

Schedule BA-402

Vermont Apportionment & Allocation

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



Attach to Form CO-411 or Form BI-471

Entity Name (same as on Form CO-411 or Form BI-471)	Fiscal Year Ending (YYYYMMDD)	FEIN
12345678901234567890123456789012 (36)	20221231	123456789
FOR UNITARY GROUPS ONLY - Name of Affiliate		Affiliate's FEIN
12345678901234567890123456789012 (36)		123456789

Everywhere

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.

1a-b. Non-Business Income or Other Non-Apportionable

Enter all amounts in WHOLE DOLLARS.

Vermont

	Other Non-Apportionable Income	123456789012345.00	X ← Check to indicate 1b.	123456789012345.00
1c-d	Foreign Dividends X Check to indicate loss 1c.	123456789012345.00	X ← Check to indicate 1d.	123456789012345.00
	T 2 Sales and Receipts Factor ion A Sales and Receipts Factor	Everywhere		Vermont
2.	Sales or gross receipts	123456789012345.00		
3.	Services received in or delivered to Vermont		3.	123456789012345.00
4.	Sales delivered or shipped to purchasers in V	ermont from outside Vermont	4 .	123456789012345.00
5.	Sales delivered or shipped to purchasers in V	ermont from within Vermont	5.	123456789012345.00
6.	Sales shipped from Vermont to the U.S. Gove	ernment	6 .	123456789012345.00
7.	Sales shipped from Vermont to purchasers in	a state where the entity is not taxab	ole7.	123456789012345.00
8.	Business interest and dividends8a.	123456789012345.00	8b.	123456789012345.00
9.	Royalties9a.	123456789012345.00	9b.	123456789012345.00
	Gross rents	123456789012345.00	10b.	123456789012345.00
11.	Other business income (attach detailed supporting statement)	123456789012345.00	11b.	123456789012345.00
12.	TOTAL INCOME, SALES, AND GROSS RECEIPTS (Add Lines 2-11) . 12a.	123456789012345.00	12b.	123456789012345.00
	12c. Vermont Sales and Receipts factor as (Divide Line 12b by Line 12a). Calculate percentage to six places to the		12c.	100.123456

Entity Name (same as on Form CO-411 or Form BI-471)						
12345678901234567890123456789012 (36)						
FEIN	Fiscal Year Ending (YYYYMMDD)					
123456789	20221231					

• Sales/Receipts and Salaries and Wages - divide by 3

• Sales/Receipts and Property - divide by 3

• Salaries and Wages and Property - divide by 2



Sect	tion B	Salaries and Wages Factor	Everywhere		Vermont			
13.	TOTA	L SALARIES AND WAGES13a	. <u>123456789012345</u> .00	13b.	123456789012345.00			
	13c	Vermont as percent of Everywhere (Calculate percentage to six places to	Divide Line 13b by Line 13a). the right of the decimal point	. 13c.	100.123456 %			
Sect	Section C Property Factor (Average value during year)							
			Everywhere		Vermont			
14.	Invento	ories	. <u>123456789012345</u> .00	14b.	123456789012345.00			
15.	Buildir assets (gs and other depreciable original cost)	. 123456789012345.00	15b.	123456789012345.00			
16.	Depleta	able assets (original cost) 16a.	. 123456789012345.00	16b.	123456789012345.00			
17.	Land.	17a.	. 123456789012345.00	17b.	123456789012345.00			
18.	Other a	ssets (Attach schedule) 18a.	. <u>123456789012345</u> .00	18b.	123456789012345.00			
19.	Rented (Multip	real and personal property ly annual rent by 8) 19a.	. 123456789012345.00	19b.	123456789012345.00			
20.	TOTAL (Add L	L PROPERTY ines 14 through 19)	. 123456789012345.00	20b.	123456789012345.00			
	20c	Vermont as percent of Everywhere (Calculate percentage to six places to	Divide Line 20b by Line 20a) the right of the decimal point	. 20c.	100.123456 %			
Sect	tion D	Vermont Apportionment Facto	rs					
21.	(Add L	ONT COMBINED FACTORS (Sales ine 12c twice, and Lines 13c and 20c	above).	21	100.123456 %			
22			nt of the decimal point		100.123456 %			
22.	Calcula	te percentage to six places to the righ	at of the decimal point	22.	100.123456 %			
Express as a decimal to six places. If there are fewer than three factors with an "Everywhere" denominator, then divide Line 21 as follows:								

(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