

Include this form with your return.

For the calendar year 2016 or fiscal year beginning MM/DD/2016 and ending MM/DD/YYYY.

Name as shown on Form 120, 120A or 120X	Employer Identification Number
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If you compute your current year's tax under Arizona's claim of right provisions pursuant to Arizona Revised Statute § 43-1130.01, complete this schedule computing the prior year(s) tax reduction and explaining the amounts restored. See instructions for details. For more information on Arizona's claim of right provisions, see Corporate Income Tax Procedure, CTP 16-1.

Part 1 General Information

<p>1 Enter the total amount of all income that you repaid during the 2016 tax year that was held under claim of right..... <i>If the amount on line 1 is \$3,000 or less, STOP. You do not qualify to compute a credit for amounts paid back under a claim of right.</i></p>	1		00												
<p>2 Was the total amount repaid in 2016 from income that was reported in more than one prior tax year? <i>If you answered "Yes", you must complete and include with your 2016 tax return a separate Claim of Right form for each prior taxable year. See instructions for completing more than one Claim of Right form.</i></p>	2	Yes <input type="checkbox"/>	No <input type="checkbox"/>												
<p>3 List all prior tax years that included income that was repaid in 2016 and held under claim of right:</p> <table border="1" style="width:100%"> <thead> <tr> <th style="width:12.5%">3a</th> <th style="width:12.5%">3b</th> <th style="width:12.5%">3c</th> <th style="width:12.5%">3d</th> <th style="width:12.5%">3e</th> <th style="width:12.5%">3f</th> </tr> </thead> <tbody> <tr> <td style="text-align:center">MM/DD/YYYY</td> <td style="text-align:center">MM/DD/YYYY</td> <td style="text-align:center">MM/DD/YYYY</td> <td style="text-align:center">MM/DD/YYYY</td> <td style="text-align:center">MM/DD/YYYY</td> <td style="text-align:center">MM/DD/YYYY</td> </tr> </tbody> </table>	3a	3b	3c	3d	3e	3f	MM/DD/YYYY	MM/DD/YYYY	MM/DD/YYYY	MM/DD/YYYY	MM/DD/YYYY	MM/DD/YYYY			
3a	3b	3c	3d	3e	3f										
MM/DD/YYYY	MM/DD/YYYY	MM/DD/YYYY	MM/DD/YYYY	MM/DD/YYYY	MM/DD/YYYY										
<p>4 Did you take a deduction instead of a credit for the claim of right on your 2016 federal income tax return? <i>If you answered "Yes", you must include the amount on line 1 as an "Other Addition to Income" on Form 120, Schedule A, line A7, or Form 120A, Schedule A, line A7, or Form 120X, Schedule D, line D7.</i></p>	4	Yes <input type="checkbox"/>	No <input type="checkbox"/>												

Part 2 Decrease in Prior Year's Tax

<p>5 Prior tax year.....</p>	5	MM/DD/YYYY	
<p>6 Enter the amount of tax from the Arizona tax return filed for the prior tax year. See instructions</p>	6		00
<p>7 For the year listed on line 5, refigure your tax for the prior tax year without including the income that you repaid in 2016. Enter that amount here</p>	7		00
<p>8 Subtract line 7 from line 6. Enter the difference. This is your claim of right credit for the current tax year. Also enter this amount on: • Form 120, line 24, box 24(b) • Form 120A, line 16, box 16(b) • Form 120X, line 23(b).....</p>	8		00

If you are completing more than one Claim of Right forms, add all amounts on line 8 and enter the total on your tax return.

Part 3 Explanation of your claim of right for the prior tax year entered on line 5. Show how you figured the amounts entered in Part 2. If more space is needed, continue on page 2 or provide your own schedule.

Name (as shown on page 1)

EIN

Page ____ of ____

Arizona Claim of Right –
CORPORATE

Continuation Page

2016

Use this page to continue your detailed explanation of claim.