SCHEDULE O
(Form 1120)

(December 2006)

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.**
▶ **See separate instructions.**

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 tax year.

b ☐ From _____, 20_____, until _____, 20_____ .

3 This corporation consents to:

a ☐ Adopt an apportionment plan.

b ☐ Amend the current apportionment plan.

c ☐ Terminate the current apportionment plan.

4 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.

c ☐ All the 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.

d ☐ All the 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.

e ☐ The plan was terminated, effective _____, 20_____, because:

   (i) ☐ This group ceased to remain in existence during the calendar year ending on the December 31st subsequent to the adoption of the plan.

   (ii) ☐ A corporation which was a component member of this group on the December 31st of this tax return year is not a component member of this group on the succeeding December 31st.

   (iii) ☐ A corporation which was not a component member of this group on the December 31st of this tax return year is a component member of this group on the succeeding December 31st.

   (iv) ☐ All the members of the group have agreed to terminate the previously adopted plan.

5 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.

Cat. No. 48100N

Schedule O (Form 1120) (12-2006)

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

Caution: *Each total in Part II, column (g) for each component member must agree with 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				
			(c) 15%	(d) 25%	(e) 34%	(f) 35%	(g) **Total** (add columns (c) through (f))
1	_ _ _ _ _ _ _ _ _ _ _ _ _ _						
2	_ _ _ _ _ _ _ _ _ _ _ _ _ _						
3	_ _ _ _ _ _ _ _ _ _ _ _ _ _						
4	_ _ _ _ _ _ _ _ _ _ _ _ _ _						
5	_ _ _ _ _ _ _ _ _ _ _ _ _ _						
6	_ _ _ _ _ _ _ _ _ _ _ _ _ _						
7	_ _ _ _ _ _ _ _ _ _ _ _ _ _						
8	_ _ _ _ _ _ _ _ _ _ _ _ _ _						
9	_ _ _ _ _ _ _ _ _ _ _ _ _ _						
10	_ _ _ _ _ _ _ _ _ _ _ _ _ _						
Total							

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

Income Tax Apportionment

(a) Group member's name	(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 _ _ _ _ _ _ _ _ _ _ _ _ _ _							
Total							

| 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 _ _ _ _ _ _ _ _ _ _ _ _ _					
Total					