	ublicly tr	aded partnerships)  (S):  § 5832(2)(A)(\$75 r	. Attach auth	norization or	Enter	all amount	ts in y		
	federal new market tax credit projects, or put  AX COMPUTATION (see instru  Check box if exception applies	ublicly tr	aded partnerships)	. Attach auth	norization or	document	all amount	ts in y		
TA	check box if exception applies  NO VE	LEFARM	aded partnerships) IS):  § 5832(2)(A)(\$75 r  FACTIVITY / INAC	ninimum)	INVE	Enter  ESTMENT SEC. 761	club § 5921 (\$	ts in <u>y</u>		
	federal new market tax credit projects, or put  AX COMPUTATION (see instru  Check box if exception applies	LEFARM	aded partnerships) IS):  § 5832(2)(A)(\$75 r  FACTIVITY / INAC	ninimum)	INVE	Enter  ESTMENT SEC. 761	club § 5921 (\$	ts in <u>y</u>	whole d	
T/	Check box if exception applies  Vermont minimum entity tax (\$250) or abov	LEFARM	aded partnerships) IS):  § 5832(2)(A)(\$75 r  FACTIVITY / INAC	ninimum)	INVE	Enter  ESTMENT SEC. 761	club § 5921 (\$	ts in <u>y</u>		ollars.
TA	Check box if exception applies  NO VE  Vermont minimum entity tax (\$250) or above	LEARM RMONT	aded partnerships) IS):  § 5832(2)(A)(\$75 r  FACTIVITY / INAC	ninimum)	INVE	Enter  ESTMENT SEC. 761	club § 5921 (\$	ts in <u>y</u>	whole d	ollars.
T/	check box if exception applies  No VE  Vermont minimum entity tax (\$250) or abov  For non-composite entities 2a. Nonresident estimated payment require	LEARM RMONT  e excep	aded partnerships)  IS):  § 5832(2)(A)(\$75 r  FACTIVITY / INAC  tion (see instruction	ninimum) TIVE (\$0)	INVE	Enter ESTMENT SEC. 761	club § 5921 (\$	ts in <u>y</u>	whole d	ollars.
<b>T</b> /	Check box if exception applies  No VE  Vermont minimum entity tax (\$250) or abov  For non-composite entities  2a. Nonresident estimated payment require (Schedule BI-472, Line 19)	FARM RMONT e excep	aded partnerships)  IS):  § 5832(2)(A)(\$75 r  FACTIVITY / INAC  tion (see instruction	ninimum) TIVE (\$0)	INVE	Enter  ESTMENT SEC. 761	tation	ts in <u>y</u>	whole d	ollars.
<b>T</b> /	Check box if exception applies  No VE  Vermont minimum entity tax (\$250) or abov  For non-composite entities  2a. Nonresident estimated payment require (Schedule BI-472, Line 19)	EXAMPLE 1. SECOND IN THE PROPERTY OF THE PROPE	aded partnerships)  IS):  § 5832(2)(A)(\$75 r  FACTIVITY / INACT  tion (see instruction	ninimum) TIVE (\$0) ns)	INVE	Enter ESTMENT SEC. 761	tation	1 .00	whole d	ollars.
T/	Check box if exception applies  No VE  Vermont minimum entity tax (\$250) or abov  For non-composite entities  2a. Nonresident estimated payment require (Schedule BI-472, Line 19)	EXAMPLE 1. SECOND IN THE PROPERTY OF THE PROPE	aded partnerships)  IS):  § 5832(2)(A)(\$75 r  FACTIVITY / INACT  tion (see instruction	ninimum) TIVE (\$0) ns)	INVE	Enter ESTMENT SEC. 761	tation	ts in <u>y</u>	whole d	ollars.
1. 2.	Check box if exception applies  NO VE  Vermont minimum entity tax (\$250) or abov  For non-composite entities  2a. Nonresident estimated payment require (Schedule BI-472, Line 19)	Exception of the control of the cont	aded partnerships)  IS):  § 5832(2)(A)(\$75 r  FACTIVITY / INACT  tion (see instruction  ule BI-472, Line 19	minimum) TIVE (\$0) ns) 2a ) 2b	INVE	Enter ESTMENT SEC. 761 31835 8165	tation	1 .00	whole d	.00
T/	Check box if exception applies  No VE  Vermont minimum entity tax (\$250) or abov  For non-composite entities  2a. Nonresident estimated payment require (Schedule BI-472, Line 19)	Exception of the control of the cont	aded partnerships)  IS):  § 5832(2)(A)(\$75 r  FACTIVITY / INACT  tion (see instruction)  ule BI-472, Line 19	minimum) TIVE (\$0) ns) 2a ) 2b	INVE	Enter ESTMENT SEC. 761	tation	1 .00	whole d	ollars.
1. 2.	Check box if exception applies  NO VE  Vermont minimum entity tax (\$250) or abov  For non-composite entities  2a. Nonresident estimated payment require (Schedule BI-472, Line 19)	Exception of the control of the cont	aded partnerships)  IS):  § 5832(2)(A)(\$75 r  FACTIVITY / INAC*  tion (see instruction  ule BI-472, Line 19	minimum) TIVE (\$0) nns) 2a ) 2b	INVE	Enter ESTMENT SEC. 761	tation	1 .00	whole d	.00 .00
1. 2.	Check box if exception applies  NO VE  Vermont minimum entity tax (\$250) or abov  For non-composite entities  2a. Nonresident estimated payment require (Schedule BI-472, Line 19)	Exception of the control of the cont	aded partnerships)  IS):  § 5832(2)(A)(\$75 r  FACTIVITY / INAC*  tion (see instruction  ule BI-472, Line 19	minimum) TIVE (\$0) nns) 2a ) 2b	INVE	Enter ESTMENT SEC. 761  31835 8165	tation	1 .00	whole d	.00
1. 2.	Check box if exception applies  NO VE  Vermont minimum entity tax (\$250) or abov  For non-composite entities  2a. Nonresident estimated payment require (Schedule BI-472, Line 19)	EXAMPLE 1. SCHOOL SCHOO	Added partnerships)  IS):  § 5832(2)(A)(\$75 recorded to the content of the conten	minimum) TIVE (\$0) ns) 2a ) 2b	INVE	Enter ESTMENT SEC. 761  31835 8165 - 2c - 3	tation	1 .00	whole d	.00 .00
1. 2. 2c.	Check box if exception applies  NO VE  Vermont minimum entity tax (\$250) or abov  For non-composite entities  2a. Nonresident estimated payment require (Schedule BI-472, Line 19)	EXAMPLE 1. SCHOOL SCHOO	Added partnerships)  IS):  § 5832(2)(A)(\$75 recorded to the content of the conten	minimum) TIVE (\$0) ns) 2a ) 2b	INVE	Enter  ESTMENT  SEC. 761	tation	1 .00	whole d	.00 .00
1. 2. 2c. 3.	Check box if exception applies  NO VE  Vermont minimum entity tax (\$250) or abov  For non-composite entities  2a. Nonresident estimated payment require (Schedule BI-472, Line 19)	FARM RMONT e excep ment cer the s Sched tax due (see in:	aded partnerships)  IS):  § 5832(2)(A)(\$75 r  FACTIVITY / INACT  tion (see instruction  ule BI-472, Line 19	ninimum) TIVE (\$0) ns)	INVE IRC S	Enter  ESTMENT  SEC. 761  31835  8165  2c 3 4	tation	1 .00 40000	whole d	.00 .00 .00
1. 2. 2. 4.	Check box if exception applies  NO VE  Vermont minimum entity tax (\$250) or abov  For non-composite entities  2a. Nonresident estimated payment require (Schedule BI-472, Line 19)	Exception of the second of the	aded partnerships)  IS):  § 5832(2)(A)(\$75 r  FACTIVITY / INACT  tion (see instruction  ule BI-472, Line 19	ninimum) TIVE (\$0) ns) 2a ) 2b Line 24) ng online pur	INVE	Enter ESTMENT SEC. 761	tation	1 .00 40000	whole d	.00 .00
1. 2. 2. 4.	Check box if exception applies  NO VE  Vermont minimum entity tax (\$250) or abov  For non-composite entities  2a. Nonresident estimated payment require (Schedule BI-472, Line 19)	Exception of the second of the	aded partnerships)  IS):  § 5832(2)(A)(\$75 r  FACTIVITY / INACT  tion (see instruction  ule BI-472, Line 19	ninimum) TIVE (\$0) ns) 2a ) 2b Line 24) ng online pur	INVE	Enter ESTMENT SEC. 761	tation	1 .00 40000	whole d	.00 .00 .00

#### Entity Name

**BIG GIRL JEEPS** 

40-0996458

#### Fiscal Year Ending (YYYYMMDD)



#### DAVMENTS AND OPEDITS

#### Enter all amounts in whole dollars

P <i>F</i>	AT MEN 13 AND CREDITS			inter	all amounts in whole	dollars.
7.	Prior Year Overpayment Applied			7		.00
8.	Payments with Extension			8	1000	.00
9. 10	Real estate withholding paid for this entity with Fo			9		.00
10.	through a Schedule K-1VT			10		.00
	Nonresident estimated payments paid by this enti- Nonresident estimated payments distributed to thi	•		11	32500	.00
	Schedule K-1VT			12	767	.00
13.	Total payments (Add Lines 7 through 12)			13	34267	.00
RI	ECONCILIATION		E	Enter	all amounts in whole	dollars.
14.	Balance Due: If Line 6 is greater than Line 13, en	ter the difference		14	6133	.00
15.	Payment attached to this return			15	6133	.00
16.	Overpayment: If Line 6 is less than the sum of Lin	es 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
Veri taxp pur	reby certify that I am an officer or authorized agmont Statutes and that this return is true, correctly this declaration further provides that und pose, or made available to any other person, othe taxpayer and retained by the preparer.	ct, and complete to the best of my keer 32 V.S.A. § 5901, this information	nowledge has not	e. If pr been a	epared by a person other than and will not be used for any ot	n the ther
Si	gnature of Responsible Officer	C	Date (MMDI	DYY)	Daytime Telephone N	umber
D	inted Name	Farail Address (autional)				
PI	inted Name	Email Address (optional)				
Pı	reparer's Signature	С	Date (MMDI	DYY)	Check if Self-En	mployed
		KSMITH@GMAIL.Co	OM			
Pı	reparer's Printed Name	Email Address (optional)			Preparer's SSN or PT	IN
Fi	rm's Name (or yours if self-employed) and address	E	EIN		Preparer's Telephone	Number
		repartment of Taxes is return with the preparer shown?	Yes	X		

# Vermont Non-Composite Schedule BI-472



Fiscal Year Ending (YYYYMMDD) FEIN

#### **PRINT in BLUE or BLACK INK**

Entity Name (same as on Form BI-471)

#### **ATTACH TO FORM BI-471**

	BIG GIRL JEEPS					40-09	996458	
Pla	ce an "X" in the box left of the line number to indicate a loss amount.				E	Enter all amounts	in <u>whole d</u>	ollars.
1.	Ordinary Business Income (federal Form 1120S, Line 21 or federal Form 1065, Line 22)	Check to  ← indicate loss	1		846	932	.00	
2.	Net Real Estate Income (federal Form 1120S, Schedule K, Line 2, or federal Form 1065, Schedule K , Line 2)	Check to	2				.00	
3.	Other Net Rental Income (federal Form 1120S, Schedule K, Line 3, or federal Form 1065, Schedule K, Line 3)	Check to	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. (federal Form 1120S, Schedule K, 8a, or federal Form 1065, Schedule K, Lines 7 and 8.)		5		,	16235	.00	
6.	Net section 1031 gain or loss. (federal Form 1120S, Schedule K, Line 9, or federal 1065, Schedule K Line 10)		X ← in	check to adicate	6	2045		.00
7.	Other income or loss. (federal Form 1120S, Schedule K, Line 10, or federal Form 1065, Schedule K, Line 11.)		<b>←</b> in	check to idicate	7	10000		.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 1-7, then subtract Line 8)		← in	check to adicate oss	9	871122		.00
10.	Apportionment percentage (From Schedule BA-402, or 100%)				10	100		
11.	Business Income Apportioned to Vermont (Multiply Line 9 by Line 10)		<b>←</b> in	check to	11	871122		.00
12.	Income directly allocable to Vermont generated by this entity (Capital gain on real estate and physical assets located in Vermont, royalties on	Check to  ← indicate						.00
13.	property located in Vermont, etc.)	loss	12		435	71	.00	
11	different entity via Schedule K-1VT  Vermont sourced capital gain distributed to this entity via	Check to indicate loss	13		5000	0	.00	
14.	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	Charleto	15				.00	
16.	Total Vermont Net Income (Add Lines 11 through 15)		<b>←</b> in	check to adicate oss	16	964693		.00
17.	Percentage of income from Line 16 passed through to nonresidents				17		50	
18.	Total income passed through to nonresidents (Multiply Line 13 by Line 14)		← in	check to adicate oss	18	482346		.00
19.	Nonresident estimated payment requirement (Multiply Line 18 by 6.6%)				19	31835		.00

