Arizona Schedule **MSP**

Multistate Service Provider Election and Computation

2017

Include this schedule with the tax return.

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.

Name as shown on Form 99T, 120, 120S, 120X, or 165	Employer Identification Number (EIN)

Initial year of this election cycle: Beginning M M D D Y Y Y Y and ending M M D D Y Y Y Y

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 with the benefit of the services received outside Arizona..... **A1**

A2 Total sales everywhere (including sales from services)..... **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 may qualify to make the election. Skip line A5 and 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 may 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

B1 Enter the amount of Arizona market sales from services..... **B1** 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

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