Include this form with your return.

For the calendar year 2024 or fiscal year beginning $(M, M_1 D, D_1 2, 0, 2, 4)$ and ending $(M, M_1 D, D_1 2, 0, Y, Y)$.

Name as shown on Form 120, 12	20A or 120X
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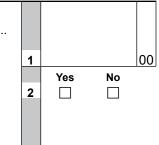
Employer Identification Number

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 <u>total</u> amount of <u>all income</u> that you <u>repaid</u> during the 2024 tax year that was held under				
	claim of right				
	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.				

2 Was the total amount repaid in 2024 from income that was reported in more than one prior tax year? If you answered "Yes", you must complete and include with your 2024 tax return a separate Claim of Right form for each prior taxable year. See instructions for completing more than one Claim of Right form.



3 List all prior tax years that included income that was repaid in 2024 and held under claim of right:

3a	3b	3c	3d	3e	3f	
MM/DD/YYYY	MM/DD/YYYY	MM/DD/YYYY	MM/DD/YYYY	MM/DD/YYYY	MM/D	
					Yes	No
Did you take a dedu	iction instead of a credit	t for the claim of right o	n your 2024 federal ind	come tax return?		
		11	«OU A L !!!!			

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.

Part 2 Decrease in Prior Year's Tax

5	Prior tax year	5	MM/DD/YYYY	,
	Enter the amount of tax from the Arizona tax return filed for the prior tax year. See instructions	6	C)0
7	For the year listed on line 5, refigure your tax for the prior tax year without including the income that you			
	repaid in 2024. Enter that amount here	7	C	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	C)0

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	
Arizona Claim of Right – CORPORATE	Continuation Page	Page of 2024

Use this page to continue your detailed explanation of claim.