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**From:**

**Sent:** Mon 1/5/2009 3:11 PM

**To:**

**Cc:**

**Subject:** RE: Collecting subsidiary's liability from parent

It is true that all members of the consolidated group are severally liable for the entire income tax the group owes. But I believe that each member of the group only owes its own employment tax obligations, so you could not collect the employment taxes of a sub from the parent just because they are in a consolidated group together. (I think there is also several liability for some type of liability relating to a pensio plans.)