

STATE OF VERMONT
DEPARTMENT OF TAXES

**Scanband Specifications
for
CORPORATE & BUSINESS INCOME FORMS**



2012 TAX YEAR

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NEW THIS YEAR:

- All first submittals of forms in this publication must be received by the Department no later than **January 2, 2013**.

Vermont will accept submittals (in subset groups only) based on DRAFTS. If your submitted forms meet our approval, we will give PRELIMINARY approval. When the forms are posted as FINAL, we will send a second e-mail to you. If there have been changes to the forms, we will notify you of those changes and request a resubmittal. If no changes are made, the second e-mail will be a FINAL approval. **FORMS THAT ARE IN “PRELIMINARY APPROVAL” STATUS SHOULD NOT BE DISTRIBUTED FOR USE.**

ISSUES FROM LAST YEAR

Last year there were several recurring issues or errors which caused significant problems and delays in processing documents:

- **Unitary filers filed on Form CO-411 instead of CO-411-U.** We believe this occurs for two reasons: **(1)** Your software does not support Form CO-411-U and users are printing Form CO-411 in its place; or **(2)** Users are able to print Form CO-421 and attach it to Form CO-411. If you do not support Form CO-411-U, please do not include Form CO-421 in your software. Form CO-421 should be printed and filed only with Form CO-411-U.
- **Unitary filers** completed Form CO-421 and/or Form BA-402 for companies with no nexus in Vermont (0% apportionment and \$0 income and tax). We require Form CO-421 and Form BA-402 only for companies with nexus in Vermont.
- **Unitary filers** filed an incomplete number of Forms BA-402 and CO-421. There must be one of each of these two forms for the PVC and then one of each for each additional taxpaying affiliate in the group. The number of pairs of forms must match the value in the “VNX” field on Form CO-411-U.
- **Schedule K-1VT:** It appears that vendors created a copy of Schedule K-1VT that is similar in appearance to our Department-original version of this form. We believe this version of the form is intended to be a copy for the shareholder. If you do provide this type of Schedule K-1VT in your software package, do not put a barcode on it and inform the preparers that they should not file this version of the form with the Department. The only required pages for Schedule K-1VT are the scanband page and the taxpayer-readable page (page 2).
- **Schedule K-1VT:** Incorrect “Recipient Entity Type” was entered. Taxpayer/preparer entered the filing entity’s type instead of the RECIPIENT’S type. Individual shareholders, partners, or members should be listed as “I” for “Recipient Entity Type”.
- **Mixed-form returns were filed.** *Examples:* **(1)** Form CO-411 using one software with Form BA-410 from a second software. **(2)** Department-issued Form CO-411-U with software version of other forms/schedules. **(3)** Form CO-411-U and one BA-410 from one software with addition BA-410s from our website. To alleviate this issue, we will be making the following requests:
 - ALL forms in a subset must be submitted for approval - **NO EXCEPTIONS.**
 - Allow multiple copies of Forms BA-402 (when attached to CO-411-U ONLY), BA-404, BA-410, CO-421, and Sch. K-1VT.
- **Punctuation was printed in the scanned fields on filed returns.** Test forms submitted for approval were correct and had no punctuation, used correct font, etc., but filed returns had punctuation and/or used incorrect font.
- **Federal ID Numbers were not printed on the returns, or were incomplete** (*for example:* 6 digits instead of 9 digits).
- **Form CO-421 was attached to Form CO-411.** Form CO-421 should only be attached to Form CO-411-U for Unitary-Combined groups only.
- **Data was not printed in all fields.** Data is required in all fields unless otherwise specified. Default dollar amount fields to “0”.
- **Form BA-403, Fields 14, 16, and 18:** Either no fields or more than one field had “Y”. Entity is expected to file one and only one federal tax return

List of forms being scanned for the 2012 tax year

BA-402	BA-403	BA-404	BA-410	CO-411	CO-411-U	CO-414
CO-421	WH-435	BI-471	BI-472	BI-473	Sch. K-1VT	

NOTE: Forms BA-405, CO-419, and CO-420 are included in these specifications. These pages in a filed return are “imaged only” in our scanner and, therefore, do not need a scanband section. Please create them similar to their appearance here.

Forms will be approved in subsets as indicated below. All forms in a subset must receive approval at the same time. *Example:* Form CO-411 will not receive approval until Forms BA-410, BA-402, and BA-404 are approved.

Subsets allowed:

- 1) BA-403
- 2) CO-411, BA-402*, BA-404*, BA-410**
- 3) CO-411-U, BA-402*, BA-404*, BA-410**, CO-421
- 4) CO-414
- 5) WH-435
- 6) BI-471, BA-402*, BA-404*, BI-472, BI-473, Sch. K-1VT

* Forms BA-402 and BA-404 must be submitted with each subset (subsets 2, 3 and 6).

**Form BA-410 must be submitted with each subset (subsets 2 & 3)

Forms must be approved as a unit because our scanner cannot process “mixed-form returns”; that is, some pages of computer-generated and some pages of Department-original forms. Each taxpayer’s return must be all computer-generated or all Department-original.

LETTER OF INTENT

Vendors must sign a “Letter of Intent” indicating the subsets of forms for which they intend to seek approval. A letter of intent can be found on our vendors-only website and also in our Substitute Forms Policy. Both are posted at www.state.vt.us/tax/vtvendors.shtml. The letter of intent should be e-mailed to Penny Widmer at (penny.widmer@state.vt.us) prior to sending your first submittal of forms for approval or you must include the letter with your first package of forms for approval.

TEST CASES AND SAMPLE DATA

TEST CASES WILL NOT BE PROVIDED FOR CORPORATE/BUSINESS INCOME FORMS THIS YEAR. Sample data should appear as though it was a filed return.

DUE DATE

First submittals for substitute forms approval must be received by the Department no later than **January 2, 2013**. First submittals received after January 2, 2013 will not be reviewed or approved.

GENERAL SPECIFICATIONS

FORM DESIGN

Margins - There must be 1/2” left-hand margin on ALL pages printed. Our scanner prints a document locator number (DLN) within the 1/2” margin on each sheet of paper. The forms in these specifications are designed with a 6/10” left margin to allow for a slight variance due to the use of different printers and ensure the 1/2” margin when printed.

Shading - should not be used on any part of the forms.

Barcode - The **6th digit** in the barcode is “3” for the scanband forms. We are identifying scanband forms as “Version 3”. Page 2 (taxpayer-readable page) of the forms will not have a barcode. *Please note:* Forms CO-419 and CO-420 do not have a barcode.

Vendor ID Number - BARCODE - Each vendor that creates forms included in these specifications will put their 2-digit Vendor ID number which is assigned by the Vermont Department of Taxes in place of the “00” as the last two digits in the barcode. If you need a 2-digit ID number, please contact Penny Widmer at (802) 828-0684 or e-mail to penny.widmer@state.vt.us.

“FOR COMPUTERIZED USE ONLY” is printed on each scanband.

Taxpayer-readable portion or “Page 2”...

- ... must be submitted for approval.
- ... must have a 1/2” left margin.
- ... will not have a barcode.
- ... must have the following text on the top of the page: **“This page must be filed with Page 1 of this form.”**
- ... must have a decimal point at the end of the dollar amounts. Commas in the dollar amounts may be used if you wish, but are not necessary. **Commas must not appear in the scanband portion.**
- ... must default empty numeric fields to zero (“0”).

Federal ID Numbers - Use the Principal Entity’s Federal ID Number unless Affiliate Federal ID Number is requested. For purposes of these Specifications only, “Principal Entity” is defined as the entity whose name and address appears, or will appear, as the filing entity on Form CO-411, CO-411-U, or BI-471.

PRINTED DATA

USE COURIER or COURIER NEW 12 POINT FONT FOR ALL VARIABLE DATA.

Data alignments in scanband areas

- Alpha fields should be aligned left.
- Alpha/Numeric fields should be aligned left.
- Numeric fields should be aligned right.
- Dollar amounts should be aligned right.

DATA IS REQUIRED IN ALL FIELDS UNLESS OTHERWISE SPECIFIED. If specific data is indicated, use those restrictions when submitting samples. *Example:* If specifications state “Must be ‘Y’ or ‘N’”, do not enter “X” for sample-data or full-field forms.

Data placement is specified as exact positions using a 10/6 grid — 10 spaces per horizontal inch and 6 lines per vertical inch. Beginning grid position and maximum length of field is given in these specifications.

NOTE: DO NOT print internal codes, date/time stamps, distribution information, etc. above the barcode or title of the form. This information may, however, be printed elsewhere on the form WITHIN the template area. For more details on this, please contact Penny Widmer at (802) 828-0684 or penny.widmer@state.vt.us.

Alpha characters must be **ALL CAPITAL LETTERS.** Department ID Codes are not captured data and, therefore, are exempt from this rule.

Do not allow more characters in the body of the form than is allowed in the scanband. *Example:* Do not allow 45 characters in the mailing address on the taxpayer-readable portion because the scanband only allows 36 characters. Taxpayer or preparer would need to abbreviate, if necessary.

Foreign addresses should be printed within the specified field lengths, leaving state and ZIP Code fields blank, if necessary. The city and country can be printed in the “City” field, using a space between the city and country. **Make sure to check the “Is this an INTERNATIONAL address?” box if the address is outside of the United States or its territories.** (If it has a standard U.S. 5-digit ZIP Code or ZIP +4 it is NOT considered an INTERNATIONAL address.)

Punctuation and symbols should not be used in the scanband unless otherwise specified. Examples of UNACCEPTABLE punctuation: apostrophes (’), dashes or hyphens except for negative dollar amounts (-), decimal points or periods (.), commas (,), dollar signs (\$), number/pound signs (#), less than sign (<), greater than sign (>), etc. ACCEPTABLE punctuation: Percent sign (%) used as “in care of” in the address, hyphen for negative dollar amounts only (-), and slash mark (/) used for fractions in the address. *Examples:*

UNACCEPTABLE

O’BRIEN
SMITH-JONES
<1234>
802-555-1234
05609-1401
35 MAIN ST., STE. #4
P. O. BOX 425
682 1/2 MAPLE AVE.

ACCEPTABLE Show in scanband as:

OBRIEN (no apostrophe)
SMITH JONES (no hyphen, space instead)
-1234 (hyphen to indicate negative value)
8025551234 (no hyphens, no spaces)
056091401 (no hyphens, no spaces)
35 MAIN ST STE 4 (no period, comma, or pound sign)
PO BOX 425 (no periods)
682 1/2 MAPLE AVE (keep slash mark for fraction in address; no period after “AVE”)

Dollar amounts must be rounded to the nearest whole dollar. The numbers in the scanband which show dollar amounts will be recorded as whole dollar amounts. Cents will not be shown in the scanband. Do not use decimal points. *Example:* \$1,598.00 in the taxpayer-readable portion of the form would be shown as 1598 in the scanband. Numbers should be aligned right. Default dollar amounts to “0”. Zeros are required in all empty numeric fields on taxpayer-readable portion or Page 2 of each form.

Percentages will be shown with the last **SIX (6)** digits on the right indicating the six digits to the right of the decimal point. The decimal point will not be shown in the scanband. If the percentage does not have six digits to the right of the decimal point, add “0” to the end of the number to show these places. If the percentage shows six places to the right of the decimal point, those digits are used. *Examples:*

100% = 100000000	62.4% = 62400000
27.8345% = 27834500	3.575% = 3575000
74.866881% = 74866881	0.0187% = 018700

Department ID Codes must be printed on the forms even if there is no data present for the corresponding line. Department ID Codes may be hard-coded as part of the template (blank form) or may be printed at the same time as the variable data.

Fiscal Year Beginning and Ending dates must be printed on the forms where requested. If entity operates on a calendar year, use January 1 and December 31 as the fiscal year beginning and ending days.

Vendor ID Number - DATA - Each vendor who creates software that prints the variable data on forms will print their 4-digit ID number assigned by National Association of Computerized Tax Processors (NACTP) on each page on the bottom left corner. Data begins at grid 7/63 and ends at grid 10/63. If you need an NACTP ID number, please contact NACTP via e-mail at president@nactp.org. In many cases, both the 2-digit (for barcode) and 4-digit Vendor ID numbers will identify the same company.

SUBMITTING FORMS FOR APPROVAL

When submitting forms for approval, please submit **one blank** forms, **four different, realistic sample returns**, and **one full-field** form. Test case data will not be provided for Corporate and Business Income forms this year. Please include your e-mail address in your cover letter. We will give approval/disapproval via e-mail whenever possible.

Blank forms must include the barcode, text and drawn lines on the form, and may include Department ID Codes. **Blank** forms must NOT have ANY variable data.

Sample data forms must appear as a filed return.

Full-field forms are shown in these specifications. Each field is filled with numbers and/or letters to show the maximum field length while conforming to specifications. *Example:* If a field is a numeric field, do not fill with letters. In cases of “check one box” or Yes/No boxes, only one box needs to be checked on the full-field form.

The sample forms should be sent to:

(via UPS, FedEx, DHL, etc., use:)

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

(via US Mail, use:)

Penny Widmer
Vermont Department of Taxes
PO Box 429
Montpelier, VT 05601-0429

RELEASE OF PROGRAM

Vendors should notify the Department by e-mail (penny.widmer@state.vt.us) when their program is released.

QUESTIONS OR CONCERNS

If you have any questions or concerns about our Scanband Specifications, please feel free to contact Penny Widmer by e-mail at penny.widmer@state.vt.us or by phone at (802) 828-0684.

VT Apportionment & Allocation Schedule
Form BA-402



* 1 2 4 0 2 3 1 0 0 *

Enter all amounts in WHOLE DOLLARS
 For Unitary filers, complete a separate Form BA-402 for each taxable affiliate.

Name of Business or Principal Vermont Corporation PRINCIPAL ENTITY UP TO 36 CHARACTERS	Principal Federal ID Number 123456789
FOR UNITARY GROUPS ONLY - Affiliate Corporation Name AFFILIATE CORPORATION NAME HERE	Affiliate's Federal ID Number 987654321

FOR COMPUTERIZED USE ONLY

PFID	123456789	9a	1234567890123	15a	1234567890123
AFID	987654321	9b	1234567890123	15b	1234567890123
1a	-1234567890123	10a	1234567890123	16a	1234567890123
1b	-1234567890123	10b	1234567890123	16b	1234567890123
1c	1234567890123	11a	1234567890123	17a	1234567890123
1d	1234567890123	11b	1234567890123	17b	1234567890123
2	1234567890123	12a	1234567890123	18a	1234567890123
3	1234567890123	12b	1234567890123	18b	1234567890123
4	1234567890123	12c	10000000	19a	1234567890123
5	1234567890123	13a	1234567890123	19b	1234567890123
6	1234567890123	13b	1234567890123	20a	1234567890123
7	1234567890123	13c	10000000	20b	1234567890123
8a	1234567890123	14a	1234567890123	20c	10000000
8b	1234567890123	14b	1234567890123	21	40000000
				22	10000000

Principal Vermont Corporation Name

PRINCIPAL ENTITY UP TO 36 CHARACTERS

Affiliate Corporation

AFFILIATE CORPORATION NAME HERE

Principal Federal ID Number

123456789

Affiliate's Federal ID Number

987654321

PART 1 Directly Allocated Nonbusiness Income and Foreign Dividends

Table with 4 columns: Description, 1a, Everywhere, 1b, Vermont. Rows include Nonbusiness Income and Foreign Dividends.

PART 2 Apportioned Income

Section A Sales and Receipts Factor (Do not enter negative values in Part 2)

Table with 4 columns: Description, 2, 3, 4, 5, 6, 7, 8a, 8b, 9a, 9b, 10a, 10b, 11a, 11b, 12a, 12b, 12c. Rows include Sales or gross receipts, Services performed in Vermont, Sales delivered or shipped to purchasers in Vermont, Sales shipped from Vermont to the U.S. Government, Sales shipped from Vermont to purchasers in a state where the entity is not taxable, Business interest, Royalties, Gross rents, Other business income, and TOTAL INCOME, SALES AND GROSS RECEIPTS.

Section B Salaries and Wages Factor

Table with 4 columns: Description, 13a, 13b, 13c. Rows include TOTAL SALARIES AND WAGES and Vermont as percent of everywhere.

Section C Property Factor (Average value during year)

Table with 4 columns: Description, 14a, 14b, 15a, 15b, 16a, 16b, 17a, 17b, 18a, 18b, 19a, 19b, 20a, 20b, 20c. Rows include Inventories, Buildings and other depreciable assets, Depletable assets, Land, Other assets, Rented real and personal property, and TOTAL PROPERTY.

Section D Vermont Apportionment Factors

Table with 4 columns: Description, 21, 22. Rows include VERMONT COMBINED FACTORS and VERMONT APPORTIONMENT FACTOR.

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 Form BI-472, Line 7; or Form BI-473, Line 12.)



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

Entity Name PRINCIPAL ENTITY UP TO 36 CHARACTERS Mailing Address, Line 1 LINE 1 FOR MAILING ADDRESS UP TO 36X Mailing Address, Line 2 LINE 2 FOR MAILING ADDRESS UP TO 36X City or Town State Zip Code CITYORTOWN TO TWENTY VT 05111-2241	REQUIRED ENTRIES Federal ID Number 123456789 Tax year BEGINNING (YYYY MM DD) ENDING (YYYY MM DD) 2012 01 01 2012 12 31 <input checked="" type="checkbox"/> Check if this is an INTERNATIONAL address
--	--

REQUIRED ENTRIES

INDICATE FEDERAL TAX RETURN TO BE FILED (CHECK BOX) <input checked="" type="checkbox"/> 990 or 1120 series (EXCEPT FOR 1120S) <input type="checkbox"/> 1120S <input type="checkbox"/> 1065/1065-B	<input checked="" type="checkbox"/> CONSOLIDATED OR GROUP RETURN TO BE FILED (1120 series) <input type="checkbox"/> COMPOSITE RETURN TO BE FILED (1120S or 1065)
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- 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, respectively, using their name and FEIN. The Parent or PVC must have nexus in Vermont.

FOR COMPUTERIZED USE ONLY

PRINCIPAL ENTITY UP TO 36 CHARACTERS	FID	123456789
LINE 1 FOR MAILING ADDRESS UP TO 36X	FYB	20120101
LINE 2 FOR MAILING ADDRESS UP TO 36X	FYE	20121231
CITYORTOWN TO TWENTY VT 051112241		
1120 Y 1 1234567890123	INTL	Y
1120S N 2 1234567890123	GRP	Y
1065 N 3 1234567890123	COMP	N

CALCULATION OF TAX DUE

1. Estimated tax liability.....	1.	1234567890123.
2. Previous payments.....	2.	1234567890123.
3. AMOUNT OF TAX DUE WITH THIS APPLICATION. Subtract Line 2 from Line 1.....	3.	1234567890123.

Make check payable to **Vermont Department of Taxes** and mail it with this application to:
VT 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% will be assessed. 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 in accordance with 32 V.S.A. §3108.

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

Form BA-404



* 1 2 4 0 4 3 1 0 0 *

Enter all amounts in WHOLE DOLLARS

Business Name PRINCIPAL ENTITY UP TO 36 CHARACTERS	Federal ID Number 123456789
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FOR COMPUTERIZED USE ONLY

FID	123456789			
1A	1234567	6A	0	11A 1234567
1B	0	6B	1234567	11B 1234567
1C	1234567	6C	1234567	11C 1234567
1D	1234567	6D	0	11D 1234567
2A	1234567	7A	1234567	12A 1234567
2B	1234567	7B	1234567	12B 1234567
2C	1234567	7C	1234567	12C 1234567
2D	1234567	7D	1234567	12D 1234567
3A	1234567	8A	1234567	13A 1234567
3B	1234567	8B	1234567	13B 1234567
3C	1234567	8C	1234567	13C 1234567
3D	1234567	8D	1234567	13D 1234567
4A	1234567	9A	1234567	14A 1234567
4B	1234567	9B	1234567	14B 1234567
4C	1234567	9C	1234567	14C 1234567
4D	1234567	9D	1234567	14D 1234567
5A	1234567	10A	0	15A 1234567
5B	1234567	10B	1234567	15B 1234567
5C	1234567	10C	1234567	15C 1234567
5D	1234567	10D	0	15D 1234567

Business Name
 PRINCIPAL ENTITY UP TO 36 CHARACTERS

Federal ID Number
 123456789

(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. Total EATI Credits 1234567.	NOT AVAILABLE	1234567.	1234567.
2. Charitable Housing §5830c 1234567.	1234567.	1234567.	1234567.
3. Rehabilitation of Certified Historic Buildings §5930n 1234567.	1234567.	1234567.	1234567.
4. Older or Historic Buildings Rehabilitation §5930p 1234567.	1234567.	1234567.	1234567.
5. Affordable Housing §5930u 1234567.	1234567.	1234567.	1234567.
6. Angel Venture Capital §5930v or Vermont Entrepreneur's Seed Capital Fund NOT AVAILABLE	1234567.	1234567.	NOT AVAILABLE
7. Platform Lifts, Elevators, Sprinkler Systems §5930q 1234567.	1234567.	1234567.	1234567.
8. Code Improvements to Commercial Buildings §5930r 1234567.	1234567.	1234567.	1234567.
9. Qualified Sale of Mobile Home Park §5828 1234567.	1234567.	1234567.	1234567.
10. Wood Products Manufacture §5930y NOT AVAILABLE	1234567.	1234567.	NOT AVAILABLE
11. Historic Rehabilitation §5930cc(a) and Flood Recovery §5930bb(d) 1234567.	1234567.	1234567.	1234567.
12. Facade Improvement §5930cc(b) 1234567.	1234567.	1234567.	1234567.
13. Code Improvement §5930cc(c) 1234567.	1234567.	1234567.	1234567.
14. Business Solar Energy §5930z 1234567.	1234567.	1234567.	1234567.
15. TOTAL FOR ALL CREDITS (Add Lines 1-14) 1234567.	1234567.	1234567.	1234567.

VERMONT	<i>Economic Advancement Tax Incentives Employment Report for Expired Authorizations</i>	Form BA-405
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PRINT in BLUE or BLACK INK

- Form BA-405 must be filed with the Vermont Business, Corporate, or Individual Income Tax Return for 6 years following the end of the EATI authorization period. For example, if the Vermont Economic Progress Council (VEPC) authorized an award from January 1, 2000 through December 31, 2004, Form BA-405 must be filed with all tax returns from 2005 through 2010.
- Send a duplicate of this form to: Vermont Economic Progress Council, National Life Building, Drawer 20, Montpelier, VT 05620-0501.

Entity Tax Year Beginning M M Y Y Y Y	Entity Tax Year Ending M M Y Y Y Y	Entity primary 6-digit North American Industrial Classification System (NAICS) No.
Entity Name		Federal ID Number
Mailing Address		City or Town State Zip Code
Contact Person Name	Title	Phone Number Fax Number E-mail
Location of Project (Street Address or Other Description)		

Full-Time Employment Levels in Vermont

Report the average number of full-time employees in Vermont for each quarter of the tax year. **For purposes of this form, a full-time employee is defined as an employee who works no less than 37 hours each week.**

	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
1a. Period covered (Months & Year)				
1b. Number of full-time VT Employees				

- 2.** Report average annual full-time VT employment for this tax year (average of the four quarters above) **2.** _____
- 3a.** During the first six years after the beginning of the EATI authorization, what was the highest average annual full-time Vermont employment, using the same calculation method as above? **3a.** _____
- 3b.** In which tax year did this occur? **3b.** _____
- 4.** What was the lowest number of full-time employees in Vermont for any 120-consecutive-day period that ended during this tax year? **4.** _____

If Line 4 is less than 75% of Line 3a, you must notify the Vermont Economic Progress Council within 60 days of the 120-consecutive-day period, and report the recapture on the Vermont Income Tax Return for the tax year in which the 120-consecutive-day period occurred. Refer to 32 V.S.A. §5930h for details.

Signature		
Under penalties of perjury, I declare this report and all documents attached in support of this report, are true, correct, and complete to the best of my knowledge and belief.		
Entity Officer Signature	Title	Date
Printed Name	Phone	E-mail

Corporate Income Tax Affiliation Schedule
Schedule BA-410

REQUIRED FOR COMBINED AND CONSOLIDATED RETURNS.



Name of Principal Vermont Corporation PRINCIPAL ENTITY UP TO 36 CHARACTERS	Federal ID Number 123456789	Check here if any address below is an INTERNATIONAL address <input checked="" type="checkbox"/>
---	--------------------------------	--

FOR COMPUTERIZED USE ONLY

PFID	123456789			INTL	Y
AFFILIATE 1 NAME UP TO 36 CHARACTERS	AFID	223456789		WEC	Y
LINE 1 FOR MAILING ADDRESS UP TO 36X	NONU	N		EXOS	N
LINE 2 FOR MAILING ADDRESS UP TO 36X	VCG	Y		VNX	Y
CITYORTOWN TO TWENTY	VT	051112241			
AFFILIATE 2 NAME UP TO 36 CHARACTERS	AFID	323456789		WEC	N
LINE 1 FOR MAILING ADDRESS UP TO 36X	NONU	Y		EXOS	N
LINE 2 FOR MAILING ADDRESS UP TO 36X	VCG	N		VNX	Y
CITYORTOWN TO TWENTY	VT	051112241			
AFFILIATE 3 NAME UP TO 36 CHARACTERS	AFID	423456789		WEC	N
LINE 1 FOR MAILING ADDRESS UP TO 36X	NONU	N		EXOS	Y
LINE 2 FOR MAILING ADDRESS UP TO 36X	VCG	Y		VNX	Y
CITYORTOWN TO TWENTY	VT	051112241			
AFFILIATE 4 NAME UP TO 36 CHARACTERS	AFID	523456789		WEC	Y
LINE 1 FOR MAILING ADDRESS UP TO 36X	NONU	N		EXOS	N
LINE 2 FOR MAILING ADDRESS UP TO 36X	VCG	N		VNX	Y
CITYORTOWN TO TWENTY	VT	051112241			
AFFILIATE 5 NAME UP TO 36 CHARACTERS	AFID	623456789		WEC	N
LINE 1 FOR MAILING ADDRESS UP TO 36X	NONU	Y		EXOS	N
LINE 2 FOR MAILING ADDRESS UP TO 36X	VCG	Y		VNX	Y
CITYORTOWN TO TWENTY	VT	051112241			
AFFILIATE 6 NAME UP TO 36 CHARACTERS	AFID	723456789		WEC	N
LINE 1 FOR MAILING ADDRESS UP TO 36X	NONU	N		EXOS	Y
LINE 2 FOR MAILING ADDRESS UP TO 36X	VCG	N		VNX	Y
CITYORTOWN TO TWENTY	VT	051112241			

5432

Schedule BA-410
(Rev. 10/12)

Name of Principal Vermont Corporation

Federal ID Number

PRINCIPAL ENTITY UP TO 36 CHARACTERS

123456789

Affiliate's group type (Check ONE)				
Water's Edge Combined	Excluded from VT Water's Edge Combined Group as nonunitary member	Excluded Qualified Overseas Business Organization	Vermont Consolidated Group	Check if Nexus in VT
<input checked="" type="checkbox"/> Group Member	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Federal ID Number	223456789			
Affiliate Name	AFFILIATE 1 NAME UP TO 36 CHARACTERS			
Mailing Address 1	LINE 1 FOR MAILING ADDRESS UP TO 36X			
Mailing Address 2	LINE 2 FOR MAILING ADDRESS UP TO 36X			
City or Town, State, ZIP	CITYORTOWN TO TWENTY VT 051112241			
Affiliate's group type (Check ONE)				
Water's Edge Combined	Excluded from VT Water's Edge Combined Group as nonunitary member	Excluded Qualified Overseas Business Organization	Vermont Consolidated Group	Check if Nexus in VT
<input type="checkbox"/> Group Member	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Federal ID Number	323456789			
Affiliate Name	AFFILIATE 2 NAME UP TO 36 CHARACTERS			
Mailing Address 1	LINE 1 FOR MAILING ADDRESS UP TO 36X			
Mailing Address 2	LINE 2 FOR MAILING ADDRESS UP TO 36X			
City or Town, State, ZIP	CITYORTOWN TO TWENTY VT 051112241			
Affiliate's group type (Check ONE)				
Water's Edge Combined	Excluded from VT Water's Edge Combined Group as nonunitary member	Excluded Qualified Overseas Business Organization	Vermont Consolidated Group	Check if Nexus in VT
<input type="checkbox"/> Group Member	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Federal ID Number	423456789			
Affiliate Name	AFFILIATE 3 NAME UP TO 36 CHARACTERS			
Mailing Address 1	LINE 1 FOR MAILING ADDRESS UP TO 36X			
Mailing Address 2	LINE 2 FOR MAILING ADDRESS UP TO 36X			
City or Town, State, ZIP	CITYORTOWN TO TWENTY VT 051112241			
Affiliate's group type (Check ONE)				
Water's Edge Combined	Excluded from VT Water's Edge Combined Group as nonunitary member	Excluded Qualified Overseas Business Organization	Vermont Consolidated Group	Check if Nexus in VT
<input checked="" type="checkbox"/> Group Member	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Federal ID Number	523456789			
Affiliate Name	AFFILIATE 4 NAME UP TO 36 CHARACTERS			
Mailing Address 1	LINE 1 FOR MAILING ADDRESS UP TO 36X			
Mailing Address 2	LINE 2 FOR MAILING ADDRESS UP TO 36X			
City or Town, State, ZIP	CITYORTOWN TO TWENTY VT 051112241			
Affiliate's group type (Check ONE)				
Water's Edge Combined	Excluded from VT Water's Edge Combined Group as nonunitary member	Excluded Qualified Overseas Business Organization	Vermont Consolidated Group	Check if Nexus in VT
<input type="checkbox"/> Group Member	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Federal ID Number	623456789			
Affiliate Name	AFFILIATE 5 NAME UP TO 36 CHARACTERS			
Mailing Address 1	LINE 1 FOR MAILING ADDRESS UP TO 36X			
Mailing Address 2	LINE 2 FOR MAILING ADDRESS UP TO 36X			
City or Town, State, ZIP	CITYORTOWN TO TWENTY VT 051112241			
Affiliate's group type (Check ONE)				
Water's Edge Combined	Excluded from VT Water's Edge Combined Group as nonunitary member	Excluded Qualified Overseas Business Organization	Vermont Consolidated Group	Check if Nexus in VT
<input type="checkbox"/> Group Member	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Federal ID Number	723456789			
Affiliate Name	AFFILIATE 6 NAME UP TO 36 CHARACTERS			
Mailing Address 1	LINE 1 FOR MAILING ADDRESS UP TO 36X			
Mailing Address 2	LINE 2 FOR MAILING ADDRESS UP TO 36X			
City or Town, State, ZIP	CITYORTOWN TO TWENTY VT 051112241			



* 1 2 4 1 1 3 1 0 0 *

VT Corporate Income Tax Return Form CO-411

Return is due on the 15th day of the 3rd month following the year end, unless extended.

