

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



Entity Name (same as on Form CO-411) _____ Fiscal Year Ending (YY'Y'MMDD) _____ 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					
2.	Enter the Sales Increment (Sum of Lines 10 of all attached Schedules CO-420)	1A	.00	1B	.00	
3.	Adjusted Sales Increment (Line 1A plus 2A)	2A	.00			
4.	Modified Sales Factor (Line 1B divided by Line 3A.) Express as a percent, 6 places to the right of the decimal point	3A	.00			%
5.	Modified Sales Factor Double-Weighted (Line 4C times 2). Express as a percent, 6 places to the right of the decimal point			4C		%
				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					
7.	Enter the Salaries and Wages Increment (Sum of Lines 12 of all attached Schedules CO-420)	6A	.00	6B	.00	
8.	Adjusted Salary and Wages Increment (Line 6A plus Line 7A)	7A	.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	8A	.00			%
				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					
11.	Enter the Property Increment (Sum of Lines 20 of all attached Schedules CO-420)	10A	.00	10B	.00	
12.	Adjusted Property Increment (Line 10A plus Line 11A)	11A	.00			
13.	Modified Property Factor (Line 10B divided by Line 12A). Express as a percent, 6 places to the right of the decimal point	12A	.00			%
				13C		%
14.	Total Modified Factors (Add Lines 5C, 9C, and 13C)			14C		
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			15C	.00	%
16.	FOREIGN DIVIDENDS as defined in Reg. 5862(d). This amount must agree with Schedule BA-402, Line 1c			16C	.00	
17.	VERMONT FOREIGN DIVIDENDS TAXABLE INCOME (Multiply Line 16 by Line 15). Enter this amount of Schedule BA-402, Line 1c and Form CO-411, Line 10 or Schedule CO-421, Line 5			17C	.00	