

**2004 Amended Corporation Income Tax Return**

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Phoenix	(602) 255-3381
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[www.azdor.gov](http://www.azdor.gov)

**General Instructions**

**Use of 2004 Form 120X**

Use the 2004 form to amend only the 2004 Form 120 or Form 120A, as originally filed, or as it was later adjusted by an amended return, Department of Revenue correction notice, or an audit, whichever is latest.

**NOTE:** *Amended returns for prior taxable years must be filed on the Forms 120X for those taxable years.*

**When to File Form 120X**

The Form 120X may be filed only after the taxpayer has filed its original tax return (Form 120 or Form 120A) for the taxable year 2004. Generally, Form 120X must be filed within four years after the date the original return was due or after the date that the taxpayer filed it, whichever was later.

**Reporting of Federal Amended Return Changes or Finalized Revenue Agent Report (RAR)**

A taxpayer who files an amended return with the Internal Revenue Service must file an Arizona amended return within 90 days.

The taxpayer must report changes or corrections of the taxpayer's taxable income by the Internal Revenue Service or as the result of renegotiation of a contract or subcontract with the United States to the department. The taxpayer must, within 90 days after the final determination of the change or correction, either:

- File a copy of the final determination with the department, concede the accuracy of the determination or state any errors, and request the department to recompute the tax owed to Arizona; or
- File an amended return as required by the department.

The department may require the taxpayer to file an amended return if the department does not have the necessary information to recompute the tax owed to Arizona.

File an amended return for a prior taxable year on the Form 120X for that taxable year. Do not use the 2004 Form 120X to file an amended return for a prior taxable year. If an amended return is filed for a taxable year prior to 1999, attach a copy of the original Arizona return.

**Consolidated Return Election**

The common parent of an affiliated group of corporations that files a federal consolidated return may elect to file an Arizona consolidated return. The common parent must make the election for taxable years beginning January 1, 1994, or later by the due date, including extensions, for filing the original return.

A taxpayer may file the 2004 Form 120X to change its method of filing to consolidated for the taxable year 2004 only if the 2004 Form 120X is filed by the due date, including extensions, of the taxpayer's 2004 Form 120.

Refer to the 2004 Form 120 instructions for further information regarding requirements for the election to file on a consolidated basis.

**Required Attachments to Form 120X**

Attach any schedules, forms, and/or statements which are necessary to fully explain and substantiate the change(s).

CHANGING THE ARIZONA APPORTIONMENT RATIO (FOR AIR CARRIERS)? Attach Schedule ACA.

REPORTING FEDERAL AMENDED RETURN CHANGES? Attach a copy of the amended return with all applicable schedules.

REPORTING FINALIZED RAR CHANGES? Attach a copy of the RAR with all applicable schedules.

CHANGING THE ARIZONA METHOD OF FILING (INFORMATION QUESTION C)? Complete Form 51, *Combined or Consolidated Return Affiliation Schedule*, according to the Form 51 instructions and attach it to Form 120X.

**Rounding Dollar Amounts**

Taxpayers must round amounts to the nearest whole dollar. If 50 cents or more, round up to the next dollar. If less than 50 cents, round down.

**Specific Instructions**

Type or print the required information in the name, address, and information boxes on the top of page 1.

- If this is a *consolidated return*, enter the common parent corporation's name and address. The name for a consolidated return should include the phrase "and subsidiaries."
- If this is a *combined return*, enter the name and address of the corporation under which the group is filing. The name for the combined return should include either the phrase "and unitary affiliates" or "and unitary subsidiaries," whichever is applicable.

**Information question A:** If the correct box WAS NOT CHECKED on the 2004 Form 120, information question B, indicate the correct method of filing by checking the appropriate box. Explain the correction on the 2004 Form 120X Schedule E.

If the correct box WAS CHECKED on the 2004 Form 120, information question B: (i) do not check any boxes for information question A and (ii) answer information question C if the Form 120X is being filed to change the Arizona method of filing.

**Information question B:** Check the Arizona adjustments only box if the amended return is being filed to report only state changes. State change examples: apportionment ratio; additions to or subtractions from federal taxable income.

**Information question C:** If this amended return is filed to change the Arizona method of filing, check the appropriate box. Complete the Form 120X Schedule E to explain the changes. Attach a completed Form 51 to Form 120X.

