Vermont Substitute Forms Test Cases For COBI Tax



Tax Year 2019

Vermont Test Cases

Test 1 -

Required Vermont Forms/Schedules: BI-476

Taxpayer(s) Information:

Entity Name: The Black Great Dane,

Federal Employer ID: LLC 40-0001030

Primary 6-digit NAICS #: 453910

Mailing Address: 54 Joy Road

City: Montpelier

State: Vermont

Zip Code: 05602

Country: US

Tax Year Begin Date:01012019Tax Year End Date:12312019Federal Return Filed:1065Initial Return:Yes# of Shareholders2# of VT Shareholders2

of Non-Resident Shareholders:

Form BI-476

Vermont Business Income Tax Return For Resident Only

Check Appropriate Box(es)	Accounting Period Change	Extende Return	ed	Initial Return	Final Return (Cancels Account)
Entity Name (Principal \	/ermont Corporation) LACK GREAT DA	NE LLC		400001030	Primary 6-digit NAICS number 453910
Address 54 JOY F	ROAD			Tax year BEGIN date (YYYYMMDD) 20190101	Tax year END date (YYYYMMDD) 20191231
Address (Line 2)				Federal tax return filed (Check one box)	S 1065 Other
City MONTPELI	ER	State ZIP Co	ode 05602	Foreign Country	
If Yes, STOP ar	nd complete Form BI-471	, Business Income Ta	ax Return	this reporting tax year?	
If Yes, STOP ar	nd complete Form BI-471	, Business Income Ta	ax Return	n Vermont?	_
C. Total number of	f Vermont shareholders, p	partners, or members			C. <u>2</u>
TAX COMPUTAT	TION (see instruction	ns)		Enter all a	amounts in whole dollars.
1. Vermont minim NOTE: If you contains the second of the	um entity tax (\$250) qualify for an exception to	the Vermont minimu	 ım entity tax, yo	u must complete Form BI-471 and	$\frac{250}{\text{d}}$ attach supporting documentation
2. Payments previous credit available	ously made for this tax ye through prior year carryf	ear with extension For	rm BA-403 or	2	.00
3. Balance Due (If	Line 1 is greater than Li	ne 2)		3	250.00
4. Overpayment (I	f Line 2 is greater than L	ine 1)		4	.00
5. Overpayment to	be Refunded			5	.00
6. Overpayment to	be credited to next tax y	ear		6	.00.
Statutes and that th declaration further	is return is true, correct provides that under 32 er person, other than fo	, and complete to th V.S.A. § 5901, this in	ne best of my kinformation has	nowledge. If prepared by a per not been and will not be used	rements of Title 32 of the Vermon son other than the taxpayer, this for any other purpose, or made rm is signed by the taxpayer and
Signature of Responsible				Date (MMDDYYYY)	Daytime Telephone Number
Printed Name		Email Address (op	otional)		
Check i	if the Department of Taxes may	discuss this return with the	e preparer shown.		
Paid Preparer's Signatu	ire			Date (MMDDYYYY)	Preparer's Telephone Number
Preparer's Printed Nam	е	Email Address (op		L ERSON@YAHOO.COI	<u> </u>
Firm's Name (or yours it	f self-employed)			EIN	Preparer's SSN or PTIN
Firm's Address (or yours	s if self-employed) (Street, City,	State, ZIP Code)			Check if self-employed
5454	and check to:	Vermont Department 133 State Street Montpelier, VT 05		For Department Use Only Ck. Amt. Init.	Form BI-476 Rev. 10/19

Test 2

Required Vermont Forms/Schedules: BI-471, BI-472, (2) K-1VT

Taxpayer(s) Information:

Entity Name: BIG GIRL JEEPS Federal Employer ID: 40-0001031 Primary 6-digit NAICS #: 441120

Mailing Address: 1186 ROUTE 2 City: MILTON State: **VERMONT** Zip Code: 05468 Country: US

01012019 Tax Year Begin Date: Tax Year End Date: 12312019 Federal Return Filed: 1120S Yes Federal Return Extended:

Return Information:

Requirement:

Jane Coleman Shareholder 2 Name: Federal AGI: 846,932.00 400-00-1034 Shareholder 2 SSN: Net Short-Term Capital Gain: 16,235.00 Resident Shareholder 2 Residency Status: Net Section 1231 Gain or Loss: (2,045.00)Individual Shareholder 2 Type: Other Income: 10,000.00 125 Grout Road Shareholder 2 Mailing Address: Income Directly Allocable to Vermont: 43,571.00 Montpelier VT income distributed to entity via K-1VT: 50,000.00 City: VT

19,600.00

31,835.00

State:

Zip Code:

% of Entity's income:

05602

50.000000%

Net Adjustment of Income, Disallow Bonus

Depreciation:

Non-Resident Estimated Payment

Overpayment Distributed to Owners: 8,165.00

Use Tax Due: 150.00 Payments With Extension: 1,000.00 Non-Resident Estimated Payments by Entity: 32,500.00 Non-Resident Estimated Payments by K-1VT: 767.00

Shareholder 1 Name: Alice Rooney Shareholder 1 SSN: 400-00-1083 Shareholder 1 Residency Status: Non-Resident Shareholder 1 Type: Individual

Shareholder 1 Mailing Address: 3757 Cherrystone Rd.

City: Cape Charles

State: VA Zip Code: 23111

% of Entity's Income: 50.000000%

Form BI-471

Vermont Business Income Tax Return

for Partnerships, Subchapter S Corporations, and LLCs

Check Appropriate	Composite Return		Accounting Period Cha		Initia Retu			ublic Law 6-272 Applies
Box(es)	Amended Return		Extended Return			ral nsion Requested		inal Return Cancels Account)
Entity Name BIG GIRL JE	EEPS				FEIN 400001031		Primary 6-digit	NAICS number
Address 1186 ROUT	E 2				Tax year BEGIN d 20190101	ate (YYYYMMDD)	Tax year END 2019123	date (YYYYMMDD)
Address (Line 2)								
City MILTON		State VT	ZIP Code 05468		Federal tax return filed (Check one	X 1120S	1065	Other
Foreign Country (if	not United States)				box)			
A. Were any sh	areholders, partners,	or members nonre	sidents of Ve	ermont during	this tax year?	A.	Yes	No
B. Did this enti	ty have income or lo	sses derived from a					Yes	No
	ent to income resulti eciation" (IRC 168(k		disallowanc	e of		Check to indicate loss C	19600	.00
D. Total number	er of Shareholders, Pa	artners, or Member	S			D. _		2
E. How many a	are Vermont Residen	ts?					1	
F. How many a	are nonresidents?						1	
G. Check box i	f § 5920(f), (g), or (h market tax credit pro) applies (regarding	g nonresiden	t estimated pa	yments for affor	rdable housing p	projects,	G.
TAX COMP	UTATION (se	e instruction	ns):		Ent	er all amo	unts in <u>w</u>	nole dollars.
Check box i to minimum	f exception tax applies:	SMALL FARM § 58 (\$75 minimum)	32(2)(A)	NO VERMO INACTIVE (NT ACTIVITY / 50)	INVESTMEN (\$0)	NT CLUB § 5921	IRC SEC 761 (\$0)
1. Vermont mi	nimum entity tax (\$2	50) or above excep	otion (see ins	tructions)		1	250	.00
2. For non-con 2a. N	nposite entities onresident estimated Schedule BI-472, Lin	payment requirem	ent	2a.	31835		.00	
2h ()	verpayment distribut -1VT's Lines 5 and	ed to arrmore (Ente	w the sum of	.11			.00	
2c. Enter the sur	m of Lines 2a and 2b					2c. <u>-</u>	40000	.00
3. For composit	ite entities, Vermont	composite tax due	(Schedule B)	I-473, Line 24	4)			.00
4. Vermont app	portionment of entity	level taxes (see in	structions)			4 . _		.00
5. Use Tax for	taxable items on wh	ich no sales tax wa	s charged, in	cluding online	e purchases	5	150	.00
6. Total tax du	e (Add Lines 1, 2c, 3	, 4, and 5)				6 	40400	.00

Entity Name BIO		
,Bild	וסוט י	IEEDS
DIC	J GIRL	. JEEFS

FEIN

Fiscal Year Ending (YYYYMMDD) 400001031 20191231



PA	YMENTS AND CREDITS		Enter all am	ounts in <u>whole dollars.</u>
7.	Prior Year Overpayment Applied			00.
8.	Payments with Extension		8.	1000 .00
9.	Real estate withholding paid for this entity with	th Form RW-171 REW Schedul	e A 9.	.00
	Real estate withholding distributed to this enti	ty by a different company		
	through a Schedule K-1VT			
	Nonresident estimated payments paid by this e			32500 .00
12.	Nonresident estimated payments distributed to Schedule K-1VT	this entity by a different compa	ny through a	767 .00
13.	Total payments (Add Lines 7 through 12)			
	CONCILIATION			
14.	Balance Due: If Line 6 is greater than Line 13	, enter the difference	14.	6133 .00
	Payment attached to this return			
	Overpayment: If Line 6 is less than the sum of			
17.	Overpayment to be credited to the next tax year	ar	17.	.00.
18	Overpayment to be refunded		18	.00
	SNATURE			•••
Veri taxp pur by t	reby certify that I am an officer or authorize mont Statutes and that this return is true, coayer, this declaration further provides that cose, or made available to any other person he taxpayer and retained by the preparer.	correct, and complete to the bunder 32 V.S.A. § 5901, this	est of my knowledge. If pre information has not been a	pared by a person other than the nd will not be used for any other
Pri	nted Name	Email Address (optional)		•
	Check if the Department of Taxes may discus	ss this return with the preparer shown.		
Pa	id Preparer's Signature		Date (MMDDYYYY)	Preparer's Telephone Number
Pre	eparer's Printed Name	Email Address (optional) KSMITH@GMAIL.CO	 DM	
Fir	m's Name (or yours if self-employed)	,	EIN	Preparer's SSN or PTIN
Fir	m's Address (or yours if self-employed) (Street, City, State,	ZIP Code)		Check if self-employed
	Send return Vermont Department	artment of Taxes		1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2

and check to:

133 State Street

Montpelier, VT 05633-1401

For Department Use Only Ck. Amt. Init.

Form BI-471 Rev. 10/19

5454



Schedule BI-472

Vermont Non-Composite



PRINT in BLUE or BLACK INK

Entity Name (same as on Form BI-471 or Form BI-476)

Attach to Form BI-471

FEIN

Fiscal Year Ending (YYYYMMDD)

BI	G GIRL JEEPS	20191231	4000	01031		_
Plac	ce an "X" in the box left of the line number to indicate a loss amount.	Enter	r all amoun	ts in <u>whole</u>	dollars.	
1.	Ordinary Business Income (federal Form 1120S, Line 21 or federal Form 1065, Line 22)	846932	00			
2.	Net Rental Real Estate Income (federal Form 1120S, Schedule K, Line 2, or federal Form 1065, Schedule K , Line 2)		.00			
3.	Other Net Rental Income (federal Form 1120S, Schedule K. — Check to					
4.	Guaranteed Payments (Partnership only - federal Form 1065, Schedule K, Line 4)		00			
5.	Net short term and long term capital gains or losses. (federal Form 1120S, Schedule K, Lines 7 and 8a, or federal Form 1065, Schedule K, Lines 8 and 9a.)	16235	00			
6.	Net section 1231 gain or loss. (federal Form 1120S, Schedule K, Line 9, or federal 1065, Schedule K Line 10) ★ Check to indicate loss of	2045	00			
7.	Other income or loss. (federal Form 1120S, Schedule K, Line 10, or federal Form 1065, Schedule K, Line 11.)	10000	00			
8.	Section 179 Deduction (federal Form 1120S, Schedule K, Line 11 or Federal Form 1065, Schedule K, Line 12)		00			
9.	Apportionable income (Add Lines 1-7, then subtract Line 8)	Check to indicate 9.	8	71122	.0	(
10.	Apportionment percentage (From Schedule BA-402, or 100%)	10.	100	000	000 <u></u> 9	4
11.	Business Income Apportioned to Vermont (Multiply Line 9 by Line 10)	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 property located in Vermont, etc.)	43571	00			
13.	Vermont business income distributed to this entity by a different entity via Schedule K-1VT	50000	00			
14.	Vermont sourced capital gain distributed to this entity via Schedule K-1VT ☐ ← indicate 14.		00			
15.	Other Vermont sourced income distributed to this entity by a different entity via Schedule K-1VT		00			
16.	Total Vermont Net Income (Add Lines 11 through 15)	Check to indicate 16.	964	4693	.0	(
17.	Percentage of income from Line 16 passed through to nonresidents	17.	50	00	00000 %	4
18.	Total income passed through to nonresidents (Multiply Line 16 by Line 17)	Check to indicate 18.	482	2346	.0	(
19.	Nonresident estimated payment requirement (Multiply Line 18 by 6.6%)	19.	3^	1835	.0	(

Schedule K-1VT

Vermont Shareholder, Partner, or Member Information

5454



This schedule is REQUIRED. Attach to Form BI-471

Entity Name (same as on Form BI-471)	Fiscal Year Ending (YYYYMMDD)	FEIN
BIG GIRL JEEPS 20		40001031

