

Schedule BA-402

Vermont Apportionment & Allocation



\* 2 2 4 0 2 1 1 0 0 \*

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

Attach to Form CO-411 or Form BI-471

Table with 3 columns: Entity Name, Fiscal Year Ending, FEIN. Includes unitary group information.

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

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

Enter all amounts in WHOLE DOLLARS.

Table for Part 1 with columns for Everywhere and Vermont. Rows include 1a-b Non-Business Income and 1c-d Foreign Dividends.

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

Table for Part 2 with columns for Everywhere and Vermont. Rows include sales receipts (2-7), business interest (8), royalties (9), gross rents (10), other business income (11), and total income (12).

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



**Section B Salaries and Wages Factor**

Everywhere

Vermont

13. TOTAL SALARIES AND WAGES . . . 13a. 123456789012345.00 13b. 123456789012345.00  
 13c. Vermont as percent of Everywhere (Divide Line 13b by Line 13a).  
 Calculate percentage to six places to the right of the decimal point . . . . . 13c. 100.123456 %

**Section C Property Factor (Average value during year)**

Everywhere

Vermont

14. Inventories . . . . . 14a. 123456789012345.00 14b. 123456789012345.00  
 15. Buildings and other depreciable assets (original cost) . . . . . 15a. 123456789012345.00 15b. 123456789012345.00  
 16. Depletable assets (original cost) . . . . . 16a. 123456789012345.00 16b. 123456789012345.00  
 17. Land . . . . . 17a. 123456789012345.00 17b. 123456789012345.00  
 18. Other assets (Attach schedule) . . . . . 18a. 123456789012345.00 18b. 123456789012345.00  
 19. Rented real and personal property (Multiply annual rent by 8) . . . . . 19a. 123456789012345.00 19b. 123456789012345.00  
 20. TOTAL PROPERTY (Add Lines 14 through 19) . . . . . 20a. 123456789012345.00 20b. 123456789012345.00  
 20c. Vermont as percent of Everywhere (Divide Line 20b by Line 20a)  
 Calculate percentage to six places to the right of the decimal point . . . . . 20c. 100.123456 %

**Section D Vermont Apportionment Factors**

21. VERMONT COMBINED FACTORS (Sales and Receipts, Double-weighted) (Add Line 12c twice, and Lines 13c and 20c above).  
 Calculate percentage to six places to the right of the decimal point . . . . . 21. 100.123456 %  
 22. VERMONT APPORTIONMENT FACTOR (Divide Line 21 by 4 or as indicated below).  
 Calculate percentage to six places to the right of the decimal point . . . . . 22. 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:

- 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.)