

Feature Film — CPA-Ready Audit Packet (Sample)

Project Title: Desert Echoes **ACA Project ID:** ACA-MPPP-31647

Production Company: Cactus Studios LLC **EIN:** 86-2834464

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

Summary (for CPA review focus)	
Qualified production costs (sample)	\$250,201.80
Non-qualified costs (sample)	\$34,818.23
Total costs reviewed (sample)	\$285,020.03
Primary recordkeeper (sample)	Tariq Brown

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	Desert Echoes
Project Type	Feature Film
ACA Project ID (sample)	ACA-MPPP-31647
Production Company	Cactus Studios LLC
EIN	86-2834464
Primary Contact / Recordkeeper (sample)	Tina Brown
Production Office (sample)	593 Van Buren St, Tempe, AZ 85307
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
PostProduction	Qualified	\$47,547.14
Wardrobe / Props	Qualified	\$42,289.36
Sound / Audio Services	Qualified	\$42,033.53
Catering	Qualified	\$36,250.13
Labor — NonResidents	NonQualified	\$26,617.26
Set Construction	Qualified	\$24,044.72
Camera/Lighting Rentals	Qualified	\$22,117.47
Labor — AZ Residents	Qualified	\$22,002.30
Locations & Permits	Qualified	\$13,917.15
Travel / Per Diem	NonQualified	\$8,200.97

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-250901-4665	Gila Accounting	Catering	Qualified	\$8,138.30
2025-09-04	AZFC-250904-9517	Mesa Catering	Camera/Lighting Rentals	Qualified	\$2,399.03
2025-09-04	AZFC-250904-5477	Ocotillo Media	Catering	Qualified	\$7,419.24
2025-09-05	AZFC-250905-7933	Desert Accounting	PostProduction	Qualified	\$5,292.11
2025-09-05	AZFC-250905-3887	Canyon Post	Wardrobe / Props	Qualified	\$4,203.02
2025-09-06	AZFC-250906-2240	Redrock Services	Sound / Audio Services	Qualified	\$4,078.42
2025-09-08	AZFC-250908-2520	Mesa Accounting	Wardrobe / Props	Qualified	\$5,431.50
2025-09-09	AZFC-250909-6183	Copper Studios	Sound / Audio Services	Qualified	\$8,045.04
2025-09-10	AZFC-250910-7966	Ocotillo Media	Labor — NonResidents	NonQualified	\$8,935.08
2025-09-10	AZFC-250910-9278	Mesa Sound	Set Construction	Qualified	\$5,703.39
2025-09-10	AZFC-250910-2046	Cactus Post	Wardrobe / Props	Qualified	\$780.89
2025-09-11	AZFC-250911-2136	Phoenix Productions	Set Construction	Qualified	\$2,477.11
2025-09-12	AZFC-250912-8585	Canyon Catering	Locations & Permits	Qualified	\$5,897.07
2025-09-13	AZFC-250913-1673	Copper Services	PostProduction	Qualified	\$8,599.62
2025-09-15	AZFC-250915-6230	Copper Pictures	Locations & Permits	Qualified	\$2,866.56
2025-09-16	AZFC-250916-7997	Mesa Studios	Labor — AZ Residents	Qualified	\$7,995.94
2025-09-16	AZFC-250916-1933	Gila Accounting	Labor — NonResidents	NonQualified	\$1,638.23
2025-09-16	AZFC-250916-4628	Canyon Catering	Labor — NonResidents	NonQualified	\$7,071.35
2025-09-20	AZFC-250920-5811	Gila Creative	Catering	Qualified	\$6,379.95
2025-09-22	AZFC-250922-4724	Desert Sound	Sound / Audio Services	Qualified	\$8,929.09
2025-09-24	AZFC-250924-5374	Cactus Rentals	Catering	Qualified	\$1,960.62
2025-09-25	AZFC-250925-6551	Sonoran Services	Travel / Per Diem	NonQualified	\$5,314.40
2025-09-25	AZFC-250925-2307	Sonoran Studios	Camera/Lighting Rentals	Qualified	\$4,976.74
2025-09-27	AZFC-250927-8460	Gila Productions	Travel / Per Diem	NonQualified	\$2,886.57
2025-09-30	AZFC-250930-6291	Cactus Post	Labor — AZ Residents	Qualified	\$4,541.28
2025-10-01	AZFC-251001-8686	Saguaro Studios	Wardrobe / Props	Qualified	\$8,411.84
2025-10-03	AZFC-251003-7037	Canyon Rentals	Sound / Audio Services	Qualified	\$6,660.39
2025-10-03	AZFC-251003-1806	Desert Productions	Locations & Permits	Qualified	\$5,153.52
2025-10-05	AZFC-251005-3184	Mesa Services	Labor — AZ Residents	Qualified	\$9,465.08
2025-10-05	AZFC-251005-7660	Mesa Accounting	Wardrobe / Props	Qualified	\$8,614.26
2025-10-05	AZFC-251005-6776	Desert Accounting	PostProduction	Qualified	\$7,917.98
2025-10-05	AZFC-251005-9100	Saguaro Studios	Sound / Audio Services	Qualified	\$7,513.07
2025-10-06	AZFC-251006-6129	Copper Catering	PostProduction	Qualified	\$1,267.61

