

Schedule CO-420



Vermont Foreign Dividend Factor Increments (for Unitary-Combined only)

Attach to Form CO-411

Complete one CO-420 for each dividend payor entity. Enter all amounts in WHOLE DOLLARS.

Table with 3 columns: Entity Name (same as on Form CO-411), Fiscal Year Ending (YYYYMMDD), FEIN, Name of Affiliate, Affiliate's FEIN

- 1. Dividend paid 1.00
2. Taxable Income. Check to indicate loss 2.00
3. Percentage of taxable income paid as dividend (Divide Line 1 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 4.00
5. Business interest 5.00
6. Royalties 6.00
7. Gross rents 7.00
8. Other business income 8.00
9. TOTAL INCOME, SALES, AND GROSS RECEIPTS (Add Lines 4 through 8) 9.00
10. Sales and Receipts Increment (Multiply Line 9 by Line 3) 10.00

Section B Salaries and Wages Factor

- 11. TOTAL SALARIES AND WAGES 11.00
12. Salaries and Wages Increment (Multiply Line 11 by Line 3) 12.00

Section C Property Factor (Average value during year)

- 13. Inventories. 13.00
14. Buildings and other depreciable assets (original cost) 14.00
15. Depletable assets (original cost) 15.00
16. Land 16.00
17. Other assets (attach schedule). 17.00
18. Rented real and personal property (Multiply annual rent by 8) 18.00
19. TOTAL PROPERTY (Add Lines 13 through 18) 19.00
20. Property Increment (Multiply Line 19 by Line 3) 20.00

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.