

Commercial — Full CPA Audit Package (Sample)

Project: Copper State Brand Spot **ACA Project ID:** ACA-MPPP-15322

Production Company: Sunset Creative LLC **EIN:** 95-1372458

Primary Contact / Recordkeeper: Kiana Thompson

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

Summary for CPA Review

Item	Amount
Qualified Production Costs (sample)	\$207,823.06
Non-Qualified Costs (sample)	\$80,440.04
Total Costs Reviewed (sample)	\$288,263.10
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	Copper State Brand Spot
Project Type	Commercial
ACA Project ID (sample)	ACA-MPPP-15322
Production Company	Sunset Creative LLC
EIN	95-1372458
Recordkeeper (sample)	Kiana Thompson
Production Office (sample)	7412 Mill Ave, Tempe, AZ 85206
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
Locations & Permits	Qualified	\$44,347.82
Labor — Non-Residents	Non-Qualified	\$38,753.32
Labor — AZ Residents	Qualified	\$33,913.82
Out-of-State Services	Non-Qualified	\$32,167.15
Catering	Qualified	\$31,011.25
Wardrobe / Props	Qualified	\$26,499.54
Set Construction	Qualified	\$21,372.00
Post-Production	Qualified	\$19,142.71
Camera/Lighting Rentals	Qualified	\$18,227.41
Sound/Audio Services	Qualified	\$13,308.51
Travel / Per Diem	Non-Qualified	\$9,519.57

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-250901-3511	Copper Post	Wardrobe / Props	Qualified	\$3,897.34
2025-09-02	AZFC-250902-4179	Canyon Creative	Post-Production	Qualified	\$7,082.89
2025-09-02	AZFC-250902-2363	Canyon Creative	Labor — Non-Residents	Non-Qualified	\$8,043.82
2025-09-02	AZFC-250902-2242	Chandler Rentals	Labor — AZ Residents	Qualified	\$7,756.96
2025-09-02	AZFC-250902-2485	Sonoran Studios	Labor — Non-Residents	Non-Qualified	\$8,134.42
2025-09-04	AZFC-250904-5633	Cactus Grip & Electric	Labor — AZ Residents	Qualified	\$9,279.03
2025-09-06	AZFC-250906-4895	Canyon Creative	Labor — Non-Residents	Non-Qualified	\$5,354.65
2025-09-06	AZFC-250906-5340	Ocotillo Pictures	Out-of-State Services	Non-Qualified	\$3,410.52
2025-09-06	AZFC-250906-2293	Mesa Catering	Labor — AZ Residents	Qualified	\$8,019.57
2025-09-08	AZFC-250908-4658	Sunset Creative	Catering	Qualified	\$4,154.27
2025-09-09	AZFC-250909-7773	Redrock Sound	Camera/Lighting Rentals	Qualified	\$6,612.22
2025-09-09	AZFC-250909-2255	Canyon Creative	Camera/Lighting Rentals	Qualified	\$2,302.11
2025-09-09	AZFC-250909-1833	Copper Post	Labor — AZ Residents	Qualified	\$3,844.43
2025-09-12	AZFC-250912-8373	Scottsdale Location Services	Set Construction	Qualified	\$6,212.12
2025-09-12	AZFC-250912-5593	Gila Productions	Locations & Permits	Qualified	\$7,645.90
2025-09-12	AZFC-250912-6738	Scottsdale Location Services	Camera/Lighting Rentals	Qualified	\$9,313.08
2025-09-14	AZFC-250914-7971	Phoenix Media	Locations & Permits	Qualified	\$5,580.56
2025-09-15	AZFC-250915-9507	Scottsdale Location Services	Catering	Qualified	\$7,712.32
2025-09-16	AZFC-250916-2784	Canyon Creative	Out-of-State Services	Non-Qualified	\$6,317.80
2025-09-18	AZFC-250918-6555	Phoenix Media	Set Construction	Qualified	\$9,307.61
2025-09-20	AZFC-250920-7031	Scottsdale Location Services	Locations & Permits	Qualified	\$7,406.62
2025-09-21	AZFC-250921-2517	Canyon Creative	Set Construction	Qualified	\$2,847.91
2025-09-22	AZFC-250922-3584	Redrock Sound	Travel / Per Diem	Non-Qualified	\$9,519.57
2025-09-23	AZFC-250923-9024	Sunset Creative	Locations & Permits	Qualified	\$7,985.84
2025-09-28	AZFC-250928-8030	Sunset Creative	Sound/Audio Services	Qualified	\$2,282.53

