

Ownership Percentage for Inclusion in Consolidated Return

The chart entries are based on state tax department responses to surveys. The links to CCH paragraphs are to general information on the same or related subject matter, which may not include a discussion of specific details treated by the survey.

State	Ownership Percentage for Inclusion in Consolidated Return	Comments	CCH ¶
Alabama	80% or more stock ownership.		11-545
Alaska	50% or more stock ownership.		11-545
Arizona	80% or more stock ownership.		11-545
Arkansas	80% or more stock ownership.		11-545
California	N/A		11-545
Colorado	Same as federal, except only entities with nexus.		11-545
Connecticut	80% or more stock ownership.	Note: Answers are for a Connecticut combined return, which is similar to a "consolidated return." See Conn. Gen. Stat. §12-223a.	11-545
Delaware	N/A		11-545
District of Columbia	Same as federal.		11-545
Florida	80% or more stock ownership.		11-545
Georgia	State did not respond.		11-545
Hawaii	80% or more stock ownership.		11-545
Idaho	N/A		11-545
Illinois	N/A		11-545
Indiana	80% or more stock ownership.		11-545
Iowa	80% or more stock ownership.		11-545
Kansas	General rule is more than 50% stock ownership; however, actual control is the measurement.		11-545
Kentucky	80% or more stock ownership.		11-545
Louisiana	See La. Rev. Stat. Ann. §47:287.480(3).		11-545
Maine	N/A		11-545
Maryland	N/A		11-545
Massachusetts	State did not respond.		11-

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Michigan	N/A	Note: The CIT takes effect 01/01/12 and replaces the Michigan Business Tax (MBT) for most taxpayers. However, businesses that have been approved to receive, have received, or have been assigned certain certified credits may elect to file a return and pay the tax imposed by the MBT in lieu of the CIT until the certified credits are exhausted or extinguished.	11-545
Minnesota	N/A		11-545
Mississippi	80% or more stock ownership.		11-545
Missouri	Same as federal.		11-545
Montana	80% or more stock ownership.		11-545
Nebraska	50% or more stock ownership.		11-545
New Hampshire	N/A		11-545
New Jersey	80% or more stock ownership.		11-545
New Mexico	80% or more stock ownership.		11-545
New York	80% or more stock ownership; only a domestic international sales corporation can file a consolidated return with its parent.		11-545
North Carolina	State did not respond.		11-545
North Dakota	State did not respond.		11-545
Ohio	Ohio does not impose a corporate income tax.	Note: Effective 1/1/2010, the Ohio Franchise Tax was fully phased out and business will be taxed gross receipts through the Commercial Activity Tax. Details about that tax can be found at: http://tax.ohio.gov/divisions/commercial_activities/index.stm .	11-545
Oklahoma	Requires federal consolidation.		11-545
Oregon	80% or more stock ownership.		11-545
Pennsylvania	N/A		11-545
Rhode Island	State did not respond.		11-545
South Carolina	80% or more stock ownership.		11-545
Tennessee	Based on details of variance.		11-545
Texas	N/A		11-545
Utah	More than 50% stock ownership.		11-545

Vermont	Members of federal affiliated group.		11-545
Virginia	80% or more stock ownership, same as federal.		11-545
West Virginia	State did not respond.		11-545
Wisconsin	N/A		11-545

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