Form
IN-COMPA
State Form 52826
(10-13)

Indiana Composite Filing Opt-Out Affidavit

Pass-Through Entity Information	
Name of Entity	FID
Address	
City, State, Zip Code	

Type of Pass-Through Entity
☐ Partnership ☐ S Corporation

Nonresident Member Information	
Name of Member	Social Security Number
Address	
City, State, Zip Code	

Declaration of Intent to Opt Out of Composite Return

Under penalties of perjury, I, _____ , as a nonresident member of the above-named pass-through entity, request to be exempt from Indiana's composite return for tax year_____ .

I agree to timely file appropriate income tax returns and make payment of all Indiana taxes as required by law. If I fail to abide by the terms of this affidavit, I understand that the Indiana Department of Revenue may create a pro forma resident individual return on my behalf.

_____ _____
Signature of Nonresident Member Date

_____ _____
Email Address Daytime Telephone Number

24100000000

Instructions For Indiana Composite Filing Opt-Out Affidavit

Instructions for Nonresident Members
Any nonresident member receiving a distribution of Indiana income from a pass-through entity may be excluded from the Indiana composite return by completing the Indiana Composite Filing Opt-Out Affidavit (Form IN-COMPA) and submitting the completed affidavit to the pass-through entity.

Please be sure to fill out all the information on this form, including the full name and address and the federal identification number of the pass-through entity. Please also check the box next to the type of entity it is. Next, enter your full name and address, as well as your Social Security number.

Finally, please complete the "Declaration of Intent" section by entering your name and the tax year for which you are opting out of the composite return. (**Note:** Form IN-COMPA expires at the end of each tax year. Therefore, you must fill out and submit a new affidavit each year that you would like to opt out.)

Be sure to sign and date the affidavit, and include an email address and phone number in case the Indiana Department of Revenue needs to contact you about your affidavit.

If any of the information provided on Form IN-COMPA changes during the annual filing period reflected on the "Declaration of Intent," a new affidavit must be filed with the pass-through entity.

Instructions for Pass-Through Entities
The pass-through entity should retain the original Form IN-COMPA for its records. The department maintains the right to request a copy of the affidavit when needed.

If you have questions, please contact the Indiana Department of Revenue at (317) 232-0129 or visit our website at www.in.gov/dor/3335.htm.