





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 Co	ommon Parent Corporation	Federal Employer Identification Number (FEIN)				
Address						
City, Stat	e, and ZIP					
No.	Name and Address of Corporation	FEIN				
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
	ent of Affiliation — Do the above corporations comprise an affiliated group of corporati ed in section 1504(a) of the Internal Revenue Code?	ons as				
	Nexus Group — Check the box if the Florida consolidated group is different than the fedated group.	ederal				
compos taxpaye Florida	Section (s.) 220.131, Florida Statutes (F.S.), requires the Florida consolidated group to be sed of the identical component members as the federal consolidated group. Only those ers that made a valid election in 1985 under s. 220.131(1), F.S. (1985) to file a consolidated nexus subgroup return and have continued to file as a subgroup for Florida corporate in poses should check this box.	ed				

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



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.

		✓One					
				Does corporation have Florida:			
FEIN	Name of Corporation	Deletion	Addition	Property? (Yes/No)	Payroll? (Yes/No)	Sales? (Yes/No)	NAICS Code

Contact Us

Information, forms, and tutorials are available on our website: www.myflorida.com/dor

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

To find a taxpayer service center near you, go to: www.myflorida.com/dor/contact.html

For written replies to tax questions, write to:

Taxpayer Services - MS 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 email when we post:

- Tax Information Publications (TIPs).
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