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Schedule E
Form IT-20/20S/20NP/IT-65
State Form 49105
(R23 / 8-24)

Indiana Department of Revenue
Apportionment of Income for Indiana

for Tax Year Beginning 2024 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	1A 999999999999 .00		
2. Shipped from outside Indiana	2A 999999999999 .00		
Sales shipped from Indiana to:			
3. The United States government	3A 999999999999 .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)	4A 999999999999 .00		
Other:			
5. Interest and other receipts from extending credit attributed to Indiana	5A 999999999999 .00		
6. Other gross business receipts not previously apportioned	6A 999999999999 .00		
7. Direct premiums and annuities received for insurance upon property or risks in Indiana	7A 999999999999 .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 999999999999 .00	8B 999999999999 .00	
Apportionment of income for Indiana:			
9. Apportionment Percentage: Divide line 8A by line 8B (insert as percent, not decimal)			9C 999.99 %