Date	Doc #	Vendor	Category	Qual.	Amount
2025-10-06	AZFC-251006-2606	Ocotillo Rentals	Wardrobe / Props	Qualified	\$5,974.73
2025-10-06	AZFC-251006-8089	Desert Creative	Set Construction	Qualified	\$7,167.02
2025-10-07	AZFC-251007-5584	Sunset Creative	Camera/Lighting Rentals	Qualified	\$7,561.23
2025-10-07	AZFC-251007-3556	Desert Creative	Post■Production	Qualified	\$8,068.47
2025-10-09	AZFC-251009-1109	Gila Productions	Set Construction	Qualified	\$5,494.89
2025-10-10	AZFC-251010-9567	Sonoran Sound	Wardrobe / Props	Qualified	\$8,873.12
2025-10-10	AZFC-251010-8221	Desert Studios	Catering	Qualified	\$2,158.02
2025-10-11	AZFC-251011-8726	Gila Catering	Post■Production	Qualified	\$5,905.94
2025-10-12	AZFC-251012-4575	Phoenix Services	Sound / Audio Services	Qualified	\$4,114.43
2025-10-13	AZFC-251013-5695	Ocotillo Services	Camera/Lighting Rentals	Qualified	\$7,180.47
2025-10-14	AZFC-251014-7979	Sonoran Grip & Electric	Sound / Audio Services	Qualified	\$2,693.09
2025-10-14	AZFC-251014-2437	Redrock Creative	Post■Production	Qualified	\$4,906.44
2025-10-14	AZFC-251014-6338	Gila Creative	Catering	Qualified	\$6,656.60
2025-10-15	AZFC-251015-4172	Gila Productions	Set Construction	Qualified	\$3,202.31
2025-10-15	AZFC-251015-3591	Copper Catering	Catering	Qualified	\$3,537.40
2025-10-16	AZFC-251016-8387	Gila Studios	Post■Production	Qualified	\$5,588.97
2025-10-16	AZFC-251016-9201	Mesa Productions	Labor — Non■Residents	Non■Qualified	\$8,972.60

AZFC07 — Supporting Documents (Samples)

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

Canyon Catering 2119 Indian School Rd, Phoenix, AZ 85199	INVOICE (SAMPLE) Invoice #: AZFC-250916-4628 Date: 2025-09-16
Bill To Tariq Brown	Production Company Cactus Studios LLC
Description	Amount
Labor — Non-Residents — production goods/services (sample) Qual: Non-Qualified	\$7,071.35
Total	\$7,071.35

Copper Studios 7493 Thomas Rd, Chandler, AZ 85094	INVOICE (SAMPLE) Invoice #: AZFC-250909-6183 Date: 2025-09-09
Bill To Tariq Brown	Production Company Cactus Studios LLC
Description	Amount
Sound / Audio Services — production goods/services (sample) Qual: Qualified	\$8,045.04
Total	\$8,045.04

Mesa Services 8358 Thomas Rd, Tempe, AZ 85307	INVOICE (SAMPLE) Invoice #: AZFC-251005-3184 Date: 2025-10-05
Bill To	Production Company
Tariq Brown	Cactus Studios LLC
Description	Amount
Labor — AZ Residents — production goods/services (sample) Qual: Qualified	\$9,465.08
Total	\$9,465.08

Gila Productions 5852 Baseline Rd, Glendale, AZ 85185	INVOICE (SAMPLE) Invoice #: AZFC-251009-1109 Date: 2025-10-09
Bill To	Production Company
Tariq Brown	Cactus Studios LLC
Description	Amount
Set Construction — production goods/services (sample) Qual: Qualified	\$5,494.89
Total	\$5,494.89

Canyon Post 3039 Camelback Rd, Chandler, AZ 85177	INVOICE (SAMPLE) Invoice #: AZFC-250905-3887 Date: 2025-09-05
Bill To	Production Company
Tariq Brown	Cactus Studios LLC
Description	Amount
Wardrobe / Props — production goods/services (sample) Qual: Qualified	\$4,203.02
Total	\$4,203.02

