Form
MO-22

Missouri Department of Revenue

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

Department Use Only (MM/DD/YY)

Taxable Year Beginning (MM/DD/YY) Ending (MM/DD/YY)

Common Parent Corporation

Missouri Tax I.D. Number

Federal Employer I.D. Number

Charter Number

14109010001

Date Incorporated (MM/DD/YY)

Place Incorporated

Kind of Business

☐ Active ☐ Inactive

Name of Common Parent Corporation

Address City State ZIP

For the first year a Missouri consolidated income tax return is filed, this form must be attached to **Form MO-1120** for each subsidiary. After the first year, this form is only required of any additional affiliation to the group.

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.

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 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.

Subsidiary Corporation

Corporation Name

Address City State ZIP

Missouri Tax I.D. Number

Federal Employer I.D. Number

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 Signed (MM/DD/YY)

Attach to Form MO-1120 and mail to the Missouri Department of Revenue.

Balance Due:
P.O. Box 3365
Jefferson City, MO 65105-3365

Refund or No Amount Due:
P.O. Box 700
Jefferson City, MO 65105-0700