

**SCHEDULE O  
(Form 1120)**

(Rev. December 2012)  
Department of the Treasury  
Internal Revenue Service

**Consent Plan and Apportionment Schedule  
for a Controlled Group**

▶ **Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-L, 1120-PC, 1120-REIT, or 1120-RIC.**  
▶ **Information about Schedule O (Form 1120) and its instructions is available at [www.irs.gov/form1120](http://www.irs.gov/form1120).**

OMB No. 1545-0123

Name	Employer identification number
------	--------------------------------

**Part I Apportionment Plan Information**

- 1** Type of controlled group:
- a**  Parent-subsidiary group
  - b**  Brother-sister group
  - c**  Combined group
  - d**  Life insurance companies only
- 2** This corporation has been a member of this group:
- a**  For the entire year.
  - b**  From \_\_\_\_\_, 20\_\_\_\_\_, until \_\_\_\_\_, 20\_\_\_\_\_.
- 3** This corporation consents and represents to:
- a**  Adopt an apportionment plan. All the other members of this group are adopting an apportionment plan effective for the current tax year which ends on \_\_\_\_\_, 20\_\_\_\_\_, and for all succeeding tax years.
  - b**  Amend the current apportionment plan. All the other members of this group are currently amending a previously adopted plan, which was in effect for the tax year ending \_\_\_\_\_, 20\_\_\_\_\_, and for all succeeding tax years.
  - c**  Terminate the current apportionment plan and not adopt a new plan. All the other members of this group are not adopting an apportionment plan.
  - d**  Terminate the current apportionment plan and adopt a new plan. All the other members of this group are adopting an apportionment plan effective for the current tax year which ends on \_\_\_\_\_, 20\_\_\_\_\_, and for all succeeding tax years.
- 4** If you checked box 3c or 3d above, check the applicable box below to indicate if the termination of the current apportionment plan was:
- a**  Elected by the component members of the group.
  - b**  Required for the component members of the group.
- 5** If you did not check a box on line 3 above, check the applicable box below concerning the status of the group's apportionment plan (see instructions).
- a**  No apportionment plan is in effect and none is being adopted.
  - b**  An apportionment plan is already in effect. It was adopted for the tax year ending \_\_\_\_\_, 20\_\_\_\_\_, and for all succeeding tax years.
- 6** If all the members of this group are adopting a plan or amending the current plan for a tax year after the due date (including extensions) of the tax return for this corporation, is there at least one year remaining on the statute of limitations from the date this corporation filed its amended return for such tax year for assessing any resulting deficiency?  
See instructions.
- a**  Yes.
    - (i)*  The statute of limitations for this year will expire on \_\_\_\_\_, 20\_\_\_\_\_.
    - (ii)*  On \_\_\_\_\_, 20\_\_\_\_\_, this corporation entered into an agreement with the Internal Revenue Service to extend the statute of limitations for purposes of assessment until \_\_\_\_\_, 20\_\_\_\_\_.
  - b**  No. The members may not adopt or amend an apportionment plan.
- 7** Required information and elections for component members. Check the applicable box(es) (see instructions).
- a**  The corporation will determine its tax liability by applying the maximum tax rate imposed by section 11 to the entire amount of its taxable income.
  - b**  The corporation and the other members of the group elect the FIFO method (rather than defaulting to the proportionate method) for allocating the additional taxes for the group imposed by section 11(b)(1).
  - c**  The corporation has a short tax year that does not include December 31.

**Part II Taxable Income Apportionment** (See instructions)

**Caution:** Each total in Part II, column (g) for each component member must equal taxable income from Form 1120, page 1, line 30 or the comparable line of such member's tax return.

(a) Group member's name and employer identification number	(b) Tax year end (Yr-Mo)	Taxable Income Amount Allocated to Each Bracket				(g) Total (add columns (c) through (f))
		(c) 15%	(d) 25%	(e) 34%	(f) 35%	
1 .....						
2 .....						
3 .....						
4 .....						
5 .....						
6 .....						
7 .....						
8 .....						
9 .....						
10 .....						
<b>Total</b>						

**Part III** **Income Tax Apportionment** (See instructions)

(a) Group member's name	Income Tax Apportionment						
	(b) 15%	(c) 25%	(d) 34%	(e) 35%	(f) 5%	(g) 3%	(h) Total income tax (combine lines (b) through (g))
1 .....							
2 .....							
3 .....							
4 .....							
5 .....							
6 .....							
7 .....							
8 .....							
9 .....							
10 .....							
<b>Total</b>							

**Part IV Other Apportionments** (See instructions)

(a) Group member's name	Other Apportionments				
	(b) Accumulated earnings credit	(c) AMT exemption amount	(d) Phaseout of AMT exemption amount	(e) Penalty for failure to pay estimated tax	(f) Other
1 .....					
2 .....					
3 .....					
4 .....					
5 .....					
6 .....					
7 .....					
8 .....					
9 .....					
10 .....					
<b>Total</b>					