

Schedule CO-420



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

Attach to Form CO-411

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

| | | |
|--------------------------------------|-------------------------------|------|
| Entity Name (same as on Form CO-411) | Fiscal Year Ending (YYYYMMDD) | FEIN |
| Name of Affiliate | Affiliate's FEIN | |

- 1. Dividend paid 1. _____ .00
- 2. Taxable Income. ← Check to indicate loss 2. _____ .00
- 3. Percentage of taxable income paid as dividend (Divide Line 1 by Line 2). Calculate percentage to six places to the right of the decimal point. If taxable income is \$0 or less, enter 100% 3. _____ %

Section A Sales and Receipts Factor

- 4. Sales or gross receipts 4. _____ .00
- 5. Business interest 5. _____ .00
- 6. Royalties 6. _____ .00
- 7. Gross rents 7. _____ .00
- 8. Other business income 8. _____ .00
- 9. TOTAL INCOME, SALES, AND GROSS RECEIPTS
(Add Lines 4 through 8) 9. _____ .00
- 10. Sales and Receipts Increment (Multiply Line 9 by Line 3) 10. _____ .00

Section B Salaries and Wages Factor

- 11. TOTAL SALARIES AND WAGES 11. _____ .00
- 12. Salaries and Wages Increment (Multiply Line 11 by Line 3) 12. _____ .00

Section C Property Factor (Average value during year)

- 13. Inventories. 13. _____ .00
- 14. Buildings and other depreciable assets (original cost) 14. _____ .00
- 15. Depletable assets (original cost) 15. _____ .00
- 16. Land 16. _____ .00
- 17. Other assets (attach schedule) 17. _____ .00
- 18. Rented real and personal property (Multiply annual rent by 8) 18. _____ .00
- 19. TOTAL PROPERTY (Add Lines 13 through 18) 19. _____ .00
- 20. Property Increment (Multiply Line 19 by Line 3) 20. _____ .00

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