

## Authorization and Consent of Subsidiary Corporation To Be Included in a Consolidated Income Tax Return

▶ Attach to the consolidated income tax return.

For the calendar year 20\_\_\_\_, or other tax year beginning \_\_\_\_\_, 20\_\_\_\_ and ending \_\_\_\_\_, 20\_\_\_\_

Name	Employer identification number
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Number, street, and room or suite no. \_\_\_\_\_

City or town, state, and ZIP code \_\_\_\_\_

Name of parent corporation	Employer identification number
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<p>The subsidiary corporation named above authorizes its parent corporation to include it in a consolidated return for the tax year indicated and for each subsequent year the group must file a consolidated return under the applicable regulations. If the parent corporation does not file a consolidated return on</p>	<p>behalf of the subsidiary, the subsidiary authorizes the Commissioner of the Internal Revenue Service or an IRS official to do so.          The subsidiary consents to be bound by the provisions of the consolidated return regulations.</p>
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<b>Sign Here</b>	<p>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 true, correct, and complete.</p>				
▶ _____ Signature of subsidiary officer	<table style="width: 100%;"> <tr> <td style="width: 50%; padding: 5px; vertical-align: bottom;">_____</td> <td style="width: 50%; padding: 5px; vertical-align: bottom;">_____</td> </tr> <tr> <td style="text-align: center; padding: 5px;">Date</td> <td style="text-align: center; padding: 5px;">Title</td> </tr> </table>	_____	_____	Date	Title
_____	_____				
Date	Title				

**Instructions for the subsidiary corporation.** Complete and submit an original, signed Form 1122 to the common parent corporation of the consolidated group for the first tax year the subsidiary consents to be included in the group's consolidated income tax return.

**Instructions for the parent corporation filing the consolidated return.** The common parent corporation of a consolidated group must attach a separate Form 1122 to the group's consolidated income tax return for each subsidiary

corporation for the first tax year each subsidiary consents to be included in the consolidated return. Attach to the consolidated return either the signed Form 1122 or an unsigned version containing the same information stated on the signed form. If the parent corporation submits an unsigned Form 1122, it must retain the original, signed form in its records.

