

For the  calendar year 2019 or  fiscal year beginning MM, DD, DD 2, 0, 1, 9 and ending MM, DD, DD 2, 0, Y, Y.

Business Telephone Number (with area code)	Name	<b>CHECK ONE:</b> <input type="checkbox"/> Original <input type="checkbox"/> Amended
	Address – number and street or PO Box	Employer Identification Number (EIN)
Business Activity Code (from federal Form 1120-S)	City, Town or Post Office	State    ZIP Code

- 68** Check box if: **A**  This is a first return    **B**  Name change    **C**  Address change
- A** ARIZONA apportionment for multistate S corporations only (check one box):  
**1**  AIR CARRIER    **2**  STANDARD    **3**  SALES FACTOR ONLY
- B**  Check if Multistate Service Provider Election and Computation (Arizona Schedule MSP) is included. Indicate the year of the election cycle .     Yr 1     Yr 2     Yr 3     Yr 4     Yr 5
- C** Is this the S corporation's final Arizona return under this EIN?.....     Yes     No  
 If "Yes", check one: **1**  Dissolved    **2**  Withdrawn    **3**  Merged/Reorganized  
 List EIN of the successor corporation, if any .....
- D** Does the S corporation conduct business within and without Arizona?.....     Yes     No
- E** Will a composite return be filed on Form 140NR?.....     Yes     No
- F** Total number of nonresident individual shareholders .....
- G** Total number of resident and part-year resident individual shareholders .....
- H** Total number of entity shareholders: See instructions .....
- Nonprofit Medical Marijuana Dispensary (NMMD) only:** See instructions.
- I**  NMMD Registry Identification Number: .....

Check box if return filed under extension:  
**82**  82F

REVENUE USE ONLY. DO NOT MARK IN THIS AREA.  
**88**

**81** PM    **66** RCVD

<b>1</b> TOTAL DISTRIBUTIVE INCOME (LOSS) from federal Form 1120-S, Schedule K.....	<b>1</b>	00
Complete lines 2-12 only if the S corporation has excess net passive income or capital gains/built-in gains. An S corporation that is not required to complete lines 2-12 must complete lines 13-25 if the S corporation has a tax liability from the recapture of tax credits.		
<b>2</b> Excess net passive income .....	<b>2</b>	00
<b>3</b> Capital gains/built-in gains.....	<b>3</b>	00
<b>4</b> Total federal income subject to corporate income tax: Add lines 2 and 3. Enter the difference.....	<b>4</b>	00
<b>100% AZ S corporations</b> check box 4a <input type="checkbox"/> . Go to line 11. <b>Multistate S corporations</b> , continue to line 5.....		
<b>5</b> Nonapportionable or allocable income: Include schedule. <b>Multistate S corporations only</b> .....	<b>5</b>	00
<b>6</b> Apportionable income: Subtract line 5 from line 4. Enter the difference. <b>Multistate S corporations only</b> .....	<b>6</b>	00
<b>7</b> Arizona apportionment ratio from Schedule A or Schedule ACA.....	<b>7</b>	.
<b>8</b> Income apportioned to Arizona: Line 6 multiplied by line 7. <b>Multistate S corporations only</b> .....	<b>8</b>	00
<b>9</b> Other income allocated to Arizona: Include schedule. <b>Multistate S corporations only</b> .....	<b>9</b>	00
<b>10</b> Total income attributable to Arizona: Add lines 8 and 9. Enter the total.....	<b>10</b>	00
<b>11</b> Net income subject to Arizona corporate income tax: <b>100% Arizona S corporations:</b> Enter amount from line 4. <b>Multistate S corporations:</b> Enter the amount from line 10.....	<b>11</b>	00
<b>12</b> Enter tax: <b>See instructions before completing this line.</b> .....	<b>12</b>	00
<b>13</b> Tax from recapture of tax credits from Arizona Form 300, Part 2, line 26.....	<b>13</b>	00
<b>14</b> Subtotal: Add lines 12 and 13. Enter the total.....	<b>14</b>	00
<b>15</b> Nonrefundable tax credits from Arizona Form 300, Part 2, line 47 .....	<b>15</b>	00
<b>16</b> Enter form number for each nonrefundable credit claimed: <b>161</b> <u>3</u> <b>162</b> <u>3</u> <b>163</b> <u>3</u> <b>164</b> <u>3</u> .....		
<b>17</b> Tax liability: Subtract line 15 from line 14. Enter the difference. ....	<b>17</b>	00
<b>18</b> Refundable tax credits: Check box(es) and enter amount <b>181</b> <input type="checkbox"/> 308 <b>182</b> <input type="checkbox"/> 349 .....	<b>18</b>	00
<b>19</b> Extension payment made with Form 120EXT or online: See instructions .....	<b>19</b>	00
<b>20</b> Estimated tax payments: See instructions .....	<b>20</b>	00
<b>21</b> Total payments: Add lines 18 through 20. Enter the total. For amended returns, see instructions .....	<b>21</b>	00
<b>22</b> Balance of tax due: If line 17 is larger than line 21, subtract line 21 from line 17. Enter the difference. Skip line 23 .....	<b>22</b>	00
<b>23</b> Overpayment of tax: If line 21 is larger than line 17, subtract line 17 from line 21. Enter the difference.....	<b>23</b>	00
<b>24</b> Penalty and interest.....	<b>24</b>	00
<b>25</b> Estimated tax underpayment penalty. <b>If Form 220 is included, check box</b> <b>25A</b> <input type="checkbox"/> .....	<b>25</b>	00
<b>26</b> Information return penalty: See instructions .....	<b>26</b>	00
<b>27</b> <b>TOTAL DUE:</b> See instructions .....	<b>27</b>	00
<b>28</b> <b>OVERPAYMENT:</b> See instructions .....	<b>28</b>	00
<b>29</b> Amount of line 28 to be applied to 2020 estimated tax.....	<b>29</b>	00
<b>30</b> Amount to be refunded: Subtract line 29 from line 28. Enter the difference.....	<b>30</b>	00

