

# Commercial — CPA■Ready Audit Packet (Sample)

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

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

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

Summary (for CPA review focus)	
Qualified production costs (sample)	\$184,458.25
Non■qualified costs (sample)	\$30,787.17
Total costs reviewed (sample)	\$215,245.42
Primary recordkeeper (sample)	Kiana Thompson

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).

**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
Primary Contact / Recordkeeper (sample)	Kipper Thompson
Production Office (sample)	5763 Bell Rd, Chandler, AZ 85199
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 #.

## AZ■FC■02 — Cost Summary & Methodology (Sample)

Transactions are classified as **Qualified** or **Non■Qualified** 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	\$37,319.52
Sound / Audio Services	Qualified	\$36,013.64
Set Construction	Qualified	\$28,670.81
Locations & Permits	Qualified	\$24,119.18
Post■Production	Qualified	\$22,422.30
Catering	Qualified	\$18,018.23
Travel / Per Diem	Non■Qualified	\$16,597.12
Labor — Non■Residents	Non■Qualified	\$14,190.05
Labor — AZ Residents	Qualified	\$13,060.10
Wardrobe / Props	Qualified	\$4,834.47

**AZ■FC■06 — 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-250901-4371	Desert Rentals	Locations & Permits	Qualified	\$2,767.01
2025-09-02	AZFC-250902-5193	Mesa Services	Locations & Permits	Qualified	\$5,346.84
2025-09-03	AZFC-250903-7443	Redrock Sound	Labor — Non■Residents	Non■Qualified	\$5,888.76
2025-09-03	AZFC-250903-2455	Ocotillo Pictures	Set Construction	Qualified	\$3,011.13
2025-09-04	AZFC-250904-8095	Canyon Productions	Camera/Lighting Rentals	Qualified	\$3,100.47
2025-09-04	AZFC-250904-1131	Copper Media	Post■Production	Qualified	\$8,677.73
2025-09-05	AZFC-250905-8139	Ocotillo Productions	Sound / Audio Services	Qualified	\$8,388.53
2025-09-05	AZFC-250905-9157	Redrock Accounting	Locations & Permits	Qualified	\$5,500.92
2025-09-05	AZFC-250905-9418	Sunset Services	Camera/Lighting Rentals	Qualified	\$6,547.09
2025-09-05	AZFC-250905-4933	Ocotillo Sound	Labor — AZ Residents	Qualified	\$4,576.41
2025-09-06	AZFC-250906-6511	Copper Rentals	Set Construction	Qualified	\$2,011.79
2025-09-06	AZFC-250906-4557	Canyon Productions	Labor — Non■Residents	Non■Qualified	\$4,376.60
2025-09-06	AZFC-250906-6805	Mesa Services	Camera/Lighting Rentals	Qualified	\$7,734.97
2025-09-07	AZFC-250907-8618	Mesa Services	Post■Production	Qualified	\$7,280.55
2025-09-07	AZFC-250907-6049	Sunset Rentals	Labor — Non■Residents	Non■Qualified	\$2,308.59
2025-09-09	AZFC-250909-5150	Mesa Catering	Camera/Lighting Rentals	Qualified	\$3,715.52
2025-09-09	AZFC-250909-3094	Desert Services	Catering	Qualified	\$1,463.73
2025-09-14	AZFC-250914-6543	Copper Catering	Camera/Lighting Rentals	Qualified	\$7,734.60
2025-09-14	AZFC-250914-8156	Canyon Services	Catering	Qualified	\$366.66
2025-09-16	AZFC-250916-7987	Sunset Catering	Travel / Per Diem	Non■Qualified	\$2,983.46
2025-09-17	AZFC-250917-5404	Sonoran Post	Sound / Audio Services	Qualified	\$464.92
2025-09-18	AZFC-250918-1810	Ocotillo Sound	Labor — Non■Residents	Non■Qualified	\$1,616.10
2025-09-18	AZFC-250918-6760	Saguaro Studios	Set Construction	Qualified	\$6,390.82
2025-09-19	AZFC-250919-5458	Ocotillo Sound	Catering	Qualified	\$2,823.83
2025-09-20	AZFC-250920-4679	Canyon Grip & Electric	Catering	Qualified	\$555.90
2025-09-21	AZFC-250921-2175	Canyon Pictures	Wardrobe / Props	Qualified	\$4,124.83
2025-09-22	AZFC-250922-8155	Sunset Media	Camera/Lighting Rentals	Qualified	\$5,293.77
2025-09-23	AZFC-250923-2501	Redrock Rentals	Labor — AZ Residents	Qualified	\$2,496.14
2025-09-23	AZFC-250923-2202	Phoenix Pictures	Sound / Audio Services	Qualified	\$6,482.79
2025-09-25	AZFC-250925-5885	Sunset Grip & Electric	Wardrobe / Props	Qualified	\$709.64
2025-09-27	AZFC-250927-1094	Desert Accounting	Set Construction	Qualified	\$5,511.81
2025-09-27	AZFC-250927-8054	Redrock Rentals	Set Construction	Qualified	\$8,059.96
2025-09-28	AZFC-250928-7635	Gila Services	Catering	Qualified	\$3,653.99

