

Music Video — CPA■Ready Audit Packet (Sample)

Project Title: Sunset Pulse **ACA Project ID:** ACA-MPPP-13726

Production Company: Mesa Media LLC **EIN:** 55-8364771

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

Summary (for CPA review focus)	
Qualified production costs (sample)	\$194,160.71
Non■qualified costs (sample)	\$37,632.87
Total costs reviewed (sample)	\$231,793.58
Primary recordkeeper (sample)	Maya Williams

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	Sunset Pulse
Project Type	Music Video
ACA Project ID (sample)	ACA-MPPP-13726
Production Company	Mesa Media LLC
EIN	55-8364771
Primary Contact / Recordkeeper (sample)	Myra Williams
Production Office (sample)	604 Indian School Rd, Tempe, AZ 85033
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
Sound / Audio Services	Qualified	\$45,034.90
Wardrobe / Props	Qualified	\$30,780.46
Locations & Permits	Qualified	\$25,726.67
Labor — AZ Residents	Qualified	\$24,049.86
Catering	Qualified	\$23,914.07
PostProduction	Qualified	\$19,960.84
Labor — NonResidents	NonQualified	\$19,694.63
Travel / Per Diem	NonQualified	\$17,938.24
Camera/Lighting Rentals	Qualified	\$17,465.99
Set Construction	Qualified	\$7,227.92

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-250901-5528	Phoenix Services	PostProduction	Qualified	\$8,752.87
2025-09-01	AZFC-250901-2033	Redrock Accounting	Wardrobe / Props	Qualified	\$4,894.34
2025-09-02	AZFC-250902-5461	Desert Rentals	Camera/Lighting Rentals	Qualified	\$3,198.22
2025-09-02	AZFC-250902-6727	Sunset Creative	Sound / Audio Services	Qualified	\$5,039.98
2025-09-04	AZFC-250904-4018	Redrock Sound	Sound / Audio Services	Qualified	\$2,212.78
2025-09-04	AZFC-250904-9526	Saguaro Pictures	Sound / Audio Services	Qualified	\$3,443.56
2025-09-05	AZFC-250905-3300	Cactus Grip & Electric	Catering	Qualified	\$9,409.19
2025-09-07	AZFC-250907-4738	Mesa Rentals	PostProduction	Qualified	\$4,121.63
2025-09-09	AZFC-250909-2458	Sunset Creative	PostProduction	Qualified	\$4,997.50
2025-09-09	AZFC-250909-9308	Redrock Sound	Set Construction	Qualified	\$3,269.52
2025-09-09	AZFC-250909-3915	Ocotillo Post	Labor — NonResidents	NonQualified	\$5,862.21
2025-09-10	AZFC-250910-9497	Canyon Sound	Labor — NonResidents	NonQualified	\$3,715.01
2025-09-11	AZFC-250911-5680	Canyon Creative	Labor — NonResidents	NonQualified	\$777.75
2025-09-12	AZFC-250912-5770	Gila Catering	Labor — AZ Residents	Qualified	\$7,015.13
2025-09-13	AZFC-250913-9810	Canyon Pictures	Labor — AZ Residents	Qualified	\$2,095.69
2025-09-13	AZFC-250913-9011	Phoenix Pictures	Locations & Permits	Qualified	\$6,738.48
2025-09-14	AZFC-250914-2041	Copper Accounting	Locations & Permits	Qualified	\$2,550.93
2025-09-14	AZFC-250914-7651	Redrock Sound	Locations & Permits	Qualified	\$399.70
2025-09-15	AZFC-250915-9459	Sonoran Pictures	Locations & Permits	Qualified	\$6,810.86
2025-09-16	AZFC-250916-2186	Redrock Creative	Wardrobe / Props	Qualified	\$1,130.95
2025-09-16	AZFC-250916-8638	Canyon Post	Camera/Lighting Rentals	Qualified	\$1,534.12
2025-09-16	AZFC-250916-7780	Mesa Studios	Catering	Qualified	\$5,207.20
2025-09-17	AZFC-250917-4152	Redrock Productions	Sound / Audio Services	Qualified	\$1,565.72
2025-09-19	AZFC-250919-8814	Redrock Services	Wardrobe / Props	Qualified	\$7,522.48
2025-09-19	AZFC-250919-8325	Mesa Pictures	Sound / Audio Services	Qualified	\$9,067.70
2025-09-19	AZFC-250919-7124	Desert Creative	Catering	Qualified	\$6,894.51
2025-09-21	AZFC-250921-2929	Ocotillo Services	Wardrobe / Props	Qualified	\$3,713.15
2025-09-21	AZFC-250921-2859	Desert Creative	Locations & Permits	Qualified	\$2,224.20
2025-09-22	AZFC-250922-2003	Sonoran Pictures	Sound / Audio Services	Qualified	\$8,392.16
2025-09-24	AZFC-250924-2093	Phoenix Rentals	Camera/Lighting Rentals	Qualified	\$6,661.20
2025-09-25	AZFC-250925-9803	Cactus Pictures	Sound / Audio Services	Qualified	\$6,777.78
2025-09-27	AZFC-250927-4599	Sonoran Catering	Travel / Per Diem	NonQualified	\$7,020.36
2025-09-28	AZFC-250928-7510	Redrock Studios	Camera/Lighting Rentals	Qualified	\$1,164.86

