

Indiana Department of Revenue
Apportionment of Income for Indiana

for Tax Year Beginning 2023 and Ending

Name as shown on return Federal Employer Identification Number

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	<input type="text" value="9999999999"/> .00		
2. Shipped from outside Indiana	<input type="text" value="9999999999"/> .00		
Sales shipped from Indiana to:			
3. The United States government	<input type="text" value="9999999999"/> .00		
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)	<input type="text" value="9999999999"/> .00		
Other			
5. Interest & other receipts from extending credit attributed to Indiana	<input type="text" value="9999999999"/> .00		
6. Other gross business receipts not previously apportioned	<input type="text" value="9999999999"/> .00		
7. Direct premiums and annuities received for insurance upon property or risks in Indiana	<input type="text" value="9999999999"/> .00		
8. Total Receipts: Add column A receipts lines on 1A through 7A and enter in line 8A. Enter all receipts on line 8B	8A <input type="text" value="9999999999"/> .00	8B <input type="text" value="9999999999"/> .00	

Apportionment of income for Indiana:

9. Apportionment Percentage:
 Divide line 8A by line 8B (insert as percent, not decimal)

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