Federal ID Number	123456789
Entity Name	PRINCIPAL ENTITY UP TO 36 CHARACTERS
Mailing Address, Line 1	LINE 1 FOR MAILING ADDRESS UP TO 36X
Mailing Address, Line 2	LINE 2 FOR MAILING ADDRESS UP TO 36X
City or Town, State, ZIP Code	CITYORTOWN TO TWENTY VT 05111-2241

FOR COMPUTERIZED USE ONLY

FID	123456789	FYB	20120101	FYE	20121231	NPC	N
	PRINCIPAL ENTITY UP TO 36 CHARACTERS			AC	Y	INTL	N
	LINE 1 FOR MAILING ADDRESS UP TO 36X			CG	Y	NAICS	123456
	LINE 2 FOR MAILING ADDRESS UP TO 36X			CON	Y	APC	N
	CITYORTOWN TO TWENTY	VT	051112241	INIT	Y	AMD	N
EXT	Y	FIN	N	BONUS	N	DSC	Y
SMFRM	Y	NOVT	N	HCA	N	14b	1234567890123
1	-1234567890123	6	100000000	14c	1234567890123		
2a	1234567890123	7	-1234567890123	14d	1234567890123		
2b	1234567890123	8	-1234567890123	14e	1234567890123		
2c	1234567890123	9	1234567890123	15	1234567890123		
2d	1234567890123	10	-1234567890123	16	1234567890123		
2e	1234567890123	11	1234567890123	17	1234567890123		
3	-1234567890123	12	1234567890123	18	1234567890123		
4	-1234567890123	13	1234567890123	PTIN	123456789		
5	-1234567890123	14a	1234567890123	PEIN	987654321		

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 Officer or Authorized Agent _____ Date _____
 Printed name AUTHORIZED AGENT PRINTED
 Daytime telephone number (optional) 802-123-9876

Preparer's signature _____ Date _____
 Print Firm's name (or yours if self-employed) and address below
 PREPARER/FIRM NAME
 PREPARER/FIRM ADDRESS
 CITY, STATE, ZIP
 Preparer's Telephone 802-123-4567

May the Dept. of Taxes discuss this return with the preparer shown? Yes No

Name of Principal Vermont Entity

Federal ID Number

PRINCIPAL ENTITY UP TO 36 CHARACTERS

123456789

Yes No
Are you filing as a nonprofit corporation? N
Has the name or address changed? Y
Is this an INTERNATIONAL address? N
Will you be using a computer-generated form next year? Y
A. Is this a Consolidated Return? Y
Did the Accounting Period change? N
Is this an Initial Return? Y
Is this an Amended Return? N
Is this an Extended Return? Y
Is this a Final Return? If yes, this cancels account . N

B. Federal ID Number 123456789
Returns cannot be processed without the Federal ID Number
Tax year BEGINNING (YYYYMMDD) 20120101
Tax year ENDING (YYYYMMDD) 20121231
C. Entity's Primary 6-digit North American Industrial Classification System (NAICS) Number 123456

Return is due on the 15th day of the 3rd month following the year end, unless extended.

1. FEDERAL (or RECOMPUTED Federal) TAXABLE INCOME (See instructions) 1. -1234567890123.
Have you taken the "Bonus" depreciation (see IRC 168(K)). [] Yes* [X] No. *If "Yes", Line 1 must be recomputed eliminating the federal special bonus depreciation treatment. See instructions.
2. ADD (a) Interest on non-Vermont state and local obligations 2(a). 1234567890123.
(b) State and local income or franchise taxes 2(b). 1234567890123.
LESS (c) Interest on U.S. Government obligations 2(c). 1234567890123.
(d) "Gross Up" required by IRC Sec. 78 and other excludable income 2(d). 1234567890123.
(e) Targeted Job Credit salary and wage expense addback 2(e). 1234567890123.
3. NET TAXABLE INCOME (Line 1 plus Lines 2(a) and 2(b) less Line 2(c), 2(d), and 2(e)) 3. -1234567890123.
4. NON-BUSINESS INCOME ALLOCATED EVERYWHERE (VT Form BA-402, Part 1, Line 1a) 4. -1234567890123.
5. NET APPORTIONABLE INCOME (Subtract Line 4 from Line 3) 5. -1234567890123.
6. VERMONT APPORTIONMENT PERCENTAGE (100% or amount from VT Form BA-402, Line 22) 6. 100.000000 %
7. NET INCOME APPORTIONED TO VERMONT (Multiply Line 5 by Line 6) 7. -1234567890123.
8. NET INCOME ALLOCATED AND APPORTIONED TO VERMONT (Enter amount from Line 3 above, or if not entirely sourced in VT, add VT Form BA-402, Part 1, Line 1b and Line 7 above.) 8. -1234567890123.
9. VERMONT Net Operating Loss deduction (attach statement) (See instructions) 9. 1234567890123.
10. VERMONT NET TAXABLE INCOME (Subtract Line 9 from Line 8) 10. -1234567890123.
11. VERMONT TAX per tax computation schedule and minimum tax amounts below 11. 1234567890123.
Check box if exception to minimum tax applies: [X] SMALL FARM CORPORATION (\$75 minimum)
[] NO VERMONT ACTIVITY (\$0) [] HOMEOWNER'S / CONDO ASSOC. (Federal Form 1120-H only) (\$0)
12. LESS TOTAL CREDITS (Form BA-404, Column C, Line 15). Attach Form BA-404 and all required documentation 12. 1234567890123.
13. TAX (Subtract Line 12 from Line 11, but not less than the minimum tax) 13. 1234567890123.
14. Less (a) Estimated Payment, and Payments with Extension 14(a). 1234567890123.
(b) Nonresident Estimated Payments (Form WH-435) 14(b). 1234567890123.
(c) Real Estate Withholding (Form RW-171) 14(c). 1234567890123.
(d) Prior Year Overpayment Applied 14(d). 1234567890123.
(e) Add Lines 14(a) through 14(d) 14(e). 1234567890123.
15. BALANCE DUE. Subtract Line 14(e) from Line 13. 15. 1234567890123.
OR
16. Overpayment to be applied to next tax year 16. 1234567890123.
17. Overpayment to be refunded 17. 1234567890123.
18. Gross Receipts (For purpose of minimum tax calculation. See instructions.) 18. 1234567890123.

TAX COMPUTATION SCHEDULE
(Effective for taxable periods beginning January 1, 2012)
IF VT NET INCOME IS TAX IS
\$10,000 or less 6.00%
\$10,001 to \$25,000 \$600 plus 7.00% of excess over \$10,000.
\$25,001 and over \$1,650 plus 8.50% of excess over \$25,000.
IF GROSS RECEIPTS ARE MINIMUM TAX IS
\$2,000,000 OR less \$300
\$2,000,001 - \$5,000,000 \$500
\$5,000,001 and over \$750

Payment is due on the 15th day of the 3rd month following the year end, even if the return is extended. Corporations with liabilities over \$500, see instructions for estimated payments, VT Form CO-414.

Make check payable to: Vermont Department of Taxes
Send return Vermont Department of Taxes
and check to: 133 State Street
Montpelier, VT 05633-1401



* 1 2 4 1 U 3 1 0 0 *

VT Combined Report for Unitary Group
Form CO-411-U

Federal ID Number	123456789
Entity Name	PRINCIPAL ENTITY UP TO 36 CHARACTERS
Mailing Address, Line 1	LINE 1 FOR MAILING ADDRESS UP TO 36X
Mailing Address, Line 2	LINE 2 FOR MAILING ADDRESS UP TO 36X
City or Town, State, ZIP Code	CITYORTOWN TO TWENTY VT 05111-2241

FOR COMPUTERIZED USE ONLY

FID	123456789	FYB	20120101	FYE	20121231				
	PRINCIPAL ENTITY UP TO 36 CHARACTERS			NOVT	Y				
	LINE 1 FOR MAILING ADDRESS UP TO 36X								
	LINE 2 FOR MAILING ADDRESS UP TO 36X			WEG	321				
	CITYORTOWN TO TWENTY VT 051112241			VNX	123				
APC	Y	AMD	N	EXT	Y	FIN	N	DSC	Y
NAICS	123456	AC	Y	INTL	N	CG	Y		
1	-1234567890123	4d	1234567890123	7c	1234567890123				
2	-1234567890123	4e	1234567890123	8	1234567890123				
3	-1234567890123	5	-1234567890123	9	1234567890123				
4a	1234567890123	6	1234567890123	10	1234567890123				
4b	-1234567890123	7a	1234567890123	11	1234567890123				
4c	1234567890123	7b	1234567890123	PTIN	123456789				
				PEIN	987654321				

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 Officer or Authorized Agent _____ Date _____
 Printed name AUTHORIZED AGENT PRINTED
 Daytime telephone number (optional) 802-123-9876

Preparer's signature _____ Date _____
 Print Firm's name (or yours if self-employed) and address below
 PREPARER/FIRM NAME
 PREPARER/FIRM ADDRESS
 CITY, STATE, ZIP
 Preparer's Telephone 802-123-4567

May the Dept. of Taxes discuss this return with the preparer shown? Yes No

Name of Principal Vermont Entity
 PRINCIPAL ENTITY UP TO 36 CHARACTERS

Federal ID Number
 123456789

ENTRIES ARE REQUIRED IN SECTIONS A-D

	Yes	No	
A. Did the Accounting Period change?	Y		
Is this an Amended Return?		N	
Is this an Extended Return?	Y		
Is this a Final Return? If yes, this cancels account		N	
<hr/>			
B. Federal ID Number. Returns cannot be processed without the Federal ID Number			123456789
Tax year BEGINNING (YYYYMMDD)			20120101
Tax year ENDING (YYYYMMDD)			20121231
<hr/>			
C. GROUP INFORMATION			
Number of companies in Water's Edge Group			321
Number with Vermont Nexus			123
<hr/>			
D. Entity's Primary 6-digit North American Industrial Classification System (NAICS) Code			123456
<hr/>			
	Yes	No	
Has the name or address changed?	Y		
Is this an INTERNATIONAL address?		N	
Will you be using a computer-generated form next year?	Y		

WATER'S EDGE GROUP

1. FEDERAL TAXABLE INCOME	1.	-1234567890123.
2. Bonus Depreciation Adjustment (see instructions)	2.	-1234567890123.
3. Federal Taxable Income adjusted for disallowance of Bonus Depreciation (Line 1 plus Line 2)	3.	-1234567890123.
4. ADD (a) Interest on non-Vermont state and local obligations.....	4(a).	1234567890123.
(b) State and local income or franchise taxes.....	4(b).	-1234567890123.
LESS (c) Interest on U.S. Government obligations.....	4(c).	1234567890123.
(d) "Gross Up" required by IRC Sec. 78 and other excludable income.....	4(d).	1234567890123.
(e) Targeted Job Credit salary and wage expense addback/allocated nonbusiness income; foreign dividends. 4(e).	4(e).	1234567890123.
5. NET APPORTIONABLE INCOME (Line 3 plus Lines 4(a) and 4(b) less Lines 4(c), 4(d), and 4(e)).	5.	-1234567890123.
6. Total Tax Due (Sum of Lines 11 from all attached Forms CO-421)	6.	1234567890123.
7. PAYMENTS		
Estimated Payments.....		1234567890123.
Payment with Extension		1234567890123.
Nonresident Estimated Payments (Form WH-435)		1234567890123.
Real Estate Withholding Payments (Form RW-171)		1234567890123.
7a. Sum of payments above.....	7a.	1234567890123.
7b. Prior Year Overpayment Applied	7b.	1234567890123.
7c. Total Payments (Add Lines 7a and 7b).....	7c.	1234567890123.
8. Balance Due. If Line 6 is more than Line 7c, subtract Line 7c from Line 6.....	8.	1234567890123.
Make checks payable to VT DEPARTMENT OF TAXES		
9. Overpayment. If Line 7c is more than Line 6, subtract Line 6 from Line 7c.....	9.	1234567890123.
10. Overpayment to be applied to next tax year.....	10.	1234567890123.
11. Overpayment to be refunded (Subtract Line 10 from Line 9)	11.	1234567890123.

No Vermont Activity

Form CO-411-U
For Unitary Filers ONLY
 (Rev. 10/12)

VERMONT Form CO-414
Corporate Estimated Tax Payment Voucher



REQUIRED ENTRIES	Federal ID Number 123456789	Tax year BEGINNING (YYYYMMDD) 20130101	Tax year ENDING (YYYYMMDD) 20131231
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INTL N

PRINCIPAL ENTITY UP TO 36 CHARACTERS FID 123456789
 LINE 1 FOR MAILING ADDRESS UP TO 36X FYB 20130101
 LINE 2 FOR MAILING ADDRESS UP TO 36X FYE 20131231
 CITYORTOWN TO TWENTY VT 051112241 AMT 1234567890123

The due date for this voucher and estimated tax payment is the fifteenth day of the fourth, sixth, ninth, or twelfth month for calendar year and fiscal year filers. If the fifteenth day of a month falls on a weekend or holiday, the due date is the next business day.

5432 MAIL VOUCHER TO: Vermont Department of Taxes, 133 State Street, Montpelier, VT 05633-1401 **Form CO-414**
 (Rev. 10/12)

TAXPAYER'S COPY - KEEP THIS PORTION FOR YOUR RECORDS

Cut at line above.
 Mail top portion with check or money order to:
 Vermont Department of Taxes, 133 State Street, Montpelier, VT 05633-1401

VERMONT Form CO-414
Corporate Estimated Tax Payment Voucher

REQUIRED ENTRIES	Federal ID Number 123456789	Tax year BEGINNING (YYYYMMDD) 20130101	Tax year ENDING (YYYYMMDD) 20131231
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Entity Name PRINCIPAL ENTITY UP TO 36 CHARACTERS
 Mailing Address, Line 1 LINE 1 FOR MAILING ADDRESS UP TO 36X
 Mailing Address, Line 2 LINE 2 FOR MAILING ADDRESS UP TO 36X
 City or Town, State, ZIP Code CITYORTOWN TO TWENTY VT 05111-2241
 Is this an INTERNATIONAL address? Yes No

Amount of payment being remitted with this voucher\$ 1234567890123.

The due date for this voucher and estimated tax payment is the fifteenth day of the fourth, sixth, ninth, or twelfth month for calendar year and fiscal year filers. If the fifteenth day of a month falls on a weekend or holiday, the due date is the next business day.

5432 **Form CO-414**
 (Rev. 10/12)

VERMONT	<i>Apportionment of Foreign Dividends</i> (FOR UNITARY - COMBINED ONLY)	FORM CO-419
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For the taxable period beginning _____, 20____ and ending _____, 20____
Month Month

Name of Principal Vermont Corporation (PVC)	PVC's Federal ID Number
---	-------------------------

Name of Affiliate	Affiliate's Federal ID Number
-------------------	-------------------------------

Part 1 SALES	(A) EVERYWHERE (Denominator)	(B) VERMONT (Numerator)	(C) VT as portion of EVERYWHERE
1. Enter amounts from Form BA-402, Lines 12a and 12b.			
2. Enter the Modified Sales Increment (Form CO-420, Column L)			
3. Enter the Adjusted Sales Increment (Line 1 plus Line 2)			
4. Divide Line 3, Column B by Line 3, Column A. Express as a decimal to 6 places.			•
5. Multiply Line 4, Column B by 2. 5.			•

Part 2 SALARIES AND WAGES	(A) EVERYWHERE (Denominator)	(B) VERMONT (Numerator)	(C) VT as portion of EVERYWHERE
6. Enter the amounts from Form BA-402, Lines 13a and 13b.			
7. Enter the Modified Salaries and Wages Increment (Form CO-420, Column M)			
8. Enter the Adjusted Salary and Wages Increment (Line 6 plus Line 7)			
9. Divide Line 8, Column B by Line 8, Column A. Express as a decimal to 6 places. 9.			•

Part 3 PROPERTY	(A) EVERYWHERE (Denominator)	(B) VERMONT (Numerator)	(C) VT as portion of EVERYWHERE
10. Enter amounts from Form BA-402, Lines 20a and 20b.			
11. Enter the amount of Modified Property Increment (Form CO-420, Column N)			
12. Enter the Adjusted Property Increment (Line 10 plus Line 11)			
13. Divide Line 12, Column B by Line 12, Column A. Express as a decimal to 6 places. 13.			•

14. Total (Add Lines 5, 9, and 13) 14.	•
15. Modified Apportionment Percentage (Divide Line 14 by 4. Express as a decimal to 6 places). If there are only one or two factors, see instructions. 15.	•
16. FOREIGN DIVIDENDS as defined in Reg. 5862(d). This amount must agree with Form BA-402, Line 1c. 16.	
17. VERMONT FOREIGN DIVIDENDS TAXABLE INCOME (Multiply Line 16 by Line 15) Enter this amount on Form BA-402, Line 1d. 17.	

VERMONT	<i>Foreign Dividend Factor Increments</i> (FOR UNITARY - COMBINED ONLY)	FORM CO-420
----------------	--	------------------------------

For the taxable period beginning _____, 20____ and ending _____, 20____
Month Month

Name of Principal Vermont Corporation (PVC) _____

PVC's Federal ID Number _____

(A) Name of Entity and Federal ID # (if assigned)	(B) Dividend	(C) Taxable Income	(D) Percentage (B ÷ C)
1.			
(FID #)			
2.			
(FID #)			
3.			
(FID #)			
4.			
(FID #)			
5.			
(FID #)			
6.			
(FID #)			

(E) Sales and Receipts	(F) Salaries & Wages	(G) Beginning Property	(H) Ending Property	(I) Average Property (G + H) ÷ 2
1.				
2.				
3.				
4.				
5.				
6.				

(J) Rents x 8	(K) Total Property (I + J)	(L) Modified Sales (D x E)	(M) Modified Salaries & Wages (D x F)	(N) Modified Property (D x K)
1.				
2.				
3.				
4.				
5.				
6.				
Totals (Carry total modified factor amounts to Form CO-419, Lines 2, 7, and 11)				



* 1 2 4 2 1 3 1 0 0 *

VT Unitary Affiliate Schedule Form CO-421

Name of Principal Vermont Corporation PRINCIPAL ENTITY UP TO 36 CHARACTERS	Federal ID Number 123456789
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FOR COMPUTERIZED USE ONLY

PFID	123456789	AFID	987654321	NAICS	123456
AFL	AFFILIATES NAME UP TO 36 CHARACTERSX			FCG	Y
1	100000000	7	1234567890123		
2	-1234567890123	8	-1234567890123		
3	-1234567890123	9	1234567890123		
4	-1234567890123	10	-1234567890123		
5	1234567890123	11	1234567890123		
6	-1234567890123	12	1234567890123		

Affiliate's Federal ID Number 987654321
 Affiliate's Primary 6-digit North American Industrial Classification System (NAICS) Number 123456
 Is this CO-421 being prepared for federal consolidated group? Yes No

Affiliate's Name AFFILIATES NAME UP TO 36 CHARACTERSX

	Enter all amounts in whole dollars.	
1. Apportionment percentage (Form BA-402 for this affiliate, Line 22)	1.	100.000000 %
2. Group Apportionable Income (Form CO-411-U, Line 5)	2.	-1234567890123.
3. Income Apportioned to Vermont (Multiply Line 1 by Line 2)	3.	-1234567890123.
4. Income Allocated to Vermont (Form BA-402, Line 1b)	4.	-1234567890123.
5. Foreign Dividends Allocated to Vermont (Form BA-402, Line 1d)	5.	1234567890123.
6. Net VT Income Allocated and Apportioned to Vermont (Add Lines 3, 4 and 5)	6.	-1234567890123.
7. VT Net Operating Loss deduction applied (attach schedule)	7.	1234567890123.
8. VT Net Taxable Income for this affiliate (Subtract Line 7 from Line 6)	8.	-1234567890123.
9. VT Tax. Apply VT Tax Rates (below) to amount on Line 8	9.	1234567890123.
10. Credits. (Form BA-404, Column C, Line 15)	10.	-1234567890123.
11. Tax Due for this affiliate (Subtract Line 10 from Line 9)	11.	1234567890123.
12. Gross Receipts (For purpose of minimum tax calculation. See instructions.)	12.	1234567890123.

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

<u>IF VT NET INCOME IS</u>	<u>TAX IS</u>	<u>IF GROSS RECEIPTS ARE</u>	<u>MINIMUM TAX IS</u>
\$10,000 or less	6.00%	\$2,000,000 or less	\$300
\$10,001 to \$25,000	\$600 plus 7.00% of excess over \$10,000.	\$2,000,001 - \$5,000,000	\$500
\$25,001 and over	\$1,650 plus 8.50% of excess over \$25,000.	\$5,000,001 and over	\$750



VERMONT Form WH-435

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.

FOR COMPUTERIZED USE ONLY

FID 123456789 FYB 20130101 FYE 20131231
PRINCIPAL ENTITY UP TO 36 CHARACTERS TYPE S
LINE 1 FOR MAILING ADDRESS UP TO 36X COMP Y
LINE 2 FOR MAILING ADDRESS UP TO 36X INTL N
CITYORTOWN TO TWENTY VT 051112241 AMT 1234567890123

Mail to: VT Department of Taxes
133 State Street
Montpelier, VT 05633-1401

Form WH-435
(Rev. 10/12)

5432

TAXPAYER'S COPY - KEEP THIS PORTION FOR YOUR RECORDS

Cut at line above.
Mail top portion with check or money order to:
Vermont Department of Taxes, 133 State Street, Montpelier, VT 05633-1401

VERMONT Form WH-435

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.

Federal ID Number 123456789
Tax Year **BEGIN** date (YYYYMMDD) 20130101
Tax Year **END** date (YYYYMMDD) 20131231
Type of Entity (Enter "S" for S-Corporation, "L" for LLC, or "P" for Partnership) S
If **AN ELIGIBLE** composite filer, check here.* Yes No

* If you are filing as an eligible composite filer for the first time, note that you are making a 5-year binding election to conform to the requirements of TB-05, revised.

Entity Name PRINCIPAL ENTITY UP TO 36 CHARACTERS
Mailing Address, Line 1 LINE 1 FOR MAILING ADDRESS UP TO 36X
Mailing Address, Line 2 LINE 2 FOR MAILING ADDRESS UP TO 36X
City or Town, State, ZIP Code CITYORTOWN TO TWENTY VT 05111-2241
Is this an INTERNATIONAL address? Yes No

Total Vermont nonresident estimated income tax payments for this quarter (Use WHOLE DOLLARS) \$ 1234567890123.
5432 (Rev. 10/12) **Form WH-435**



* 1 2 4 7 1 3 1 0 0 *

VT Business Income Tax Return Form BI-471

For Partnerships, Subchapter S Corporations, and LLCs

Federal ID Number	123456789
Entity Name	PRINCIPAL ENTITY UP TO 36 CHARACTERS
Mailing Address, Line 1	LINE 1 FOR MAILING ADDRESS UP TO 36X
Mailing Address, Line 2	LINE 2 FOR MAILING ADDRESS UP TO 36X
City or Town, State, ZIP Code	CITYORTOWN TO TWENTY VT 05111-2241

FOR COMPUTERIZED USE ONLY

FID	123456789	FYB	20120101	FYE	20121231						
PRINCIPAL ENTITY UP TO 36 CHARACTERS				AC	Y						
LINE 1 FOR MAILING ADDRESS UP TO 36X				INTL	N						
LINE 2 FOR MAILING ADDRESS UP TO 36X				CG	Y						
CITYORTOWN TO TWENTY VT 051112241				NAICS	123456						
COMP	Y	APC	N	INIT	Y	AMD	N	EXT	Y	FIN	N
1120S	N	1065	Y	1040	N	OTHER	N	DSC	Y	E	Y
F	N	G	N	I	12345	J	12345	K	12345	L	Y
SMFM	Y	NOVT	N	INVCLB	N	IRC	N	QSUB	N		
H	-1234567890123	7	1234567890123	13	1234567890123						
1	12345	8	1234567890123	14	1234567890123						
2	-1234567890123	8a	1234567890123	15	1234567890123						
3	1234567890123	9	1234567890123	16	1234567890123						
4	1234567890123	10	1234567890123	17	1234567890123						
5	1234567890123	11	1234567890123	PTIN	123456789						
6	1234567890123	12	1234567890123	PEIN	987654321						

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 Officer or Authorized Agent _____ Date _____
 Printed name AUTHORIZED AGENT PRINTED
 Daytime telephone number (optional) 802-123-9876

Preparer's signature _____ Date _____
 Print Firm's name (or yours if self-employed) and address below
 PREPARER/FIRM NAME
 PREPARER/FIRM ADDRESS
 CITY, STATE, ZIP
 Preparer's Telephone 802-123-4567

May the Dept. of Taxes discuss this return with the preparer shown? Yes No

Name of Principal Vermont Entity

Federal ID Number

PRINCIPAL ENTITY UP TO 36 CHARACTERS

123456789

Has the name or address changed? ... Y
Is this an INTERNATIONAL address? ... N
Will you be using a computer-generated form next year? ... Y
A. Is this a Composite Return? ... Y
Did the Accounting Period change? ... N
Is this an Initial Return? ... Y
Is this an Amended Return? ... N
Is this an Extended Return? ... Y
Is this a Final Return? ... N
If yes, this cancels account
B. Federal ID Number ... 123456789
Returns cannot be processed without the Federal ID Number
Tax Year BEGIN Date (YYYYMMDD) ... 20110101
Tax Year END Date (YYYYMMDD) ... 20111231
C. Will Federal 1120S be filed? ... [X] Yes [] No
Will Federal 1065 be filed? ... [] Yes [X] No
Will Federal 1040 be filed? ... [] Yes [X] No
Will another Federal form be filed? ... [] Yes [X] No
Please specify
D. Entity's Primary 6-digit North American Industrial Classification System (NAICS) Number ... 123456

E. Were any shareholders, partners, or members nonresidents of Vermont during this reporting tax year? ... [X] Yes [] No
If Yes, complete and attach Form BI-472 or Form BI-473.
F. Did this entity have income or losses derived from at least one other state other than VT? ... [] Yes [X] No
If Yes, complete and attach Form BA-402.
G. Did this entity have any income and real estate withholding (REW) resulting from real estate sales this year? ... [] Yes [X] No
If Yes, attach a copy of Form RW-171 and all REW - Schedule As.
H. Net adjustment to income resulting from Vermont's disallowance of "bonus depreciation" (IRC 168(k)) ... H. -1234567890123.

