

# Notice Form 120A

## Arizona has not fully conformed to the federal changes to the Internal Revenue Code (I.R.C.) made in 2009.

The following adjustments are in addition to those already included in the 2009 Arizona Form 120A instructions:

- Deduction for Cash Contributions for Haiti Earthquake Relief Made After January 11, 2010 and Before March 1, 2010**  
Any 2010 contributions for Haiti relief deducted on the 2009 federal income tax return must be added back on the 2009 Arizona income tax return and the contributions will be treated as 2010 contributions for Arizona income tax purposes. Add back the amount of 2010 contributions claimed on your 2009 federal income tax return on line A10, "other additions".
- Discharge of Indebtedness (DOI) Income From Business Indebtedness Discharged by the Reacquisition of a Debt Instrument**  
If you made the federal election to defer the inclusion of DOI income under I.R.C. § 108(i), you must make an addition on your Arizona income tax return for the amount of DOI that you deferred and excluded from the computation of your 2009 federal taxable income. Include this adjustment on line A10, "other additions".
- Original Issue Discount (OID) on Reacquisition of Debt Instrument**  
Any OID deduction that was deferred on your federal return under I.R.C. § 108(i) may be subtracted. Include this adjustment on line B11, "other subtractions".

For more information regarding any of these adjustments go to:  
<http://www.azdor.gov/LegalResearch/2009Nonconformity.aspx>

For the calendar year 2009 or fiscal year beginning MM,DD,YYYY and ending MM,DD,YYYY.

Business telephone number	<b>Please Type or Print</b>	Name	CHECK ONE: Calendar year <input type="checkbox"/> Fiscal year <input type="checkbox"/>
		Number and street or PO Box	Employer identification number (EIN)
Business activity code number (from federal Form 1120)		City, or town, state, and ZIP code	AZ transaction privilege tax number

<b>68</b> Check box if: <input type="checkbox"/> This is a first return <input type="checkbox"/> Name change <input type="checkbox"/> Address change <b>A</b> Is FEDERAL return filed on a consolidated basis? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, list EIN of common parent from consolidated return: _____ <b>NOTE:</b> Use Form 120 to file an ARIZONA consolidated return. Taxpayers cannot use Form 120A to file an Arizona consolidated return. <b>B</b> Is this the corporation's final ARIZONA return? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, check one: <input type="checkbox"/> Dissolved <input type="checkbox"/> Withdrawn <input type="checkbox"/> Merged/Reorganized List EIN of the successor corporation, if any: _____	<b>82</b> CHECK BOX IF: Return filed under extension. 82 F <input type="checkbox"/> REVENUE USE ONLY. DO NOT MARK IN THIS AREA.     <b>81</b> <span style="float: right;"><b>66</b></span>
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**Arizona Taxable Income Computation**

1 Taxable income - per attached federal return .....	1	00
2 Additions to taxable income - from page 2, Schedule A, line A11 .....	2	00
3 Total taxable income - add lines 1 and 2 .....	3	00
4 Subtractions from taxable income - from page 2, Schedule B, line B12 .....	4	00
5 Adjusted income - subtract line 4 from line 3 .....	5	00
6 Arizona basis net operating loss carryforward - attach computation schedule .....	6	00
7 Arizona taxable income - subtract line 6 from line 5 .....	7	00

**Arizona Tax Liability Computation**

8 Enter tax. Tax is 6.968 percent of line 7 or fifty dollars (\$50), whichever is greater .....	8	00
9 Tax from recapture of tax credits - from Form 300, Part II, line 23 .....	9	00
10 Subtotal - add lines 8 and 9 .....	10	00
11 Clean Elections Fund Tax Reduction. Check this box to send \$5 to the fund and reduce the tax (line 10) by \$5. Enter the amount of the tax reduction..... 11A <input type="checkbox"/>	11	00
12 Nonrefundable tax credits - from Form 300, Part II, line 45 .....	12	00
13 Credit type - enter form number for each nonrefundable credit claimed... <b>13</b>   3       3       3       3		
14 Tax liability - subtract the sum of lines 11 and 12 from line 10 .....	14	00
15 Clean Elections Fund Tax Credit. SEE INSTRUCTIONS BEFORE COMPLETING THIS LINE .....	15	00
16 Tax liability after Clean Elections Fund tax credit - subtract line 15 from line 14 .....	16	00

**Tax Payments**

17 Extension payment made with Form 120EXT - see instructions .....	17	00
18 Estimated tax payments - see instructions .....	18	00
19 Total payments - see instructions .....	19	00

**Computation of Total Due or Overpayment**

20 Balance of tax due - If line 16 is larger than line 19, enter balance of tax due. Skip line 21 .....	20	00
21 Overpayment of tax - If line 19 is larger than line 16, enter overpayment of tax .....	21	00
22 Penalty and interest .....	22	00
23 Estimated tax underpayment penalty - If Form 220 is attached, check box .....	23	00
24 Donation to Citizens Clean Elections Fund - see instructions .....	24	00
25 <b>TOTAL DUE</b> - see instructions .....	25	00
26 <b>OVERPAYMENT</b> - see instructions .....	26	00
27 Amount of line 26 to be applied to 2010 estimated tax .....	27	00
28 Amount to be refunded - subtract line 27 from line 26 .....	28	00

Schedule A - Additions to Taxable Income

Table with 3 columns: Description, Code, Amount. Rows A1 through A11 including Total federal depreciation, IRC § 179 expense, Taxes based on income, Interest on obligations, Special deductions, Federal net operating loss, Commissions and other expenses, Capital investment, Additions related to Arizona tax credits, Other additions, and Total.

Schedule B - Subtractions From Taxable Income

Table with 3 columns: Description, Code, Amount. Rows B1 through B12 including Recalculated Arizona depreciation, Basis adjustment, Adjustment for IRC § 179 expense, Dividends received, Foreign dividend gross-up, Dividends received from foreign corporations, Dividends received from a DISC, Interest on U.S. obligations, Agricultural crops charitable contribution, Capital investment by certified defense contractor, Other subtractions, and Total.

Schedule C - Additional Information

- C1 Date business began in Arizona
C2 Address at which tax records are located for audit purposes:
C3 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, page 10.) Name and title Phone number
C4 List prior taxable years for which a federal examination has been finalized

NOTE: ARS § 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, page 3.)

- C5 Amount of Arizona taxable income for prior taxable year (2008 Form 120A, line 7.)
C6 Indicate tax accounting method: Cash [ ] Accrual [ ] Other [ ] (Specify method.)

Certification The following certification must be signed by one or more of the following officers (president, treasurer, or any other principal officer).

Under penalties of perjury, I (we), the undersigned officer(s) authorized to sign this return, declare that I (we) have examined this return, including the accompanying schedules and statements, and to the best of my (our) 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.

Please Sign Here Officer's signature Title Date
Officer's signature Title Date

Paid Preparer's Use Only Preparer's signature Date Business telephone number

Firm's name (or preparer's, if self-employed) Preparer's TIN
Firm's address Zip code