

Schedule CO-420



\* 2 2 4 2 0 1 1 0 0 \*

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**.

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.