Indicate the period covered by the taxable year (in an MM/DD/YYYY format) and whether the taxable year is a calendar year or a fiscal year.

Enter the corporation's employer identification number, which is the taxpayer identification number (TIN).

- If this is a *consolidated return*, enter the TIN of the common parent corporation.
- If this is a *combined return*, enter the TIN of the corporation under which the group is filing.

Enter the corporation's Arizona withholding tax number and Arizona transaction privilege tax number.

- If this is a *consolidated return*, enter the common parent corporation's Arizona withholding tax number and Arizona transaction privilege tax number. If the common parent does not have an Arizona withholding tax number or Arizona transaction privilege tax number, leave these boxes blank.
- If this is a *combined return*, enter the Arizona withholding tax number and Arizona transaction privilege tax number of the corporation under which the group is filing. If this corporation does not have an Arizona withholding tax number or Arizona transaction privilege tax number, leave these boxes blank.

All returns, statements, and other documents filed with the department require a TIN. Taxpayers that fail to include their TIN may be subject to a penalty. Paid tax return preparers must include their TIN where requested. The TIN for a paid tax return preparer is the individual's social security number or preparer identification number or the employer identification number of the business. Paid tax return preparers that fail to include their TIN may be subject to a penalty.

### Lines 1 through 20 and lines 22 through 24 -

**NOTE:** Columns (a) and (c) must be completed for each line whether or not a change has been made to a particular line. Enter an amount in column (b) only if a change has been made for a particular line.

- **Column (a):** Enter the amounts as shown on the original return or as adjusted by any prior audit, amended return, or Department of Revenue correction notice.
- **Column (b):** Enter the amount(s) of any change(s). Attach any schedules, forms, and/or statements which are necessary to fully explain and substantiate the change(s).

The amounts entered in column (b) should be the net increase or net decrease for each line that has been changed. Bracket all decreases entered in column (b).

- **Column (c):** Add the increase in column (b) to the amount in column (a) or subtract the decrease in column (b) from column (a). Enter the result here. If the line has not been changed, enter the amount from column (a) in column (c).

### Line 9 - Apportionment Ratio (Multistate Taxpayers Only)

If the apportionment ratio is being amended, enter the amended apportionment ratio in column (c) from page 2, Schedule C, line C5 or from Schedule ACA, line 3. If the apportionment ratio is not being amended, enter the apportionment ratio from the 2004 Form 120, page 1, line 9, or as adjusted by any prior audit or amended return, whichever is latest. The taxpayer must carry out the ratio on line 9 to six places.

Refer to the Schedule ACA or Schedule C instructions for more information. Do not enter an amount on page 1, line 9, before reading the Schedule ACA or Schedule C instructions.

### Line 16 - Arizona Tax

Multiply Arizona taxable income [line 15(c)] by 6.968 percent. If the computed amount of tax is less than \$50, enter the minimum tax of \$50. See A.R.S. § 43-1111.

*Combined or consolidated returns* - a unitary group or an Arizona affiliated group is considered a single taxpayer. The minimum tax is imposed on the single taxpayer rather than on each corporation within the group.

### Line 17 - Tax From Recapture of Tax Credits

Enter the amount of tax due from recapture of the environmental technology facility credit, alternative fuel vehicle credit, and/or the neighborhood electric vehicle credit from Form 300, Part II, line 25.

### Line 18 - Subtotal

Add lines 16 and 17. This is the amount of tax to which the Clean Elections Fund tax reduction and the total amount of tax credits claimed by the taxpayer may be applied.

### Line 20 - Nonrefundable Tax Credits

Enter the allowable nonrefundable tax credit amount from the Form 300, Part II, line 48. This amount cannot be larger than the amount on line 18 less the amount on line 19. Do not include refundable tax credits or the retroactive consolidation tax payment credit on this line.

- **Defense Contracting Credits.** There are two tax credits for qualified defense contractors. Qualified defense contractors may claim a credit for net increases in employment positions under United States Department of Defense contracts and in private commercial employment positions. There is also a credit for property taxes paid by a qualified defense contractor. The Arizona Department of Commerce cannot certify any new qualified defense contractors after June 30, 2001. Complete Form 302 to claim these credits.