HEADER INFORMATION - REQUIRED ENTRIES Entity Name (Shareholder, Partner, or Member) FEIN OR Individual Last Name (Shareholder, Partner, or Member) Social Security Number First Name Initial 400001033 ALICE ROONEY Address Recipient Type 3757 CHERRYSTONE ROAD (I, C, S, L, P, X, or T) Address, Line 2 (if needed) Residency Status Vermont Resident State ZIP Code CAPE CHARLES VA 23111 X Nonresident Foreign Country (if not United States) Percentage of Entity's income or loss to this recipient. 50 000000 % Calculate percentage to six places to the right of the decimal point. No Yes Place an "X" in the box left of the line number to indicate a loss amount Enter all amounts in whole dollars. Check to 435561.00 1. Vermont Business Income Check to 2. Capital gains allocated to Vermont. .00 46786 .00 Check to indicate loss 4. Exempt Income - Vermont income not characterized as Unrelated .00 40000 .00 .007. Share of total federal bonus depreciation difference 9800 .00 ← Check to indicate (Enter on Schedule IN-112, Line 4 or Line 8)

Schedule K-1VT

Vermont Shareholder, Partner, or Member Information



This schedule is REQUIRED. Attach to Form BI-471

← Check to indicate

.00

9800 .00

Entity Name (same as on Form BI-471) BIG GIRL JEEPS	Fiscal Year Ending (YYYYMMDD) 20191231	40001031

HEADER INFORMATION - REQUIRED ENTRIES Entity Name (Shareholder, Partner, or Member) FEIN OR Individual Last Name (Shareholder, Partner, or Member) Social Security Number First Name Initial 400001034 **JANE** COLEMAN Address Recipient Type 125 GROUT ROAD (I, C, S, L, P, X, or T) Address, Line 2 (if needed) Residency Status | Vermont Resident State ZIP Code MONTPELIER VT 05602 Nonresident Foreign Country (if not United States) Percentage of Entity's income or loss to this recipient. 50 000000 % Calculate percentage to six places to the right of the decimal point. No Yes Place an "X" in the box left of the line number to indicate a loss amount Enter all amounts in whole dollars. Check to 435561.00 1. Vermont Business Income Check to .00 2. Capital gains allocated to Vermont. Check to 46786 .00 4. Exempt Income - Vermont income not characterized as Unrelated

(Enter on Schedule IN-112, Line 4 or Line 8)

7. Share of total federal bonus depreciation difference

Test 3

Required Vermont Forms/Schedules: BI-471, BI-472, (2) K-1VT, BA-402, BA-404, BA-406

Taxpayer(s) Information:

Entity Name: RED SOX OPPORTUNITY CORP

Federal Employer ID: 40-0001035 Primary 6-digit NAICS #: 453220

Mailing Address: 27 YAYNKEE LANE

City: BARRE
State: VERMONT
Zip Code: 05641
Country: US

Tax Year Begin Date: 01/01/2019
Tax Year End Date: 12/31/2019
Federal Return Filed: 1120S

Investment Tax Credit (Current Year):

R&D – Credit Allocation (400-00-9037):

R&D – Credit Allocation (400-00-9038):

Investment Tax Credit (Applied Current Year):

Investment Tax Credit Allocation (400-00-9037):

Return Information:

Ordinary Business Income:	68,911.00	Partner 1 Name:	John Henry
Guaranteed Payment:	1,000,000.00	Partner 1 SSN:	400-00-1037
Other Income:	25,001.00	Partner 1 Residency Status:	Resident
Section 179 Deduction:	250,000.00	Partner 1 Type:	Individual
VT income distributed to entity via K-1VT:	219,000.00	Partner 1 Mailing Address:	125 Golf Course Lane
Net Adjustment of Income, Disallow Bonus Dep:	19,600.00	Partner 1 City:	Queeche
Non-Resident Estimated Payment Requirement:	13,175.00	Partner 1 State:	VT
Use Tax Due:	16.00	Partner 1 Zip Code:	05421
Payments with Extension:	2,500.00	% of Entity's Income:	80%
NRW Payments by Entity:	13,000.00	Partner 2 Name:	Tom Warner
Sales or Gross Receipts:	674,445.00	Partner 2 SSN:	400-00-1038
Sale to Purchasers in Vermont from within VT:	346,112.00	Partner 2 Residency Status:	Non-Resident
Total Salaries and Wages:	256,190.00	Partner 2 Type:	Individual
VT Salaries and Wages:	228,010.00	Partner 2 Mailing Address:	150 Buena Vista Drive
Buildings/Depreciable Assets:	3,469,778.00	Partner 2 City:	San Diego
VT Buildings/Depreciable Assets:	3,469,778.00	Partner 2 State:	CA
Rented Real/Personal Property:	2,561.00	Partner 2 Zip Code:	92164
Research & Development (Current Year):	5,000.00	% of Entity's Income:	20%
Research & Development (Applied Current Year):	5,000.00		

3,000.00

3,000.00

3,000.00

3,000.00

2,000.00

Form BI-471

* 1 9 4 7 1 1 1 0 0 *

Vermont Business Income Tax Return

for Partnerships, Subchapter S Corporations, and LLCs

Check Appropriate	Composite Return		Accounting Period Change	Initia Retu	l m		ublic Law 6-272 Applies
Box(es)	Amended Return	\boxtimes	Extended Return	Fede Exte	eral nsion Requested		inal Return Cancels Account)
Entity Name RED SOX	OPPORTUNITY	CORP		FEIN 400001035		Primary 6-digit 453220	NAICS number
Address 27 YAYNKE	E LANE			Tax year BEGIN d 2019010		Tax year END 2019123	date (YYYYMMDD)
Address (Line 2)							
City BARRE Foreign Country (if	not United States		ZIP Code 05641	Federal tax return filed (Check one box)	X 1120S	1065	Other
Foreign Country (II	not Officed States)			J SOA)			
A. Were any sh	areholders, partners, o	r members nonresider	nts of Vermont during	g this tax year?.	A.	Yes	No
B. Did this enti	ty have income or loss plete and attach Schedu	es derived from at lea				Yes	No
C. Net adjustm "bonus depr	ent to income resulting eciation" (IRC 168(k))	from Vermont's disa	illowance of		Check to indicate loss C		19600.00
D. Total number	er of Shareholders, Par	tners, or Members			D. _		2
E. How many a	are Vermont Residents	?			E. <u>1</u>		
F. How many a	are nonresidents?						
G. Check box i	f § 5920(f), (g), or (h) market tax credit proje	applies (regarding not	resident estimated n	ayments for affor	rdable housing p	rojects	G.
	UTATION (see						nole dollars.
Check box i to minimum	f exception tax applies:	SMALL FARM § 5832(2)((\$75 minimum)	A) NO VERMO INACTIVE	ONT ACTIVITY / (\$0)	INVESTMEN (\$0)	T CLUB § 5921	IRC SEC 761 (\$0)
1. Vermont mi	nimum entity tax (\$250	0) or above exception	(see instructions)		1		250 .00
2. For non-con 2a. N	nposite entities onresident estimated p Schedule BI-472, Line	ayment requirement	2a	ı	13175.	00	
2b. O K	verpayment distributed -1VT's Lines 5 and 6,	d to owners (Enter the minus Schedule BI-4	sum of all 72, Line 19) 2 b) .	•	00	
2c. Enter the sur	m of Lines 2a and 2b.				2c		13175 .00
3. For composit	te entities, Vermont co	omposite tax due (Sch	edule BI-473, Line 2	4)			.00
4. Vermont app	portionment of entity le	evel taxes (see instruc	tions)		4 . _		.00
5. Use Tax for	taxable items on which	n no sales tax was cha	arged, including onling	ne purchases	5		<u>16</u> .00
6. Total tax du	e (Add Lines 1, 2c, 3,	4, and 5)			6 . _		13441 .00

Entity Nar

RED SOX OPPORTUNITY CORP

FEIN 400001035

Fiscal Year Ending (YYYYMMDD) 20191231



PA	YMENTS AND CREDITS		Enter all amou	unts in <u>whole dollars.</u>
7.	Prior Year Overpayment Applied			.00
8.	Payments with Extension		8	2500 .00
9.	Real estate withholding paid for this entity w	ith Form RW-171. REW Sche	dule A 9.	.00
	Real estate withholding distributed to this ent through a Schedule K-1VT	tity by a different company		
11.	Nonresident estimated payments paid by this			12000 00
	Nonresident estimated payments distributed t Schedule K-1VT	nany through a		
13.	Total payments (Add Lines 7 through 12)		13	15500 .00
	ECONCILIATION			
14.	Balance Due: If Line 6 is greater than Line 13	3, enter the difference	14	.00.
	Payment attached to this return			
16.	Overpayment: If Line 6 is less than the sum of	of Lines 13 and 15, enter the di	fference 16.	2059.00
	Overpayment to be credited to the next tax ye			2000 00
				FO 00
	Overpayment to be refunded		18	00.
Ver tax pur by	preby certify that I am an officer or authorized mont Statutes and that this return is true, payer, this declaration further provides that pose, or made available to any other personante taxpayer and retained by the preparer. In grature of Responsible Officer	correct, and complete to the tunder 32 V.S.A. § 5901, the	best of my knowledge. If preparis information has not been and	ared by a person other than the I will not be used for any other
Pr	inted Name	Email Address (optional)		
	Check if the Department of Taxes may discu	uss this return with the preparer shown	L	
Pa	aid Preparer's Signature		Date (MMDDYYYY)	Preparer's Telephone Number
Pr	eparer's Printed Name	Email Address (optional) THEBESTTAXGRO	UP@RSROCKS.COM	
Fi	rm's Name (or yours if self-employed)		EIN	Preparer's SSN or PTIN
Fi	rm's Address (or yours if self-employed) (Street, City, State	e, ZIP Code)		Check if self-employed
	Send return Vermont Dep	partment of Taxes		

Send return and check to:

Vermont Department of Taxes 133 State Street

133 State Street

Montpelier, VT 05633-1401

For Department Use Only
Ck. Amt. Init.

Form BI-471 Rev. 10/19

5454

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Vermont Department of Taxes

Schedule BI-472

Vermont Non-Composite



PRINT in BLUE or BLACK INK

Entity Name (same as on Form BI-471 or Form BI-476)

Attach to Form BI-471

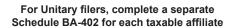
FEIN

Fiscal Year Ending (YYYYMMDD)

	RED SOX OPPORTUNITY CORP	20191231	40000	1035
Plac	e an "X" in the box left of the line number to indicate a loss amount.	Enter	all amounts	in <u>whole dollars.</u>
1.	Ordinary Business Income (federal Form 1120S, Line 21 or federal Form 1065, Line 22)	68911	.00	
2.	Net Rental Real Estate Income (federal Form 1120S, Schedule K, Line 2, or federal Form 1065, Schedule K , Line 2)		.00	
3.				
4.	Guaranteed Payments (Partnership only - federal Form 1065, Schedule K, Line 4)			
5.	Net short term and long term capital gains or losses. (federal Form 1120S, Schedule K, Lines 7 and 8a, or federal Form 1065, Schedule K, Lines 8 and 9a.)		.00	
6.				
7.	0.1	25001		
8.	Section 179 Deduction (federal Form 1120S, Schedule K, Line 11 or Federal Form 1065, Schedule K, Line 12)	050000	.00	
9.	Apportionable income (Add Lines 1-7, then subtract Line 8)	Check to indicate os. 9.		843912 .00
10.	Apportionment percentage (From Schedule BA-402, or 100%)	10.	72	. 890672 %
11.	Business Income Apportioned to Vermont (Multiply Line 9 by Line 10)	779137	.00	
12.	Income directly allocable to Vermont generated by this entity (Capital gain on real estate and physical assets located in Vermont, royalties on property located in Vermont, etc.)		.00	
13.	Vermont business income distributed to this entity by a check to			
14.	Vermont sourced capital gain distributed to this entity via Schedule K-1VT	219000	.00	
15.	Other Vermont sourced income distributed to this entity by a different entity via Schedule K-1VT		.00	
16.	Total Vermont Net Income (Add Lines 11 through 15)	Check to indicate 16.		998137.00
17.	Percentage of income from Line 16 passed through to nonresidents	17.	20	. 000000 %
18.	Total income passed through to nonresidents (Multiply Line 16 by Line 17)	Check to indicate 18.		19962700
19.	Nonresident estimated payment requirement (Multiply Line 18 by 6.6%)	19.		13175.00

Schedule BA-402

Vermont Apportionment & Allocation





Attach to Form CO-411 or Form BI-471

	y Name (same as on Form CO-411 or Form BI-471) O SOX OPPORTUNITY CORP		Fiscal Year E 2019123	nding (YYYYMMDD)	FEIN 400001035
FOR	UNITARY GROUPS ONLY - Name of Affiliate				Affiliate's FEIN
PAR Place	T 1 Directly Allocated Non-Business an "x" in the box left of the line number to indicate a		Apportion		Ind Foreign Dividends all amounts in WHOLE DOLLARS.
1a-b.	Nonbusiness Income or Other Non-Apportionable Income	Everywhere	00.		00
1c-d.	Foreign Dividends \square \leftarrow Check to indicate loss $1c$.		00.	← Check to indicate 1d.	00.
PAR Secti	T 2 Sales and Receipts Factor on A Sales and Receipts Factor	Everywhere			Vermont
2.	Sales or gross receipts	674445	00.		
3.	Services performed in Vermont			3.	00.
4.	Sales delivered or shipped to purchasers in V	ermont from outside Ve	rmont	4 .	00.
5.	Sales delivered or shipped to purchasers in V	ermont from within Ver	mont		346112 .00
6.	Sales shipped from Vermont to the U.S. Gov	ernment		6.	00.
7.	Sales shipped from Vermont to purchasers in	a state where the entity	is not taxa	ble	00.
8.	Business interest		00.	8b.	00.
9.	Royalties9a.		00.	9b.	00.
10.	Gross rents		00.	10b.	00.
11.	Other business income (attach detailed supporting statement)				00
12.	TOTAL INCOME, SALES, AND GROSS RECEIPTS (Add Lines 2-11) . 12a.				346112 .00

318046

%

12c. Vermont Sales and Receipts factor as percent of Everywhere.

