

**Include this schedule with the tax return.**

For the calendar year 2025 or fiscal year beginning MM/DD/2025 and ending MM/DD/20YY.

Name as shown on Form 99T, 120, 120S, 120X, or 165

Employer Identification Number (EIN)

1. Initial year of this election cycle: Beginning MM/DD/YYYY and ending MM/DD/YYYY

2. Indicate year of election cycle: ☐ Year 1 ☐ Year 2 ☐ Year 3 ☐ Year 4 ☐ Year 5

**PART A Multistate Service Provider Qualification** (Complete Part A only in Year One of the Election Cycle.)

**A1** Sales from services or designated intangibles (see page 1 of the instructions) with the benefit of the services or designated intangibles received outside Arizona .....

**A1**

**A2** Total sales everywhere (including sales from services and designated intangibles) .....

**A2**

**A3** Divide line A1 by line A2 (carry the quotient to six decimal places) .....

**A3**

**A4** Is line A3 more than 0.850000?

☐ Yes. You qualify to make the election. Skip lines A5 and A6. Go to Part B.

By completing and including Schedule MSP with the current tax return, taxpayer is making an irrevocable election pursuant to A.R.S. § 43-1147(B). This election is binding for five consecutive taxable years beginning with the first taxable year to which the election applies.

☐ No. Go to line A5.

**A5** Are you a regionally accredited institution of higher education with at least one university campus in Arizona that has more than 2,000 students residing on campus?

☐ Yes. You qualify to make the election. Skip line A6. Go to Part B.

By completing and including Schedule MSP with the current tax return, taxpayer is making an irrevocable election pursuant to A.R.S. § 43-1147(B). This election is binding for five consecutive taxable years beginning with the first taxable year to which the election applies.

☐ No. Go to line A6.

**A6** Are you an employer that has more than 2,000 employees in this state and derive more than 85% of your sales from support services provided to a regionally accredited institution of higher education? See the instructions for more information.

☐ Yes. You qualify to make the election. Go to Part B.

By completing and including Schedule MSP with the current tax return, taxpayer is making an irrevocable election pursuant to A.R.S. § 43-1147(B). This election is binding for five consecutive taxable years beginning with the first taxable year to which the election applies.

☐ No. You do not qualify to make the election. Stop here.

**PART B Sales From Services in Arizona**

**B** Enter the amount of Arizona market sales from services or designated intangibles (see page 1 of instructions) .....

**B**

00

- Form 99T filers, also enter this amount on Schedule A, line A3b, column A; or
- Form 120 filers, also enter this amount on Schedule E, line E3b, column A; or
- Form 120S filers, also enter this amount on Schedule A, line A3b, column A; or
- Form 120X filers, also enter this amount on Schedule A, line A3b, column A; or
- Form 165 filers, also enter this amount on Schedule C, line C3b, column A.

**Submit this completed Form MSP with your timely filed original return to make the MSP election.**