- **Enterprise Zone Credit.** Taxpayers located in an enterprise zone may claim a tax credit for net increases in qualified employment positions. Effective for taxable years beginning from and after December 31, 2003, taxpayers may not claim the credit for qualified employment positions at a business location where more than 10 per cent of the business conducted at the location consists of retail sales of tangible personal property, measured by either the number of employees assigned to retail or the square footage of the facility used for retail transactions at the location in the enterprise zone. Complete Form 304 to claim this credit.
- **Environmental Technology Facility Credit.** This tax credit is for costs incurred in constructing a qualified environmental technology manufacturing, producing, or processing facility as described in ARS § 41-1514.02. The Arizona Department of Commerce cannot certify any new qualified environmental technology manufacturers, producers or processors after June 30, 1996. Complete Form 305 to claim this credit.
- **Military Reuse Zone Credit.** This tax credit is for net increases in employment of full-time employees working in a military reuse zone established under Arizona law. The employees must primarily engage in providing aviation or aerospace services or in manufacturing, assembling, or fabricating aviation or aerospace products. Complete Form 306 to claim this credit.
- **Recycling Equipment Credit.** This tax credit has been repealed effective for taxable years beginning from and after December 31, 1999. Taxpayers may claim carryovers of unused credits from taxable years beginning prior to January 1, 2000. Complete Form 307 to claim the carryover of this credit.
- **Credit for Increased Research Activities.** This tax credit is for taxpayers who incur qualified research expenses for research conducted in Arizona. The credit applies to taxable years beginning from and after December 31, 2000. Complete Form 308 to claim this credit.
- **Agricultural Water Conservation System Credit.** This tax credit has been repealed effective for taxable years beginning from and after December 31, 1999. Taxpayers may claim carryovers of unused credits from taxable years beginning prior to January 1, 2000. Complete Form 312 to claim the carryover of this credit.
- **Alternative Fuel Vehicle (AFV) Credit.** Taxpayers may claim a carryover of the unused nonrefundable tax credit from taxable year 1999 on this line. Complete Form 313 to claim this credit.
- **Underground Storage Tanks Credit.** This tax credit is for expenses incurred by a corporate taxpayer not liable or responsible for corrective actions required due to the release of a regulated substance. The credit applies to taxable years beginning from and after December 31, 1993. The law provides no carryforward for this credit. Complete Form 314 to claim this credit.
- **Pollution Control Credit.** This tax credit is for expenses incurred during the taxable year to purchase real or personal property used in the taxpayer's trade or business in Arizona to control or prevent pollution. The credit applies to taxable years beginning from and after December 31, 1994. Complete Form 315 to claim this credit.
- **Construction Materials Credit.** This tax credit has been repealed effective for taxable years beginning from and after December 31, 1999. Taxpayers may claim carryovers of unused credits from taxable years beginning prior to January 1, 2000. Complete Form 316 to claim the carryover of this credit.
- **Credit for Taxes Paid for Coal Consumed in Generating Electrical Power.** This tax credit is for a percentage of the amount paid by the seller or purchaser as transaction privilege tax or use tax for coal sold to the taxpayer that is consumed in the generation of electrical power in Arizona. "Amount paid by the seller or purchaser as transaction privilege tax or use tax" means that the Arizona transaction privilege tax was passed through to the taxpayer by the seller as an added charge or that the seller collected the Arizona use tax from the taxpayer or that the taxpayer paid the Arizona use tax to the department. The credit applies to taxable years beginning from and after December 31, 1997. Complete Form 318 to claim this credit.
- **Credit for Solar Hot Water Heater Plumbing Stub Outs and Electric Vehicle Recharge Outlets.** This tax credit is for the installation of solar hot water heater plumbing stub outs and electric vehicle recharge outlets in houses or dwelling units constructed by the taxpayer. The houses or dwelling units must be located in Arizona. The credit applies to taxable years beginning from and after December 31, 1997. Complete Form 319 to claim this credit.
- **Credit for Employment of TANF Recipients.** This tax credit is for net increases in qualified employment for recipients of the temporary assistance for needy families (TANF) who are residents of Arizona. This credit applies to taxable years beginning from and after December 31, 1997. Complete Form 320 to claim this credit.
- **Agricultural Pollution Control Equipment Credit.** This tax credit is for expenses incurred during the taxable year to purchase tangible personal property that is primarily used in the taxpayer's business in Arizona to control or prevent pollution. The taxpayer must be involved in the commercial production of livestock, livestock products or agricultural, horticultural, viticultural, or floricultural crops or products in Arizona. The credit applies to taxable years beginning from and after December 31, 1998. Complete Form 325 to claim this credit.
- **Credit for Alternative Fuel Delivery Systems.** Taxpayers may claim a carryover of the unused nonrefundable tax credit from taxable year 1999 on this line. Complete Form 326 to claim this credit.