TAX COMPUTATION
Do any of the following exceptions apply?
Small Farm §5832(2)(A) (\$75 minimum) ... [X] Yes [] No
No Vermont Activity / Inactive (\$0) ... [] Yes [X] No
Investment Club §5921 (\$0) ... [] Yes [X] No
IRC Sec. 761 (\$0) ... [] Yes [X] No
Q Sub Filing with Parent Corp. (\$0) ... [] Yes [X] No
1. Vermont minimum entity tax (\$250) or above exception (see instructions) ... 1. 12345.
2. If this is a composite return, enter the Vermont Net Income from Form BI-472, Line 12, or Form BI-473, Line 17. If the entity is not filing a composite return, enter \$0. ... 2. -1234567890123.
3. Multiply Line 2 by the composite rate of 8.50%. If composite income is negative, enter \$0. ... 3. 1234567890123.
4. Vermont apportionment of entity level taxes (see instructions) ... 4. 1234567890123.
5. Total entity, composite income, and other tax due (Add Lines 1, 3, and 4) ... 5. 1234567890123.
6. Total tax payments and credits from Side 2, Line 16 of this form ... 6. 1234567890123.
7. Balance Due: If Line 5 is greater than Line 6, enter the difference ... 7. 1234567890123.
OR
8. Overpayment to be Refunded: If Line 5 is less than Line 6, enter the difference ... 8. 1234567890123.
8a. Overpayment to be credited to next tax year ... 8a. 1234567890123.

SCHEDULE 1: TAX PAYMENTS and CREDIT COMPUTATIONS
9. Prior Year Overpayment Applied ... 9. 1234567890123.
10. Estimated Payments and Payments with Extension ... 10. 1234567890123.
(Use Lines 11-13 only if a composite filer.)
11. NONRESIDENT REAL ESTATE WITHHOLDING (Form RW-171) ... 11. 1234567890123.
12. NONRESIDENT (Form WH-435) payments made for this entity by another entity ... 12. 1234567890123.
13. TAX CREDITS (Form BA-404, Column C, Line 15). Attach required documentation ... 13. 1234567890123.
NOTE: Line 13 Tax Credits may not reduce your tax liability to less than the minimum tax or by an amount more than 80% of the original / pre-credit tax liability, depending on the source of the credits.
14. Add Lines 9 and 10, and if a composite filer, Lines 11, 12, and 13 ... 14. 1234567890123.
15. For Composite entities only: Total estimated tax payments made with Form WH-435 on behalf of nonresidents consenting to the composite filing ... 15. 1234567890123.
16. TOTAL PAYMENTS and CREDITS (Add Lines 14 and 15) (Enter total here and on Side 1, Line 6.) ... 16. 1234567890123.
17. Total payments made with Form WH-435 ... 17. 1234567890123.

I. Total number of Shareholders, Partners, or Members ... I. 12345
J. How many are VT residents? ... J. 12345
K. How many are nonresidents? ... K. 12345
L. Does §5920(f) or (g) apply? If "Yes", attach authorization or documentation. ... [X] Yes [] No



* 1 2 4 7 2 3 1 0 0 *

Attach to Form BI-471

Business Name PRINCIPAL ENTITY UP TO 36 CHARACTERS	Federal ID Number 123456789
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FOR COMPUTERIZED USE ONLY

FID	123456789	3c	1234567890123	8	-1234567890123
1	-1234567890123	4	-1234567890123	9	-1234567890123
2	1234567890123	5	-1234567890123	10	10000000
3a	1234567890123	6	-1234567890123	11	-1234567890123
3b	1234567890123	7	10000000	12	-1234567890123

Enter all amounts in whole dollars.

1. From Federal Form 1120-S (Schedule K), enter total Shareholders Share Of Income Less Deductions (see instructions). Include total recapture of section 179 expense deduction reported to shareholders on their Schedule K-1s *Form 1120-S). Disregard "bonus depreciation" provisions of IRC 168(k) for assets placed in service in 2008 and later.1. -1234567890123.
2. ADD Interest on non-Vermont state and local obligations.....2. 1234567890123.
3. SUBTRACT
 - (a) Interest on U.S. Government obligations 3(a). 1234567890123.
 - (b) Targeted Job Credit salary and wage expense add back . 3(b). 1234567890123.
 - (c) SUBTOTAL (Add Lines 3(a) & 3(b)).....3(c). 1234567890123.
4. TOTAL NET INCOME OR LOSS (Add Lines 1 and 2, then subtract Line 3(c)).....4. -1234567890123.
5. INCOME OR LOSS ALLOCATED EVERYWHERE
(Form BA-402, Part 1, Line 1a, or enter "0")5. -1234567890123.
6. NET APPORTIONABLE INCOME OR LOSS (Subtract Line 5 from Line 4)6. -1234567890123.
7. VERMONT APPORTIONMENT PERCENTAGE (100% or amount from Form BA-402, Line 22)....7. 100.000000 %
8. NET INCOME OR LOSS apportioned to Vermont (Multiply Line 6 by Line 7).....8. -1234567890123.
9. TOTAL NET INCOME OR LOSS Allocated and Apportioned to Vermont
(Add Form BA-402, Part 1, Line 1b, & Line 8, above).....9. -1234567890123.
10. Percentage of income or loss passed through to nonresidents.....10. 100.000000 %
11. Income or loss passed through to nonresidents (Multiply Line 9 by Line 10)11. -1234567890123.
12. Amount of income on Line 11, if any, reported with composite return and taxed at entity level.
Enter here and on Form BI-471, Line 2.....12. -1234567890123.

ATTACH SCHEDULE K-1VT FOR EACH SHAREHOLDER, PARTNER OR MEMBER

**Vermont Partnership/Limited Liability
Company Schedule** **Form BI-473**



* 1 2 4 7 3 3 1 0 0 *

Attach to Form BI-471

Business Name PRINCIPAL ENTITY UP TO 36 CHARACTERS	Federal ID Number 123456789
---	--------------------------------

FOR COMPUTERIZED USE ONLY

FID	123456789	6	1234567890123	12	10000000
1	-1234567890123	7	-1234567890123	13	-1234567890123
2	-1234567890123	8	1234567890123	14	-1234567890123
3	-1234567890123	9	-1234567890123	15	10000000
4	-1234567890123	10	-1234567890123	16	-1234567890123
5	-1234567890123	11	-1234567890123	17	-1234567890123

Enter all amounts in whole dollars.

Amounts on Lines 1-5 should be adjusted to disregard "Bonus depreciation" provisions of IRC 168(K) for assets placed in service in 2008 and later.

1.	Ordinary income or loss from trade or business activities. Federal Form 1065, Page 1.	1.	-	1234567890123 .
2.	Net income or loss from rental real estate and other rental activities. Federal Form 1065, Schedule K.	2.		-1234567890123 .
3.	Portfolio income or loss from Federal Form 1065, Schedule K.	3.		-1234567890123 .
4.	Net long- and short-term gain or loss, net Section 1231 gain or loss, and Section 1250 gain (other than due to casualty or theft). Federal Form 1065, Schedule K. Provide explanation.	4.		
5.	Royalties and other income or loss from Federal Form 1065, Schedule K. Also include total recapture of section 179 expense deduction reported to partners in Section 20 "Other information" of their Schedule K-1s (Form 1065) and unrelated business taxable income. (Form 1065, Lines 12-13d deductions are pass-through to partners/members) Attach schedule of included items.	5.		-1234567890123 .
6.	Non-Vermont municipal bond income. See instructions.	6.		1234567890123 .
7.	Total Income or Loss (Add Lines 1 through 6)	7.		-1234567890123 .
8.	U.S. Government interest included in Line 3.	8.		1234567890123 .
9.	Total Net Income or Loss (Subtract Line 8 from Line 7)	9.		-1234567890123 .
10.	Income Allocated Everywhere. (Form BA-402, Part 1, Line 1a, or enter "0")	10.		-1234567890123 .
11.	Net Apportionable Income or Loss (Subtract Line 10 from Line 9)	11.		-1234567890123 .
12.	Vermont apportionment percentage (Form BA-402, Line 22, or enter 100%). Calculate percentage to six places to the right of the decimal point.	12.		100.000000 %
13.	Net income or loss apportioned to Vermont (Multiply Line 11 by Line 12)	13.		-1234567890123 .
14.	Total Net Income or Loss Allocated and Apportioned to Vermont (Add Form BA-402, Part 1, Line 1b, & Line 13 above.)	14.		-1234567890123 .
15.	Percentage of income or loss passed through to nonresidents. Calculate percentage to six places to the right of the decimal point.	15.		100.000000 %
16.	Income or loss passed through to nonresidents (Multiply Line 14 by Line 15)	16.		-1234567890123 .
17.	Amount of income on Line 16, if any, reported with composite return and taxed at entity level. Enter here and on Form BI-471, Line 2.	17.		-1234567890123 .

***Provide explanation for any other adjustments to Line 5.**

**Form BI-473
(Rev. 10/12)**

Vermont Shareholder, Partner, or Member Information

Schedule K-1VT



* 1 2 K 1 V 3 1 0 0 *

This form is REQUIRED.
Attach to Form BI-471

For the taxable period beginning JAN, 2012 and ending DEC, 2012
Month Month

Business Name PRINCIPAL ENTITY UP TO 36 CHARACTERS	Federal ID Number 123456789
---	--------------------------------

FOR COMPUTERIZED USE ONLY

PFID 123456789 SSFID 987654321
TYPE I COMP Y VTRES Y NONRS N INC 10000000
LASTNAMEXXXXXXXXXXXX FIRSTNAMEXXXXXXXXXXXX I
SHAREHOLDER NAME IF RECIP IS ENTITYX
LINE 1 FOR MAILING ADDRESS UP TO 36X
LINE 2 FOR MAILING ADDRESS UP TO 36X
CITYORTOWN TO TWENTY VT 051112241 INTL N
1 -1234567890123 5 1234567890123
2 1234567890123 7 1234567890123
3 -1234567890123 8 -1234567890123
4 1234567890123 9 -1234567890123

NOTE: If Line 3 above is a positive number over \$100, then you have a statutory individual (or corporate) filing requirement in Vermont.

Business Name
 PRINCIPAL ENTITY UP TO 36 CHARACTERS

Federal ID Number
 123456789

HEADER INFORMATION - REQUIRED ENTRIES

Shareholder, Partner, or Member Social Security or Federal ID Number 987654321
 Recipient Type Enter I, C, S, L, P, or T (see instructions) I
 Filing with Entity's composite return? Yes No
 Residency status VT Resident / Exempt Nonresident
 Percentage of Entity's income or loss to this recipient 100.000000 %

Individual Last Name (Shareholder, Partner, or Member) First Name Initial
 LASTNAMEXXXXXXXXXXXXX FIRSTNAMEXXXXXXXXXXXXX I

OR
 Entity Name (Shareholder, Partner, or Member) SHAREHOLDER NAME IF RECIPIENT IS ENTITYX

Mailing Address, Line 1 LINE 1 FOR MAILING ADDRESS UP TO 36X
 Mailing Address, Line 2 LINE 2 FOR MAILING ADDRESS UP TO 36X
 City or Town, State, ZIP Code CITY OR TOWN TO TWENTY VT 051112241
 Is this an INTERNATIONAL address? Yes No

Transcribe the amounts from Lines 4 and 5, if any, to the Vermont Individual Income Tax Return **Enter all amounts in whole dollars.**

- 1. Share of Vermont Net Income (Loss)1. -1234567890123.
- 2. Guaranteed Payments (Partnership and LLC only).....2. 1234567890123.
- 3. VT K-1 income (Add Lines 1 and 2).....3. -1234567890123.
- 4. Real Estate Withholding (REW) (From Form RW-171, REW - Schedule A)
 (Enter on Form IN-111, Section 7, Line 31e)4. 1234567890123.
- 5. Nonresident Estimated Payments (From Form WH-435)
 (Enter on Form IN-111, Section 7, Line 31f) (Do NOT enter on Line 31a!)5. 1234567890123.

6. Your share of pass-through credits: Transcribe these amounts to Schedules IN-112 or IN-119

- 6a. Payroll Tax Credit (32 V.S.A. §5930c)6a. 1234567890123.
 - 6b. Research & Development Tax Credit (32 V.S.A. §5930d)6b. 1234567890123.
 - 6c. Capital Investment Tax Credit (32 V.S.A. §5930g)6c. 1234567890123.
 - 6d. Export Tax Credit (32 V.S.A. §5930f)6d. 1234567890123.
 - 6e. Other EATI credits NAME OF OTHER EATI CREDIT6e. 1234567890123.
 - 6f. Historic Rehabilitation (32 V.S.A. §§5930n, 5930p & 5930cc(a) and
 Flood Recovery (§5930bb(d)) Tax Credits6f. 1234567890123.
 - 6g. Facade Improvement Tax Credits (32 V.S.A. §§5930q & 5930cc(b))6g. 1234567890123.
 - 6h. Code Improvements Tax Credits (32 V.S.A. §§5930r & 5930cc(c))6h. 1234567890123.
 - 6i. Affordable Housing (32 V.S.A. §5930u)6i. 1234567890123.
 - 6j. Business Solar Tax Credit (32 V.S.A. §§5822(d) & 5930z)6j. 1234567890123.
 - 6k. Other credits not listed above6k. 1234567890123.
- Name of credit: NAME OF CREDIT HERE IF APPLICABLE
- 7. Credit Total (Add Lines 6a through 6k)7. 1234567890123.
 - 8. Share of total federal bonus depreciation difference (Enter on IN-111, Line 12b or Line 14c)8. -1234567890123.
 - 9. Share of VT-apportioned federal bonus depreciation difference9. -1234567890123.

VT Apportionment & Allocation Schedule
Form BA-402



Enter all amounts in WHOLE DOLLARS
 For Unitary filers, complete a separate Form BA-402 for each taxable affiliate.

Name of Business or Principal Vermont Corporation	Principal Federal ID Number
FOR UNITARY GROUPS ONLY - Affiliate Corporation Name	Affiliate's Federal ID Number

FOR COMPUTERIZED USE ONLY

1 <input type="text"/>	2 <input type="text"/>	29 <input type="text"/>	30 <input type="text"/>	57 <input type="text"/>	58 <input type="text"/>
3 <input type="text"/>	4 <input type="text"/>	31 <input type="text"/>	32 <input type="text"/>	59 <input type="text"/>	60 <input type="text"/>
5 <input type="text"/>	6 <input type="text"/>	33 <input type="text"/>	34 <input type="text"/>	61 <input type="text"/>	62 <input type="text"/>
7 <input type="text"/>	8 <input type="text"/>	35 <input type="text"/>	36 <input type="text"/>	63 <input type="text"/>	64 <input type="text"/>
9 <input type="text"/>	10 <input type="text"/>	37 <input type="text"/>	38 <input type="text"/>	65 <input type="text"/>	66 <input type="text"/>
11 <input type="text"/>	12 <input type="text"/>	39 <input type="text"/>	40 <input type="text"/>	67 <input type="text"/>	68 <input type="text"/>
13 <input type="text"/>	14 <input type="text"/>	41 <input type="text"/>	42 <input type="text"/>	69 <input type="text"/>	70 <input type="text"/>
15 <input type="text"/>	16 <input type="text"/>	43 <input type="text"/>	44 <input type="text"/>	71 <input type="text"/>	72 <input type="text"/>
17 <input type="text"/>	18 <input type="text"/>	45 <input type="text"/>	46 <input type="text"/>	73 <input type="text"/>	74 <input type="text"/>
19 <input type="text"/>	20 <input type="text"/>	47 <input type="text"/>	48 <input type="text"/>	75 <input type="text"/>	76 <input type="text"/>
21 <input type="text"/>	22 <input type="text"/>	49 <input type="text"/>	50 <input type="text"/>	77 <input type="text"/>	78 <input type="text"/>
23 <input type="text"/>	24 <input type="text"/>	51 <input type="text"/>	52 <input type="text"/>	79 <input type="text"/>	80 <input type="text"/>
25 <input type="text"/>	26 <input type="text"/>	53 <input type="text"/>	54 <input type="text"/>	81 <input type="text"/>	82 <input type="text"/>
27 <input type="text"/>	28 <input type="text"/>	55 <input type="text"/>	56 <input type="text"/>	83 <input type="text"/>	84 <input type="text"/>
				85 <input type="text"/>	86 <input type="text"/>

ID #

BA-402, revised 10/12, Page 1 Specifications

- Use **COURIER or COURIER NEW 12 POINT FONT** for all printing in the scanband area.
- **DATA** must be present **IN ALL FIELDS** unless otherwise specified. (See page 5)
- Use **ALL CAPITAL LETTERS** for alpha characters, except where specified otherwise for Department ID Codes only.
- **DO NOT** allow MORE characters in the taxpayer-readable portion than is allowed by “Field Length”. (See page 5)
- **DO NOT USE PUNCTUATION** or symbols in the scanband. (See page 6)
- **Round dollars** to the nearest whole dollar. Default to zero (“0”). Do not show cents in the scanband area. (See page 6)
- **Percentages** are shown with an implied decimal point and **SIX** places to the right of the implied decimal point. (See page 6)
- Barcode begins at grid 58/4 and ends at grid 80/6.
- Numbers beneath the barcode begin at grid 59/7 and end at grid 79/7. There is a space between each character. Use Courier or Courier New 12 point font.

NOTE: If this is being filed with Form CO-411-U (Unitary filing), the number of Forms BA-402 will equal the number of Forms CO-421 being filed.

<u>Field ID #</u>	<u>Starts in grid</u>	<u>Field Length</u>	<u>Field Type, Title, Explanation and Requirements</u>
1	7/19	4	This is an alpha field. Department ID Code. Must be “ PFID ”.
2	17/19	9	This is a numeric field. This is the Principal Vermont Corporation Federal ID Number (same as Form CO-411, Field #2; or Form CO-411-U, Field #2; or Form BI-471, Field #2). Must be 9 digits.
3	7/21	4	This is an alpha field. Department ID Code. Must be “ AFID ”.
4	17/21	9	This is a numeric field. This is the Affiliate Corporation’s Federal ID Number and should match to Affiliate Corporation’s FID on corresponding Form CO-421 (Form CO-421, Field #4). Must be 9 digits. This is a REQUIRED ENTRY IF this is attached to Form CO-411-U (Unitary filing). If this is not a Unitary filing, leave this field blank.
5	7/23	2	This is an alpha/numeric field. Department ID Code. Must be “ 1a ”.
6	12/23	14	This is a dollar amount field. This is Nonbusiness Income reported Everywhere. (Line 1a) Put a hyphen (-) at the beginning of the amount to indicate a loss.
7	7/25	2	This is an alpha/numeric field. Department ID Code. Must be “ 1b ”.
8	12/25	14	This is a dollar amount field. This is Nonbusiness Income reported to Vermont. (Line 1b) Put a hyphen (-) at the beginning of the amount to indicate a loss.
9	7/27	2	This is an alpha/numeric field. Department ID Code. Must be “ 1c ”.
10	13/27	13	This is a dollar amount field. This is Foreign Dividends reported Everywhere. (Line 1c)
11	7/29	2	This is an alpha/numeric field. Department ID Code. Must be “ 1d ”.
12	13/29	13	This is a dollar amount field. This is Foreign Dividends reported to Vermont. (Line 1d)
13	7/31	1	This is a numeric field. Department ID Code. Must be “ 2 ”.
14	13/31	13	This is a dollar amount field. This is Sales or gross receipts reported Everywhere. (Line 2, “Everywhere” column)
15	7/33	1	This is a numeric field. Department ID Code. Must be “ 3 ”.
16	13/33	13	This is a dollar amount field. This is Services performed in Vermont. (Line 3, “Vermont” column)
17	7/35	1	This is a numeric field. Department ID Code. Must be “ 4 ”.
18	13/35	13	This is a dollar amount field. This is Sales delivered or shipped to purchasers in Vermont from outside Vermont. (Line 4, “Vermont” column)
19	7/37	1	This is a numeric field. Department ID Code. Must be “ 5 ”.
20	13/37	13	This is a dollar amount field. This is Sales delivered or shipped to purchasers in Vermont from within Vermont. (Line 5, “Vermont” column)
21	7/39	1	This is a numeric field. Department ID Code. Must be “ 6 ”.
22	13/39	13	This is a dollar amount field. This is Sales shipped from Vermont to the U.S. Government. (Line 6, “Vermont” column)

23	7/41	1	This is a numeric field. Department ID Code. Must be “7”.
24	13/41	13	This is a dollar amount field. This is Sales shipped from Vermont to purchasers in a state where the entity is not taxable. (Line 7, “Vermont” column)
25	7/43	2	This is an alpha/numeric field. Department ID Code. Must be “8a”.
26	13/43	13	This is a dollar amount field. This is Business interest reported Everywhere. (Line 8a, “Everywhere” column)
27	7/45	2	This is an alpha/numeric field. Department ID Code. Must be “8b”.
28	13/45	13	This is a dollar amount field. This is Business interest reported to Vermont. (Line 8b, “Vermont” column)
29	33/19	2	This is an alpha/numeric field. Department ID Code. Must be “9a”.
30	39/19	13	This is a dollar amount field. This is Royalties reported Everywhere. (Line 9a, “Everywhere” column)
31	33/21	2	This is an alpha/numeric field. Department ID Code. Must be “9b”.
32	39/21	13	This is a dollar amount field. This is Royalties reported to Vermont. (Line 9b, “Vermont” column)
33	33/23	3	This is an alpha/numeric field. Department ID Code. Must be “10a”.
34	39/23	13	This is a dollar amount field. This is Gross rents reported Everywhere. (Line 10a, “Everywhere” column)
35	33/25	3	This is an alpha/numeric field. Department ID Code. Must be “10b”.
36	39/25	13	This is a dollar amount field. This is Gross rents reported to Vermont. (Line 10b, “Vermont” column)
37	33/27	3	This is an alpha/numeric field. Department ID Code. Must be “11a”.
38	39/27	13	This is a dollar amount field. This is Other business income reported Everywhere. (Line 11a, “Everywhere” column)
39	33/29	3	This is an alpha/numeric field. Department ID Code. Must be “11b”.
40	39/29	13	This is a dollar amount field. This is Other business income reported to Vermont. (Line 11b, “Vermont” column)
41	33/31	3	This is an alpha/numeric field. Department ID Code. Must be “12a”.
42	39/31	13	This is a dollar amount field. This is Total Income, Sales and Gross Receipts reported Everywhere. (Line 12a, “Everywhere” column). Add Lines 2-11 in “Everywhere” column.
43	33/33	3	This is an alpha/numeric field. Department ID Code. Must be “12b”.
44	39/33	13	This is a dollar amount field. This is Total Income, Sales and Gross Receipts reported to Vermont. (Line 12b, “Vermont” column). Add Lines 3-11 in “Vermont” column.
45	33/35	3	This is an alpha/numeric field. Department ID Code. Must be “12c”.
46	43/35	9	This is a numeric (percentage) field. This is the Vermont Sales and Receipts factor as a percent of Everywhere. Divide Line 12b by Line 12a. Calculate to <u>six</u> places to the right of the decimal point.
47	33/37	3	This is an alpha/numeric field. Department ID Code. Must be “13a”.
48	39/37	13	This is a dollar amount field. This is Total Salaries and Wages reported Everywhere. (Line 13a, “Everywhere” column).
49	33/39	3	This is an alpha/numeric field. Department ID Code. Must be “13b”.
50	39/39	13	This is a dollar amount field. This is Total Salaries and Wages reported to Vermont. (Line 13b, “Vermont” column).
51	33/41	3	This is an alpha/numeric field. Department ID Code. Must be “13c”.
52	43/41	9	This is a numeric (percentage) field. This is the Vermont Salaries and Wages factor as a percent of Everywhere. Divide Line 13b by Line 13a. Calculate to <u>six</u> places to the right of the decimal point.
53	33/43	3	This is an alpha/numeric field. Department ID Code. Must be “14a”.
54	39/43	13	This is a dollar amount field. This is Inventories reported Everywhere. (Line 14a, “Everywhere” column)
55	33/45	3	This is an alpha/numeric field. Department ID Code. Must be “14b”.
56	39/45	13	This is a dollar amount field. This is Inventories reported to Vermont. (Line 14b, “Vermont” column)
57	59/19	3	This is an alpha/numeric field. Department ID Code. Must be “15a”.

58	65/19	13	This is a dollar amount field. This is Buildings and other depreciable assets (original cost) reported Everywhere. (Line 15a, "Everywhere" column)
59	59/21	3	This is an alpha/numeric field. Department ID Code. Must be "15b".
60	65/21	13	This is a dollar amount field. This is Buildings and other depreciable assets (original cost) reported to Vermont. (Line 15b, "Vermont" column)
61	59/23	3	This is an alpha/numeric field. Department ID Code. Must be "16a".
62	65/23	13	This is a dollar amount field. This is Depletable assets (original cost) reported Everywhere. (Line 16a, "Everywhere" column)
63	59/25	3	This is an alpha/numeric field. Department ID Code. Must be "16b".
64	65/25	13	This is a dollar amount field. This is Depletable assets (original cost) reported to Vermont. (Line 16b, "Vermont" column)
65	59/27	3	This is an alpha/numeric field. Department ID Code. Must be "17a".
66	65/27	13	This is a dollar amount field. This is Land reported Everywhere. (Line 17a, "Everywhere" column)
67	59/29	3	This is an alpha/numeric field. Department ID Code. Must be "17b".
68	65/29	13	This is a dollar amount field. This is Land reported to Vermont. (Line 17b, "Vermont" column)
69	59/31	3	This is an alpha/numeric field. Department ID Code. Must be "18a".
70	65/31	13	This is a dollar amount field. This is Other assets reported Everywhere. (Line 18a, "Everywhere" column)
71	59/33	3	This is an alpha/numeric field. Department ID Code. Must be "18b".
72	65/33	13	This is a dollar amount field. This is Other assets reported to Vermont. (Line 18b, "Vermont" column)
73	59/35	3	This is an alpha/numeric field. Department ID Code. Must be "19a".
74	65/35	13	This is a dollar amount field. This is Rented real and personal property reported Everywhere. (Line 19a, "Everywhere" column). Multiply annual rent by 8.
75	59/37	3	This is an alpha/numeric field. Department ID Code. Must be "19b".
76	65/37	13	This is a dollar amount field. This is Rented real and personal property reported to Vermont. (Line 19b, "Vermont" column). Multiply annual rent by 8.
77	59/39	3	This is an alpha/numeric field. Department ID Code. Must be "20a".
78	65/39	13	This is a dollar amount field. This is Total Property reported Everywhere. (Line 20a, "Everywhere" column). Add Lines 14-19 in "Everywhere" column.
79	59/41	3	This is an alpha/numeric field. Department ID Code. Must be "20b".
80	65/41	13	This is a dollar amount field. This is Total Property reported to Vermont. (Line 20b, "Vermont" column). Add Lines 14-19 in "Vermont" column.
81	59/43	3	This is an alpha/numeric field. Department ID Code. Must be "20c".
82	69/43	9	This is a numeric (percentage) field. This is the Vermont Property factor as a percent of Everywhere. (Line 20c). Divide Line 20b by Line 20a. Calculate to <u>six</u> places to the right of the decimal point.
83	59/45	2	This is a numeric field. Department ID Code. Must be "21".
84	69/45	9	This is a numeric (percentage) field. This is the Vermont Combined Factors. (Line 21). Add Line 12c TWICE, and Lines 13c and 20c. Calculate to <u>six</u> places to the right of the decimal point. NOTE: This may be as high as 400% (400000000 in scanband).
85	59/47	2	This is a numeric field. Department ID Code. Must be "22".
86	69/47	9	This is a numeric (percentage) field. This is the Vermont Apportionment Factor. (Line 22). Divide Line 21 by 4. If there are less than three factors with an "Everywhere" denominator, divide Line 21 as noted on the form. Calculate to <u>six</u> places to the right of the decimal point.
ID #	7/63	4	This is the 4-digit Vendor ID Number which is assigned by NACTP.