Date	Doc #	Vendor	Category	Qual.	Amount
2025-09-29	AZFC-250929-5005	Copper Post	Sound / Audio Services	Qualified	\$5,688.80
2025-09-29	AZFC-250929-8753	Copper Productions	Locations & Permits	Qualified	\$1,515.35
2025-09-30	AZFC-250930-9451	Desert Services	Set Construction	Qualified	\$1,324.05
2025-10-02	AZFC-251002-6822	Mesa Services	Travel / Per Diem	Non-Qualified	\$6,729.45
2025-10-02	AZFC-251002-5293	Mesa Catering	Sound / Audio Services	Qualified	\$4,681.86
2025-10-03	AZFC-251003-9728	Mesa Accounting	Sound / Audio Services	Qualified	\$8,047.49
2025-10-03	AZFC-251003-3536	Saguaro Post	Travel / Per Diem	Non-Qualified	\$1,575.32
2025-10-04	AZFC-251004-1332	Ocotillo Accounting	Catering	Qualified	\$6,245.15
2025-10-06	AZFC-251006-8631	Desert Pictures	Post-Production	Qualified	\$6,464.02
2025-10-07	AZFC-251007-8704	Phoenix Media	Locations & Permits	Qualified	\$713.40
2025-10-08	AZFC-251008-3901	Phoenix Rentals	Camera/Lighting Rentals	Qualified	\$3,193.10
2025-10-08	AZFC-251008-7328	Cactus Grip & Electric	Catering	Qualified	\$2,908.97
2025-10-09	AZFC-251009-9974	Canyon Creative	Sound / Audio Services	Qualified	\$2,259.25
2025-10-15	AZFC-251015-6008	Sonoran Studios	Locations & Permits	Qualified	\$8,275.66
2025-10-16	AZFC-251016-4710	Cactus Accounting	Set Construction	Qualified	\$2,361.25
2025-10-16	AZFC-251016-9043	Ocotillo Productions	Labor — AZ Residents	Qualified	\$5,987.55
2025-10-16	AZFC-251016-9668	Ocotillo Catering	Travel / Per Diem	Non-Qualified	\$5,308.89

## AZ■FC■07 — Supporting Documents (Samples)

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

<b>Desert Pictures</b> 4486 Washington St, Chandler, AZ 85217	<b>INVOICE (SAMPLE)</b> Invoice #: AZFC-251006-8631 Date: 2025-10-06
<b>Bill To</b>	<b>Production Company</b>
Kiana Thompson	Sunset Creative LLC
<b>Description</b>	<b>Amount</b>
Post■Production — production goods/services (sample) Qual: Qualified	\$6,464.02
<b>Total</b>	<b>\$6,464.02</b>

<b>Mesa Accounting</b> 8175 Indian School Rd, Tempe, AZ 85206	<b>INVOICE (SAMPLE)</b> Invoice #: AZFC-251003-9728 Date: 2025-10-03
<b>Bill To</b>	<b>Production Company</b>
Kiana Thompson	Sunset Creative LLC
<b>Description</b>	<b>Amount</b>
Sound / Audio Services — production goods/services (sample) Qual: Qualified	\$8,047.49
<b>Total</b>	<b>\$8,047.49</b>

<b>Sonoran Studios</b> 5834 Camelback Rd, Scottsdale, AZ 85201	<b>INVOICE (SAMPLE)</b> Invoice #: AZFC-251015-6008 Date: 2025-10-15
<b>Bill To</b>	<b>Production Company</b>
Kiana Thompson	Sunset Creative LLC
<b>Description</b>	<b>Amount</b>
Locations & Permits — production goods/services (sample) Qual: Qualified	\$8,275.66
<b>Total</b>	<b>\$8,275.66</b>

<b>Mesa Services</b> 5755 Mill Ave, Chandler, AZ 85317	<b>INVOICE (SAMPLE)</b> Invoice #: AZFC-250902-5193 Date: 2025-09-02
<b>Bill To</b>	<b>Production Company</b>
Kiana Thompson	Sunset Creative LLC
<b>Description</b>	<b>Amount</b>
Locations & Permits — production goods/services (sample) Qual: Qualified	\$5,346.84
<b>Total</b>	<b>\$5,346.84</b>

<b>Copper Media</b> 121 Baseline Rd, Mesa, AZ 85253	<b>INVOICE (SAMPLE)</b> Invoice #: AZFC-250904-1131 Date: 2025-09-04
<b>Bill To</b>	<b>Production Company</b>
Kiana Thompson	Sunset Creative LLC
<b>Description</b>	<b>Amount</b>
Post■Production — production goods/services (sample) Qual: Qualified	\$8,677.73
<b>Total</b>	<b>\$8,677.73</b>

<b>Redrock Rentals</b> 462 Washington St, Scottsdale, AZ 85029	<b>INVOICE (SAMPLE)</b> Invoice #: AZFC-250923-2501 Date: 2025-09-23
<b>Bill To</b>	<b>Production Company</b>
Kiana Thompson	Sunset Creative LLC
<b>Description</b>	<b>Amount</b>
Labor — AZ Residents — production goods/services (sample) Qual: Qualified	\$2,496.14
<b>Total</b>	<b>\$2,496.14</b>

