

# TV Series / Episodic — Full CPA Audit Package (Sample)

**Project:** Neon Nights (Season 1) **ACA Project ID:** ACA-MPPP-80864

**Production Company:** Mesa Accounting LLC **EIN:** 95-7956434

**Primary Contact / Recordkeeper:** Tariq Anderson

**Production Dates:** 2025-09-03 to 2025-10-12 **Tax Year:** 2025

## Summary for CPA Review

Item	Amount
Qualified Production Costs (sample)	\$142,268.28
Non-Qualified Costs (sample)	\$86,363.15
Total Costs Reviewed (sample)	\$228,631.43
Document Prep Fee (platform)	\$79.00
Optional Certified AZ CPA Review Fee	\$399.00

This fictional sample demonstrates the packet structure AZ Film Credit generates from your uploads. The Arizona tax forms section contains sample templates that mirror key fields and schedules so a CPA can focus on reviewing the filing components. Replace templates with current official forms/instructions at filing time.

## AZ-FC-01 — Project Profile

Field	Value
Project Title	Neon Nights (Season 1)
Project Type	TV Series / Episodic
ACA Project ID (sample)	ACA-MPPP-80864
Production Company	Mesa Accounting LLC
EIN	95-7956434
Recordkeeper (sample)	Tariq Anderson
Production Office (sample)	5609 Central Ave, Tempe, AZ 85108
Production Dates	2025-09-03 to 2025-10-12
Note for CPA	Each ledger line references a matching receipt/invoice or agreement by Doc # in the Supporting Docs

## AZ-FC-02 — Cost Summary & Methodology (Sample)

Transactions are classified as Qualified vs Non-Qualified based on program-style concepts (in-state production spending, resident labor, etc.). CPA should apply official program guidance and professional judgment. Totals reconcile to the itemized ledger.

Category	Classification	Amount
Labor — Non-Residents	Non-Qualified	\$46,025.95
Labor — AZ Residents	Qualified	\$34,468.94
Post-Production	Qualified	\$25,874.97
Out-of-State Services	Non-Qualified	\$24,977.39
Catering	Qualified	\$21,735.84
Sound/Audio Services	Qualified	\$15,787.59
Travel / Per Diem	Non-Qualified	\$15,359.81
Locations & Permits	Qualified	\$14,623.22
Set Construction	Qualified	\$11,621.45
Wardrobe / Props	Qualified	\$10,138.29
Camera/Lighting Rentals	Qualified	\$8,017.98

## AZ-FC-06 — Itemized Ledger (50 sample transactions)

Doc # values match receipts/invoices/agreements in the supporting docs section.

