

## 2024 Consolidated or Combined Return Affiliation Schedule

**For information or help, call one of the numbers listed:**

Phoenix (602) 255-3381  
 From area codes 520 and 928, toll-free (800) 352-4090

**Tax forms, instructions, and other tax information**

If you need tax forms, instructions, and other tax information, go to the department's website at [www.azdor.gov](http://www.azdor.gov).

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**General Instructions**


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**Purpose and Use of the Form**

Corporations filing Arizona Form 120, complete Arizona Form 51 as instructed below:

- Arizona Consolidated Return Filers - identify the common parent corporation and each member of the group.
- Combined Return Filers – identify the corporation under which the unitary group is filing and the unitary members of the group.
- Separate Company Filers - list the affiliated corporations that file a separate combined return to Arizona.

Arizona Form 51 identifies changes to the federal consolidated group and related companies during the taxable year. These changes include name changes, additions to the group filing the return, or deletions from the group filing the return.

**NOTE:** *If you are including Arizona Form 51 with your return, be sure to check the "Yes" box on Arizona Form 120, page 1, line D. Include Form(s) 51 immediately following Arizona Form 120.*

Complete Section 1 for the first taxable year a unitary group files a combined return or for the first year in which an Arizona consolidated election is made.

- For an Arizona consolidated group, the income tax return consists of all companies included in the federal consolidated return.
- For a combined group, the income tax return consists of all unitary companies included in the federal consolidated return and any related unitary companies in which a member of the combined group owns more than a fifty percent interest ("related company").
- For a federal consolidated group and related companies consisting of more than one Arizona combined group, the group filing this form should list the other group as filing a separate return using the name of the corporation under which that group is filing.

**NOTE:** *For additional information on Arizona's filing methods, refer to pages 5 through 7 of the instructions for Arizona Form 120.*

Complete Sections 2 and 3 to report any name changes, additions to the group, or deletions from the group in succeeding taxable years.

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**Specific Instructions**


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**Taxable Year**

Fiscal year filers, enter the taxable year as it appears on Arizona Form 120.

Calendar year filers, leave blank.

**Name, Address, and Employer Identification Number**

Enter the taxpayer's name, employer identification number (EIN), and address as it appears on Arizona Form 120.

*Consolidated return filers*, list the parent corporation's name with the phrase "and subsidiaries," the parent's address, and the parent's EIN.

*Combined return filers*, list the name, address, and EIN of the corporation under which the group is filing. The name for a combined return should include either the phrase "and unitary subsidiaries," or "and unitary affiliates," whichever is applicable.

If the taxpayer has a foreign address, enter the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. **Do not abbreviate the country's name.**

**Section 1: Listing of Affiliated Corporations Combined or Consolidated in This Return or Filing Separate Returns**

*Complete Section 1 only if: (1) this is the first year a unitary group files a combined return or (2) this is the first year an Arizona consolidated election is made.*

- If filing an Arizona consolidated return, enter the common parent corporation's name, EIN, and address under which Arizona Form 120 is filed at the top of this form. Complete Section 1 by listing all remaining members of the federal consolidated group.
- If filing a combined return, enter the corporate name, EIN, and address of the company under which Arizona Form 120 is filed at the top of this form. Complete Section 1 by listing the additional unitary members of the combined group. Also, include any affiliates or related companies that may file separate income tax returns to Arizona.

**NOTE:** *If Section 1 is completed, do not complete Section 2 or Section 3.*

Enter the requested information for each affiliated company.

- **Column (a) Arizona Filer?** - Place a checkmark in column (a) if any of the following apply:
  - If a company files as part of a combined return, place a check mark in column (a) and enter only the name of the company that was reported on Arizona Form 120.

- If a company files a return as a separate company, place a check mark in column (a).
- **Column (b) Affiliated Company Name** - Enter the name of the affiliated company.
  - If this company files as part of a combined return and its name was reported as the taxpayer on Arizona Form 120, enter “and Affiliates” after the name of that company.
  - If this company files a separate return, enter “Separate Company” after the company’s name.
- **Column (c) Consolidated, Combined, Separate Company Filer** - Identify the type of return each affiliate is filing to Arizona:
  - F – Arizona Consolidated Return
  - C – Combined Return
  - S – Separate Company Return
- **Column (d) EIN** – Enter the EIN for the affiliate.
- **Column (e) Period From - Through -**
  - If the affiliate is included in the Arizona group for the entire taxable year reported on Arizona Form 120, leave blank.
  - If the affiliate was in the Arizona group for less than the entire taxable year reported on Arizona Form 120, enter the dates the affiliate was in the group in month, year format (MMYYYY-MMYYYY).
  - If the affiliate is not part of this Arizona filing group, but files its own Arizona return, enter the dates of that company’s Arizona taxable year.
- **Column (f) Business Activity Code** - Enter the North American Industry Classification System (NAICS) business activity code for each company.

