

Vermont Apportionment of Foreign Dividends (for Unitary-Combined Only) Schedule CO-419



* 1 8 4 1 9 1 1 0 0 *

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

PART 1: Sales

	Column A EVERYWHERE (Denominator)		Column B VERMONT (Numerator)	Column C VT as portion of EVERYWHERE
1. Enter amounts from Schedule BA-402, Lines 12a and 12b	1A	.00	1B	.00
2. Enter the Sales Increment (Sum of Lines 10 of all attached Schedules CO-420)	2A	.00		
3. Adjusted Sales Increment (Line 1A plus 2A)	3A	.00		
4. Modified Sales Factor (Line 1B divided by Line 3A.) Express as a percent, 6 places to the right of the decimal point			4C	%
5. Modified Sales Factor Double-Weighted (Line 4C times 2). Express as a percent, 6 places to the right of the decimal point			5C	%

PART 2: Salaries and Wages

	Column A EVERYWHERE (Denominator)		Column B VERMONT (Numerator)	Column C VT as portion of EVERYWHERE
6. Enter amounts from Schedule BA-402, Lines 13a and 13b	6A	.00	6B	.00
7. Enter the Salaries and Wages Increment (Sum of Lines 12 of all attached Schedules CO-420)	7A	.00		
8. Adjusted Salary and Wages Increment (Line 6A plus Line 7A)	8A	.00		
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			9c	%

PART 3: Property

	Column A EVERYWHERE (Denominator)		Column B VERMONT (Numerator)	Column C VT as portion of EVERYWHERE
10. Enter amounts from Schedule BA-402, Lines 20a and 20b	10A	.00	10B	.00
11. Enter the Property Increment (Sum of Lines 20 of all attached Schedules CO-420)	11A	.00		
12. Adjusted Property Increment (Line 10A plus Line 11A).	12A	.00		
13. Modified Property Factor (Line 10B divided by Line 12A). Express as a percent, 6 places to the right of the decimal point			13C	%
14. Total Modified Factors (Add Lines 5C, 9C, and 13C)			14	%
15. Modified Apportionment Percentage (Divide Line 14 by 4. Express as a percent, 6 places to the right of the decimal point.) 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	.00
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	.00