

TV Series / Episodic — CPA-Ready Audit Packet (Sample)

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

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

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

Summary (for CPA review focus)	
Qualified production costs (sample)	\$197,458.11
Non-qualified costs (sample)	\$39,309.49
Total costs reviewed (sample)	\$236,767.60
Primary recordkeeper (sample)	Tariq Anderson

This is a fictional sample packet showing how AZ Film Credit organizes production records into a CPA-reviewable, filing-ready structure. The “Tax Filing Forms” section includes **template samples** (not official forms) that mirror key fields and supporting schedules so the CPA can focus on reviewing the Arizona filing components.

Packet Sections: Project Profile • Cost Methodology • Itemized Ledger • Supporting Docs (samples) • Arizona Tax Filing Forms (templates) • CPA Certification Draft (template).

AZFC01 — 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
Primary Contact / Recordkeeper (sample)	Tina Anderson
Production Office (sample)	8219 Scottsdale Rd, Phoenix, AZ 85323
Production Dates	2025-09-03 to 2025-10-12

Note for CPA: In the live system, every ledger line item references a corresponding receipt/invoice and is searchable by Doc #.

AZFC02 — Cost Summary & Methodology (Sample)

Transactions are classified as **Qualified** or **NonQualified** based on program style criteria and whether costs are in-state production expenses. Totals below reconcile to the itemized ledger. (Classification rules vary; CPA should apply official program guidance.)

Category	Qual.	Amount
Camera/Lighting Rentals	Qualified	\$36,690.02
Catering	Qualified	\$31,261.59
Locations & Permits	Qualified	\$29,543.49
Sound / Audio Services	Qualified	\$28,474.39
Labor — NonResidents	NonQualified	\$25,509.87
PostProduction	Qualified	\$23,899.87
Wardrobe / Props	Qualified	\$22,282.49
Set Construction	Qualified	\$20,132.21
Travel / Per Diem	NonQualified	\$13,799.62
Labor — AZ Residents	Qualified	\$5,174.05

AZFC06 — Itemized Ledger (50 sample transactions)

Doc # values are designed to match receipts/invoices in the supporting docs index.

