

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

For the first year a consolidated return is filed, this form must be attached for each subsidiary.

(Please type or print)

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

Mailing Address (number and street) _____

City or town, State, and Postal/ZIP Code _____

1 Date incorporated		Federal Employer Identification Number	
2 Place incorporated			
3 Capital stock outstanding at beginning of taxable year	➤	(a) Common \$	(b) Preferred \$
4 Kind of business		<input type="checkbox"/> Active <input type="checkbox"/> Inactive	
5 Name of common parent corporation		Federal Employer Identification Number of parent corporation	

The subsidiary corporation named above hereby: (a) authorizes the common parent corporation named above to make a consolidated income tax return on its behalf for the taxable year for which this form is filed; and (b) authorizes the common parent corporation (or in the event of its failure, the Director of Taxation of the State of Hawaii) to make a consolidated income tax return on its behalf for each taxable year thereafter for which a consolidated return must be made by the affiliated group under the provisions of section 235-92(2), Hawaii Revised Statutes (HRS).

parent corporation, hereby consents to and agrees to be bound by the provisions of section 235-92(2), HRS.

A consolidated Franchise Tax return may be filed by a qualifying bank, building and loan association, financial services loan company, financial corporation, small business investment company, development company, mortgage loan companies, trust company, or financial holding company, and their subsidiaries as defined in section 241-1, HRS. Refer to section 241-6, HRS.

The subsidiary corporation, in consideration of the privilege of joining in the making of a consolidated return with the common

Signature

I declare, under the penalties set forth in section 231-36, HRS, 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

Print name / Title

Date