# Vermont Shareholder, Partner, or Member Information Schedule K-1VT



### This schedule is REQUIRED. Attach to Form BI-471

HEADER INFORMATION - REQUIRED ENTRIES  Entity Name (Shareholder, Partner, or Member)  OR Individual Last Name (Shareholder, Partner, or Member)  COLEMAN  Address  125 GROUT ROAD  Address, Line 2 (if needed)  City  MONTPELIER  OR  State  VT  OSG02  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  Yellow  Told this entity pay tax on this income as part of a composite return.	
OR Individual Last Name (Shareholder, Partner, or Member) COLEMAN  Address  125 GROUT ROAD  Address, Line 2 (if needed)  City  MONTPELIER  VT  O5602  Foreign Country (if not United States)  First Name  JANE  MI  096-24-5614  Recipient Type (I, C, I Residency Status)  X Vermont Residency  Nonresident  Calculate percentage to six places to the right of the decimal point  50	
COLEMAN  Address  125 GROUT ROAD  Address, Line 2 (if needed)  City  MONTPELIER  Foreign Country (if not United States)  State  Calculate percentage to six places to the right of the decimal point  SAME  Recipient Type (I, C, I I I I I I I I I I I I I I I I I	
COLEMAN  Address  125 GROUT ROAD  Address, Line 2 (if needed)  City  MONTPELIER  Foreign Country (if not United States)  State  Calculate percentage to six places to the right of the decimal point  SAME  Recipient Type (I, C, I I I I I I I I I I I I I I I I I	
Address  125 GROUT ROAD  Address, Line 2 (if needed)  City  MONTPELIER  Foreign Country (if not United States)  Recipient Type (I, C, I Residency Status X Vermont Residency Status Y Vermont Residency Status Nonresident Nonresident States)  Percentage of Entity's income or loss to this recipient. Calculate percentage to six places to the right of the decimal point 50	ber
125 GROUT ROAD  Address, Line 2 (if needed)  City  MONTPELIER  State  VT  VT  05602  Percentage of Entity's income or loss to this recipient. Calculate percentage to six places to the right of the decimal point  50	S, L, P, X, or T)
City State ZIP Code Nonresident  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	, , , , , , , , ,
City State ZIP Code Nonresident  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	
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	
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	
Calculate percentage to six places to the right of the decimal point	
Did this entity pay tax on this income as part of a composite return	
Place an "X" in the box left of the line number to indicate a loss amount  Enter all amounts in y	es x No whole dollars.
1. Vermont Business Income	.00
2. Capital gains allocated to Vermont	.00
3. Other income allocated to Vermont	.00
4. Exempt Income - Vermont income not characterized as Unrelated Business Income (UBI) for Federal purposes (tax-exempt entities only)	.00
5. Total annual nonresident estimated payments allocated to this shareholder	.00
6. Total annual real estate withholding payments allocated to this shareholder	.00
7. Share of total federal bonus depreciation difference (Enter on Schedule IN-112, Line 4 or Line 8)	.00

# Vermont Shareholder, Partner, or Member Information Schedule K-1VT



### This schedule is REQUIRED. Attach to Form BI-471

Entity Name (same as on Form BI-471) BIG GIRL JEEPS		Fiscal Yea	ar Ending (YYYY	MMDD)	40-0996	458	
HEADER INF	ORMA	TION - REC	QUIRED EN	ITRIES	3		
Entity Name (Shareholder, Partner, or Member)					FEIN		
OB							
OR Individual Last Name (Shareholder, Partner, or Mem		st Name		MI	Social Securi	•	
ROONEY Address		ALICE			094-44-		D V or T)
3757 CHERRYSTONE ROAD					I	e (1, 0, 3, L,	r, x, 01 1)
Address, Line 2 (if needed)					Residency St	atus	
					Verm	ont Resident	:
CARECHARIES	State	ZIP Code			X Nonr	esident	
CAPE CHARLES	VA	23111					
Foreign Country (if not United States)			y's income or loss to ge to six places to th			50	
Did this entity pay tax on this income as part of a composi Place an "X" in the box left of the line numb					r all amoun	Yes its in whol	x No le dollars.
Vermont Business Income			Check to indicate loss	1	43556	51	.00
2. Capital gains allocated to Vermont			Check to indicate loss	2			.00
3. Other income allocated to Vermont			Check to indicate loss	3	46786		.00
<ol> <li>Exempt Income - Vermont income not characterized a Business Income (UBI) for Federal purposes (tax-exe</li> </ol>				4			.00
5. Total annual nonresident estimated payments allocate	ed to this s	shareholder		5	40000		.00
6. Total annual real estate withholding payments allocat	ed to this	shareholder		6			.00
<ol> <li>Share of total federal bonus depreciation difference (Enter on Schedule IN-112, Line 4 or Line 8)</li> </ol>			← Check to indicate loss	7	9800		.00

#### Test 3:

Vermont Forms Required: BI-471, BI-472, 2 K1 VT, BA402. BA404, BA406

# Vermont Business Income Tax Return Form BI-471



For Partnerships, Subchapter S Corporations, and LLCs

F	ntity Name			Check Appro	onriate Roy(e	e)				
ľ	RED SOX OPPORTUNITY	CORP		Check Appro	DEC	OUNTING	X INITIAL RETURN		PUBLI	
P	ddress			RETURN	CHA	NGE	RETURN FEDERAL			APPLIES RETURN
	27 YAYNKEE LANE			AMENDE RETURN		ENDED URN	EXTENSIOI REQUESTE		(CANC	
P	ddress, Line 2			FEIN			Entity's Primar			
		2	717.0	40-909			654321	0000	(11155)	
	ity BARRE	State VT	ZIP Code 05461	Tax year BEGII 201801		MDD)	Tax year END date 2018123		MMDD)	
	oreign Country (if not United States		00 10 1		return filed (c	heck on				
	orong. recurring (in rise errinder erande	,		X 1120S	(5	1065	,	Other		
Α.	Were any shareholders, partners,	or members non	residents of Vermor	nt during this	tax year?		x Yes	No	)	
В.	Did this entity have income or loss									
C.	If Yes, complete and attach Sched  Net adjustment to income resulting						x Yes	No	)	
О.	"bonus depreciation" (IRC 168(k)).					С				.00
D	Total number of Charabelders, Day	rtnoro or Mombo	250							.00
D.	Total number of Shareholders, Par	riners, or Membe	#18					D	2	.00
E.	How many are Vermont Residents	s?						E	1	.00
F.	How many are nonresidents?							F	1	.00
G.	Check box if § 5920(f), (g), or (h) a	applies (regarding	a nonresident estim	atad navmant	o for offordal	alo hous	ring projects			.00
Ο.	0 (7: (07: (7)		•				0, ,			
О.	federal new market tax credit proje		•				0, ,			
	0 (7: (07: (7)	ects, or publicly to	raded partnerships).		orization or do	ocumen	0, ,			
	federal new market tax credit proje	ects, or publicly to	raded partnerships).	. Attach autho	orization or do	ecument Enter	tation	ts in		
	federal new market tax credit proje  AX COMPUTATION (see	ects, or publicly to e instruction	raded partnerships).  1 § 5832(2)(A)(\$75 n	. Attach autho	INVES	Enter	all amoun	ts in		
	federal new market tax credit project  AX COMPUTATION (see	ects, or publicly to e instruction	raded partnerships).	. Attach autho	orization or do	Enter	all amoun	ts in		
	federal new market tax credit project  AX COMPUTATION (see	ects, or publicly to e instruction SMALL FARM NO VERMON	raded partnerships).  S): S 5832(2)(A)(\$75 m  T ACTIVITY / INAC	Minimum)	INVES	Enter TMENT CC. 761	all amoun CLUB § 5921 (\$	ts in		
TA	federal new market tax credit project  AX COMPUTATION (see Check box if exception applies	ects, or publicly to e instruction SMALL FARM NO VERMON	raded partnerships).  S): S 5832(2)(A)(\$75 m  T ACTIVITY / INAC	Minimum)	INVES	Enter TMENT CC. 761	all amoun CLUB § 5921 (\$	ts in	whole	dollars.
<b>T</b> /	check box if exception applies  Vermont minimum entity tax (\$250)  For non-composite entities  2a. Nonresident estimated paymer	ects, or publicly to e instruction SMALL FARM NO VERMON  or above except nt requirement	oraded partnerships).  OS):  S 5832(2)(A)(\$75 m  T ACTIVITY / INACTIVITY / INACTIVI	minimum) TIVE (\$0)	INVES	Enter TMENT CC. 761	call amoun CLUB § 5921 (\$	ts in (500)	whole	dollars.
<b>T</b> /	Check box if exception applies  Vermont minimum entity tax (\$250  For non-composite entities  2a. Nonresident estimated paymer (Schedule BI-472, Line 19)	ects, or publicly to enstruction  SMALL FARM  NO VERMON  or above except  or requirement  where (Enter the	raded partnerships).  1 § 5832(2)(A)(\$75 m  T ACTIVITY / INACTIVITY /	minimum) TIVE (\$0) ns)	INVES	Enter TMENT CC. 761	call amoun CLUB § 5921 (\$	ts in	whole	dollars.
<b>T</b> /	Check box if exception applies  Vermont minimum entity tax (\$250  For non-composite entities  2a. Nonresident estimated paymer (Schedule BI-472, Line 19)	ects, or publicly to enstruction  SMALL FARM  NO VERMON  or above except  or requirement  where (Enter the	raded partnerships).  1 § 5832(2)(A)(\$75 m  T ACTIVITY / INACTIVITY /	minimum) TIVE (\$0) ns)	INVES	Enter TMENT CC. 761	tation	ts in (500)	whole	dollars.
<b>T</b> /	Check box if exception applies  Vermont minimum entity tax (\$250  For non-composite entities  2a. Nonresident estimated paymer (Schedule BI-472, Line 19)	ects, or publicly to enstruction  SMALL FARM  NO VERMON  or above except  or requirement  or r	raded partnerships).  (1 § 5832(2)(A)(\$75 m  T ACTIVITY / INACTIVITY /	minimum) TIVE (\$0) ns)2a	INVES	Enter TMENT CC. 761	tation	ts in (50)	whole	dollars.
1. 2.	Check box if exception applies  Vermont minimum entity tax (\$250  For non-composite entities  2a. Nonresident estimated paymer (Schedule BI-472, Line 19)  2b. Overpayment distributed to ow sum of all K-1VT's Lines 5 and	ects, or publicly to e instruction  SMALL FARM  NO VERMON  or above except  nt requirement  orners (Enter the d 6, minus Sched	raded partnerships).  I § 5832(2)(A)(\$75 m  T ACTIVITY / INACTIVITY /	minimum) TIVE (\$0) ns)2a	INVES IRC SE	Enter TMENT CC. 761	tation	1 .00 .00	whole	dollars.
1. 2.	Check box if exception applies  Vermont minimum entity tax (\$250  For non-composite entities  2a. Nonresident estimated paymer (Schedule BI-472, Line 19)  2b. Overpayment distributed to ow sum of all K-1VT's Lines 5 and Enter the sum of Lines 2a and 2b	ects, or publicly to exist instruction SMALL FARM NO VERMON of or above except of requirement coners (Enter the d 6, minus Scheen composite tax due of the control of the c	raded partnerships).  (1 § 5832(2)(A)(\$75 m  T ACTIVITY / INACTIVITY /	minimum) TIVE (\$0) ns)	INVES	Enter TMENT CC. 761	tation	1 .00 .00	whole	.00
1. 2. 2c.	Check box if exception applies  Vermont minimum entity tax (\$250  For non-composite entities  2a. Nonresident estimated paymer (Schedule BI-472, Line 19)  2b. Overpayment distributed to ow sum of all K-1VT's Lines 5 and Enter the sum of Lines 2a and 2b  For composite entities, Vermont entities, Ver	ects, or publicly to exert instruction SMALL FARM NO VERMON or above except in trequirement for the defendance of the decident formation of the deci	raded partnerships).  I § 5832(2)(A)(\$75 m T ACTIVITY / INACTIVITY / I	minimum) TIVE (\$0) ns)	INVES	Enter TMENT CC. 761	tation	ts in (50)	whole	.00 .00 .00
1. 2. 2c. 3.	Check box if exception applies  Vermont minimum entity tax (\$250)  For non-composite entities  2a. Nonresident estimated paymer (Schedule BI-472, Line 19)  2b. Overpayment distributed to ow sum of all K-1VT's Lines 5 and Enter the sum of Lines 2a and 2b  For composite entities, Vermont converse the sum of converse th	ects, or publicly to exert instruction SMALL FARM NO VERMON or above except in trequirement for the distance of the composite tax due evel taxes (see in the no sales tax was a section of the composite tax due evel taxes (see in the no sales tax was a section of the composite tax due evel taxes (see in the no sales tax was a section of the composite tax due evel taxes (see in the no sales tax was a section of the composite tax due evel taxes (see in the no sales tax was a section of the composite tax due evel taxes (see in the composite taxes (see in the composit	raded partnerships).  (1 § 5832(2)(A)(\$75 m  T ACTIVITY / INACTIVITY /	minimum)  TIVE (\$0)  ns)	INVES IRC SE	Enter TMENT CC. 761 175 2c 3 4	club § 5921 (\$	1 .00 .00	whole	.00 .00

#### Entity Name

### RED SOX OPPORTUNITY CORP FEIN Fiscal Year Ending (YYYYMMDD)



#### 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	vith Form RW-171, REW Schedu	le A	9		.00
10.	Real estate withholding distributed to this e					.00
	through a Schedule K-1VT			10		.00
11.	Nonresident estimated payments paid by the	-		11	13000	.00
12.	Nonresident estimated payments distribute Schedule K-1VT			12		.00
13.	Total payments (Add Lines 7 through 12).			13	15500	.00
RI	ECONCILIATION			Ente	all amounts in whole	e dollars.
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 sun	of Lines 13 and 15, enter the dif	ference	16	2059	.00
17.	Overpayment to be credited to the next tax	year		17	2000	.00
18.	Overpayment to be refunded			18	59	.00
Verr taxp purp	reby certify that I am an officer or authori nont Statutes and that this return is true, ayer, this declaration further provides th lose, or made available to any other pers the taxpayer and retained by the preparer.	correct, and complete to the be at under 32 V.S.A. § 5901, this in on, other than for the preparati	est of my knowled nformation has no	ge. If pr t been a	epared by a person other tha and will not be used for any o	n the ther
Si	gnature of Responsible Officer		Date (MM	DDYY)	Daytime Telephone N	lumber
Pr	inted Name	Email Address (optional)				
Pr	eparer's Signature		Date (MMI	DDYY)	Check if Self-E	mployed
Pr	eparer's Printed Name	THEBESTTA> Email Address (optional)	(GROUP@RS	ROCK	Preparer's SSN or P	TIN
Fi	m's Name (or yours if self-employed) and address		EIN		Preparer's Telephone	Number
		the Department of Taxes cuss this return with the preparer	shown?	s		

### Г

### Vermont Non-Composite Schedule BI-472



Fiscal Year Ending (YYYYMMDD) FEIN

#### **PRINT in BLUE or BLACK INK**

Entity Name (same as on Form BI-471)