**NOTE:** *If there are more than 15 affiliated corporations, include a schedule of the additional corporations providing the requested information.*

*Alternatively, if there are more than 15 affiliated corporations, Arizona Form 51 may be filed by optical media. Optical media filing can be used **only** for Section 1 information.*

## Section 2: Corporations Added to the Affiliated Group During the Taxable Year

**NOTE:** *Do not complete Section 2 if Section 1 was completed for this taxable year.*

If completing Section 2, enter the name and EIN of the corporation filing Arizona Form 120 at the top of page 2 of Arizona Form 51.

List only those corporations that were added to the taxpayer’s combined or consolidated group during the taxable year.

If new affiliates or related companies were added to the group, include those new affiliates and/or related companies in Section 2.

Enter the requested information for each new affiliated company.

- **Column (a) Arizona Filer?** - Place a checkmark in column (a) if any of the following apply:
  - If a company filed as part of a combined return, place a check mark in column (a) and enter only the name of the company that was reported on Arizona Form 120.
- If a company previously filed a return as a separate company, place a check mark in column (a).
- **Column (b) Affiliated Company Name** - Enter the name of the affiliated company. If this company filed as part of a combined return and its name was reported as the taxpayer on Arizona Form 120, enter “and Affiliates” after the name of that company. If this company previously filed a separate return, enter “Separate Company” after the company’s name.
- **Column (c) Name Change?** - If the affiliate changed its name during the taxable year, enter the new name of the affiliate. For additional information, see the instructions on page 3 for **Name Changes**, Section 2.
- **Column (d) Consolidated, Combined, Separate Company Filer** - Identify the type of return each new affiliate is filing to Arizona:
  - F – Arizona Consolidated Return
  - C – Combined Return
  - S – Separate Company Return
- **Column (e) EIN** – Enter the EIN for the affiliate.
- **Column (f) Month Added** - For each new affiliate, enter the month during the taxable year that company was added to the group. For example, if the affiliate was added in June, enter “06”.
- **Column (g) Business Activity Code** - Enter the NAICS business activity code for each new affiliate that was added during the taxable year.

If more than 8 corporations were added during the taxable year, include a schedule of the additional corporations that were added and provide their requested information.

## Section 3: Corporations Deleted From the Affiliated Group During the Taxable Year

**NOTE:** *Do not complete Section 3 if Section 1 was completed for this taxable year.*

If completing Section 3, enter the name and EIN of the corporation filing Arizona Form 120 at the top of page 2 of Arizona Form 51.

List only those corporations that were deleted from the combined or consolidated group during the taxable year.

List additional affiliates and/or related companies that filed separate company returns to Arizona that were deleted from the affiliated group in Section 3.

Enter the requested information for each company deleted from the group.

For each deleted corporation, state the reason for deletion. Reasons for deletion may include disposition, dissolution, or in the case of a combined return, the corporation is no longer unitary.

- **Column (a) Arizona Filer?** - Place a checkmark in column (a) if any of the following apply:
  - If a company filed as part of a combined return, place a check mark in column (a) and enter the name of the company that was reported on Arizona Form 120.
  - If a company previously filed a return as a separate company, place a check mark in column (a).
- **Column (b) Affiliated Company Name** - Enter the name of the affiliated company. If this company filed as part of a combined return and its name was reported as the taxpayer on Arizona Form 120, enter “and Affiliates” after the name of that company. If this company previously filed a separate return, enter “Separate Company” after the company’s name.
- **Column (c) Name Change?** - If the affiliate changed its name during the taxable year, enter the previous name of the affiliate. For additional information, see the instructions on page 3 for **Name Changes**, Section 3.
- **Column (d) Consolidated, Combined, Separate Company Filer** - Identify the type of return each affiliate is filing to Arizona:
  - F – Arizona Consolidated Return
  - C – Combined Return
  - S – Separate Company Return
- **Column (e) EIN** – Enter the EIN for the affiliate.
- **Column (f) Month Deleted** - For each deleted affiliate, enter the month during the taxable year in which that affiliate was deleted from the group. For example, if the affiliate was deleted in June, enter “06”.
- **Column (g) Business Activity Code** - Enter the NAICS business activity code for each affiliate that was deleted from the group during the taxable year.

If more than 8 corporations were deleted during the taxable year, include a schedule of the additional corporations that were deleted and provide their requested information.

## **Name Changes**

If any member of the consolidated or combined group, a related company, or an affiliate filing a separate company return to Arizona, had a name change during the taxable year, complete the following:

### **Section 2**

Enter the new name of the company in column (b). Place a checkmark in column (c) "Name Change?" Enter the month the company began operations under the new name in column (f) "Month Added".

### **Section 3**

Enter the old name of the company in column (b). Place a check mark in column (c) "Name Change?" Enter the month the affiliate ceased operating under its old name in column (f), "Month Deleted."