

## Income/Franchise:

### Indiana DOR Summarizes 2022 Legislation Including Apportionment and Filing Status Changes

*Legislative Synopsis 2022*, Ind. Dept. of Rev. (4/22). The Indiana Department of Revenue (Department) issued a summary list of tax-related legislation passed by the 2022 Indiana General Assembly, which includes discussion of a bill (S.B. 382) [see S.B. 382 (2022) and *State Tax Matters*, Issue 2022-11, for more details on this new law] that addresses apportionment, consolidated filing elections within the context of certain reorganizations, some procedures for reporting federal partnership audit adjustments, and marketplace facilitators. Among the enacted changes, the Department explains that S.B. 382:

**URL:** <https://www.in.gov/dor/files/2022-legislative-synopsis.pdf>

**URL:** <http://iga.in.gov/legislative/2022/bills/senate/382#document-dcfc6e18>

**URL:** [https://dhub.blob.core.windows.net/dhub/Newsletters/Tax/2022/STM/220318\\_1.html](https://dhub.blob.core.windows.net/dhub/Newsletters/Tax/2022/STM/220318_1.html)

- Permits some C corporations with an apportionment factor of greater than 10% and more than \$1 billion in certain tangible personal property sales sourced to Indiana to elect an alternative tax computation;
- Provides that if a corporation that is part of an Indiana consolidated group is sold, the consolidated group continues without interruption;
- Provides that in the event of a merger, the Indiana filing status of the surviving member determines the ongoing Indiana consolidated filing status;
- Provides that an acquisition of a corporation does not change the previous Indiana filing status of the existing consolidated group;
- Clarifies the Indiana treatment of partner-level adjustments if the partnership makes a valid federal election to not be subject to partnership-level audits; and
- Clarifies that a marketplace facilitator is considered the retail merchant of each retail transaction that is facilitated for sellers on its marketplace, regardless as to whether the marketplace facilitator has a contractual relationship with the seller, under certain prescribed circumstances.

Please contact us with any questions.

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