For the ☐ calendar year 2013 or ☐ fiscal year beginning |M,M|D,D| 2,0,1,3 | and ending |M,M|D,D|Y,Y,Y,Y|.

Business Telephone Number (with area code)	Name		Employer Identification Number (EIN)
	Address – number and street or PO Box		
Business Activity Code (from federal Form 1120)	City, Town or Post Office	State	ZIP Code

65 **Check box if:** ☐ Name change ☐ Address change

A Correction of failure to check correct box on Form 120, question B to (see instructions):
    A1☐ Separate company **A2**☐ Combined (unitary group) **A3**☐ Consolidated

B Reason for filing Form 120X:
    B1☐ Finalized federal audit (attach copy)
    B2☐ Amended federal return (attach copy)
    B3☐ Arizona adjustments only (see instructions)

C ☐ Check this box if this amended return includes a capital loss carryback, and
    enter the last day of the tax year the capital loss originated: |M,M|D,D|Y,Y,Y,Y|

D This amended return changes Arizona filing method to (see instructions):
    ☐ Separate company ☐ Combined (unitary group)

E **Multistate corporations only** – Arizona apportionment (check only one):
    ☐ AIR Carrier ☐ STANDARD Sales Factor ☐ ENHANCED Sales Factor

DO NOT USE THE 2013 FORM 120X TO AMEND A PRIOR TAXABLE YEAR. USE THE FORM 120X FOR THE TAXABLE YEAR BEING AMENDED.

REVENUE USE ONLY. DO NOT MARK IN THIS AREA.
88

81 PM   **66** RCVD

		(a) As Originally Reported or Adjusted	(b) Amount to Add or Subtract	(c) Corrected Amount	
1	Taxable income	00	00	**1**	00
2	Additions to taxable income	00	00	**2**	00
3	Total taxable income – add lines 1 and 2	00	00	**3**	00
4	Subtractions from taxable income	00	00	**4**	00
5	Arizona adjusted income – subtract line 4 from line 3. WHOLLY ARIZONA CORPORATIONS GO TO LINE 13	00	00	**5**	00
6	Arizona adjusted income – from line 5. MULTISTATE CORPORATIONS ONLY	00	00	**6**	00
7	Nonapportionable or allocable amounts. Multistate corporations only	00	00	**7**	00
8	Adjusted business income – subtract line 7 from line 6. Multistate corporations only	00	00	**8**	00
9	Arizona apportionment ratio – from Schedule C or Schedule ACA	●		**9** ●	
10	Income apportioned to Arizona – multiply line 8 by line 9. Multistate corporations only	00	00	**10**	00
11	Other income allocated to Arizona. Multistate corporations only	00	00	**11**	00
12	Income attributable to Arizona – add lines 10 and 11. Multistate corporations only	00	00	**12**	00
13	Arizona income before NOL – from line 5 or line 12	00	00	**13**	00
14	Arizona basis net operating loss carryforward – attach computation schedule	00	00	**14**	00
15	Arizona taxable income – subtract line 14 from line 13	00	00	**15**	00
16	Enter tax – **Tax is 6.968 percent of line 15 or $50, whichever is greater**	00	00	**16**	00
17	Tax from recapture of tax credits – from Arizona Form 300, Part II, line 29	00	00	**17**	00
18	Subtotal – add lines 16 and 17	00	00	**18**	00
19	Nonrefundable tax credits – from Arizona Form 300, Part II, line 53	00	00	**19**	00
20	Credit type – enter form number for each nonrefundable credit claimed **20**	|3,| |3,| |3,| |3,|		
21	Tax liability – subtract line 19 from line 18	00	00	**21**	00
22	Refundable tax credits – Check box(es) and enter amount **22** ☐308 ☐342 ☐349	**22**	00		
23	Payments (extension, estimated)	**23**	00		
24	Payment with original return plus all payments after it was filed – from page 2, Schedule D	**24**	00		
25	Total payments – see instructions			**25**	00
26	Overpayment, if any, as shown on original return or as later adjusted – see instructions			**26**	00
27	Total payments applied to amended tax liability – subtract line 26 from line 25			**27**	00
28	**TOTAL DUE** – if line 21(c) is larger than line 27, enter the total due			**28**	00
29	Penalty and Interest			**29**	00
30	Payment due .... Non-EFT payment must accompany return			**30**	00
31	**OVERPAYMENT** – if line 27 is larger than line 21(c), enter the overpayment			**31**	00
32	Amount of line 31 to be applied to 2014 estimated tax		**32**	00	
33	Amount to be refunded – subtract line 32 from line 31			**33**	00

