



LETTER OF ASSUMPTION CHECKLIST

THE FOLLOWING ITEMS MUST BE INCLUDED IN A *LETTER OF ASSUMPTION* (SEE *SAMPLE LETTER BELOW*) FOR THE PURPOSE OF MEETING THE REQUIREMENTS FOR OBTAINING A TAX CLEARANCE CERTIFICATE FROM THE ARIZONA DEPARTMENT OF REVENUE:

- The parent corporation** assuming responsibility for the subsidiary **must file Arizona Corporate Income Tax Returns on a combined or consolidated basis and must list such subsidiary on the attached affiliation schedule.**
- The parent corporation** assuming responsibility for the subsidiary **must submit the letter.**
- The letter **must identify both corporations**; the company requesting a tax clearance from the department and the parent assuming responsibility for that company **by name and federal identification number.**
- A declaration by the parent must state the parent will assume responsibility to file all required forms and pay taxes, penalties and interest for the subsidiary. This must be a general statement of assumption and cannot be qualified.
- Two officers of the parent corporation** assuming responsibility **must sign** the letter of assumption. The titles of the officers must be stated and these officers both must have the authority to sign and file tax returns.
- The letter must be **notarized**.
- It is imperative that all information including the **statement, signatures of the officers and the notary all be on the same page.**
- A sample of the letter is provided on the back of this page.



SAMPLE LETTER ONLY

PARENT CORPORATION LETTERHEAD

Date
Arizona Department of Revenue
1600 West Monroe - TCA Process
Phoenix, AZ 85007

To Whom It May Concern:

LETTER OF ASSUMPTION

This is to acknowledge the _____ FEIN # _____
(Parent Corporation's Name)
has assumed responsibility for tax payment, filing returns and all payment in full of tax,
penalties and interest, if any for _____ FEIN # _____.
(Subsidiary Corporation's Name)

BY: _____ TITLE _____
PRINT CORPORATION OFFICER'S NAME

SIGNATURE

STATE OF _____)

COUNTY OF _____)

Subscribed and sworn before me this ____ day of _____,
20____, by:

(Notary Seal)

PRINT NAME OF SIGNOR

NOTARY PUBLIC