



**SCHEDULE A Additions to Taxable Income**

<b>A1</b> Total federal depreciation.....	<b>A1</b>		00
<b>A2</b> Taxes based on income paid to any state (INCLUDING ARIZONA), local governments or foreign governments .....	<b>A2</b>		00
<b>A3</b> Interest on obligations of other states, foreign countries, or political subdivisions .....	<b>A3</b>		00
<b>A4</b> Special deductions claimed on federal return.....	<b>A4</b>		00
<b>A5</b> Federal net operating loss deduction claimed on federal return.....	<b>A5</b>		00
<b>A6</b> Additions related to Arizona tax credits: See instructions .....	<b>A6</b>		00
<b>A7</b> Capital loss from exchange of legal tender.....	<b>A7</b>		00
<b>A8</b> Other additions to federal taxable income: See instructions.....	<b>A8</b>		00
<b>A9</b> Total: Add lines A1 through A8. Enter the total here and on page 1, line 2.....	<b>A9</b>		00

**SCHEDULE B Subtractions from Taxable Income**

<b>B1</b> Recalculated Arizona depreciation: See instructions .....	<b>B1</b>		00
<b>B2</b> Basis adjustment for property sold or otherwise disposed of during the taxable year: See instructions .....	<b>B2</b>		00
<b>B3</b> Dividends received from 50% or more controlled domestic corporations.....	<b>B3</b>		00
<b>B4</b> Foreign dividend gross-up .....	<b>B4</b>		00
<b>B5</b> Dividends received from foreign corporations .....	<b>B5</b>		00
<b>B6</b> Interest on U.S. obligations.....	<b>B6</b>		00
<b>B7</b> Agricultural crops charitable contribution.....	<b>B7</b>		00
<b>B8</b> Expenses related to certain federal tax credits: See instructions .....	<b>B8</b>		00
<b>B9</b> Capital gain from exchange of legal tender .....	<b>B9</b>		00
<b>B10</b> Other subtractions from federal taxable income: See instructions.....	<b>B10</b>		00
<b>B11</b> Total: Add lines B1 through B10. Enter the total here and on page 1, line 4 .....	<b>B11</b>		00

**SCHEDULE C Nonapportionable Income and Expenses (Multistate Corporations Only)**

<b>C1</b> Nonbusiness dividends and interest income:					
<b>a</b> Total nonbusiness dividends not deducted in Schedule B.....	<b>C1a</b>		00		
<b>b</b> Interest from nonbusiness sources.....	<b>C1b</b>		00		
<b>c</b> Total nonbusiness dividends and interest: Add lines C1a and C1b .....	<b>C1c</b>				00
<b>C2</b> Net royalties from nonbusiness assets: Include schedule.					
<b>a</b> Net royalties from nonbusiness real and tangible personal property.....	<b>C2a</b>		00		
<b>b</b> Net royalties from nonbusiness patents and copyrights .....	<b>C2b</b>		00		
<b>c</b> Total net royalties from nonbusiness assets: Add lines C2a and C2b .....	<b>C2c</b>				00
<b>C3</b> Net income or (loss) from rental of nonbusiness assets: Include schedule. ....	<b>C3</b>				00
<b>C4</b> Net capital gain or (loss) from sale or exchange of nonbusiness assets utilized for production of nonbusiness income: Include schedule.....	<b>C4</b>				00
<b>C5</b> Other income or (loss): Include schedule.....	<b>C5</b>				00
<b>C6</b> Subtotal: Add lines C1c, C2c, and C3 through C5.....	<b>C6</b>				00
<b>C7</b> Expenses attributable to income derived from a foreign corporation which is not itself subject to Arizona income tax: Include schedule .....	<b>C7</b>				00
<b>C8</b> Total: Subtract line C7 from line C6. Enter the total here and on page 1, line 7.....	<b>C8</b>				00