(Divide Line 12b by Line 12a).

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

RED SOX OPPORTUNITY CORP

FEIN Fiscal Year Ending (YYYYMMDD)
400001035 20191231



Section B Salaries and Wages Factor Everywhere Vermont _{13b}. 228010 13. TOTAL SALARIES AND WAGES ... 13a. 256190 .00 .00 **13c.** Vermont as percent of Everywhere (Divide Line 13b by Line 13a). 000351 % Calculate percentage to six places to the right of the decimal point..... Section C Property Factor (Average value during year) Everywhere Vermont .00 .0014b. **15.** Buildings and other depreciable _{15b.} 3469778 .00 .00 .00 16b. 17. Land......17a. .00 17b. .00 **18.** Other assets (attach schedule) **18a. 19.** Rented real and personal property (Multiply annual rent by 8) 19a. 2561 .00 .00 19b. 20. TOTAL PROPERTY _{20b.} 3469778 (Add Lines 14 through 19)20a. 3472339 .00 .00 **20c.** Vermont as percent of Everywhere (Divide Line 20b by Line 20a) _{20c}. 99 926245 % Calculate percentage to six places to the right of the decimal point..... Section D Vermont Apportionment Factors 21. VERMONT COMBINED FACTORS (Sales and Receipts, Double-weighted) (Add Line 12c twice, and Lines 13c and 20c above). 562688 % 22. VERMONT APPORTIONMENT FACTOR (Divide Line 21 by 4 or as indicated below). 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.)

Schedule BA-404

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

PRINT in BLUE or BLACK INK Enter all amounts in whole dollars.



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

	ntity Name (same as on Form CO-411, Form BI-471, or Form BI-476) RED SOX OPPORTUNITY CORP				FEIN 400001035		
(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 § 5930	5000	5000					
2. Charitable Housing § 5830c							
3. Affordable Housing § 5930u							
4. Qualified Sale of Mobile Home Pa							
5. Vermont Entrepreneur's Seed Capi	ital Fund § 5830b	·					
6. Code Improvement § 5930cc(c)	<u> </u>						
7. Historic Rehabilitation § 5930cc(a							
8. Facade Improvement § 5930cc(b)	·	·					
9. Investment Tax Credit § 5822(d)	3000 .	3000 .					
10. Machinery and Equipment § 5930							
11. TOTAL FOR ALL CREDITS (A	add Lines 1 through 10)	8000 .					

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Vermont Department of Taxes

Schedule BA-406





Attach to Form BI-471 or Form BI-476

PRINT in BLUE or BLACK INK

| Entity Name (same as on Form BI-471 or Form BI-476) | Fiscal Year Ending (YYYYMMDD) | FEIN | 400001035 |

Individual Last Name (Shareholder, Partner, or Member) HENRY	First Name JOHN	MI	Social Security Number 400001037	Entity TYPE
Entity Name (Shareholder, Partner, or Member)			FEIN	I, C, S, L, P, or T (see instructions)

Name of Credit **Enter all amounts in WHOLE DOLLARS** 3000.00 .00 .00 .00 .00 .00 .00 3000.00 6000.00

Schedule BA-406





Attach to Form BI-471 or Form BI-476

PRINT in BLUE or BLACK INK

Entity Name (same as on Form BI-471 or Form BI-476)	Fiscal Year Ending (YYYYMMDD)	FEIN
RED SOX OPPORTUNITY CORP	20191231	400001035

Individual Last Name (Shareholder, Partner, or Member) WARNER OR Entity Name (Shareholder, Partner, or Member)	First Name TOM	MI	Social Security Number 400-00-1038	Entity TYPE
Entity Name (Shareholder, Partner, or Member)			FEIN	I, C, S, L, P, or T (see instructions)

Name of Credit **Enter all amounts in WHOLE DOLLARS** .00 .00 .00 .00 .00 .00 .00 .00 .00 **NOT AVAILABLE** .00

Schedule K-1VT

Vermont Shareholder, Partner, or Member Information

2. Capital gains allocated to Vermont.....



This schedule is REQUIRED. Attach to Form BI-471

Entity Name (same as on Form BI-471)	Fiscal Year Ending (YYYYMMDD)	FEIN
RED SOX OPPORTUNITY CORP	00101001	400001035

HEADER INFORMATION - REQUIRED ENTRIES Entity Name (Shareholder, Partner, or Member) FEIN OR Individual Last Name (Shareholder, Partner, or Member) OR Social Security Number First Name Initial **JOHN** 400001037 **HENRY** Address Recipient Type 125 GOLF COURSE LANE (I, C, S, L, P, X, or T) Residency Status Address, Line 2 (if needed) X Vermont Resident State ZIP Code QUEECHE VT 05421 Foreign Country (if not United States) Nonresident Percentage of Entity's income or loss to this recipient. **%** 000000 80 Calculate percentage to six places to the right of the decimal point. No Yes 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 whole dollars. Check to 623310.00 1. Vermont Business Income Check to

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)	1568000

175200 .00

Schedule K-1VT

Vermont Shareholder, Partner, or Member Information



This schedule is REQUIRED. Attach to Form BI-471

.00

3920 .00

Entity Name (same as on Form BI-471)	Fiscal Year Ending (YYYYMMDD)	FEIN
RED SOX OPPORTUNITY CORP	00404004	400001035

HEADER INFORMATION - REQUIRED ENTRIES Entity Name (Shareholder, Partner, or Member) FEIN OR Individual Last Name (Shareholder, Partner, or Member) Social Security Number First Name Initial 400001038 TOM WARNER Address Recipient Type 150 BUENA VISTA DRIVE (I, C, S, L, P, X, or T) Address, Line 2 (if needed) Residency Status | Vermont Resident State ZIP Code SAN DIEGO CA 92164 Nonresident Foreign Country (if not United States) Percentage of Entity's income or loss to this recipient. 20 000000 % Calculate percentage to six places to the right of the decimal point. X No Yes Place an "X" in the box left of the line number to indicate a loss amount Enter all amounts in whole dollars. Check to 155827.00 1. Vermont Business Income Check to 43800.00 2. Capital gains allocated to Vermont. Check to ← indicate loss 4. Exempt Income - Vermont income not characterized as Unrelated .00

(Enter on Schedule IN-112, Line 4 or Line 8)

7. Share of total federal bonus depreciation difference

5454

← Check to indicate

Test 4:

Required Vermont Forms/Schedules: BI-471, BI-473

Taxpayer(s) Information:

Entity Name: JUSTINS GAME

Federal Employer ID: CORNER 40-0001040

Primary 6-digit NAICS #: 441142

Mailing Address: 1 GATEWAY DRIVE

City: WOODSTOCK
State: VERMONT
Zip Code: 06422

Country: US

Tax Year Begin Date:01012019Tax Year End Date:12312019Federal Return Filed:1065

Return Information:

Ordinary Business Income: 3,250,998.00

Net Short-Term Capital Gain:561.00Net Section 1231 Gain or Loss:20,223.00Other Income:125,000.00

Charitable Contributions

Deduction: 10,000.00

% Vermont Net Income Passed

through to Non-Residents: 100%
Total Number of Partners: 60
Number of Non-Residents: 60

Non-Resident Estimated

Payments by Entity: 250,000.00

Form BI-471

* 1 9 4 7 1 1 1 0 0 *

Vermont Business Income Tax Return

for Partnerships, Subchapter S Corporations, and LLCs

	1 1 1	<u> </u>					
Check Appropriate	Composite Return		ounting od Change	Initia Retu			Public Law 36-272 Applies
Box(es)	Amended Return	Exte Retu	nded m	Fede Exte	eral ension Requested		Final Return (Cancels Account)
Entity Name JUSTINS	GAME CORNER			FEIN 400001040)	Primary 6-digi 441142	t NAICS number
Address 1 GATEWA	Y DRIVE			Tax year BEGIN o	date (YYYYMMDD)	Tax year END 2019123	date (YYYYMMDD)
Address (Line 2)							
City WOODSTO			Code)6422	Federal tax return filed (Check one	1120S	1065	Other
Foreign Country (if	not United States)			box)			
A. Were any sh	nareholders, partners, or	members nonresidents of	of Vermont duri	ng this tax year?.	A.	Yes	No
	ity have income or losse plete and attach Schedul		ne state other th	an Vermont?	B.	Yes	No
C. Net adjustm "bonus depr	ent to income resulting eciation" (IRC 168(k)).	from Vermont's disallov	vance of	[Check to indicate loss C		.00
D. Total number	er of Shareholders, Partr	ners, or Members			D. <u>6</u>	80	
E. How many a	are Vermont Residents?				E		
F. How many a	are nonresidents?				F. 6	80	
G. Check box i	f § 5920(f), (g), or (h) and market tax credit project	oplies (regarding nonres	sident estimated	payments for affo	rdable housing p	rojects,	G.
TAX COMP	UTATION (see i	nstructions):		En	ter all amo	unts in <u>w</u>	hole dollars.
Check box i		SMALL FARM § 5832(2)(A) (\$75 minimum)	NO VERMINACTIVE	MONT ACTIVITY / E (\$0)	INVESTMEN (\$0)	IT CLUB § 5921	IRC SEC 761 (\$0)
1. Vermont mi	nimum entity tax (\$250)	or above exception (se	e instructions) .		12	250	.00
2. For non-con 2a. N	nposite entities fonresident estimated pa Schedule BI-472, Line 1	yment requirement	2	ła.		.00	
2b. O	everpayment distributed 1-1VT's Lines 5 and 6, n	to owners (Enter the sur	m of all				
2c. Enter the sur	m of Lines 2a and 2b				2c		.00
3. For composi	ite entities, Vermont cor	mposite tax due (Schedu	le BI-473, Line	24)	3. 2	257395	.00
	portionment of entity lev						.00
5. Use Tax for	taxable items on which	no sales tax was charge	d, including onl	ine purchases			.00
6. Total tax du	e (Add Lines 1, 2c, 3, 4,	and 5)			6. 2	257645	.00

Entity Name

JUSTINS GAME CORNER

FEIN 400001040

Fiscal Year Ending (YYYYMMDD) 20191231



	400001040	20101201	^ 1 9 4 / 1	. 1 2 0 0 ^	
PΑ	YMENTS AND CREDITS		Enter all am	ounts in <u>whole d</u>	ollars.
7.	Prior Year Overpayment Applied				00
8.	Payments with Extension		8.		.00
	Real estate withholding paid for this entity with				
	Real estate withholding distributed to this entity	by a different company			
	through a Schedule K-1VT				
	Nonresident estimated payments paid by this ent Nonresident estimated payments distributed to the			230000	00
12.	Schedule K-1VT				00
13.	Total payments (Add Lines 7 through 12)		13.	250000	00
RE	CONCILIATION				
14.	Balance Due: If Line 6 is greater than Line 13, e	enter the difference	14.	7645	00
15.	Payment attached to this return		15.	7645	00
16.	Overpayment: If Line 6 is less than the sum of L	ines 13 and 15, enter the different	ence 16.		00
17.	Overpayment to be credited to the next tax year		17.		00
18.	Overpayment to be refunded		18.		00
SI	GNATURE				
Veri taxi pur by t	preby certify that I am an officer or authorized mont Statutes and that this return is true, corpayer, this declaration further provides that u pose, or made available to any other person, othe taxpayer and retained by the preparer. gnature of Responsible Officer	rrect, and complete to the be nder 32 V.S.A. § 5901, this ir other than for the preparation	st of my knowledge. If pre nformation has not been a	pared by a person other nd will not be used for	r than the any othe is signed
Pri	inted Name	Email Address (optional)		I	
	Check if the Department of Taxes may discuss	this return with the preparer shown.			
Pa	aid Preparer's Signature	1	Date (MMDDYYYY)	Preparer's Telephone Num	iber
Pr	eparer's Printed Name	Email Address (optional)		l	
Fir	rm's Name (or yours if self-employed)	E	EIN	Preparer's SSN or PTIN	
Fir	rm's Address (or yours if self-employed) (Street, City, State, Zi	P Code)		Check if self-employe	ed

Send return and check to:

Vermont Department of Taxes 133 State Street

Montpelier, VT 05633-1401

For Department Use Only Ck. Amt. Init.

