

- Complete Form 51 for each year the corporation files Arizona Form 120.
- Include Form 51 behind Form 120.
- Be sure to check the "Yes" box on Form 120, line D.

For the calendar year 2025 or fiscal year beginning M M D D 1 2 , 0 , 2 , 5 and ending M M D D 1 2 , 0 , Y , Y

Name		Employer Identification Number (EIN)	
Number and Street or PO Box		REVENUE USE ONLY. DO NOT MARK IN THIS AREA. 88	
City or Town	State	ZIP Code	
<b>A. Arizona filing method:</b> Consolidated: <input type="checkbox"/> Combined: <input type="checkbox"/> Separate Company: <input type="checkbox"/> <b>B. Check the box to indicate which Section(s) of this form you are completing:</b> Section 1 <input type="checkbox"/> Section 2 <input type="checkbox"/> Section 3 <input type="checkbox"/> Section 4 <input type="checkbox"/>			
		81 PM	80 RCV

<b>Section 1</b>		<b>Listing of Affiliated Corporations</b>				
		Complete Section 1 for each taxable year. If more space is needed, include additional schedules.				
If the Affiliated Company is an Arizona Filer, check the Arizona Filer box. ↓			F = Consolidated C = Combined S = Separate ↓			
(a) 00	Arizona Filer?	(b) Affiliated Company Name	(c) F/C/S	(d) EIN	(e) Period From – Through	(f) Business Activity Code
1					MM/YYYY-MM/YYYY	
2					MM/YYYY-MM/YYYY	
3					MM/YYYY-MM/YYYY	
4					MM/YYYY-MM/YYYY	
5					MM/YYYY-MM/YYYY	
6					MM/YYYY-MM/YYYY	
7					MM/YYYY-MM/YYYY	
8					MM/YYYY-MM/YYYY	
9					MM/YYYY-MM/YYYY	
10					MM/YYYY-MM/YYYY	
11					MM/YYYY-MM/YYYY	
12					MM/YYYY-MM/YYYY	
13					MM/YYYY-MM/YYYY	
14					MM/YYYY-MM/YYYY	
15					MM/YYYY-MM/YYYY	

<b>Section 2</b>		<b>Corporations Added to the Affiliated Group During the Taxable Year</b>						
		Complete Section 2 if any corporations were added to the affiliated group during the taxable year. If more space is needed, include additional schedules.						
If the Affiliated Company is an Arizona Filer, check the Arizona Filer box. If the Affiliated Company changed its name during the taxable year, check the Name Change box.		F = Consolidated C = Combined S = Separate ↓						
		(a) Arizona Filer?	(b) Affiliated Company Name	(c) Name Change?	(d) F/C/S	(e) EIN	(f) Month Added	(g) Business Activity Code
1							MM	
2							MM	
3							MM	
4							MM	
5							MM	
6							MM	
7							MM	
8							MM	

<b>Section 3</b>		<b>Corporations Removed From the Affiliated Group During the Taxable Year</b>						
		Complete Section 3 if any corporations were removed from the affiliated group during the taxable year. If more space is needed, include additional schedules.						
If the Affiliated Company is an Arizona Filer, check the Arizona Filer box. If the Affiliated Company changed its name during the taxable year, check the Name Change box.		F = Consolidated C = Combined S = Separate ↓						
		(a) Arizona Filer?	(b) Affiliated Company Name	(c) Name Change?	(d) F/C/S	(e) EIN	(f) Month Deleted	(g) Business Activity Code
1							MM	
2							MM	
3							MM	
4							MM	
5							MM	
6							MM	
7							MM	
8							MM	

Reasons for removal:

Name (as shown on page 1)	EIN
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<b>Section 4</b>		<b>Related Companies not Included in the Affiliated Group for the Taxable Year:</b>					
		Complete Section 4 to indicate any related companies not included in the affiliated group for the taxable year. If more space is needed, attach additional schedules.					
If the Affiliated Company is an Arizona Filer, check the Arizona Filer box. ↓			F = Consolidated ↓		C = Combined	S = Separate	
00	(a) Arizona Filer?	(b) Affiliated Company Name	(c) Ownership %	(d) F/C/S	(e) EIN	(f) Period From – Through	(g) Business Activity Code
1						MM/YYYY – MM/YYYY	
2						MM/YYYY – MM/YYYY	
3						MM/YYYY – MM/YYYY	
4						MM/YYYY – MM/YYYY	
5						MM/YYYY – MM/YYYY	
6						MM/YYYY – MM/YYYY	
7						MM/YYYY – MM/YYYY	
8						MM/YYYY – MM/YYYY	
9						MM/YYYY – MM/YYYY	
10						MM/YYYY – MM/YYYY	
11						MM/YYYY – MM/YYYY	
12						MM/YYYY – MM/YYYY	
13						MM/YYYY – MM/YYYY	
14						MM/YYYY – MM/YYYY	
15						MM/YYYY – MM/YYYY	