RED SOX OPPORTUNITY CORP

#### **ATTACH TO FORM BI-471**

40-9090900

riac	e an "X" in the box left of the line number to indicate a loss amount.	•			-	Enter all amounts i	n <u>wnoie d</u>	oilars.
	Ordinary Business Income (federal Form 1120S, Line 21 or federal Form 1065, Line 22)	Check to indicate loss	1		689	911	.00	
	Net Real Estate Income (federal Form 1120S, Schedule K, Line 2, or federal Form 1065, Schedule K , Line 2)	Check to indicate loss	2				.00	
	Other Net Rental Income (federal Form 1120S, Schedule K, Line 3, or federal Form 1065, Schedule K, Line 3)	← Check to indicate loss	3				.00	
	Guaranteed Payments (Partnership only - federal Form 1065, Schedule K, Line 4).		4		1	000000	.00	
•	Net short term and long term capital gains. (federal Form 1120S, Schedule K, 8a, or federal Form 1065, Schedule K, Lines 7 and 8.)		5		•		.00	
•	Net section 1031 gain or loss. (federal Form 1120S, Schedule K, Line 9, or federal 1065, Schedule K Line 10)		← in	check to	6		.00	.00
	Other income or loss. (federal Form 1120S, Schedule K, Line 10, or federal Form 1065, Schedule K, Line 11.)		← in	Check to indicate	7	250001		.00
	Section 179 Deduction (federal Form 1120S, Schedule K, Line 11 or Federal Form 1065, Schedule K, Line 12)				8	250000		.00
	Apportionable income (Add Lines 1-7, then subtract Line 8)		← in	check to indicate	9	1068912		.00
٥.	Apportionment percentage (From Schedule BA-402, or 100%)				10	72.8906	672	
1.	Business Income Apportioned to Vermont (Multiply Line 9 by Line 10)		← jn	check to indicate	11	779137		.00
2.	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	12	,,,,				.00
3.	Vermont business income distributed to this entity by a different entity via Schedule K-1VT	Check to	13				.00	
1.	Vermont sourced capital gain distributed to this entity via Schedule K-1VT	Check to indicate	14		219	000	.00	
5.	Other Vermont sourced income distributed to this entity by a different entity via Schedule K-1VT		15		213	000	.00	
3.	Total Vermont Net Income (Add Lines 11 through 15)	loss	← in	check to	16	998137	.00	.00
7.	Percentage of income from Line 16 passed through to nonresidents				17	20		%
3.	Total income passed through to nonresidents (Multiply Line 13 by Line 14)		← jn	check to idicate oss	18	19962	27	.00
9.	Nonresident estimated payment requirement (Multiply Line 18 by 6.6%)				19		175	.00

# Vermont Shareholder, Partner, or Member Information Schedule K-1VT



### This schedule is REQUIRED. Attach to Form BI-471

Е	Entity Name (same as on Form BI-471)		Fiscal Ye	ar Ending (YYYY	MMDD)	FEIN		
	RED SOX OPPORTUNITY CORP					40-909	0900	
	HEADER INFOR	RMA	TION - RE	QUIRED EN	ITRIES	3		
	Entity Name (Shareholder, Partner, or Member)					FEIN		
OF	2							
01	R Individual Last Name (Shareholder, Partner, or Member) HENRY		rst Name JOHN		MI	Social Secu	•	1
Adı	dress		JOHN			008229	-	L, P, X, or T)
,	125 GOLF COURSE LANE						, po (1, 0, 0,	2, 1 , 7 , 01 1 )
Add	dress, Line 2 (if needed)					Residency S	Status	
						X Ver	mont Resid	ent
Cit	OUEFCUE		ZIP Code			Nor	resident	
Гол		VT	05421					
FUI	reign Country (if not United States)		•	ty's income or loss to age to six places to the			80	
					Ü			
Did	I this entity pay tax on this income as part of a composite re	eturn .					Yes	x No
Pla	ace an "X" in the box left of the line number	to in	idicate a loss	amount	Ente	r all amou	nts in <u>wr</u>	nole dollars.
1.	Vermont Business Income			Check to indicate loss	1	6233	10	.00
2.	Capital gains allocated to Vermont			← Check to indicate loss	2	17520	00	.00
3.	Other income allocated to Vermont			Check to indicate loss	3			.00
4.	Exempt Income - Vermont income not characterized as U							.00
	Business Income (UBI) for Federal purposes (tax-exempt	entitie	es only)		4			.00
5.	Total annual nonresident estimated payments allocated to	this:	shareholder		5			.00
<b>C</b>	Tatal annual real catata withholding and was the allocated to	- 4l-:-	- h - u - h - l - l - u					.00
6. <del>7</del>	Total annual real estate withholding payments allocated to	UIIIS	SHALEHOIGEL		6			.00
7.	Share of total federal bonus depreciation difference (Enter on Schedule IN-112, Line 4 or Line 8)			Check to indicate	7			00
				loss	'			: 00

# Vermont Shareholder, Partner, or Member Information Schedule K-1VT



### This schedule is REQUIRED. Attach to Form BI-471

E	ntity Name (same as on Form BI-4/1)		Fiscal Ye	ear Ending (YYYY	MMDD)	FEIN		
	RED SOX OPPORTUNITY CORP			• • • • • • • • • • • • • • • • • • • •	,	40-9090	)900	
	HEADER INFOR	2N/1 \( \text{\( \text{\) } \)	TION - RE	OLIIRED EN	ITRIES	3		
	TIE/OEIT III OI	XIVI/	TION INC.	QUITED EN	*****			
	Entity Name (Shareholder, Partner, or Member)					FEIN		
OF	R Individual Last Name (Shareholder, Partner, or Member)	Г:	rst Name		N 41	Casial Casu	uite e N.L. combo mon	
-	WARNER	Г	TOM		IVII	Social Secur 667509	•	
Add	dress		TOW				rpe (I, C, S, L, F	P. X. or T)
	150 BUENA VISTA DRIVE					l		, , - ,
Add	dress, Line 2 (if needed)					Residency S	status	
		_					mont Resident	
City	CAN DIECO		ZIP Code			X Non	resident	
For	reign Country (if not United States)	CA	92164					
1 01	eight Country (in not officed States)			ity's income or loss to age to six places to th			20	
			регозна	.g p	<b>.</b>	, p		
Did	this entity pay tax on this income as part of a composite re	eturn .					Yes	x No
Pla	ice an "X" in the box left of the line number	to in	idicate a loss	amount	Ente	r all amou	nts in <u>whole</u>	e dollars.
1.	Vermont Business Income			Check to				
1.	vermont business income			← indicate loss	1		155827	.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 U							.00
	Business Income (UBI) for Federal purposes (tax-exempt	entiti	es only)		4			.00
5.	Total annual nonresident estimated payments allocated to	o this	shareholder		5		40475	0.0
	. ,				Ü		13175	.00
6.	Total annual real estate withholding payments allocated to	o this	shareholder		6			.00
7.	Share of total federal bonus depreciation difference			Check to				.00
	(Enter on Schedule IN-112, Line 4 or Line 8)			← indicate loss	7			.00

## Vermont Apportionment & Allocation Schedule BA-402



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 CORP		40-9090900
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

	Income and Foreign Dividends	,	Other Roll App	Jortionas		umber t	o indicate a loss am	ount
			Er	DOLL	<u>ARS</u>			
			Everywhere				Vermont	
1a-	D. Nonbusiness Income or Other  Non-Apportionable Income			.00	← Check to indicate loss	1b		.00
1c-0	d. Foreign Dividends ← Chec	k to ate 1c		.00	← indicate loss	1d		.00
	RT 2 Sales and Receipts Factor  ction A Sales and Receipts Factor		Everywhere				Vermont	
2.	Sales or gross receipts	. 2	674445	.00				
3.	Services performed in Vermont					3		.00
4.	Sales delivered or shipped to purchasers in Vermont fr	om outsi	de Vermont			4		.00
5.	Sales delivered or shipped to purchasers in Vermont fr	om withir	Nermont			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 w	here the	entity is not taxable			7		.00
8.	Business interest	· 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)		0=111=	.00		401		.00
	(Add Lilles 2-11)	· 12a	674445	.00		12b	346112	.00
	12c. Vermont Sales and Receipts factor as percent of Calculate percentage to six places to the right of the same statement of the calculate percentage to six places to the right of the calculate percentage to six places to the right of the calculate percentage to six places to the right of the calculate percentage to six places to the right of the calculate percentage to six places to the right of the calculate percentage to six places to the right of the calculate percentage to six places to the right of the calculate percentage to six places to the right of the calculate percentage to six places to the right of the calculate percentage to six places to the right of the calculate percentage to six places to the right of the calculate percentage to six places to the right of the calculate percentage to six places to the right of the calculate percentage to six places to the right of the calculate percentage to six places to the right of the calculate percentage to six places to the right of the calculate percentage to six places to the right of the calculate percentage to six places to the right of the calculate percentage to the ca	-	*	•		12c	51.318046	

#### Entity Name (same as on Form CO-411 or Form BI-471)

#### **RED SOX OPPORTUNITY CORP**

FEIN

Fiscal Year Ending (YYYYMMDD)

40-9090900



#### Section B Salaries and Wages Factor

	Everywhere						
13. TOTAL SALARIES AND WAGES	13a	256190	.00		13b	228010	.00
13c. Vermont as percent of everywhere (Divide Line 13b to Calculate percentage to six places to the right of the	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	0	.00
20. TOTAL PROPERTY (Add Lines 14 through 19)	20a	3472339	.00		20b	3469778	.00
20c. Vermont as percent of everywhere (Divide Line 20b l							
Calculate percentage to six places to the right of the decimal point						99.926245	
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							
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						72.890672	

Express as a decimal to six places. If there are less than three factors with

an "EVERYWHERE" denominator, then divide Line 21 as follows:

- Sales/Receipts and Salaries and Wages divide by 3
- Sales/Receipts and Property divide by 3
- Salaries and Wages and Property divide by 2
- Sales/Receipts only divide by 2
- Salaries and Wages only divide by 1
- Property only divide by 1

(Transcribe to Form CO-411, Line 6; or Schedule CO-421, Line 1;

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

### Vermont Tax Credits Earned, Applied, Expired, and Carried Forward Schedule BA-404



### PLEASE PRINT CLEARLY in BLUE or BLACK INK ONLY Enter all amounts in whole dollars.

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

Entity Name (same as on Form Co	O-411, Form BI-471, or Form BI-476) TY CORP	Fiscal Year Ending (YYYYMMDD)	40-9090900
(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 § 5	930ii		
	5000	5000	0
2. Charitable Housing § 5830c			
3. Affordable Housing § 5930u			
4. Qualified Sale of Mobile Home I	Park § 5828		
5. Vermont Entrepreneur's Seed C	Capital Fund § 5830b		
6. Code Improvement § 5930cc(c)			
7. Historic Rehabilitation § 5930cc	(a)		
8. Facade Improvement § 5930cc	(b)		
9. Investment Tax Credit § 5822(d)			
	3000	3000	0
10. Machinery and Equipment § 593	3011		
	NOT AVAILABLE		
11. TOTAL FOR ALL CREDITS (Ad	dd Lines 1 through 10)		
	8000	8000	0

# **Vermont Credit Allocation Schedule BA-406**



#### **PRINT in BLUE or BLACK INK**

### Attach to Form BI-471 or Form BI-476

Enti	ity Name (same as on Form BI-471 or Form BI-476)		Fiscal Year Ending (YYYYMMI	DD)	FEIN
	RED SOX OPPORTUNITY CORP				40-9090900
	Individual Last Name (Shareholder, Partner, or Member)	First Name	MI		Social Security Number
	WARNER	TOM		0.0	667509111
OR	Entity Name (Shareholder, Partner, or Member)			OR	FEIN
Enti	ity TYPE. Enter I, C, S, L, P, or T (see instructions)				

Naı	ne of Credit	E	nter 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	9	.00
10.	Machinery and Equipment	10	NOT AVAILABLE
11.	Total credits for this shareholder, partner, or member (Add Lines 1 through 10)	11	.00

# **Vermont Credit Allocation Schedule BA-406**



#### **PRINT in BLUE or BLACK INK**

### Attach to Form BI-471 or Form BI-476

Entity	Name (same as on Form BI-471 or Form BI-476)		Fiscal Year Ending (YYYYM	(MDD)	FEIN
R	RED SOX OPPORTUNITY CORP				40-9090900
Ir	ndividual Last Name (Shareholder, Partner, or Member)	First Name		MI	Social Security Number
	HENRY	JOHN		0.5	008229184
OR E	Entity Name (Shareholder, Partner, or Member)			OF	FEIN
Entity	TYPE. Enter I, C, S, L, P, or T (see instructions)				

Naı	ne of Credit	E	nter all amounts in WHOLE DOLL	<u>ARS</u>
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	9	3000	.00
10.	Machinery and Equipment	10	NOT AVAILABLE	
11.	Total credits for this shareholder, partner, or member (Add Lines 1 through 10)	11		.00