Form BI-471 Rev. 10/19

5454

Page 2 of 2

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Vermont Department of Taxes

Schedule BI-473

Vermont Composite



PRINT in BLUE or BLACK INK

Attach to Form BI-471

En	tity Name (same as on Form BI-471) Fiscal Year E	Ending (YYYYMMDD)	EIN
Plac	e an "X" in the box left of the line number to indicate a loss amount.	Enter al	I amounts in whole dollars.
1.	Ordinary Business Income (federal Form 1120S, Line 21 or federal Form 1065, Line 22)	.00	
2.	Net Rental Real Estate Income (federal Form 1120S, Schedule K, Line 2, or Check to	.00	
3.	Other Net Rental Income (federal Form 1120S, Schedule K, Check to	.00	
4.	Guaranteed Payments (Partnership only - federal Form 1065, Schedule K, Line 4)	.00.	
5.	Net short term and long term capital gains or losses. (federal Form 1120S, Schedule K, Lines 7 and 8a, or federal Form 1065, Schedule K, Lines 8 and 9a.)	.00	
6.	Net section 1231 gain or loss. (federal Form 1120S, Schedule K, Line 9, or Federal 1065, Schedule K Line 10) Check to indicate loss 6.	.00	
7.	Other income or loss. (federal Form 1120S, Schedule K, Line 10, or federal Form 1065, Schedule K, Line 11.)	.00.	
8.	Section 179 Deduction (federal Form 1120S, Schedule K, Line 11 or federal Form 1065, Schedule K, Line 12)	.00	
9.	Deduction for Charitable Contributions (federal Form 1120S, Schedule K, Line 12a, or federal Form 1065, Schedule K, Line 13a) 9.	.00	
10.	Apportionable income (Add Lines 1 through 7. Then subtract Lines 8 and 9)	. Check to indicate loss 10	.00.
11.	Apportionment percentage (From BA-402, or 100%)	11	
12.	Business Income Apportioned to Vermont (Multiply Line 10 by Line 11)	.00	
13.	Income directly allocable to Vermont generated by this entity (Capital gain on real estate and physical assets located in Vermont, royalties on property located in Vermont, etc.)	.00	
14.	Vermont business income distributed to this entity by a different entity via Schedule K-1VT	.00	
15.	Vermont sourced capital gain distributed to this entity via Schedule K-1VT	.00	
16.	Other Vermont sourced income distributed to this entity by a different entity via Schedule K-1VT	.00.	
17.	Total Vermont Net Income (Add Lines 12 through 16)	Check to	.00

Entity Name		
FEIN	Fiscal Year Ending (YYYYMMDD)	* 1 0 1

Amount from Line 17.....

NOTE: Line 23 Tax Credits may not reduce your tax liability to less than the minimum tax. Review



Plac	ce an "X" in the box left of the line number to indicate a loss amount.	Enter all amounts in whole dollars.
18.	Percentage of income from Line 17 passed through to nonresidents	18
19.	Total nonresident income (Multiply Line 17 by Line 18)	1900
20.	Vermont net operating loss deduction applied (attach Vermont NOL statement in PDF format)	2000
21.	Vermont taxable composite income (Subtract Line 20 from Line 19)	2100

23. Tax credits available for composite shareholders/partners/members (attach BA-404 and BA-406) 23. ______.00

program guidelines to determine if there are other limitations regarding usage of tax credits.

Test 5: Required Vermont Forms/Schedules: CO-411, 3 BA-402, 2 CO-411, BA-404, CO-420, 3 CO-419

Atocha Inc. 06-4291115 531110

Phoenix AZ 85323

Solar Flare Inc. 04-1616529 531110

736 Miramar St. Fort Myers

FL 33916

1618 Van Dusten Ave

Taxpayer(s) Information:

raxpayer(s) illiorillation.		
Entity Name:	McCormack Shelves Inc.	Affiliate Name 1:
Federal Employer ID:	40-0001050	Affiliate FEIN:
Primary 6-digit NAICS #:	531110	Affiliate NAICS #:
Mailing Address:	78214 Sunny Lane	Affiliate Address:
City:	Austin	City:
State:	TX	State:
Zip Code:	73301	Zip Code:
Country:	USA	Affiliate Name 2:
Tax Year Begin Date:	01/01/2019	Affiliate FEIN:
Tax Year End Date:	12/31/2019	Affiliate NAICS #:
Federal Return Filed:	1120	Affiliate Address:
Combined or Consolidated:	Combined	City:
# in Water's Edge Group:	25	State:
# with Vermont Nexus:	3	Zip Code:

Return Information:

VT Land:

20,000,000.00	Affiliate 1 VT NOL Applied:	28,316.00
5,250,664.00	Affiliate 1 Use tax due:	250.00
256,000.00	Affiliate 1 Gross Receipts:	59,945.00
YES	Affiliate 1 VT Services:	41,726.00
82,555.00	Aff. 1 Sales Delivered to VT:	18,219.00
1,085.00	Aff. 1 VT Salaries & Wages:	1,532.00
471,155.00	Aff. 1 Buildings & Other Assets:	163,482.00
5,000.00	Aff. 2 Use Tax Due:	150.00
5,000.00	Aff. 2 Gross Receipts:	165,318.00
400,000.00	Aff. 2 VT Services:	165,318.00
50,000.00	Aff. 2 VT Salaries & Wages:	1,618.00
2,540,599.00	Aff. 2 VT Inventories:	18,983.00
278,612.00	Foreign Affiliate Name:	Skyway Corporation
	Foreign Affiliate FEIN:	20-4319649
63,918.00		
864,428.00	For. Aff. Taxable Income:	1,000,000.00
169,775.00	For. Aff. Sales or Gross Receipt:	2,540,599.00
215,339.00	For. Aff. Salaries & Wages:	864,428.00
28,993.00	For. Aff. Inventories:	215,339.00
	For. Aff. Buildings & Other	1,369,575.00
1,369,575.00	-	
	For. Aff. Land:	348,912.00
429,617.00		
348,912.00		
	5,250,664.00 256,000.00 YES 82,555.00 1,085.00 471,155.00 5,000.00 5,000.00 400,000.00 2,540,599.00 278,612.00 63,918.00 864,428.00 169,775.00 215,339.00 28,993.00 1,369,575.00 429,617.00	5,250,664.00 256,000.00 Affiliate 1 Use tax due: 256,000.00 Affiliate 1 Gross Receipts: Affiliate 1 VT Services: 82,555.00 Aff. 1 Sales Delivered to VT: 1,085.00 Aff. 1 VT Salaries & Wages: 471,155.00 Aff. 2 Use Tax Due: 5,000.00 Aff. 2 VT Services: 400,000.00 Aff. 2 VT Salaries & Wages: 471,255.00 Aff. 2 VT Services: Aff. 2 VT Salaries & Wages: Aff. 2 VT Inventories: Foreign Affiliate Name: Foreign Affiliate FEIN: 63,918.00 For. Aff. Taxable Income: For. Aff. Salaries & Wages: For. Aff. Salaries & Wages: For. Aff. Salaries & Wages: For. Aff. Buildings & Other depreciable assets: For. Aff. Land:

58,010.00

Form CO-411



Vermont Corporate Income Tax Return

• •	ck propriate (es)	Accounting Period Change	V	Extended Return	Unitar Comb	ined	Appl	6-272 is icable I Return	
Enti		Return pal Vermont Corporation)		Requested		ólidated		ncels Account)	_
Add	Iress	ORMACK SHELVE: 1 SUNNY LANE	S INC		Tax year BEGIN da 20190101		Tax year END dat 20191231	e (YYYYMMDD)	_
Add	Iress (Line 2)				Number of compan in Water's Edge Gr		Number with Vermont Nexus	3	-
City	AUSTIN		State TX	ZIP Code 73301	Federal tax return filed	1120	1120-F	990-T	
Fore	eign Country				(Check one box)	1120-H	Other		
lac	e an "X" in t	he box left of the line numbe	er to indicate	e a loss amount.		Ent	ter all amounts in	whole dollars.	
		TAXABLE INCOME (Federal net operating loss, Line 29a.)				Check to indicate loss 1		000000	
2.	Bonus Depre	eciation Adjustment (see instr	ructions)			Check to indicate loss 2		.00)
		able Income adjusted for disa 1 and 2)				Chook to			
4.	ADD (a) In	nterest on non-Vermont state a	and local Obl	ligations	4a	·	.00		
	(b) St	tate and local income or franc	chise taxes	← Check to indicate	4b	5250664	.00		
	LESS (c) N	on-business income or loss al Schedule BA-402, Line 1a, or	llocated every leave blank)	ywhere	4c		.00		
		oreign dividends received				256000	.00		
	(e) In	nterest on U.S. Government of	bligations		4e		.00		
		Gross Up" required by IRC secondable income			4f	82555	.00		
		argeted Job Credit salary and	wage expens	se addback	4g		.00		
		RTIONABLE INCOME 3, 4(a), and 4(b). Then subtra	ct Lines 4(c)	through 4(g).)		Check to indicate loss 5	24	912109 .00)
			MALL FARM CO 75 minimum)	PRPORATION	NO VERMONT ACTIVI (\$0)	TY [HOMEOWNER'S / (Federal Form 1120		
									-

Entity Name	
MCCORMACK SHELVES IN	C
FEIN	Fiscal Year Ending (YYYYMMDD)
400001050	



6.	Vermont Percentage (100% or amount from Schedule BA-402, Line 22)	00	004000	
	Calculate percentage to six places to the right of the decimal point.	<u>s. 20 </u>	861286	_%
7.		7	24912109	.00
8.	Income Apportioned to Vermont (Multiply Lines 6 and 7)	3	5196986	.00
9.	Income Allocated to Vermont (Schedule BA-402, Line 1b))		.00
10.	Foreign Dividends Allocated to Vermont (Schedule BA-402, Line 1d))	42520	.00
11.	Net Vermont Income Allocated and Apportioned to Vermont (Add Lines 8, 9, and 10.) Check to indicate 11	l•	5239506	.00
12.	Vermont Net Operating Loss deduction applied (attach schedule)	2		.00
13.	Vermont Net taxable Income for this entity (Line 11 minus Line 12) ☐ ← Check to indicate 13 loss 13	3	5239506	.00
14.	Vermont Tax. Apply Vermont Tax Rates (below) to amount on Line 13	ı	444883	.00
15.	Credits (Schedule BA-404, Column C, Line 11)	5	5000	.00
16.	Use Tax for taxable items on which no sales tax was charged, including online purchases	ó	1085	.00
17.	Tax Due for this entity (Subtract Line 15 from Line 14. To that result, add Line 16)	7	440968	.00
18.	Gross Receipts (For purpose of minimum tax calculation. See instructions)	3	471155	.00

TAX IS

. 6.00%

TAX COMPUTATION SCHEDULE

(Effective for taxable periods beginning January 1, 2012)

	\$600 plus 7.00% of excess over \$10,000 ,650 plus 8.50% of excess over \$25,000
\$2,000,001 - \$5,000,000	<u>MINIMUM TAX IS</u> \$300\$500\$750

IF VERMONT NET INCOME IS

File the return on the due date required under the Internal Revenue Code, unless extended.

Pay by the due date required under the Internal Revenue Code, even if the return is extended.

Corporations with liabilities over \$500, see instructions for estimated payments on Vermont Form CO-414.

Entity Name

MCCORMACK SHELVES INC Fiscal Year Ending (YYYYMMDD)

FEIN 400001050



Amo	ount from Line 17			
	Total Tax Due (Add Line 17 plus Line 13 of a Payments	ll attached Schedules CO-421.		
	20a. Estimated Payments	20a.	400000	.00
	20b. Payment with Extension	20b.	50000	.00
	20c. Nonresident Estimated Payments (Form	WH-435) 20c.		.00
	20d. Real Estate Withholding Payments (Form	n RW-171) 20d.		.00
	20e. Prior Year Overpayment Applied	20e.		.00
20f.	Total Payments (Add Lines 20a through 20e)		20f.	450000 .00
21.	Balance Due. If Line 19 is more than Line 20 Make checks payable to Vermont Department	of Taxes	19 21.	.00
22.	Payment submitted with this return			.00
23.	Overpayment. If Line 20f is more than Line 19	9, Subtract Line 19 from Line 2	0f 23.	.00
24.	Overpayment to be applied to next tax year	24.		.00
25.	Overpayment to be refunded (Subtract Line 24	4 from Line 23)	25.	.00
that that	reby certify that I am an officer or authorized agen this return is true, correct, and complete to the b under 32 V.S.A. § 5901, this information has not b aration of this return unless a separate valid cons	est of my knowledge. If prepared een and will not be used for any o	l by a person other than the tax other purpose, or made available	payer, this declaration further provide
Sig	nature of Responsible Officer		Date (MMDDYYYY)	Daytime Telephone Number
Pri	nted Name	Email Address (optional)		
	Check if the Department of Taxes may discus	ss this return with the preparer shown.		
Pa	id Preparer's Signature		Date (MMDDYYYY)	Preparer's Telephone Number
Pre	eparer's Printed Name	Email Address (optional) PWIDMER@GMPK.	COM	1
Fir	m's Name (or yours if self-employed)		EIN	Preparer's SSN or PTIN
Fir	m's Address (or yours if self-employed) (Street, City, State,	ZIP Code)		Check if self-employed
		· · · · · · · · · · · · · · · · · · ·		

Vermont Department of Taxes **Send return** and check to:

133 State Street

Montpelier, VT 05633-1401

For Department Use Only Ck. Amt. Init.