BA-403, revised 10/12, Page 1 Specifications

- Use **COURIER or COURIER NEW 12 POINT FONT** for all printing in the scanband area.
- **DATA** must be present **IN ALL FIELDS** unless otherwise specified. (See page 5)
- Use **ALL CAPITAL LETTERS** for alpha characters, except where specified otherwise for Department ID Codes only.
- **DO NOT** allow MORE characters in the taxpayer-readable portion than is allowed by “Field Length”. (See page 5)
- **DO NOT USE PUNCTUATION** or symbols in the scanband. (See page 6)
- **Round dollars** to the nearest whole dollar. Default to zero (“0”). Do not show cents in the scanband area. (See page 6)
- **Percentages** are shown with an implied decimal point and **SIX** places to the right of the implied decimal point. (See page 6)
- Barcode begins at grid 58/4 and ends at grid 80/6.
- Numbers beneath the barcode begin at grid 59/7 and end at grid 79/7. There is a space between each character. Use Courier or Courier New 12 point font.

<u>Field ID #</u>	<u>Starts in grid</u>	<u>Field Length</u>	<u>Field Type, Title, Explanation and Requirements</u>
1	7/34	36	This is an alpha/numeric field. This is the Entity Name.
2	55/34	3	This is an alpha field. Department ID Code. Must be “ FID ”.
3	61/34	9	This is a numeric field. This is the Principal Entity’s Federal ID Number. Must be 9 digits. This is a REQUIRED entry.
4	7/36	36	This is an alpha/numeric field. This is the Mailing Address Line 1.
5	55/36	3	This is an alpha field. Department ID Code. Must be “ FYB ”.
6	61/36	8	This is a numeric field. This is Tax Year BEGINNING date. Enter as YYYYMMDD. Must be 8 digits. If entity operates on a calendar year, enter “20120101”. This is a REQUIRED entry.
7	7/38	36	This is an alpha/numeric field. This is the Mailing Address Line 2. If mailing address does not require two lines, leave this field blank.
8	55/38	3	This is an alpha field. Department ID Code. Must be “ FYE ”.
9	61/38	8	This is a numeric field. This is Tax Year ENDING date. Enter as YYYYMMDD. Must be 8 digits. If entity operates on a calendar year, enter “20121231”. This is a REQUIRED entry.
10	7/40	20	This is an alpha/numeric field. This is the City for mailing address of entity.
11	31/40	2	This is an alpha field. This is State for mailing address of entity.
12	37/40	9	This is a numeric field. This is the ZIP Code for mailing address of entity. Must be 5 or 9 digits.

NOTE: Fields #14, #16, and #18: One and only one must be marked “Y”; the other two must be “N”.

13	7/42	4	This is a numeric field. Department ID Code. Must be “ 1120 ”.
14	15/42	1	This is an alpha field. Enter “ Y ” if a Federal Form 990 or 1120 series EXCEPT 1120S will be filed. Otherwise, enter “ N ”. Must be “ Y ” (if “1120 series” box is checked) or “ N ” (if box is null). Also, if “ Y ”, enter “ N ” in Fields #16 and #18.
15	7/44	5	This is an alpha/numeric field. Department ID Code. Must be “ 1120S ”.
16	15/44	1	This is an alpha field. Enter “ Y ” if a Federal Form 1120S will be filed. Otherwise, enter “ N ”. Must be “ Y ” (if “1120S” box is checked) or “ N ” (if box is null). Also, if “ Y ”, enter “ N ” in Fields #14 and #18.
17	7/46	4	This is a numeric field. Department ID Code. Must be “ 1065 ”.
18	15/46	1	This is an alpha field. Enter “ Y ” if a Federal Form 1065/1065-B will be filed. Otherwise, enter “ N ”. Must be “ Y ” (if “1065/1065-B” box is checked) or “ N ” (if box is null). Also, if “ Y ”, enter “ N ” in Fields #14 and #16.
19	29/42	1	This is a numeric field. Department ID Code. Must be “ 1 ”.
20	33/42	13	This is a dollar amount field. This is the Estimated Tax Liability. (Line 1)
21	29/44	1	This is a numeric field. Department ID Code. Must be “ 2 ”.
22	33/44	13	This is a dollar amount field. This is the Previous Payments. (Line 2)
23	29/46	1	This is a numeric field. Department ID Code. Must be “ 3 ”.

24	33/46	13	This is a dollar amount field. This is the Amount of Tax Due with this Application. (Line 3). Subtract Line 2 (Field #22) from Line 1 (Field #20).
25	62/42	4	This is an alpha field. Department ID Code. Must be "INTL" .
26	69/42	1	This is an alpha field. This is "Check if this is an INTERNATIONAL address". Must be "Y" (if box is checked) or "N" (if box is null).
27	62/44	3	This is an alpha field. Department ID Code. Must be "GRP" .
28	69/44	1	This is an alpha field. Enter "Y" if a Consolidated or Group return (1120 series) will be filed. Otherwise, enter "N" . Must be "Y" (if "Consolidated or Group..." box is checked) or "N" (if box is null).
29	62/46	4	This is an alpha field. Department ID Code. Must be "COMP" .
30	69/46	1	This is an alpha field. Enter "Y" if a Composite return (1120S or 1065) will be filed. Otherwise, enter "N" . Must be "Y" (if "Composite" box is checked) or "N" (if box is null).
ID #	7/63	4	This is the 4-digit Vendor ID Number which is assigned by NACTP.

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

Form BA-404



* 1 2 4 0 4 3 1 0 0 *

Enter all amounts in WHOLE DOLLARS

Business Name	Federal ID Number
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FOR COMPUTERIZED USE ONLY

1	2								
3	4			43	44			83	84
5		6		45	46			85	86
7	8			47	48			87	88
9	10			49	50			89	90
11	12			51	52			91	92
13	14			53	54			93	94
15	16			55	56			95	96
17	18			57	58			97	98
19	20			59	60			99	100
21	22			61	62			101	102
23	24			63	64			103	104
25	26			65	66			105	106
27	28			67	68			107	108
29	30			69	70			109	110
31	32			71	72			111	112
33	34			73	74			113	114
35	36			75	76			115	116
37	38			77	78			117	118
39	40			79	80			119	120
41	42			81	82			121	122

ID #

BA-404, revised 10/12, Page 1 Specifications

- Use **COURIER or COURIER NEW 12 POINT FONT** for all printing in the scanband area.
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- **DO NOT** allow MORE characters in the taxpayer-readable portion than is allowed by “Field Length”. (See page 5)
- **DO NOT USE PUNCTUATION** or symbols in the scanband. (See page 6)
- **Round dollars** to the nearest whole dollar. Default to zero (“0”). Do not show cents in the scanband area. (See page 6)
- **Percentages** are shown with an implied decimal point and **SIX** places to the right of the implied decimal point. (See page 6)
- Barcode begins at grid 58/4 and ends at grid 80/6.
- Numbers beneath the barcode begin at grid 59/7 and end at grid 79/7. There is a space between each character. Use Courier or Courier New 12 point font.

NOTE: “Expired credits” are not listed on this form but need to be part of the calculation in order to come to a proper amount for Carryforward (Column D). Column A plus Column B minus Column C minus expired credits (which are not noted on this form) equals Column D.

<u>Field ID #</u>	<u>Starts in grid</u>	<u>Field Length</u>	<u>Field Type, Title, Explanation and Requirements</u>
1	7/17	3	This is an alpha field. Department ID Code. Must be “ FID ”.
2	13/17	9	This is a numeric field. This is the Federal ID Number (same as Form CO-411, Field #2; or Form CO-411-U, Field #2; or Form BI-471, Field #2). Must be 9 digits.
3	7/19	2	This is an alpha/numeric field. Department ID Code. Must be “ 1A ”.
4	15/19	7	This is a dollar amount field. This is Total EATI Credits, Line 1, Column A (Amount Carried Forward from Prior Years).
5	7/21	2	This is an alpha/numeric field. Department ID Code. Must be “ 1B ”.
6	21/21	1	This is a dollar amount field. Must be “0”. Amount Earned in Current Year of EATI Credits is not available.
7	7/23	2	This is an alpha/numeric field. Department ID Code. Must be “ 1C ”.
8	15/23	7	This is a dollar amount field. This is Total EATI Credits, Line 1, Column C (Amount Applied Current Year).
9	7/25	2	This is an alpha/numeric field. Department ID Code. Must be “ 1D ”.
10	15/25	7	This is a dollar amount field. This is Total EATI Credits, Line 1, Column D (Amount Carried Forward to Future Years). Result of Column A plus Column B minus Column C minus expired credits.
11	7/27	2	This is an alpha/numeric field. Department ID Code. Must be “ 2A ”.
12	15/27	7	This is a dollar amount field. This is Charitable Housing, Line 2, Column A (Amount Carried Forward from Prior Years).
13	7/29	2	This is an alpha/numeric field. Department ID Code. Must be “ 2B ”.
14	15/29	7	This is a dollar amount field. This is Charitable Housing, Line 2, Column B (Amount Earned Current Year).
15	7/31	2	This is an alpha/numeric field. Department ID Code. Must be “ 2C ”.
16	15/31	7	This is a dollar amount field. This is Charitable Housing, Line 2, Column C (Amount Applied Current Year).
17	7/33	2	This is an alpha/numeric field. Department ID Code. Must be “ 2D ”.
18	15/33	7	This is a dollar amount field. This is Charitable Housing, Line 2, Column D (Amount Carried Forward to Future Years). Result of Column A plus Column B minus Column C minus expired credits.
19	7/35	2	This is an alpha/numeric field. Department ID Code. Must be “ 3A ”.
20	15/35	7	This is a dollar amount field. This is Rehabilitation of Certified Historic Buildings, Line 3, Column A (Amount Carried Forward from Prior Years).
21	7/37	2	This is an alpha/numeric field. Department ID Code. Must be “ 3B ”.

22	15/37	7	This is a dollar amount field. This is Rehabilitation of Certified Historic Buildings, Line 3, Column B (Amount Earned Current Year).
23	7/39	2	This is an alpha/numeric field. Department ID Code. Must be “3C”.
24	15/39	7	This is a dollar amount field. This is Rehabilitation of Certified Historic Buildings, Line 3, Column C (Amount Applied Current Year).
25	7/41	2	This is an alpha/numeric field. Department ID Code. Must be “3D”.
26	15/41	7	This is a dollar amount field. This is Rehabilitation of Certified Historic Buildings, Line 3, Column D (Amount Carried Forward to Future Years). Result of Column A plus Column B minus Column C minus expired credits.
27	7/43	2	This is an alpha/numeric field. Department ID Code. Must be “4A”.
28	15/43	7	This is a dollar amount field. This is Older or Historic Buildings Rehabilitation, Line 4, Column A (Amount Carried Forward from Prior Years).
29	7/45	2	This is an alpha/numeric field. Department ID Code. Must be “4B”.
30	15/45	7	This is a dollar amount field. This is Older or Historic Buildings Rehabilitation, Line 4, Column B (Amount Earned Current Year).
31	7/47	2	This is an alpha/numeric field. Department ID Code. Must be “4C”.
32	15/47	7	This is a dollar amount field. This is Older or Historic Buildings Rehabilitation, Line 4, Column C (Amount Applied Current Year).
33	7/49	2	This is an alpha/numeric field. Department ID Code. Must be “4D”.
34	15/49	7	This is a dollar amount field. This is Older or Historic Buildings Rehabilitation, Line 4, Column D (Amount Carried Forward to Future Years). Result of Column A plus Column B minus Column C minus expired credits.
35	7/51	2	This is an alpha/numeric field. Department ID Code. Must be “5A”.
36	15/51	7	This is a dollar amount field. This is Affordable Housing, Line 5 Column A (Amount Carried Forward from Prior Years).
37	7/53	2	This is an alpha/numeric field. Department ID Code. Must be “5B”.
38	15/53	7	This is a dollar amount field. This is Affordable Housing, Line 5, Column B (Amount Earned Current Year).
39	7/55	2	This is an alpha/numeric field. Department ID Code. Must be “5C”.
40	15/55	7	This is a dollar amount field. This is Affordable Housing, Line 5, Column C (Amount Applied Current Year).
41	7/57	2	This is an alpha/numeric field. Department ID Code. Must be “5D”.
42	15/57	7	This is a dollar amount field. This is Affordable Housing, Line 5 Column D (Amount Carried Forward to Future Years).
43	36/19	2	This is an alpha/numeric field. Department ID Code. Must be “6A”.
44	48/19	1	This is a dollar amount field. Must be “0”. Carryforward of Angel Venture Capital or Vermont Entrepreneur’s Seed Capital Fund is not available.
45	36/21	2	This is an alpha/numeric field. Department ID Code. Must be “6B”.
46	42/21	7	This is a dollar amount field. This is Angel Venture Capital Credit or Vermont Entrepreneur’s Seed Capital Fund, Line 6, Column B (Amount Earned Current Year).
47	36/23	2	This is an alpha/numeric field. Department ID Code. Must be “6C”.
48	42/23	7	This is a dollar amount field. This is Angel Venture Capital Credit or Vermont Entrepreneur’s Seed Capital Fund, Line 6, Column C (Amount Applied Current Year).
49	36/25	2	This is an alpha/numeric field. Department ID Code. Must be “6D”.
50	48/25	1	This is a dollar amount field. Must be “0”. Carryforward of Angel Venture Capital or Vermont Entrepreneur’s Seed Capital Fund is not available.
51	36/27	2	This is an alpha/numeric field. Department ID Code. Must be “7A”.
52	42/27	7	This is a dollar amount field. This is Platform Lifts, Elevators, Sprinkler Systems, Line 7, Column A (Amount Carried Forward from Prior Years).
53	36/29	2	This is an alpha/numeric field. Department ID Code. Must be “7B”.
54	42/29	7	This is a dollar amount field. This is Platform Lifts, Elevators, Sprinkler Systems, Line 7, Column B (Amount Earned Current Year).
55	36/31	2	This is an alpha/numeric field. Department ID Code. Must be “7C”.
56	42/31	7	This is a dollar amount field. This is Platform Lifts, Elevators, Sprinkler Systems, Line 7, Column C (Amount Applied Current Year).

57	36/33	2	This is an alpha/numeric field. Department ID Code. Must be “7D”.
58	42/33	7	This is a dollar amount field. This is Platform Lifts, Elevators, Sprinkler Systems, Line 7, Column D (Amount Carried Forward to Future Years). Result of Column A plus Column B minus Column C minus expired credits.
59	36/35	2	This is an alpha/numeric field. Department ID Code. Must be “8A”.
60	42/35	7	This is a dollar amount field. This is Code Improvements to Commercial Buildings, Line 8, Column A (Amount Carried Forward from Prior Years).
61	36/37	2	This is an alpha/numeric field. Department ID Code. Must be “8B”.
62	42/37	7	This is a dollar amount field. This is Code Improvements to Commercial Buildings, Line 8, Column B (Amount Earned Current Year).
63	36/39	2	This is an alpha/numeric field. Department ID Code. Must be “8C”.
64	42/39	7	This is a dollar amount field. This is Code Improvements to Commercial Buildings, Line 8, Column C (Amount Applied Current Year).
65	36/41	2	This is an alpha/numeric field. Department ID Code. Must be “8D”.
66	42/41	7	This is a dollar amount field. This is Code Improvements to Commercial Buildings, Line 8, Column D (Amount Carried Forward to Future Years). Result of Column A plus Column B minus Column C minus expired credits.
67	36/43	2	This is an alpha/numeric field. Department ID Code. Must be “9A”.
68	42/43	7	This is a dollar amount field. This is Qualified Sale of Mobile Home Park, Line 9, Column A (Amount Carried Forward from Prior Years).
69	36/45	2	This is an alpha/numeric field. Department ID Code. Must be “9B”.
70	42/45	7	This is a dollar amount field. This is Qualified Sale of Mobile Home Park, Line 9, Column B (Amount Earned Current Year).
71	36/47	2	This is an alpha/numeric field. Department ID Code. Must be “9C”.
72	42/47	7	This is a dollar amount field. This is Qualified Sale of Mobile Home Park, Line 9, Column C (Amount Applied Current Year).
73	36/49	2	This is an alpha/numeric field. Department ID Code. Must be “9D”.
74	42/49	7	This is a dollar amount field. This is Qualified Sale of Mobile Home Park, Line 9, Column D (Amount Carried Forward to Future Years). Result of Column A plus Column B minus Column C minus expired credits.
75	36/51	3	This is an alpha/numeric field. Department ID Code. Must be “10A”.
76	48/51	1	This is a dollar amount field. Must be “0”. Carryforward of Wood Products Manufacture is not available.
77	36/53	3	This is an alpha/numeric field. Department ID Code. Must be “10B”.
78	42/53	7	This is a dollar amount field. This is Wood Products Manufacture, Line 10, Column B (Amount Earned Current Year).
79	36/55	3	This is an alpha/numeric field. Department ID Code. Must be “10C”.
80	42/55	7	This is a dollar amount field. This is Wood Products Manufacture, Line 10, Column C (Amount Applied Current Year).
81	36/57	3	This is an alpha/numeric field. Department ID Code. Must be “10D”.
82	48/57	1	This is a dollar amount field. Must be “0”. Carryforward of Wood Products Manufacture is not available.
83	63/19	3	This is an alpha/numeric field. Department ID Code. Must be “11A”.
84	69/19	7	This is a dollar amount field. This is Historic Rehabilitation and Flood Recovery, Line 11, Column A (Amount Carried Forward from Prior Years).
85	63/21	3	This is an alpha/numeric field. Department ID Code. Must be “11B”.
86	69/21	7	This is a dollar amount field. This is Historic Rehabilitation and Flood Recovery, Line 11, Column B (Amount Earned Current Year).
87	63/23	3	This is an alpha/numeric field. Department ID Code. Must be “11C”.
88	69/23	7	This is a dollar amount field. This is Historic Rehabilitation and Flood Recovery, Line 11, Column C (Amount Applied Current Year).
89	63/25	3	This is an alpha/numeric field. Department ID Code. Must be “11D”.
90	69/25	7	This is a dollar amount field. This is Historic Rehabilitation and Flood Recovery, Line 11, Column D (Amount Carried Forward to Future Years). Result of Column A plus Column B minus Column C minus expired credits.

91	63/27	3	This is an alpha/numeric field. Department ID Code. Must be “12A”.
92	69/27	7	This is a dollar amount field. This is Facade Improvement, Line 12, Column A (Amount Carried Forward from Prior Years).
93	63/29	3	This is an alpha/numeric field. Department ID Code. Must be “12B”.
94	69/29	7	This is a dollar amount field. This is Facade Improvement, Line 12, Column B (Amount Earned Current Year).
95	63/31	3	This is an alpha/numeric field. Department ID Code. Must be “12C”.
96	69/31	7	This is a dollar amount field. This is Facade Improvement, Line 12, Column C (Amount Applied Current Year).
97	63/33	3	This is an alpha/numeric field. Department ID Code. Must be “12D”.
98	69/33	7	This is a dollar amount field. This is Facade Improvement, Line 12, Column D (Amount Carried Forward to Future Years). Result of Column A plus Column B minus Column C minus expired credits.
99	63/35	3	This is an alpha/numeric field. Department ID Code. Must be “13A”.
100	69/35	7	This is a dollar amount field. This is Code Improvement, Line 13, Column A (Amount Carried Forward from Prior Years).
101	63/37	3	This is an alpha/numeric field. Department ID Code. Must be “13B”.
102	69/37	7	This is a dollar amount field. This is Code Improvement, Line 13, Column B (Amount Earned Current Year).
103	63/39	3	This is an alpha/numeric field. Department ID Code. Must be “13C”.
104	69/39	7	This is a dollar amount field. This is Code Improvement, Line 13, Column C (Amount Applied Current Year).
105	63/41	3	This is an alpha/numeric field. Department ID Code. Must be “13D”.
106	69/41	7	This is a dollar amount field. This is Code Improvement, Line 13, Column D (Amount Carried Forward to Future Years). Result of Column A plus Column B minus Column C minus expired credits.
107	63/43	3	This is an alpha/numeric field. Department ID Code. Must be “14A”.
108	69/43	7	This is a dollar amount field. This is Business Solar Energy, Line 14, Column A (Amount Carried Forward from Prior Years)
109	63/45	3	This is an alpha/numeric field. Department ID Code. Must be “14B”.
110	69/45	7	This is a dollar amount field. This is Business Solar Energy, Line 14, Column B (Amount Earned Current Year).
111	63/47	3	This is an alpha/numeric field. Department ID Code. Must be “14C”.
112	69/47	7	This is a dollar amount field. This is Business Solar Energy, Line 14, Column C (Amount Applied Current Year).
113	63/49	3	This is an alpha/numeric field. Department ID Code. Must be “14D”.
114	69/49	7	This is a dollar amount field. This is Business Solar Energy, Line 14, Column D (Amount Carried Forward to Future Years). Result of Column A plus Column B minus Column C minus expired credits.
115	63/51	3	This is an alpha/numeric field. Department ID Code. Must be “15A”.
116	69/51	7	This is a dollar amount field. This is Total for all credits, Line 15, Column A (Amount Carried Forward from Prior Years). Add Lines 1-14, Column A.
117	63/53	3	This is an alpha/numeric field. Department ID Code. Must be “15B”.
118	69/53	7	This is a dollar amount field. This is Total for all credits, Line 15, Column B (Amount Earned Current Year). Add Lines 1-14, Column B.
119	63/55	3	This is an alpha/numeric field. Department ID Code. Must be “15C”.
120	69/55	7	This is a dollar amount field. This is Total for all credits, Line 15, Column C (Amount Applied Current Year). Add Lines 1-14, Column C.
121	63/57	3	This is an alpha/numeric field. Department ID Code. Must be “15D”.
122	69/57	7	This is a dollar amount field. This is Total for all credits, Line 15, Column D (Amount Carried Forward to Future Years). Add Lines 1-14, Column D.
ID #	7/63	4	This is the 4-digit Vendor ID Number which is assigned by NACTP.

BA-405, revised 10/11, Page 1 Specifications

- Use **COURIER or COURIER NEW 12 POINT FONT** for all printing in the scanband area.
- **DATA** must be present **IN ALL FIELDS** unless otherwise specified. (See page 5)
- Use **ALL CAPITAL LETTERS** for alpha characters, except where specified otherwise for Department ID Codes only.
- **DO NOT** allow MORE characters in the taxpayer-readable portion than is allowed by “Field Length”. (See page 5)
- **DO NOT USE PUNCTUATION** or symbols in the scanband. (See page 6)
- **Round dollars** to the nearest whole dollar. Default to zero (“0”). Do not show cents in the scanband area. (See page 6)
- **Percentages** are shown with an implied decimal point and **SIX** places to the right of the implied decimal point. (See page 6)
- Barcode begins at grid 58/4 and ends at grid 80/6.
- Numbers beneath the barcode begin at grid 59/7 and end at grid 79/7. There is a space between each character. Use Courier or Courier New 12 point font.

<u>Field</u>	<u>Starts</u>	<u>Field</u>	
<u>ID #</u>	<u>in grid</u>	<u>Length</u>	<u>Field Type, Title, Explanation and Requirements</u>
ID #	7/63	4	This is the 4-digit Vendor ID Number which is assigned by NACTP.

NOTE: There are NO CHANGES to this form from last year’s form.

**Corporate Income Tax Affiliation Schedule
Schedule BA-410**

REQUIRED FOR COMBINED AND CONSOLIDATED RETURNS.