Date	Doc #	Vendor	Category	Class	Amount
2025-09-29	AZFC-250929-2181	Mesa Catering	Out-of-State Services	Non-Qualified	\$6,638.90
2025-09-30	AZFC-250930-5868	Canyon Creative	Post-Production	Qualified	\$2,267.22
2025-09-30	AZFC-250930-7480	Sunset Creative	Wardrobe / Props	Qualified	\$4,700.71
2025-10-01	AZFC-251001-8018	Tempe Accounting	Out-of-State Services	Non-Qualified	\$5,691.77
2025-10-02	AZFC-251002-4191	Ocotillo Pictures	Catering	Qualified	\$1,235.07
2025-10-04	AZFC-251004-3009	Canyon Creative	Labor — Non-Residents	Non-Qualified	\$4,853.07
2025-10-05	AZFC-251005-5129	Tempe Accounting	Locations & Permits	Qualified	\$6,820.73
2025-10-05	AZFC-251005-2460	Redrock Sound	Locations & Permits	Qualified	\$4,904.14
2025-10-05	AZFC-251005-5424	Mesa Catering	Labor — Non-Residents	Non-Qualified	\$4,541.03
2025-10-06	AZFC-251006-1762	Tempe Accounting	Wardrobe / Props	Qualified	\$8,636.11
2025-10-07	AZFC-251007-8020	Sunset Creative	Out-of-State Services	Non-Qualified	\$563.96
2025-10-07	AZFC-251007-9034	Ocotillo Pictures	Labor — AZ Residents	Qualified	\$5,013.83
2025-10-07	AZFC-251007-2772	Gila Productions	Sound/Audio Services	Qualified	\$3,954.08
2025-10-07	AZFC-251007-2666	Gila Productions	Out-of-State Services	Non-Qualified	\$7,513.38
2025-10-07	AZFC-251007-4720	Sunset Creative	Wardrobe / Props	Qualified	\$9,265.38
2025-10-08	AZFC-251008-5059	Ocotillo Pictures	Labor — Non-Residents	Non-Qualified	\$7,826.33
2025-10-11	AZFC-251011-7473	Sonoran Studios	Sound/Audio Services	Qualified	\$3,595.53
2025-10-11	AZFC-251011-8848	Phoenix Media	Locations & Permits	Qualified	\$4,004.03
2025-10-12	AZFC-251012-9668	Sonoran Studios	Post-Production	Qualified	\$9,170.71
2025-10-12	AZFC-251012-9332	Tucson Post House	Sound/Audio Services	Qualified	\$3,476.37
2025-10-12	AZFC-251012-3375	Cactus Grip & Electric	Catering	Qualified	\$8,807.79
2025-10-13	AZFC-251013-4801	Redrock Sound	Catering	Qualified	\$9,101.80
2025-10-14	AZFC-251014-1039	Sonoran Studios	Post-Production	Qualified	\$621.89
2025-10-15	AZFC-251015-7219	Phoenix Media	Out-of-State Services	Non-Qualified	\$2,030.82
2025-10-15	AZFC-251015-1919	Scottsdale Location Services	See Construction	Qualified	\$3,004.36

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.