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

MCCORMACK SHELVES INC

Schedule BA-410

Vermont Corporate and Business Income Tax Affiliation



Attach to Form CO-411 or Form BI-471

FEIN

400001050

Fiscal Year Ending (YYYYMMDD)

20191231

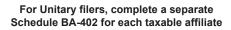
REQUIRED FOR COMBINED AND CONSOLIDATED RETURNS

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

Affiliate Name ATOCHA INC		FEIN 064291115
Address 1618 VAN DUSTEN AVE Address (Line 2)		For Department Use Only
City PHOENIX Foreign Country	State ZIP Code AZ 85323	
Affiliate Name SOLAR FLARE INC		FEIN 041616529
Address 736 MIRAMAR ST Address (Line 2)		For Department Use Only
City FORT MYERS Foreign Country	State ZIP Code FL 33916	
Affiliate Name		FEIN
Address Address (Line 2)		For Department Use Only
City	State ZIP Code	
Foreign Country		
Affiliate Name		FEIN
		FEIN For Department Use Only
Affiliate Name Address	State ZIP Code	

Schedule BA-402

Vermont Apportionment & Allocation



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



Attach to Form CO-411 or Form BI-471

Fiscal Year Ending (YYYYMMDD)

MCCORMACK SHELVES INC	Fiscal Year E	naing (YYYYMMDD)	400001050
FOR UNITARY GROUPS ONLY - Name of Affiliate MCCORMACK SHELVES INC	•		Affiliate's FEIN 40001050
PART 1 Directly Allocated Non-Business Income,	Other Non-Apportior	nable Income an	d Foreign Dividends
Place an "x" in the box left of the line number to indicate a loss amount	nt.	Enter all	amounts in WHOLE DOLLARS.
1a-b. Nonbusiness Income or	Everywhere		Vermont
Other Non-Apportionable Income	.00	Check to indicate 1b.	.00.
1c-d. Foreign Dividends	256000 .00	Check to indicate 1 d.	4252000
PART 2 Sales and Receipts Factor Section A Sales and Receipts Factor			
·	Everywhere		Vermont
2. Sales or gross receipts 2.	2540599 .00		
3. Services performed in Vermont		3	278612.00
4. Sales delivered or shipped to purchasers in Vermont fro	om outside Vermont	4. _	63918 _{.00}
5. Sales delivered or shipped to purchasers in Vermont fro	om within Vermont	5	128625.00
6. Sales shipped from Vermont to the U.S. Government .		6 . _	.00
7. Sales shipped from Vermont to purchasers in a state wh	nere the entity is not taxa	ble	.00
8. Business interest	.00	8b	.00
9. Royalties9a	.00	9b	.00
10. Gross rents	.00	10b	.00
11. Other business income (attach detailed supporting statement)		11b	.00.
12. TOTAL INCOME, SALES, AND GROSS RECEIPTS (Add Lines 2-11) . 12a			47115500
12c. Vermont Sales and Receipts factor as percent of (Divide Line 12b by Line 12a).	f Everywhere.		8 545036 %

545036

%

Entity Name (same as on Form CO-411 or Form BI-471)	
Entity Name (same as on Form CO-411 or Form BI-471) MCCORMACK SHELVES IN	С

FEIN Fiscal Year Ending (YYYYMMDD)



400001050

Sect	tion B	Salaries and Wages Factor	r Everywhere			Vermont
13.	TOTAL	L SALARIES AND WAGES	13a864428	<u>3</u> .00	13b	16977500
	13c.	Vermont as percent of Everywh	ere (Divide Line 13b by Line 13 es to the right of the decimal poi	a)		
Sect	tion C	Property Factor (Average v	value during year)			
			Everywhere			Vermont
14.	Invento	ories	14a. 215339	.00	14b	28993.00
15.	D:1.1:		15a1369575		15b	429617.00
16.	Depleta	able assets (original cost)	.16a	00	16b	.00
			17a348912			5801000
18.	Other a	ssets (attach schedule)	. 18a	00	18b	.00
19.	Rented (Multip	real and personal property oly annual rent by 8)	19a	00		.00.
20.	TOTAL (Add L	L PROPERTY ines 14 through 19)	20a. 1933826	<u>.00</u>		516620.00
	20c.	Vermont as percent of Everywh Calculate percentage to six place	ere (Divide Line 20b by Line 20 es to the right of the decimal poi	a) nt	20c. <u>26</u>	<u>714916</u> %
Sect	tion D	Vermont Apportionment Fa	actors			
21.	(Add I	ine 12c twice, and Lines 13c and	Sales and Receipts, Double-weight 20c above). e right of the decimal point		21. 83	<u>445143</u> %
22.	VERM Calcula	ONT APPORTIONMENT FAC the percentage to six places to the	TOR (Divide Line 21 by 4 or as e right of the decimal point	indicated below	v). 22. <u>20</u>	861286%
		Everence as a deci	imal to six places. If there are	loss than thr	ao faotara with	

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.)

Schedule BA-402 5 4 5 4 Page 2 of 2 Rev. 10/19

Schedule BA-402

Vermont Apportionment & Allocation

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



Attach to Form CO-411 or Form BI-471

Entity Name (same as on Form CO-411 or Form BI-471) MCCORMACK SHELVES INC	Fiscal Year Ending (YYYYMMDD)	FEIN 400001050			
FOR UNITARY GROUPS ONLY - Name of Affiliate ATOCHA INC		Affiliate's FEIN 06429115			
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 a	amounts in <u>WHOLE DOLLARS.</u>			

1a-b	Nonbusiness Income or	Everywhere		Vermont	
	Other Non-Apportionable Income	.00.	Check to indicate 1b.	.00	
1c-d	Foreign Dividends	256000 .00	← Check to indicate 1 d.	6803.00	
	T 2 Sales and Receipts Factor ion A Sales and Receipts Factor	Everywhere		Vermont	
2.	Sales or gross receipts2	2540599 .00			
3.	Services performed in Vermont		3.	4172600	
4.	Sales delivered or shipped to purchasers in Verr	mont from outside Vermont	4.	18219.00	
5.	Sales delivered or shipped to purchasers in Verr	mont from within Vermont	5.	.00	
6.	Sales shipped from Vermont to the U.S. Govern	ament	6.	.00.	
7.	Sales shipped from Vermont to purchasers in a	state where the entity is not taxa	ble7.	.00	
8.	Business interest	.00.	8b.	.00	
9.	Royalties	.00.	9b.	.00	
10.	Gross rents	.00.	10b.	00	
	Other business income (attach detailed supporting statement)			.00	
12.	TOTAL INCOME, SALES, AND GROSS RECEIPTS (Add Lines 2-11) . 12a.			59945.00	
	12c. Vermont Sales and Receipts factor as po (Divide Line 12b by Line 12a). Calculate percentage to six places to the	ercent of Everywhere.			

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

MCCORMACK SHELVES INC

FEIN

Fiscal Year Ending (YYYYMMDD)

400001050



Sect	tion B	Salaries and Wages Fa	ctor	Everywhere			Vermont
13.	TOTAL	L SALARIES AND WAGE	S 13a.	864428	.00	13b	1532 .00
		Vermont as percent of Ever Calculate percentage to six	wwhere (Divid	e Line 13h by Line 13a	١		
Section C Property Factor (Average value during year)							
				Everywhere			Vermont
14.	Invento	ories	14a .	215339	.00	14b	.00
15.	Ruildir	gs and other depreciable original cost)				15b	163482.00
16.	Depleta	able assets (original cost)	16a		.00	16b	.00
17.	Land.		17a	348912	.00	17b	.00
18.	Other a	ssets (attach schedule)	18a		.00	18b	.00.
19.	Rented (Multip	real and personal property bly annual rent by 8)	19a		.00	19b	.00
20.	TOTAL (Add L	PROPERTY ines 14 through 19)	20a	1933826	.00	20b	163482 .00
		Vermont as percent of Ever Calculate percentage to six	zavboro (Divid	a Lina 20h by Lina 20a	١	20c. <u>8</u>	<u>453811 %</u>
Section D Vermont Apportionment Factors							
21.	/ A 11T	ONT COMBINED FACTO ine 12c twice, and Lines 13c te percentage to six places to	100 1	\ 1 /	· ·	21. 13	<u>350004</u> %
22.	VERM Calcula	ONT APPORTIONMENT In the percentage to six places to	FACTOR (Div to the right of the	ide Line 21 by 4 or as in the decimal point	ndicated below	v).	<u>337501 </u> %

Express as a decimal to six places. If there are less than three factors with an "Everywhere" denominator, then divide Line 21 as follows:

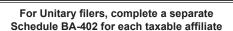
- Sales/Receipts and Salaries and Wages divide by 3
- Sales/Receipts and Property divide by 3
- Salaries and Wages and Property divide by 2
- Sales/Receipts only divide by 2
- · Salaries and Wages only divide by 1
- Property only divide by 1

(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.)

Schedule BA-402 5 4 5 4 Page 2 of 2 Rev. 10/19

Schedule BA-402

Vermont Apportionment & Allocation



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



Attach to Form CO-411 or Form BI-471

Fiscal Year Ending (YYYYMMDD)

MCCORMACK SHELVES INC 400001050 FOR UNITARY GROUPS ONLY - Name of Affiliate Affiliate's FEIN 041616529 SOLARFLARE INC Directly Allocated Non-Business Income, Other Non-Apportionable Income and Foreign Dividends PART 1 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 .00 .00 Check to 7227 .00 256000 .00 **1c-d.** Foreign Dividends ← indicate 1d. PART 2 Sales and Receipts Factor Section A Sales and Receipts Factor Everywhere Vermont 165318 .00 .00 .00 8b. .00 9. Royalties9a. .00 9b. .00 .00 10b. 11. Other business income (attach detailed 11b. .00 12. TOTAL INCOME, SALES, AND 2540599 .00 GROSS RECEIPTS (Add Lines 2-11) . 12a. 165318.00 12b. **12c.** Vermont Sales and Receipts factor as percent of Everywhere. (Divide Line 12b by Line 12a).

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



Sect	tion B	Salaries and Wages Factor	Everywhere				Vermont	
13.	TOTAL	L SALARIES AND WAGES 13	a. 864428	.00	3b.		161800	
		Vermont as percent of Everywhere Calculate percentage to six places	(Dinida I in a 101 In I in a 10 -	. \	13c.	0	187176_%	
Sect	tion C	Property Factor (Average val	ue during year)					
			Everywhere				Vermont	
14.	Invento	ories	a. 215339	.00	4b.		18983.00	
	D '11'	gs and other depreciable original cost)15					.00	
16.	Depleta	able assets (original cost) 16	a	.00	6b.		.00	
17.	Land.	17	a348912	.00	7b.		.00	
18.	Other a	ssets (attach schedule) 18	a	.00	8b.		.00	
	Rented	real and personal property sly annual rent by 8)					.00.	
20.	TOTAL (Add L	C PROPERTY ines 14 through 19)20	a. 1933826	.00	20b.		18983.00	
		Vermont as percent of Everywhere Calculate percentage to six places	(D: :1 T: 001 1 T: 00	`				
Sect	Section D Vermont Apportionment Factors							
21.	(A 11 T	ONT COMBINED FACTORS (Sa ine 12c twice, and Lines 13c and 2d the percentage to six places to the ri	\1\	<i>'</i>	21.	14	182901 %	
22.	VERM Calcula	ONT APPORTIONMENT FACTOR the percentage to six places to the ri	R (Divide Line 21 by 4 or as ight of the decimal point	ndicated below).	22.	3	545725 %	
	Express as a decimal to six places. If there are less than three factors with							

(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.)

• Sales/Receipts only - divide by 2

• Property only - divide by 1

· Salaries and Wages only - divide by 1

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

Schedule BA-404

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

Entity Name (same as on Form CO-411, Form BI-471, or Form BI-476)

PRINT in BLUE or BLACK INK Enter all amounts in whole dollars.



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

Fiscal Year Ending (YYYYMMDD)

MCCORMACK SHELVES INC			400001050	
	(A) Amount Carried Forward	(B) Amount Earned	(C) Amount Applied	(D) Amount Carried Forward
1.	from Prior Years Research and Development § 5930ii	E000	Current Year 5000	to Future Years
2.	Charitable Housing § 5830c			
3.	Affordable Housing § 5930u			
4.	Qualified Sale of Mobile Home Park	§ 5828		
5.	Vermont Entrepreneur's Seed Capita	v		
6.	Code Improvement § 5930cc(c)			
7.	Historic Rehabilitation § 5930cc(a)			
8.	Facade Improvement § 5930cc(b)			
9.	Investment Tax Credit § 5822(d)			
10.	Machinery and Equipment § 5930II	NOT AVAILABLE		
11.	TOTAL FOR ALL CREDITS (Add	5000	5000 .	

