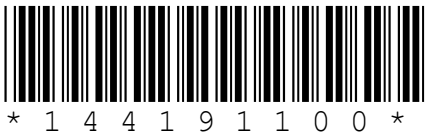
Vermont Department of Taxes 133 State Street Montpelier, VT 05633-1401
Phone: (802) 828-5723



VT Schedule
CO-419

APPORTIONMENT OF FOREIGN DIVIDENDS
(for Unitary-Combined only)

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 Schedule BA-402, Lines 12a and 12b.			
2. Enter the Sales Increment (Sum of Lines 10 of all attached Schedules CO-420)			
3. Adjusted Sales Increment (Line 1A plus Line 2A)			
4. Modified Sales Factor (Line 1B divided by Line 3A). Express as a percent, 6 places to the right of the decimal point. . . . . **4.**			•
5. Modified Sales Factor Double-Weighted (Line 4C times 2). Express as a percent, 6 places to the right of the decimal point. **5.**			•

Part 2 SALARIES AND WAGES	(A) EVERYWHERE (Denominator)	(B) VERMONT (Numerator)	(C) VT as portion of EVERYWHERE
6. Enter amounts from Schedule BA-402, Lines 13a and 13b.			
7. Enter the Salaries and Wages Increment (Sum of Lines 12 of all attached Schedules CO-420)			
8. Adjusted Salary and Wages Increment (Line 6A plus Line 7A)			
9. Modified Salaries and Wages Factor (Line 6B divided by Line 8A). Express as a percent, 6 places to the right of the decimal point. . . . . **9.**			•

Part 3 PROPERTY	(A) EVERYWHERE (Denominator)	(B) VERMONT (Numerator)	(C) VT as portion of EVERYWHERE
10. Enter amounts from Schedule BA-402, Lines 20a and 20b.			
11. Enter the Property Increment (Sum of Lines 20 of all attached Schedules CO-420)			
12. Adjusted Property Increment (Line 10A plus Line 11A)			
13. Modified Property Factor (Line 10B divided by Line 12A). Express as a percent, 6 places to the right of the decimal point. **13.**			•

14. Total Modified Factors (Add Lines 5C, 9C, and 13C) . . . . . **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 Schedule BA-402, Line 1c. . . . . **16.**	
17. **VERMONT FOREIGN DIVIDENDS TAXABLE INCOME** (Multiply Line 16 by Line 15) Enter this amount on Schedule BA-402, Line 1d and Form CO-411, Line 10 or Schedule CO-421, Line 5 . . . . . **17.**	