- **Vehicle Refueling Apparatus Credit.** Taxpayers may claim a carryover of the unused nonrefundable tax credit from taxable year 1999 on this line. Complete Form 327 to claim this credit.
- **Neighborhood Electric Vehicle (NEV) Credit.** Taxpayers may claim carryovers of unused tax credits from taxable years 1999 through 2001 on this line. Complete Form 328 to claim this credit.
- **Credit for Donation of School Site.** This new tax credit is for the donation of real property and improvements to an Arizona school district or Arizona charter school for use as a school or as a site for the construction of a school. The credit applies to taxable years beginning from and after December 31, 2000. Complete Form 331 to claim this tax credit.

Complete the appropriate credit forms for each credit. Attach the completed credit forms to the Form 120X with the Form 300, whether or not the amount claimed on line 20 has been changed.

**Line 21 - Credit Type**

Indicate which tax credits were claimed on line 20 by writing the applicable form number(s) in the space provided. Complete this line whether or not the amount of tax credits claimed on line 20 has been changed.

Nonrefundable Income Tax Credit	Form
Defense Contracting Credits	302
Enterprise Zone Credit	304
Environmental Technology Facility Credit	305
Military Reuse Zone Credit	306
Recycling Equipment Credit	307
Credit for Increased Research Activities	308
Agricultural Water Conservation System Credit	312
Alternative Fuel Vehicle (AFV) Credit	313
Underground Storage Tanks Credit	314
Pollution Control Credit	315
Construction Materials Credit	316
Credit for Taxes Paid for Coal Consumed in Generating Electrical Power	318
Credit for Solar Hot Water Heater Plumbing Stub Outs and Electric Vehicle Recharge Outlets	319
Credit for Employment of TANF Recipients	320
Agricultural Pollution Control Equipment Credit	325
Credit for Alternative Fuel Delivery Systems	326
Vehicle Refueling Apparatus Credit	327
Neighborhood Electric Vehicle (NEV) Credit	328
Credit for Donation of School Site	331

**Line 23 - Clean Elections Fund Tax Credit**

A taxpayer MAY CLAIM a tax credit on the 2004 tax return for:

- A donation made directly to the Clean Elections Fund during the taxable year 2004; and/or
- A donation made to the Clean Elections Fund on the taxpayer's 2003 tax return.

The 2004 tax credit is equal to the amount of the donation(s), but cannot exceed twenty percent of the tax on line 22(c) or five hundred fifty dollars, whichever is higher.

A taxpayer MAY NOT CLAIM a tax credit on the 2004 tax

return for a donation to the fund made with the 2004 tax return (Form 120 or Form 120A). If a taxpayer makes a donation to the fund on the 2004 tax return, the taxpayer may only claim a tax credit for the donation on the taxpayer's 2005 tax return.

The tax credit is nonrefundable and the unused portion of the tax credit may not be carried forward.

Calculation of 2004 Clean Elections Fund Tax Credit			
1.	Enter the amount donated directly to the fund during the taxable year 2004 PLUS the amount donated to the fund with the 2003 Form 120 or 2003 Form 120A.	\$	00
2.	Enter tax from 2004 Form 120X, line 22(c).	\$	00
3.	Multiply amount on line 2 by 20 percent (.20).	\$	00
4.		\$	550 00
5.	Enter the larger of line 3 or line 4.	\$	00
6.	Enter the smaller of line 1, line 2, or line 5 here and on 2004 Form 120X, line 23(c).	\$	00

**Line 25 - Refundable Tax Credits**

Enter the total of the amounts from Form 329, Part IV, line 9; and Form 330, Part IV, line 9.

