

# Feature Film — Full CPA Audit Package (Sample)

**Project:** Desert Echoes **ACA Project ID:** ACA-MPPP-31647  
**Production Company:** Cactus Studios LLC **EIN:** 86-2834464  
**Primary Contact / Recordkeeper:** Tariq Brown  
**Production Dates:** 2025-09-03 to 2025-10-12 **Tax Year:** 2025

## Summary for CPA Review

Item	Amount
Qualified Production Costs (sample)	\$164,289.28
Non-Qualified Costs (sample)	\$89,312.41
Total Costs Reviewed (sample)	\$253,601.69
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	Desert Echoes
Project Type	Feature Film
ACA Project ID (sample)	ACA-MPPP-31647
Production Company	Cactus Studios LLC
EIN	86-2834464
Recordkeeper (sample)	Tariq Brown
Production Office (sample)	3192 Central Ave, Mesa, AZ 85037
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
Out-of-State Services	Non-Qualified	\$35,120.36
Travel / Per Diem	Non-Qualified	\$33,928.30
Sound/Audio Services	Qualified	\$33,137.34
Locations & Permits	Qualified	\$31,343.38
Set Construction	Qualified	\$21,530.49
Labor — AZ Residents	Qualified	\$20,625.37
Labor — Non-Residents	Non-Qualified	\$20,263.75
Catering	Qualified	\$18,297.07
Camera/Lighting Rentals	Qualified	\$15,440.18
Post-Production	Qualified	\$15,069.92
Wardrobe / Props	Qualified	\$8,845.53

## 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
2025-09-01	AZFC-250901-8560	Phoenix Media	Out-of-State Services	Non-Qualified	\$7,546.02
2025-09-02	AZFC-250902-6138	Chandler Rentals	Locations & Permits	Qualified	\$5,819.22
2025-09-02	AZFC-250902-3576	Sunset Creative	Labor — Non-Residents	Non-Qualified	\$6,803.14
2025-09-02	AZFC-250902-2120	Tucson Post House	Set Construction	Qualified	\$8,184.18
2025-09-03	AZFC-250903-4807	Cactus Grip & Electric	Wardrobe / Props	Qualified	\$3,376.66
2025-09-03	AZFC-250903-1461	Phoenix Media	Wardrobe / Props	Qualified	\$2,635.26
2025-09-03	AZFC-250903-6356	Chandler Rentals	Sound/Audio Services	Qualified	\$1,261.32
2025-09-04	AZFC-250904-2830	Chandler Rentals	Catering	Qualified	\$4,966.47
2025-09-05	AZFC-250905-1082	Gila Productions	Labor — Non-Residents	Non-Qualified	\$5,563.80
2025-09-05	AZFC-250905-7283	Ocotillo Pictures	Locations & Permits	Qualified	\$6,659.26
2025-09-07	AZFC-250907-7205	Gila Productions	Labor — Non-Residents	Non-Qualified	\$2,479.32
2025-09-08	AZFC-250908-8251	Mesa Catering	Camera/Lighting Rentals	Qualified	\$6,955.93
2025-09-08	AZFC-250908-3721	Phoenix Media	Sound/Audio Services	Qualified	\$2,952.18
2025-09-09	AZFC-250909-9529	Ocotillo Pictures	Camera/Lighting Rentals	Qualified	\$4,740.37
2025-09-12	AZFC-250912-9859	Tucson Post House	Post-Production	Qualified	\$8,573.91
2025-09-13	AZFC-250913-6800	Mesa Catering	Sound/Audio Services	Qualified	\$6,985.17
2025-09-15	AZFC-250915-6173	Chandler Rentals	Set Construction	Qualified	\$4,101.82
2025-09-15	AZFC-250915-3043	Copper Post	Out-of-State Services	Non-Qualified	\$4,505.52
2025-09-16	AZFC-250916-4392	Scottsdale Location Services	Locations & Permits	Qualified	\$283.72
2025-09-17	AZFC-250917-2481	Cactus Grip & Electric	Labor — Non-Residents	Non-Qualified	\$4,883.49
2025-09-19	AZFC-250919-8679	Sunset Creative	Travel / Per Diem	Non-Qualified	\$8,919.52
2025-09-20	AZFC-250920-5172	Desert Rentals	Labor — Non-Residents	Non-Qualified	\$534.00
2025-09-21	AZFC-250921-8327	Sonoran Studios	Camera/Lighting Rentals	Qualified	\$3,743.88
2025-09-22	AZFC-250922-4031	Scottsdale Location Services	Travel / Per Diem	Non-Qualified	\$9,133.90
2025-09-22	AZFC-250922-3599	Ocotillo Pictures	Labor — AZ Residents	Qualified	\$7,605.18

