

**ARIZONA FORM  
122**

**Authorization and Consent of Subsidiary Corporation  
to be Included in a Consolidated Income Tax Return**

For taxable year beginning \_\_\_\_\_, and ending \_\_\_\_\_

**Attach to your return  
( Please type or print )**

For the first taxable year a consolidated return is filed, this form must be completed by each subsidiary, and attached to the return.

Name	Federal employer identification number
Number and street or PO Box	
City or town, state, and ZIP code	
Name of common parent corporation	Federal employer identification number

The subsidiary corporation named above authorizes its common parent corporation to include it in a consolidated return for the taxable year indicated. The authorization also applies to each succeeding taxable year, unless the department consents to a change of filing method.

**Signature**

Under penalties of perjury, I declare that the subsidiary named above has authorized me to sign this form on its behalf, that I have examined this form and the information contained herein, and to the best of my knowledge and belief, it is correct and complete.

Signature of corporate officer	Title	Date
Name of corporate officer (print or type)		Telephone number

**Purpose of Form**

The common parent of an affiliated group that files a federal consolidated return may elect to file an Arizona consolidated return. The election by the common parent is effective only if it is accompanied by written consents to the election signed by each of the members of the affiliated group. This form is used by each of the subsidiary corporations included in the affiliated group to consent to the election made by the common parent. The consent form must be signed by a current officer of each subsidiary in the affiliated group.

**NOTE:** Refer to ARS § 43-947 and the Form 120 instructions for further information regarding the election to file an Arizona consolidated return.

**Elections for Taxable Years Beginning From and After  
December 31, 1993**

The election must be made by the common parent on or before the due date, including any extensions, for filing the original return (Form 120). The completed Forms 122 must be attached to the Form 120 filed with the department for the first taxable year a consolidated return is filed. The consent form must be signed by a current officer of each subsidiary in the affiliated group.

**How to Make an Election to File an Arizona  
Consolidated Return**

- Complete a separate Form 122 for each subsidiary included in the federal affiliated group for the taxable year for which the election is made. The Form 122 for each subsidiary must be signed by a current officer of that subsidiary.
- File all of the completed Forms 122 (for each subsidiary included in the federal affiliated group) AND the tax return by the due date, including extensions, for filing the original return.