Name of Principal Vermont Corporation	Federal ID Number	Check here if any address below is an INTERNATIONAL address
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FOR COMPUTERIZED USE ONLY

1 <input style="width: 40px;" type="text"/>	2 <input style="width: 40px;" type="text"/>		3 <input style="width: 40px;" type="text"/>	4 <input style="width: 40px;" type="text"/>
5 <input style="width: 90%; height: 20px;" type="text"/>	6 <input style="width: 40px;" type="text"/>	7 <input style="width: 40px;" type="text"/>	8 <input style="width: 40px;" type="text"/>	9 <input style="width: 40px;" type="text"/>
10 <input style="width: 90%; height: 20px;" type="text"/>	11 <input style="width: 40px;" type="text"/>	12 <input style="width: 40px;" type="text"/>	13 <input style="width: 40px;" type="text"/>	14 <input style="width: 40px;" type="text"/>
15 <input style="width: 90%; height: 20px;" type="text"/>	16 <input style="width: 40px;" type="text"/>	17 <input style="width: 40px;" type="text"/>	18 <input style="width: 40px;" type="text"/>	19 <input style="width: 40px;" type="text"/>
20 <input style="width: 90%; height: 20px;" type="text"/>	21 <input style="width: 40px;" type="text"/>	22 <input style="width: 40px;" type="text"/>		
23 <input style="width: 90%; height: 20px;" type="text"/>	24 <input style="width: 40px;" type="text"/>	25 <input style="width: 40px;" type="text"/>	26 <input style="width: 40px;" type="text"/>	27 <input style="width: 40px;" type="text"/>
28 <input style="width: 90%; height: 20px;" type="text"/>	29 <input style="width: 40px;" type="text"/>	30 <input style="width: 40px;" type="text"/>	31 <input style="width: 40px;" type="text"/>	32 <input style="width: 40px;" type="text"/>
33 <input style="width: 90%; height: 20px;" type="text"/>	34 <input style="width: 40px;" type="text"/>	35 <input style="width: 40px;" type="text"/>	36 <input style="width: 40px;" type="text"/>	37 <input style="width: 40px;" type="text"/>
38 <input style="width: 90%; height: 20px;" type="text"/>	39 <input style="width: 40px;" type="text"/>	40 <input style="width: 40px;" type="text"/>		
41 <input style="width: 90%; height: 20px;" type="text"/>	42 <input style="width: 40px;" type="text"/>	43 <input style="width: 40px;" type="text"/>	44 <input style="width: 40px;" type="text"/>	45 <input style="width: 40px;" type="text"/>
46 <input style="width: 90%; height: 20px;" type="text"/>	47 <input style="width: 40px;" type="text"/>	48 <input style="width: 40px;" type="text"/>	49 <input style="width: 40px;" type="text"/>	50 <input style="width: 40px;" type="text"/>
51 <input style="width: 90%; height: 20px;" type="text"/>	52 <input style="width: 40px;" type="text"/>	53 <input style="width: 40px;" type="text"/>	54 <input style="width: 40px;" type="text"/>	55 <input style="width: 40px;" type="text"/>
56 <input style="width: 90%; height: 20px;" type="text"/>	57 <input style="width: 40px;" type="text"/>	58 <input style="width: 40px;" type="text"/>		
59 <input style="width: 90%; height: 20px;" type="text"/>	60 <input style="width: 40px;" type="text"/>	61 <input style="width: 40px;" type="text"/>	62 <input style="width: 40px;" type="text"/>	63 <input style="width: 40px;" type="text"/>
64 <input style="width: 90%; height: 20px;" type="text"/>	65 <input style="width: 40px;" type="text"/>	66 <input style="width: 40px;" type="text"/>	67 <input style="width: 40px;" type="text"/>	68 <input style="width: 40px;" type="text"/>
69 <input style="width: 90%; height: 20px;" type="text"/>	70 <input style="width: 40px;" type="text"/>	71 <input style="width: 40px;" type="text"/>	72 <input style="width: 40px;" type="text"/>	73 <input style="width: 40px;" type="text"/>
74 <input style="width: 90%; height: 20px;" type="text"/>	75 <input style="width: 40px;" type="text"/>	76 <input style="width: 40px;" type="text"/>		
77 <input style="width: 90%; height: 20px;" type="text"/>	78 <input style="width: 40px;" type="text"/>	79 <input style="width: 40px;" type="text"/>	80 <input style="width: 40px;" type="text"/>	81 <input style="width: 40px;" type="text"/>
82 <input style="width: 90%; height: 20px;" type="text"/>	83 <input style="width: 40px;" type="text"/>	84 <input style="width: 40px;" type="text"/>	85 <input style="width: 40px;" type="text"/>	86 <input style="width: 40px;" type="text"/>
87 <input style="width: 90%; height: 20px;" type="text"/>	88 <input style="width: 40px;" type="text"/>	89 <input style="width: 40px;" type="text"/>	90 <input style="width: 40px;" type="text"/>	91 <input style="width: 40px;" type="text"/>
92 <input style="width: 90%; height: 20px;" type="text"/>	93 <input style="width: 40px;" type="text"/>	94 <input style="width: 40px;" type="text"/>		
95 <input style="width: 90%; height: 20px;" type="text"/>	96 <input style="width: 40px;" type="text"/>	97 <input style="width: 40px;" type="text"/>	98 <input style="width: 40px;" type="text"/>	99 <input style="width: 40px;" type="text"/>
100 <input style="width: 90%; height: 20px;" type="text"/>	101 <input style="width: 40px;" type="text"/>	102 <input style="width: 40px;" type="text"/>	103 <input style="width: 40px;" type="text"/>	104 <input style="width: 40px;" type="text"/>
105 <input style="width: 90%; height: 20px;" type="text"/>	106 <input style="width: 40px;" type="text"/>	107 <input style="width: 40px;" type="text"/>	108 <input style="width: 40px;" type="text"/>	109 <input style="width: 40px;" type="text"/>
110 <input style="width: 90%; height: 20px;" type="text"/>	111 <input style="width: 40px;" type="text"/>	112 <input style="width: 40px;" type="text"/>		

ID #

BA-410, rev. 10/12, Page 1 Specifications

- Use **COURIER or COURIER NEW 12 POINT FONT** for all printing in the scanband area.
- **DATA** must be present **IN ALL FIELDS** unless otherwise specified. (See page 5)
- Use **ALL CAPITAL LETTERS** for alpha characters, except where specified otherwise for Department ID Codes only.
- **DO NOT** allow MORE characters in the taxpayer-readable portion than is allowed by “Field Length”. (See page 5)
- **DO NOT USE PUNCTUATION** or symbols in the scanband. (See page 6)
- **Round dollars** to the nearest whole dollar. Default to zero (“0”). Do not show cents in the scanband area. (See page 6)
- **Percentages** are shown with an implied decimal point and **SIX** places to the right of the implied decimal point. (See page 6)
- Barcode begins at grid 58/4 and ends at grid 80/6.
- Numbers beneath the barcode begin at grid 59/7 and end at grid 79/7. There is a space between each character. Use Courier or Courier New 12 point font.

Please draw lines in following grid specifications. All lines should print on the blank forms as well as all filed returns regardless of the number of entities listed.

- Bottom left corner of grid 48/21 to the bottom right corner of grid 80/21
- Bottom left corner of grid 48/29 to the bottom right corner of grid 80/29
- Bottom left corner of grid 48/37 to the bottom right corner of grid 80/37
- Bottom left corner of grid 48/45 to the bottom right corner of grid 80/45
- Bottom left corner of grid 48/53 to the bottom right corner of grid 80/53
- Bottom left corner of grid 14/62 to the bottom right corner of grid 67/62.

NOTE: Provide information only for affiliates with Vermont nexus/presence. Therefore, “VNX” field for affiliates will always be “Y”.

<u>Field ID #</u>	<u>Starts in grid</u>	<u>Field Length</u>	<u>Field Type, Title, Explanation and Requirements</u>
1	7/13	4	This is an alpha field. Department ID Code. Must be “ PFID ”.
2	14/13	9	This is a numeric field. This is the Principal Vermont Corporation’s Federal ID Number (same as Form CO-411, Field #2 or Form CO-411-U, Field #2). Must be 9 digits.
3	71/13	4	This is an alpha field. Department ID Code. Must be “ INTL ”.
4	79/13	1	This is an alpha field. This is “Check here if any address below is an INTERNATIONAL address”. Must be “ Y ” (if box is checked) or “ N ” (if box is null).
Fields #5 - #22 pertain to Affiliate 1 only.			
5	7/15	36	This is an alpha/numeric field. This is Affiliate’s Name.
6	49/15	4	This is an alpha field. Department ID Code. Must be “ AFID ”.
7	56/15	9	This is a numeric field. This is the Affiliate’s Federal ID Number. Must be 9 digits. This is a REQUIRED entry. The return will not be processed if left blank and there is an affiliate here.
8	71/15	3	This is an alpha field. Department ID Code. Must be “ WEC ”.
9	79/15	1	This is an alpha field. This is Affiliate’s group type of Water’s Edge Combined Group Member. Must be “ Y ” (if box is checked) or “ N ” (if box is null). If “Y”, enter “N” in both “NONU” (Field #12) and “EXOS” (Field #14) fields.
10	7/17	36	This is an alpha/numeric field. This is the Affiliate’s Mailing Address Line 1.
11	49/17	4	This is an alpha field. Department ID Code. Must be “ NONU ”.
12	56/17	1	This is an alpha field. This is Affiliate’s group type of Excluded from VT Water’s Edge Combined Group as nonunitary member. Must be “ Y ” (if box is checked) or “ N ” (if box is null). If “Y”, enter “N” in both “WEC” (Field #9) and “EXOS” (Field #14) fields.
13	71/17	4	This is an alpha field. Department ID Code. Must be “ EXOS ”.
14	79/17	1	This is an alpha field. This is Affiliate’s group type of Excluded Qualified Overseas Business Organization. Must be “ Y ” (if box is checked) or “ N ” (if box is null). If “Y”, enter “N” in both “WEC” (Field #9) and “NONU” (Field #12) fields.
15	7/19	36	This is an alpha/numeric field. This is the Affiliate’s Mailing Address Line 2. If mailing address does not require two lines, leave this field blank.

16	49/19	3	This is an alpha field. Department ID Code. Must be “ VCG ”.
17	56/19	1	This is an alpha field. This is Vermont Consolidated Group. Must be “ Y ” (if box is checked) or “ N ” (if box is null).
18	71/19	3	This is an alpha field. Department ID Code. Must be “ VNX ”.
19	79/19	1	This is an alpha field. This is “Check if Nexus in VT”. Must be “ Y ”. (See NOTE on page 45.)
20	7/21	20	This is an alpha/numeric field. This is the City for mailing address of affiliate.
21	31/21	2	This is an alpha field. This is State for mailing address of affiliate.
22	37/21	9	This is a numeric field. This is the ZIP Code for mailing address of affiliate. Must be 5 or 9 digits.

Fields #23 - #40 pertain to Affiliate 2 only. If there are no more affiliates, leave remainder of this form blank.

23	7/23	36	This is an alpha/numeric field. This is Affiliate’s Name.
24	49/23	4	This is an alpha field. Department ID Code. Must be “ AFID ”.
25	56/23	9	This is a numeric field. This is Affiliate’s Federal ID Number. Must be 9 digits. This is a REQUIRED entry. The return will not be processed if left blank and there is an affiliate here.
26	71/23	3	This is an alpha field. Department ID Code. Must be “ WEC ”.
27	79/23	1	This is an alpha field. This is Affiliate’s group type of Water’s Edge Combined Group Member. Must be “ Y ” (if box is checked) or “ N ” (if box is null). If “Y”, enter “N” in both “NONU” (Field #30) and “EXOS” (Field #32) fields.
28	7/25	36	This is an alpha/numeric field. This is the Mailing Address Line 1.
29	49/25	4	This is an alpha field. Department ID Code. Must be “ NONU ”.
30	56/25	1	This is an alpha field. This is Affiliate’s group type of Excluded from VT Water’s Edge Combined Group as nonunitary member. Must be “ Y ” (if box is checked) or “ N ” (if box is null). If “Y”, enter “N” in both “WEC” (Field #27) and “EXOS” (Field #32) fields.
31	71/25	4	This is an alpha field. Department ID Code. Must be “ EXOS ”.
32	79/25	1	This is an alpha field. This is Affiliate’s group type of Excluded Qualified Overseas Business Organization. Must be “ Y ” (if box is checked) or “ N ” (if box is null). If “Y”, enter “N” in both “WEC” (Field #27) and “NONU” (Field #30) fields.
33	7/27	36	This is an alpha/numeric field. This is the Mailing Address Line 2. If mailing address does not require two lines, leave this field blank.
34	49/27	3	This is an alpha field. Department ID Code. Must be “ VCG ”.
35	56/27	1	This is an alpha field. This is Vermont Consolidated Group. Must be “ Y ” (if box is checked) or “ N ” (if box is null).
36	71/27	3	This is an alpha field. Department ID Code. Must be “ VNX ”.
37	79/27	1	This is an alpha field. This is “Check if Nexus in VT”. Must be “ Y ”. (See NOTE on page 45.)
38	7/29	20	This is an alpha/numeric field. This is the City for mailing address of affiliate.
39	31/29	2	This is an alpha field. This is State for mailing address of affiliate.
40	37/29	9	This is a numeric field. This is the ZIP Code for mailing address of affiliate. Must be 5 or 9 digits.

Fields #41 - #58 pertain to Affiliate 3 only. If there are no more affiliates, leave remainder of this form blank.

41	7/31	36	This is an alpha/numeric field. This is Affiliate’s Name.
42	49/31	4	This is an alpha field. Department ID Code. Must be “ AFID ”.
43	56/31	9	This is a numeric field. This is the Affiliate’s Federal ID Number. Must be 9 digits. This is a REQUIRED entry. The return will not be processed if left blank and there is an affiliate here.
44	71/31	3	This is an alpha field. Department ID Code. Must be “ WEC ”.
45	79/31	1	This is an alpha field. This is Affiliate’s group type of Water’s Edge Combined Group Member. Must be “ Y ” (if box is checked) or “ N ” (if box is null). If “Y”, enter “N” in both “NONU” (Field #48) and “EXOS” (Field #50) fields.
46	7/33	36	This is an alpha/numeric field. This is the Mailing Address Line 1.
47	49/33	4	This is an alpha field. Department ID Code. Must be “ NONU ”.
48	56/33	1	This is an alpha field. This is Affiliate’s group type of Excluded from VT Water’s Edge Combined Group as nonunitary member. Must be “ Y ” (if box is checked) or “ N ” (if box is null). If “Y”, enter “N” in both “WEC” (Field #45) and “EXOS” (Field #50) fields.
49	71/33	4	This is an alpha field. Department ID Code. Must be “ EXOS ”.

50	79/33	1	This is an alpha field. This is Affiliate's group type of Excluded Qualified Overseas Business Organization. Must be "Y" (if box is checked) or "N" (if box is null). If "Y", enter "N" in both "WEC" (Field #45) and "NONU" (Field #48) fields.
51	7/35	36	This is an alpha/numeric field. This is the Mailing Address Line 2. If mailing address does not require two lines, leave this field blank.
52	49/35	3	This is an alpha field. Department ID Code. Must be "VCG".
53	56/35	1	This is an alpha field. This is Vermont Consolidated Group. Must be "Y" (if box is checked) or "N" (if box is null).
54	71/35	3	This is an alpha field. Department ID Code. Must be "VNX".
55	79/35	1	This is an alpha field. This is "Check if Nexus in VT". Must be "Y". (See NOTE on page 45.)
56	7/37	20	This is an alpha/numeric field. This is the City for mailing address of affiliate.
57	31/37	2	This is an alpha field. This is State for mailing address of affiliate.
58	37/37	9	This is a numeric field. This is the ZIP Code for mailing address of affiliate. Must be 5 or 9 digits.

Fields #59 - #76 pertain to Affiliate 4 only. If there are no more affiliates, leave remainder of this form blank.

59	7/39	36	This is an alpha/numeric field. This is Affiliate's Name.
60	49/39	4	This is an alpha field. Department ID Code. Must be "AFID".
61	56/39	9	This is a numeric field. This is the Affiliate's Federal ID Number. Must be 9 digits. This is a REQUIRED entry. The return will not be processed if left blank and there is an affiliate here.
62	71/39	3	This is an alpha field. Department ID Code. Must be "WEC".
63	79/39	1	This is an alpha field. This is Affiliate's group type of Water's Edge Combined Group Member. Must be "Y" (if box is checked) or "N" (if box is null). If "Y", enter "N" in both "NONU" (Field #66) and "EXOS" (Field #68) fields.
64	7/41	36	This is an alpha/numeric field. This is the Mailing Address Line 1.
65	49/41	4	This is an alpha field. Department ID Code. Must be "NONU".
66	56/41	1	This is an alpha field. This is Affiliate's group type of Excluded from VT Water's Edge Combined Group as nonunitary member. Must be "Y" (if box is checked) or "N" (if box is null). If "Y", enter "N" in both "WEC" (Field #63) and "EXOS" (Field #68) fields.
67	71/41	4	This is an alpha field. Department ID Code. Must be "EXOS".
68	79/41	1	This is an alpha field. This is Affiliate's group type of Excluded Qualified Overseas Business Organization. Must be "Y" (if box is checked) or "N" (if box is null). If "Y", enter "N" in both "WEC" (Field #63) and "NONU" (Field #66) fields.
69	7/43	36	This is an alpha/numeric field. This is the Mailing Address Line 2. If mailing address does not require two lines, leave this field blank.
70	49/43	3	This is an alpha field. Department ID Code. Must be "VCG".
71	56/43	1	This is an alpha field. This is Vermont Consolidated Group. Must be "Y" (if box is checked) or "N" (if box is null).
72	71/43	3	This is an alpha field. Department ID Code. Must be "VNX".
73	79/43	1	This is an alpha field. This is "Check if Nexus in VT". Must be "Y". (See NOTE on page 45.)
74	7/45	20	This is an alpha/numeric field. This is the City for mailing address of affiliate.
75	31/45	2	This is an alpha field. This is State for mailing address of affiliate.
76	37/45	9	This is a numeric field. This is the ZIP Code for mailing address of affiliate. Must be 5 or 9 digits.

Fields #77 - #94 pertain to Affiliate 5 only. If there are no more affiliates, leave remainder of this form blank.

77	7/47	36	This is an alpha/numeric field. This is Affiliate's Name.
78	49/47	4	This is an alpha field. Department ID Code. Must be "AFID".
79	56/47	9	This is a numeric field. This is the Affiliate's Federal ID Number. Must be 9 digits. This is a REQUIRED entry. The return will not be processed if left blank and there is an affiliate here.
80	71/47	3	This is an alpha field. Department ID Code. Must be "WEC".
81	79/47	1	This is an alpha field. This is Affiliate's group type of Water's Edge Combined Group Member. Must be "Y" (if box is checked) or "N" (if box is null). If "Y", enter "N" in both "NONU" (Field #84) and "EXOS" (Field #86) fields.
82	7/49	36	This is an alpha/numeric field. This is the Mailing Address Line 1.
83	49/49	4	This is an alpha field. Department ID Code. Must be "NONU".

84	56/49	1	This is an alpha field. This is Affiliate's group type of Excluded from VT Water's Edge Combined Group as nonunitary member. Must be "Y" (if box is checked) or "N" (if box is null). If "Y", enter "N" in both "WEC" (Field #81) and "EXOS" (Field #86) fields.
85	71/49	4	This is an alpha field. Department ID Code. Must be "EXOS".
86	79/49	1	This is an alpha field. This is Affiliate's group type of Excluded Qualified Overseas Business Organization. Must be "Y" (if box is checked) or "N" (if box is null). If "Y", enter "N" in both "WEC" (Field #81) and "NONU" (Field #84) fields.
87	7/51	36	This is an alpha/numeric field. This is the Mailing Address Line 2. If mailing address does not require two lines, leave this field blank.
88	49/51	3	This is an alpha field. Department ID Code. Must be "VCG".
89	56/51	1	This is an alpha field. This is Vermont Consolidated Group. Must be "Y" (if box is checked) or "N" (if box is null).
90	71/51	3	This is an alpha field. Department ID Code. Must be "VNX".
91	79/51	1	This is an alpha field. This is "Check if Nexus in VT". Must be "Y". (See NOTE on page 45.)
92	7/53	20	This is an alpha/numeric field. This is the City for mailing address of affiliate.
93	31/53	2	This is an alpha field. This is State for mailing address of affiliate.
94	37/53	9	This is a numeric field. This is the ZIP Code for mailing address of affiliate. Must be 5 or 9 digits.
Fields #95 - #112 pertain to Affiliate 6 only. <u>If there are no more affiliates, leave remainder of this form blank.</u>			
95	7/55	36	This is an alpha/numeric field. This is the Affiliate's Name.
96	49/55	4	This is an alpha field. Department ID Code. Must be "AFID".
97	56/55	9	This is a numeric field. This is the Affiliate's Federal ID Number. Must be 9 digits. This is a REQUIRED entry. The return will not be processed if left blank and there is an affiliate here.
98	71/55	3	This is an alpha field. Department ID Code. Must be "WEC".
99	79/55	1	This is an alpha field. This is Affiliate's group type of Water's Edge Combined Group Member. Must be "Y" (if box is checked) or "N" (if box is null). If "Y", enter "N" in both "NONU" (Field #102) and "EXOS" (Field #104) fields.
100	7/57	36	This is an alpha/numeric field. This is the Mailing Address Line 1.
101	49/57	4	This is an alpha field. Department ID Code. Must be "NONU".
102	56/57	1	This is an alpha field. This is Affiliate's group type of Excluded from VT Water's Edge Combined Group as nonunitary member. Must be "Y" (if box is checked) or "N" (if box is null). If "Y", enter "N" in both "WEC" (Field #99) and "EXOS" (Field #104) fields.
103	71/57	4	This is an alpha field. Department ID Code. Must be "EXOS".
104	79/57	1	This is an alpha field. This is Affiliate's group type of Excluded Qualified Overseas Business Organization. Must be "Y" (if box is checked) or "N" (if box is null). If "Y", enter "N" in both "WEC" (Field #99) and "NONU" (Field #102) fields.
105	7/59	36	This is an alpha/numeric field. This is the Mailing Address Line 2. If mailing address does not require two lines, leave this field blank.
106	49/59	3	This is an alpha field. Department ID Code. Must be "VCG".
107	56/59	1	This is an alpha field. This is Vermont Consolidated Group. Must be "Y" (if box is checked) or "N" (if box is null).
108	71/59	3	This is an alpha field. Department ID Code. Must be "VNX".
109	79/59	1	This is an alpha field. This is "Check if Nexus in VT". Must be "Y". (See NOTE on page 45.)
110	7/61	20	This is an alpha/numeric field. This is the City for mailing address of affiliate.
111	31/61	2	This is an alpha field. This is State for mailing address of affiliate.
112	37/61	9	This is a numeric field. This is the ZIP Code for mailing address of affiliate. Must be 5 or 9 digits.

If there are more than six (6) affiliates, complete as many Forms BA-410 as needed.

ID #	7/63	4	This is the 4-digit Vendor ID Number which is assigned by NACTP.
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* 1 2 4 1 1 3 1 0 0 *

VT Corporate Income Tax Return Form CO-411

Return is due on the 15th day of the 3rd month following the year end, unless extended.

Federal ID Number
Entity Name
Mailing Address, Line 1
Mailing Address, Line 2
City or Town, State, ZIP Code

FOR COMPUTERIZED USE ONLY

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9 <input type="text"/>						10 <input type="text"/>	11 <input type="text"/>	12 <input type="text"/>	13 <input type="text"/>
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45 <input type="text"/>	46 <input type="text"/>	63 <input type="text"/>	64 <input type="text"/>	83 <input type="text"/>	84 <input type="text"/>				
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49 <input type="text"/>	50 <input type="text"/>	67 <input type="text"/>	68 <input type="text"/>	87 <input type="text"/>	88 <input type="text"/>				
51 <input type="text"/>	52 <input type="text"/>	69 <input type="text"/>	70 <input type="text"/>	89 <input type="text"/>	90 <input type="text"/>				
53 <input type="text"/>	54 <input type="text"/>	71 <input type="text"/>	72 <input type="text"/>	91 <input type="text"/>	92 <input type="text"/>				
55 <input type="text"/>	56 <input type="text"/>	73 <input type="text"/>	74 <input type="text"/>	93 <input type="text"/>	94 <input type="text"/>				
57 <input type="text"/>	58 <input type="text"/>	75 <input type="text"/>	76 <input type="text"/>	95 <input type="text"/>	96 <input type="text"/>				
59 <input type="text"/>	60 <input type="text"/>	77 <input type="text"/>	78 <input type="text"/>	97 <input type="text"/>	98 <input type="text"/>				
61 <input type="text"/>	62 <input type="text"/>	79 <input type="text"/>	80 <input type="text"/>	99 <input type="text"/>	100 <input type="text"/>				

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 Officer or Authorized Agent _____ Date _____
Printed name
Daytime telephone number (optional)

Preparer's signature _____ Date _____
Print Firm's name (or yours if self-employed) and address below

May the Dept. of Taxes discuss this return with the preparer shown? Yes No

Preparer's Telephone

ID #

CO-411, revised 10/12, Page 1 Specifications

- Use **COURIER** or **COURIER NEW 12 POINT FONT** for all printing in the scanband area.
- **DATA** must be present **IN ALL FIELDS** unless otherwise specified. (See page 5)
- Use **ALL CAPITAL LETTERS** for alpha characters, except where specified otherwise for Department ID Codes only.
- **DO NOT** allow MORE characters in the taxpayer-readable portion than is allowed by “Field Length”. (See page 5)
- **DO NOT USE PUNCTUATION** or symbols in the scanband. (See page 6)
- **Round dollars** to the nearest whole dollar. Default to zero (“0”). Do not show cents in the scanband area. (See page 6)
- **Percentages** are shown with an implied decimal point and **SIX** places to the right of the implied decimal point. (See page 6)
- Barcode begins at grid 58/4 and ends at grid 80/6.
- Numbers beneath the barcode begin at grid 59/7 and end at grid 79/7. There is a space between each character. Use Courier or Courier New 12 point font.

<u>Field ID #</u>	<u>Starts in grid</u>	<u>Field Length</u>	<u>Field Type, Title, Explanation and Requirements</u>
1	7/18	3	This is an alpha field. Department ID Code. Must be “ FID ”.
2	13/18	9	This is a numeric field. This is the Entity’s Federal ID Number. Must be 9 digits.
3	29/18	3	This is an alpha field. Department ID Code. Must be “ FYB ”.
4	35/18	8	This is a numeric field. This is Calendar year or fiscal year BEGINNING date. Enter as YYYYMMDD. Must be 8 digits. If entity operates on a calendar year, enter “20120101”. This is a REQUIRED entry.
5	50/18	3	This is an alpha field. Department ID Code. Must be “ FYE ”.
6	56/18	8	This is a numeric field. This is Calendar year or fiscal year ENDING date. Enter as YYYYMMDD. Must be 8 digits. If entity operates on a calendar year, enter “20121231”. This is a REQUIRED entry.
7	69/18	3	This is an alpha field. Department ID Code. Must be “ NPC ”.
8	75/18	1	This is an alpha field. This is the answer to “Are you filing as a nonprofit corporation?” Must be “ Y ” or “ N ”.
9	7/20	36	This is an alpha/numeric field. This is the Entity Name.
10	54/20	2	This is an alpha field. Department ID Code. Must be “ AC ”.
11	59/20	1	This is an alpha field. This is the answer to “Has the name or address changed?” Must be “ Y ” or “ N ”.
12	68/20	4	This is an alpha field. Department ID Code. Must be “ INTL ”.
13	75/20	1	This is an alpha field. This is the answer to “Is this an INTERNATIONAL address?”. Must be “ Y ” or “ N ”.
14	7/22	36	This is an alpha/numeric field. This is the Mailing Address Line 1.
15	54/22	2	This is an alpha field. Department ID Code. Must be “ CG ”.
16	59/22	1	This is an alpha field. This is the answer to “Will you be using a computer-generated form next year?”. Must be “ Y ” or “ N ”.
17	67/22	5	This is an alpha field. Department ID Code. Must be “ NAICS ”.
18	75/22	6	This is a numeric field. This is the Entity’s Primary 6-digit North American Industrial Classification System (NAICS) Number. Must be 6 digits.
19	7/24	36	This is an alpha/numeric field. This is the Mailing Address Line 2. If mailing address does not require two lines, leave this field blank.
20	53/24	3	This is an alpha field. Department ID Code. Must be “ CON ”.
21	59/24	1	This is an alpha field. This is the answer to “Is this a Consolidated Return?”. Must be “ Y ” or “ N ”.
22	69/24	3	This is an alpha field. Department ID Code. Must be “ APC ”.
23	75/24	1	This is an alpha field. This is the answer to “Did the Accounting Period Change?”. Must be “ Y ” or “ N ”.
24	7/26	20	This is an alpha/numeric field. This is the City for mailing address of entity.
25	31/26	2	This is an alpha field. This is State for mailing address of entity.

26	37/26	9	This is a numeric field. This is the ZIP Code for mailing address of entity. Must be 5 or 9 digits.
27	52/26	4	This is an alpha field. Department ID Code. Must be "INIT" .
28	59/26	1	This is an alpha field. This is the answer to "Is this an Initial Return?". Must be "Y" or "N" .
29	69/26	3	This is an alpha field. Department ID Code. Must be "AMD" .
30	75/26	1	This is an alpha field. This is the answer to "Is this an Amended Return?". Must be "Y" or "N" .
31	7/28	3	This is an alpha field. Department ID Code. Must be "EXT" .
32	13/28	1	This is an alpha field. This is the answer to "Is this an Extended Return?". Must be "Y" or "N" .
33	21/28	3	This is an alpha field. Department ID Code. Must be "FIN" .
34	27/28	1	This is an alpha field. This is the answer to "Is this a Final Return?". Must be "Y" or "N" .
35	34/28	5	This is an alpha field. Department ID Code. Must be "BONUS" .
36	42/28	1	This is an alpha field. This is the answer to "Have you taken the 'Bonus' depreciation (see IRC 168(K))?" (Question between Lines 1 & 2). Must be "Y" or "N" .
37	49/28	3	This is an alpha field. Department ID Code. Must be "DSC" .
38	55/28	1	This is an alpha field. This is the answer to "May the Dept. of Taxes discuss this return with the preparer shown?" Must be "Y" or "N" .
39	7/30	5	This is an alpha field. Department ID Code. Must be "SMFRM" .
40	15/30	1	This is an alpha field. This is if the entity claimed exception to the minimum tax due to "Small Farm Corporation" (Check box below Line 11 on taxpayer-readable page). Must be "Y" or "N" . If "Y", Line 11 (Field #74) must be "75" or more. Also, if "Y", enter "N" in Fields #42 and #44.
41	22/30	4	This is an alpha field. Department ID Code. Must be "NOVT" .
42	29/30	1	This is an alpha field. This is if the entity claimed exception to the minimum tax due to "No Vermont Activity" (Check box below Line 11 on taxpayer-readable page). Must be "Y" or "N" . If "Y", Line 11 (Field #74) must be "0". Also, if "Y", enter "N" in Fields #40 and #44.
43	38/30	3	This is an alpha field. Department ID Code. Must be "HCA" .
44	44/30	1	This is an alpha field. This is if the entity claimed exception to the minimum tax due to "Homeowner's/Condo Assoc. (Federal Form 1120-H only)" (Check box below Line 11 on taxpayer-readable page). Must be "Y" or "N" . If "Y", Line 11 (Field #74) must be "0". Also, if "Y", enter "N" in Fields #40 and #42.
45	7/32	1	This is a numeric field. Department ID Code. Must be "1" .
46	12/32	14	This is a dollar amount field. This is Federal (or Recomputed Federal) Taxable Income (Line 1). Put a hyphen (-) at the beginning of the amount to indicate a loss.
47	7/34	2	This is an alpha/numeric field. Department ID Code. Must be "2a" .
48	13/34	13	This is a dollar amount field. This is Interest on non-Vermont state and local obligations (Line 2a).
49	7/36	2	This is an alpha/numeric field. Department ID Code. Must be "2b" .
50	13/36	13	This is a dollar amount field. This is State and local income or franchise taxes (Line 2b).
51	7/38	2	This is an alpha/numeric field. Department ID Code. Must be "2c" .
52	13/38	13	This is a dollar amount field. This is Interest on U.S. Government obligations (Line 2c).
53	7/40	2	This is an alpha/numeric field. Department ID Code. Must be "2d" .
54	13/40	13	This is a dollar amount field. This is "Gross-Up" required by IRC Sec. 78 and other excludable income (Line 2d).
55	7/42	2	This is an alpha/numeric field. Department ID Code. Must be "2e" .
56	13/42	13	This is a dollar amount field. This is Targeted Job Credit salary and wage expense addback (Line 2e).
57	7/44	1	This is a numeric field. Department ID Code. Must be "3" .
58	12/44	14	This is a dollar amount field. This is Net Taxable Income (Line 3). Line 1 PLUS Lines 2a and 2b LESS Lines 2c, 2d, and 2e. Put a hyphen (-) at the beginning of the amount to indicate a loss.
59	7/46	1	This is a numeric field. Department ID Code. Must be "4" .

