



Missouri Department of Revenue
Authorization and Consent of Subsidiary Corporation to be Included in a Missouri Consolidated Income Tax Return

For the first year a Missouri consolidated income tax return is filed, this form must be attached for each subsidiary. After the first year, this form is only required of any additional affiliation to the group. This form must be typed or printed and attached to [Form MO-1120](#).

For the calendar year 20 _____, or other taxable year beginning _____, 20 _____ and ending _____, 20 _____.

Will a federal consolidated return election be in effect for the taxable year of this consent with respect to the group with which the subsidiary corporation is affiliated? Yes No

If the answer is No, the group is not entitled to file a Missouri consolidated income tax return and this form should not be filed.

Subsidiary Corporation	Name of Subsidiary Corporation		Missouri Tax Identification Number	
	Number and Street		Federal Identification Number	
	City or Town, State, and Zip Code			

Incorporated	Date Incorporated (MM/DD/YYYY)	Place Incorporated
	Kind of Business	
	<input type="checkbox"/> Active <input type="checkbox"/> Inactive	
	Name of Common Parent Corporation	Missouri Tax Identification Number
Address		Federal Identification Number

Subsidiary Corporation	Has the subsidiary corporation filed Missouri returns in prior years as part of an affiliated group filing a consolidated return? <input type="checkbox"/> Yes <input type="checkbox"/> No	
	Has the subsidiary corporation filed Federal returns in prior years as part of an affiliated group filing a consolidated return? <input type="checkbox"/> Yes <input type="checkbox"/> No	
	If the answer to either question is Yes, attach a schedule of the year(s) in which such returns were filed and name(s) of the parent corporation and all affiliated members of the group.	

The subsidiary corporation named above hereby authorizes: (a) the common parent corporation named above to make a Missouri consolidated income tax return on its behalf for the taxable year for which this form is filed; and (b) the common parent corporation (or, in the event of its failure, the Director of Revenue or his or her delegate) to make a Missouri consolidated income tax return on its behalf for each taxable year thereafter for which a Missouri consolidated income tax return is or must be made by the affiliated group under the provisions of the Missouri consolidated return regulations.

The subsidiary corporation, in consideration of the privilege of joining in the making of a consolidated return with the common parent corporation, hereby consents to and agrees to be bound by the provisions of the Missouri income tax law and regulations, agrees that the tax shall be computed on the Missouri consolidated taxable income of the group and consents and agrees that the liability with respect to such tax shall be joint and several.

Signature	Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct. I also declare that the subsidiary named above has authorized me to sign this form on its behalf, and that this form has been examined by me and the information contained herein is, to the best of my knowledge and belief, true, correct, and complete.	
	Signature	Title
	Printed Name	Date (MM/DD/YYYY)

Form MO-22 (Revised 11-2013)

Mail to: Taxation Division
 P.O. Box 3365
 Jefferson City, MO 65105-3365

Phone: (573) 751-4541
TDD: (800) 735-2966
Fax: (573) 522-1721
E-mail: corporate@dor.mo.gov

Visit <http://dor.mo.gov/business/corporate/> for additional information.