- **Employer Credit for Technology Training.** This new refundable tax credit is for expenses incurred by the taxpayer for providing qualified technology training to a maximum of twenty of its employees. The credit applies to taxable years beginning from and after December 31, 2000. Complete Form 329 to claim this tax credit.
- **Credit for Participation in Agricultural Preservation District.** This new refundable tax credit is for the conveyance of ownership or development rights of class two property owned by the taxpayer to an agricultural preservation district. The credit applies to taxable years beginning from and after December 31, 2000. Complete Form 330 to claim this tax credit.

**Line 26 - Credit Type**

Indicate which refundable tax credits were claimed on line 25 by writing the applicable form number(s) in the space provided. Attach the completed credit forms to the Form 120X, whether or not the amount on line 25 has been changed.

Refundable Income Tax Credit	Form
Employer Credit for Technology Training	329
Credit for Taxpayers Participating in Agricultural Preservation District	330

**Line 27 - Retroactive Consolidation Tax Payment Credit (Form 120 Filers Only)**

Complete this line only if:

- the taxpayer has received a credit voucher from the department indicating the amount of the total overpayment credit from retroactive consolidation, **and**
- the taxpayer is filing this return for a taxable year beginning from and after June 30, 1995.

Enter the maximum allowable credit for the taxable year, which is the lesser of ten percent of the total credit as determined by the department or the tax liability after the Clean Elections Fund tax credit and refundable tax credits (line 24(c) less line 25). If the tax liability after application of refundable tax credits is zero or a negative amount, enter zero on line 27.

**Line 28 - Payments (Extension, Estimated)**

Enter the total amount from the original return (2004 Form 120, lines 28 and 29; or 2004 Form 120A, lines 19 and 20).

**Line 29 - Payment With Original Return (Plus All Additional Payments After It Was Filed)**

Enter the amount from page 2, Schedule D, line 4.

**Line 30 - Total Payments**

Add lines 25, 27, 28, and 29. Enter the total.

**NOTE FOR CLAIM OF RIGHT RESTORATION:** *If the tax for the taxable year 2004 was computed under the provisions for a claim of right restoration, line 30 also includes the credit for the tax reduction for prior taxable year(s). Refer to Arizona Corporate Tax Procedure CTP 95-3 for further information. Write "ARS § 43-1130.01" and the total amount of the tax reduction for prior taxable year(s) in the space to the left of the total payment amount entered on line 30. The amount entered on line 30 is the total of lines 25, 27, 28, 29, and the tax reduction for prior taxable year(s). Attach a schedule computing the tax reduction for the prior taxable year(s).*

**Line 31 - Overpayment From Original Return or as Later Adjusted**

Enter the amount of the overpayment of tax (if any) from the original return (2004 Form 120, line 32, or 2004 Form 120A, line 23), and the total amount of any overpayments of tax from a Department of Revenue correction notice, an amended return (2004 Form 120X, line 34), or an audit.

**Line 33 - Total Due**

If line 24(c) is **larger** than line 32, enter the difference. This is the amount of tax due. It must be paid with the amended return. Make the check payable to the Arizona Department of Revenue for the amount shown on line 33 and include the taxpayer's TIN on the check.

**Line 34 - Overpayment**

If line 32 is **larger** than line 24(c), enter the difference. This amount is the overpayment from this amended return.

**Line 35 - Amount to be Applied to 2005 Estimated Taxes**

The taxpayer may apply part or all of an overpayment reported on line 34 as a 2005 estimated tax payment, if this amended return is filed during the taxpayer's taxable year 2005. Enter the applicable amount on line 35. If the taxpayer wants all of the line 34 amount to be refunded, enter zero.

**Line 36 - Amount to be Refunded**

Subtract line 35 from line 34, and enter the difference. This is the net refund amount.

**Schedule ACA – Air Carrier Apportionment  
Formula  
(Multistate Air Carriers Only)**

Schedule ACA must be completed and attached only if the 2004 Form 120X is filed to amend the apportionment ratio. [The taxpayer must complete Schedule ACA to amend the apportionment ratio originally computed on Schedule ACA or if the taxpayer incorrectly used the Form 120 Schedule C rather than Schedule ACA to compute the apportionment ratio.] If the apportionment ratio is not being amended, enter the apportionment ratio from the 2004 Form 120 or as adjusted by any prior audit or amended return, whichever is latest, on the Form 120X, page 1, line 9, in column (a) and column (c).