Date	Doc #	Vendor	Category	Class	Amount
2025-09-04	AZFC-250904-1979	Gila Productions	Wardrobe / Props	Qualified	\$951.48
2025-09-04	AZFC-250904-2606	Tucson Post House	Labor — Non-Residents	Non-Qualified	\$9,080.20
2025-09-04	AZFC-250904-2907	Cactus Grip & Electric	Labor — AZ Residents	Qualified	\$381.45
2025-09-05	AZFC-250905-5138	Desert Rentals	Post-Production	Qualified	\$9,005.05
2025-09-08	AZFC-250908-6468	Copper Post	Catering	Qualified	\$556.05
2025-09-09	AZFC-250909-4212	Sunset Creative	Labor — Non-Residents	Non-Qualified	\$3,224.08
2025-09-09	AZFC-250909-5123	Phoenix Media	Labor — AZ Residents	Qualified	\$5,906.75
2025-09-09	AZFC-250909-1552	Gila Productions	Travel / Per Diem	Non-Qualified	\$5,179.61
2025-09-10	AZFC-250910-5691	Sonoran Studios	Out-of-State Services	Non-Qualified	\$2,346.01
2025-09-10	AZFC-250910-4604	Desert Rentals	Camera/Lighting Rentals	Qualified	\$4,434.15
2025-09-10	AZFC-250910-4306	Sunset Creative	Labor — AZ Residents	Qualified	\$8,768.67
2025-09-10	AZFC-250910-5231	Tucson Post House	Locations & Permits	Qualified	\$777.60
2025-09-10	AZFC-250910-5250	Copper Post	Labor — Non-Residents	Non-Qualified	\$4,343.15
2025-09-11	AZFC-250911-6746	Ocotillo Pictures	Labor — Non-Residents	Non-Qualified	\$6,263.82
2025-09-14	AZFC-250914-1966	Phoenix Media	Labor — AZ Residents	Qualified	\$4,966.08
2025-09-15	AZFC-250915-4842	Copper Post	Locations & Permits	Qualified	\$1,991.76
2025-09-15	AZFC-250915-2585	Chandler Rentals	Out-of-State Services	Non-Qualified	\$3,193.65
2025-09-15	AZFC-250915-4168	Chandler Rentals	Post-Production	Qualified	\$1,052.96
2025-09-16	AZFC-250916-5841	Desert Rentals	Travel / Per Diem	Non-Qualified	\$6,969.44
2025-09-19	AZFC-250919-9383	Redrock Sound	Set Construction	Qualified	\$6,208.96
2025-09-20	AZFC-250920-6057	Copper Post	Sound/Audio Services	Qualified	\$5,835.65
2025-09-21	AZFC-250921-4529	Phoenix Media	Labor — AZ Residents	Qualified	\$7,443.04
2025-09-21	AZFC-250921-2578	Sunset Creative	Labor — Non-Residents	Non-Qualified	\$8,362.09
2025-09-21	AZFC-250921-2399	Scottsdale Location Services	Catering	Qualified	\$3,509.64
2025-09-24	AZFC-250924-6028	Copper Post	Locations & Permits	Qualified	\$5,489.86

Date	Doc #	Vendor	Category	Class	Amount
2025-09-25	AZFC-250925-1473	Sonoran Studios	Sound/Audio Services	Qualified	\$8,569.20
2025-09-25	AZFC-250925-1988	Copper Post	Out-of-State Services	Non-Qualified	\$5,271.16
2025-09-25	AZFC-250925-8374	Scottsdale Location Services	Post-Production	Qualified	\$6,351.34
2025-09-25	AZFC-250925-5618	Canyon Creative	Catering	Qualified	\$6,403.75
2025-09-27	AZFC-250927-5716	Cactus Grip & Electric	Out-of-State Services	Non-Qualified	\$462.04
2025-09-27	AZFC-250927-2705	Desert Rentals	Post-Production	Qualified	\$6,218.23
2025-09-27	AZFC-250927-3738	Sonoran Studios	Wardrobe / Props	Qualified	\$9,186.81
2025-09-27	AZFC-250927-7867	Scottsdale Location Services	Camera/Lighting Rentals	Qualified	\$954.23
2025-09-27	AZFC-250927-3947	Desert Rentals	Labor — Non-Residents	Non-Qualified	\$5,278.22
2025-09-28	AZFC-250928-8157	Tucson Post House	Travel / Per Diem	Non-Qualified	\$3,210.76
2025-09-30	AZFC-250930-3156	Tempe Accounting	Post-Production	Qualified	\$3,247.39
2025-09-30	AZFC-250930-9985	Cactus Grip & Electric	Locations & Permits	Qualified	\$414.29
2025-10-01	AZFC-251001-1274	Scottsdale Location Services	Labor — Non-Residents	Non-Qualified	\$5,094.93
2025-10-02	AZFC-251002-3598	Saguaro Rentals	Catering	Qualified	\$1,722.93
2025-10-03	AZFC-251003-1251	Redrock Sound	Out-of-State Services	Non-Qualified	\$7,552.11
2025-10-05	AZFC-251005-6710	Desert Rentals	Catering	Qualified	\$2,700.14
2025-10-08	AZFC-251008-5932	Sonoran Studios	Locations & Permits	Qualified	\$784.99
2025-10-08	AZFC-251008-2291	Canyon Creative	Camera/Lighting Rentals	Qualified	\$2,629.60
2025-10-09	AZFC-251009-5112	Tempe Accounting	Sound/Audio Services	Qualified	\$1,382.74
2025-10-10	AZFC-251010-3763	Chandler Rentals	Labor — AZ Residents	Qualified	\$7,002.95
2025-10-12	AZFC-251012-8568	Phoenix Media	Catering	Qualified	\$6,843.33
2025-10-13	AZFC-251013-7905	Sonoran Studios	Out-of-State Services	Non-Qualified	\$6,152.42
2025-10-14	AZFC-251014-6401	Scottsdale Location Services	Set Construction	Qualified	\$5,412.49
2025-10-14	AZFC-251014-3347	Phoenix Media	Locations & Permits	Qualified	\$5,164.72
2025-10-14	AZFC-251014-3887	Mesa Catering	Labor — Non-Residents	Non-Qualified	\$4,379.46

