

Include this form with your return.

For the calendar year 2018 or fiscal year beginning MM/DD/2018 and ending MM/DD/20YY.

Name as shown on Form 120, 120A or 120X

Employer Identification Number

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

1 Enter the total amount of all income that you repaid during the 2018 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>	1		00
2 Was the total amount repaid in 2018 from income that was reported in more than one prior tax year? <i>If you answered "Yes", you must complete and include with your 2018 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>	2	Yes <input type="checkbox"/>	No <input type="checkbox"/>
3 List all prior tax years that included income that was repaid in 2018 and held under claim of right:			
3a	3b	3c	3d
3e	3f		
MM/DD/YYYY	MM/DD/YYYY	MM/DD/YYYY	MM/DD/YYYY
4 Did you take a deduction instead of a credit for the claim of right on your 2018 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 A8, or Form 120A, Schedule A, line A8, or Form 120X, Schedule D, line D8.</i>	4	Yes <input type="checkbox"/>	No <input type="checkbox"/>

Part 2 Decrease in Prior Year's Tax

5 Prior tax year.....	5		MM/DD/YYYY
6 Enter the amount of tax from the Arizona tax return filed for the prior tax year. <i>See instructions</i>	6		00
7 For the year listed on line 5, refigure your tax for the prior tax year without including the income that you repaid in 2018. Enter that amount here	7		00
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).....	8		00

If you are completing more than one Claim of Right form, 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

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Arizona Claim of Right –
CORPORATE

Continuation Page

2018

Use this page to continue your detailed explanation of claim.