Effective for taxable years beginning from and after December 31, 2000, ARS § 43-1139 requires a taxpayer that is a qualifying air carrier to use an alternate apportionment method to apportion its business income to Arizona.

The taxpayer must be engaged in air commerce. "Air commerce" means transporting persons or property for hire by aircraft in interstate, intrastate or international transportation. If the taxpayer files a combined or consolidated return, the combined group or the Arizona affiliated group must use this method of apportionment if 50 percent or more of the taxpayer's gross income is derived from air commerce. The taxpayer will apportion its business income by means of a single apportionment ratio computed under this method for all group members.

**Schedule C – Apportionment Formula  
(Non-Air Carrier Multistate Taxpayers Only)**

Schedule C must be completed only if the 2004 Form 120X is filed to amend the apportionment ratio (if the taxpayer was required to use Schedule C). If the apportionment ratio is not being amended, enter the apportionment ratio from the 2004 Form 120 or as adjusted by any prior audit or amended return, whichever is latest, on the Form 120X, page 1, line 9, in column (a) and column (c).

ARS § 43-1139 (Allocation of business income) provides that the apportionment ratio is a fraction. For taxpayers other than air carriers: the numerator of the fraction is the property factor plus the payroll factor plus two times the sales factor. The denominator of the fraction is four.

Determine sales within Arizona on a destination sales basis.

**Line C3(e) -**

**NOTE:** *Multiply the amount entered on line C3(c), column A, the total Arizona sales, by 2 (double weighted sales factor) on line C3(d), column A. Enter the amount on line C3(e), column A. Do not double the amount entered on line C3(e), column B, the everywhere sales of the taxpayer.*

**EXAMPLE:** *The taxpayer has total Arizona sales of \$100,000 and total everywhere sales of \$1,000,000. On line C3(e),*

column A, enter \$200,000 of Arizona sales. On line C3(e), column B, enter \$1,000,000 of everywhere sales for the taxpayer.

The sales factor ratio in column C of line C3(e) may, in certain circumstances, exceed 100 percent. However, since the total ratio (line C4) is divided by four, the average ratio (line C5) will not exceed 100 percent.

**Line C5 -**

Divide the total ratio, line C4, column C, by four. Enter the average ratio amount here and on page 1, line 9(c). Express the ratio as a decimal carried out to six places.

**NOTE:** Do not exclude a factor from the total ratio (line C4, column C) if the numerator of a factor is zero and the denominator of a factor is greater than zero. However, the taxpayer must exclude a factor if both the numerator and the denominator of a factor are zero. If the property or payroll factor is excluded, determine the average ratio (line C5, column C) by dividing the total ratio by three. If the sales factor is excluded, determine the average ratio by dividing the total ratio by two.

**Schedule D – Schedule of Payments**

List the payment sent with the original return and all payments made by the taxpayer after the original return was filed.

If additional space is required to list all of the payments, prepare a schedule (in the same format) labeled “Schedule D – Schedule of Payments” and attach the schedule to the Form 120X.

DO NOT include refundable tax credits, the retroactive

consolidation tax payment credit or the claim of right credit computed under ARS § 43-1130.01 in this schedule.

DO NOT include amounts paid for penalties and interest or payments reported on page 1, line 28.

Enter the total on Schedule D, line 4, and on page 1, line 29.

**Schedule E – Explanation of Changes**

Explain the changes made in this return. If additional space is required to explain all of the changes, prepare a schedule (in the same format) labeled “Schedule E – Explanation of Changes” and attach the schedule to the Form 120X.

**Certification**

One or more of the following officers (president, treasurer, or any other principal officer) must sign the return.

**Paid preparers:** Sign and date the return. Complete the firm name and address lines (the preparer’s name and address if self-employed). Enter the preparer’s TIN, which is the firm’s EIN or the individual preparer’s social security number or preparer identification number.

**Interest**

The department will calculate any interest due and will either include it in the refund or bill the taxpayer for the interest.

Obtain information and current interest rates by contacting one of the numbers listed on page 1 of these instructions. Interest rate tables are also available on the department’s internet home page at the address listed page 1 of these instructions.