## AZ-FC-07 — Supporting Documents (Samples)

Below are fictional invoice/receipt samples generated from ledger metadata. In the live system, you upload real documents; the platform indexes and cross-links them to the ledger.

### **Chandler Rentals**

4047 Baseline Rd, Tempe, AZ 85175

#### **CONTRACT (SAMPLE)**

Field	Value
Document / Invoice #	AZFC-250915-4168
Date	2025-09-15
Bill To	Mesa Accounting LLC
Description	Post-Production — production goods/services (sample)
Classification	Qualified
Total	\$1,052.96

### **Sonoran Studios**

8904 Central Ave, Glendale, AZ 85248

#### **PO (SAMPLE)**

Field	Value
Document / Invoice #	AZFC-251008-5932
Date	2025-10-08
Bill To	Mesa Accounting LLC
Description	Locations & Permits — production goods/services (sample)
Classification	Qualified
Total	\$784.99

### **Desert Rentals**

962 Mill Ave, Chandler, AZ 85217

#### **INVOICE (SAMPLE)**

Field	Value
Document / Invoice #	AZFC-250905-5138
Date	2025-09-05
Bill To	Mesa Accounting LLC
Description	Post-Production — production goods/services (sample)
Classification	Qualified
Total	\$9,005.05

### **Sunset Creative**

1937 Indian School Rd, Chandler, AZ 85150

#### **RECEIPT (SAMPLE)**

Field	Value
Document / Invoice #	AZFC-250910-4306
Date	2025-09-10

Field	Value
Bill To	Mesa Accounting LLC
Description	Labor — AZ Residents — production goods/services (sample)
Classification	Qualified
Total	\$8,768.67

**Canyon Creative**  
3885 Camelback Rd, Tempe, AZ 85296  
**TIMESHEET (SAMPLE)**

Field	Value
Document / Invoice #	AZFC-251008-2291
Date	2025-10-08
Bill To	Mesa Accounting LLC
Description	Camera/Lighting Rentals — production goods/services (sample)
Classification	Qualified
Total	\$2,629.60

**Gila Productions**  
2686 Central Ave, Phoenix, AZ 85136  
**PO (SAMPLE)**

Field	Value
Document / Invoice #	AZFC-250904-1979
Date	2025-09-04
Bill To	Mesa Accounting LLC
Description	Wardrobe / Props — production goods/services (sample)
Classification	Qualified
Total	\$951.48

## AZ-FC-07A — Location Agreement (Sample)

This sample illustrates the type of location agreement often included. Replace with your executed agreements.

Field	Value
Location	1887 Monroe St, Phoenix, AZ 85231
Property Owner	Taylor Nguyen
Shoot Dates	2025-09-18 to 2025-09-20
Fee	\$2,632.46
Insurance	Certificate of Insurance on file (sample)
Key Terms	Access window, restoration, noise limits, indemnity, and credit line (sample).

## Arizona Tax Filing Forms — CPA Packet Templates (Sample)

These pages are templates used inside the packet to organize filing information. They are not official state forms. At filing time, attach the current official ADOR forms/instructions and ACA post-approval certification materials.

