

Indiana Department of Revenue
Apportionment of Income for Indiana

for Tax Year Beginning 2025 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 <input type="text"/> .00		
2. Shipped from outside Indiana	2A <input type="text"/> .00		
Sales shipped from Indiana to:			
3. The United States government	3A <input type="text"/> .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 <input type="text"/> .00		
Other:			
5. Interest and other receipts from extending credit attributed to Indiana	5A <input type="text"/> .00		
6. Other gross business receipts not previously apportioned	6A <input type="text"/> .00		
7. Direct premiums and annuities received for insurance upon property or risks in Indiana	7A <input type="text"/> .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"/> .00	8B <input type="text"/> .00	
Apportionment of income for Indiana:			
9. Apportionment Percentage: Divide line 8A by line 8B (insert as percent, not decimal)			9C <input type="text"/> . <input type="text"/> %



Part II - Business/Other Income Questionnaire

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
<input type="text"/>	<input type="text"/>	<input type="text"/>

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
<input type="text"/>	<input type="text"/>	<input type="text"/>

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
<input type="text"/>	<input type="text"/>	<input type="text"/>

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
<input type="text"/>	<input type="text"/>	<input type="text"/>

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:

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

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

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.

☐ Yes ☐ No

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

