



**Corporate Income/Franchise Tax  
Affiliations Schedule**

Attach this schedule  
to Florida Form F-1120

**F-851  
R. 01/13**

Rule 12C-1.051  
Florida Administrative Code  
Effective 01/13

For Calendar Year \_\_\_\_\_

or

Other taxable year beginning \_\_\_\_\_, \_\_\_\_\_, and ending \_\_\_\_\_, \_\_\_\_\_.

**Who must file Florida 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		□□ - □□□□□□□□
<b>Statement of Affiliation</b> — Do the above corporations comprise an affiliated group of corporations as described in section 1504(a) of the Internal Revenue Code?		<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>Florida Nexus Group</b> — Check the box if the Florida consolidated group is different than the federal consolidated group.  <b>Note:</b> Section 220.131, Florida Statutes (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 s. 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="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		<input type="checkbox"/>	<input type="checkbox"/>					
<input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		<input type="checkbox"/>	<input type="checkbox"/>					
<input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		<input type="checkbox"/>	<input type="checkbox"/>					
<input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		<input type="checkbox"/>	<input type="checkbox"/>					
<input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		<input type="checkbox"/>	<input type="checkbox"/>					
<input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		<input type="checkbox"/>	<input type="checkbox"/>					
<input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		<input type="checkbox"/>	<input type="checkbox"/>					
<input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		<input type="checkbox"/>	<input type="checkbox"/>					
<input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		<input type="checkbox"/>	<input type="checkbox"/>					
<input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		<input type="checkbox"/>	<input type="checkbox"/>					

### Contact Us

Information, forms, and tutorials are available on our Internet site:  
**[www.myflorida.com/dor](http://www.myflorida.com/dor)**

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

To find a **taxpayer service center** near you, go to: **[www.myflorida.com/dor/contact.html](http://www.myflorida.com/dor/contact.html)**

**For written replies to tax questions**, write to:

Taxpayer Services - Mail Stop 3-2000  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0112

**Subscribe to our tax publications** to receive due date reminders or an e-mail when we post:

- Tax Information Publications (TIPs).
- *Facts on Tax*, a quarterly publication.
- Proposed rules, notices of rule development workshops, and more.

Go to: **[www.myflorida.com/dor/list/](http://www.myflorida.com/dor/list/)**