#### Test 4:

Vermont Forms Required: BI-471, BI-473

### Vermont Business Income Tax Return Form BI-471



For Partnerships, Subchapter S Corporations, and LLCs

Е	ntity Name			Check Ap	propriate Bo	ox(es) ACCOUNTING	2			
	JUSTINS GAME CORNER			X RETU		PERIOD	INITIAL RETURN		PUBLIC L 86-272 AI	
Δ	ddress			AMEN		CHANGE EXTENDED	FEDERAL	.KI	FINAL RE	ETURN
	1 GATEWAY DRIVE			RETU		RETURN	EXTENSIC REQUEST	ED	X (CANCEL	IT)
Δ	ddress, Line 2			FEIN			Entity's Prima	ry 6-dig	it NAICS nu	ımber
	:A	04-4-	ZID Code		376543	VV(MMDD)	513579	1- (\( \) (\( \) (\)	(MANDO)	
(	ity WOODSTOCK	State	ZIP Code 06422	20180	GIN date (YY)	(טטואואיז ז	Tax year END da 2018123		(טטואואו)	
-	oreign Country (if not United States)	٧.	00422			ed (check or		) I		
	oreign country (if not officed states)			1120		X 1065	,	Other		
				1120		X 1000	,	Other		
A.	Were any shareholders, partners, or memb	ers nonr	esidents of Vermo	nt during th	is tax year?		x Yes	No	)	
В.	Did this entity have income or losses derive	ed from a	t least one state of	ther than Ve	ermont?		χ 100	110		
	If Yes, complete and attach Schedule BA-4						Yes	X No		
C.	Net adjustment to income resulting from Ve	armont's	disallowance of							
О.	"bonus depreciation" (IRC 168(k))									
						C				.00
D.	Total number of Shareholders, Partners, or	Member	s					. D	60	00
									00	.00
E.	How many are Vermont Residents? $\ldots$ .							· E	0	.00
									Ū	.00
F.	How many are nonresidents?							·F	60	.00
_	01 11 150 5000(0 ( ) ( ) ( )								00	.00
G.	Check box if § 5920(f), (g), or (h) applies (r	egarding	nonresident estim	iated bavme	ants tor atto	ordable nous	sing projects.			
	federal new market tax credit projects, or p	ublicly tra	aded partnerships)				0, ,			
	federal new market tax credit projects, or p	ublicly tra	aded partnerships)				0, ,			
T/	federal new market tax credit projects, or pox COMPUTATION (see instr					or documen	0, ,			
TA						or documen	tation			
TA	X COMPUTATION (see instr	uction		. Attach aut	thorization o	or documen Enter	tation	ts in		
TA	Check box if exception applies	uction	<b>S)</b> : § 5832(2)(A)(\$75 r	n. Attach aut	thorization o	Enter	r all amoun	ts in		
TA	Check box if exception applies	uction	s):	n. Attach aut	thorization o	or documen Enter	r all amoun	ts in		
TA	Check box if exception applies  SMAL  NO VE	UCTION L FARM ERMONT	S): § 5832(2)(A)(\$75 r	minimum) TIVE (\$0)	INV	Enter /ESTMENT	r all amoun CLUB § 5921 (	ts in :		
TA	Check box if exception applies	UCTION L FARM ERMONT	S): § 5832(2)(A)(\$75 r	minimum) TIVE (\$0)	INV	Enter /ESTMENT	r all amoun CLUB § 5921 (	ts in :	whole d	ollars.
	Check box if exception applies  NO VE	UCTION L FARM ERMONT	S): § 5832(2)(A)(\$75 r	minimum) TIVE (\$0)	INV	Enter /ESTMENT	r all amoun CLUB § 5921 (	ts in :		
	Check box if exception applies  SMAL  NO VE	UCTION L FARM ERMONT	S): § 5832(2)(A)(\$75 r	minimum) TIVE (\$0)	INV	Enter /ESTMENT	r all amoun CLUB § 5921 (	ts in :	whole d	ollars.
1.	Check box if exception applies  Check box if exception applies  NO VE  Vermont minimum entity tax (\$250) or above  For non-composite entities  2a. Nonresident estimated payment require	uction  L FARM  ERMONT  ve exception	S):  § 5832(2)(A)(\$75 r  ACTIVITY / INAC	minimum) TIVE (\$0)	INV	Enter /ESTMENT	r all amoun CLUB § 5921 (	ts in :	whole d	ollars.
1.	Check box if exception applies  NO VE  Vermont minimum entity tax (\$250) or above  For non-composite entities  2a. Nonresident estimated payment require (Schedule BI-472, Line 19)	L FARM  ERMONT  Ve exception	S):  § 5832(2)(A)(\$75 r  ACTIVITY / INAC	minimum) TIVE (\$0)	INV	Enter /ESTMENT	r all amoun CLUB § 5921 (	ts in :	whole d	ollars.
1.	Check box if exception applies  NO VE  Vermont minimum entity tax (\$250) or above  For non-composite entities  2a. Nonresident estimated payment require (Schedule BI-472, Line 19)	uction  L FARM  ERMONT  Ve except  ement  ter the	S):  § 5832(2)(A)(\$75 r  ACTIVITY / INAC	minimum) TIVE (\$0) ns)	INV	Enter /ESTMENT	r all amoun CLUB § 5921 (	ts in 1 \$000	whole d	ollars.
1.	Check box if exception applies  NO VE  Vermont minimum entity tax (\$250) or above  For non-composite entities  2a. Nonresident estimated payment require (Schedule BI-472, Line 19)	uction  L FARM  ERMONT  Ve except  ement  ter the	S):  § 5832(2)(A)(\$75 r  ACTIVITY / INAC	minimum) TIVE (\$0) ns)	INV	Enter /ESTMENT	r all amoun CLUB § 5921 (	ts in :	whole d	ollars.
1.	Check box if exception applies  NO VE  Vermont minimum entity tax (\$250) or above  For non-composite entities  2a. Nonresident estimated payment require (Schedule BI-472, Line 19)	L FARM  ERMONT  The except  Th	S):  § 5832(2)(A)(\$75 r  ACTIVITY / INAC  tion (see instruction)  ule BI-472, Line 19	minimum) TIVE (\$0) ns)2a	INV	Enter /ESTMENT	all amoun CLUB § 5921 (	ts in 1 \$000	whole d	ollars.
1.	Check box if exception applies  NO VE  Vermont minimum entity tax (\$250) or above  For non-composite entities  2a. Nonresident estimated payment require (Schedule BI-472, Line 19)	L FARM  ERMONT  The except  Th	S):  § 5832(2)(A)(\$75 r  ACTIVITY / INAC  tion (see instruction)  ule BI-472, Line 19	minimum) TIVE (\$0) ns)2a	INV	Enter /ESTMENT	r all amoun CLUB § 5921 (	ts in 1 \$000	whole d	ollars.
1.	Check box if exception applies  Check box if exception applies  NO VE  Vermont minimum entity tax (\$250) or above  For non-composite entities  2a. Nonresident estimated payment require (Schedule BI-472, Line 19)	L FARM ERMONT  Ve except  ement ter the s Schedu	S):  § 5832(2)(A)(\$75 r  ACTIVITY / INAC  tion (see instruction	minimum) TIVE (\$0) ns)	INV	Enter /ESTMENT C SEC. 761	cLUB § 5921 (	ts in (\$00)	whole d	.00 .00
1. 2. 2c.	Check box if exception applies  NO VE  Vermont minimum entity tax (\$250) or above  For non-composite entities  2a. Nonresident estimated payment require (Schedule BI-472, Line 19)	L FARM ERMONT  Ve except  ement ter the s Schedu	S):  § 5832(2)(A)(\$75 r  ACTIVITY / INAC  tion (see instruction	minimum) TIVE (\$0) ns)	INV	Enter /ESTMENT C SEC. 761	cLUB § 5921 (	ts in 1 \$000	whole d	ollars.
1. 2. 2c.	Check box if exception applies  Check box if exception applies  NO VE  Vermont minimum entity tax (\$250) or above  For non-composite entities  2a. Nonresident estimated payment require (Schedule BI-472, Line 19)	L FARM L FARM LERMONT Le except Lement Leter the S Schedu Lax due	S):  § 5832(2)(A)(\$75 r ACTIVITY / INAC  tion (see instruction  ule BI-472, Line 19	minimum) TIVE (\$0) ns) 2a 2b	INV IRC	Enter /ESTMENT C SEC. 761	cLUB § 5921 (	ts in (\$00)	whole d	.00 .00
1. 2. 2c. 3.	Check box if exception applies  Check box if exception applies  NO VE  Vermont minimum entity tax (\$250) or above  For non-composite entities  2a. Nonresident estimated payment require (Schedule BI-472, Line 19)	L FARM L FARM LERMONT Le except Lement Leter the S Schedu Lax due	S):  § 5832(2)(A)(\$75 r ACTIVITY / INAC  tion (see instruction  ule BI-472, Line 19	minimum) TIVE (\$0) ns) 2a 2b	INV IRC	Enter /ESTMENT C SEC. 761	cLUB § 5921 (	ts in (\$00)	whole d	.00 .00
1. 2. 2c. 3.	Check box if exception applies  Check box if exception applies  NO VE  Vermont minimum entity tax (\$250) or above  For non-composite entities  2a. Nonresident estimated payment require (Schedule BI-472, Line 19)	L FARM  L FARM  L FARM  L FARM  L ERMONT  L e except  L ement  L ter the  S Schedu  L tax due  S (see ins	S):  § 5832(2)(A)(\$75 r  ACTIVITY / INAC  tion (see instruction  ule BI-472, Line 19  (Schedule BI-473,	minimum) TIVE (\$0) ns)	INV.	Enter /ESTMENT C SEC. 761	cLUB § 5921 (	ts in (\$00)	whole d	.00 .00 .00
1. 2. 2c. 3.	Check box if exception applies  NO VE  Vermont minimum entity tax (\$250) or above  For non-composite entities  2a. Nonresident estimated payment require (Schedule BI-472, Line 19)	uction  L FARM  ERMONT  The except  The ex	\$ 5832(2)(A)(\$75 response)  S 6 ACTIVITY / INACTION  Taction (see instruction  Ule BI-472, Line 19  (Schedule BI-473, structions)	minimum) TIVE (\$0) ns)	INV IRC	Enter /ESTMENT C SEC. 761	cLUB § 5921 (	ts in (\$00)	whole d	.00 .00
1. 2. 2c. 3.	Check box if exception applies  NO VE  Vermont minimum entity tax (\$250) or above  For non-composite entities  2a. Nonresident estimated payment require (Schedule BI-472, Line 19)	uction  L FARM  ERMONT  The except  The ex	\$ 5832(2)(A)(\$75 response)  S 6 ACTIVITY / INACTION  Taction (see instruction  Ule BI-472, Line 19  (Schedule BI-473, structions)	minimum) TIVE (\$0) ns)	INV IRC	Enter /ESTMENT C SEC. 761	cLUB § 5921 (	ts in (\$00)	whole d	.00 .00 .00

#### Entity Name

### JUSTINS GAME CORNER FEIN Fiscal Year Ending (YYYYMMDD)





35-9876543

#### PAYMENTS AND CREDITS

Enter all amounts in whole dollars.

٠,	TIMENTO AND GIVEDITO			or all alliour	10 III <u>WIIOIO ac</u>	<u> </u>
7.	Prior Year Overpayment Applied		7			.00
8.	Payments with Extension		8			.00
9.	Real estate withholding paid for this en	tity with Form RW-171, REW Schedule A	9			.00
10.	S S	nis entity by a different company	10			.00
11.	Nonresident estimated payments paid	by this entity with Form WH-435	11			
12.		outed to this entity by a different company through a			000	.00
	Schedule K-1VI		· 12			.00
13.	Total payments (Add Lines 7 through 1	2)	13	2500	100	.00
RI	ECONCILIATION		Ente	er all amoun	ts in <u>whole do</u>	<u>ollars.</u>
14.	Balance Due: If Line 6 is greater than L	ine 13, enter the difference	· 14	7645	5	.00
15.	Payment attached to this return		· 15	764	<b>1</b> 5	.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
Veri taxp pur	mont Statutes and that this return is to payer, this declaration further provides	horized agent responsible for the taxpayer's comprue, correct, and complete to the best of my knowles that under 32 V.S.A. § 5901, this information has berson, other than for the preparation of this returnarer.	edge. If   not beer	prepared by a pe n and will not be	rson other than the used for any other	9
Si	ignature of Responsible Officer	Date (I	MMDDYY)	Da	aytime Telephone Numbe	er er
Pı	rinted Name	Email Address (optional)				
Pı	reparer's Signature	Date (I	MMDDYY)		Check if Self-Employ	yed
Pı	reparer's Printed Name	Email Address (optional)		Pr	eparer's SSN or PTIN	
Fi	rm's Name (or yours if self-employed) and address	ss EIN		Pr	eparer's Telephone Num	nber
		May the Department of Taxes Discuss this return with the preparer shown?	Yes			

### Г

# Vermont Composite Schedule BI-473



Fiscal Year Ending (YYYYMMDD) FEIN

٦

#### **PRINT in BLUE or BLACK INK**

Entity Name (same as on Form BI-471)

JUSTINS GAME CORNER

#### **ATTACH TO FORM BI-471**

35-9876543

Plac	ee an "X" in the box left of the line number to indicate a loss amount.				E	Enter all amounts in	ı <u>whole d</u>	ollars.
1.	Ordinary Business Income (federal Form 1120S, Line 21 or federal Form 1065, Line 22)	← Check to indicate loss	1			3250998	.00	
2.	Net Real Estate Income (federal Form 1120S, Schedule K, Line 2, or federal Form 1065, Schedule K , Line 2)	Check to	2			3230990	.00	
	Other Net Rental Income (federal Form 1120S, Schedule K, Line 3, or federal Form 1065, Schedule K, Line 3)	Check to	3				.00	
	Guaranteed Payments (Partnership only - federal Form 1065, Schedule K, Line 4).		4				.00	
	Net short term and long term capital gains. (federal Form 1120S, Schedule K, Lines 7 and 8a, or federal Form 1065, Schedule K, Li	ines 7 and 8.)	5		50	31	.00	
	Net section 1031 gain or loss. (federal Form 1120S, Schedule K, Line 9, or Federal 1065, Schedule K Line 10).	Check to indicate	6			223		
	Other income or loss. (federal Form 1120S, Schedule K, Line 10, or federal Form 1065, Schedule K, Line 11.)	loss	← ir	Check to	7		.00	00
	Section 179 Deduction (federal Form 1120S, Schedule K, Line 11 or federal Form 1065, Schedule K, Line 12)			OSS	8	125000		.00
	Deduction for Charitable Contributions (federal Form 1120S, Schedule K, Line 1 federal Form 1065, Schedule K, Line 13a)				9	10000		.00
0.	Apportionable income (Add Lines 1 through 7. Then subtract Lines 8 and 9)		<b>←</b> ir	Check to ndicate oss	10	3386782		.00
1.	Apportionment percentage (From BA-402, or 100%)				11	100		
2.	Business Income Apportioned to Vermont (Multiply Line 10 by Line 11)		<b>←</b> ir	Check to	12	3386782		.00
3.	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	13				.00	
4.	Vermont business income distributed to this entity by a different entity via Schedule K-1VT	← Check to indicate loss	14				.00	
5.	Vermont sourced capital gain distributed to this entity via Schedule K-1VT.	Check to  ← indicate	15					

3386782

.00

.00

.00

16. Other Vermont sourced income distributed to this entity by a

17. Total Vermont Net Income (Add Lines 12 through 16) . . . . .

different entity via Schedule K-1VT.....