## 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.

<b>ARIZONA DEPARTMENT OF REVENUE — FORM 334 (TEMPLATE SAMPLE)</b>	
Credit for Motion Picture Production Costs (field layout for CPA packet)	
<b>Taxpayer / Entity Name</b>	Sunset Creative LLC
<b>Taxpayer ID (TIN/EIN)</b>	95-1372458
<b>Tax Year</b>	2025
<b>Production Title</b>	Copper State Brand Spot
<b>ACA Post■Approval Date</b>	2025-12-01
<b>ACA Certification Number</b>	POST-500227
<b>Recordkeeper (Expenditure Records)</b>	Kiana Thompson
<b>Recordkeeper Address</b>	5824 Bell Rd, Phoenix, AZ 85387
<b>Qualified Production Costs (from Schedule A)</b>	\$184,458.25
<b>Credit Amount (placeholder)</b>	\$27,668.74
<b>Attachments (packet includes)</b>	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-250901-4371	Desert Rentals	Locations & Permits	\$2,767.01
2025-09-02	AZFC-250902-5193	Mesa Services	Locations & Permits	\$5,346.84
2025-09-03	AZFC-250903-2455	Ocotillo Pictures	Set Construction	\$3,011.13
2025-09-04	AZFC-250904-8095	Canyon Productions	Camera/Lighting Rentals	\$3,100.47
2025-09-04	AZFC-250904-1131	Copper Media	Post■Production	\$8,677.73
2025-09-05	AZFC-250905-8139	Ocotillo Productions	Sound / Audio Services	\$8,388.53
2025-09-05	AZFC-250905-9157	Redrock Accounting	Locations & Permits	\$5,500.92
2025-09-05	AZFC-250905-9418	Sunset Services	Camera/Lighting Rentals	\$6,547.09
2025-09-05	AZFC-250905-4933	Ocotillo Sound	Labor — AZ Residents	\$4,576.41

<b>Schedule A — Qualified Production Costs (Sample)</b>				
<b>Date</b>	<b>Doc #</b>	<b>Vendor</b>	<b>Category</b>	<b>Amount</b>
2025-09-06	AZFC-250906-6511	Copper Rentals	Set Construction	\$2,011.79
2025-09-06	AZFC-250906-6805	Mesa Services	Camera/Lighting Rentals	\$7,734.97
2025-09-07	AZFC-250907-8618	Mesa Services	Post-Production	\$7,280.55
2025-09-09	AZFC-250909-5150	Mesa Catering	Camera/Lighting Rentals	\$3,715.52
2025-09-09	AZFC-250909-3094	Desert Services	Catering	\$1,463.73
2025-09-14	AZFC-250914-6543	Copper Catering	Camera/Lighting Rentals	\$7,734.60
2025-09-14	AZFC-250914-8156	Canyon Services	Catering	\$366.66
2025-09-17	AZFC-250917-5404	Sonoran Post	Sound / Audio Services	\$464.92
2025-09-18	AZFC-250918-6760	Saguaro Studios	Set Construction	\$6,390.82
2025-09-19	AZFC-250919-5458	Ocotillo Sound	Catering	\$2,823.83
2025-09-20	AZFC-250920-4679	Canyon Grip & Electric	Catering	\$555.90
2025-09-21	AZFC-250921-2175	Canyon Pictures	Wardrobe / Props	\$4,124.83
2025-09-22	AZFC-250922-8155	Sunset Media	Camera/Lighting Rentals	\$5,293.77
2025-09-23	AZFC-250923-2501	Redrock Rentals	Labor — AZ Residents	\$2,496.14
2025-09-23	AZFC-250923-2202	Phoenix Pictures	Sound / Audio Services	\$6,482.79
2025-09-25	AZFC-250925-5885	Sunset Grip & Electric	Wardrobe / Props	\$709.64

**Schedule A total (sample): \$184,458.25**

<b>Schedule B — Labor Summary (Sample)</b>			
<b>Name</b>	<b>Role</b>	<b>AZ Resident?</b>	<b>Wages</b>
Malik Johnson	Gaffer	Yes	\$3,093.97
Aria Martin	Actor	Yes	\$3,533.56
Tariq Taylor	Makeup	Yes	\$6,547.05
DeAndre Brown	PA	Yes	\$5,609.66
Malik Miller	DP	Yes	\$4,979.24
Aria Anderson	Production Coordinator	Yes	\$7,624.33
Maya Thompson	Sound Mixer	No	\$13,692.04
Tariq White	Sound Mixer	Yes	\$9,544.54
Malik Wilson	Production Coordinator	Yes	\$8,309.73
Emma Davis	PA	Yes	\$12,926.87
Sage Harris	Actor	Yes	\$12,988.13
Sage Davis	Actor	Yes	\$4,161.59

AZ resident labor total (sample): \$79,318.67

<b>Filing Packet Attachments Checklist (Sample)</b>	
<b>Item</b>	<b>Included / Notes</b>
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.