

For the [ ] calendar year 2017 or [ ] fiscal year beginning [M,M,D,D] 2,0,1,7 and ending [M,M,D,D] 2,0,Y,Y.

Business Telephone Number, Name, Employer Identification Number (EIN), Address, Business Activity Code, City, Town or Post Office, State, ZIP Code

- 68 Check box if: [ ] This is a first return [ ] Name change [ ] Address change
A Is FEDERAL return filed on a consolidated basis?
B ARIZONA filing method: 1 [ ] Separate company 2 [ ] Combined (unitary group) 3 [ ] Consolidated
C If ARIZONA filing method is consolidated, enter the last day of the tax year
D If ARIZONA filing method is combined or consolidated, see Form 51 instructions. Is Form 51 included?
E ARIZONA apportionment for multistate corporations only (check one box): [ ] AIR CARRIER [ ] STANDARD [ ] SALES FACTOR ONLY
F [ ] Check if Multistate Service Provider Election and Computation (Arizona Schedule MSP) is included.
G Is this the corporation's final ARIZONA return under this EIN?

Check box if return filed under FEDERAL extension: [82] 82F [ ] Do not check if using Arizona Extension
REVENUE USE ONLY. DO NOT MARK IN THIS AREA.
[88]
[81] PM [66] RCVD

Table with 3 columns: Line number, Description, Amount. Lines 1-33 detailing taxable income, adjustments, and tax liability.

**SCHEDULE A Additions to Taxable Income**

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

**SCHEDULE B Subtractions from Taxable Income**

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

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

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

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

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

**SCHEDULE E 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 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): <b>1</b> Inventories ..... <b>2</b> Depreciable assets (do not include construction in progress): ..... <b>3</b> Land ..... <b>4</b> Other assets (describe): _____ <b>5</b> Less: Nonbusiness property (if included in above totals) ..... <b>6</b> Total of section a (the sum of lines 1 through 4 less line 5):..... <b>b</b> Rented property (capitalize at 8 times net rent paid)..... <b>c</b> Total owned and rented property (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 of services for <b>qualifying multistate service providers only</b> (include Schedule MSP) ..... <b>c</b> Other gross receipts ..... <b>d</b> Total sales and other gross receipts ..... <b>e</b> Weight AZ sales: (STANDARD x 2; SALES FACTOR ONLY x 1) <b>f</b> 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.)			
<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.)**

	Name of Corporation	EIN	Payment Date	Estimated Payment	Extension Payment
<b>F1</b>			MM DD YY	00	00
<b>F2</b>			MM DD YY	00	00
<b>F3</b>			MM DD YY	00	00
<b>F4</b>			MM DD YY	00	00
<b>F5</b>	Total Tax Payments			00	00
<b>F6</b>	Subtotal(s) from included schedule(s)			00	00
<b>F7</b>	TOTALS Add lines F5 and F6. Enter the total. ....			00	00

Name (as shown on page 1)	EIN
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**SCHEDULE G Other Information**

- G1** Date business began in Arizona or date income was first derived from Arizona sources: MM,MD,D,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 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 for which federal examinations are now in progress and final determination of past examinations is still pending:  
 \_\_\_\_\_
- G6** List the taxable years for which federal waivers of the statute of limitations are in effect and dates on which waivers expire:  
 \_\_\_\_\_
- 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 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.

<b>Declaration</b>	The following declaration must be signed by one or more of the following officers: president, treasurer, or any other principal officer.		
<b>Please Sign Here</b>	OFFICER'S SIGNATURE _____	DATE _____	TITLE _____
<b>Paid Preparer's Use Only</b>	PAID PREPARER'S SIGNATURE _____	DATE _____	PAID PREPARER'S PTIN _____
	FIRM'S NAME (OR PAID PREPARER'S NAME, IF SELF-EMPLOYED) _____	FIRM'S <input type="checkbox"/> EIN OR <input type="checkbox"/> 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**