



MISSOURI DEPARTMENT OF REVENUE  
**AUTHORIZATION AND CONSENT OF  
SUBSIDIARY CORPORATION TO BE  
INCLUDED IN A MISSOURI  
CONSOLIDATED INCOME TAX RETURN**

FORM  
**MO-22**  
(REV. 10-2009)

ATTACH TO  
FORM MO-1120

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.

**PLEASE TYPE OR PRINT**

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.*

NAME OF SUBSIDIARY CORPORATION

MO TAX I.D. NUMBER

NUMBER AND STREET

FEDERAL I.D. NUMBER

CITY OR TOWN, STATE, AND ZIP CODE

1. DATE INCORPORATED

\_\_\_\_/\_\_\_\_/\_\_\_\_

2. PLACE INCORPORATED

3. KIND OF BUSINESS

☐ ACTIVE

☐ INACTIVE

4. NAME OF COMMON PARENT CORPORATION

MO TAX I.D. NUMBER

ADDRESS

FEDERAL I.D. NUMBER

5. Has the subsidiary corporation filed Missouri returns in prior years as part of an affiliated group filing a consolidated return? ☐ YES ☐ NO

Has the subsidiary corporation filed Federal returns in prior years as part of an affiliated group filing a consolidated return? ☐ YES ☐ NO

*If the answer to either questions 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.

*Under penalties of perjury, I 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.*

DATE

SIGNATURE

TITLE

\_\_\_\_/\_\_\_\_/\_\_\_\_