01								
	000000		22222222333333					
	567890 State Form	123456/89012	234567890123456	/890123456/890 a Department of Reve	123456/8901	23456/89012	34567890	12345
04	(R10 /		IIIdidi	Schedule 8-D	, ride			
05			Calcadula at I		.u. Manabara			
07			Schedule of II	ndiana Affiliated Gro	up wembers			
08								
09		for Period Beginning	n Month	Year and End	ling Month	Year		
10		ioi i ellod begillillili	givioriti	- Itali allu Lilu	ing Month	Teal	- 	
11	This sche	edule must be enclos	ed with Form IT-20 or Forn	URT-1 when filing on a	consolidated basis.			
12								
13	Complete	e each column listing	all members of an affiliated	d controlled group include	ed in the Indiana cons	solidated adjusted o	ross income	
14			n. All affiliated companies in					
15								
16			tion is a new addition to th					
17		separately paid by the	e affiliate under its ID numb	er. Indicate in column F t	he date the corporati	on qualified to do b	usiness in	
18	Indiana.							
19			Affiliated Entitio	s Filing Consolidated I	ndiana Baturn			
20			Allillated Ellittle	s Filling Consolidated I	ilulalia Return			
22	Α		В	С	D	E	F	
23	Check			Federal Employer	Date and state	Estimated tax	Qualifying	
24	if new	Name/address of	each affiliated corporation	Identification Number	of incorporation	paid by affiliate	date	
25								
26								
27								
28								
29								
30								
31								
32								
34								
35								
36								
37								
38								
39								
40								
41								
42								
43								
44 45								
46								
47								
48								
49								
50								
51								
52								
53								
54								
55								
56								
5 7 5 8								
58								++++
60								
61								
62								
63				24100000000				
64								
65								
66								

Instructions for Completing Schedule 8-D

Who May File a Consolidated Tax Return

An election must be made by an affiliated group wishing to file a consolidated income tax return. An annual return, including Schedule 8-D or an acceptable substitute schedule, is deemed an election to file a consolidated return by the corporations listed in the return. Prior permission from the department to file a consolidated return is not necessary. However, an affiliated group must obtain permission in writing from the department to discontinue filing on a consolidated basis. In such a case, the group must make a separate application showing good cause why the filing change should be permitted on or before the date the returns are filed. The request for permission to discontinue filing consolidated must include the reasons for desiring the discontinuance and should be addressed to:

Indiana Department of Revenue Tax Policy Division 100 N Senate Ave, N248, MS 102 Indianapolis, IN 46204-2253

Adjusted Gross Income Tax Act

An affiliated group (as defined under I.R.C. Sec. 1504) has the privilege of filing a consolidated adjusted gross income tax return as provided in Indiana Code (IC) 6-3-4-14. The Indiana consolidated adjusted gross income tax return must include any member of the affiliated group having income or loss attributed to Indiana during the year.

Utility Receipts Tax Act

The utility receipts tax was repealed effective July 1, 2022. However, this form may be used to file or amend a consolidated utility receipts tax returns for tax years that include periods prior to that date.

Corporations may file a consolidated **utility receipts tax** return if they are incorporated or qualified to do business in Indiana, are affiliated as defined in IC 6-2.3-6-5, and **elect** to file a consolidated return at the time the first annual return is filed. *Affiliated* for utility receipts tax purposes means 1 corporation owns at least 80% of the voting stock of another corporation, exclusive of directors' qualifying shares. An *affiliated group* is a group of such corporations linked together by the 80% ownership of 1 with another. This definition does not include an S corporation.

Example:

- (1) Corporation A owns 80% of the voting stock of Corporation B. Corporation B owns 80% of Corporation C. Corporations A, B, and C are members of an affiliated group.
- (2) Corporation A owns 80% of Corporation B. Corporation A also owns 80% of Corporation C. Corporations A, B, and C are members of an affiliated group.

Each member of an affiliated group is deemed affiliated with every other member. Brother-sister corporations (having a common owner that is not a parent corporation but themselves owning no stock in each other) do not satisfy the 80% ownership requirement and are therefore not permitted to file a consolidated return.

Liability of Each Corporate Member for Returns and Tax

The fact that a certain member corporation is designated and approved to make the consolidated return for the group will not relieve any member of liability for filing the return and paying tax for the group. The group and each member thereof is jointly and severally liable. The corporation chosen to file the affiliated group's first consolidated return will continue to file the return and pay the tax due with the return unless permission is granted by the department to change filing members.

Enclose completed Schedule 8-D when filing a consolidated tax return with Form IT-20 or Form URT-1.