

**2025 Schedule CO-419****Vermont Apportionment of Foreign Dividends  
(for Unitary Filers Only)**

\* 2 5 4 1 9 1 1 0 0 \*

Include with Form CO-411

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

	Column A EVERYWHERE (Denominator)	Column B VERMONT (Numerator)	Column C Vermont as portion of EVERYWHERE
1. Total Income, Sales, and Gross Receipts (Schedule BA-402, Lines 13A and 13B). . . . <b>1A.</b>			
	.00	<b>1B.</b>	.00
2. Sales Increment ( <b>ADD Both Lines 10 from all attached Schedules CO-420</b> ). . . . <b>2A.</b>			
	.00		
3. Adjusted Sales Increment ( <b>ADD Lines 1A and 2A</b> ) <b>3A.</b>			
	.00		
4. Modified Sales Factor ( <b>DIVIDE Line 1B by Line 3A. MULTIPLY the result by 100 and carry the result out to the sixth decimal place.</b> ) . . . . . <b>4.</b>			%
5. FOREIGN DIVIDENDS as defined in Reg. § 1.5862(d). (Schedule BA-402, Line 2A) <b>5.</b>			.00
6. VERMONT FOREIGN DIVIDENDS TAXABLE INCOME ( <b>MULTIPLY Line 5 by Line 4</b> ). Enter onto Schedule BA-402, Line 2B and Form CO-411, Line 9. . . . . <b>6.</b>			.00