60	12/46	14	This is a dollar amount field. This is Non-Business Income Allocated Everywhere (Line 4). Use the amount from Form BA-402, Part 1, Line 1a (Form BA-402, Field #6). Put a hyphen (-) at the beginning of the amount to indicate a loss.
61	7/48	1	This is a numeric field. Department ID Code. Must be “5”.
62	12/48	14	This is a dollar amount field. This is Net Apportionable Income (Line 5). Subtract Line 4 from Line 3. Put a hyphen (-) at the beginning of the amount to indicate a loss.
63	33/32	1	This is a numeric field. Department ID Code. Must be “6”.
64	43/32	9	This is a numeric (percentage) field. This is the Vermont Apportionment Percentage (Line 6). Enter 100% (“10000000”) or use amount from Form BA-402, Line 22 (Form BA-402, Field #86). Calculate to <u>six</u> places to the right of the decimal point.
65	33/34	1	This is a numeric field. Department ID Code. Must be “7”.
66	38/34	14	This is a dollar amount field. This is Net Income Apportioned to Vermont (Line 7). Multiply Line 5 by Line 6. Put a hyphen (-) at the beginning of the amount to indicate a loss.
67	33/36	1	This is a numeric field. Department ID Code. Must be “8”.
68	38/36	14	This is a dollar amount field. This is Net Income Allocated and Apportioned to Vermont (Line 8). Use amount from Line 3 above (Field #58), or, if not entirely sourced in VT, add Form BA-402, Part 1, Line 1b (Form BA-402, Field #8) and Line 7 above (Form CO-411, Field #66). Put a hyphen (-) at the beginning of the amount to indicate a loss.
69	33/38	1	This is a numeric field. Department ID Code. Must be “9”.
70	39/38	13	This is a dollar amount field. This is Vermont Net Operating Loss deduction (Line 9).
71	33/40	2	This is a numeric field. Department ID Code. Must be “10”.
72	38/40	14	This is a dollar amount field. This is Vermont Net Taxable Income (Line 10). Subtract Line 9 from Line 8. Put a hyphen (-) at the beginning of the amount to indicate a loss.
73	33/42	2	This is a numeric field. Department ID Code. Must be “11”.
74	39/42	13	This is a dollar amount field. This is Vermont Tax from tax computation schedule and minimum tax amounts (Line 11). See Fields #40, #42, and #44 for exceptions to \$250 minimum tax.
75	33/44	2	This is a numeric field. Department ID Code. Must be “12”.
76	39/44	13	This is a dollar amount field. This is Less Total Credits (Line 12). Use amount from Form BA-404, Column C, Line 15 (Form BA-404, Field #120).
77	33/46	2	This is a numeric field. Department ID Code. Must be “13”.
78	39/46	13	This is a dollar amount field. This is Tax (Line 13). Subtract Line 12 from Line 11. Cannot be less than the minimum tax.
79	33/48	3	This is an alpha/numeric field. Department ID Code. Must be “14a”.
80	39/48	13	This is a dollar amount field. This is Estimated Payments and Payments with Extension (Line 14a).
81	60/30	3	This is an alpha/numeric field. Department ID Code. Must be “14b”.
82	66/30	13	This is a dollar amount field. This is Nonresident Estimated Payments (Form WH-435) (Line 14b).
83	60/32	3	This is an alpha/numeric field. Department ID Code. Must be “14c”.
84	66/32	13	This is a dollar amount field. This is Real Estate Withholding (Form RW-171) (Line 14c).
85	60/34	3	This is an alpha/numeric field. Department ID Code. Must be “14d”.
86	66/34	13	This is a dollar amount field. This is Prior Year Overpayment Applied (Line 14d).
87	60/36	3	This is an alpha/numeric field. Department ID Code. Must be “14e”.
88	66/36	13	This is a dollar amount field. This is sum of Lines 14a-14d (Line 14e).
89	60/38	2	This is a numeric field. Department ID Code. Must be “15”.
90	66/38	13	This is a dollar amount field. This is Balance Due (Line 15). Subtract Line 14e from Line 13.
91	60/40	2	This is a numeric field. Department ID Code. Must be “16”.
92	66/40	13	This is a dollar amount field. This is Overpayment to be applied to next tax year (Line 16).
93	60/42	2	This is a numeric field. Department ID Code. Must be “17”.
94	66/42	13	This is a dollar amount field. This is Overpayment to be refunded (Line 17).
95	60/44	2	This is a numeric field. Department ID Code. Must be “18”.
96	66/44	13	This is a dollar amount field. This is Gross Receipts for purpose of minimum tax calculation (Line 18).
97	60/46	4	This is an alpha field. Department ID Code. Must be “PTIN”.

98	70/46	9	This is an alpha/numeric field. Preparer's Social Security Number or PTIN. Must be 9 characters. If this return is self-prepared, leave this field blank.
99	60/48	4	This is an alpha field. Department ID Code. Must be " PEIN ".
100	70/48	9	This is a numeric field. This is the Preparer's EIN. Must be 9 digits. If this return is self-prepared, leave this field blank.
ID #	7/63	4	This is the 4-digit Vendor ID Number which is assigned by NACTP.



VT Combined Report for Unitary Group
Form CO-411-U

Federal ID Number
Entity Name
Mailing Address, Line 1
Mailing Address, Line 2
City or Town, State, ZIP Code

FOR COMPUTERIZED USE ONLY

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43 <input type="text"/>	44 <input type="text"/>	55 <input type="text"/>	56 <input type="text"/>	67 <input type="text"/>	68 <input type="text"/>				
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47 <input type="text"/>	48 <input type="text"/>	59 <input type="text"/>	60 <input type="text"/>	71 <input type="text"/>	72 <input type="text"/>				
				73 <input type="text"/>	74 <input type="text"/>				

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 Officer or Authorized Agent _____ Date _____
 Printed name _____
 Daytime telephone number (optional) _____

Preparer's signature _____ Date _____
 Print Firm's name (or yours if self-employed) and address below _____

May the Dept. of Taxes discuss this return with the preparer shown? Yes No

Preparer's Telephone _____

ID #

CO-411-U, revised 10/12, Page 1 Specifications

- Use **COURIER** or **COURIER NEW 12 POINT FONT** for all printing in the scanband area.
- **DATA** must be present **IN ALL FIELDS** unless otherwise specified. (See page 5)
- Use **ALL CAPITAL LETTERS** for alpha characters, except where specified otherwise for Department ID Codes only.
- **DO NOT** allow MORE characters in the taxpayer-readable portion than is allowed by “Field Length”. (See page 5)
- **DO NOT USE PUNCTUATION** or symbols in the scanband. (See page 6)
- **Round dollars** to the nearest whole dollar. Default to zero (“0”). Do not show cents in the scanband area. (See page 6)
- **Percentages** are shown with an implied decimal point and **SIX** places to the right of the implied decimal point. (See page 6)
- Barcode begins at grid 58/4 and ends at grid 80/6.
- Numbers beneath the barcode begin at grid 59/7 and end at grid 79/7. There is a space between each character. Use Courier or Courier New 12 point font.

<u>Field ID #</u>	<u>Starts in grid</u>	<u>Field Length</u>	<u>Field Type, Title, Explanation and Requirements</u>
1	7/18	3	This is an alpha field. Department ID Code. Must be “ FID ”.
2	13/18	9	This is a numeric field. This is the Entity’s Federal ID Number. Must be 9 digits.
3	34/18	3	This is an alpha field. Department ID Code. Must be “ FYB ”.
4	40/18	8	This is a numeric field. This is Calendar year or fiscal year BEGINNING date. Enter as YYYYMMDD. Must be 8 digits. If entity operates on a calendar year, enter “20120101”. This is a REQUIRED entry.
5	60/18	3	This is an alpha field. Department ID Code. Must be “ FYE ”.
6	66/18	8	This is a numeric field. This is Calendar year or fiscal year ENDING date. Enter as YYYYMMDD. Must be 8 digits. If entity operates on a calendar year, enter “20121231”. This is a REQUIRED entry.
7	7/20	36	This is an alpha/numeric field. This is the Entity Name.
8	59/20	4	This is an alpha field. Department ID Code. Must be “ NOVT ”.
9	66/20	1	This is an alpha field. This is the answer to “No Vermont Activity”. Must be “ Y ” (box checked - NO VT Activity) or “ N ” (box is null - VT Activity).
10	7/22	36	This is an alpha/numeric field. This is the Mailing Address Line 1.
11	7/24	36	This is an alpha/numeric field. This is the Mailing Address Line 2. If mailing address does not require two lines, leave this field blank.
12	60/24	3	This is an alpha field. Department ID Code. Must be “ WEG ”.
13	66/24	3	This is a numeric field. This is the number of companies in Water’s Edge Group.
14	7/26	20	This is an alpha/numeric field. This is the City for mailing address of entity.
15	31/26	2	This is an alpha field. This is State for mailing address of entity.
16	37/26	9	This is a numeric field. This is the ZIP Code for mailing address of entity. Must be 5 or 9 digits.
17	60/26	3	This is an alpha field. Department ID Code. Must be “ VNX ”.
18	66/26	3	This is a numeric field. This is the number of companies with Vermont Nexus. NOTE: There should be this number of Forms CO-421 and BA-402 attached to this return.
19	7/28	3	This is an alpha field. Department ID Code. Must be “ APC ”.
20	13/28	1	This is an alpha field. This is the answer to “Did the Accounting Period Change?”. Must be “ Y ” or “ N ”.
21	19/28	3	This is an alpha field. Department ID Code. Must be “ AMD ”.
22	25/28	1	This is an alpha field. This is the answer to “Is this an Amended Return?”. Must be “ Y ” or “ N ”.
23	31/28	3	This is an alpha field. Department ID Code. Must be “ EXT ”.
24	37/28	1	This is an alpha field. This is the answer to “Is this an Extended Return?”. Must be “ Y ” or “ N ”.
25	45/28	3	This is an alpha field. Department ID Code. Must be “ FIN ”.
26	52/28	1	This is an alpha field. This is the answer to “Is this a Final Return?”. Must be “ Y ” or “ N ”.

27	60/28	3	This is an alpha field. Department ID Code. Must be “ DSC ”.
28	66/28	1	This is an alpha field. This is the answer to “May the Dept. of Taxes discuss this return with the preparer shown?” Must be “ Y ” or “ N ”.
29	7/30	5	This is an alpha field. Department ID Code. Must be “ NAICS ”.
30	16/30	6	This is a numeric field. This is the Entity’s Primary 6-digit North American Industrial Classification System (NAICS) Code.
31	31/30	2	This is an alpha field. Department ID Code. Must be “ AC ”.
32	37/30	1	This is an alpha field. This is “Has the name or address changed.” Must be “ Y ” or “ N ”.
33	45/30	4	This is an alpha field. Department ID Code. Must be “ INTL ”.
34	52/30	1	This is an alpha field. This is answer to “Is this an INTERNATIONAL address?”. Must be “ Y ” or “ N ”.
35	60/30	2	This is an alpha field. Department ID Code. Must be “ CG ”.
36	66/30	1	This is an alpha field. This is the answer to “Will you be using a computer-generated form next year?”. Must be “ Y ” or “ N ”.
37	7/32	1	This is a numeric field. Department ID Code. Must be “ 1 ”.
38	12/32	14	This is a dollar amount field. This is Federal Taxable Income (Line 1). Put a hyphen (-) at the beginning of the amount to indicate a loss.
39	7/34	1	This is a numeric field. Department ID Code. Must be “ 2 ”.
40	12/34	14	This is a dollar amount field. This is Bonus Depreciation Adjustment (Line 2). Put a hyphen (-) at the beginning of the amount to indicate a loss.
41	7/36	1	This is a numeric field. Department ID Code. Must be “ 3 ”.
42	12/36	14	This is a dollar amount field. This is Federal Taxable Income adjusted for disallowance of Bonus Depreciation (Line 3). Add Lines 1 and 2. Put a hyphen (-) at the beginning of the amount to indicate a loss.
43	7/38	2	This is an alpha/numeric field. Department ID Code. Must be “ 4a ”.
44	13/38	13	This is a dollar amount field. This is Interest on non-Vermont state and local obligations (Line 4a).
45	7/40	2	This is an alpha/numeric field. Department ID Code. Must be “ 4b ”.
46	12/40	14	This is a dollar amount field. This is State and local income or franchise taxes (Line 4b). Put a hyphen (-) at the beginning of the amount to indicate a loss.
47	7/42	2	This is an alpha/numeric field. Department ID Code. Must be “ 4c ”.
48	13/42	13	This is a dollar amount field. This is Interest on U.S. Government obligations (Line 4c).
49	33/32	2	This is an alpha/numeric field. Department ID Code. Must be “ 4d ”.
50	39/32	13	This is a dollar amount field. This is “Gross-Up” required by IRC Sec. 78 and other excludable income (Line 4d).
51	33/34	2	This is an alpha/numeric field. Department ID Code. Must be “ 4e ”.
52	39/34	13	This is a dollar amount field. This is Targeted Job Credit salary and wage expense addback (Line 4e).
53	33/36	1	This is a numeric field. Department ID Code. Must be “ 5 ”.
54	38/36	14	This is a dollar amount field. This is Net Apportionable Income (Line 5). Line 3 PLUS Lines 4a and 4b, LESS Lines 4c, 4d, and 4e. Put a hyphen (-) at the beginning of the amount to indicate a loss.
55	33/38	1	This is a numeric field. Department ID Code. Must be “ 6 ”.
56	39/38	13	This is a dollar amount field. This is Total Tax Due (Line 6). Use the combined amount from Lines 11 from all attached Forms CO-421 (Form CO-421, Field #32).
NOTE: Breakdown of payments in Line 7 are intentionally not included in the scanband.			
57	33/40	2	This is an alpha/numeric field. Department ID Code. Must be “ 7a ”.
58	39/40	13	This is a dollar amount field. This is Sum of payments (Line 7a). Add amounts on lines “Estimated Payments”, “Payments with Extension”, “Nonresident Estimated Payments (Form WH-435)”, and “Real Estate Withholding Payments (Form RW-171)” listed on page 2, Line 7 of this form.
59	33/42	2	This is an alpha/numeric field. Department ID Code. Must be “ 7b ”.
60	39/42	13	This is a dollar amount field. This is Prior Year Overpayment Applied (Line 7b).
61	59/32	2	This is an alpha/numeric field. Department ID Code. Must be “ 7c ”.

62	65/32	13	This is a dollar amount field. This is Total Payments (Line 7c). Add Lines 7a and 7b.
63	59/34	1	This is a numeric field. Department ID Code. Must be “8” .
64	65/34	13	This is a dollar amount field. This is Balance Due (Line 8). If Line 6 is more than Line 7c, subtract Line 7c from Line 6.
65	59/36	1	This is a numeric field. Department ID Code. Must be “9” .
66	65/36	13	This is a dollar amount field. This is Overpayment (Line 9). If Line 7c is more than Line 6, subtract Line 6 from Line 7c.
67	59/38	2	This is a numeric field. Department ID Code. Must be “10” .
68	65/38	13	This is a dollar amount field. This is Overpayment to be applied to next tax year (Line 10).
69	59/40	2	This is a numeric field. Department ID Code. Must be “11” .
70	65/40	13	This is a dollar amount field. This is Overpayment to be refunded (Line 11). Subtract Line 10 from Line 9.
71	59/42	4	This is an alpha field. Department ID Code. Must be “PTIN” .
72	69/42	9	This is an alpha/numeric field. Preparer’s Social Security Number or PTIN. Must be 9 characters. If this return is self-prepared, leave this field blank.
73	59/44	4	This is an alpha field. Department ID Code. Must be “PEIN” .
74	69/44	9	This is a numeric field. This is the Preparer’s EIN. Must be 9 digits. If this return is self-prepared, leave this field blank.
ID #	7/63	4	This is the 4-digit Vendor ID Number which is assigned by NACTP.

VERMONT Form CO-414
Corporate Estimated Tax Payment Voucher



REQUIRED ENTRIES	Federal ID Number	Tax year BEGINNING (YYYYMMDD)	Tax year ENDING (YYYYMMDD)
------------------	-------------------	-------------------------------	----------------------------

1 2

3 4 5

6 7 8

9 10 11

12 13 14 15 16

The due date for this voucher and estimated tax payment is the fifteenth day of the fourth, sixth, ninth, or twelfth month for calendar year and fiscal year filers. If the fifteenth day of a month falls on a weekend or holiday, the due date is the next business day.

ID #

MAIL VOUCHER TO: Vermont Department of Taxes, 133 State Street, Montpelier, VT 05633-1401

Form CO-414
(Rev. 10/12)

TAXPAYER'S COPY - KEEP THIS PORTION FOR YOUR RECORDS

Cut at line above.

Mail top portion with check or money order to:
Vermont Department of Taxes, 133 State Street, Montpelier, VT 05633-1401

VERMONT Form CO-414
Corporate Estimated Tax Payment Voucher

REQUIRED ENTRIES	Federal ID Number	Tax year BEGINNING (YYYYMMDD)	Tax year ENDING (YYYYMMDD)
------------------	-------------------	-------------------------------	----------------------------

Entity Name
Mailing Address, Line 1
Mailing Address, Line 2
City or Town, State, ZIP Code
Is this an INTERNATIONAL address? Yes No

Amount of payment being remitted with this voucher \$

The due date for this voucher and estimated tax payment is the fifteenth day of the fourth, sixth, ninth, or twelfth month for calendar year and fiscal year filers. If the fifteenth day of a month falls on a weekend or holiday, the due date is the next business day.

ID #

Form CO-414
(Rev. 10/12)

CO-414, revised 10/12, Page 1 Specifications

- Use **COURIER** or **COURIER NEW 12 POINT FONT** for all printing in the scanband area.
- **DATA** must be present **IN ALL FIELDS** unless otherwise specified. (See page 5)
- Use **ALL CAPITAL LETTERS** for alpha characters, except where specified otherwise for Department ID Codes only.
- **DO NOT** allow MORE characters in the taxpayer-readable portion than is allowed by “Field Length”. (See page 5)
- **DO NOT USE PUNCTUATION** or symbols in the scanband. (See page 6)
- **Round dollars** to the nearest whole dollar. Default to zero (“0”). Do not show cents in the scanband area. (See page 6)
- **Percentages** are shown with an implied decimal point and **SIX** places to the right of the implied decimal point. (See page 6)
- Barcode begins at grid 58/4 and ends at grid 80/6.
- Numbers beneath the barcode begin at grid 59/7 and end at grid 79/7. There is a space between each character. Use Courier or Courier New 12 point font.

FOR USE BY ENTITIES THAT FILE FEDERAL FORM 1120 OR 990 (VT FORMS CO-411 OR CO-411-U) ONLY.
 Entities which will be filing VT Form BI-471, use Form WH-435 for estimated payments.

<u>Field ID #</u>	<u>Starts in grid</u>	<u>Field Length</u>	<u>Field Type, Title, Explanation and Requirements</u>
1	7/14	4	This is an alpha field. Department ID Code. Must be “ INTL ”.
2	14/14	1	This is an alpha field. This is answer to “Is this an INTERNATIONAL address?”. Must be “ Y ” or “ N ”.
3	7/16	36	This is an alpha/numeric field. This is the Entity Name.
4	58/16	3	This is an alpha field. Department ID Code. Must be “ FID ”.
5	64/16	9	This is a numeric field. This is the Principal Entity’s (Principal Entity or Single Entity whose name/address will be on Form CO-411 or CO-411-U) Federal ID Number. Must be 9 digits.
6	7/18	36	This is an alpha/numeric field. This is the Mailing Address Line 1.
7	58/18	3	This is an alpha field. Department ID Code. Must be “ FYB ”.
8	64/18	8	This is a numeric field. This is Calendar year or fiscal year BEGINNING date. Enter as YYYYMMDD. Must be 8 digits. If entity operates on a calendar year, enter “20130101”. This is a REQUIRED entry.
9	7/20	36	This is an alpha/numeric field. This is the Mailing Address Line 2. If mailing address does not require two lines, leave this field blank.
10	58/20	3	This is an alpha field. Department ID Code. Must be “ FYE ”.
11	64/20	8	This is a numeric field. This is Calendar year or fiscal year ENDING date. Enter as YYYYMMDD. Must be 8 digits. If entity operates on a calendar year, enter “20131231”. This is a REQUIRED entry.
12	7/22	20	This is an alpha/numeric field. This is the City for mailing address of entity.
13	31/22	2	This is an alpha field. This is State for mailing address of entity.
14	37/22	9	This is a numeric field. This is the ZIP Code for mailing address of entity. Must be 5 or 9 digits.
15	58/22	3	This is an alpha field. Department ID Code. Must be “ AMT ”.
16	64/22	13	This is a dollar amount field. This is the Amount of payment being remitted.

Because the coupon is separated, please put your 4-digit NACTP Vendor ID Number in two places as noted below.

ID #	7/30	4	This is the 4-digit Vendor ID Number which is assigned by NACTP.
ID #	7/63	4	This is the 4-digit Vendor ID Number which is assigned by NACTP.

**** A Cut-Line must be drawn across the page at the bottom of row 22. ****

Below the cut-line add the following instructions:

Cut at line above.

Mail top portion with check or money order to:

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

Also, on taxpayer’s copy, add in **large** letters (as shown on sample):

TAXPAYER’S COPY - KEEP THIS PORTION FOR YOUR RECORDS

CO-419, revised 10/11, Page 1 Specifications

- Use **COURIER or COURIER NEW 12 POINT FONT** for all printing in the scanband area.
- **DATA** must be present **IN ALL FIELDS** unless otherwise specified. (See page 5)
- Use **ALL CAPITAL LETTERS** for alpha characters, except where specified otherwise for Department ID Codes only.
- **DO NOT** allow MORE characters in the taxpayer-readable portion than is allowed by “Field Length”. (See page 5)
- **DO NOT USE PUNCTUATION** or symbols in the scanband. (See page 6)
- **Round dollars** to the nearest whole dollar. Default to zero (“0”). Do not show cents in the scanband area. (See page 6)
- **Percentages** are shown with an implied decimal point and **SIX** places to the right of the implied decimal point. (See page 6)
- Barcode begins at grid 58/4 and ends at grid 80/6.
- Numbers beneath the barcode begin at grid 59/7 and end at grid 79/7. There is a space between each character. Use Courier or Courier New 12 point font.

<u>Field</u>	<u>Starts</u>	<u>Field</u>	
<u>ID #</u>	<u>in grid</u>	<u>Length</u>	<u>Field Type, Title, Explanation and Requirements</u>

ID #	7/63	4	This is the 4-digit Vendor ID Number which is assigned by NACTP.
-------------	------	---	--

NOTE: Complete Form CO-419 for each affiliate that has Foreign Dividends apportionable to Vermont. If some or all members of the unitary group are electing to be treated as a consolidated filer within the unitary group, prepare ONE Form CO-419 combining information for all included companies. Do NOT provide Form CO-419 for affiliates that do not have Foreign Dividends apportionable to Vermont.

CO-420, revised 10/11, Page 1 Specifications

- Use **COURIER or COURIER NEW 12 POINT FONT** for all printing in the scanband area.
- **DATA** must be present **IN ALL FIELDS** unless otherwise specified. (See page 5)
- Use **ALL CAPITAL LETTERS** for alpha characters, except where specified otherwise for Department ID Codes only.
- **DO NOT** allow MORE characters in the taxpayer-readable portion than is allowed by “Field Length”. (See page 5)
- **DO NOT USE PUNCTUATION** or symbols in the scanband. (See page 6)
- **Round dollars** to the nearest whole dollar. Default to zero (“0”). Do not show cents in the scanband area. (See page 6)
- **Percentages** are shown with an implied decimal point and **SIX** places to the right of the implied decimal point. (See page 6)
- Barcode begins at grid 58/4 and ends at grid 80/6.
- Numbers beneath the barcode begin at grid 59/7 and end at grid 79/7. There is a space between each character. Use Courier or Courier New 12 point font.

<u>Field</u>	<u>Starts</u>	<u>Field</u>	
<u>ID #</u>	<u>in grid</u>	<u>Length</u>	<u>Field Type, Title, Explanation and Requirements</u>

ID #	7/63	4	This is the 4-digit Vendor ID Number which is assigned by NACTP.
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NOTE: Complete Columns A-N to support each Form CO-419 included with the return. Prepare additional Form CO-420s if more than 6 affiliates have foreign dividends apportionable to Vermont. The Principal Entity’s FID should be entered in the upper right section of the form. This should be the same FID as shown on Form CO-411, Field #2, or Form CO-411-U, Field #2, or Form BI-471, Field #2.