Tempe Accounting

5747 Mill Ave, Mesa, AZ 85269

TIMESHEET (SAMPLE)

Field	Value
Document / Invoice #	AZFC-251005-5129
Date	2025-10-05
Bill To	Sunset Creative LLC
Description	Locations & Permits — production goods/services (sample)
Classification	Qualified
Total	\$6,820.73

Sunset Creative

4622 Indian School Rd, Glendale, AZ 85241

PO (SAMPLE)

Field	Value
Document / Invoice #	AZFC-251007-8020
Date	2025-10-07
Bill To	Sunset Creative LLC
Description	Out-of-State Services — production goods/services (sample)
Classification	Non-Qualified
Total	\$563.96

Cactus Grip & Electric

8606 Camelback Rd, Chandler, AZ 85384

INVOICE (SAMPLE)

Field	Value
Document / Invoice #	AZFC-251012-3375
Date	2025-10-12
Bill To	Sunset Creative LLC
Description	Catering — production goods/services (sample)
Classification	Qualified
Total	\$8,807.79

Sonoran Studios

6065 Washington St, Tempe, AZ 85158

PO (SAMPLE)

Field	Value
Document / Invoice #	AZFC-251012-9668
Date	2025-10-12

Field	Value
Bill To	Sunset Creative LLC
Description	Post-Production — production goods/services (sample)
Classification	Qualified
Total	\$9,170.71

Gila Productions

902 Indian School Rd, Glendale, AZ 85250

INVOICE (SAMPLE)

Field	Value
Document / Invoice #	AZFC-251007-2666
Date	2025-10-07
Bill To	Sunset Creative LLC
Description	Out-of-State Services — production goods/services (sample)
Classification	Non-Qualified
Total	\$7,513.38

Canyon Creative

8856 Thomas Rd, Mesa, AZ 85214

PO (SAMPLE)

Field	Value
Document / Invoice #	AZFC-250916-2784
Date	2025-09-16
Bill To	Sunset Creative LLC
Description	Out-of-State Services — production goods/services (sample)
Classification	Non-Qualified
Total	\$6,317.80

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

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

Field	Value
Location	4661 Roosevelt St, Phoenix, AZ 85001
Property Owner	Avery Brown
Shoot Dates	2025-09-18 to 2025-09-20
Fee	\$1,805.94
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	Sunset Creative LLC
Taxpayer ID (EIN/SSN)	95-1372458
Tax Year	2025
Production Title	Copper State Brand Spot
ACA Post-Approval Date	2025-12-01 (sample)
ACA Certification / Post-Approval #	POST-207401 (sample)
Recordkeeper Name	Kiana Thompson
Recordkeeper Address	7530 Bell Rd, Mesa, AZ 85253
Qualified Production Costs (Schedule A)	\$207,823.06
Credit Amount (placeholder)	\$31,173.46
Attachments	Schedule A, Schedule B, Supporting Docs Index, CPA Statement Draft, ACA Post-Approval document, and other supporting files.

Schedule A — Qualified Production Costs (Sample excerpt)

Date	Doc #	Vendor	Category	Amount
2025-09-01	AZFC-250901-3511	Copper Post	Wardrobe / Props	\$3,897.34
2025-09-02	AZFC-250902-4179	Canyon Creative	Post-Production	\$7,082.89
2025-09-02	AZFC-250902-2242	Chandler Rentals	Labor — AZ Residents	\$7,756.96
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2025-09-08	AZFC-250908-4658	Sunset Creative	Catering	\$4,154.27
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2025-09-09	AZFC-250909-2255	Canyon Creative	Camera/Lighting Rentals	\$2,302.11
2025-09-09	AZFC-250909-1833	Copper Post	Labor — AZ Residents	\$3,844.43
2025-09-12	AZFC-250912-8373	Scottsdale Location Services	Set Construction	\$6,212.12
2025-09-12	AZFC-250912-5593	Gila Productions	Locations & Permits	\$7,645.90
2025-09-12	AZFC-250912-6738	Scottsdale Location Services	Camera/Lighting Rentals	\$9,313.08

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

Partner / Member	TIN (last 4)	Ownership %	Credit Allocated
Avery Hughes	1234	50%	\$15,586.73
Riley Lopez	8891	50%	\$15,586.73

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)	\$31,173.46
	Other nonrefundable credits	\$0.00
	Total available nonrefundable credits	\$31,173.46

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 — Copper State Brand Spot (ACA ID ACA-MPPP-15322)

We were engaged by Sunset Creative 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.