Schedule CO-419

* 1 9 4 1 9 1 1 0 0 *

Vermont Apportionment of Foreign Dividends (for Unitary-Combined Only) Entity Name (same as on Form CO-411)

Attach to Form CO-411

Entity Name (same as on Form CO-411) MCCORMACK SHELVES INC	Fiscal Year Ending (YYYYMMDD) 20191231	FEIN 400001050	
Name of Affiliate		Affiliate's FEIN	
Column A EVERYWHERE (Denominator)	Column B VERMONT (Numerator)	Column C VT as portion of EVERYWHERE	
PART 1: Sales			
1. Enter amounts from Schedule BA-402, Lines 12a and 12b 1A 2540599 .00 1	в 47115500)	
2. Enter the Sales Increment (Sum of Lines 10 of all attached Schedules CO-420)2A. 650393 .00			
3. Adjusted Sales Increment (Line 1A plus 2A) 3A. 3190992 .00			
 Modified Sales Factor (Line 1B divided by Line 3A.) Express as a percent, 6 places to the right or 		4 . 765157	_%
5. Modified Sales Factor Double-Weighted (Line 4C times 2). Express as a property to the right of the decimal point	percent, 6 places 5C. 2	9 . 530315	_%
PART 2: Salaries and Wages			
6. Enter amounts from Schedule BA-402, Lines 13a and 13b 6A 864428 .00 6	в1697750)	
7. Enter the Salaries and Wages Increment (Sum of Lines 12 of all attached Schedules CO-420) . 7A			
8. Adjusted Salary and Wages Increment (Line 6A plus Line 7A) 8A 1085722 .00			
9. Modified Salaries and Wages Factor (Line 6B divided by Line 8A). Expre to the right of the decimal point	ess as a percent, 6 places	5 . 637060	_%
PART 3: Property			
10. Enter amounts from Schedule BA-402, Lines 20a and 20b . 10A 1933826 .00 10	в51662000)	
of Lines 20 of all attached Schedules CO-420) 11A. 495059 .00			
12. Adjusted Property Increment (Line 10A plus Line 11A) 12A 2428885 .00			
13. Modified Property Factor (Line 10B divided by Line 12A). Express as a p to the right of the decimal point	ercent, 6 places	269842	_%
14. Total Modified Factors (Add Lines 5C, 9C, and 13C)	14. 6	6 . 437217	_%
15. Modified Apportionment Percentage (Divide Line 14 by 4. Express as a peright of the decimal point.) If there are only one or two factors, see instruct	proent 6 places to the		_ _%
16. FOREIGN DIVIDENDS as defined in Reg. 5862(d). This amount must agree with Schedule BA-402, Line 1c		050000	.00

Schedule CO-419 **Vermont Apportionment of Foreign**



Attach to Form CO-411

Dividends (for Unitary-Combined Only) Entity Name (same as on Form CO-411) Fiscal Year Ending (YYYYMMDD) MCCORMACK SHELVES INC 20191231 400001050 Name of Affiliate Affiliate's FEIN

ATOCHA INC						064291115	
	Column A EVERYWHERE (Denominator)		VE	olumn B ERMONT umerator)		Column C VT as portion of EVERYWHERE	
PART 1: Sales							
1. Enter amounts from Schedule BA-402, Lines 12a and 12b 1A	2540599	.00	1B	59945 .0	0		
2. Enter the Sales Increment (Sum of Lines 10 of all attached Schedules CO-420) 2A.	650393	.00					
3. Adjusted Sales Increment (Line 1A plus 2A)	3190992	.00					
4. Modified Sales Factor (Line 1B divided by Line 3A.) Express			of the decimal po	oint 4C	1	. 878569	_%
5. Modified Sales Factor Double-Weighted to the right of the decimal point	d (Line 1C times 2) Error	200 00	a maraant 6 mlaaac				_%
PART 2: Salaries and Wages							
6. Enter amounts from Schedule BA-402, Lines 13a and 13b 6A.	864428	.00	6B	1532 .0	0		
7. Enter the Salaries and Wages Increment (Sum of Lines 12 of all attached Schedules CO-420) . 7A		.00					
8. Adjusted Salary and Wages Increment (Line 6A plus Line 7A) 8A.	1085722	.00					
9. Modified Salaries and Wages Factor (Lito the right of the decimal point	ine 6B divided by Line 8A). Exp	press as a percent,	6 places 9C. 0	1	. 141104	_%
PART 3: Property							
10. Enter amounts from Schedule BA-402, Lines 20a and 20b . 10A	1933826	.00	10B	163483 .0	0		
11. Enter the Property Increment (Sum of Lines 20 of all attached Schedules CO-420)	495059	.00					
12. Adjusted Property Increment (Line 10A plus Line 11A) 12A	2428885	.00					
13. Modified Property Factor (Line 10B div to the right of the decimal point					3	. 730784	_%
14. Total Modified Factors (Add Lines 5C,	9C. and 13C)			14.	10	629027	%
15. Modified Apportionment Percentage (D right of the decimal point.) If there are c	oivide Line 14 by 4. Expres	s as a	percent, 6 places t	to the		· _ 657257	- / o %
16. FOREIGN DIVIDENDS as defined in F This amount must agree with Schedule 1	Reg. 5862(d).					256000	_
17. VERMONT FOREIGN DIVIDENDS T Enter this amount on Schedule BA-402,						6803	.00

Schedule CO-419



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

Entity Name (same as on Form CO-411)

Attach to Form CO-411

Fiscal Year Ending (YYYYMMDD)

			20191231		400001050	
Name of Affiliate SOLAR FLARE INC			•		Affiliate's FEIN 041616529	
	Column A EVERYWHERE (Denominator)		<u>Column</u> VERMO (Numera	NT	Column C VT as portion of EVERYWHERE	
PART 1: Sales						
1. Enter amounts from Schedule BA-402, Lines 12a and 12b 1A	2540599	.00 1B	•	165318 .00)	
2. Enter the Sales Increment (Sum of Lines 10 of all attached Schedules CO-420) 2A	650393	.00				
3. Adjusted Sales Increment (Line 1A plus 2A) 3A	3190992	.00				
4. Modified Sales Factor (Line 1B divided by Line 3A.) Express a			he decimal point .	4C. <u>5</u>	. 180771	_%
5. Modified Sales Factor Double-Weighted to the right of the decimal point						_%
PART 2: Salaries and Wages						
6. Enter amounts from Schedule BA-402, Lines 13a and 13b 6A.	864428	.00 6B	·	1618 .00)	
7. Enter the Salaries and Wages Increment (Sum of Lines 12 of all attached Schedules CO-420) . 7A	221294	.00				
8. Adjusted Salary and Wages Increment (Line 6A plus Line 7A) 8A	1085722	.00				
9. Modified Salaries and Wages Factor (Lin	(D 1: :1 11 T: 0A)	· E		000		
to the right of the decimal point	ne 6B divided by Line 8A). Express	s as a percent, 6 pia	9C. 0	149025	_%
to the right of the decimal point	ne 6B divided by Line 8A). Express	s as a percent, 6 pia	9C. 0	. 149025	_%
to the right of the decimal point				18983 .00		_%
PART 3: Property 10. Enter amounts from Schedule BA-402, Lines 20a and 20b . 10A. 11. Enter the Property Increment (Sum of Lines 20 of all attached	1933826	.00 10B		9C. <u>U</u>		
PART 3: Property 10. Enter amounts from Schedule BA-402, Lines 20a and 20b . 10A. 11. Enter the Property Increment (Sum	1933826 495059	.00 10B		9C. <u>U</u>		_%
PART 3: Property 10. Enter amounts from Schedule BA-402, Lines 20a and 20b . 10A. 11. Enter the Property Increment (Sum of Lines 20 of all attached Schedules CO-420)	1933826 495059 2428885	.00 10B	roent 6 places	18983 .00)	%
PART 3: Property 10. Enter amounts from Schedule BA-402, Lines 20a and 20b . 10A. 11. Enter the Property Increment (Sum of Lines 20 of all attached Schedules CO-420)	1933826 495059 2428885 ided by Line 12A). Expre	.00 10B .00 .00 ss as a per	cent, 6 places	18983 .00	, 781552	
PART 3: Property 10. Enter amounts from Schedule BA-402, Lines 20a and 20b . 10A. 11. Enter the Property Increment (Sum of Lines 20 of all attached Schedules CO-420)	1933826 495059 2428885 ided by Line 12A). Expre	.00 10B .00 .00 ss as a per	cent, 6 places	18983 .00	. 781552 1 . 292120	
PART 3: Property 10. Enter amounts from Schedule BA-402, Lines 20a and 20b . 10A. 11. Enter the Property Increment (Sum of Lines 20 of all attached Schedules CO-420)	1933826 495059 2428885 ided by Line 12A). Expresory 9C, and 13C)	.00 10B .00 .00 ss as a per	cent, 6 places	18983 .0013C. 014. 115. 2	. 781552 1 . 292120 . 823030	%%

Schedule CO-420



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

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

Attach to Form CO-411

Entity Name (same as on Form CO-411) MCCORMACK SHELVES INC	Fiscal Year Ending (YYYYMMDD)	FEIN 400	001050	
Name of Affiliate SKYWAY CORPORATION	•		e's FEIN 204319649	
1. Dividend paid		.00		
2. Taxable Income. Check to Check to indicate loss 2	1000000	.00		
3. Percentage of taxable income paid as dividend (Divide Line 1 by Line 2). Ca to six places to the right of the decimal point. If taxable income is \$0 or less,	alculate percentage	25	. 600000	_%
Section A Sales and Receipts Factor				
4. Sales or gross receipts	2540599	.00		
5. Business interest	5	.00		
6. Royalties	j	.00		
7. Gross rents	/	.00		
8. Other business income	3.	.00		
9. TOTAL INCOME, SALES, AND GROSS RECEIPTS (Add Lines 4 through 8)				
10. Sales and Receipts Increment (Multiply Line 9 by Line 3)			650393	.00
Section B Salaries and Wages Factor				
11. TOTAL SALARIES AND WAGES	864428	.00		
12. Salaries and Wages Increment (Multiply Line 11 by Line 3)			221294	.00
Section C Property Factor (Average value during year)				
13. Inventories	215339	.00		
14. Buildings and other depreciable assets (original cost)	1369575	.00		
15. Depletable assets (original cost)	5	.00		
16. Land	i348912	.00		
17. Other assets (attach schedule)	·	.00		
18. Rented real and personal property (Multiply annual rent by 8)	3	.00		
19. TOTAL PROPERTY (Add Lines 13 through 18)	1933826	.00		
20. Property Increment (Multiply Line 19 by Line 3)	20.		495059	.00

The three Increments (which are the sums of Lines 10, 12, and 20, respectively, across all attached CO-420s) will be transcribed to Lines 2, 7, and 11 of all attached CO-419s.

Vermor

Vermont Department of Taxes

Schedule CO-421

Vermont Unitary Affiliate Schedule

To be prepared only for those affiliates with Vermont Nexus. $\mbox{\bf PRINT}$ in $\mbox{\bf BLUE}$ or $\mbox{\bf BLACK}$ $\mbox{\bf INK}$



Attach to Form CO-411

Entity Name (same as on Form CO-411 or Form BI-471) MCCORMACK SHELVES INC	Fiscal Year Ending (YYYYMMDD)	FEIN 400001050
FOR UNITARY GROUPS ONLY - Name of Affiliate	Affiliate's FEIN	Affiliate's Primary 6-digit
ATOCHA INC	064291115	NAICS Number

	Check here if this CO-421 is being prepared for federal consolidated group (see instructions)			
TΑ	X COMPUTATION (see instructions):	Enter all ar	mounts in <u>whole doll</u>	ars.
1.	Apportionment percentage (Schedule BA-402 for this affiliate, Line 22). Calculate percentage to six places to the right of the decimal point		. 337501	_%
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	831442	.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)	5	6803	.00
6.	Net Vermont Income Allocated to Vermont (Add Lines 3, 4, and 5)	Check to indicate loss 6.	838245	.00
7.	Vermont Net Operating Loss deduction applied (attach schedule)		28316	.00
8.	Vermont Net Taxable Income for this affiliate (Subtract Line 7 from Line 6)	Check to indicate loss 8	809929	.00
9.	Vermont Tax. Apply Vermont Tax Rates (Below) to amount on Line 8	9.	68369	.00
10.	Credits (Schedule BA-404, Column C, Line 11)	Check to indicate 10.		.00
	Tax Due (Line 9 minus Line 10).		00000	.00
12.	Use Tax for taxable items on which no sales tax was charged, including online purchases	12	250	.00
13.	Total Tax Due for this affiliate (Add Lines 11 and 12)	13	68619	.00
14.	Gross Receipts (For purpose of minimum tax calculation. See instructions)	14	59945	.00
	TAX COMPUTATION SCHEDULE (Effective for taxable periods beginning Jar			
IF '	VERMONT NET INCOME IS TAX IS	1. 1, 2012)		
9	610,000 or less			
9	VERMONT GROSS RECEIPTS ARE MINIMUM TAX IS 52,000,000 or less \$300 52,000,001 - \$5,000,000 \$500 65,000,001 and over \$750			

