

Vermont Foreign Dividend Factor Increments (for Unitary-Combined only) Schedule CO-420



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

Attach to Form CO-411

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	2	← Check to indicate loss	.00
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		.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