Sonoran Sound 3383 Thomas Rd, Phoenix, AZ 85006	INVOICE (SAMPLE) Invoice #: AZFC-251010-9567 Date: 2025-10-10
Bill To	Production Company
Tariq Brown	Cactus Studios LLC
Description	Amount
Wardrobe / Props — production goods/services (sample) Qual: Qualified	\$8,873.12
Total	\$8,873.12

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	Cactus Studios LLC
Taxpayer ID (TIN/EIN)	86-2834464
Tax Year	2025
Production Title	Desert Echoes
ACA Post■Approval Date	2025-12-01
ACA Certification Number	POST-586793
Recordkeeper (Expenditure Records)	Tariq Brown
Recordkeeper Address	1289 Scottsdale Rd, Glendale, AZ 85118
Qualified Production Costs (from Schedule A)	\$250,201.80
Credit Amount (placeholder)	\$37,530.27
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-250901-4665	Gila Accounting	Catering	\$8,138.30
2025-09-04	AZFC-250904-9517	Mesa Catering	Camera/Lighting Rentals	\$2,399.03
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2025-09-05	AZFC-250905-3887	Canyon Post	Wardrobe / Props	\$4,203.02
2025-09-06	AZFC-250906-2240	Redrock Services	Sound / Audio Services	\$4,078.42
2025-09-08	AZFC-250908-2520	Mesa Accounting	Wardrobe / Props	\$5,431.50
2025-09-09	AZFC-250909-6183	Copper Studios	Sound / Audio Services	\$8,045.04
2025-09-10	AZFC-250910-9278	Mesa Sound	Set Construction	\$5,703.39

Schedule A — Qualified Production Costs (Sample)				
Date	Doc #	Vendor	Category	Amount
2025-09-10	AZFC-250910-2046	Cactus Post	Wardrobe / Props	\$780.89
2025-09-11	AZFC-250911-2136	Phoenix Productions	Set Construction	\$2,477.11
2025-09-12	AZFC-250912-8585	Canyon Catering	Locations & Permits	\$5,897.07
2025-09-13	AZFC-250913-1673	Copper Services	Post-Production	\$8,599.62
2025-09-15	AZFC-250915-6230	Copper Pictures	Locations & Permits	\$2,866.56
2025-09-16	AZFC-250916-7997	Mesa Studios	Labor — AZ Residents	\$7,995.94
2025-09-20	AZFC-250920-5811	Gila Creative	Catering	\$6,379.95
2025-09-22	AZFC-250922-4724	Desert Sound	Sound / Audio Services	\$8,929.09
2025-09-24	AZFC-250924-5374	Cactus Rentals	Catering	\$1,960.62
2025-09-25	AZFC-250925-2307	Sonoran Studios	Camera/Lighting Rentals	\$4,976.74
2025-09-30	AZFC-250930-6291	Cactus Post	Labor — AZ Residents	\$4,541.28
2025-10-01	AZFC-251001-8686	Saguaro Studios	Wardrobe / Props	\$8,411.84
2025-10-03	AZFC-251003-7037	Canyon Rentals	Sound / Audio Services	\$6,660.39
2025-10-03	AZFC-251003-1806	Desert Productions	Locations & Permits	\$5,153.52
2025-10-05	AZFC-251005-3184	Mesa Services	Labor — AZ Residents	\$9,465.08
2025-10-05	AZFC-251005-7660	Mesa Accounting	Wardrobe / Props	\$8,614.26

Schedule A total (sample): \$250,201.80

Schedule B — Labor Summary (Sample)			
Name	Role	AZ Resident?	Wages
Tariq White	Producer	Yes	\$2,991.29
Noah Brown	Director	Yes	\$2,756.35
Maya Martin	Production Coordinator	No	\$14,470.78
Darius Wilson	Grip	No	\$8,145.97
Darius Brown	Wardrobe	Yes	\$6,599.23
Noah Brown	Editor	No	\$8,589.46
DeAndre Miller	Editor	Yes	\$11,851.97
Malik Miller	Production Coordinator	Yes	\$3,486.73
Aria Brown	Production Coordinator	No	\$9,345.21
Tariq Johnson	Makeup	Yes	\$2,159.01
Jalen Wilson	DP	Yes	\$4,405.19
Jalen Garcia	Gaffer	Yes	\$8,452.24

AZ resident labor total (sample): \$42,702.01

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

AZ■FC■08 — 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.