Date	Doc #	Vendor	Category	Class	Amount
2025-09-22	AZFC-250922-1161	Phoenix Media	Out-of-State Services	Non-Qualified	\$3,451.86
2025-09-23	AZFC-250923-7249	Gila Productions	Catering	Qualified	\$6,549.40
2025-09-23	AZFC-250923-7965	Sonoran Studios	Locations & Permits	Qualified	\$1,135.94
2025-09-24	AZFC-250924-6704	Sunset Creative	Out-of-State Services	Non-Qualified	\$8,528.10
2025-09-25	AZFC-250925-3931	Copper Post	Labor — AZ Residents	Qualified	\$4,385.85
2025-09-25	AZFC-250925-7675	Ocotillo Pictures	Catering	Qualified	\$381.17
2025-09-26	AZFC-250926-9278	Chandler Rentals	Labor — AZ Residents	Qualified	\$8,634.34
2025-09-26	AZFC-250926-3244	Canyon Creative	Set Construction	Qualified	\$1,412.54
2025-09-27	AZFC-250927-3097	Sonoran Studios	Post-Production	Qualified	\$3,645.02
2025-09-27	AZFC-250927-1209	Tucson Post House	Travel / Per Diem	Non-Qualified	\$7,107.26
2025-09-28	AZFC-250928-4017	Phoenix Media	Catering	Qualified	\$1,133.23
2025-09-30	AZFC-250930-9076	Canyon Creative	Out-of-State Services	Non-Qualified	\$8,241.50
2025-09-30	AZFC-250930-6859	Desert Rentals	Sound/Audio Services	Qualified	\$4,755.24
2025-10-01	AZFC-251001-8275	Sonoran Studios	Catering	Qualified	\$5,266.80
2025-10-03	AZFC-251003-1027	Gila Productions	Sound/Audio Services	Qualified	\$2,432.53
2025-10-04	AZFC-251004-5859	Canyon Creative	Out-of-State Services	Non-Qualified	\$2,847.36
2025-10-04	AZFC-251004-3642	Cactus Grip & Electric	Sound/Audio Services	Qualified	\$5,032.74
2025-10-07	AZFC-251007-1293	Tempe Accounting	Locations & Permits	Qualified	\$8,923.70
2025-10-07	AZFC-251007-1352	Sunset Creative	Travel / Per Diem	Non-Qualified	\$1,825.24
2025-10-07	AZFC-251007-7475	Desert Rentals	Post-Production	Qualified	\$2,850.99
2025-10-08	AZFC-251008-4611	Ocotillo Pictures	Set Construction	Qualified	\$7,831.95
2025-10-08	AZFC-251008-8656	Mesa Catering	Locations & Permits	Qualified	\$8,521.54
2025-10-09	AZFC-251009-4107	Cactus Grip & Electric	Travel / Per Diem	Non-Qualified	\$6,942.38
2025-10-11	AZFC-251011-1587	Tucson Post House	Wardrobe / Props	Qualified	\$2,833.61
2025-10-14	AZFC-251014-8350	Gila Productions	Sound/Audio Services	Qualified	\$9,718.16

## 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.

### Ocotillo Pictures

408 Central Ave, Scottsdale, AZ 85042

#### TIMESHEET (SAMPLE)

Field	Value
Document / Invoice #	AZFC-250925-7675
Date	2025-09-25
Bill To	Cactus Studios LLC
Description	Catering — production goods/services (sample)
Classification	Qualified
Total	\$381.17

