

Schedule CO-419



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

Attach to Form CO-411

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

Column A EVERYWHERE (Denominator)	Column B VERMONT (Numerator)	Column C VT as portion of EVERYWHERE
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**PART 1: Sales**

- 1. Enter amounts from Schedule BA-402, Lines 12a and 12b . . . **1A.** \_\_\_\_\_ .00 **1B.** \_\_\_\_\_ .00
- 2. Enter the Sales Increment (Sum of Lines 10 of all attached Schedules CO-420). . . . . **2A.** \_\_\_\_\_ .00
- 3. Adjusted Sales Increment (Line 1A plus 2A). . . . . **3A.** \_\_\_\_\_ .00
- 4. Modified Sales Factor (Line 1B divided by Line 3A.) Express as a percent, 6 places to the right of the decimal point . . . . . **4C.** \_\_\_\_\_ . \_\_\_\_\_ %
- 5. Modified Sales Factor Double-Weighted (Line 4C times 2). Express as a percent, 6 places to the right of the decimal point . . . . . **5C.** \_\_\_\_\_ . \_\_\_\_\_ %

**PART 2: Salaries and Wages**

- 6. Enter amounts from Schedule BA-402, Lines 13a and 13b . . . **6A.** \_\_\_\_\_ .00 **6B.** \_\_\_\_\_ .00
- 7. Enter the Salaries and Wages Increment (Sum of Lines 12 of all attached Schedules CO-420) . . . **7A.** \_\_\_\_\_ .00
- 8. Adjusted Salary and Wages Increment (Line 6A plus Line 7A) . . . . . **8A.** \_\_\_\_\_ .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 . . . . . **9C.** \_\_\_\_\_ . \_\_\_\_\_ %

**PART 3: Property**

- 10. Enter amounts from Schedule BA-402, Lines 20a and 20b . . . **10A.** \_\_\_\_\_ .00 **10B.** \_\_\_\_\_ .00
- 11. Enter the Property Increment (Sum of Lines 20 of all attached Schedules CO-420). . . . . **11A.** \_\_\_\_\_ .00
- 12. Adjusted Property Increment (Line 10A plus Line 11A) . . . **12A.** \_\_\_\_\_ .00
- 13. Modified Property Factor (Line 10B divided by Line 12A). Express as a percent, 6 places to the right of the decimal point . . . . . **13C.** \_\_\_\_\_ . \_\_\_\_\_ %
- 14. Total Modified Factors (Add Lines 5C, 9C, and 13C). . . . . **14.** \_\_\_\_\_ . \_\_\_\_\_ %
- 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 . . . . . **15.** \_\_\_\_\_ . \_\_\_\_\_ %
- 16. FOREIGN DIVIDENDS as defined in Reg. 5862(d). This amount must agree with Schedule BA-402, Line 1c . . . . . **16.** \_\_\_\_\_ .00
- 17. VERMONT FOREIGN DIVIDENDS TAXABLE INCOME (Multiply Line 16 by Line 15) Enter this amount on Schedule BA-402, Line 1d and Form CO-411, Line 10 or Schedule CO-421, Line 5 **17.** \_\_\_\_\_ .00