

SCHEDULE EForm IT-20/20S/20NP/IT-65
State Form 49105
(R20 / 8-21)Indiana Department of Revenue
Apportionment of Income for Indiana

ReturnHeaderState (+) for Tax Year Beginning TaxPeriodBeginDt 2021 and Ending TaxPeriodEndDt

Filer (+)
Name as shown on return

Federal Employer Identification Number

BusinessName (+) BusinessNameLine1Txt BusinessNameLine2Txt

EIN

Each filing entity having income from sources both within and outside Indiana must complete an apportionment schedule except financial institutions and certain insurance companies that use a single receipts factor. Interstate transportation entities must use Schedule E-7. Combined unitary filers must use the apportioning method (relative formula percentage) as outlined in Information Bulletin #12 and Tax Policy Directive #6. Omit cents; percents should be rounded two decimal places; read apportionment instructions.

Part I - Indiana Apportionment of Adjusted Gross Income**Sales/Receipts (less returns and allowances)**

Include all non-exempt apportioned gross business income. Do not use non-unitary partnership income of previously apportioned income that must be separately reported as allocated income.

	Column A Total Within Indiana	Column B Total Within and Outside Indiana	Column C Indiana Percentage
Sales delivered or shipped to Indiana:			
1. Shipped from within Indiana	SalesDelvShipFromInState		
2. Shipped from outside Indiana	SalesDelvShippedFromOutState		
Sales shipped from Indiana to:			
3. The United States government	ShippedFromINToUSGovt		
4. Purchasers in a state where the taxpayer is not subject to income tax (under P.L. 86-272) (for years beginning prior to Jan. 1, 2016 only)	ShippedFromINToNonIncomeTax		
Other			
5. Interest & other receipts from extending credit attributed to Indiana	OthIncomeAttributedToState		
6. Other gross business receipts not previously apportioned	OthGrossReceiptNotApportion		
7. Direct premiums and annuities received for insurance upon property or risks in Indiana	DirectPremiumsAndAnnuities		
8. Total Receipts: Add column A receipts lines on 1A through 7A and enter in line 8A. Enter all receipts on line 8B	ReceiptWiStAmt	SalesGrossReceiptsSum	
Apportionment of income for Indiana:			
9. Apportionment Percentage: Divide line 8A by line 8B (insert a percent, not decimal)	Light Blue = Return Form Header (DOR) Orange = Return Header State (TIGERS) Bright Yellow = IT-20S form fields (+) = Complex types which break out further		ApportionmentSchEPcnt %



Part II - Business/Other Income Questionnaire

Repeating rows
0 - 50

1. List all business locations where the taxpayer has operations or partnership interests and indicate type of activities. This section must be completed - attach additional sheets if necessary.

City	State	Nature of Business Activity
LocationCityState (+)	LocationCityNm	LocationStateCd
Accepts Orders? ☐ Yes ☐ No	Register For Doing Business? ☐ Yes ☐ No	Files Returns in State? ☐ Yes ☐ No
Property in State Leased? ☐ Yes ☐ No	Property in State Owned? ☐ Yes ☐ No	

City	State	Nature of Business Activity
Accepts Orders? ☐ Yes ☐ No	Registered to Do Business? ☐ Yes ☐ No	Files Returns in State? ☐ Yes ☐ No
Property in State Leased? ☐ Yes ☐ No	Property in State Owned? ☐ Yes ☐ No	

City	State	Nature of Business Activity
Accepts Orders? ☐ Yes ☐ No	Registered to Do Business? ☐ Yes ☐ No	Files Returns in State? ☐ Yes ☐ No
Property in State Leased? ☐ Yes ☐ No	Property in State Owned? ☐ Yes ☐ No	

City	State	Nature of Business Activity
Accepts Orders? ☐ Yes ☐ No	Registered to Do Business? ☐ Yes ☐ No	Files Returns in State? ☐ Yes ☐ No
Property in State Leased? ☐ Yes ☐ No	Property in State Owned? ☐ Yes ☐ No	

2. Briefly describe the nature of Indiana business activities, including the exact title and principal business activity of any partnership in which the taxpayer has an interest:

BusOthOperInterestsDtlType

3. Indicate any partnership in which you have a unitary or general partnership relationship:

DescOfUnitaryGenlPrtshpRel

4. Briefly describe the nature of activities of sales personnel operating and soliciting business in Indiana:

DescActivityOfSalesPers

5. Do Indiana receipts for line 3A include all sales shipped from Indiana to (1) the U.S. government; or (2) locations where this taxpayer's only activity in the state of the purchaser consists of the mere solicitation of orders? If no, please explain.

INRecptsSolicitationCheckbox

☐ Yes ☐ No

DescOfINRecptsSolicitation

6. List the source of any directly allocated income from partnerships, estates, and trusts not in the taxpayer's apportioned tax base:

ListOthIncmNotInApportTaxBase

Light Blue = Return Form Header (DOR)
Orange = Return Header State (TIGERS)
Bright Yellow = IT-20S form fields
(+) = Complex types which break out further



10421121594