**SCHEDULE D Other Income Allocated to Arizona (Multistate Corporations Only)**

<b>D1</b> Nonbusiness dividends and interest income:					
<b>a</b> Total nonbusiness dividends.....	<b>D1a</b>		00		
<b>b</b> Interest from nonbusiness sources.....	<b>D1b</b>		00		
<b>c</b> Total nonbusiness dividends and interest: Add lines D1a and D1b .....	<b>D1c</b>				00
<b>D2</b> Net royalties from nonbusiness assets: Include schedule.					
<b>a</b> Net royalties from nonbusiness real and tangible personal property.....	<b>D2a</b>		00		
<b>b</b> Net royalties from nonbusiness patents and copyrights .....	<b>D2b</b>		00		
<b>c</b> Total net royalties from nonbusiness assets: Add lines D2a and D2b .....	<b>D2c</b>				00
<b>D3</b> Net income or (loss) from rental of nonbusiness assets: Include schedule. ....	<b>D3</b>				00
<b>D4</b> Net capital gain or (loss) from sale or exchange of nonbusiness assets utilized for production of nonbusiness income: Include schedule.....	<b>D4</b>				00
<b>D5</b> Other income or (loss) directly allocable to Arizona: Include schedule. ....	<b>D5</b>				00
<b>D6</b> Total: Add lines D1c, D2c, and D3 through D5. Enter the total here and on page 1, line 11 .....	<b>D6</b>				00

**SCHEDULE E Apportionment Formula (Multistate Corporations Only)**

**IMPORTANT:** Qualifying air carriers must use Arizona Schedule ACA. Qualifying multistate service providers must include Arizona Schedule MSP. If the **"SALES FACTOR ONLY"** box on page 1, line E, is checked, *complete only Section E3, Sales Factor, lines a through f.* See instructions.

	COLUMN A Total Within Arizona Round to nearest dollar.	COLUMN B Total Everywhere Round to nearest dollar.	COLUMN C Ratio Within Arizona A ÷ B
<b>E1 Property Factor - STANDARD APPORTIONMENT ONLY</b> 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). <b>a Owned Property</b> (at original cost): 1 Inventories ..... 2 Depreciable assets (do not include construction in progress) ..... 3 Land ..... 4 Other assets (describe): ..... 5 Less: Nonbusiness property (if included in above totals) ..... 6 Total of section a (the sum of lines 1 through 4 less line 5) ..... <b>b Rented property</b> (capitalize at 8 times net rent paid)..... <b>c Total owned and rented property</b> (Total of section a plus section b). .....			
<b>E2 Payroll Factor - STANDARD APPORTIONMENT ONLY</b> Total wages, salaries, commissions and other compensation to employees (per federal Form 1120, or payroll reports). .....			
<b>E3 Sales Factor</b> <b>a</b> Sales delivered or shipped to Arizona purchasers ..... <b>b</b> Sales from services or from designated intangibles <b>for qualifying multistate service providers only</b> (see instructions; include Schedule MSP)..... <b>c</b> Other gross receipts ..... <b>d</b> Total sales and other gross receipts (the sum of lines a through c) ..... <b>e</b> Weight AZ sales: (STANDARD x 2; SALES FACTOR ONLY x 1) <b>f</b> Sales Factor Only (for Column A, multiply line d by line e; for Column B, enter the amount from line d; for Column C, divide Column A by Column B.) Skip line E4 and line E5 <b>STANDARD Apportionment</b> , continue to E4. <b>SALES FACTOR ONLY Apportionment</b> , enter the amount from Column C on page 1, line 9.....	×2 OR ×1		
<b>E4 STANDARD Apportionment Total Ratio:</b> Add Column C of lines E1c, E2, and E3f. Enter the total.....			
<b>E5 Average Apportionment Ratio for STANDARD Apportionment:</b> Divide line E4, Column C, by four (4). Enter the result on page 1, line 9. (If one of the factors is "0" in both Column A and Column B, see instructions.).....			

