

For the calendar year 2025 or fiscal year beginning MMDD 2025 and ending MMDD 20_{YY} Check this box if this fiscal year return is based on a 52/53 week taxable year.

CHECK ONE: <input type="checkbox"/> Original <input type="checkbox"/> Amended Business Telephone Number (with area code)	Name	Employer Identification Number (EIN)
	Address – number and street or PO Box	
	City, Town or Post Office	State

68 **Check box if:** **A** This is a first return **B** Name change **C** Address change
A Date Arizona operations began MMDDYY
B Nature of unrelated business activities: _____
C Unrelated business activity codes: _____
D ARIZONA apportionment **for multistate organizations only** (check one box):
 1 AIR CARRIER 2 STANDARD 3 SALES FACTOR ONLY
E Check if Multistate Service Provider Election and Computation (Arizona Schedule MSP) is included. Indicate the year of the election cycle Yr 1 Yr 2 Yr 3 Yr 4 Yr 5
F Check federal form filed: 1 990-T 2 Other (specify) _____

Check box if return filed under extension:

82 **82F**

REVENUE USE ONLY. DO NOT MARK IN THIS AREA.

88**81** **PM****66** **RCVD****Arizona Unrelated Business Taxable Income Computation**

1	Unrelated business taxable income.....	1	00
2	Additions related to Arizona tax credits claimed	2	00
3	Subtotal: Add line 1 and line 2. Enter the total.....	3	00
4	Apportionment ratio for multistate organizations only : See instructions	4	
5	Taxable income attributable to Arizona: See instructions.....	5	00

Arizona Tax Liability Computation

6	Enter tax: Tax is 4.9 percent of line 5, or \$50, whichever is greater	6	00
7	Tax from recapture of tax credits from Arizona Form 300, Part 2, line 22.....	7	00
8	Subtotal: Add line 6 and line 7. Enter the total.....	8	00
9	Nonrefundable tax credits from Arizona Form 300, Part 2, line 40.....	9	00
10	Credit type: Enter form number for each nonrefundable credit claimed: 101 <u>3</u> 102 <u>3</u> 103 <u>3</u> 104 <u>3</u>	10	
11	Tax liability: Subtract line 9 from line 8. Enter the difference.....	11	00

Tax Payments

12	Refundable tax credits: Check box(es) and enter amount: 121 <input type="checkbox"/> 308 122 <input type="checkbox"/> 334 123 <input type="checkbox"/> 349	12	00
13	Extension payment made with Arizona Form 120/165EXT or online.....	13	00
14	Estimated tax payments:	14	00
15	Amended returns. Payment made with original return plus all payments made after it was filed: See instructions	15	00
16	Subtotal payments: Add lines 12 through 15. Enter the total.....	16	00
17	Overpayments of tax from original return or later adjustments: See instructions	17	00
18	Total Payments: Subtract line 17 from line 16. Enter the difference.....	18	00

Computation of Total Due or Overpayment

19	Balance of tax due: If line 11 is larger than line 18, subtract line 18 from line 11. Enter balance of tax due. Skip line 20	19	00
20	Overpayment of tax: If line 18 is larger than line 11, subtract line 11 from line 18. Enter overpayment of tax	20	00
21	Penalty and interest.....	21	00
22	Estimated tax underpayment penalty: If Form 220PTE is included, check this box 22A <input type="checkbox"/>	22	00
23	TOTAL AMOUNT DUE: Add lines 19, 21, and 22. Enter the total. See instructions	23	00
24	OVERPAYMENT: See instructions	24	00
25	Amount of line 24 to be applied to 2026 estimated tax..... 25 <u>00</u>	25	00
26	Amount to be refunded: Subtract line 25 from line 24. Enter the difference.....	26	00

Continued on page 2 ➔

Name (as shown on page 1)	EIN
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SCHEDULE A Apportionment Formula (Multistate Organizations 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 D, is checked, *complete only Section A3, Sales Factor, lines a through f.* See instructions.

A1 Property Factor - STANDARD APPORTIONMENT ONLY

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).

A2 Payroll Factor - STANDARD APPORTIONMENT ONLY

Total wages, salaries, commissions and other compensation to employees (per federal Form 990T, or payroll reports).

A3 Sales Factor

- a** Sales delivered or shipped to Arizona purchasers
- b** Sales from services or from designated intangibles **for qualifying multistate service providers only** (see instructions; include Schedule MSP)
- c** Other gross receipts
- d** Total sales and other gross receipts (the sum of lines a through c)
- e** Weight AZ sales: (STANDARD x 2; SALES FACTOR ONLY x 1)
- f** Sales Factor: (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.)

STANDARD Apportionment, continue to A4.

SALES FACTOR ONLY Apportionment, enter the amount from Column C on page 1, line 4

A4 STANDARD Apportionment Total Ratio: Add Column C of lines A1, A2, and A3f. Enter the total.

A5 Average Apportionment Ratio for STANDARD Apportionment: Divide line A4, Column C, by four (4). Enter the result on page 1, line 4. (If one of the factors is "0" in both Column A and Column B, see instructions.)

Declaration	<p>Under penalties of perjury, I 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.</p>		
Please Sign Here	OFFICER'S SIGNATURE	DATE	TITLE
Paid Preparer's Use Only	PAID PREPARER'S SIGNATURE	DATE	PAID PREPARER'S TIN
	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

Mail to: Arizona Department of Revenue, PO Box 52153, Phoenix, AZ 85072-2153