



SAMPLE LETTER ONLY - INSTRUCTIONS ON BACK

**PARENT CORPORATION LETTERHEAD**

DATE

THE ARIZONA DEPARTMENT OF REVENUE  
CORPORATE INCOME AUDIT UNIT  
1600 WEST MONROE  
PHOENIX, AZ 85007

To Whom It May Concern:

**LETTER OF ASSUMPTION**

This is to acknowledge the PARENT CORPORATION FEIN # \_\_\_\_\_  
has assumed responsibility for tax payment, filing returns and all payment in full of tax,  
penalties and interest, if any for SUBSIDIARY CORPORATION FEIN # \_\_\_\_\_.

BY: \_\_\_\_\_ TITLE \_\_\_\_\_  
CORPORATION OFFICER

BY: \_\_\_\_\_ TITLE \_\_\_\_\_  
CORPORATION OFFICER

STATE OF \_\_\_\_\_ )

COUNTY OF \_\_\_\_\_ )

Subscribed and sworn before me this \_\_\_\_ day of \_\_\_\_\_,

20\_\_\_\_, by:

(Notary Seal)

\_\_\_\_\_  
PRINT NAME OF SIGNOR

\_\_\_\_\_  
NOTARY PUBLIC



## LETTER OF ASSUMPTION CHECKLIST

THE FOLLOWING ITEMS MUST BE INCLUDED IN A *LETTER OF ASSUMPTION* FOR THE PURPOSE OF MEETING THE REQUIREMENTS FOR OBTAINING A TAX CLEARANCE CERTIFICATE FROM THE ARIZONA DEPARTMENT OF REVENUE:

- The parent corporation** assuming responsibility for the subsidiary **must file Arizona Corporate Income Tax Returns on a combined or consolidated basis and must list such subsidiary on the attached affiliation schedule.**
- The parent corporation** assuming responsibility for the subsidiary **must submit the letter.**
- The letter **must identify both corporations**; the company requesting a tax clearance from the department and the parent assuming responsibility for that company **by name and federal identification number.**
- A declaration by the parent must state the parent will assume responsibility to file all required forms and pay **taxes, penalties and interest** for the subsidiary. This must be a general statement of assumption and cannot be qualified.
- Two officers of the parent corporation** assuming responsibility **must sign** the letter of assumption. The titles of the officers must be stated and these officers both must have the authority to sign and file tax returns.
- The letter must be **notarized**.
- It is imperative that all information including the **statement, signatures of the officers and the notary all be on the same page.**
- A sample of the letter is provided on the back of this page.