Schedule E
Form IT-20/20S/20NP/IT-65
State Form 49105
(R9 / 8-10)

Indiana Department of Revenue
Apportionment of Income for Indiana

For Tax Year Beginning ____ ____ **2010 and Ending** ____ ____ ____

Name as shown on return _____ Federal Identification Number _____

Each filing entity having income from sources both within and outside Indiana must complete a three-factor 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

	Column A Total Within Indiana	Column B Total Within and Outside Indiana	Column C Indiana Percentage
1. Property Factor - Average value of owned property from the beginning and the end of the tax year. (Value of and pro rata share of real and tangible personal property at original cost.)			
(a) Property reported on federal return (average for tax year)	00	00	
(b) Fully depreciated assets still in use at cost (average value for tax year)	00	00	
(c) Inventories, including work in progress (average value for tax year)	00	00	
(d) Other tangible personal property (average value for tax year)	00	00	
(e) Rented property (8 times the annual net rental)	00	00	
Total Property Values: Add lines 1(a) through 1(e)	1A 00	1B 00	1C . %
2. Payroll Factor - Wages, salaries, commissions, and other compensation of employess and pro rata share of payroll reportable on the return.			
Total Payroll Value:	2A 00	2B 00	2C . %
3. Sales/Receipts Factor (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.			
Sales delivered or shipped to Indiana:			
(a) Shipped from within Indiana	00		
(b) Shipped from outside Indiana	00		
Sales shipped from Indiana to:			
(c) The United States government	00		
(d) Purchasers in a state where the taxpayer is not subject to income tax (under P.L. 86-272)	00		
(e) Interest & other receipts from extending credit attributed to Indiana	00		
(f) Other gross business receipts not previously apportioned	00		
Total Receipts: Add column A receipts lines 3(a) through 3(f) and enter in line 3A. Enter all receipts in line 3B of column B	3A 00	3B 00	

4. Summary - Apportionment of income for Indiana for tax years beginning in 2010

(a) **Receipts Percentage** for factor 3 above: Divide 3A by 3B, enter result here: . % **Multiply result by 18**	4a	. %
(b) **Total Percents:** Add percentages entered in boxes 1C, 2C, and 4a of column C. Enter total	4b	. %
(c) **Indiana Apportionment Percentage: Divide line 4b by 20** if all three factors are present. Enter here and carry to apportionment line on the tax return	4c	. %

Note: If either the property or payroll factor for column B is absent, divide line 4b by 19.
If the receipts factor (3B) is absent, you must **divide line 4b by 2. See instructions.**

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.

(a) Location City and State	(b) Nature of Business Activity at Location	(c) Accepts Orders? Yes	No	(d) Registered to Do Business? Yes	No	(e) Files Returns in State? Yes	No	Property in State (f) Leased? Yes	No	(g) 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? ☐Y ☐N If no, please explain:

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

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