Date	Doc #	Vendor	Category	Qual.	Amount
2025-09-01	AZFC-250901-7176	Cactus Sound	Travel / Per Diem	Non-Resident	\$8,236.95
2025-09-05	AZFC-250905-3928	Sunset Services	Labor — Non-Resident	Non-Resident	\$2,267.45
2025-09-05	AZFC-250905-9986	Redrock Studios	Sound / Audio Services	Qualified	\$6,534.39
2025-09-05	AZFC-250905-3347	Redrock Post	Set Construction	Qualified	\$1,812.64
2025-09-06	AZFC-250906-4108	Copper Studios	Locations & Permits	Qualified	\$2,017.94
2025-09-09	AZFC-250909-5875	Redrock Catering	Sound / Audio Services	Qualified	\$4,969.88
2025-09-12	AZFC-250912-2630	Ocotillo Creative	Post-Production	Qualified	\$9,446.29
2025-09-13	AZFC-250913-7360	Redrock Grip & Electric	Camera/Lighting Rentals	Qualified	\$8,551.87
2025-09-13	AZFC-250913-2303	Mesa Studios	Locations & Permits	Qualified	\$8,765.64
2025-09-14	AZFC-250914-3368	Copper Accounting	Labor — Non-Resident	Non-Resident	\$7,271.92
2025-09-15	AZFC-250915-2744	Desert Grip & Electric	Labor — Non-Resident	Non-Resident	\$2,927.56
2025-09-17	AZFC-250917-5703	Copper Grip & Electric	Locations & Permits	Qualified	\$7,281.90
2025-09-20	AZFC-250920-6727	Sonoran Post	Set Construction	Qualified	\$7,449.28
2025-09-21	AZFC-250921-2534	Saguaro Rentals	Travel / Per Diem	Non-Resident	\$406.75
2025-09-21	AZFC-250921-5050	Desert Sound	Sound / Audio Services	Qualified	\$1,381.25
2025-09-22	AZFC-250922-7262	Cactus Grip & Electric	Sound / Audio Services	Qualified	\$8,042.21
2025-09-23	AZFC-250923-8549	Ocotillo Media	Labor — Non-Resident	Non-Resident	\$1,253.28
2025-09-24	AZFC-250924-7009	Cactus Media	Catering	Qualified	\$3,739.45
2025-09-24	AZFC-250924-6617	Copper Creative	Wardrobe / Props	Qualified	\$3,228.31
2025-09-24	AZFC-250924-4484	Desert Productions	Wardrobe / Props	Qualified	\$5,807.81
2025-09-25	AZFC-250925-8142	Desert Productions	Camera/Lighting Rentals	Qualified	\$5,228.52
2025-09-27	AZFC-250927-2650	Copper Post	Labor — AZ Residents	Qualified	\$3,528.06
2025-09-27	AZFC-250927-1313	Phoenix Catering	Locations & Permits	Qualified	\$9,022.73
2025-09-27	AZFC-250927-2923	Copper Productions	Sound / Audio Services	Qualified	\$1,134.78
2025-09-28	AZFC-250928-4454	Mesa Pictures	Post-Production	Qualified	\$2,976.80
2025-09-28	AZFC-250928-8087	Phoenix Media	Labor — Non-Resident	Non-Resident	\$6,862.71
2025-09-29	AZFC-250929-2323	Mesa Rentals	Travel / Per Diem	Non-Resident	\$887.09
2025-10-02	AZFC-251002-8999	Mesa Rentals	Set Construction	Qualified	\$5,403.66
2025-10-02	AZFC-251002-8287	Mesa Sound	Catering	Qualified	\$8,790.90
2025-10-03	AZFC-251003-4955	Sonoran Rentals	Post-Production	Qualified	\$8,893.06
2025-10-03	AZFC-251003-9639	Desert Grip & Electric	Wardrobe / Props	Qualified	\$3,918.27
2025-10-03	AZFC-251003-2268	Saguaro Creative	Catering	Qualified	\$8,666.35
2025-10-03	AZFC-251003-7199	Gila Creative	Post-Production	Qualified	\$1,826.42

Date	Doc #	Vendor	Category	Qual.	Amount
2025-10-03	AZFC-251003-1048	Cactus Grip & Electric	Catering	Qualified	\$6,768.88
2025-10-05	AZFC-251005-3138	Sonoran Media	Set Construction	Qualified	\$5,466.63
2025-10-05	AZFC-251005-1797	Mesa Post	Camera/Lighting Rentals	Qualified	\$6,117.03
2025-10-05	AZFC-251005-4990	Cactus Media	Travel / Per Diem	Non-qualified	\$4,059.76
2025-10-06	AZFC-251006-3769	Copper Accounting	Sound / Audio Services	Qualified	\$5,657.58
2025-10-07	AZFC-251007-2007	Cactus Pictures	Travel / Per Diem	Non-qualified	\$209.07
2025-10-08	AZFC-251008-3563	Desert Rentals	Labor — Non-Residents	Non-qualified	\$4,926.95
2025-10-08	AZFC-251008-8741	Saguaro Catering	Camera/Lighting Rentals	Qualified	\$9,364.92
2025-10-08	AZFC-251008-3181	Gila Studios	Camera/Lighting Rentals	Qualified	\$7,427.68
2025-10-09	AZFC-251009-5898	Sonoran Catering	Catering	Qualified	\$1,448.29
2025-10-09	AZFC-251009-4014	Sunset Productions	Locations & Permits	Qualified	\$2,455.28
2025-10-10	AZFC-251010-5613	Mesa Rentals	Wardrobe / Props	Qualified	\$9,328.10
2025-10-10	AZFC-251010-6344	Redrock Grip & Electric	Labor — AZ Residents	Qualified	\$1,645.99
2025-10-12	AZFC-251012-8319	Cactus Studios	Post-Production	Qualified	\$757.30
2025-10-13	AZFC-251013-5170	Sonoran Post	Catering	Qualified	\$919.41
2025-10-14	AZFC-251014-6415	Ocotillo Grip & Electric	Catering	Qualified	\$928.31
2025-10-15	AZFC-251015-1754	Phoenix Services	Sound / Audio Services	Qualified	\$754.30

AZFC07 — Supporting Documents (Samples)

Below are fictional invoice/receipt samples generated from ledger metadata.