* 1 2 4 2 1 3 1 0 0 *

VT Unitary Affiliate Schedule Form CO-421

Name of Principal Vermont Corporation	Federal ID Number
---------------------------------------	-------------------

FOR COMPUTERIZED USE ONLY

1 <input style="width: 50px;" type="text"/>	2 <input style="width: 100px;" type="text"/>	3 <input style="width: 50px;" type="text"/>	4 <input style="width: 100px;" type="text"/>	5 <input style="width: 50px;" type="text"/>	6 <input style="width: 50px;" type="text"/>
7 <input style="width: 50px;" type="text"/>	8 <input style="width: 400px;" type="text"/>			9 <input style="width: 50px;" type="text"/>	10 <input style="width: 50px;" type="text"/>
11 <input style="width: 50px;" type="text"/>	12 <input style="width: 100px;" type="text"/>	23 <input style="width: 50px;" type="text"/>	24 <input style="width: 150px;" type="text"/>		
13 <input style="width: 50px;" type="text"/>	14 <input style="width: 100px;" type="text"/>	25 <input style="width: 50px;" type="text"/>	26 <input style="width: 150px;" type="text"/>		
15 <input style="width: 50px;" type="text"/>	16 <input style="width: 100px;" type="text"/>	27 <input style="width: 50px;" type="text"/>	28 <input style="width: 150px;" type="text"/>		
17 <input style="width: 50px;" type="text"/>	18 <input style="width: 100px;" type="text"/>	29 <input style="width: 50px;" type="text"/>	30 <input style="width: 150px;" type="text"/>		
19 <input style="width: 50px;" type="text"/>	20 <input style="width: 100px;" type="text"/>	31 <input style="width: 50px;" type="text"/>	32 <input style="width: 150px;" type="text"/>		
21 <input style="width: 50px;" type="text"/>	22 <input style="width: 100px;" type="text"/>	33 <input style="width: 50px;" type="text"/>	34 <input style="width: 150px;" type="text"/>		

Affiliate's Federal ID Number
 Affiliate's Primary 6-digit North American Industrial Classification System (NAICS) Number
 Is this CO-421 being prepared for federal consolidated group? Yes No

Affiliate's Name

	Enter all amounts in <u>whole dollars</u>.
1. Apportionment percentage (Form BA-402 for this affiliate, Line 22)	1. %
2. Group Apportionable Income (Form CO-411-U, Line 5)	2.
3. Income Apportioned to Vermont (Multiply Line 1 by Line 2)	3.
4. Income Allocated to Vermont (Form BA-402, Line 1b)	4.
5. Foreign Dividends Allocated to Vermont (Form BA-402, Line 1d)	5.
6. Net VT Income Allocated and Apportioned to Vermont (Add Lines 3, 4 and 5)	6.
7. VT Net Operating Loss deduction applied (attach schedule)	7.
8. VT Net Taxable Income for this affiliate (Subtract Line 7 from Line 6)	8.
9. VT Tax. Apply VT Tax Rates (below) to amount on Line 8	9.
10. Credits. (Form BA-404, Column C, Line 15)	10.
11. Tax Due for this affiliate (Subtract Line 10 from Line 9)	11.
12. Gross Receipts (For purpose of minimum tax calculation. See instructions.)	12.

TAX COMPUTATION SCHEDULE			
(Effective for taxable periods beginning January 1, 2012)			
<u>IF VT NET INCOME IS</u>	<u>TAX IS</u>	<u>IF GROSS RECEIPTS ARE</u>	<u>MINIMUM TAX IS</u>
\$10,000 or less	6.00%	\$2,000,000 or less	\$300
\$10,001 to \$25,000	\$600 plus 7.00% of excess over \$10,000.	\$2,000,001 - \$5,000,000	\$500
\$25,001 and over	\$1,650 plus 8.50% of excess over \$25,000.	\$5,000,001 and over	\$750

ID #

CO-421, revised 10/12, Page 1 Specifications

- Use **COURIER** or **COURIER NEW 12 POINT FONT** for all printing in the scanband area.
- **DATA** must be present **IN ALL FIELDS** unless otherwise specified. (See page 5)
- Use **ALL CAPITAL LETTERS** for alpha characters, except where specified otherwise for Department ID Codes only.
- **DO NOT** allow MORE characters in the taxpayer-readable portion than is allowed by “Field Length”. (See page 5)
- **DO NOT USE PUNCTUATION** or symbols in the scanband. (See page 6)
- **Round dollars** to the nearest whole dollar. Default to zero (“0”). Do not show cents in the scanband area. (See page 6)
- **Percentages** are shown with an implied decimal point and **SIX** places to the right of the implied decimal point. (See page 6)
- Barcode begins at grid 58/4 and ends at grid 80/6.
- Numbers beneath the barcode begin at grid 59/7 and end at grid 79/7. There is a space between each character. Use Courier or Courier New 12 point font.

- NOTES:**
1. **If more than one (1) affiliate, complete a Form CO-421 for each taxpaying affiliate.**
 2. **Form CO-421 should be attached to Form CO-411-U only.**
 3. **If this is being filed with Form CO-411-U (Unitary filing), the number of Forms CO-421 will equal the number of Forms BA-402 being filed.**

<u>Field ID #</u>	<u>Starts in grid</u>	<u>Field Length</u>	<u>Field Type, Title, Explanation and Requirements</u>
1	7/16	4	This is an alpha field. Department ID Code. Must be “ PFID ”.
2	17/16	9	This is a numeric field. This is the Principal Vermont Corporation’s Federal ID Number (same as Form CO-411-U, Field #2). Must be 9 digits.
3	34/16	4	This is an alpha field. Department ID Code. Must be “ AFID ”.
4	41/16	9	This is a numeric field. This is Affiliate’s Federal ID Number. Must be 9 digits.
5	59/16	5	This is an alpha field. Department ID Code. Must be “ NAICS ”.
6	67/16	6	This is a numeric field. This is Affiliate’s Primary 6-digit North American Industrial Classification System (NAICS) Number.
7	7/18	3	This is an alpha field. Department ID Code. Must be “ AFL ”.
8	13/18	36	This is an alpha/numeric field. This is Affiliate Name.
9	59/18	3	This is an alpha field. Department ID Code. Must be “ FCG ”.
10	67/18	1	This is an alpha field. This is answer to “Is this CO-421 being prepared for federal consolidated group?” Must be “ Y ” or “ N ”.
11	7/20	1	This is a numeric field. Department ID Code. Must be “ 1 ”.
12	17/20	9	This is a numeric (percentage) field. This is the Apportionment Percentage for this Affiliate (Line 1). Use amount from Form BA-402 for this affiliate, Line 22 (Form BA-402, Field #86) . Calculate to <u>six</u> places to the right of the decimal point.
13	7/22	1	This is a numeric field. Department ID Code. Must be “ 2 ”.
14	12/22	14	This is a dollar amount field. This is Group Apportionable Income (Line 2). Use the amount from Form CO-411-U, Line 5 (Form CO-411-U, Field #54) . Put a hyphen (-) at the beginning of the amount to indicate a loss.
15	7/24	1	This is a numeric field. Department ID Code. Must be “ 3 ”.
16	12/24	14	This is a dollar amount field. This is Income Apportioned to Vermont (Line 3). Multiply Line 1 by Line 2 . Put a hyphen (-) at the beginning of the amount to indicate a loss.
17	7/26	1	This is a numeric field. Department ID Code. Must be “ 4 ”.
18	12/26	14	This is a dollar amount field. This is Income Allocated to Vermont (Line 4). Use the amount from Form BA-402, Line 1b (Form BA-402, Field #8) . Put a hyphen (-) at the beginning of the amount to indicate a loss.
19	7/28	1	This is a numeric field. Department ID Code. Must be “ 5 ”.
20	13/28	13	This is a dollar amount field. This is Foreign Dividends Allocated to Vermont (Line 5). Use the amount from Form BA-402, Line 1d (Form BA-402, Field #12) .
21	7/30	1	This is a numeric field. Department ID Code. Must be “ 6 ”.

22	12/30	14	This is a dollar amount field. This is Net VT Income Allocated and Apportioned to Vermont (Line 6). Add Lines 3, 4, and 5. Put a hyphen (-) at the beginning of the amount to indicate a loss.
23	49/20	1	This is a numeric field. Department ID Code. Must be “ 7 ”.
24	55/20	13	This is a dollar amount field. This is VT Net Operating Loss deduction applied (Line 7). Amount cannot exceed amount on Line 6 (Field #22).
25	49/22	1	This is a numeric field. Department ID Code. Must be “ 8 ”.
26	54/22	14	This is a dollar amount field. This is VT Net Taxable Income for this affiliate (Line 8). Subtract Line 7 from Line 6. Put a hyphen (-) at the beginning of the amount to indicate a loss.
27	49/24	1	This is a numeric field. Department ID Code. Must be “ 9 ”.
28	55/24	13	This is a dollar amount field. This is VT Tax (Line 9). Apply VT Tax Rates to amount on Line 8.
29	49/26	2	This is a numeric field. Department ID Code. Must be “ 10 ”.
30	54/26	14	This is a dollar amount field. This is Credits (Line 10). Use the amount from Form BA-404, Column C, Line 15 (Form BA-404, Field #120). Put a hyphen (-) at the beginning of the amount to indicate a loss.
31	49/28	2	This is a numeric field. Department ID Code. Must be “ 11 ”.
32	55/28	13	This is a dollar amount field. This is Tax Due for this affiliate (Line 11). Subtract Line 10 from Line 9.
33	49/30	2	This is a numeric field. Department ID Code. Must be “ 12 ”.
34	55/30	13	This is a dollar amount field. This is Gross Receipts (Line 12).
ID #	7/63	4	This is the 4-digit Vendor ID Number which is assigned by NACTP.



VERMONT Form WH-435

***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.

FOR COMPUTERIZED USE ONLY

1 [] 2 [] 3 [] 4 [] 5 [] 6 []
7 [] 8 [] 9 []
10 [] 11 [] 12 []
13 [] 14 [] 15 []
16 [] 17 [] 18 [] 19 [] 20 []

Mail to: VT Department of Taxes
133 State Street
Montpelier, VT 05633-1401

Form WH-435
(Rev. 10/12)

ID # []

TAXPAYER'S COPY - KEEP THIS PORTION FOR YOUR RECORDS

Cut at line above.
Mail top portion with check or money order to:
Vermont Department of Taxes, 133 State Street, Montpelier, VT 05633-1401

VERMONT Form WH-435

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.

Federal ID Number
Tax Year **BEGIN** date (YYYYMMDD)
Tax Year **END** date (YYYYMMDD)
Type of Entity (Enter "S" for S-Corporation, "L" for LLC, or "P" for Partnership)
If **AN ELIGIBLE** composite filer, check here.* Yes No

* If you are filing as an eligible composite filer for the first time, note that you are making a 5-year binding election to conform to the requirements of TB-05, revised.

Entity Name
Mailing Address, Line 1
Mailing Address, Line 2
City or Town, State, ZIP Code
Is this an INTERNATIONAL address? Yes No

Total Vermont nonresident estimated income tax payments for this quarter (Use WHOLE DOLLARS) \$

ID # []

(Rev. 10/12) **Form WH-435**

WH-435, revised 10/12, Page 1 Specifications

- Use **COURIER** or **COURIER NEW 12 POINT FONT** for all printing in the scanband area.
- **DATA** must be present **IN ALL FIELDS** unless otherwise specified. (See page 5)
- Use **ALL CAPITAL LETTERS** for alpha characters, except where specified otherwise for Department ID Codes only.
- **DO NOT** allow MORE characters in the taxpayer-readable portion than is allowed by “Field Length”. (See page 5)
- **DO NOT USE PUNCTUATION** or symbols in the scanband. (See page 6)
- **Round dollars** to the nearest whole dollar. Default to zero (“0”). Do not show cents in the scanband area. (See page 6)
- **Percentages** are shown with an implied decimal point and **SIX** places to the right of the implied decimal point. (See page 6)
- Barcode begins at grid 58/4 and ends at grid 80/6.
- Numbers beneath the barcode begin at grid 59/7 and end at grid 79/7. There is a space between each character. Use Courier or Courier New 12 point font.

<u>Field ID #</u>	<u>Starts in grid</u>	<u>Field Length</u>	<u>Field Type, Title, Explanation and Requirements</u>
1	7/17	3	This is an alpha field. Department ID Code. Must be “ FID ”.
2	13/17	9	This is a numeric field. This is the Principal Entity’s (Entity whose name/address will be on Form BI-471) Federal ID Number. Must be 9 digits.
3	31/17	3	This is an alpha field. Department ID Code. Must be “ FYB ”.
4	37/17	8	This is a numeric field. This is the Tax Year BEGIN date. Enter as YYYYMMDD. Must be 8 digits. If entity operates on a calendar year, enter “20130101”. This is a REQUIRED entry.
5	55/17	3	This is an alpha field. Department ID Code. Must be “ FYE ”.
6	62/17	8	This is a numeric field. This is the Tax Year END date. Enter as YYYYMMDD. Must be 8 digits. If entity operates on a calendar year, enter “20131231”. This is a REQUIRED entry.
7	7/19	36	This is an alpha/numeric field. This is the Entity Name.
8	55/19	4	This is an alpha field. Department ID Code. Must be “ TYPE ”.
9	62/19	1	This is an alpha field. This is Type of Entity. Must be “ S ” (for S-Corporation), “ L ” (for LLC), or “ P ” (for Partnership).
10	7/21	36	This is an alpha/numeric field. This is the Mailing Address Line 1.
11	55/21	4	This is an alpha field. Department ID Code. Must be “ COMP ”.
12	62/21	1	This is an alpha field. This is “If AN ELIGIBLE composite filer, check here”. Must be “ Y ” or “ N ”.
13	7/23	36	This is an alpha/numeric field. This is the Mailing Address Line 2. If mailing address does not require two lines, leave this field blank.
14	55/23	4	This is an alpha field. Department ID Code. Must be “ INTL ”.
15	62/23	1	This is an alpha field. This is answer to “Is this an INTERNATIONAL address?”. Must be “ Y ” or “ N ”.
16	7/25	20	This is an alpha/numeric field. This is the City for mailing address of entity.
17	31/25	2	This is an alpha field. This is State for mailing address of entity.
18	37/25	9	This is a numeric field. This is the ZIP Code for mailing address of entity. Must be 5 or 9 digits.
19	55/25	3	This is an alpha field. Department ID Code. Must be “ AMT ”.
20	62/25	13	This is a dollar amount field. This is the Amount of payment being remitted.

Because the coupon is separated, please put your 4-digit NACTP Vendor ID Number in two places as noted below.

ID #	7/30	4	This is the 4-digit Vendor ID Number which is assigned by NACTP.
ID #	7/63	4	This is the 4-digit Vendor ID Number which is assigned by NACTP.

(See next page for further instructions.)

**** A Cut-Line must be drawn across the page at the bottom of row 33. ****

Below the cut-line add the following instructions:

Cut at line above.

Mail top portion with check or money order to:

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

Also, on taxpayer's copy, add in **large** letters (as shown on sample):

TAXPAYER'S COPY - KEEP THIS PORTION FOR YOUR RECORDS



* 1 2 4 7 1 3 1 0 0 *

VT Business Income Tax Return Form BI-471

For Partnerships, Subchapter S Corporations, and LLCs

Federal ID Number
Entity Name
Mailing Address, Line 1
Mailing Address, Line 2
City or Town, State, ZIP Code

FOR COMPUTERIZED USE ONLY

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79 <input type="text"/>	80 <input type="text"/>	93 <input type="text"/>	94 <input type="text"/>	107 <input type="text"/>	108 <input type="text"/>						

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 Officer or Authorized Agent _____ Date _____
 Printed name _____
 Daytime telephone number (optional) _____

Preparer's signature _____ Date _____
 Print Firm's name (or yours if self-employed) and address below _____

May the Dept. of Taxes discuss this return with the preparer shown? Yes No

Preparer's Telephone _____

ID #

BI-471, revised 10/12, Page 1 Specifications

- Use **COURIER** or **COURIER NEW 12 POINT FONT** for all printing in the scanband area.
- **DATA** must be present **IN ALL FIELDS** unless otherwise specified. (See page 5)
- Use **ALL CAPITAL LETTERS** for alpha characters, except where specified otherwise for Department ID Codes only.
- **DO NOT** allow MORE characters in the taxpayer-readable portion than is allowed by “Field Length”. (See page 5)
- **DO NOT USE PUNCTUATION** or symbols in the scanband. (See page 6)
- **Round dollars** to the nearest whole dollar. Default to zero (“0”). Do not show cents in the scanband area. (See page 6)
- **Percentages** are shown with an implied decimal point and **SIX** places to the right of the implied decimal point. (See page 6)
- Barcode begins at grid 58/4 and ends at grid 80/6.
- Numbers beneath the barcode begin at grid 59/7 and end at grid 79/7. There is a space between each character. Use Courier or Courier New 12 point font.

<u>Field ID #</u>	<u>Starts in grid</u>	<u>Field Length</u>	<u>Field Type, Title, Explanation and Requirements</u>
1	7/18	3	This is an alpha field. Department ID Code. Must be “ FID ”.
2	13/18	9	This is a numeric field. This is the Entity’s Federal ID Number. Must be 9 digits.
3	34/18	3	This is an alpha field. Department ID Code. Must be “ FYB ”.
4	40/18	8	This is a numeric field. This is the Tax Year BEGIN Date. Enter as YYYYMMDD. Must be 8 digits. If entity operates on a calendar year, enter “20120101”. This is a REQUIRED entry.
5	60/18	3	This is an alpha field. Department ID Code. Must be “ FYE ”.
6	66/18	8	This is a numeric field. This is the Tax Year END Date. Enter as YYYYMMDD. Must be 8 digits. If entity operates on a calendar year, enter “20121231”. This is a REQUIRED entry.
7	7/20	36	This is an alpha/numeric field. This is the Entity Name.
8	61/20	2	This is an alpha field. Department ID Code. Must be “ AC ”.
9	66/20	1	This is an alpha field. This is the answer to “Has the name or address changed.” Must be “ Y ” or “ N ”.
10	7/22	36	This is an alpha/numeric field. This is the Mailing Address Line 1.
11	59/22	4	This is an alpha field. Department ID Code. Must be “ INTL ”.
12	66/22	1	This is an alpha field. This is answer to “Is this an INTERNATIONAL address?”. Must be “ Y ” or “ N ”.
13	7/24	36	This is an alpha/numeric field. This is the Mailing Address Line 2. If mailing address does not require two lines, leave this field blank.
14	61/24	2	This is an alpha field. Department ID Code. Must be “ CG ”.
15	66/24	1	This is an alpha field. This is the answer to “Will you be using a computer-generated form next year?”. Must be “ Y ” or “ N ”.
16	7/26	20	This is an alpha/numeric field. This is the City for mailing address of entity.
17	31/26	2	This is an alpha field. This is State for mailing address of entity.
18	37/26	9	This is a numeric field. This is the ZIP Code for mailing address of entity. Must be 5 or 9 digits.
19	58/26	5	This is an alpha field. Department ID Code. Must be “ NAICS ”.
20	66/26	6	This is a numeric field. This is the Entity’s Primary 6-digit North American Industrial Classification System (NAICS) Number.
21	7/28	4	This is an alpha field. Department ID Code. Must be “ COMP ”.
22	14/28	1	This is an alpha field. This is the answer to “Is this a Composite Return?”. Must be “ Y ” or “ N ”.
23	21/28	3	This is an alpha field. Department ID Code. Must be “ APC ”.
24	27/28	1	This is an alpha field. This is the answer to “Did the Accounting Period Change?”. Must be “ Y ” or “ N ”.
25	34/28	4	This is an alpha field. Department ID Code. Must be “ INIT ”.
26	41/28	1	This is an alpha field. This is the answer to “Is this an Initial Return?”. Must be “ Y ” or “ N ”.
27	48/28	3	This is an alpha field. Department ID Code. Must be “ AMD ”.

28	54/28	1	This is an alpha field. This is the answer to “Is this an Amended Return?”. Must be “ Y ” or “ N ”.
29	61/28	3	This is an alpha field. Department ID Code. Must be “ EXT ”.
30	67/28	1	This is an alpha field. This is the answer to “Is this an Extended Return?”. Must be “ Y ” or “ N ”.
31	72/28	3	This is an alpha field. Department ID Code. Must be “ FIN ”.
32	78/28	1	This is an alpha field. This is the answer to “Is this a Final Return?”. Must be “ Y ” or “ N ”.
33	7/30	5	This is an alpha/numeric field. Department ID Code. Must be “ 1120S ”.
34	15/30	1	This is an alpha field. This is the answer to “Will Federal Tax Return 1120S be filed?” (Section C). Must be “ Y ” or “ N ”. If “Y”, enter “N” in Fields #36, #38, and #40.
35	21/30	4	This is a numeric field. Department ID Code. Must be “ 1065 ”.
36	28/30	1	This is an alpha field. This is the answer to “Will Federal Tax Return 1065 be filed?” (Section C). Must be “ Y ” or “ N ”. If “Y”, enter “N” in Fields #34, #38, and #40.
37	34/30	4	This is a numeric field. Department ID Code. Must be “ 1040 ”.
38	41/30	1	This is an alpha field. This is the answer to “Will Federal Tax Return 1040 be filed?” (Section C). Must be “ Y ” or “ N ”. If “Y”, enter “N” in Fields 34, #36, and #40.
39	47/30	5	This is an alpha field. Department ID Code. Must be “ OTHER ”.
40	55/30	1	This is an alpha field. This is the answer to “Will a Federal Tax Return other than 1120S, 1065, or 1040 be filed?” (Section C). Must be “ Y ” or “ N ”. If “Y”, enter Federal Form on page 2. Also, if “Y”, enter “N” in Fields #34, #36, and #38.
41	61/30	3	This is an alpha field. Department ID Code. Must be “ DSC ”.
42	67/30	1	This is an alpha field. This is the answer to “May the Dept. of Taxes discuss this return with the preparer shown?” Must be “ Y ” or “ N ”.
43	74/30	1	This is an alpha field. Department ID Code. Must be “ E ”.
44	78/30	1	This is an alpha field. This is the answer to “Were any shareholders, partners, or members nonresidents of Vermont during this reporting tax year?” (Line E). Must be “ Y ” or “ N ”. If “Y”, Form BI-472 (S-Corp) or Form BI-473 (Partnership or LLC) must be completed.
45	7/32	1	This is an alpha field. Department ID Code. Must be “ F ”.
46	11/32	1	This is an alpha field. This is the answer to “Did this entity have income or losses derived from at least one other state other than VT?” (Line F). Must be “ Y ” or “ N ”. If “Y”, Form BA-402 must be completed.
47	18/32	1	This is an alpha field. Department ID Code. Must be “ G ”.
48	22/32	1	This is an alpha field. This is the answer to “Did this entity have any income and real estate withholding (REW) resulting from real estate sales this year?” (Line G). Must be “ Y ” or “ N ”. If “Y”, attach a copy of Form RW-171 and all REW-Schedule As. (NOTE: Form RW-171 and REW-Schedule As should have been completed at the time of the real estate sale.)
49	29/32	1	This is an alpha field. Department ID Code. Must be “ I ”.
50	33/32	5	This is a numeric field. This is Total number of Shareholders, Partners, or Members (Line I).
51	44/32	1	This is an alpha field. Department ID Code. Must be “ J ”.
52	48/32	5	This is a numeric field. This is Shareholders, Partners, or Members who are VT residents (Line J).
53	59/32	1	This is an alpha field. Department ID Code. Must be “ K ”.
54	63/32	5	This is a numeric field. This is Shareholders, Partners, or Members who are nonresidents (Line K).
55	74/32	1	This is an alpha field. Department ID Code. Must be “ L ”.
56	78/32	1	This is an alpha field. This is the answer to “Does §5920(f) or (g) apply?” Must be “ Y ” or “ N ”. If “ Y ”, authorization or documentation must be attached to return.
57	7/34	4	This is an alpha field. Department ID Code. Must be “ SMFM ”.
58	14/34	1	This is an alpha field. This is if the entity claimed exception to the minimum tax due to “Small Farm §5832(2)(A)”. Must be “ Y ” or “ N ”. If “Y”, Line 1 (Field #70) must be “75”. Also, if “Y”, enter “N” in Fields #60, #62, #64, and #66.
59	23/34	4	This is an alpha field. Department ID Code. Must be “ NOVT ”.

60	30/34	1	This is an alpha field. This is if the entity claimed exception to the minimum tax due to “No Vermont Activity/Inactive”. Must be “Y” or “N”. If “Y”, Line 1 (Field #70) must be “0”. Also, if “Y”, enter “N” in Fields #58, #62, #64, and #66.
61	38/34	6	This is an alpha field. Department ID Code. Must be “ INVCLB ”.
62	47/34	1	This is an alpha field. This is if the entity claimed exception to the minimum tax due to “Investment Club §5921”. Must be “Y” or “N”. If “Y”, Line 1 (Field #70) must be “0”. Also, if “Y”, enter “N” in Fields #58, #60, #64, and #66.
63	56/34	3	This is an alpha field. Department ID Code. Must be “ IRC ”.
64	62/34	1	This is an alpha field. This is if the entity claimed exception to the minimum tax due to “IRC Sec. 761”. Must be “Y” or “N”. If “Y”, Line 1 (Field #70) must be “0”. Also, if “Y”, enter “N” in Fields #58, #60, #62, and #66.
65	71/34	4	This is an alpha field. Department ID Code. Must be “ QSUB ”.
66	78/34	1	This is an alpha field. This is if the entity claimed exception to the minimum tax due to “Q Sub Filing with Parent Corp.”. Must be “Y” or “N”. If “Y”, Line 1 (Field #70) must be “0”. Also, if “Y”, enter “N” in Fields #58, #60, #62, and #64.
67	7/36	1	This is an alpha field. Department ID Code. Must be “ H ”.
68	11/36	14	This is a dollar amount field. This is Net adjustment to income resulting from Vermont’s disallowance of “bonus depreciation” (Line H). Put a hyphen (-) at the beginning of the amount to indicate a loss.
69	7/38	1	This is a numeric field. Department ID Code. Must be “ 1 ”.
70	20/38	5	This is a dollar amount field. This is Vermont minimum entity tax (Line 1). Must be “0”, “ 75 ”, “ 250 ”, or a multiple of 250 . See Fields #58, #60, #62, #64, and #66 for more details.
71	7/40	1	This is a numeric field. Department ID Code. Must be “ 2 ”.
72	11/40	14	This is a dollar amount field. This is Vermont Net Income if this is a composite return . (Line 2). Use the amount from Form BI-472, Line 12 (Form BI-472, Field #30) OR Form BI-473, Line 17 (Form BI-473, Field #36) . Put a hyphen (-) at the beginning of the amount to indicate a loss. If this entity is not filing a composite return, enter “0”.
73	7/42	1	This is a numeric field. Department ID Code. Must be “ 3 ”.
74	12/42	13	This is a dollar amount field. This is Line 3 amount. Multiply Line 2 by the composite rate of 8.50% . If composite income is negative, enter “0”.
75	7/44	1	This is a numeric field. Department ID Code. Must be “ 4 ”.
76	12/44	13	This is a dollar amount field. This is Vermont apportionment of entity level taxes (Line 4).
77	7/46	1	This is a numeric field. Department ID Code. Must be “ 5 ”.
78	12/46	13	This is a dollar amount field. This is Total entity, composite income, and other tax due (Line 5). Add Lines 1, 3, and 4.
79	7/48	1	This is a numeric field. Department ID Code. Must be “ 6 ”.
80	12/48	13	This is a dollar amount field. This is Total tax payments and credits from Line 16 of this form (Line 6). Use the amount from Line 16 (Field #102) .
81	34/36	1	This is a numeric field. Department ID Code. Must be “ 7 ”.
82	39/36	13	This is a dollar amount field. This is Balance Due (Line 7). If Line 5 is greater than Line 6, enter the difference.
83	34/38	1	This is a numeric field. Department ID Code. Must be “ 8 ”.
84	39/38	13	This is a dollar amount field. This is Overpayment to be Refunded (Line 8). If Line 5 is less than Line 6, enter the difference.
85	34/40	2	This is an alpha/numeric field. Department ID Code. Must be “ 8a ”.
86	39/40	13	This is a dollar amount field. This is Overpayment to be credited to next tax year (Line 8a). Cannot be more than Line 6 minus Line 5.
87	34/42	1	This is a numeric field. Department ID Code. Must be “ 9 ”.
88	39/42	13	This is a dollar amount field. This is Prior Year Overpayment Applied (Line 9).
89	34/44	2	This is a numeric field. Department ID Code. Must be “ 10 ”.
90	39/44	13	This is a dollar amount field. This is Estimated Payments and Payments with Extension (Line 10).
91	34/46	2	This is a numeric field. Department ID Code. Must be “ 11 ”.
92	39/46	13	This is a dollar amount field. This is Nonresident Real Estate Withholding (Form RW-171) (Line 11). If this entity is NOT a composite filer, enter “0”.

