

Vermont Department of Taxes

Schedule CO-420



Vermont Foreign Dividend Factor Increments (for Unitary Filers only)

Include with Form CO-411

Complete for each dividend payor affiliate. More than one Schedule CO-420 may be attached. Enter all amounts in WHOLE DOLLARS.

Table with 3 columns: Entity Name (same as on Form CO-411), Fiscal Year Ending (YYYYMMDD), FEIN. Values: 12345678901234567890123456789012 (36), 20231231, 123456789

Table with 2 columns: Name of Affiliate, Affiliate's FEIN. Values: 12345678901234567890123456789012 (36), 123456789

Main table for Affiliate #1 with rows 1-10. Includes dividend paid, taxable income, percentage of taxable income paid as dividend, sales or gross receipts, business interest, royalties, gross rents, other business income, total income, sales, and gross receipts, and sales and receipts increment.

Table with 2 columns: Name of Affiliate, Affiliate's FEIN. Values: 12345678901234567890123456789012 (36), 123456789

Main table for Affiliate #2 with rows 11-20. Includes dividend paid, taxable income, percentage of taxable income paid as dividend, sales or gross receipts, business interest, royalties, gross rents, other business income, total income, sales, and gross receipts, and sales and receipts increment.

The sales and receipts increment (Lines 10 and 20 from all attached Schedules CO-420) will be entered onto Line 2 of Schedule CO-419.