Copper Productions 721 Thomas Rd, Phoenix, AZ 85133	INVOICE (SAMPLE) Invoice #: AZFC-250927-2923 Date: 2025-09-27
Bill To	Production Company
Tariq Anderson	Mesa Accounting LLC
Description	Amount
Sound / Audio Services — production goods/services (sample) Qual: Qualified	\$1,134.78
Total	\$1,134.78

Mesa Rentals 4271 Baseline Rd, Phoenix, AZ 85309	INVOICE (SAMPLE) Invoice #: AZFC-251010-5613 Date: 2025-10-10
Bill To	Production Company
Tariq Anderson	Mesa Accounting LLC
Description	Amount
Wardrobe / Props — production goods/services (sample) Qual: Qualified	\$9,328.10
Total	\$9,328.10

Cactus Grip & Electric 9962 Mill Ave, Phoenix, AZ 85389	INVOICE (SAMPLE) Invoice #: AZFC-250922-7262 Date: 2025-09-22
Bill To	Production Company
Tariq Anderson	Mesa Accounting LLC
Description	Amount
Sound / Audio Services — production goods/services (sample) Qual: Qualified	\$8,042.21
Total	\$8,042.21

Cactus Grip & Electric 3380 Thomas Rd, Mesa, AZ 85128	INVOICE (SAMPLE) Invoice #: AZFC-251003-1048 Date: 2025-10-03
Bill To	Production Company
Tariq Anderson	Mesa Accounting LLC
Description	Amount
Catering — production goods/services (sample) Qual: Qualified	\$6,768.88
Total	\$6,768.88

Cactus Media 8747 Baseline Rd, Tempe, AZ 85392	INVOICE (SAMPLE) Invoice #: AZFC-251005-4990 Date: 2025-10-05
Bill To	Production Company
Tariq Anderson	Mesa Accounting LLC
Description	Amount
Travel / Per Diem — production goods/services (sample) Qual: Non■Qualified	\$4,059.76
Total	\$4,059.76

Ocotillo Media 2658 Mill Ave, Mesa, AZ 85147	INVOICE (SAMPLE) Invoice #: AZFC-250923-8549 Date: 2025-09-23
Bill To	Production Company
Tariq Anderson	Mesa Accounting LLC
Description	Amount
Labor — Non■Residents — production goods/services (sample) Qual: Non■Qualified	\$1,253.28
Total	\$1,253.28

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

These pages are **templates** used inside the packet to organize filing information. They are not official state forms. For actual filing, replace these templates with the current official Arizona Department of Revenue forms/instructions and attach the required ACA certification materials.

ARIZONA DEPARTMENT OF REVENUE — FORM 334 (TEMPLATE SAMPLE)

Credit for Motion Picture Production Costs (field layout for CPA packet)

Taxpayer / Entity Name	Mesa Accounting LLC
Taxpayer ID (TIN/EIN)	95-7956434
Tax Year	2025
Production Title	Neon Nights (Season 1)
ACA Post■Approval Date	2025-12-01
ACA Certification Number	POST-537777
Recordkeeper (Expenditure Records)	Tariq Anderson
Recordkeeper Address	1273 Indian School Rd, Scottsdale, AZ 85192
Qualified Production Costs (from Schedule A)	\$197,458.11
Credit Amount (placeholder)	\$29,618.72
Attachments (packet includes)	Schedule A (Qualified Costs) + Schedule B (Labor) + Support Index + CPA Statement (sample)