Date	Doc #	Vendor	Category	Qual.	Amount
2025-09-28	AZFC-250928-4100	Saguaro Sound	Catering	Qualified	\$2,403.17
2025-09-29	AZFC-250929-1423	Redrock Grip & Electric	Wardrobe / Props	Qualified	\$1,059.58
2025-10-01	AZFC-251001-7871	Phoenix Grip & Electric	Travel / Per Diem	Non■Qualified	\$5,114.69
2025-10-02	AZFC-251002-3413	Redrock Creative	Sound / Audio Services	Qualified	\$2,170.88
2025-10-05	AZFC-251005-7062	Sonoran Post	Locations & Permits	Qualified	\$4,697.18
2025-10-06	AZFC-251006-2067	Ocotillo Media	Sound / Audio Services	Qualified	\$838.83
2025-10-06	AZFC-251006-9439	Mesa Productions	Travel / Per Diem	Non■Qualified	\$5,803.19
2025-10-07	AZFC-251007-1210	Canyon Creative	Locations & Permits	Qualified	\$2,305.32
2025-10-08	AZFC-251008-5294	Cactus Productions	Post■Production	Qualified	\$2,088.84
2025-10-09	AZFC-251009-5753	Phoenix Studios	Set Construction	Qualified	\$3,958.40
2025-10-10	AZFC-251010-2023	Cactus Pictures	Labor — AZ Residents	Qualified	\$8,141.41
2025-10-10	AZFC-251010-9758	Saguaro Creative	Sound / Audio Services	Qualified	\$5,525.51
2025-10-10	AZFC-251010-7180	Cactus Pictures	Camera/Lighting Rentals	Qualified	\$4,907.59
2025-10-11	AZFC-251011-8006	Redrock Accounting	Wardrobe / Props	Qualified	\$4,808.69
2025-10-11	AZFC-251011-5020	Sonoran Catering	Labor — Non■Residents	Non■Qualified	\$9,339.66
2025-10-11	AZFC-251011-4475	Ocotillo Services	Wardrobe / Props	Qualified	\$7,651.27
2025-10-12	AZFC-251012-1620	Desert Accounting	Labor — AZ Residents	Qualified	\$6,797.63

AZFC07 — Supporting Documents (Samples)

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

Canyon Creative 7881 Washington St, Mesa, AZ 85105	INVOICE (SAMPLE) Invoice #: AZFC-251007-1210 Date: 2025-10-07
Bill To	Production Company
Maya Williams	Mesa Media LLC
Description	Amount
Locations & Permits — production goods/services (sample) Qual: Qualified	\$2,305.32
Total	\$2,305.32

Saguaro Pictures 9484 Baseline Rd, Chandler, AZ 85290	INVOICE (SAMPLE) Invoice #: AZFC-250904-9526 Date: 2025-09-04
Bill To	Production Company
Maya Williams	Mesa Media LLC
Description	Amount
Sound / Audio Services — production goods/services (sample) Qual: Qualified	\$3,443.56
Total	\$3,443.56

Ocotillo Media 7635 Washington St, Chandler, AZ 85250	INVOICE (SAMPLE) Invoice #: AZFC-251006-2067 Date: 2025-10-06
Bill To	Production Company
Maya Williams	Mesa Media LLC
Description	Amount
Sound / Audio Services — production goods/services (sample) Qual: Qualified	\$838.83
Total	\$838.83

Cactus Pictures 8312 Scottsdale Rd, Glendale, AZ 85149	INVOICE (SAMPLE) Invoice #: AZFC-251010-7180 Date: 2025-10-10
Bill To	Production Company
Maya Williams	Mesa Media LLC
Description	Amount
Camera/Lighting Rentals — production goods/services (sample) Qual: Qualified	\$4,907.59
Total	\$4,907.59