93	34/48	2	This is a numeric field. Department ID Code. Must be “ 12 ”.
94	39/48	13	This is a dollar amount field. This is Nonresident (Form WH-435) payments made for this entity by another entity (Line 12). If this entity is NOT a composite filer, enter “0”.
95	61/36	2	This is a numeric field. Department ID Code. Must be “ 13 ”.
96	66/36	13	This is a dollar amount field. This is Tax Credits (Line 13). If this entity is a composite filer, use the amount from Form BA-404, Column C, Line 15 (Form BA-404, Field #120). If this entity is NOT a composite filer, enter “0”. NOTE: Line 13 Tax Credits may not reduce tax liability to less than the minimum tax or by an amount more than 80% of the original/pre-credit tax liability, depending on the source of the credits.
97	61/38	2	This is a numeric field. Department ID Code. Must be “ 14 ”.
98	66/38	13	This is a dollar amount field. This is Line 14 amount. Add Lines 9 - 13.
99	61/40	2	This is a numeric field. Department ID Code. Must be “ 15 ”.
100	66/40	13	This is a dollar amount field. This is FOR COMPOSITE FILERS ONLY. Total estimated tax payments made with Form WH-435 on behalf of nonresidents consenting to the composite filing (Line 15). If this entity is NOT a composite filer, enter “0”.
101	61/42	2	This is a numeric field. Department ID Code. Must be “ 16 ”.
102	66/42	13	This is a dollar amount field. This is Total Payments and Credits (Line 16). Add Lines 14 and 15. Enter this amount on Line 6 (Field #80).
103	61/44	2	This is a numeric field. Department ID Code. Must be “ 17 ”.
104	66/44	13	This is a dollar amount field. This is Total Payments made with Form WH-435 (Line 17).
105	61/46	4	This is an alpha field. Department ID Code. Must be “ PTIN ”.
106	70/46	9	This is an alpha/numeric field. Preparer’s Social Security Number or PTIN. Must be 9 characters. If this return is self-prepared, leave this field blank.
107	61/48	4	This is an alpha field. Department ID Code. Must be “ PEIN ”.
108	70/48	9	This is a numeric field. This is the Preparer’s EIN. Must be 9 digits. If this return is self-prepared, leave this field blank.
ID #	7/63	4	This is the 4-digit Vendor ID Number which is assigned by NACTP.



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Attach to Form BI-471

Business Name	Federal ID Number
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FOR COMPUTERIZED USE ONLY

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Enter all amounts in whole dollars.

1. From Federal Form 1120-S (Schedule K), enter total Shareholders Share Of Income Less Deductions (see instructions). Include total recapture of section 179 expense deduction reported to shareholders on their Schedule K-1s *Form 1120-S). Disregard "bonus depreciation" provisions of IRC 168(k) for assets placed in service in 2008 and later. **1.**
2. ADD Interest on non-Vermont state and local obligations. **2.**
3. SUBTRACT
 - (a) Interest on U.S. Government obligations **3(a).**
 - (b) Targeted Job Credit salary and wage expense add back . **3(b).**
 - (c) SUBTOTAL (Add Lines 3(a) & 3(b)). **3(c).**
4. TOTAL NET INCOME OR LOSS (Add Lines 1 and 2, then subtract Line 3(c)). **4.**
5. INCOME OR LOSS ALLOCATED EVERYWHERE
(Form BA-402, Part 1, Line 1a, or enter "0") **5.**
6. NET APPORTIONABLE INCOME OR LOSS (Subtract Line 5 from Line 4) **6.**
7. VERMONT APPORTIONMENT PERCENTAGE (100% or amount from Form BA-402, Line 22). **7.** %
8. NET INCOME OR LOSS apportioned to Vermont (Multiply Line 6 by Line 7). **8.**
9. TOTAL NET INCOME OR LOSS Allocated and Apportioned to Vermont
(Add Form BA-402, Part 1, Line 1b, & Line 8, above). **9.**
10. Percentage of income or loss passed through to nonresidents. **10.** %
11. Income or loss passed through to nonresidents (Multiply Line 9 by Line 10) **11.**
12. Amount of income on Line 11, if any, reported with composite return and taxed at entity level.
Enter here and on Form BI-471, Line 2. **12.**

ATTACH SCHEDULE K-1VT FOR EACH SHAREHOLDER, PARTNER OR MEMBER

ID #

BI-472, revised 10/12, Page 1 Specifications

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- **DO NOT** allow MORE characters in the taxpayer-readable portion than is allowed by “Field Length”. (See page 5)
- **DO NOT USE PUNCTUATION** or symbols in the scanband. (See page 6)
- **Round dollars** to the nearest whole dollar. Default to zero (“0”). Do not show cents in the scanband area. (See page 6)
- **Percentages** are shown with an implied decimal point and **SIX** places to the right of the implied decimal point. (See page 6)
- Barcode begins at grid 58/4 and ends at grid 80/6.
- Numbers beneath the barcode begin at grid 59/7 and end at grid 79/7. There is a space between each character. Use Courier or Courier New 12 point font.

<u>Field ID #</u>	<u>Starts in grid</u>	<u>Field Length</u>	<u>Field Type, Title, Explanation and Requirements</u>
1	7/17	3	This is an alpha field. Department ID Code. Must be “ FID ”.
2	17/17	9	This is a numeric field. This is the Federal ID Number (same as Form BI-471, Field #2). Must be 9 digits.
3	7/19	1	This is a numeric field. Department ID Code. Must be “ 1 ”.
4	12/19	14	This is a dollar amount field. This is Amount from Federal Form (Line 1). Calculate from Federal Form 1120S, Schedule K as noted in the instructions for this form. Put a hyphen (-) at the beginning of the amount to indicate a loss.
5	7/21	1	This is a numeric field. Department ID Code. Must be “ 2 ”.
6	13/21	13	This is a dollar amount field. This is Interest on non-Vermont state and local obligations (Line 2).
7	7/23	2	This is an alpha/numeric field. Department ID Code. Must be “ 3a ”.
8	13/23	13	This is a dollar amount field. This is Interest on U.S. Government obligations (Line 3a).
9	7/25	2	This is an alpha/numeric field. Department ID Code. Must be “ 3b ”.
10	13/25	13	This is a dollar amount field. This is Targeted Job Credit salary and wage expense addback (Line 3b).
11	34/17	2	This is an alpha/numeric field. Department ID Code. Must be “ 3c ”.
12	40/17	13	This is a dollar amount field. This is Subtotal (Line 3c). Add Lines 3a and 3b.
13	34/19	1	This is a numeric field. Department ID Code. Must be “ 4 ”.
14	39/19	14	This is a dollar amount field. This is Total Net Income or Loss (Line 4). Add Lines 1 and 2, then subtract Line 3c. Put a hyphen (-) at the beginning of the amount to indicate a loss.
15	34/21	1	This is a numeric field. Department ID Code. Must be “ 5 ”.
16	39/21	14	This is a dollar amount field. This is Income or Loss Allocated Everywhere (Line 5). Use amount from Form BA-402, Part 1, Line 1a (Form BA-402, Field #6), or enter “0”. Put a hyphen (-) at the beginning of the amount to indicate a loss.
17	34/23	1	This is a numeric field. Department ID Code. Must be “ 6 ”.
18	39/23	14	This is a dollar amount field. This is Net Apportionable Income or Loss (Line 6). Subtract Line 5 from Line 4. Put a hyphen (-) at the beginning of the amount to indicate a loss.
19	34/25	1	This is a numeric field. Department ID Code. Must be “ 7 ”.
20	44/25	9	This is a numeric (percentage) field. This is Vermont Apportionment Percentage (Line 7). Use percentage from Form BA-402, Line 22 (Form BA-402, Field #86) or enter 100% (“10000000”). Calculate to six places to the right of the decimal point.
21	61/17	1	This is a numeric field. Department ID Code. Must be “ 8 ”.
22	66/17	14	This is a dollar amount field. This is Net Income or Loss Apportioned to Vermont (Line 8). Put a hyphen (-) at the beginning of the amount to indicate a loss.
23	61/19	1	This is a numeric field. Department ID Code. Must be “ 9 ”.

24	66/19	14	This is a dollar amount field. This is Total Net Income or Loss Allocated and Apportioned to Vermont (Line 9). Add Form BA-402, Part 1, Line 1b and Line 8 above. Put a hyphen (-) at the beginning of the amount to indicate a loss.
25	61/21	2	This is a numeric field. Department ID Code. Must be “ 10 ”.
26	71/21	9	This is a numeric (percentage) field. This is Percentage of income distributed to nonresidents (Line 10). Enter percentage to <u>six</u> places to the right of the decimal point. NOTE: This is a percentage of income distribution, not necessarily percentage of ownership.
27	61/23	2	This is a numeric field. Department ID Code. Must be “ 11 ”.
28	66/23	14	This is a dollar amount field. This is Income or loss distributed to nonresidents (Line 11). Multiply Line 9 by Line 10. Put a hyphen (-) at the beginning of the amount to indicate a loss.
29	61/25	2	This is a numeric field. Department ID Code. Must be “ 12 ”.
30	66/25	14	This is a dollar amount field. This is Amount of income on Line 11, if any, reported with composite return and taxed at entity level (Line 12). Put a hyphen (-) at the beginning of the amount to indicate a loss. Enter here and on Form BI-471, Line 2 (Form BI-471, Field #72).
ID #	7/63	4	This is the 4-digit Vendor ID Number which is assigned by NACTP.

**Vermont Partnership/Limited Liability
Company Schedule** **Form BI-473**



* 1 2 4 7 3 3 1 0 0 *

Attach to Form BI-471

Business Name	Federal ID Number
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FOR COMPUTERIZED USE ONLY

1 <input style="width: 60px;" type="text"/>	2 <input style="width: 60px;" type="text"/>	13 <input style="width: 60px;" type="text"/>	14 <input style="width: 60px;" type="text"/>	25 <input style="width: 60px;" type="text"/>	26 <input style="width: 60px;" type="text"/>
3 <input style="width: 60px;" type="text"/>	4 <input style="width: 60px;" type="text"/>	15 <input style="width: 60px;" type="text"/>	16 <input style="width: 60px;" type="text"/>	27 <input style="width: 60px;" type="text"/>	28 <input style="width: 60px;" type="text"/>
5 <input style="width: 60px;" type="text"/>	6 <input style="width: 60px;" type="text"/>	17 <input style="width: 60px;" type="text"/>	18 <input style="width: 60px;" type="text"/>	29 <input style="width: 60px;" type="text"/>	30 <input style="width: 60px;" type="text"/>
7 <input style="width: 60px;" type="text"/>	8 <input style="width: 60px;" type="text"/>	19 <input style="width: 60px;" type="text"/>	20 <input style="width: 60px;" type="text"/>	31 <input style="width: 60px;" type="text"/>	32 <input style="width: 60px;" type="text"/>
9 <input style="width: 60px;" type="text"/>	10 <input style="width: 60px;" type="text"/>	21 <input style="width: 60px;" type="text"/>	22 <input style="width: 60px;" type="text"/>	33 <input style="width: 60px;" type="text"/>	34 <input style="width: 60px;" type="text"/>
11 <input style="width: 60px;" type="text"/>	12 <input style="width: 60px;" type="text"/>	23 <input style="width: 60px;" type="text"/>	24 <input style="width: 60px;" type="text"/>	35 <input style="width: 60px;" type="text"/>	36 <input style="width: 60px;" type="text"/>

Enter all amounts in **whole dollars.**

Amounts on Lines 1-5 should be adjusted to disregard "Bonus depreciation" provisions of IRC 168(K) for assets placed in service in 2008 and later.

1. Ordinary income or loss from trade or business activities. Federal Form 1065, Page 1. 1.
2. Net income or loss from rental real estate and other rental activities.
Federal Form 1065, Schedule K. 2.
3. Portfolio income or loss from Federal Form 1065, Schedule K. 3.
4. Net long- and short-term gain or loss, net Section 1231 gain or loss, and Section 1250 gain
(other than due to casualty or theft). Federal Form 1065, Schedule K. Provide explanation. 4.
5. Royalties and other income or loss from Federal Form 1065, Schedule K. Also include total
recapture of section 179 expense deduction reported to partners in Section 20 "Other information"
of their Schedule K-1s (Form 1065) and unrelated business taxable income.
(Form 1065, Lines 12-13d deductions are pass-through to partners/members)
Attach schedule of included items. 5.
6. Non-Vermont municipal bond income. See instructions. 6.
7. Total Income or Loss (Add Lines 1 through 6) 7.
8. U.S. Government interest included in Line 3. 8.
9. Total Net Income or Loss (Subtract Line 8 from Line 7) 9.
10. Income Allocated Everywhere. (Form BA-402, Part 1, Line 1a, or enter "0") 10.
11. Net Apportionable Income or Loss (Subtract Line 10 from Line 9) 11.
12. Vermont apportionment percentage (Form BA-402, Line 22, or enter 100%). Calculate
percentage to six places to the right of the decimal point. 12. %
13. Net income or loss apportioned to Vermont (Multiply Line 11 by Line 12) 13.
14. Total Net Income or Loss Allocated and Apportioned to Vermont
(Add Form BA-402, Part 1, Line 1b, & Line 13 above.) 14.
15. Percentage of income or loss passed through to nonresidents. Calculate percentage to six
places to the right of the decimal point. 15. %
16. Income or loss passed through to nonresidents (Multiply Line 14 by Line 15) 16.
17. Amount of income on Line 16, if any, reported with composite return and taxed at entity level.
Enter here and on Form BI-471, Line 2. 17.

*Provide explanation for any other adjustments to Line 5.

Form BI-473
(Rev. 10/12)

ID #

BI-473, revised 10/12, Page 1 Specifications

- Use **COURIER or COURIER NEW 12 POINT FONT** for all printing in the scanband area.
- **DATA** must be present **IN ALL FIELDS** unless otherwise specified. (See page 5)
- Use **ALL CAPITAL LETTERS** for alpha characters, except where specified otherwise for Department ID Codes only.
- **DO NOT** allow MORE characters in the taxpayer-readable portion than is allowed by “Field Length”. (See page 5)
- **DO NOT USE PUNCTUATION** or symbols in the scanband. (See page 6)
- **Round dollars** to the nearest whole dollar. Default to zero (“0”). Do not show cents in the scanband area. (See page 6)
- **Percentages** are shown with an implied decimal point and **SIX** places to the right of the implied decimal point. (See page 6)
- Barcode begins at grid 58/4 and ends at grid 80/6.
- Numbers beneath the barcode begin at grid 59/7 and end at grid 79/7. There is a space between each character. Use Courier or Courier New 12 point font.

<u>Field ID #</u>	<u>Starts in grid</u>	<u>Field Length</u>	<u>Field Type, Title, Explanation and Requirements</u>
1	7/17	3	This is an alpha field. Department ID Code. Must be “ FID ”.
2	17/17	9	This is a numeric field. This is the Federal ID Number (same as Form BI-471, Field #2). Must be 9 digits.
Amounts on Lines 1-5 (Fields #4, #6, #8, #10, and #12) should be adjusted to disregard “Bonus depreciation” provisions of IRC 168(K) for assets placed in service in 2008 or later.			
3	7/19	1	This is a numeric field. Department ID Code. Must be “ 1 ”.
4	12/19	14	This is a dollar amount field. This is Ordinary income or loss from trade or business activities. (Line 1). Use the amount from Federal Form 1065, Page 1 as noted on this form. Put a hyphen (-) at the beginning of the amount to indicate a loss.
5	7/21	1	This is a numeric field. Department ID Code. Must be “ 2 ”.
6	12/21	14	This is a dollar amount field. This is Net income or loss from rental real estate and other rental activities (Line 2). Use the amount from Federal Form 1065, Schedule K as noted on this form. Put a hyphen (-) at the beginning of the amount to indicate a loss.
7	7/23	1	This is a numeric field. Department ID Code. Must be “ 3 ”.
8	12/23	14	This is a dollar amount field. This is Portfolio income or loss (Line 3). Use the amount from Federal Form 1065, Schedule K as noted on this form. Put a hyphen (-) at the beginning of the amount to indicate a loss.
9	7/25	1	This is a numeric field. Department ID Code. Must be “ 4 ”.
10	12/25	14	This is a dollar amount field. This is Net long- and short-term gain or loss, net Section 1231 gain or loss, and Section 1250 gain (other than due to casualty or theft) (Line 4). Use the amount from Federal Form 1065, Schedule K as noted on this form. Put a hyphen (-) at the beginning of the amount to indicate a loss.
11	7/27	1	This is a numeric field. Department ID Code. Must be “ 5 ”.
12	12/27	14	This is a dollar amount field. This is Royalties and other income or loss, etc. (Line 5). Calculate from Federal Form 1065 as noted on this form. Put a hyphen (-) at the beginning of the amount to indicate a loss.
13	34/17	1	This is a numeric field. Department ID Code. Must be “ 6 ”.
14	40/17	13	This is a dollar amount field. This is Non-Vermont municipal bond income (Line 6).
15	34/19	1	This is a numeric field. Department ID Code. Must be “ 7 ”.
16	39/19	14	This is a dollar amount field. This is Total Income or Loss (Line 7). Add Lines 1-6. Put a hyphen (-) at the beginning of the amount to indicate a loss.
17	34/21	1	This is a numeric field. Department ID Code. Must be “ 8 ”.
18	40/21	13	This is a dollar amount field. This is U.S. Government interest included in Line 3 (Line 8).
19	34/23	1	This is a numeric field. Department ID Code. Must be “ 9 ”.
20	39/23	14	This is a dollar amount field. This is Total Net Income or Loss (Line 9). Subtract Line 8 from Line 7. Put a hyphen (-) at the beginning of the amount to indicate a loss.
21	34/25	2	This is a numeric field. Department ID Code. Must be “ 10 ”.

22	39/25	14	This is a dollar amount field. This is Income Allocated Everywhere (Line 10). Use amount from Form BA-402, Part 1, Line 1a (Form BA-402, Field #6), or enter “0”. Put a hyphen (-) at the beginning of the amount to indicate a loss.
23	34/27	2	This is a numeric field. Department ID Code. Must be “ 11 ”.
24	39/27	14	This is a dollar amount field. This is Net Apportionable Income or Loss (Line 11). Subtract Line 10 from Line 9. Put a hyphen (-) at the beginning of the amount to indicate a loss.
25	61/17	2	This is a numeric field. Department ID Code. Must be “ 12 ”.
26	71/17	9	This is a numeric (percentage) field. This is Vermont apportionment percentage (Line 12). Use percentage from Form BA-402, Line 22 (Form BA-402, Field #86), or enter 100% (“10000000”). Calculate to <u>six</u> places to the right of the decimal point.
27	61/19	2	This is a numeric field. Department ID Code. Must be “ 13 ”.
28	66/19	14	This is a dollar amount field. This is Net income or loss apportioned to Vermont (Line 13). Multiply Line 11 by Line 12. Put a hyphen (-) at the beginning of the amount to indicate a loss.
29	61/21	2	This is a numeric field. Department ID Code. Must be “ 14 ”.
30	66/21	14	This is a dollar amount field. This is Total Net Income or Loss Allocated and Apportioned to Vermont (Line 14). Add Form BA-402, Part 1, Line 1b and Line 13 above. Put a hyphen (-) at the beginning of the amount to indicate a loss.
31	61/23	2	This is a numeric field. Department ID Code. Must be “ 15 ”.
32	71/23	9	This is a numeric (percentage) field. This is Percentage of income or loss distributed to nonresidents (Line 15). Enter percentage to <u>six</u> places to the right of the decimal point. NOTE: This is a percentage of income distribution, not necessarily percentage of ownership.
33	61/25	2	This is a numeric field. Department ID Code. Must be “ 16 ”.
34	66/25	14	This is a dollar amount field. This is Income distributed to nonresidents (Line 16). Multiply Line 14 by Line 15. Put a hyphen (-) at the beginning of the amount to indicate a loss.
35	61/27	2	This is a numeric field. Department ID Code. Must be “ 17 ”.
36	66/27	14	This is a dollar amount field. This is Amount of income on Line 16, if any, reported with composite return and taxed at entity level (Line 17). Put a hyphen (-) at the beginning of the amount to indicate a loss. Enter here and on Form BI-471, Line 2 (Form BI-471, Field #72).
ID #	7/63	4	This is the 4-digit Vendor ID Number which is assigned by NACTP.

Vermont Shareholder, Partner, or Member Information

Schedule K-1VT



* 1 2 K 1 V 3 1 0 0 *

This form is REQUIRED.
Attach to Form BI-471

For the taxable period beginning _____, 20____ and ending _____, 20____
Month Month

Business Name	Federal ID Number
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FOR COMPUTERIZED USE ONLY

1 2 3 4

5 6 7 8 9 10 11 12 13 14

15 16 17

18

19

20

21 22 23 24 25

26 27 34 35

28 29 36 37

30 31 38 39

32 33 40 41

NOTE: If Line 3 above is a positive number over \$100, then you have a statutory individual (or corporate) filing requirement in Vermont.

ID#

Schedule K-1VT, revised 10/12, Page 1 Specifications

- Use **COURIER** or **COURIER NEW 12 POINT FONT** for all printing in the scanband area.
- **DATA** must be present **IN ALL FIELDS** unless otherwise specified. (See page 5)
- Use **ALL CAPITAL LETTERS** for alpha characters, except where specified otherwise for Department ID Codes only.
- **DO NOT** allow MORE characters in the taxpayer-readable portion than is allowed by “Field Length”. (See page 5)
- **DO NOT USE PUNCTUATION** or symbols in the scanband. (See page 6)
- **Round dollars** to the nearest whole dollar. Default to zero (“0”). Do not show cents in the scanband area. (See page 6)
- **Percentages** are shown with an implied decimal point and **SIX** places to the right of the implied decimal point. (See page 6)
- Barcode begins at grid 58/4 and ends at grid 80/6.
- Numbers beneath the barcode begin at grid 59/7 and end at grid 79/7. There is a space between each character. Use Courier or Courier New 12 point font.

<u>Field ID #</u>	<u>Starts in grid</u>	<u>Field Length</u>	<u>Field Type, Title, Explanation and Requirements</u>
1	7/19	4	This is an alpha field. Department ID Code. Must be “ PFID ”.
2	14/19	9	This is a numeric field. This is the Federal ID Number (same as Form BI-471, Field #2). Must be 9 digits.
3	30/19	5	This is an alpha field. Department ID Code. Must be “ SSFID ”.
4	38/19	9	This is a numeric field. This is the Social Security Number or Federal ID Number of recipient (Shareholder, Partner, or Member). Must be 9 digits.
5	7/21	4	This is an alpha field. Department ID Code. Must be “ TYPE ”.
6	14/21	1	This is an alpha field. This is Recipient Type. Must be “ I ” (Individual*), “ C ” (C-Corporation), “ S ” (S-Corporation), “ L ” (LLC), “ P ” (Partnership), or “ T ” (Trust*). *If recipient is a trust that reports directly on an Individual Income Tax Return, enter “I”. If recipient is a trust that files a Fiduciary or Estate Tax Return, enter “T”.
7	20/21	4	This is an alpha field. Department ID Code. Must be “ COMP ”.
8	27/21	1	This is an alpha field. This is answer to “Filing with Entity’s composite return?”. Must be “ Y ” or “ N ”.
9	33/21	5	This is an alpha field. Department ID Code. Must be “ VTRES ”.
10	41/21	1	This is an alpha field. This is answer to “Residency Status - VT Resident / Exempt”. Must be “ Y ” or “ N ”.
11	47/21	5	This is an alpha field. Department ID Code. Must be “ NONRS ”.
12	55/21	1	This is an alpha field. This is answer to “Residency Status - Nonresident”. Must be “ Y ” or “ N ”.
13	61/21	3	This is an alpha field. Department ID Code. Must be “ INC ”.
14	67/21	9	This is a numeric (percentage) field. This is Percentage of Entity’s income or loss to this recipient. Enter percentage to <u>six</u> places to the right of the decimal point.

NOTES for Field #14:

(1) This is a percentage of income distribution, not necessarily percentage of ownership. Returns with “VARIOUS” or any other non-numerical value will not be processed.

(2) The sum of values for this field for all attached Schedule K-1VTs must **equal 100.000000% exactly**. If this is not the case, the return will not be processed.

NOTE: Fields #15 - #17 (if recipient is an INDIVIDUAL) OR Field #18 (if recipient is an ENTITY) will be used on one form, but not Fields #15 - #18 on the same form.

15	7/23	20	This is an alpha field. If Shareholder, Partner, or Member is an INDIVIDUAL, Individual’s Last Name. If Shareholder, Partner, or Member is an ENTITY, leave this field blank.
16	30/23	20	This is an alpha field. If Shareholder, Partner, or Member is an INDIVIDUAL, Individual’s First Name. If Shareholder, Partner, or Member is an ENTITY, leave this field blank.
17	53/23	1	This is an alpha field. If Shareholder, Partner, or Member is an INDIVIDUAL, Individual’s Middle Initial. If Shareholder, Partner, or Member is an ENTITY, leave this field blank.

18	7/25	36	This is an alpha/numeric field. If Shareholder, Partner, or Member is an ENTITY, Entity's Name. If Shareholder, Partner, or Member is an INDIVIDUAL, leave this field blank.
19	7/27	36	This is an alpha/numeric field. This is the Mailing Address Line 1.
20	7/29	36	This is an alpha/numeric field. This is the Mailing Address Line 2. If mailing address does not require two lines, leave this field blank.
21	7/31	20	This is an alpha/numeric field. This is the City for mailing address of recipient.
22	31/31	2	This is an alpha field. This is State for mailing address of recipient.
23	37/31	9	This is a numeric field. This is the ZIP Code for mailing address of recipient. Must be 5 or 9 digits.
24	53/31	4	This is an alpha field. Department ID Code. Must be " INTL ".
25	60/31	1	This is an alpha field. This is answer to "Is this an INTERNATIONAL address?". Must be " Y " or " N ".
26	7/33	1	This is a numeric field. Department ID Code. Must be " 1 ".
27	12/33	14	This is a dollar amount field. This is Share of Vermont Net Income (or Loss) (Line 1). Put a hyphen (-) at the beginning of the amount to indicate a loss.

NOTES for Field #27:

(1) The sum of values for this field from all attached Schedule K-1VTs must equal the total net income or loss allocated and apportioned to Vermont (Form BI-472, Line 9/Field #24 or Form BI-473, Line 14/Field #30 as appropriate).

(2) The sum of values for this field for all attached Schedule K-1VTs **with "Nonresident" checked (Field #12 is "Y")** must equal the income or loss passed through to nonresidents (Form BI-472, Line 11/Field #28 or Form BI-473, Line 16/Field #34 as appropriate).

28	7/35	1	This is a numeric field. Department ID Code. Must be " 2 ".
29	13/35	13	This is a dollar amount field. This is Guaranteed Payments (Partnership and LLC only) (Line 2).
30	7/37	1	This is a numeric field. Department ID Code. Must be " 3 ".
31	12/37	14	This is a dollar amount field. This is VT K-1 income (Line 3). Add Lines 1 and 2. Put a hyphen (-) at the beginning of the amount to indicate a loss.
32	7/39	1	This is a numeric field. Department ID Code. Must be " 4 ".
33	13/39	13	This is a dollar amount field. This is Total Taxable Year Real Estate Withholding (REW). (From Form RW-171, REW-Schedule A) (Line 4).
34	47/33	1	This is a numeric field. Department ID Code. Must be " 5 ".
35	53/33	13	This is a dollar amount field. This is Total Taxable Year Nonresident Estimated Payments (From Form WH-435) (Line 5).

There is no Line 6 (Lines 6a - 6k) in the scanband.

36	47/35	1	This is a numeric field. Department ID Code. Must be " 7 ".
37	53/35	13	This is a dollar amount field. This is Credit Total (Line 7). Add Lines 6a - 6k on the taxpayer-readable portion.
38	47/37	1	This is a numeric field. Department ID Code. Must be " 8 ".
39	52/37	14	This is a dollar amount field. This is Share of total federal bonus depreciation difference (Line 8). Put a hyphen (-) at the beginning of the amount to indicate a loss.
40	47/39	1	This is a numeric field. Department ID Code. Must be " 9 ".
41	52/39	14	This is a dollar amount field. This is Share of VT-apportioned federal bonus depreciation difference (Line 9). Put a hyphen (-) at the beginning of the amount to indicate a loss.

ID #	7/63	4	This is the 4-digit Vendor ID Number which is assigned by NACTP.
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