### Tucson Post House

8021 Baseline Rd, Mesa, AZ 85285

#### PO (SAMPLE)

Field	Value
Document / Invoice #	AZFC-250927-1209
Date	2025-09-27
Bill To	Cactus Studios LLC
Description	Travel / Per Diem — production goods/services (sample)
Classification	Non-Qualified
Total	\$7,107.26

### Cactus Grip & Electric

7963 Baseline Rd, Scottsdale, AZ 85276

#### CONTRACT (SAMPLE)

Field	Value
Document / Invoice #	AZFC-250917-2481
Date	2025-09-17
Bill To	Cactus Studios LLC
Description	Labor — Non-Residents — production goods/services (sample)
Classification	Non-Qualified
Total	\$4,883.49

### Phoenix Media

9562 Washington St, Chandler, AZ 85234

#### CONTRACT (SAMPLE)

Field	Value
Document / Invoice #	AZFC-250922-1161
Date	2025-09-22

Field	Value
Bill To	Cactus Studios LLC
Description	Out-of-State Services — production goods/services (sample)
Classification	Non-Qualified
Total	\$3,451.86

**Tempe Accounting**

7969 Thomas Rd, Phoenix, AZ 85060

**INVOICE (SAMPLE)**

Field	Value
Document / Invoice #	AZFC-251007-1293
Date	2025-10-07
Bill To	Cactus Studios LLC
Description	Locations & Permits — production goods/services (sample)
Classification	Qualified
Total	\$8,923.70

**Gila Productions**

8739 Central Ave, Mesa, AZ 85036

**RECEIPT (SAMPLE)**

Field	Value
Document / Invoice #	AZFC-251014-8350
Date	2025-10-14
Bill To	Cactus Studios LLC
Description	Sound/Audio Services — production goods/services (sample)
Classification	Qualified
Total	\$9,718.16

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

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

Field	Value
Location	9422 Grand Ave, Phoenix, AZ 85330
Property Owner	Jordan Lopez
Shoot Dates	2025-09-18 to 2025-09-20
Fee	\$1,467.21
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	Cactus Studios LLC
Taxpayer ID (EIN/SSN)	86-2834464
Tax Year	2025
Production Title	Desert Echoes
ACA Post-Approval Date	2025-12-01 (sample)
ACA Certification / Post-Approval #	POST-308520 (sample)
Recordkeeper Name	Tariq Brown
Recordkeeper Address	1750 Bell Rd, Mesa, AZ 85122
Qualified Production Costs (Schedule A)	\$164,289.28
Credit Amount (placeholder)	\$24,643.39
Attachments	Schedule A, Schedule B, Supporting Docs Index, CPA Statement Draft, ACA Post-Approval document, etc.

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

Date	Doc #	Vendor	Category	Amount
2025-09-02	AZFC-250902-6138	Chandler Rentals	Locations & Permits	\$5,819.22
2025-09-02	AZFC-250902-2120	Tucson Post House	Set Construction	\$8,184.18
2025-09-03	AZFC-250903-4807	Cactus Grip & Electric	Wardrobe / Props	\$3,376.66
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2025-09-03	AZFC-250903-6356	Chandler Rentals	Sound/Audio Services	\$1,261.32
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2025-09-09	AZFC-250909-9529	Ocotillo Pictures	Camera/Lighting Rentals	\$4,740.37
2025-09-12	AZFC-250912-9859	Tucson Post House	Post-Production	\$8,573.91
2025-09-13	AZFC-250913-6800	Mesa Catering	Sound/Audio Services	\$6,985.17

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

Partner / Member	TIN (last 4)	Ownership %	Credit Allocated
Avery Hughes	1234	50%	\$12,321.70
Riley Lopez	8891	50%	\$12,321.70

**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)	\$24,643.39
	Other nonrefundable credits	\$0.00
	Total available nonrefundable credits	\$24,643.39

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 — Desert Echoes (ACA ID ACA-MPPP-31647)

We were engaged by Cactus Studios 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.