

If Combined Unitary Reporting is Required or Permitted, What is the Stock Ownership Percentage for Inclusion in the Combined Reporting Group?

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	If Combined Unitary Reporting is Required or Permitted, What is the Stock Ownership Percentage for Inclusion in the Combined Reporting Group?	Comments	CCH ¶
Alabama	N/A		11-550
Alaska	More than 50% stock ownership.		11-550
Arizona	More than 50% stock ownership.		11-550
Arkansas	N/A		11-550
California	More than 50% voting stock, see RTC Sec. 25105.		11-550
Colorado	More than 50% stock ownership.		11-550
Connecticut	80% or more stock ownership.		11-550
Delaware	N/A		11-550
District of Columbia	50% or more stock ownership.		11-550
Florida	N/A		11-550
Georgia	N/A		11-550
Hawaii	More than 50% stock ownership.		11-550
Idaho	More than 50% stock ownership.		11-550
Illinois	Direct or indirect control or ownership of more than 50% of the outstanding voting stock.		11-550
Indiana	80% or more stock ownership.		11-550
Iowa	N/A		11-550
Kansas	General rule is more than 50% ownership; however, actual control demonstrated is the measurement.		11-550
Kentucky	N/A		11-550
Louisiana	Stock ownership by same interest; no minimum ownership required.		11-550
Maine	More than 50% stock ownership.		11-550
Maryland	N/A		11-

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Massachusetts	More than 50%.		11-550
Michigan	More than 50% stock ownership.	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.	11-550
Minnesota	More than 50% stock ownership.		11-550
Mississippi	80% or more stock ownership.		11-550
Missouri	N/A		11-550
Montana	More than 50% stock ownership.		11-550
Nebraska	50% or more stock ownership.		11-550
New Hampshire	No per se requirement.		11-550
New Jersey	N/A		11-550
New Mexico	More than 50% stock ownership.		11-550
New York	80% or more stock ownership.		11-550
North Carolina	N/A		11-550
North Dakota	More than 50% stock ownership.		11-550
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 .	11-550
Oklahoma	N/A		11-550
Oregon	N/A		11-550
Pennsylvania	State did not respond.		11-550
Rhode Island	More than 50% stock ownership.		11-550
South Carolina	More than 80%.		11-550
Tennessee	All factors on a case-by-case basis will be evaluated whether to require or grant permission to file a combined return. TCA Sec. 67-4-2014.		11-550
Texas	More than 50%.		11-550

Utah	More than 50% stock ownership.	11-550
Vermont	More than 50% stock ownership.	11-550
Virginia	N/A	11-550
West Virginia	50% or more stock ownership.	11-550
Wisconsin	50% or more stock ownership.	11-550

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