

# Affiliations Schedule

(To be filed with each consolidated income tax return)

OMB No. 1545-0025

Expires 2-29-92

Tax Year Ended \_\_\_\_\_, 19 \_\_\_\_\_

Common parent corporation

Employer identification number

Number and street (or P.O. box number if mail is not delivered to street address)

City or town, state, and ZIP code

## Part I Prepayment Credits

No.	Name and address of corporation	Employer identification number	Prepayment Credits	
			Portion of Form 7004 tax deposits	Portion of estimated tax credits and deposits
1	Common parent corporation			
	Subsidiary corporations:			
2				
3				
4				
5				
6				
7				
8				
9				
10				
<b>Totals (Must equal amounts shown on the consolidated tax return) . . . . . ▶</b>				

## Part II Voting Stock Information, etc.

No.	Principal business activity	Did the subsidiary make any nondividend distributions? (See Instructions.)		Capital stock outstanding at beginning of year		Stock holdings at beginning of year				
						Voting		Nonvoting		Owned by corporation number—
		Yes	No	Voting	Nonvoting	Number of shares	Percent voting power	Number of shares	Percent	
1	Common parent corporation									
	Subsidiary corporations:									
2							%		%	
3							%		%	
4							%		%	
5							%		%	
6							%		%	
7							%		%	
8							%		%	
9							%		%	
10							%		%	



**Part IV Additional Information (See Instructions for Part IV for Questions 1 through 4.)**

No.*	Name	Answer to Question 1:		If yes, list and describe each class of stock:
		Yes	No	

No.*	Name	Answer to Question 2:		If yes, but such stock was not owned for the entire tax year, provide dates to show period of ownership:
		Yes	No	

No.*	Name	Answer to Question 3:		If yes, but such stock was not owned for the entire tax year, provide dates to show period of ownership:
		Yes	No	

No.*	Name	Answer to Question 4(a)		If yes, enter the percentage asked for in Item 4(b):	If yes, enter the percentage asked for in Item 4(c):	If yes, enter the percentage asked for in Item 4(d):
		Yes	No			
				%	%	%
				%	%	%
				%	%	%
				%	%	%

No.*	Item 4(e)—Description of arrangements: (* The numbers used must agree with the corporation numbers in Part I, page 1.)

**Signature**

Under penalties of perjury, I declare that I have examined this form, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete for the tax year as stated.

Signature of officer

Date

Title

## Instructions

(References are to the Internal Revenue Code unless otherwise noted.)

**Paperwork Reduction Act Notice.**—We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

The time needed to complete and file this form will vary depending on individual circumstances. The average time is:

**Recordkeeping** . . . . . 11 hrs., 58 min.

**Learning about the law or form** . . . . . 24 min.

**Preparing and sending the form to IRS** . . . . . 37 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to either IRS or the Office of Management and Budget, at the addresses listed in the instructions for the tax return with which this form is filed.

**Purpose of Form.**—Form 851, Affiliations Schedule, is filed by the parent corporation for itself and for affiliated corporations in the affiliated group. File Form 851 by attaching it to the consolidated tax return for the group.

### Definitions

**1. Affiliated Group.**—Generally, a corporation is required to own 80% or more of the voting power and 80% or more of the

total value of the stock of another corporation before the two are considered an affiliated group.

### 2. Nondividend Distributions.

—Nondividend distributions referred to in Part II, third column, are any distributions (other than stock dividends and distributions in exchange for stock) paid during the tax year for which the consolidated tax return is filed that were in excess of the corporation's current and accumulated earnings and profits. See sections 301 and 316.

### Part IV.—Additional Information

Answer questions 1 through 4 by checking "Yes" or "No" in Part IV, and provide the other information requested based on the following questions and items:

**Question 1.**—During the tax year, did the corporation have more than one class of stock outstanding? For purposes of this question only, disregard section 1504(a)(4).

**Question 2.**—During the tax year, did the purported members of the affiliated group own stock (as the term is used in section 1504(a)) possessing at least 80% of the value of the total outstanding stock of the corporation?

**Question 3.**—During the tax year, did purported members of the affiliated group own stock (as the term is used in section 1504(a)) possessing at least 80% of the voting power of outstanding stock of the corporation?

**Question 4(a).**—During the tax year, was there any arrangement in existence by which one or more persons that were not

members of the affiliated group could acquire any stock, or acquire any voting power without acquiring stock, in the corporation, other than a de minimis amount, from the corporation or another purported member of the affiliated group? (Such an arrangement may include an option, warrant, conversion feature, or similar arrangement, but is not limited to these arrangements.) If the answer to question 4(a) is "Yes," complete items 4(b), 4(c), 4(d), and 4(e) in Part IV.

**Item 4(b).**—If the answer to question 4(a) is "Yes," indicate the percentage of the value of the outstanding stock that the person(s) could acquire.

**Item 4(c).**—If the answer to question 4(a) is "Yes," and the arrangement was associated with voting stock, indicate the percentage of voting stock that the person(s) could acquire.

**Item 4(d).**—If the arrangement was associated with the acquisition of voting power without the acquisition of the related stock, indicate the percentage of voting power that the persons could so acquire.

**Item 4(e).**—In Item 4(e) give a brief description of any arrangement by which a person that is not a member of the affiliated group could acquire any stock, or acquire any voting power without acquiring stock, in the corporation. (Such an arrangement may include an option, warrant, conversion feature, or similar arrangement, but is not limited to these types of arrangements.)