

Do not mail this form to the Arizona Department of Revenue. The ERO must retain this document a minimum of four years.

Name of S corporation	Employer Identification Number (required)
Name and Title of Officer	

PART 1 – PURPOSE

- To certify the truthfulness, correctness, and completeness of the S corporation’s Arizona electronic income tax return.
- To authorize the Electronic Return Originator (ERO) to affirm that the S corporation wishes to use the officer’s electronic signature to the S corporation’s federal income tax return as the S corporation’s signature to the Arizona electronic income tax return filed by the S corporation.

PART 2 – TAX RETURN INFORMATION FROM ARIZONA RETURN

1 Total Distributive Income (Loss) from Form 120S, line 1	00	
2 Total Income Attributable to Arizona from Form 120S, line 10	00	

Check box 3 or box 4:

3 <input type="checkbox"/> REFUND: Enter the amount to be refunded from Form 120S, line 36	00	
4 <input type="checkbox"/> AMOUNT OWED: Enter the total due from Form 120S, line 33	00	

PART 3 – FINANCIAL INSTITUTION INFORMATION

Must be present when requesting direct debit.

TYPE OF ACCOUNT ROUTING NUMBER

Checking Savings

ACCOUNT NUMBER

DIRECT DEBIT REQUEST DATE DIRECT DEBIT PAYMENT AMOUNT

 \$

.00

Foreign Account: See instructions below.

Box 3 Checkbox – Refund: The S corporation is due a refund based on the information provided on its income tax return. If the S corporation is due a refund, we will send a check.

Box 4 Checkbox – Amount Owed: The S corporation owes taxes interest or penalties based on the information provided on its income tax return. The S corporation has elected to direct debit for payment. The payment will be withdrawn from the account on the date listed in the Financial Institution Information Section (Part 3).

Foreign Account Checkbox: Check the “Foreign Account” box if the S corporation’s debit will ultimately come from a foreign account. If you check this box, do not enter the S corporation’s bank account information, we will not direct debit the account. If the S corporation owes taxes, interest or penalties and is required to pay by EFT, submit payment by ACH Debit or Credit to avoid penalty. If the S corporation owes taxes, interest or penalties and is NOT required to pay by EFT, it may submit payment by ACH Debit, ACH Credit or complete Form 120/165V, mail it with a check to the Arizona Department of Revenue, PO Box 29085, Phoenix, AZ 85038-9085.

PART 4 – DECLARATION AND SIGNATURE AUTHORIZATION (Sign only after completing Part 2)

Under penalties of perjury, I declare that I am an officer of the above S corporation and that I have examined a copy of the S corporation’s electronic Arizona S corporation income tax return and accompanying schedules and statements for the 2023 tax year, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts of Total Distributive Income (Loss) and Total Income Attributable to Arizona listed above are the amounts shown on the copy of the S corporation’s electronic Arizona S corporation income tax return.

If I have filed a balance due return, I understand that if the ADOR does not receive full and timely payment of the tax liability by the original due date of the income tax return, the corporation will remain liable for the tax liability and all applicable interest and penalties. When electronically filing the S corporation’s federal and state tax returns, I understand that if there is an error on the federal return, the state return will also be rejected.

I consent to the S corporation’s Electronic Return Originator (ERO) or On-Line Service Provider (OLSP) sending an electronic Arizona income tax return and accompanying schedules and statements to the Arizona Department of Revenue (ADOR), and I consent to my ERO or OLSP sending such information to ADOR through a transmitter. I consent to ADOR sending the S corporation’s ERO, OLSP and/or transmitter an acknowledgement of receipt of transmission and an indication of whether or not the transmission of the return is accepted and, if the return is

rejected, the reason(s) for the rejection. If the processing of the return or refund is delayed, I authorize ADOR to disclose to the S corporation’s ERO, OLSP and/or transmitter the reason(s) for the delay. If ADOR contacts the S corporation’s ERO for a copy of the return, any accompanying documents or schedules to the return, and/or this authorization form, I authorize the S corporation’s ERO to release copies of the requested documents to ADOR.

I authorize _____
(ELECTRONIC RETURN ORIGINATOR)

to make the election that I want the officer’s electronic signature to the S corporation’s federal electronic income tax return to serve as the officer’s signature to the S corporation’s Arizona electronic S corporation income tax return for the 2023 tax year. I understand that when the S corporation’s ERO makes the election that the officer’s electronic signature to the S corporation’s federal income tax return will serve as the officer’s signature to the S corporation’s Arizona S corporation income tax return, I will have signed the S corporation’s Arizona income tax return and declared under penalties of perjury that to the best of my knowledge and belief the return is true, correct and complete.

PLEASE SIGN	<div style="display: flex; justify-content: space-between;"> <div style="border-bottom: 1px solid black; width: 80%;"></div> <div style="border-bottom: 1px solid black; width: 15%;"></div> </div> <p>SIGNATURE of OFFICER DATE</p>
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