← Check to indicate loss

16

#### JUSTINS GAME CORNER

FEIN

Fiscal Year Ending (YYYYMMDD)

35-9876543



Place an "X" in the box left of the line number to indicate a loss amount.		Enter all amounts in whole do	llars.
18. Percentage of income from Line 17 passed through to nonresidents	18	100	
19. Total nonresident income (Multiply Line 17 by Line 18)	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 BA-404 and BA-406).	23		.00
<b>NOTE:</b> 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:

Vermont Forms Required: CO-411, BA402

# Vermont Corporate Income Tax Return Form CO-411





Check Appropriate Box(es)											
Accounting Period Change  Amended Return	Extended Return		deral Extension	Unita	ary Comb	ined	Unitary Consoli		PL 86-272 is Applicable	Final Return (Cancels A	
Entity Name (Principal Vermont Corpora	tion)	1.0	duosiod		FEIN	I	CONSON			digit NAICS n	
JW RULES THE FLOOR INC						03-014	625	4	96444	1	
Address					Tax ye	ear BEGIN dat	te (YY)	YYMMDD)	Tax year END	date (YYYYMM	NDD,)
135 MAIN STREET					20	180101			201812	231	
						er of compani ter's Edge Gro		1	Number with Vermont Nex	us 1	
City	State	ZIP Cod	e		Fede	eral tax retu	rn file	d (Check o	ne box)		
NORTHFIELD	VT	0562	26		X	1120			1120-F	990-	Т
Foreign Country (if not United States)											
						1120-H			Other		
Place an "X" in the box left of the line	bar 4a	indicate	a laga amayınt					Enter all a	maunta in	مامام مامالية	
Place an "A" in the box left of the line	number to	maicate	a ioss amount					Enter all a	imounts in	whole dolla	<u>ırs.</u>
1. FEDERAL TAXABLE INCOME (Federal		•	, ,			Check to					
for a federal net operating loss, Line 29a	1.)				Ŀ	← indicate loss	1			8526511°	٥0. ا
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	_				
(Add Lines 1 and 2)					•	← indicate loss	3			35141080	.00
4. ADD (a) Interest on non-Vermont state	and local C	Obligation	s	4a					00		
				та					.00		
(b) State and local income or fran	chise taxes		← indicate	4b				12346	.00		
LESS (c) Non-business income or loss	allocated ev	erywhere	loss Check to					12340	.00		
(Schedule BA-402, Line 1a, or	r leave blan	k)	← indicate	4c					.00		
(d) Foreign dividends received. (A									.00		
Federal Form 965 Transition	ax Stateme	ent, if app	licable)	4d				1671426	00.		
(a) Interest on I.S. Covernment	abligations										
(e) Interest on U.S. Government	obligations .			4e					.00		
(f) "Gross Up" required by IRC se	er 78 and o	other evel	idable income								
(i) Close op required by into se	10 and C	ALIGI CAGI	addic income	4f					.00		
(g) Targeted Job Credit salary an	d wage exp	ense add	back	4g				426050	0.0		
5. NET APPORTIONABLE INCOME	J			<del>4</del> g				420030	.00		
(Add Lines 3, 4(a), and 4(b). Then subtra	act Lines 4(	c) through	n 4(g).)			← indicate	5		830	31258	.00
						loss			000	01200	.00
Check box if exception			ORPORATION			VERMONT				ONDO ASSO	OC.
to minimum tax applies:	(\$75 m	ninimum)			ACT	IVITY (\$0)		(Federal F	orm 1120-	H only) (\$0)	

Form CO-411 5 4 5 4 Page 1 of 3 Rev. 10/18

#### Entity Name

#### JW RULES THE FLOOR INC

FEIN

Fiscal Year Ending (YYYYMMDD)



03-0146254

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 CO-411, Line 5)	•	Check to indicate loss	7	83031258	.00
8.	Income Apportioned to Vermont (Multiply Lines 6 and 7)	•	Check to indicate loss	8	61655181	.00
9.	Income Allocated to Vermont (Schedule BA-402, Line 1b)	•	Check to indicate loss	9		.00
10. 11	Foreign Dividends Allocated to Vermont (Schedule BA-402, Line 1d)			10	1241124	.00
	(Add Lines 8, 9, and 10.)	•	Check to indicate loss	11	62896305	.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)	•	Check to indicate loss	13	62835986	.00
14.	Vermont Tax. Apply Vermont Tax Rates (below) to amount on Line 13			14	5340584	.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 pure	es	16	185	.00	
17.	Tax Due for this entity (Subtract Line 15 from Line 14. To that result, add Line 16).	17	5340769	.00		
18.	Gross Receipts (For purpose of minimum tax calculation. See instructions)	18	21644455	.00		

TAX IS

#### TAX COMPUTATION SCHEDULE

(Effective for taxable periods beginning January 1, 2012)

\$10,000 or less	
\$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
IF GROSS RECEIPTS ARE	MINIMUM TAX IS
\$2,000,000 or less	
\$2,000,001 - \$5,000,000	
\$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.

**IF VERMONT NET INCOME IS** 

		Entity Name								
-		FEIN	Fiscal Year Ending (YY	YYMM	DD)					•
Amo	ount fror	m Line 17			*	1 8	4 1	1 1	3 0 0 *	
	Total T Payme	,	ne 13 of all attached Schedules CC	)-421 .		20	53	40769		.00
	•			20a		5000	0000	.00		
	20b. Pa	ayment with Extension		20b		200	000	.00		
	20c. No	onresident Estimated Payme	ents (Form WH-435)	20c				.00		
	20d. R	eal Estate Withholding Paym	nents (Form RW-171)	20d				.00		
	20e. P	rior Year Overpayment Appli	ed	20e		100000 .(				
	20f. Total Payments (Add Lines 20a through 20e)							530	0000	.00
<b>∠</b> 1.			DEPARTMENT OF TAXES			21		4(	)769	.00
22.	22. Payment submitted with this return						40769 .0			.00
23.	3. Overpayment. If Line 20f is more than Line 19, Subtract Line 19 from Line 20f									.00
24.	Overpa	ayment to be applied to next	tax year	24				.00		
25.	Overpa	ayment to be refunded (Subt	ract Line 24 from Line 23)			25				.00
Veri this ava	mont St declara ilable to	atutes and that this return i ation further provides that	or authorized agent responsible is true, correct, and complete to t under 32 V.S.A. § 5901, this infor han for the preparation of this re	he bes	st of my knowledg n has not been an	e. If pre d will n	pared by ot be use	a perso	n other than th y other purpos	e taxpayer, se, or made
Si	ignature o	f Responsible Officer			Date (MN	(DDYY)		Dayt	ime Telephone Nu	mber
			- "							
Pi	rinted Nan	ne	Email Address (op	tional)						
Preparer's Signature					Date (MN	(DDYY)			Check if Self-En	nployed
			jzezroc	k@g	mail.com					
Pı	reparer's F	Printed Name	Email Address (op	tional)				Prep	arer's SSN or PTI	N
Fi	rm's Nam	e (or yours if self-employed) and a	ddress		EIN			Pren	arer's Telephone I	Number
May the Department of Taxes						es X				
			Discuss this return with the pre			7				
		Make o	check payable to: Verma	ont D	enartment of T	aves				

Trace check payable to.

**Send return** Vermont Department of Taxes **and check to:** 133 State Street

Montpelier, VT 05633-1401

# Vermont Apportionment & Allocation Schedule BA-402



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
JW RULES THE FLOOR INC		03-0146254
FOR UNITARY GROUPS ONLY - Name of Affiliate		Affiliate's FEIN

PART 1 Directly Allocated Non-Business Income and Foreign Dividends	ace an "x" in the box left of the line umber to indicate a loss amount							
		Ente	r all am	ounts in <u>WHOL</u>	DOLI	_ARS		
		Everywhere				Vermont		
1a-b. Nonbusiness Income or Other  Non-Apportionable Income	to e 1a		.00	Check to indicate loss	1b		.00	
1c-d. Foreign Dividends € Check indications	to e 1c	1671426	.00	Check to indicate loss	1d	1241124	.00	
PART 2 Sales and Receipts Factor Section A Sales and Receipts Factor		Vermont						
2. Sales or gross receipts	2	21644455	.00					
3. Services performed in Vermont		3	1151774	.00				
4. Sales delivered or shipped to purchasers in Vermont fro		4	60554	.00				
5. Sales delivered or shipped to purchasers in Vermont fro		5		.00				
6. Sales shipped from Vermont to the U.S. Government .					6		.00	
7. Sales shipped from Vermont to purchasers in a state wi	nere the e	entity is not taxable			7		.00	
8. Business interest	8a		.00		8b		.00	
9. Royalties	9a		.00		9b		.00	
10. Gross rents	10a		.00		10b		.00	
Other business income (attach detailed supporting statement)	11a		.00		11b		.00	
12. TOTAL INCOME, SALES, AND GROSS RECEIPTS (Add Lines 2-11)	2. TOTAL INCOME, SALES, AND GROSS RECEIPTS (Add Lines 2-11)							
		12b	1212328	.00				
12c. Vermont Sales and Receipts factor as percent of e Calculate percentage to six places to the right of the	-	•			12c	56.010774		

#### Entity Name (same as on Form CO-411 or Form BI-471)

# JW RULES THE FLOOR INC Fiscal Year Ending (YYYYMMDD)

03-0146254



#### Section B Salaries and Wages Factor

			Vermont					
13.	TOTAL SALARIES AND WAGES	13a	261349785	.00		13b	22214731	7.00
	13c. Vermont as percent of everywhere (Divide Line 13b b Calculate percentage to six places to the right of the	13c	84.999999					
Sed	tion C Property Factor (Average value during year)	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.	,	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
Sed	20c. Vermont as percent of everywhere (Divide Line 20b b Calculate percentage to six places to the right of the option D Vermont Apportionment Factors	20c	100.000000					
	VERMONT COMBINED FACTORS (Sales and Receipts, I	e						
	and Lines 13c and 20c above). Calculate percentage to six		21	297.021547				
22.	VERMONT APPORTIONMENT FACTOR (Divide Line 21 Calculate percentage to six places to the right of the decim		22	74.255386				

Express as a decimal to six places. If there are less than three factors with

an "EVERYWHERE" denominator, then divide Line 21 as follows:

- Sales/Receipts and Salaries and Wages divide by 3
- Sales/Receipts and Property divide by 3
- Salaries and Wages and Property divide by 2
- Sales/Receipts only divide by 2
- Salaries and Wages only divide by 1
- Property only divide by 1

(Transcribe to Form CO-411, Line 6; or Schedule CO-421, Line 1;

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

#### Test 6:

Vermont Forms Required: CO-411, 3 BA402, 2 CO421, BA404, BA410, CO420, 3 CO419

# Vermont Corporate Income Tax Return Form CO-411





	Check Appropriate Box(es)  Accounting Amended Return X E Entity Name (Principal Vermont Corporation MCCORMACK SHELVES INC Address 78214 SUNNY LANE  City AUSTIN Foreign Country (if not United States)	state TX	Federal Extension Requested  ZIP Code 73301	X Unit	Tax y  Numb in Wa Fede		ies oup	YYMMDD) 25	Tax  Num Veri	36-272 is licable mary 6-digmary 6-digmary 6-digmary 6-digmarks with mont Nexus box)	(Car git NAI	nber
	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 F for a federal net operating loss, Line 29a.)					Check to indicate loss	1	2	2000	00000		.00
2. Bonus Depreciation Adjustment (see instructions)						Check to  ← indicate   2   loss				.00		
3.	Federal Taxable Income adjusted for disal (Add Lines 1 and 2)		•			Check to indicate loss	3					.00
4.	ADD (a) Interest on non-Vermont state a	nd local C	Obligations	· 4a						.00		
	(b) State and local income or franci	ise taxes	Check to  indicate loss	4b		E	250	664		.00		
	LESS (c) Non-business income or loss al (Schedule BA-402, Line 1a, or leading to the second s		verywhere	0 4c			200	004				
	(d) Foreign dividends received. (Att									.00		
	Federal Form 965 Transition Ta	x Stateme	епі, іі арріісаріе)	· 4d		25	6000	)		.00		
	(e) Interest on U.S. Government ob	ligations .		· 4e						.00		
	(f) "Gross Up" required by IRC sec	. 78 and c	other excludable income	e 4f			825	555		.00		
	(g) Targeted Job Credit salary and	wage exp	ense addback	· 4g						.00		
5.	NET APPORTIONABLE INCOME (Add Lines 3, 4(a), and 4(b). Then subtract	t Lines 4(	c) through 4(g).)			Check to indicate loss	5	2	491	2109		.00
	heck box if exception minimum tax applies:		_ FARM CORPORATIO	N		VERMONT IVITY (\$0)				ER'S / CO m 1120-H		

Form CO-411 5454 Page 1 of 3 Rev. 10/18

#### Entity Name

#### MCCORMACK SHELVES INC

FEIN 400685551

Fiscal Year Ending (YYYYMMDD)



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 CO-411, Line 5)	+	Check to indicate loss	7	24912109	.00
8.	Income Apportioned to Vermont (Multiply Lines 6 and 7)	<b>←</b>	Check to indicate loss	8	5196986	.00
9.	Income Allocated to Vermont (Schedule BA-402, Line 1b)	<del>(</del>	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.)	<b>←</b>	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)	<b>←</b>	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 pure	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 IS

#### TAX COMPUTATION SCHEDULE

(Effective for taxable periods beginning January 1, 2012)

\$10,000 or less	
• •	\$600 plus 7.00% of excess over \$10,000
	\$1,650 plus 8.50% of excess over \$10,000
\$25,001 and over	\$1,000 plus 6.50% of excess over \$25,000
IE 00000 DE05/DE0 4.05	
<u>IF GROSS RECEIPTS ARE</u>	MINIMUM TAX IS
\$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.

**IF VERMONT NET INCOME IS** 

	Entity Name MCCORMACK SHELVES								
_		Fiscal Year Ending (YY)	YMM	DD)					_
	400685551	٠.		·	<b>          </b>			3 0 0 *	
Amour	nt from Line 17					0 4 1		5 0 0	
19. To	otal Tax Due (Add Line 17 plus Line 13 of all	attached Schedules CC	-421 .		2	)		440968	.00
	ayments							1.0000	.00
20	Oa. Estimated Payments		20a		4	00000	.00		
20	Ob. Payment with Extension		20b			50000	.00		
20	Oc. Nonresident Estimated Payments (Form	WH-435)	20c				.00		
20	Od. Real Estate Withholding Payments (Form	n RW-171)	20d				.00		
20	De. Prior Year Overpayment Applied		20e				.00		
	otal Payments (Add Lines 20a through 20e).				20	)f		450000	.00
	alance Due. If Line 19 is more than Line 20f, lake checks payable to Vermont DEPARTME				2	1			.00
22. P	ayment submitted with this return				2	2			.00
23. O	verpayment. If Line 20f is more than Line 19	, Subtract Line 19 from L	ine 20	Of	2	3		9032	.00
24. O	verpayment to be applied to next tax year		24			3000	.00		
25. O	verpayment to be refunded (Subtract Line 24	4 from Line 23)			2	5		1032	.00
/ermo his de vailal	by certify that I am an officer or authorizent Statutes and that this return is true, coreclaration further provides that under 32 Vole to any other person, other than for the ed by the preparer.	rect, and complete to the state. S.A. § 5901, this inform	he bes natio	st of my knowle n has not been	edge. If part and will	repared by not be use	a perso d for an	n other than the to y other purpose,	axpayer, or made
Signa	ature of Responsible Officer			Date	(MMDDYY	)	Day	time Telephone Numbe	er
Printe	ed Name	Email Address (opt	tional)						
Drong	arer's Signature			Data	(MMDDYY			Check if Self-Emplo	wod
Перс	alei 3 dignature	PWIDME	FR@	GMPK.CON	•			Check if Self-Emplo	yeu
Prepa	arer's Printed Name	Email Address (opt	_	JOINI TE.OOK	••		Prep	parer's SSN or PTIN	
Firm's	s Name (or yours if self-employed) and address			EIN			Prep	parer's Telephone Num	nber

Make check payable to: *Vermont Department of Taxes* 

May the Department of Taxes Discuss this return with the preparer shown?

