

*Include this completed form and the Post-Approval from the Arizona Commerce Authority with your return.*

For the calendar year 2023 or fiscal year beginning MM,DD,2023 and ending MM,DD,YYYY.

Name as shown on Form 140, 140PY, 140NR, 140X, 140-SBI, 140PY-SBI, 140NR-SBI, 140X-SBI, 99T, 120, 120A, 120S, 120X, or 165

Social Security or Employer Identification Number

**Part 1 Listing of Post-Approved Motion Pictures and Approved Credit Amount**

List motion picture(s) for which you are entitled to claim a credit during this taxable year. If you have more than two motion pictures, include additional schedules. See instructions.

Arizona Commerce Authority Post-Approval Information				
(A) Program Calendar Year	(B) Name of Production	(C) Priority Placement Number	(D) Post-Approved Tax Credit Amount	00
1 YYYY				00
2 YYYY				00
3	Enter the total from all additional schedules.....		3	00
4	Enter the total amount of this credit passed through from partnerships on Form 334-P, Part 1, line 3c.....		4	00
5	Enter the total amount of this credit passed through from S Corporations on Form 334-S, Part 1, line 3c.....		5	00
6	Subtotal: Add lines 1 through 5, column (d). Enter the total. This is your total credit amount.....		6	00

**Part 2 Credit Recapture**

7	Priority Placement Number of the recaptured credit.....	7		
8	Date the Priority Placement Number was recaptured. ....	8	MM,DD,YYYY	
9	Total recapture of the Credit for Motion Picture Production Costs. Enter the total amount(s) of the credit(s) to be recaptured. If more than one credit has been recaptured, enter the total amount of all credits that were recaptured. (Include schedule.).....	9		00
10	If the credit was previously passed through from a partnership, enter the partner's portion of this credit to be recaptured from Form 334-P, Part 3, line 5d. ....	10		00
11	If the credit was previously passed through from an S Corporation, enter the S Corporation shareholder's portion of this credit to be recaptured from Form 334-S, Part 3, line 5d.....	11		00
12	Add lines 9 through 11 Enter the total. <b>This is your total recapture amount</b> .....	12		00

**Part 3 Partnerships - Partners' Share of the Credit**

Partnerships and limited liability companies taxed as partnerships passing the credit through to its partners, complete Form 334-P for each partner.

- Provide a completed copy of Form 334-P to each partner.
- Include a copy of each completed Form 334-P with your tax return.
- Keep a copy of each completed Form 334-P for your records.

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Name (as shown on page 1)	EIN
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**Part 4 S Corporation Credit Election**

**13** The S Corporation or limited liability company taxed as an S Corporation has made an irrevocable election for the taxable year ending MM,MD,DD,YY,YY,YY to

**(check only one box):**

**13a**  Claim the Credit for Motion Picture Production Costs as shown in Part 1, line 6 (for the taxable year indicated above);  
**OR**

**13b**  Pass the Credit for Motion Picture Production Costs as shown in Part 1, line 6 (for the taxable year indicated above), through to its shareholders.

\_\_\_\_\_  
Signature Title Date

If passing the credit through to the shareholders, complete Form 334-S for each shareholder.

- Provide a completed copy of Form 334-S to each shareholder.
- Include a copy of each completed Form 334-S with your tax return.
- Keep a copy of each completed Form 334-S for your records.

**Part 5 Credit Recapture Summary**

<b>14</b> Enter the taxable year(s) for which you claimed the Credit for Motion Picture Production Costs that are subject to recapture:  _____			
<b>15</b> Total amount of credit recaptured: • <i>Individuals, C Corporations, S Corporations that claimed the credit at the corporate level, and exempt organizations with UBTI:</i> Enter the amount from Part 2, line 12. • <i>Individuals that <b>did not make the Small Business Income election</b>:</i> Also, enter this amount on Form 301, Part 2, line 28. • <i>Individuals that <b>made the Small Business Income election</b>:</i> Also, enter this amount on Form 301-SBI, Part 2, line 21. • <i>C Corporations, S Corporations that claimed this credit at the corporate level, and exempt organizations with UBTI:</i> Also, enter this amount on Form 300, Part 2, line 19.....	<b>15</b>	00	00

**Part 6 Total Approved Credit Claimed This Taxable Year**

<b>16</b> Total approved credit for Motion Picture Production Costs: • <i>Individuals, C Corporations, S Corporations claiming this credit at the corporate level, and exempt organizations with UBTI:</i> Enter the amount from Part 1, line 6. • <i>Partnerships:</i> Enter "0". • <i>S Corporations electing to pass this credit through to individual shareholders:</i> Enter "0". • <i>Individuals that <b>did not make the Small Business Income election</b>:</i> Also, enter this amount on Form 140, line 58; or Form 140NR, line 65; or Form 140PY, line 67; or Form 140X, line 45. • <i>Individuals that <b>made the Small Business Income election</b>:</i> Also, enter this amount on Form 140-SBI, line 61; or Form 140NR-SBI, line 59; or Form 140PY-SBI, line 61; or Form 140X-SBI, line 61. • <i>C Corporations:</i> Also, enter this amount on Form 120, line 22; or Form 120A, line 14; or Form 120X, line 22(c). • <i>Exempt organizations with UBTI:</i> Also, enter this amount on Form 99T, line 12. • <i>S Corporations that claimed this credit at the corporate level:</i> Also, enter this amount on Form 120S, line 20.....	<b>16</b>	00	00
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