Schedule CO-421

Vermont Unitary Affiliate Schedule

To be prepared only for those affiliates with Vermont Nexus. $\mbox{\bf PRINT}$ in $\mbox{\bf BLUE}$ or $\mbox{\bf BLACK}$ $\mbox{\bf INK}$



Attach to Form CO-411

Entity Name (same as on Form CO-411 or Form BI-471) MCCORMACK SHELVES INC	Fiscal Year Ending (YYYYMMDD)	FEIN 400001050
FOR UNITARY GROUPS ONLY - Name of Affiliate	Affiliate's FEIN	Affiliate's Primary 6-digit
SOLARFLARE INC	041616529	NAICS Number

	Check here if this CO-421 is being prepared for federal consolidated group (see instructions)				
TΑ	X COMPUTATION (see instructions):	Enter al	I amounts	in <u>whole doll</u>	ars.
1.	Apportionment percentage (Schedule BA-402 for this affiliate, Line 22). Calculate percentage to six places to the right of the decimal point		3	. 545725	_%
2.	Group Apportionable Income (Form CO-411, Line 5)	← Check to indicate loss 2.		24912109	.00
	Income Apportioned to Vermont (Multiply Line 1 by Line 2).	1055			.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)	5.		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)				.00
	Vermont Net Taxable Income for this affiliate (Subtract Line 7 from Line 6)				.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 10.			.00
11.	Tax Due (Line 9 minus Line 10).	11.		75221	.00
12.	Use Tax for taxable items on which no sales tax was charged, including online purchases	12.		150	.00
13.	Total Tax Due for this affiliate (Add Lines 11 and 12)	13.		75371	.00
14.	Gross Receipts (For purpose of minimum tax calculation. See instructions)	14.		165318	00
	TAX COMPUTATION SCHEDULE (Effective for taxable periods beginning Jan				
<u>IF</u>	VERMONT NET INCOME IS TAX IS				
\$	\$10,000 or less				
<u>IF</u>	VERMONT GROSS RECEIPTS ARE MINIMUM TAX IS				
\$	\$2,000,000 or less				

Test 6:

Required Vermont Forms/Schedules: CO-411

Taxpayer(s) Information:

Entity Name: Facebook Inc.
Federal Employer ID: 40-0001051
Mailing Address: 56 Congress Ln.

City: Phoenix
State: AZ
Zip Code: 33166
Country: USA

 Tax Year Begin Date:
 01/01/2019

 Tax Year End Date:
 12/31/2019

Federal Return Filed: 1120

Consolidated or Combined: Consolidated

PL. 86-272 is Applicable: Yes
in Water's Edge Group: 30
with Vermont Nexus: 0

Return Information:

Federal Taxable Income: 8,614,556,101.00

State & Local Taxes: 50,000.00 Foreign Dividends Received: 1,000,000

Factor Relief: NO

"Gross Up" required by IRC.

Sec. 78: 76,115.00

Gross Receipts: 1,200,000,000,000.00

Apportionment Factor: 0.00%

Form CO-411



Vermont Corporate Income Tax Return

Box	propriate ((es)	Accounting Period Change Amended Return		Extended Return Federal Extension Requested	∐c '⊠ '	nitary ombined nitary onsolidated	V Appl ☐ Final	6-272 is icable I Return icels Account)		
Ent		Vermont Corporation)			FEIN	01051	Primary 6-digit NA 230310			
Ado	dress	BOOK INC ONGRESS LANE				N date (YYYYMMDD)		e (YYYYMMDD)		
Add	dress (Line 2)				Number of com in Water's Edge	·	Number with Vermont Nexus	1		
City	PHOENIX		State. AZ	ZIP Code 33166	Federal tax return filed	1120	1120-F	990-T		
For	eign Country				(Check one box)	1120-H	Other			
lac	e an "X" in the	box left of the line number	to indicate	e a loss amount.		E	nter all amounts in	whole dollars.		
1.		XABLE INCOME (Federal t operating loss, Line 29a.)				Check to indicate loss 1.	8614556101	.00		
2.	Bonus Deprecia	ation Adjustment (see instru	ctions)			← Check to indicate loss 2.		.00		
3.		e Income adjusted for disall nd 2)				Check to indicate loss 3.	8614556101	.00		
4.	ADD (a) Inter-	est on non-Vermont state ar	d local Ob	ligations	. 4a		00			
	(b) State	and local income or franch	ise taxes	Check indicate loss	^{to} _{4b.} 50000		00			
	LESS (c) Non- (Scho	-business income or loss alloedule BA-402, Line 1a, or le	ocated ever eave blank)	ywhere Check indicate loss	to e 4c		00			
		ign dividends received					.00			
	(e) Inter-	est on U.S. Government obl	igations		. 4e		00			
	(f) "Gro exclu	oss Up" required by IRC secudable income	. 78 and otl	ner	. 4f. 76115		00			
		eted Job Credit salary and v					.00			
5.	NET APPORT	IONABLE INCOME I(a), and 4(b). Then subtract					8613529986	.00		
		eck box if exception minimum tax applies: SMALL FARM CORPORATION (\$75 minimum) NO VERMONT ACTIVITY (\$0) HOMEOWNER'S / CONDO ASSOC. (Federal Form 1120-H only) (\$0)								

Entity Name FACEBOOK INC	
400001051	Fiscal Year Ending (YYYYMMDD) 20191231



6.	Vermont Percentage (100% or amount from Schedule BA-402, Line 22) Calculate percentage to six places to the right of the decimal point	0 . (000000	_%
7.	Apportionable Income (From CO-411, Line 5)			.00
8.	Income Apportioned to Vermont (Multiply Lines 6 and 7)			.00
9.	Income Allocated to Vermont (Schedule BA-402, Line 1b)			.00
	Foreign Dividends Allocated to Vermont (Schedule BA-402, Line 1d) Net Vermont Income Allocated and Apportioned to Vermont (Add Lines 8, 9, and 10.) 10. Check to indicate loss 11.			.00
12.	Vermont Net Operating Loss deduction applied (attach schedule)			.00
13.	Vermont Net taxable Income for this entity (Line 11 minus Line 12) ☐ ← Check to indicate 13.			.00
14.	Vermont Tax. Apply Vermont Tax Rates (below) to amount on Line 13	750		.00
15.	Credits (Schedule BA-404, Column C, Line 11)			.00
16.	Use Tax for taxable items on which no sales tax was charged, including online purchases			.00
17.	Tax Due for this entity (Subtract Line 15 from Line 14. To that result, add Line 16)	750		.00
18.	Gross Receipts (For purpose of minimum tax calculation. See instructions)	12000000	00000	.00

TAX IS

TAX COMPUTATION SCHEDULE

(Effective for taxable periods beginning January 1, 2012)

\$10,000 or less	
\$25,001 and over	
IF VERMONT GROSS RECEIP	MINIMUM TAX IS
\$2,000,000 or less \$2,000,001 - \$5,000,000	
\$5,000,001 and over	

IF VERMONT NET INCOME IS

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.

Form CO-411 5454 Page 2 of 3 Rev. 10/18

FACEBOOK INC

400001051

Fiscal Year Ending (YYYYMMDD) 20191231



Amount from Line 17_____ .00 20. Payments .00 **21. Balance Due.** If Line 19 is more than Line 20f, subtract Line 20f from Line 19. .00 .00 .00 .00 I hereby certify that I am an officer or authorized agent responsible for the taxpayer's compliance with the requirements of Title 32 of the Vermont Statutes and that this return is true, correct, and complete to the best of my knowledge. If prepared by a person other than the taxpayer, this declaration further provides that under 32 V.S.A. § 5901, this information has not been and will not be used for any other purpose, or made available to any other person, other than for the preparation of this return unless a separate valid consent form is signed by the taxpayer and retained by the preparer. Signature of Responsible Officer Date (MMDDYYYY) Daytime Telephone Number Printed Name Email Address (optional) Check if the Department of Taxes may discuss this return with the preparer shown. Paid Preparer's Signature Date (MMDDYYYY) Preparer's Telephone Number Preparer's Printed Name Email Address (optional) Firm's Name (or yours if self-employed) EIN Preparer's SSN or PTIN Firm's Address (or yours if self-employed) (Street, City, State, ZIP Code) Check if self-employed

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

Montpelier, VT 05633-1401

For Department Use Only Ck. Amt. Init.

Test 7:

Required Vermont Forms/Schedules: BA-403

Taxpayer(s) Information:

Entity Name: Mystery Inc.
Federal Employer ID: 40-0001099
Mailing Address: 152 Church
City: St. Burlington

State: VT
Zip Code: 05401
Country: USA

 Tax Year Begin Date:
 01/01/2019

 Tax Year End Date:
 12/31/2019

Federal Return Filed: 1120 Consolidated or Group Return: Yes

Return Information:

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

Form BA-403





Entity Name (Principal Vermont Corporation)			FEIN		
MYSTERY INC			40000	1099	
Address			Tax year BEGIN date (YYYYMMDD)	Tax year END date (YYYYMMDD)	
152 CHURCH ST			20190101	20191231	
Address (Line 2)					
			CONSOLIDATED OR GROUP F	RETURN TO BE EILED	
City	State	ZIP Code	(1120 series)	CETORN TO BE FILED	
BURLINGTON	VT	05401			
Foreign Country			COMPOSITE RETURN TO BE F (1120S or 1065)	·ILED	
Federal tax return to be filed (Check one box) 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

Enter all amounts in whole dollars.

1.	Estimated tax liability	10000.00	
2.	Previous payments	<u>7500</u> .00	
3.	Amount of tax due with this application. Line 1 minus Line 2. Do not enter negative value	3.	2500 .00

Make check payable to **Vermont Department of Taxes** and mail it with this application to:

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

An extension of time to file a Vermont corporate or business income tax return does not extend the time for paying the tax. Any tax due and unpaid by the original due date will bear interest at the statutory rate, and a penalty of 1% or 5% per month, up to a maximum of 25%. Returns filed after the due date without an authorized extension are subject to a late filing fee. The interest rate is set annually by the Commissioner of Taxes under 32 V.S.A. § 3108.

For Department Use Only
Ck. Amt. Init.

Form BA-403 Rev. 10/19

Test 8:

Required Vermont Forms/Schedules: CO-411, BA-402

Taxpayer(s) Information:

Entity Name: CB Rules the Floor Federal Employer ID: Inc. 40-0001086

Primary 6-digit NAICS #: 96441

Mailing Address: 135 Main St.
City: Northfield

State: VT
Zip Code: 05626
Country: USA

Tax Year Begin Date: 01/01/2019
Tax Year End Date: 12/31/2019

Federal Return Filed: 1120
in Water's Edge Group: 1
with Vermont Nexus: 1

Return Information:

Federal Taxable Income: 85,265,111.00
Bonus Depreciation: (124,031.00)
State & Local Taxes: 12,346.00
Foreign Dividends Received: 1,671,426.00

Factor Relief: NO

Targeted Job Credit Addback: 426,050.00 VT Net Operating Loss Claimed: 60,319.00 Use Tax Due: 185.00

Gross Receipts: 21,644,455.00
Estimated Payments Made: 5,000,000.00
Extension Payment: 200,000.00
Prior Year Carryforward: 100,000.00
Sales or Gross Receipts: 21,644,455
Services Performed in VT: 1,151,774.00

Sales delivered to VT from

outside VT: 60,554.00

Salaries & Wages: 261,349,785.00 VT Salaries & Wages: 222,147,317.00

Buildings & other depreciable

assets (original cost): 1,000,000.00

VT buildings & other

depreciable assets: 1,000,000.00

to minimum tax applies:



Check Appropriate	Accounting Period Change		Extended Return		Unitary Combined		. 86-272 is oplicable
Box(es)	Amended Return	V	Federal Extension Requested		Unitary Consolidated	(C	nal Return ancels Account)
	I Vermont Corporation) STHE FLOOR INC			FEIN 400	0001086	Primary 6-digit I 964441	NAICS number
Address 135 MAIN S				Tax year BE 201901	GIN date (YYYYMMDD)	Tax year END d 20191231	ate (YYYYMMDD)
Address (Line 2)	<u> </u>			Number of control in Water's E	companies	Number with Vermont Nexus	
City NORTHFIE	LD	State VT	ZIP Code 05626	Federal tax	L /I 1120	1120-F	990-T
Foreign Country				(Check one box)	1120-H	Other	
Place an "X" in the	e box left of the line number	to indicate	e a loss amount.		Eı	nter all amounts	in <u>whole dollars.</u>
	AXABLE INCOME (Federal et operating loss, Line 29a.)				Check to indicate loss 1.	8	<u>5265111</u> .00
2. Bonus Deprec	eiation Adjustment (see instru	ctions)			Check to indicate loss 2.		124031 .00
	ole Income adjusted for disalland 2)				Check to indicate loss 3.	8	35141080 .00
4. ADD (a) Inte	erest on non-Vermont state ar	d local Ob					
(b) Sta	te and local income or franch	ise taxes	Chec indications	k to t ^{te} 4b.	12346	.00	
LESS (c) Not (Sc	n-business income or loss allohedule BA-402, Line 1a, or lo	ocated ever eave blank)	ywhere Chec indications Chec	k to 4c		.00	
(d) For	reign dividends received			4d	1671426	.00	
	erest on U.S. Government obl			4e.		.00	
(f) "Gi exc	ross Up" required by IRC sec ludable income	. 78 and otl	her 	4f		.00	
(g) Tar	geted Job Credit salary and w	age expens	se addback	4g	426050	.00	
	ΓΙΟΝΑΒLE INCOME 4(a), and 4(b). Then subtract	Lines 4(c)	through $4(g)$.)		∴ Check to indicate loss 5.	8	33055950 .00
Check box if	- I / / ¬	ALL FARM CC minimum)	DRPORATION	NO VERMONT	ACTIVITY	HOMEOWNER'S (Federal Form 11	s / CONDO ASSOC. 20-H only) (\$0)

