

Schedule CO-419



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

Attach to Form CO-411

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

Column A EVERYWHERE (Denominator), Column B VERMONT (Numerator), Column C VT as portion of EVERYWHERE

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