### ADOR Form 334 — Credit for Motion Picture Production Costs (Template)

Field	Value
Taxpayer / Entity Name	Mesa Accounting LLC
Taxpayer ID (EIN/SSN)	95-7956434
Tax Year	2025
Production Title	Neon Nights (Season 1)
ACA Post-Approval Date	2025-12-01 (sample)
ACA Certification / Post-Approval #	POST-242548 (sample)
Recordkeeper Name	Tariq Anderson
Recordkeeper Address	7926 Bell Rd, Phoenix, AZ 85042
Qualified Production Costs (Schedule A)	\$142,268.28
Credit Amount (placeholder)	\$21,340.24
Attachments	Schedule A, Schedule B, Supporting Docs Index, CPA Statement Draft, ACA Post-Approval document

#### Schedule A — Qualified Production Costs (Sample excerpt)

Date	Doc #	Vendor	Category	Amount
2025-09-04	AZFC-250904-1979	Gila Productions	Wardrobe / Props	\$951.48
2025-09-04	AZFC-250904-2907	Cactus Grip & Electric	Labor — AZ Residents	\$381.45
2025-09-05	AZFC-250905-5138	Desert Rentals	Post-Production	\$9,005.05
2025-09-08	AZFC-250908-6468	Copper Post	Catering	\$556.05
2025-09-09	AZFC-250909-5123	Phoenix Media	Labor — AZ Residents	\$5,906.75
2025-09-10	AZFC-250910-4604	Desert Rentals	Camera/Lighting Rentals	\$4,434.15
2025-09-10	AZFC-250910-4306	Sunset Creative	Labor — AZ Residents	\$8,768.67
2025-09-10	AZFC-250910-5231	Tucson Post House	Locations & Permits	\$777.60
2025-09-14	AZFC-250914-1966	Phoenix Media	Labor — AZ Residents	\$4,966.08
2025-09-15	AZFC-250915-4842	Copper Post	Locations & Permits	\$1,991.76
2025-09-15	AZFC-250915-4168	Chandler Rentals	Post-Production	\$1,052.96
2025-09-19	AZFC-250919-9383	Redrock Sound	Set Construction	\$6,208.96

### ADOR Form 334-P — Distribution to Partners (Template, if applicable)

Partner / Member	TIN (last 4)	Ownership %	Credit Allocated
Avery Hughes	1234	50%	\$10,670.12
Riley Lopez	8891	50%	\$10,670.12

## **ADOR Form 301 — Nonrefundable Individual Credits Summary (Template, if claiming on individual return)**

Line	Credit	Amount
(example)	Credit for Motion Picture Production Costs (from Form 334)	\$21,340.24
	Other nonrefundable credits	\$0.00
	Total available nonrefundable credits	\$21,340.24

Official filing note: Form 334 is filed with an original, timely Arizona income tax return (including extensions) and must include the ACA post-approval document. Consult the current ADOR instructions and your CPA.

## AZ-FC-08 — CPA Review & Certification Draft (Template)

This is a draft memo/statement for an Arizona-licensed CPA to finalize under their professional standards. The platform prepares the schedules and cross-references; the CPA performs the review and issues the final certification.

**To:** Arizona Commerce Authority / Arizona Department of Revenue (as applicable)

**From:** [CPA Firm Name], Arizona-licensed CPA

**Re:** Review of Qualified Motion Picture Production Costs — Neon Nights (Season 1) (ACA ID ACA-MPPP-80864)

We were engaged by Mesa Accounting LLC to review the accompanying schedules and supporting documentation for purposes of preparing and filing the Credit for Motion Picture Production Costs (ADOR Form 334) based on the Arizona Commerce Authority post-approval. Our procedures included agreeing the summarized qualified cost schedules to the underlying ledger, inspecting a sample of supporting invoices/receipts/contracts, and assessing consistency of classifications with program guidance. This template does not represent an opinion until finalized and signed by the CPA.

CPA Name (printed)	
Arizona License #	
Firm	
Signature / Date	

End of sample packet.