**SCHEDULE F Schedule of Tax Payments (Include additional sheets if more space is needed.)**

	(a) Name of Corporation	(b) EIN	(c) Payment Date	(d) Estimated Payment	(e) Extension Payment
F1			MM DD YY	00	00
F2			MM DD YY	00	00
F3			MM DD YY	00	00
F4			MM DD YY	00	00
F5			MM DD YY	00	00
F6			MM DD YY	00	00
F7	Total Tax Payments .....			00	00

**SCHEDULE G Other Information**

**G1** Date business began in Arizona or date income was first derived from Arizona sources: MM,MM,DD,DD,YY,YY,YY

**G2** Address at which tax records are located for audit purposes:  
 Number and Street: \_\_\_\_\_  
 City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP Code: \_\_\_\_\_

**G3** The taxpayer designates the individual listed below as the person to contact to schedule an audit of this return and authorizes the disclosure of confidential information to this individual. (See instructions.)  
 Name: \_\_\_\_\_ Phone Number: \_\_\_\_\_  
 Title: \_\_\_\_\_ (Area Code)

**G4** List prior taxable years ending in MM/DD/YYYY format for which a federal examination has been finalized:  
 \_\_\_\_\_

**NOTE:** A.R.S. § 43-327 requires the taxpayer, within ninety days after final determination, to report these changes under separate cover to the Arizona Department of Revenue or to file amended returns reporting these changes. (See instructions.)

**G5** List the taxable years ending in MM/DD/YYYY format for which federal examinations are now in progress and final determination of past examinations is still pending:  
 \_\_\_\_\_

**G6** List the taxable years ending in MM/DD/YYYY format for which federal waivers of the statute of limitations are in effect and dates on which waivers expire:  
 Taxable Year Ending: \_\_\_\_\_ Waiver Expiration Date: \_\_\_\_\_

**G7** Indicate tax accounting method:  Cash  Accrual  Other (Specify method.) \_\_\_\_\_

**Multistate taxpayers:**

**G8** Are the nonbusiness items reported on Schedule C, lines C1 through C5, and/or are the apportionment factor amounts reported on Schedule E, Column B treated consistently on all state tax returns filed under the Uniform Division of Income for Tax Purposes Act?  
 Yes  No If "No", the taxpayer must disclose the nature and extent of the variance upon request by the department.

**G9** Has the taxpayer changed the way income is apportioned or allocated to Arizona from prior taxable year returns?  
 Yes  No  
 If "Yes", include explanation.

	The following declaration must be signed by one of the following officers: president, treasurer, or any other principal officer.		
<b>Declaration</b>	Under penalties of perjury, I, the undersigned officer authorized to sign this return, declare that I have examined this return, including the accompanying schedules and statements, and to the best of my 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.		
<b>Please Sign Here</b>	_____ OFFICER'S SIGNATURE	_____ DATE	_____ TITLE
	_____ OFFICER'S PRINTED NAME		
<b>Paid Preparer's Use Only</b>	_____ PAID PREPARER'S SIGNATURE	_____ DATE	_____ PAID PREPARER'S TIN
	_____ PAID PREPARER'S PRINTED NAME		
	_____ FIRM'S NAME (OR PAID PREPARER'S NAME, IF SELF-EMPLOYED)		_____ FIRM'S EIN
	_____ FIRM'S STREET ADDRESS		_____ FIRM'S TELEPHONE NUMBER
	_____ CITY	_____ STATE	_____ ZIP CODE

**This form must be e-filed unless the corporation has a waiver or is exempt from e-filing.  
 See instructions for details.**

**SCHEDULE A Additions to Taxable Income Continued**

**A6 Additions related to Arizona tax credits:**

**A Environmental Technology Facility Credit:**

- 1 Excess Federal Depreciation or Amortization ..... **A1** 00
- 2 Excess in Federal Adjusted Basis..... **A2** 00

