



VT Schedule CO-420	FOREIGN DIVIDEND FACTOR INCREMENTS (for Unitary-Combined only)
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Enter all amounts in **WHOLE DOLLARS**

Attach to Form CO-411

Complete one CO-420 for each dividend payor entity

Entity Name (same as on Form CO-411)	Fiscal Year Ending (YYYYMMDD)	Federal ID Number
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Name of Dividend Payor	Payor's Federal ID Number
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1. Dividend paid **1.** _____ .
2. Taxable Income. **2.** _____ .
3. Percentage of taxable income paid as dividend (Line 1 divided 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.** _____ .
5. Business interest **5.** _____ .
6. Royalties **6.** _____ .
7. Gross rents **7.** _____ .
8. Other business income **8.** _____ .
9. **TOTAL INCOME, SALES, AND GROSS RECEIPTS** (Add Lines 4-8) **9.** _____ .
10. Sales and Receipts Increment (Multiply Line 3 by Line 9)..... **10.** _____ .

Section B Salaries and Wages Factor

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

Section C Property Factor (Average value during year)

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

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.