**SCHEDULE A Apportionment Formula (Multistate S Corporations Only)**

**IMPORTANT:** Qualifying air carriers must use Arizona Schedule ACA. Qualifying multistate service providers must include Arizona Schedule MSP. If the **“SALES FACTOR ONLY”** box on page 1, line A, is checked, complete only Section A3, Sales Factor, lines a through f. See instructions.

- A1 Property Factor - STANDARD APPORTIONMENT ONLY**  
 Value of real and tangible personal property (by averaging the value of owned property at the beginning and end of the tax period; rented property at capitalized value).  
**a Owned Property** (at original cost):  
 1 Inventories .....  
 2 Depreciable assets (do not include construction in progress) .....  
 3 Land .....  
 4 Other assets (describe): \_\_\_\_\_  
 5 Less: Nonbusiness property (if included in above totals) .....  
 6 Total of section a (the sum of lines 1 through 4 less line 5).....  
**b Rented property** (capitalize at 8 times net rent paid).....  
**c Total owned and rented property** (Total of section a plus section b). ....
- A2 Payroll Factor - STANDARD APPORTIONMENT ONLY**  
 Total wages, salaries, commissions and other compensation to employees (per federal Form 1120S, or payroll reports). ....
- A3 Sales Factor**  
**a** Sales delivered or shipped to Arizona purchasers .....  
**b** Sales of services **for qualifying multistate service providers only** (include Schedule MSP) .....  
**c** Other gross receipts .....  
**d** Total sales and other gross receipts .....  
**e** Weight AZ sales: (STANDARD x 2; SALES FACTOR ONLY x 1).....  
**f** Sales Factor (for Column A, multiply line d by line e; for Column B, enter the amount from line d; for Column C, divide Column A by Column B.)
- STANDARD Apportionment**, continue to A4.  
**SALES FACTOR ONLY Apportionment**, enter the amount from Column C on page 1, line 7. ....

COLUMN A Total Within Arizona Round to nearest dollar	COLUMN B Total Everywhere Round to nearest dollar.	COLUMN C Ratio Within Arizona A ÷ B
x2 OR x1		

- A4 STANDARD Apportionment Total Ratio:** Add Column C of lines A1c, A2, and A3f. Enter the total. ....
- A5 Average Apportionment Ratio for STANDARD Apportionment:** Divide line A4, Column C, by four (4). Enter the result on page 1, line 7. (If one of the factors is “0” in both Column A and Column B, see instructions.).....

**SCHEDULE B Other Information**

- B1** Date business began in Arizona or date income was first derived from Arizona sources: MM/DD/YYYY
- B2** Address at which tax records are located for audit purposes:  
 Number/Street: \_\_\_\_\_  
 City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP Code: \_\_\_\_\_
- B3** 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 12.)  
 Name: \_\_\_\_\_ Phone Number: \_\_\_\_\_  
 Title: \_\_\_\_\_ (Area Code)
- B4** List prior taxable years ending in MM/DD/YYYY format for which a federal examination has been finalized:  
 \_\_\_\_\_
- NOTE: A.R.S. § 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 2.)
- B5** Indicate tax accounting method:  Cash  Accrual  Other (Specify method.) \_\_\_\_\_

Name (as shown on page 1)	EIN
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**SCHEDULE C Shareholder Information**

Complete Schedule C for all shareholders of the S corporation. If the S corporation has more than 8 shareholders, include additional schedules as necessary.

	(a) Shareholder Name	(b) Street Address (c) City, State ZIP	(d) Shareholder Tax Information Number	(e) Shareholder's Ownership Percentage	(f) Distributive Share of Income (Loss)	(g) Resident (R) Nonresident (N) Other Entity (O)
1						
2						
3						
4						
5						
6						
7						
8						
<b>Include additional sheets as necessary</b>						

<b>Declaration</b>	The following declaration must be signed by one or more of the following officers: president, treasurer, or any other principal officer.		
<b>Please Sign Here</b>	_____ OFFICER'S SIGNATURE	_____ DATE	_____ TITLE
<b>Paid Preparer's Use Only</b>	_____ PAID PREPARER'S SIGNATURE	_____ DATE	_____ PAID PREPARER'S PTIN
	_____ FIRM'S NAME (OR PAID PREPARER'S NAME, IF SELF-EMPLOYED)		_____ FIRM'S EIN
	_____ FIRM'S STREET ADDRESS		_____ FIRM'S TELEPHONE NUMBER
	_____ CITY	_____ STATE	_____ ZIP CODE

**Mail to: Arizona Department of Revenue, PO Box 29079, Phoenix, AZ 85038-9079**