**Section 285.3040 Schedule C-5.1: Consolidated Federal Income Tax Return**

If the utility is part of an affiliated group of companies and its federal income tax return is filed as part of a consolidated federal income tax return, provide statements describing:

a) The procedure used to allocate the consolidated federal income tax liability;

b) The benefits, if any, of the consolidated filing of the federal income tax return to the utility; and

c) The impact of the benefits, if any, of filing the consolidated federal income tax return on the utility's books.