

Please type or print. Include with your return.

For the calendar year 2025 or fiscal year beginning M, M, D, 2, 0, 2, 5 and ending M, M, D, 2, 0, Y, Y.

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

Name	Employer Identification Number (EIN)
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Address – Number and street or PO Box

City, Town or Post Office	State	ZIP Code
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Name of Common Parent Corporation	Employer Identification Number (EIN)
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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

Declaration	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.		
Please Sign Here	SIGNATURE OF CORPORATE OFFICER	DATE	TITLE
	PRINTED NAME OF CORPORATE OFFICER	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.
- Each subsidiary corporation in the federal consolidated group uses this form 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.
- 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 included with Form 120 filed with the department for the first taxable year a consolidated return is filed.

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.

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