Form CO-411 5454 Page 1 of 3 Rev. 10/19

Entity Name CB RULES THE FLOOR INC	
FEIN	Fiscal Year Ending (YYYYMMDD)
400001086	20191231



6.	Vermont Percentage (100% or amount from Schedule BA-402, Line 22) Calculate percentage to six places to the right of the decimal point	<u>74</u> .	255386	_%
7.	Apportionable Income (From CO-411, Line 5)		83055950	.00
8.	Income Apportioned to Vermont (Multiply Lines 6 and 7)		61673516	.00
9.	Income Allocated to Vermont (Schedule BA-402, Line 1b)			.00
10.	Foreign Dividends Allocated to Vermont (Schedule BA-402, Line 1d)		1241124	.00
11.	Net Vermont Income Allocated and Apportioned to Vermont (Add Lines 8, 9, and 10.)		62914640	.00
12.	Vermont Net Operating Loss deduction applied (attach schedule)		60319	.00
13.	Vermont Net taxable Income for this entity (Line 11 minus Line 12)		62854321	.00
	Vermont Tax. Apply Vermont Tax Rates (below) to amount on Line 13		5342142	.00
15.	Credits (Schedule BA-404, Column C, Line 11)			.00
16.	Use Tax for taxable items on which no sales tax was charged, including online purchases		185	.00
17.	Tax Due for this entity (Subtract Line 15 from Line 14. To that result, add Line 16)		5342327	.00
18.	Gross Receipts (For purpose of minimum tax calculation. See instructions)		21644455	.00

TAX IS

TAX COMPUTATION SCHEDULE

(Effective for taxable periods beginning January 1, 2012)

\$25,001 and over \$1,650 plus 8.50% of excess over \$25,000		excess over \$10,000 excess over \$25,000
IF VERMONT GROSS RECEIPTS ARE MINIMUM TAX IS	MONT GROSS RECEIPTS ARE	MINIMUM TAX IS
\$2,000,000 or less\$30 \$2,000,001 - \$5,000,000\$50 \$5,000,001 and over\$75	0,001 - \$5,000,000	\$500

IF VERMONT NET INCOME IS

File the return on the due date required under the Internal Revenue Code, unless extended.

Pay by the due date required under the Internal Revenue Code, even if the return is extended.

Corporations with liabilities over \$500, see instructions for estimated payments on Vermont Form CO-414.

Entity Name

CB RULES THE FLOOR INC

FEIN 400001086 Fiscal Year Ending (YYYYMMDD) 20191231



mount from Line 17	5342327

	ount from Line 175342	321		
19.	Total Tax Due (Add Line 17 plus Line 13 of a	all attached Schedules CO-421	19.	5342327.00
20.	Payments	20.	500000	00
	20a. Estimated Payments	20a.	5000000	UU
	20b. Payment with Extension	20b.	200000	00
	20c. Nonresident Estimated Payments (Form	WH-435) 20c.	•	00
	20d. Real Estate Withholding Payments (For	m RW-171) 20d.		00
	20e. Prior Year Overpayment Applied	20e.	100000	00
20f.	Total Payments (Add Lines 20a through 20e)		20f.	5300000.00
21.	Balance Due. If Line 19 is more than Line 2 Make checks payable to Vermont Department	Of, subtract Line 20f from Line of Taxes	19 21.	42327 .00
22.	Payment submitted with this return			
23.	Overpayment. If Line 20f is more than Line 1	9, Subtract Line 19 from Line 2	20f 23.	.00
24.	Overpayment to be applied to next tax year	24.	•	00
25.	Overpayment to be refunded (Subtract Line 2	4 from Line 23)		.00
that prej	this return is true, correct, and complete to the lunder 32 V.S.A. § 5901, this information has not loaration of this return unless a separate valid consequent of Responsible Officer	been and will not be used for any	other purpose, or made available	
Pr	inted Name	Email Address (optional)		
Ĺ				
	Check if the Department of Taxes may discu	ss this return with the preparer shown.		
Pa	id Preparer's Signature		Date (MMDDYYYY)	Preparer's Telephone Number
	id Preparer's Signature JEB Z EZROCK		Date (MMDDYYYY)	Preparer's Telephone Number 866-828-0010
		Email Address (optional) jzezrock@gmail.con		
Pr	JEB Z EZROCK	Email Address (optional) jzezrock@gmail.con		
Pr	JEB Z EZROCK eparer's Printed Name	jzezrock@gmail.con	n	866-828-0010 Preparer's SSN or PTIN

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

Montpelier, VT 05633-1401

Page 3 of 3

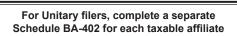
For Department Use Only Ck. Amt. Init.

Form CO-411 Rev. 10/18

5454

Schedule BA-402

Vermont Apportionment & Allocation



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



Attach to Form CO-411 or Form BI-471

FEIN

Fiscal Year Ending (YYYYMMDD)

CB	RULES THE FLOOR INC	20191	1231	400001086
FOF	R UNITARY GROUPS ONLY - Name of Affiliate	1		Affiliate's FEIN
PAR	RT 1 Directly Allocated Non-Business I	ncome, Other Non-Apport	ionable Income a	nd Foreign Dividends
Place	e an "x" in the box left of the line number to indicate a	loss amount.	Enter a	II amounts in WHOLE DOLLARS
1a-b	Nonbusiness Income or	Everywhere		Vermont
	Other Non-Apportionable Income	.0		.00.
1c-d	Foreign Dividends	1671426 .0	0 Check to indicate 1d. loss	1241124.00
	RT 2 Sales and Receipts Factor			
Sect	ion A Sales and Receipts Factor	Everywhere		Vermont
2.	Sales or gross receipts	21644455 .0	0	
3.	Services performed in Vermont			1151774.00
4.	Sales delivered or shipped to purchasers in Ve	ermont from outside Vermont.		60554.00
5.	Sales delivered or shipped to purchasers in Ve	ermont from within Vermont .	5.	.00.
6.	Sales shipped from Vermont to the U.S. Gove	rnment	6.	.00.
7.	Sales shipped from Vermont to purchasers in	a state where the entity is not to	axable	.00.
8.	Business interest	.0	0 8ь.	.00.
9.	Royalties9a.	.0	9ь.	.00.
	Gross rents	.0	0 10b.	.00.
11.	Other business income (attach detailed supporting statement)	.0		.00.
12.	TOTAL INCOME, SALES, AND GROSS RECEIPTS (Add Lines 2-11) . 12a.	2164455 .0		1212328.00
	12c. Vermont Sales and Receipts factor as (Divide Line 12b by Line 12a). Calculate percentage to six places to the	percent of Everywhere.		<u>56</u> . <u>010774</u> %

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

CB RULES THE FLOOR INC

400001086

Fiscal Year Ending (YYYYMMDD)

20191231



Sect	tion B	Salaries and Wages Facto	or Eve	rywhere				Vermont	
13.	TOTA	L SALARIES AND WAGES	. 13a. 2	61349785	.00	3b.		22214731	7.00
		Vermont as percent of Everyw Calculate percentage to six pla	here (Divide Line 13h	by Line 13a	١				
Sect	tion C	Property Factor (Average	value during year)						
			Eve	rywhere				Vermont	
14.	Invento	ories	. 14a.		.00	4b.			00
	Buildir	ngs and other depreciable (original cost)				5b.		100000	<u>0.00</u>
16.	Deplet	able assets (original cost)	. 16a.		.00	6b.			00
17.	Land.		. 17a.		.00	7b.			00
18.	Other a	assets (attach schedule)	. 18a.		.00	8b.			00
	Rented	real and personal property oly annual rent by 8)							
20.	TOTA (Add I	L PROPERTY Lines 14 through 19)	. 20a.		.00 2	20b.			00
	20c	Vermont as percent of Everyw Calculate percentage to six pla	here (Divide Line 20b ces to the right of the	by Line 20a) decimal point) t	20c.	100	. 000000	%
Sect	tion D	Vermont Apportionment I	Factors						
21.	(Add I	ONT COMBINED FACTORS in 12c twice, and Lines 13c arate percentage to six places to the	nd 20c above)	Č		21.	297	021547	%
22.	VERM Calcula	ONT APPORTIONMENT FAC ate percentage to six places to the	CTOR (Divide Line 2) ne right of the decimal	by 4 or as ir point	ndicated below).	22.	74	255387	%
			cimal to six places. where" denominator				s with		
	• 5	Sales/Receipts and Salaries a Sales/Receipts and Property Salaries and Wages and Prop	- divide by 3	•	Sales/Receipts o Salaries and Wa Property only - di	ges	only - div		

(Transcribe to Form CO-411, Line 6; or Schedule CO-421, Line 1; or Schedule BI-472, Line 10; or Schedule BI-473, Line 11.)

> Schedule BA-402 Rev. 10/19

5454

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. 10/19

Vermont Department of Taxes

Form CO-414

Vermont Corporate Estimated Tax Payment Voucher



For a combined return for a unitary group, enter information for Principal Vermont Corporation

The due date for this voucher and estimated tax payment is the 15th day of the 4th, 6th, 9th, or 12th month for calendar year and fiscal year filers. If the 15th day of a month falls on a weekend or holiday, the due date is the next business day.

DO NOT SUBMIT PAPER FORM IF FILING ELECTRONICALLY

Entity Name (Principal Vermont Corporation)			FEIN		
Address			Tax yea	r BEGIN date (YYYYMMDD)	Tax year END date (YYYYMMDD)
Address (Line 2)					
				Check box for Change of Year E	nd
City	State	ZIP Code			
			Amou	nt of payment being	
Foreign Country				ed with this voucher	.00
-			''''''	, with this routile	

Send return and check to:

Vermont Department of Taxes

133 State Street

Montpelier, VT 05633-1401

For Department Use Only
Ck. Amt. Init.

Phone: (802) 828-5723

Form CO-414 Rev. 10/19

5454

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 15th day of the 4th, 6th, and 9th month of the fiscal year, and the 1st month of the following year (April, June, September, and January for a calendar-year entity).

The total required annual payment is calculated by applying the current rate of 6.6% to the Vermont-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

Vermont Department of Taxes

Form WH-435

Vermont Estimated Income Tax Payments

For Nonresident Shareholders, Partners, or Members



DUE DATES (for calendar year filers): April 15, June 15, September 15, and January 15 of the following calendar year, and at the "catch-up" date, if required. SEE INSTRUCTIONS.

DO NOT SUBMIT PAPER FORM IF FILING ELECTRONICALLY

Business Name			FEIN	
Business Name				
Address			Tax year BEGIN date (YYYYMMDD)	Tax year END date (YYYYMMDD)
			, , , , , , , , , , , , , , , , , , , ,	·
Address (Line 2)				
] _	
City	State	ZIP Code	Total Vermont nonresident estimated	
,			income tax payments for this	
			quarter (Use WHOLE DOLLARS).	
Foreign Country (if not United States)			If "\$0," DO NOT file	.00
3 , (II \$0, DO NOT IIIe	00

Send voucher and check to:

Vermont Department of Taxes

133 State Street

Montpelier, VT 05633-1401

Phone: (802) 828-5723

For Department Use Only Ck. Amt. Init.

Form WH-435 Rev. 10/19

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. 10/19

Vermont Department of Taxes

Form BI-470

Vermont Business Income Tax Return Payment Voucher



Use this form if not submitting payment with Form BI-471 or Form BI-476 (The Department does accept payments with Forms BI-471 and BI-476) If you filed electronically, DO NOT include a copy of that return with this payment.

Please PRINT in BLUE or BLACK INK

Entity Name			FEIN	
			. =	
Address			Tax year BEGIN date (YYYYMMDD)	Tax year END date (YYYYMMDD)
			, , , , , , , , , , , , , , , , , , , ,	, , , , , , , , , , , , , , , , , , , ,
Address (Line 2)				
()				
City	State	ZIP Code	1	
			Amount of this payment	
			(Use WHOLE DOLLARS)	
Foreign Country		•	If "\$0," DO NOT file	.00
1 oroigin ocumay			II \$0, DO NOT IIIe	

Send return and check to:

Vermont Department of Taxes

133 State Street

Montpelier, VT 05633-1401

Phone: (802) 828-5723

For Department Use Only

Form BI-470 Rev. 10/19

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 Rev. 10/19

Vermont Department of Taxes

Form CO-422

Vermont Corporate Income Tax Return Payment Voucher

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



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

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

Send return and check to:

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

For Department Use Only

Form CO-422 Rev. 10/19