ARIZONA FORM
51T

TRANSACTION PRIVILEGE TAX ELECTION FOR ACCOUNTING AND REPORTING EXPENSES CREDIT

FOR CALENDAR YEAR **20YY**

Mail to: Arizona Department of Revenue, 1600 W Monroe, Phoenix AZ 85007-2650
For assistance call: (602) 255-2060 or 1-800-843-7196 (statewide only); TDD (602) 542-4021 or 1-800-397-0256 (statewide only).

Reporting Entity Name		Employer identification number
C/O	Business telephone number	Social Security Number
Mailing address		
City or town, state, and ZIP code	Country	Postmark

Entity Type:
Check one ☐ F= Consolidated ☐ C= Combined ☐ S= Separate Corporation ☐ E= Estate
☐ H= Subchapter S ☐ P= Partnership ☐ I= Sole Proprietor ☐ T= Trust

☐ Check here if this is a change in election.
Change is to be effective beginning _____.
Month & Year

A business entity which files a single Arizona income tax return that includes income from more than one transaction privilege tax license should file this election form with the Department of Revenue if it is expected that the credit for accounting and reporting expenses for all transaction privilege tax licenses will meet or exceed the maximum $10,000 amount for the calendar year. This election form should indicate how the credit will be allocated among the licensees.

List all Arizona transaction privilege tax licenses that will be part of this group subject to the election.
Please use whole dollar amounts in each election; if none, please enter zero.

	Transaction Privilege Tax Licensee A/D/C	Entity Type	Employer identification number	Arizona Transaction Privilege Tax number	Election Amount	
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						

Please Sign here

Taxpayer's Signature | Date | Taxpayer's Title | Phone Number

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