**Send return** Vermont Department of Taxes

and check to: 133 State Street

Montpelier, VT 05633-1401

Yes X

# Vermont Apportionment & Allocation Schedule BA-402



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		400685551
FOR UNITARY GROUPS ONLY - Name of Affiliate		Affiliate's FEIN
MCCORMACK SHELVES INC		400685551

### 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				
	Nonbusiness Income or Other Non-Apportionable Income	Check to indicate loss	1a		.00	Check to indicate loss	1b		.00	
1c-d.	Foreign Dividends	Check to indicate loss	1c	256000	.00	Check to indicate loss	1d	42520	.00	
PART 2 Sales and Receipts Factor Section A Sales and Receipts Factor										
			Everywhere				Vermont			
2. Sa	ales or gross receipts		2	2540599	.00					
3. Se	3. Services performed in Vermont						3	278612	.00	
4. Sa	Sales delivered or shipped to purchasers in Vermont from outside Vermont						4	63918	.00	
5. Sa	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. Sa	7. Sales shipped from Vermont to purchasers in a state where the entity is not taxable						7		.00	
8. Bu	usiness interest		8a		.00		8b		.00	
9. R	oyalties		9a		.00		9b		.00	
	Gross rents Other business income (attach detailed supporting statement) TOTAL INCOME, SALES, AND GROSS RECEIPTS		10a		.00		10b		.00	
		Ü	11a				11b			
			IIa		.00		110		.00	
(A	Add Lines 2-11)		12a	2540599	.00		12b	471155	.00	
12	12c. Vermont Sales and Receipts factor as percent of everywhere. (Divide Line 12b by Line 12a)									
	Calculate percentage to six places to the ri	ight of the o	decima	al point			12c	18.545036		

### Entity Name (same as on Form CO-411 or Form BI-471)

# MCCORMACK SHELVES INC FISCAL Year Ending (YYYYMMDD)





#### Section B Salaries and Wages Factor

	Everywhere							
13.	TOTAL SALARIES AND WAGES	13a	864428	.00		13b	169775	.00
	13c. Vermont as percent of everywhere (Divide Line 13b b Calculate percentage to six places to the right of the	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								
Section D Vermont Apportionment Factors						20c	26.714916	
21.	VERMONT COMBINED FACTORS (Sales and Receipts, I	Double	-weighted) (Add Line	12c twic	e.			
	and Lines 13c and 20c above). Calculate percentage to six	x place	s to the right of the de			21	83.445143	
22.	VERMONT APPORTIONMENT FACTOR (Divide Line 21 Calculate percentage to six places to the right of the decim	•	,			22	20.861286	

Express as a decimal to six places. If there are less than three factors with

an "EVERYWHERE" denominator, then divide Line 21 as follows:

- Sales/Receipts and Salaries and Wages divide by 3
- Sales/Receipts and Property divide by 3
- Salaries and Wages and Property divide by 2
- Sales/Receipts only divide by 2
- Salaries and Wages only divide by 1
- Property only divide by 1

(Transcribe to Form CO-411, Line 6; or Schedule CO-421, Line 1;

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

# Vermont Apportionment & Allocation Schedule BA-402

\* 1 8 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		400685551
FOR UNITARY GROUPS ONLY - Name of Affiliate		Affiliate's FEIN
SOLAR FLARE INC		041616529

# 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	Nonbusiness Income or Other Non-Apportionable Income	Check to indicate loss	1a		.00	← Check to indicate loss	1b		.00
1c-d	. Foreign Dividends	Check to indicate loss	1c	256000	.00	Check to indicate loss	1d	7227	.00
	RT 2 Sales and Receipts Factor tion A Sales and Receipts Factor			Everywhere				Vermont	
2.	Sales or gross receipts		2	2540599	.00				
3.	Services performed in Vermont						3	165318	.00
4.	Sales delivered or shipped to purchasers in Verm	ont from	outsid	le Vermont			4		.00
5.	5. Sales delivered or shipped to purchasers in Vermont from within Vermont								.00
6.	6. Sales shipped from Vermont to the U.S. Government								.00
7.	Sales shipped from Vermont to purchasers in a st	ate where	e the	entity is not taxable			7		.00
8.	Business interest		8a		.00		8b		.00
9.	Royalties		9a		.00		9b		.00
10. 11.	Gross rents		10a		.00		10b		.00
	statement)		11a		.00		11b		.00
12.	(Add Lines 2-11)		12a	2540599	.00		12b	165318	.00
	12c. Vermont Sales and Receipts factor as perce								
	Calculate percentage to six places to the right	nt of the c	iecima	ai point			12c	6.507048	

### Entity Name (same as on Form CO-411 or Form BI-471)

# MCCORMACK SHELVES INC FISCAL Year Ending (YYYYMMDD)





#### Section B Salaries and Wages Factor

	Everywhere						Vermont		
13. TO	OTAL SALARIES AND WAGES	13a	864428	.00		13b	1618	.00	
1	3c. Vermont as percent of everywhere (Divide Line 13b b Calculate percentage to six places to the right of the control of the	13c	0.187176						
Section	on C Property Factor (Average value during year)		Everywhere				Vermont		
14. l	nventories	14a	215339	.00		14b	18983	.00	
15. E	Buildings and other depreciable assets (original cost)	15a	1369575	.00		15b		.00	
16. E	Depletable assets (original cost)	16a		.00		16b		.00	
17. L	and	17a	348912	.00		17b		.00	
	Other assets (attach schedule)	18a		.00		18b		.00	
	Rented real and personal property  Multiply annual rent by 8)	19a		.00		19b		.00	
20. 1	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							0.981629		
<u>Secti</u>	on D Vermont Apportionment Factors								
а	/ERMONT COMBINED FACTORS (Sales and Receipts, I and Lines 13c and 20c above). Calculate percentage to six	c place:	s to the right of the de			21	14.182901		
	/ERMONT APPORTIONMENT FACTOR (Divide Line 21 l Calculate percentage to six places to the right of the decim	-	,			22	3.545725		

Express as a decimal to six places. If there are less than three factors with

an "EVERYWHERE" denominator, then divide Line 21 as follows:

- Sales/Receipts and Salaries and Wages divide by 3
- Sales/Receipts and Property divide by 3
- Salaries and Wages and Property divide by 2
- Sales/Receipts only divide by 2
- Salaries and Wages only divide by 1
- Property only divide by 1

(Transcribe to Form CO-411, Line 6; or Schedule CO-421, Line 1;

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

# Vermont Apportionment & Allocation Schedule BA-402



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		400685551
FOR UNITARY GROUPS ONLY - Name of Affiliate		Affiliate's FEIN
ATOCHA INC		064291115

# 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	Nonbusiness Income or Other Non-Apportionable Income	← Check to indicate loss	1a		.00	← Check to indicate loss	1b		.00
1c-d	. Foreign Dividends	← Check to indicate loss	1c	256000	.00	Check to indicate loss	1d	6803	.00
	RT 2 Sales and Receipts Factor tion A Sales and Receipts Factor			Everywhere				Vermont	
2.	Sales or gross receipts		2	2540599	.00				
3.	Services performed in Vermont						3	41726	.00
4.	I. Sales delivered or shipped to purchasers in Vermont from outside Vermont							18219	.00
5.	5. Sales delivered or shipped to purchasers in Vermont from within Vermont								.00
6.	6. Sales shipped from Vermont to the U.S. Government								.00
7.	7. Sales shipped from Vermont to purchasers in a state where the entity is not taxable								.00
8.	Business interest		8a		.00		8b		.00
9.	Royalties		9a		.00		9b		.00
10.	Gross rents		10a		.00		10b		.00
	statement)		11a		.00		11b		.00
12.	TOTAL INCOME, SALES, AND GROSS RECEIF (Add Lines 2-11)		12a	2540599	.00		12b	59945	.00
	12c. Vermont Sales and Receipts factor as percentage to six places to the rig		-	•			12c		
	calculate percentage to one places to the hig	g. 1. O. 1. O. C	201111	ui pontt			120	2.359483	

### Entity Name (same as on Form CO-411 or Form BI-471)

# MCCORMACK SHELVES INC FEIN Fiscal Year Ending (YYYYMMDD)





#### 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 to Calculate percentage to six places to the right of the	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
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 l	,	,					
Calculate percentage to six places to the right of the	decimai	i point			20c	8.453811	
Section D Vermont Apportionment Factors							
21. VERMONT COMBINED FACTORS (Sales and Receipts, and Lines 13c and 20c above). Calculate percentage to si	x places	s to the right of the de			21	13.350004	
<ol> <li>VERMONT APPORTIONMENT FACTOR (Divide Line 21 Calculate percentage to six places to the right of the decir</li> </ol>					22	3.337501	

Express as a decimal to six places. If there are less than three factors with

an "EVERYWHERE" denominator, then divide Line 21 as follows:

- Sales/Receipts and Salaries and Wages divide by 3
- Sales/Receipts and Property divide by 3
- Salaries and Wages and Property divide by 2
- Sales/Receipts only divide by 2
- Salaries and Wages only divide by 1
- Property only divide by 1

(Transcribe to Form CO-411, Line 6; or Schedule CO-421, Line 1;

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

# Vermont Unitary Affiliate Schedule Schedule CO-421



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		400685551 Affiliate's FEIN
ATOCHA INC		064291115
Affiliate's Primary 6-digit NAICS Number	Check here if t	his CO-421 is being prepared
238900		solidated group (see instructions)

#### Enter all amounts in whole dollars. TAX COMPUTATION (see instructions): Apportionment percentage (Schedule BA-402 for this affiliate, Line 22). 3.337501 Group Apportionable Income (Form CO-411, Line 5)..... 24912109 .00 3. 831442 .00 Income Allocated to Vermont (Schedule BA-402, Line 1b)..... 4. .00 5. 6803 .00 6. Net Vermont Income Allocated to Vermont (Add Lines 3, 4, and 5) . . . . . . . . . . . . 838245 6 .00 Vermont Net Operating Loss deduction applied (attach schedule)..... 7 7 28316 .00 Vermont Net Taxable Income for this affiliate (Subtract Line 7 from Line 6). . . . . 8. 8 809929 .00 Vermont Tax. Apply Vermont Tax Rates (Below) to amount on Line 8..... 9. 68369 .00 10 .00 11 68369 .00 Use Tax for taxable items on which no sales tax was charged, including online purchases . . . . . 250 .00 Total Tax Due for this affiliate (Add Lines 11 and 12)..... 13 68619 .00 59945 .00

# TAX COMPUTATION SCHEDULE (Effective for taxable periods beginning January 1, 2012)

IF VERMONT NET INCOME IS	<u>IAX IS</u>
\$10,000 or less\$10,001 to \$25,000\$600 plus 7.00% of ex \$25,001 and over\$1,650 plus 8.50% of ex	cess over \$10,000.
IF GROSS RECEIPTS ARE	MINIMUM TAX IS
\$2,000,000 or less	•

 Schedule CO-421

 5 4 5 4
 Page 1 of 1
 Rev. 10/18

# Vermont Unitary Affiliate Schedule Schedule CO-421



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 Name of Affiliate		400685551 Affiliate's FEIN
SOLAR FLARE INC		041616529
Affiliate's Primary 6-digit NAICS Number 238900		his CO-421 is being prepared solidated group (see instructions)

	238900	tor te	derai	consolidated group (see instructions	5)
<b>T/</b>	X COMPUTATION (see instructions):  Apportionment percentage (Schedule BA-402 for this affiliate, Line 22).	E	Ente	r all amounts in <u>whole d</u>	<u>ollars.</u>
1.	Calculate percentage to six places of the right of the decimal point		1	3.545725	
2.	Group Apportionable Income (Form CO-411, Line 5)	← Check to indicate loss	2	24912109	.00
3.	Income Apportioned to Vermont (Multiply Line 1 by Line 2)	Check to indicate loss	3	883315	.00
4.	Income Allocated to Vermont (Schedule BA-402, Line 1b)	Check to indicate loss	4		.00
5.	Foreign Dividends Allocated to Vermont (Schedule BA-402, Line 1d)		3	7227	.00
6.	Net Vermont Income Allocated to Vermont (Add Lines 3, 4, and 5)	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)	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)	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 purch	ases	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 January 1, 2012)

IF VERMONT NET INCOME IS	<u>IAX IS</u>
\$10,000 or less\$10,001 to \$25,000\$600 plus 7.00% of e. \$25,001 and over\$1,650 plus 8.50% of e.	xcess over \$10,000.
IF GROSS RECEIPTS ARE	MINIMUM TAX IS
\$2,000,000 or less	

# Vermont Tax Credits Earned, Applied, Expired, and Carried Forward Schedule BA-404



# PLEASE PRINT CLEARLY in BLUE or BLACK INK ONLY Enter all amounts in whole dollars.

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

Entity Name (same as on Form Co	O-411, Form BI-471, or Form BI-476)	Fiscal Year Ending (YYYYMMDD)	FEIN
MCCORMACK SHELV	MCCORMACK SHELVES INC		400685551
(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 § 5	930ii		
		5000	
2. Charitable Housing § 5830c			
3. Affordable Housing § 5930u			
4. Qualified Sale of Mobile Home I	Park § 5828		
5. Vermont Entrepreneur's Seed C	Capital Fund § 5830b		
6. Code Improvement § 5930cc(c)			
7. Historic Rehabilitation § 5930cc	c(a)		
8. Facade Improvement § 5930cc	(b)		
9. Investment Tax Credit § 5822(d			
10. Machinery and Equipment § 593	3011		
	NOT AVAILABLE		
11. TOTAL FOR ALL CREDITS (Ad	dd Lines 1 through 10)		
		5000	

# Vermont Corporate and Business Income Tax Affiliation Schedule BA-410



REQUIRED FOR COMBINED AND CONSOLIDATED RETURNS
Please provide information only for affiliates/subsidiaries with nexus in Vermont.

