

Return all applications and attachments to:

R&D Tax Credit Program
Arizona Commerce Authority
333 North Central Avenue, Suite 1900
Phoenix, AZ 85004

Questions may be directed to
cindyg@azcommerce.com

**Arizona Commerce Authority
Research & Development
Tax Credit Refund Program**

**APPLICATION FOR
CERTIFICATE OF QUALIFICATION
(For tax incentives under A.R.S. § 41-1507)**

COMMERCE USE ONLY	
Deposit Date	
Amount	
Check #	
Initials	
Application fee is 1% of Requested Refund Amount	

BUSINESS INFORMATION

Taxpayer Name _____
 FEIN or TIN _____
 Physical Address _____
 City, State, Zip _____
 Mailing Address _____
 City, State, Zip _____
 Contact Name _____ Title _____
 Contact Phone _____ Fax _____
 Contact Email _____
 Tax Year _____ Tax Year End Date: _____

NAICS Code (3-6 digits) can be found on the first page of federal tax returns or at: <http://www.census.gov/cgi-bin/sssd/naics/naicsrch?chart=2007>

Business Structure:

- Sole Proprietorship C-Corporation S-Corporation Partnership LLC

If LLC is selected, please identify whether the LLC is treated as a Partnership, Corporation or Disregarded Entity for federal tax purposes.

Does the company file a consolidated or combined return? Yes No

If yes, attach a list of the names and addresses of the companies in the combined/consolidated group.

Does the company operate in other states? Yes No

Provide a description of the primary business activities:

List all shareholders, partners, or members of the applicant and the percentage of ownership they hold.

Name	Address	FEIN or TIN	Percent Owned
_____	_____	_____	_____%
_____	_____	_____	_____%
_____	_____	_____	_____%
_____	_____	_____	_____%
_____	_____	_____	_____%
_____	_____	_____	_____%
_____	_____	_____	_____%



EMPLOYEE INFORMATION

Number of full-time employees company-wide as of December 31st

(Note: If more than 150 FTEs, company is not eligible for a refund.)

Number of full-time employees in Arizona as of December 31st

Gross payroll as of December 31st of Tax Year

\$ _____

Average hourly wage of full-time employees

\$ _____

Percent of Health Insurance Covered by employer for full-time employees

_____ %

RESEARCH & DEVELOPMENT (R&D) INFORMATION

Description of Arizona based qualifying R&D activities:

What year was the base R&D amount established?

What was the total amount of R&D qualifying expenses in the base year?

\$ _____

What was the amount of qualifying R & D expenses in Arizona for the current tax year?

Contract research expenses \$ _____

Cost of Supplies \$ _____

Rental or leased Equipment \$ _____

Employee Wages \$ _____

Total qualifying Arizona R&D expenses? \$ _____

POTENTIAL TAX CREDIT REFUND

What is the current tax year's R&D tax credit amount? \$ _____

What is the current year's tax liability amount? \$ _____

What is the excess credit amount?
(Subtract tax liability from the credit amount and enter result.) \$ _____

Maximum refundable portion (75%) of the R&D credit:
(Multiply the excess credit amount by 0.75 and enter result.) \$ _____

Forfeited portion (25%) of the R&D credit:
(Multiply the excess credit amount by 0.25 and enter result.) \$ _____

SUPPLEMENTAL INFORMATION

What was the amount invested in fixed assets during the current tax year in Arizona? If zero for any line, please explain.

Investment in land & building \$ _____

Investment in machinery & equipment \$ _____

Total capital investment \$ _____



REQUIRED ATTACHMENTS

- 1% processing fee (Multiply refundable portion of the R&D credit by 0.01. The result is the amount of the fee.)
- Copy of UC-018 report filed with the Department of Economic Security for the period ending 12/31 of the current tax year
- Copy of completed Department of Revenue Form 308 or Form 308-I
- Original Department of Revenue Form 285B – (Appointee: Arizona Commerce Authority)
- Proof of registration with E-Verify (<http://www.uscix.gov/portal/site/uscis>)

AFFIDAVIT

As the applicant or authorized representative of the applicant, I certify under penalty of perjury that the information contained herein and attached hereto is true and correct according to my best belief and knowledge after a reasonable investigation of the facts and that the applicant:

Initial Each

- _____ Meets the qualifications for a refund pursuant to A.R.S. § 41-1507;
- _____ Hereby certifies, in accordance with A.R.S. §§ 43-1074.01 or 43-1168, that the applicant does otherwise qualify for income tax credits for increased research activities;
- _____ Shall allow inspections and audits by the Arizona Commerce Authority as are reasonably necessary to verify the accuracy of the submitted information;
- _____ Agrees to furnish supplemental documentation to Arizona Commerce Authority and Department of Revenue on request;
- _____ Agrees to provide proof that it is registered with and is participating in the E-Verify program pursuant to A.R.S. § 23-214(B);
- _____ Hereby certifies, in accordance with A.R.S. § 35-393 *et seq.*, that the applicant does not have scrutinized business operations in Iran; and
- _____ Hereby certifies, in accordance with A.R.S. § 35-391 *et seq.*, that the applicant does not have scrutinized business operations in Sudan;

Signature of Authorized Officer

Title

Print Name

Date