Schedule A — Qualified Production Costs (Sample)				
Date	Doc #	Vendor	Category	Amount
2025-09-05	AZFC-250905-9986	Redrock Studios	Sound / Audio Services	\$6,534.39
2025-09-05	AZFC-250905-3347	Redrock Post	Set Construction	\$1,812.64
2025-09-06	AZFC-250906-4108	Copper Studios	Locations & Permits	\$2,017.94
2025-09-09	AZFC-250909-5875	Redrock Catering	Sound / Audio Services	\$4,969.88
2025-09-12	AZFC-250912-2630	Ocotillo Creative	Post■Production	\$9,446.29
2025-09-13	AZFC-250913-7360	Redrock Grip & Electric	Camera/Lighting Rentals	\$8,551.87
2025-09-13	AZFC-250913-2303	Mesa Studios	Locations & Permits	\$8,765.64
2025-09-17	AZFC-250917-5703	Copper Grip & Electric	Locations & Permits	\$7,281.90
2025-09-20	AZFC-250920-6727	Sonoran Post	Set Construction	\$7,449.28

Schedule A — Qualified Production Costs (Sample)				
Date	Doc #	Vendor	Category	Amount
2025-09-21	AZFC-250921-5050	Desert Sound	Sound / Audio Services	\$1,381.25
2025-09-22	AZFC-250922-7262	Cactus Grip & Electric	Sound / Audio Services	\$8,042.21
2025-09-24	AZFC-250924-7009	Cactus Media	Catering	\$3,739.45
2025-09-24	AZFC-250924-6617	Copper Creative	Wardrobe / Props	\$3,228.31
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2025-09-25	AZFC-250925-8142	Desert Productions	Camera/Lighting Rentals	\$5,228.52
2025-09-27	AZFC-250927-2650	Copper Post	Labor — AZ Residents	\$3,528.06
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2025-09-27	AZFC-250927-2923	Copper Productions	Sound / Audio Services	\$1,134.78
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2025-10-02	AZFC-251002-8999	Mesa Rentals	Set Construction	\$5,403.66
2025-10-02	AZFC-251002-8287	Mesa Sound	Catering	\$8,790.90
2025-10-03	AZFC-251003-4955	Sonoran Rentals	Post■Production	\$8,893.06
2025-10-03	AZFC-251003-9639	Desert Grip & Electric	Wardrobe / Props	\$3,918.27
2025-10-03	AZFC-251003-2268	Saguaro Creative	Catering	\$8,666.35
2025-10-03	AZFC-251003-7199	Gila Creative	Post■Production	\$1,826.42

Schedule A total (sample): \$197,458.11

Schedule B — Labor Summary (Sample)			
Name	Role	AZ Resident?	Wages
Zion Garcia	Editor	No	\$13,900.74
Kiana Johnson	Director	No	\$2,896.13
Nia Thomas	Makeup	Yes	\$3,301.67
Jocelyn Moore	Director	Yes	\$6,145.75
Imani Harris	Producer	Yes	\$11,706.72
Malik White	Production Coordinator	No	\$13,871.44
Jalen Anderson	DP	Yes	\$5,968.99
Caleb White	DP	No	\$1,966.74
Nia Davis	Wardrobe	No	\$6,858.60
Caleb Moore	Production Coordinator	Yes	\$7,270.62
Aria Anderson	DP	Yes	\$11,081.45
Aria Thomas	Director	Yes	\$1,923.36

AZ resident labor total (sample): \$47,398.56

Filing Packet Attachments Checklist (Sample)	
Item	Included / Notes
ACA post-approval certification letter	Placeholder — attach official letter
Form 334 (official) + instructions	Replace template with official ADOR form
Schedule A — Qualified production costs	Included (sample)
Schedule B — Labor summary	Included (sample)
Itemized ledger + support index	Included (sample)
CPA statement / report	Included as template; CPA to finalize

AZFC08 — CPA Certification Draft (Template Sample)

This template is provided to streamline completion. The CPA must use their professional judgment and apply official program requirements. Replace the template text with final CPA language and include license details.

We performed agreed upon procedures / audit procedures (as applicable) over the production cost records and supporting documentation provided by the taxpayer for the purpose of evaluating costs presented for the Arizona motion picture production credit. Our procedures included reconciling totals to the itemized ledger, testing selected disbursements to underlying invoices/receipts, and evaluating classification of costs as qualified vs non qualified based on documentation provided. (Template sample text — CPA to edit.)

CPA Firm Name	_____
CPA Name (AZ Licensed)	_____
AZ License #	_____
Signature	_____
Date	_____

End of sample packet.