ATTACH TO FORM CO-411 OR FORM BI-471

Entity Name (same as on Form CO-411 or Fo	rm BI-47	71)	Fiscal Year Ending (YYYYMMI	DD) FEIN
MCCORMACK SHELVES INC				400685551
MOCOTAIN, TOTA OF IEEV EO II TO				10000001
Affiliate Name			FEIN	
SOLAR FLARE INC			041616529	
Address			For Depart	ment Use Only
736 MIRAMAR STREET				
Address, Line 2				
City	State	ZIP Code		
FORT MYERS	FL	33916		
Foreign Country (if not United States)	1 -	33910		
,				
Affiliate Name			FEIN	
ATOCHA INC			064291115	
Address				ment Use Only
1618 VAN DUSTEN AVE			1 of Depart	nent ose only
Address, Line 2				
Address, Line 2				
City	State	ZIP Code		
City	State			
PHOENIX	AZ	85323		
Foreign Country (if not United States)				
Affiliate Name			FEIN	
Address			For Depart	ment Use Only
Address, Line 2				
City	State	ZIP Code		
Foreign Country (if not United States)				
Affiliate Name			FEIN	
Address			For Depart	ment Use Only
				•
Address, Line 2				
City	State	ZIP Code		
<u>,</u>	Ciaio	0000		
Foreign Country (if not United States)				
1 orongin odulitry (ii flot Officed Otales)				

# Vermont Foreign Dividend Factor Increments (for Unitary-Combined only) Schedule CO-420



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

## Attach to Form CO-411

	MCCORMACK SHELVES INC	Fiscal Ye	<b>0</b> (	,		68555	1	
١	lame of Affiliate				Affiliate's		•	
	SKYWAY CORPORATION				20	431964	19	
	Distance							
•	Dividend paid			2	56000	.00		
-	Taxable Income. ← Check cindical loss	to te 2		10	000000	.00		
-	Percentage of taxable income paid as dividend (Line 1 divided by Line 2). Calculate percentage to six places to the right taxable income is \$0 or less, enter 100%			3		25.60	0000	
ec	ction A Sales and Receipts Factor					25.00	0000	
	Sales or gross receipts	. 4		2540	)599	.00		
	Business interest	. 5				.00		
	Royalties	. 6				.00		
	Gross rents	. 7				.00		
	Other business income	. 8				.00		
•	TOTAL INCOME, SALES, AND GROSS RECEIPTS (Add Lines 4 through 8)	. 9		254	0599			
<b>n</b>	Salas and Bassints Increment (Multiply Line 0 by Line 2)					.00		
υ.	Sales and Receipts Increment (Multiply Line 9 by Line 3)			10			650393	.00
ec	ction B Salaries and Wages Factor							
1.	TOTAL SALARIES AND WAGES	- 11		86	64428	.00		
2.	Salaries and Wages Increment (Multiply Line 11 by Line 3)			12		,	221294	.00
ec	etion C Property Factor (Average value during year)							.00
<u> </u>								
3.	Inventories	· 13		2	15339	.00		
4.	Buildings and other depreciable assets (original cost)	· 14		1	369575	.00		
5.	Depletable assets (original cost)	· 15				.00		
6.	Land	· 16		.34	48912	.00		
7.	Other assets (attach schedule)	. 17		J		.00		
8.	Rented real and personal property (Multiply annual rent by 8)	· 18				.00		
a	TOTAL PROPERTY (Add Lines 13 through 18)	. 19		19	933826	.00		
J.								

5454

# Vermont Apportionment of Foreign Dividends (for Unitary-Combined Only) Schedule CO-419



MCCORMACK SHELVES INC		Entity Name (same as on Form CO-411)	)			Fiscal Year Ending (YYYYMMDD) FEIN								
PART 1: Sales			NC											
EVERYWHERE   VERMONT   VT as portion of EVERYWHERE   SA402, Lines 12a and 12b   1A   2540599   .00   1B   471155   .00		MCCORMACK SHELVES I	NC								400685551			
2 BA-402 Lines 12a and 12b				EVERYWHERE				VERMONT				VT as portion	E	
Schedules CO-420		BA-402, Lines 12a and 12b Enter the Sales Increment	1A	2540599	.00		1B	471155	.00					
(Line 1A plus 2A)	3.	Schedules CO-420)	2A	650393	.00									
5. Modified Sales Factor Double-Weighted (Line 4C times 2). Express as a percent, 6 places to the right of the decimal point		•	3A	3190992	.00									
Express as a percent, 6 places to the right of the decimal point.    SC 29.530315   Work			-		a perce	ent, 6 p	laces	to the right of the	decima	al point	4C	14.765157		
PART 2: Salaries and Wages    Column A	5.	ĕ	`	,							50			
EVERYWHERE (Denominator)  6. Enter amounts from Schedule BA-402, Lines 13a and 13b			3								30	29.530315		
## 16		•		EVERYWHERE				VERMONT				VT as portion	E	
attached Schedules CO-420)		BA-402, Lines 13a and 13b Enter the Salaries and Wages	6A	864428	.00		6B	169775	.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.  PART 3: Property  Column A EVERYWHERE (Denominator)  10. Enter amounts from Schedule BA-402, Lines 20 and 20b 11. Enter the Property Increment (Sum of Lines 20 of all attached Schedules CO-420)  12. Adjusted Property Increment (Line 10A plus Line 11A) Express as a percent, 6 places to the right of the decimal point.  13. Modified Property Factor (Line 10B divided by Line 12A). Express as a percent, 6 places to the right of the decimal point.  14. Total Modified Factors (Add Lines 5C, 9C, and 13C) 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  16. FOREIGN DIVIDENDS as defined in Reg. 5862(d). This amount must agree with Schedule BA-402, Line 1c.  17. VERMONT FOREIGN DIVIDENDS TAXABLE INCOME (Multiply Line 15 by Line 15) Enter this ground of Schedule BA 403 Line 41 and Fore North All or Schedule CO 411 Line 15.	8	attached Schedules CO-420)	7A	221294	.00									
PART 3: Property  Column A EVERYWHERE (Denominator)  10. Enter amounts from Schedule BA-402, Lines 20a and 20b Schedules CO-420)  11. Enter this property Increment (Line 10A plus Line 11B divided by Line 15)  Modified Property Factor (Line 10B divided by 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  12. 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  13. Modified Property Factor (Line 10B divided by 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  14. Total 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. Modified Property Factor (Line 10B divided by 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  16. FOREIGN DIVIDENDS as defined in Reg. 5862(d). This amount must agree with Schedule BA-402, Line 1c.  17. VERMONT FOREIGN DIVIDENDS TAXABLE INCOME (Multiply Line 16 by Line 15)  First this amount of Schedule BA-402 Line 14 and Form CO 411 Line 19 or Schedule CO 421 Line 5	0.		8A	1085722	.00									
EVERYWHERE (Denominator)  10. Enter amounts from Schedule BA-402, Lines 20a and 20b 11. Enter the Property Increment (Sum of Lines 20 of all attached Schedules CO-420) 12. Adjusted Property Increment (Line 10A plus Line 11A) 13. Modified Property Factor (Line 10B divided by Line 12A) Express as a percent, 6 places to the right of the decimal point.  14. Total Modified Factors (Add Lines 5C, 9C, and 13C) 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. 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. 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 16. FOREIGN DIVIDENDS as defined in Reg. 5862(d). This amount must agree with Schedule BA-402, Line 1c. 17. VERMONT FOREIGN DIVIDENDS TAXABLE INCOME (Multiply Line 16 by Line 15) 17. VERMONT FOREIGN DIVIDENDS TAXABLE INCOME (Multiply Line 16 by Line 15) 18. Total Modified Factors (Schedule BA-402, Line 16 by Line 15) 19. Total Modified Factors (Add Lines 5C, 9C, and 13C) 19. Total Modified Factors (Add Lines 5C, 9C, and 13C) 19. Total Modified Factors (Add Lines 5C, 9C, and 13C) 19. Total Modified Factors (Add Lines 5C, 9C, and 13C) 19. Total Modified Factors (Add Lines 5C, 9C, and 13C) 19. Total Modified Factors (Add Lines 5C, 9C, and 13C) 19. Total Modified Factors (Add Lines 5C, 9C, and 13C) 19. Total Modified Factors (Add Lines 5C, 9C, and 13C) 19. Total Modified Factors (Add Lines 5C, 9C, and 13C) 19. Total Modified Factors (Add Lines 5C, 9C, and 13C) 19. Total Modified Factors (Add Lines 5C, 9C, and 13C) 19. Total Modified Factors (Add Lines 5C, 9C, and 13C) 19. Total Modified Factors (Add Li	9.										9c	15.637060		
BA-402, Lines 20a and 20b	P	ART 3: Property		EVERYWHERE				VERMONT				VT as portion	E	
Schedules CO-420)		BA-402, Lines 20a and 20b	10A	1933826	.00		10B	516620	.00					
(Line 10A plus Line 11A)	12	Schedules CO-420)	11A	495059	.00									
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).  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.  15C 66.437217 .00  16. FOREIGN DIVIDENDS as defined in Reg. 5862(d). This amount must agree with Schedule BA-402, Line 1c.  17. VERMONT FOREIGN DIVIDENDS TAXABLE INCOME (Multiply Line 16 by Line 15)  Enter this amount of Schedule RA 403 Line 1d and Form CO 411 Line 10 or Schedule CO 421 Line 5	12		12A	2428885	.00									
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									21.269842					
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	14	14. Total Modified Factors (Add Lines 5C, 9C, and 13C)									14C	66 437217	00	
16. FOREIGN DIVIDENDS as defined in Reg. 5862(d). This amount must agree with Schedule BA-402, Line 1c	15									15C		%		
17. VERMONT FOREIGN DIVIDENDS TAXABLE INCOME (Multiply Line 16 by Line 15)  Enter this amount of Schodulo RA 403 Line 1d and Form CO 411 Line 10 or Schodulo CO 421 Line 5		6. FOREIGN DIVIDENDS as defined in Reg. 5862(d). This amount must agree with Schedule BA-402, Line 1c									16C		.00	
	17			` '	•	,		,	e 5		17C			

# Vermont Apportionment of Foreign Dividends (for Unitary-Combined Only) Schedule CO-419



17C

7227

.00

	Scn	eal	lie CO-41	9			~ Т	0 4	1 9	, T	1 0 0 "		
Entity Nar	ne (same as on Form CO-411	)			Fiscal Year Ending (YYYYMMDD) FEIN								
MCCORMACK SHELVES INC											35551		
Name of A	OLAR FLARE INC							F		ate's FEIN 041616529			
PART 1: S	Sales		Column A EVERYWHERE (Denominator)				<u>Column B</u> VERMONT (Numerator)				Column C VT as portion of EVERYWHER	) <u></u>	
	nounts from Schedule Lines 12a and 12b	1A	,	00		1B	,	00			OI EVERTWHEN	\ <u>C</u>	
Enter the (Sum of	e Sales Increment Lines 10 of all attached es CO-420)	2A	2540599	.00		1.5	165318	.00					
Adjusted	Sales Increment plus 2A)	3A	650393 3190992										
`	Sales Factor (Line 1B divided			.00	ent, 6 p	laces t	o the right of the	decimal	point	4C	5.180771		
	Sales Factor Double-Weighte	•	, ,	·			· ·				5.160771		
Express	as a percent, 6 places to the r	ight of	the decimal point.							5C	10.361543		
	Salaries and Wages		Column A EVERYWHERE (Denominator)	Ξ			Column B VERMONT (Numerator)				Column C VT as portion of EVERYWHER	ιE	
BA-402, Enter the	nounts from Schedule Lines 13a and 13b	6A	864428	.00		6B	1618	.00					
attached	nt (Sum of Lines 12 of all Schedules CO-420)	7A	221294	.00									
	t (Line 6A plus Line 7A)	8A	1085722	.00									
	Salaries and Wages Factor (Las a percent, 6 places to the r									9c	0.149025		
PART 3: F	Property		Column A EVERYWHERE (Denominator)	:			CoLumn B VERMONT (Numerator)				Column C VT as portion of EVERYWHER	ßΕ	
BA-402, 1. Enter the	nounts from Schedule Lines 20a and 20b	10A	1933826	.00		10B	18983	.00					
Schedule	Lines 20 of all attached es CO-420)	11A	495059	.00									
(Line 10A	Property Increment A plus Line 11A)	12A		.00									
	Property Factor (Line 10B div as a percent, 6 places to the r									13C	0.781552		
	dified Factors (Add Lines 5C,		,							14C	11.292120	.0	
	Apportionment Percentage (Dine decimal point.) If there are		, ,							15C	2.823030	%	
3. FOREIG	N DIVIDENDS as defined in R	Reg. 58	62(d). This amour	nt must a	agree v	vith Sc	hedule BA-402, I	_ine 1c		16C	256000	.0	
'. VERMOI	NT FOREIGN DIVIDENDS TA	XABLE	E INCOME (Multip	ly Line	16 by L	ine 15	)				_00000		

17. VERMONT FOREIGN DIVIDENDS TAXABLE INCOME (Multiply Line 16 by Line 15)

Enter this amount of Schedule BA-402, Line 1d and Form CO-411, Line 10 or Schedule CO-421, Line 5 . . . . . . . .

