

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

For the calendar year 2013 or fiscal year beginning   M  /  M  /  D   2, 0, 1, 3 and ending   M  /  M  /  D     Y  ,   Y  ,   Y  .

**Please type or print. Attach to your return.**

For the first taxable year a consolidated return is filed, this form must be completed by each subsidiary, and attached to the return.		
Name	Employer Identification Number (EIN)	
Address – Number and street or PO Box		
City, Town or Post Office	State	ZIP Code
Name of Common Parent Corporation	Employer Identification Number (EIN)	

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

<b>Declaration</b>	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.		
<b>Please Sign Here</b>	SIGNATURE OF CORPORATE OFFICER	DATE	TITLE
	NAME OF CORPORATE OFFICER (print or type)	PHONE NUMBER (with area code)	

## General Instructions

### 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 A.R.S. § 43-947 and 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 Form(s) 122 must be attached to 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 Form(s) 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.