ARIZONA FORM
51T

Transaction Privilege Tax Election for Accounting and Reporting Expenses Credit

FOR CALENDAR YEAR
20YY

Mail to: Arizona Department of Revenue, PO Box 29010, Phoenix, AZ 85038-9010
For assistance call: (602) 255-2060 or 1-800-843-7196 (statewide only).

Name of Reporting Entity	Employer Identification Number (EIN)
C/O	Social Security Number (SSN)
Mailing Address – number and street or PO Box	Business Telephone Number (with area code)
City, Town or Post Office State ZIP Code Country	REVENUE USE ONLY. DO NOT MARK IN THIS AREA. 88
	81 PM / 80 RCVD

Entity Type – Check one:

- ☐ L = Limited Liability Company
- ☐ S = Separate Corporation
- ☐ P = Partnership
- ☐ F = Consolidated
- ☐ E = Estate
- ☐ I = Sole Proprietor
- ☐ C = Combined
- ☐ H = Subchapter S
- ☐ T = Trust

☐ Check this box if this is a change in election and enter the effective date: MMYYYY.

A business entity that files a single Arizona income tax return which includes income from more than one transaction privilege tax license, should file this election form with the Arizona Department of Revenue if it is expected that the credit for accounting and reporting expenses for all transaction privilege tax licenses will meet or exceed the maximum $10,000 amount for the calendar year. This election form should indicate how the credit will be allocated among the licensees. See Arizona Administrative Code rule R15-5-2007 for additional information and requirements.

List all Arizona transaction privilege tax (TPT) licenses that will be part of this group subject to the election.
Please use whole dollar amounts in each election. If none, please enter zero.

	Add/ Change/ Delete	Name of TPT Licensee	Entity Type	EIN	TPT License No.	Election Amount
	Click on the left arrow to display type of update; click on one to select.		Click on the left arrow to display entity types; click on one to select.			
1	◀		◀			$ .00
2	◀		◀			$ .00
3	◀		◀			$ .00
4	◀		◀			$ .00
5	◀		◀			$ .00
6	◀		◀			$ .00
7	◀		◀			$ .00
8	◀		◀			$ .00
9	◀		◀			$ .00

10 Total Credit. Total election amount cannot exceed $10,000 ..... $ .00

Please Sign Here

TAXPAYER'S SIGNATURE DATE PAID PREPARER'S SIGNATURE (other than taxpayer)

TAXPAYER'S TITLE PHONE NUMBER (with area code) PAID PREPARER'S EIN OR SSN

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