Redrock Productions 5085 Baseline Rd, Mesa, AZ 85131	INVOICE (SAMPLE) Invoice #: AZFC-250917-4152 Date: 2025-09-17
Bill To	Production Company
Maya Williams	Mesa Media LLC
Description	Amount
Sound / Audio Services — production goods/services (sample) Qual: Qualified	\$1,565.72
Total	\$1,565.72

Canyon Sound 154 Bell Rd, Mesa, AZ 85151	INVOICE (SAMPLE) Invoice #: AZFC-250910-9497 Date: 2025-09-10
Bill To	Production Company
Maya Williams	Mesa Media LLC
Description	Amount
Labor — Non■Residents — production goods/services (sample) Qual: Non■Qualified	\$3,715.01
Total	\$3,715.01

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 Media LLC
Taxpayer ID (TIN/EIN)	55-8364771
Tax Year	2025
Production Title	Sunset Pulse
ACA PostApproval Date	2025-12-01
ACA Certification Number	POST-125502
Recordkeeper (Expenditure Records)	Maya Williams
Recordkeeper Address	1154 Mill Ave, Mesa, AZ 85268
Qualified Production Costs (from Schedule A)	\$194,160.71
Credit Amount (placeholder)	\$29,124.11
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
2025-09-01	AZFC-250901-5528	Phoenix Services	PostProduction	\$8,752.87
2025-09-01	AZFC-250901-2033	Redrock Accounting	Wardrobe / Props	\$4,894.34
2025-09-02	AZFC-250902-5461	Desert Rentals	Camera/Lighting Rentals	\$3,198.22
2025-09-02	AZFC-250902-6727	Sunset Creative	Sound / Audio Services	\$5,039.98
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2025-09-04	AZFC-250904-9526	Saguaro Pictures	Sound / Audio Services	\$3,443.56
2025-09-05	AZFC-250905-3300	Cactus Grip & Electric	Catering	\$9,409.19
2025-09-07	AZFC-250907-4738	Mesa Rentals	PostProduction	\$4,121.63
2025-09-09	AZFC-250909-2458	Sunset Creative	PostProduction	\$4,997.50

Schedule A — Qualified Production Costs (Sample)				
Date	Doc #	Vendor	Category	Amount
2025-09-09	AZFC-250909-9308	Redrock Sound	Set Construction	\$3,269.52
2025-09-12	AZFC-250912-5770	Gila Catering	Labor — AZ Residents	\$7,015.13
2025-09-13	AZFC-250913-9810	Canyon Pictures	Labor — AZ Residents	\$2,095.69
2025-09-13	AZFC-250913-9011	Phoenix Pictures	Locations & Permits	\$6,738.48
2025-09-14	AZFC-250914-2041	Copper Accounting	Locations & Permits	\$2,550.93
2025-09-14	AZFC-250914-7651	Redrock Sound	Locations & Permits	\$399.70
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2025-09-16	AZFC-250916-2186	Redrock Creative	Wardrobe / Props	\$1,130.95
2025-09-16	AZFC-250916-8638	Canyon Post	Camera/Lighting Rentals	\$1,534.12
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2025-09-19	AZFC-250919-8814	Redrock Services	Wardrobe / Props	\$7,522.48
2025-09-19	AZFC-250919-8325	Mesa Pictures	Sound / Audio Services	\$9,067.70
2025-09-19	AZFC-250919-7124	Desert Creative	Catering	\$6,894.51
2025-09-21	AZFC-250921-2929	Ocotillo Services	Wardrobe / Props	\$3,713.15
2025-09-21	AZFC-250921-2859	Desert Creative	Locations & Permits	\$2,224.20

Schedule A total (sample): \$194,160.71

Schedule B — Labor Summary (Sample)			
Name	Role	AZ Resident?	Wages
Imani Garcia	Production Coordinator	No	\$6,405.46
Sage Anderson	Director	No	\$11,271.85
Aria Davis	Grip	Yes	\$4,323.03
DeAndre Martin	Sound Mixer	Yes	\$10,800.61
Malik Miller	Wardrobe	No	\$14,183.48
Tariq Johnson	Editor	Yes	\$4,919.14
Jalen Wilson	Makeup	No	\$4,019.31
Malik Brown	Sound Mixer	Yes	\$3,591.68
Renee Jackson	Gaffer	No	\$9,062.08
Renee Moore	Gaffer	No	\$2,221.74
Jocelyn Davis	Actor	Yes	\$4,991.40
Zion Johnson	Sound Mixer	Yes	\$7,486.96

AZ resident labor total (sample): \$36,112.82

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.