



**Corporate Income/Franchise
and Emergency Excise Tax
Affiliations Schedule**

Attach this schedule
to Form F-1120

**F-851
R. 01/10**

Rule 12C-1.051
Florida Administrative Code
Effective 01/10

For Calendar Year _____

or

Other taxable year beginning _____, _____, and ending _____, _____.

Who must file Form F-851?

This form must be used by taxpayers filing a Florida consolidated income tax return and is used to report the members of the consolidated group. It must be filed by the parent corporation of the consolidated group. You may substitute IRS Form 851 if the federal and Florida consolidated groups are identical. Report changes to the consolidated group in Part II, on the reverse side of this form.

PART I

Florida Common Parent Corporation		Federal Employer Identification Number (FEIN) □□ - □□□□□□□□
Address (Number, Street, City, State, and ZIP)		
No.	Name and Address of Corporation	FEIN
1	Common parent corporation:	□□ - □□□□□□□□
2	Subsidiary corporation:	□□ - □□□□□□□□
3		□□ - □□□□□□□□
4		□□ - □□□□□□□□
5		□□ - □□□□□□□□
6		□□ - □□□□□□□□
7		□□ - □□□□□□□□
8		□□ - □□□□□□□□
9		□□ - □□□□□□□□
10		□□ - □□□□□□□□
Statement of Affiliation — Do the above corporations comprise an affiliated group of corporations as described in section (s.) 1504(a) of the Internal Revenue Code?		<input type="checkbox"/> Yes <input type="checkbox"/> No
Florida Nexus Group — Check the box if the Florida consolidated group is different than the federal consolidated group. Note: Section 220.131, F.S., requires the Florida consolidated group to be composed of the identical component members as the federal consolidated group. Only those taxpayers that made a valid election in 1985 under section 220.131(1), F.S. (1985) to file a consolidated Florida nexus subgroup return and have continued to file as a subgroup for Florida corporate income tax purposes should check this box.		<input type="checkbox"/>

Under penalties of perjury, I declare that I have examined the above information and statements and they are true, correct, and complete to the best of my knowledge and belief, for the taxable year as stated above.

Signature of Officer

Date

Title

Telephone Number



Schedule of Consolidated Changes

PART II

Use the schedule below to record any changes that occurred during the tax year that caused the corporations included in the consolidated return to change. List all affected corporations and indicate whether they are deletions or additions by checking the correct box. Deletions are any subsidiary members that are no longer included in the consolidated return but were included in last year's return.

FEIN	Name of Corporation	✓ One		Does corporation have Florida:			NAICS Code
		Deletion	Addition	Property? (Yes/No)	Payroll? (Yes/No)	Sales? (Yes/No)	
<input type="text"/>		<input type="checkbox"/>	<input type="checkbox"/>				
<input type="text"/>		<input type="checkbox"/>	<input type="checkbox"/>				
<input type="text"/>		<input type="checkbox"/>	<input type="checkbox"/>				
<input type="text"/>		<input type="checkbox"/>	<input type="checkbox"/>				
<input type="text"/>		<input type="checkbox"/>	<input type="checkbox"/>				
<input type="text"/>		<input type="checkbox"/>	<input type="checkbox"/>				
<input type="text"/>		<input type="checkbox"/>	<input type="checkbox"/>				
<input type="text"/>		<input type="checkbox"/>	<input type="checkbox"/>				
<input type="text"/>		<input type="checkbox"/>	<input type="checkbox"/>				
<input type="text"/>		<input type="checkbox"/>	<input type="checkbox"/>				

For Information and Forms



Information and forms are available on our Internet site at:
www.myflorida.com/dor



To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671.



Persons with hearing or speech impairments may call our TDD at 800-367-8331 or 850-922-1115.



For a written reply to tax questions, write:
Taxpayer Services
Florida Department of Revenue
5050 W Tennessee St Bldg L
Tallahassee FL 32399-0112

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