

**Schedule CO-420**



**Vermont Foreign Dividend Factor Increments  
(for Unitary Filers only)**

**Include with Form CO-411**

Complete for each dividend payor affiliate. More than one Schedule CO-420 may be attached.  
Enter all amounts in **WHOLE DOLLARS**.

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

<b>Affiliate #1</b>	Name of Affiliate	Affiliate's FEIN

- 1. Dividend paid ..... 1. \_\_\_\_\_ .00
- 2. Taxable Income. .... 2. \_\_\_\_\_ .00
- 3. Percentage of taxable income paid as dividend (**DIVIDE Line 1 by Line 2. MULTIPLY the result by 100, carry the result out to the sixth decimal place.**) If taxable income is \$0 or less, enter 100.000000% . . . 3. \_\_\_\_\_ %
- 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

<b>Affiliate #2</b>	Name of Affiliate	Affiliate's FEIN

- 11. Dividend paid ..... 11. \_\_\_\_\_ .00
- 12. Taxable Income. .... 12. \_\_\_\_\_ .00
- 13. Percentage of taxable income paid as dividend (**DIVIDE Line 11 by Line 12. MULTIPLY the result by 100, carry the result out to the sixth decimal place.**) If taxable income is \$0 or less, enter 100.000000% . . . 13. \_\_\_\_\_ %
- 14. Sales or gross receipts. .... 14. \_\_\_\_\_ .00
- 15. Business interest ..... 15. \_\_\_\_\_ .00
- 16. Royalties ..... 16. \_\_\_\_\_ .00
- 17. Gross rents ..... 17. \_\_\_\_\_ .00
- 18. Other business income ..... 18. \_\_\_\_\_ .00
- 19. TOTAL INCOME, SALES, AND GROSS RECEIPTS  
(ADD Lines 14 through 18) ..... 19. \_\_\_\_\_ .00
- 20. Sales and Receipts Increment (**MULTIPLY Line 19 by Line 13**) ..... 20. \_\_\_\_\_ .00

The sales and receipts increment (Lines 10 and 20 from all attached Schedules CO-420) will be entered onto Line 2 of Schedule CO-419.