Name (as shown on page 1)	EIN

Schedule C – Apportionment Formula (Multistate Corporations Only)

- Qualifying air carriers must use Arizona Schedule ACA.
- See instructions, pages 5 and 6.

	COLUMN A Total Within Arizona Round to nearest dollar.	COLUMN B Total Everywhere Round to nearest dollar.	COLUMN C Ratio Within Arizona A ÷ B
C1 Property Factor Value of real and tangible personal property (by averaging the value of owned property at the beginning and end of the tax period; rented property at capitalized value).			
a Owned property (at original cost):			
Inventories			
Depreciable assets – (do not include construction in progress)			
Land..			
Other assets – (describe) _____			
Less – Nonbusiness property (if included in above totals)	( )	( )	
Total of section a..			
b Rented property (capitalize at 8 times net rental paid)			
c Total owned and rented property (section a total plus section b)			|•| | | | | |
C2 Payroll Factor			
Total wages, salaries, commissions and other compensation paid to employees (per federal Form 1120 or payroll reports)....................			|•| | | | | |
C3 Sales Factor			
a Sales delivered or shipped to Arizona purchasers...........................			
b Other gross receipts			
c Total sales and other gross receipts			
d Weight AZ sales (STANDARD uses ×2; ENHANCED uses ×8)	× 2 OR × 8		
e Sales factor (For column A, multiply line c by line d; for column B, enter the amount from line c.)....................................			|•| | | | | |
C4 Total Ratio – add C1c, C2, and C3e, in column C			|•| | | | | |
C5 Average Apportionment Ratio – divide line C4, column C, by the denominator (STANDARD divides by four (4); ENHANCED divides by ten (10)). Enter the result in column C, and on page 1, line 9, column (c)			|•| | | | | |

Schedule D – Schedule of Payments (List payment date and amount).

D1 Payment with original return	M,M D,D Y,Y,Y,Y	**D1**		00
D2 Payment after original return filed..	M,M D,D Y,Y,Y,Y	**D2**		00
D3 Payment after original return filed..	M,M D,D Y,Y,Y,Y	**D3**		00
D4 Total – add lines D1, D2 and D3		**D4**		00

Schedule E – Explanation of Changes (See instructions, page 6).

Declaration	The following declaration must be signed by one or more of the following officers: president, treasurer, or any other principal officer. Under penalties of perjury, I(we), the undersigned officer(s) authorized to sign this return, declare that I(we) have examined this return, including the accompanying schedules and statements, and to the best of my(our) knowledge and belief, it is a true, correct and complete return, made in good faith, for the taxable year stated pursuant to the income tax laws of the State of Arizona.
Please Sign Here	OFFICER'S SIGNATURE _____ DATE _____ TITLE _____ OFFICER'S SIGNATURE _____ DATE _____ TITLE _____
Paid Preparer's Use Only	PAID PREPARER'S SIGNATURE _____ DATE _____ PAID PREPARER'S PTIN _____ FIRM'S NAME (OR PAID PREPARER'S NAME, IF SELF-EMPLOYED) _____ FIRM'S ☐ EIN OR ☐ SSN FIRM'S STREET ADDRESS _____ FIRM'S TELEPHONE NUMBER _____ CITY _____ STATE _____ ZIP CODE _____

Mail to: Arizona Department of Revenue, PO Box 29079, Phoenix, AZ 85038-9079