**B Pollution Control Credit:**

- 1 Excess Federal Depreciation or Amortization..... **B1** 00
- 2 Excess in Federal Adjusted Basis..... **B2** 00

**C Credit for Taxes Paid for Coal Consumed in Generating Electrical Power..... **C** 00**

**D Credit for Employment of TANF Recipients..... **D** 00**

**E Credit for Donation of School Site..... **E** 00**

**F Credit for Corporate Contributions to School Tuition Organizations..... **F** 00**

**G Credit for Corporate Contributions to School Tuition Organizations for Displaced Students or Students with Disabilities..... **G** 00**

**H Total Additions Related to Arizona Tax Credits.**  
Enter this amount on page 2, Schedule A, line A6..... **H** 00

**A8 Other additions to federal taxable income:**

**A Positive Partnership Income Adjustment..... **A** 00**

**B Federal Exploration Expenses..... **B** 00**

**C Federal Amortization or Depreciation for Facilities and Equipment Amortized Under Arizona Law:**

- 1 Pollution Control Devices..... **C1** 00
- 2 Child Care Facilities..... **C2** 00

**D Expenses and Interest Relating to Income Not Taxed by Arizona..... **D** 00**

**E Tax-Exempt Insurance Company Loss..... **E** 00**

**F Amounts Repaid in Current Taxable Year..... **F** 00**

**G Excess Federal Capital Loss Carryover Under a Claim of Right Restoration..... **G** 00**

**H Domestic International Sales Corporations..... **H** 00**

**I Expenditures for the Americans With Disabilities Act..... **I** 00**

**J Treatment of Installment Obligations When Corporate Activities Cease in Arizona..... **J** 00**

**K Total Other Additions to Federal Taxable Income.**  
Enter this amount on page 2, Schedule A, line A8..... **K** 00

**SCHEDULE B Subtractions from Taxable Income Continued**

**B8 Expenses related to certain federal tax credits:**

**A Work Opportunity Credit..... **A** 00**

**B Empowerment Zone Employment Credit..... **B** 00**

**C Credit for Employer-Paid Social Security Taxes on Employee Cash Tips..... **C** 00**

**D Indian Employment Credit..... **D** 00**

**E Total Expenses Related to Certain Federal Tax Credits.**  
Enter this amount on page 2, Schedule B, line B8..... **E** 00

**B10 Other subtractions from federal taxable income:**

**A Refunds of Taxes Based on Income..... **A** 00**

**B Negative Partnership Income Adjustment..... **B** 00**

**C Expense Recapture, Mine Explorations..... **C** 00**

**D Deferred Exploration Expenses..... **D** 00**

**E Exploration Expenses: Oil, Gas or Geothermal Resources..... **E** 00**

**F Arizona Amortization of Facilities and Equipment:**

- 1 Pollution Control Devices..... **F1** 00
- 2 Cost of Child Care Facilities..... **F2** 00

**G Interest on Federal Taxable Arizona Obligations Evidenced by Bonds..... **G** 00**

**H Expenses and Interest Relating to Tax-Exempt Income..... **H** 00**

**I Tax-Exempt Insurance Company Income..... **I** 00**

**J Claim of Right Adjustment..... **J** 00**

**K Dividends from Domestic International Sales Corporation (DISC)..... **K** 00**

**L Income from Disaster Relief Efforts..... **L** 00**

**M Expenditures for the Americans with Disabilities Act..... **M** 00**

**N Contributions in Aid of Construction (see instructions)..... **N** 00**

**O Marijuana Establishments only (see instructions)**

- 1 Federal Disallowed Expenses, *or*..... **O1** 00
- 2 Federal Taxable Income Attributable to NMMD Operations..... **O2** 00

**P Total Other Subtractions from Federal Taxable Income.**  
Enter this amount on page 2, Schedule B, line B10..... **P** 00