# Vermont Apportionment of Foreign Dividends (for Unitary-Combined Only) Schedule CO-419



256000

6803

.00

.00

	Scn	eat	ile CO-41	9			Т	0 4	1 3	,	1 0 0 "	
	Entity Name (same as on Form CO-411)  MCCORMACK SHELVES II		Fisca	l Year I	Ending (YYYYMN		400685551					
ľ	Name of Affiliate					Affiliate's FEIN 064291115						
	ATOCHA INC								(	06429	91115	
PA	RT 1: Sales		Column A EVERYWHERE (Denominator)				Column B VERMONT (Numerator)				Column C VT as portion of EVERYWHER	E
	Enter amounts from Schedule BA-402, Lines 12a and 12b	1A	2540599	.00		1B	59945	.00				
3	(Sum of Lines 10 of all attached Schedules CO-420)	2A	650393	.00								
J.	(Line 1A plus 2A)	ЗА	3190992	.00								
	Modified Sales Factor (Line 1B divided Modified Sales Factor Double-Weighte	-		a perce	ent, 6 p	laces t	o the right of the	decimal	point	4C	1.878569	
Э.	Express as a percent, 6 places to the ri	`	,							5C	3.757139	
	RT 2: Salaries and Wages		Column A EVERYWHERE (Denominator)				Column B VERMONT (Numerator)				Column C VT as portion of EVERYWHER	E
	Enter amounts from Schedule BA-402, Lines 13a and 13b Enter the Salaries and Wages Increment (Sum of Lines 12 of all	6A	864428	.00		6B	1532	.00				
8	attached Schedules CO-420) Adjusted Salary and Wages	7A	221294	.00								
0.	Increment (Line 6A plus Line 7A)	8A	1085722	.00								
9.	Modified Salaries and Wages Factor (L Express as a percent, 6 places to the r									9с	0.141104	
	RT 3: Property		Column A EVERYWHERE (Denominator)				<u>CoLumn B</u> VERMONT (Numerator)				Column C VT as portion of EVERYWHER	E
	Enter amounts from Schedule BA-402, Lines 20a and 20b	10A	1933826	.00		10B	163483	.00				
	(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 div Express as a percent, 6 places to the ri		y Line 12A).							13C	6.730784	
14.	. , ,	ight of 9C, an	y Line 12A). the decimal point. d 13C)							13C 14C	6.730784 10.629027	.00

16. FOREIGN DIVIDENDS as defined in Reg. 5862(d). This amount must agree with Schedule BA-402, Line 1c.....

Enter this amount of Schedule BA-402, Line 1d and Form CO-411, Line 10 or Schedule CO-421, Line 5 . . . . . . . .

17. VERMONT FOREIGN DIVIDENDS TAXABLE INCOME (Multiply Line 16 by Line 15)

# Test 7:

Vermont Forms Required: Extension with Payment, BA403

# Vermont Application for Extension of Time to File Vermont Corporate/Business Income Tax Returns Form BA-403



Entity Name				FEIN
SAMMYS BAGELS				13-5666499
Address				Tax Year BEGIN date (YYYYMMDD)
PO BOX 456				
Address, Line 2				Tax Year END date (YYYYMMDD)
City	State	ZIP Code		
MONTPELIER	VT	05602		X CONSOLIDATED OR GROUP RETURN TO BE FILED (1120 series)
Foreign Country (if not United States)				COMPOSITE RETURN TO BE FILED (1120S or 1065)
Federal tax return to be filed (Check ONE)				
X 990 or 1120 series (EXCEPT for 1120S)			1120S	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 1. Estimated tax liability 1. 10000 2. Previous payments 3. AMOUNT OF TAX DUE WITH THIS APPLICATION. Subtract Line 2 from Line 1. Do not enter negative value 3. 2500 3. 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.

Test 8: CO-411 with PL-86 272 protection

# Vermont Corporate Income Tax Return Form CO-411





Check Appropriate Box(es)  Accounting Period Change  Amended Return	Extended Return	X Federal Extension Requested		Unitary Com	Dillou /	Unitary Consolidate	d X	PL 86-272 is Applicable	Final Retur (Cancels A	
Entity Name (Principal Vermont Corpora	tion)			FEIN		200		Primary 6-digit	NAICS r	umber
FACEBOOK INC Address					33-88888 ear BEGIN dat		(MDD)	23310 Tax year END dat	a (YYYYMI	ADD)
56 CONGRESS LANE				ian y	eai bLoiiv dai	re ( i i i i i	(טטווווו	lax year LIND dai	.e./11111WII	,,טטווי
30 GOIVOINEGO EXIVE				Num	ber of compani	ioo		Number with		
				in Wa	ater's Edge Gro	oup	30	Vermont Nexus		0
City	State				eral tax retu	rn filed (	Check	one box)		
PHOENIX	AZ	33166		>	1120			1120-F	990-	Т
Foreign Country (if not United States)										
					1120-H			Other		
Place an "X" in the box left of the line	number to	indicate a loss an	nount.			Eı	nter all	amounts in wh	ole dolla	ırs.
<ol> <li>FEDERAL TAXABLE INCOME (Federal for a federal net operating loss, Line 29a</li> </ol>		, ,			Check to indicate loss	1	8	3614556101		.00
2. Bonus Depreciation Adjustment (see ins	tructions).				Check to indicate loss	2				.00
3. Federal Taxable Income adjusted for dis		•			Check to					.00
(Add Lines 1 and 2)					← indicate loss	3		861455610	1	.00
4. ADD (a) Interest on non-Vermont state	and local (	Obligations	4	а				.00		
(b) State and local income or fran	chise taxes	← inc	heck to dicate ss 4	b		500	nnn	.00		
LESS (c) Non-business income or loss (Schedule BA-402, Line 1a, or		verywhere CI	heck to dicate 4	r.		300	,00			
(d) Foreign dividends received. (A	ttach copy		SS					.00		
Federal Form 965 Transition	ax Stateme	ent, if applicable)	4	d	100	00000		.00		
(e) Interest on U.S. Government of	bligations .		4	е				.00		
(f) "Gross Up" required by IRC se	ec. 78 and o	other excludable inc	ome 4	f	76115	5		.00		
(g) Targeted Job Credit salary an	d wage exp	ense addback	4	g				.00		
5. NET APPORTIONABLE INCOME		a) 41			Check to			.00		
(Add Lines 3, 4(a), and 4(b). Then subtra	act Lines 4(	c) through 4(g).)			← indicate loss	5	86′	13529986		.00
Check box if exception to minimum tax applies:		L FARM CORPORA ninimum)	ATION		VERMONT TIVITY (\$0)			WNER'S / CON Form 1120-H o		OC.

Form CO-411 5 4 5 4 Page 1 of 3 Rev. 10/18

# Entity Name FACEBOOK INC

33-8888888

Fiscal Year Ending (YYYYMMDD)



Calculate percentage to six places to the right of the decimal point 6 0 0 7. Apportionable Income (From CO-411, Line 5) 6 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	6.	Vermont Percentage (100% or amount from Schedule BA-402, Line 22)			
8. Income Apportioned to Vermont (Multiply Lines 6 and 7) Check to Indicate of Indicat		Calculate percentage to six places to the right of the decimal point	6	0	
9. Income Allocated to Vermont (Schedule BA-402, Line 1b)	7.		to to	7	.00
900  10. Foreign Dividends Allocated to Vermont (Schedule BA-402, Line 1d)	8.	income Apportioned to Vermont (Multiply Lines 6 and 7) ← indica		3	.00
11. Net Vermont Income Allocated and Apportioned to Vermont (Add Lines 8, 9, and 10.)	9.	income Allocated to Vermont (Schedule BA-402, Line 1b)	to te 9	9	.00
11. Net Vermont Income Allocated and Apportioned to Vermont (Add Lines 8, 9, and 10.)	10.	Foreign Dividends Allocated to Vermont (Schedule BA-402, Line 1d)	· · 10	0	00
12. Vermont Net Operating Loss deduction applied (attach schedule)	11.	Check	c to		.00
13. Vermont Net taxable Income for this entity (Line 11 minus Line 12)			te 11	1	.00
13. Vermont Net taxable Income for this entity (Line 11 minus Line 12)	12.	Vermont Net Operating Loss deduction applied (attach schedule)	12	2	00
15. Credits (Schedule BA-404, Column C, Line 11)	13.	Vermont Net taxable Income for this entity (Line 11 minus Line 12) € Check ← indications	to to te 13	3	
15. Credits (Schedule BA-404, Column C, Line 11)	14.	Vermont Tax. Apply Vermont Tax Rates (below) to amount on Line 13	· · 14	4 750	.00
16. Use Tax for taxable items on which no sales tax was charged, including online purchases 16	15	Credits (Schedule RA-404, Column C. Line 11)			.00
17. Tax Due for this entity (Subtract Line 15 from Line 14. To that result, add Line 16)	10.	Circuito (Contedute B/1 404, Conditii) C, Elife 11)	15	5	.00
17. Tax Due for this entity (Subtract Line 15 from Line 14. To that result, add Line 16)	16.	Use Tax for taxable items on which no sales tax was charged, including online purchases	16	6	00
18. Gross Receipts (For purpose of minimum tax calculation. See instructions)					.00
18. Gross Receipts (For purpose of minimum tax calculation. See instructions)	1/.	Tax Due for this entity (Subtract Line 15 from Line 14. To that result, add Line 16)	17	<sup>7</sup> 750	.00
	18.	Gross Receipts (For purpose of minimum tax calculation. See instructions)	· · 18	8 1200000000000	.00

## TAX COMPUTATION SCHEDULE

(Effective for taxable periods beginning January 1, 2012)

IF VERMONT NET INCOME IS \$10,000 or less	<u>TAX IS</u> 6.00%
\$10,001 - \$25,000 \$600 plus	
\$25,001 and over \$1,650 plus	
IF GROSS RECEIPTS ARE	MINIMUM TAX IS
\$2,000,000 or less	· · · · · · · · · · · · · · · · · · ·
\$2,000,001 - \$5,000,000	
\$5,000,001 and over	

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						
FEIN	Fiscal Year Ending (YYY	YMMDD)				<b>.</b>
Amount from Line 17				L O	4 1 1 1	3 0 0 "
<ol> <li>Total Tax Due (Add Line 17 plus Line 13</li> <li>Payments</li> </ol>	of all attached Schedules CO	)-421		20		.00
20a. Estimated Payments		20a			.00	
20b. Payment with Extension		20b			.00	
20c. Nonresident Estimated Payments (F	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				20f		.00
<ol> <li>Balance Due. If Line 19 is more than Line Make checks payable to Vermont DEPAI</li> </ol>	· ·			21		.00
22. Payment submitted with this return				22		.00
23. Overpayment. If Line 20f is more than Lin	ne 19, Subtract Line 19 from L	ine 20f		23		.00
24. Overpayment to be applied to next tax ye	ear	24			.00	
25. Overpayment to be refunded (Subtract L	ine 24 from Line 23)			25		.00
I hereby certify that I am an officer or autoper the Nermont Statutes and that this return is true this declaration further provides that under available to any other person, other than foretained by the preparer.	e, correct, and complete to the 32 V.S.A. § 5901, this inform	he best of my k mation has not	nowledge. been and	If prepa	ared by a person be used for any	n other than the taxpayer, y other purpose, or made
Signature of Responsible Officer			Date (MMDI	DYY)	Dayt	time Telephone Number
Printed Name	Email Address (opt	tional)				
Timod Runo	Email Address (opt	ional)				
Preparer's Signature			Date (MMDI	OYY)		Check if Self-Employed
Preparer's Printed Name	Email Address (opt	tional)			Prep	parer's SSN or PTIN
Firm's Name (or yours if self-employed) and address			EIN		Prep	parer's Telephone Number
N	lay the Department of Taxes viscuss this return with the pre	parer shown?	Yes	3		
		nt Denartm	out of Tax	205		

Send return Vermont Department of Taxes

and check to: 133 State Street

Montpelier, VT 05633-1401

Test 9:

Vermont Forms Required: Estimated Payment, CO414

## 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. 10/18

Vermont Corporate Estimated

DEPT USE ONLY Tax Payment Voucher

Please PRINT in BLUE or BLACK INK Form CO-414



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		FEIN
Address		Tax Year BEGIN date (YYYYMMDD)
		Tax Year END date (YYYYMMDD)
City	State ZIP Code	
Foreign Country (if not United States)		Check box for Change of Year End  For Department Use Only
		,

Mail to: Vermont Department of Taxes, 133 State Street, Montpelier, VT 05633-1401 Phone: (802) 828-5723

Form CO-414 Rev. 10/18

.00

Amount of payment being remitted with this voucher

Test 10:

Vermont Forms Required: Estimated income tax payment, WH435

# 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 15<sup>th</sup> day of the 4<sup>th</sup>, 6<sup>th</sup>, and 9<sup>th</sup> month of the fiscal year, and the 1<sup>st</sup> 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-source income (including guaranteed partnership payments) distributed or allocable to nonresident shareholders, partners, or members. The income amount will be calculated on Schedule BI-472 or Schedule BI-473.

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 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 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, the annual Business Income Tax Return.

Review 32 V.S.A. §§ 5914 & 5920, and Technical Bulletin 06 for details. Information is available at http://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 the WH-435 if no payment is due.

Form WH-435 Instructions Rev. 10/18

DEPT USE ONLY

Please PRINT in BLUE or BLACK INK

# Vermont Estimated Income Tax Payments Form WH-435



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

Business Name		FEIN
Address		Tax Year BEGIN date (YYYYMMDD)
		Tax Year END date (YYYYMMDD)
City	State ZIP Code	For Department Use Only
Foreign Country (if not United States)		

Total Vermont nonresident estimated income tax payments for this quarter (Use WHOLE DOLLARS) If "\$0", DO NOT file	.00.
<b>1</b>	.00

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

Phone: (802) 828-5723

# Test 11:

Vermont Forms Required: Business income payment voucher, BI470

## 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. 10/18

**Vermont Business Income Tax Return Payment Voucher Form BI-470** Please PRINT in BLUE or BLACK INK



USE THIS FORM IF NOT SUBMITTING PAYMENT WITH FORM BI-471 OR FORM BI-476 (The Department does accept payments with BI-471 and BI-476) If you filed electronically, DO NOT include a copy of that return with this payment.

Entity Name		FEIN
Address		Tax Year BEGIN date (YYYYMMDD)
		Tax Year END date (YYYYMMDD)
City	State ZIP Code	For Department Use Only
Foreign Country (if not United States)		

Amount of this payment (Use WHOLE DOLLARS) if "\$0", DO NOT file

.00

Vermont Department of Taxes 133 State Street Phone: (802) 828-5723

Montpelier, VT 05633-1401

Test 12:

Vermont Forms Required: Corporate income tax payment, CO422

# 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 10/18 **Vermont Corporate Income Tax Return Payment DEPT USE ONLY** Voucher Form CO-422 USE THIS FORM IF NOT SUBMITTING PAYMENT WITH FORM CO-411 If you filed electronically, DO NOT include a copy of that (The Department does accept payments with CO-411) return with this payment **Entity Name FEIN** Tax Year BEGIN date (YYYYMMDD) Address, Line 2 Tax Year END date (YYYYMMDD) State ZIP Code For Department Use Only Foreign Country (if not United States) Amount of this Payment \$

> Form CO-422 Rev. 10/18

.00