

Return this signed MOU along with the application and all supporting documentation to:

Military Reuse Zone Program  
Arizona Commerce Authority  
333 North Central Avenue, Suite 1900  
Phoenix, AZ 85004  
Questions can be directed to  
[cindyg@azcommerce.com](mailto:cindyg@azcommerce.com)

**Arizona Commerce Authority  
MILITARY REUSE ZONE PROGRAM**

**MEMORANDUM OF UNDERSTANDING  
For Aviation and Aerospace Companies  
(AUTHORIZED UNDER A.R.S. §41-1532(D))**

**BETWEEN  
and**

**ARIZONA COMMERCE AUTHORITY  
ON BEHALF OF THE STATE OF ARIZONA**

Aviation or Aerospace Company

Mailing Address \_\_\_\_\_

City/State/Zip \_\_\_\_\_

FEIN \_\_\_\_\_ Base Tax Year<sup>1</sup> \_\_\_\_\_

Contact Name \_\_\_\_\_ Business Phone \_\_\_\_\_

Email Address \_\_\_\_\_ Business Fax \_\_\_\_\_

Name and location of the aviation/aerospace operation at Military Reuse Zone (MRZ). If same as above, write "same as above"

NAME	ADDRESS	CITY/ZIP

**Employment Goals**

MRZ statutes provide that the taxpayer must enter into a memorandum of understanding (MOU) with the State that contains employment goals. Each year the taxpayer shall report in writing to the Arizona Commerce Authority its performance in achieving the goals and set new goals for the following tax year. Provision of the following information will establish the goals.

What was the average number of full-time employees at the MRZ location during the fourth quarter of the base year? \_\_\_\_\_

What was the average number of full-time employees at the MRZ location in this tax year? \_\_\_\_\_

How many full-time employees does the company plan to have at the MRZ location at the end of the next tax year? \_\_\_\_\_

What was the gross payroll (excluding benefits) for the MRZ location in this tax year? \$ \_\_\_\_\_

What was the average hourly wage paid to employees at the MRZ location in this tax year? \$ \_\_\_\_\_

Does the company offer health insurance benefits to full-time employees at the MRZ location during this tax year? \_\_\_\_\_ Yes \_\_\_\_\_ No

If Yes, what percentage does the company pay? \_\_\_\_\_ %

<sup>1</sup> The base tax year is the year prior to the first tax year for which the business shall claim benefits.



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**Affidavit**

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In recognition of the tax benefits resulting from an eligible business activity in a designated Military Reuse Zone, the applicant acknowledges understanding of and agreement to:

1. Submit to the Arizona Commerce Authority within 30 days of filing its tax return an MRZ Annual Report regarding;
  - a. The company's performance in achieving the employment goals specified in this MOU;
  - b. The amount of tax benefits received each year; and
  - c. Other company data as requested by the Arizona Commerce Authority necessary for program administration and evaluation; and
2. Allow inspections and audits by the Arizona Commerce Authority as are reasonably necessary to verify the accuracy of the submitted information.

The applicant further acknowledges the right of the Arizona Commerce Authority to:

1. Revoke the MRZ eligibility upon failure to submit its report;
2. Stop, readjust or recapture all or part of the tax benefits as the result of failure by the applicant to meet the terms of this MOU;
3. Revoke MRZ benefits for failure to meet the requirements of A.R.S. § 41-1532; and
4. Notify the Arizona Department of Revenue (Revenue) or the County Assessor, as applicable, of the conditions of noncompliance by the applicant.

In addition, the applicant acknowledges Revenue's right to require the filing of appropriate amended tax returns reflecting the recapture of the tax benefits upon notification by the Arizona Commerce Authority of noncompliance by the applicant with the terms of this MOU or the provisions of the MRZ statutes.

Finally, I, as an officer of the company, certify under penalty of perjury that the information contained herein is true and correct according to my best belief and knowledge after a reasonable investigation of the facts.

**Arizona Commerce Authority**

\_\_\_\_\_  
Name of Aviation/Aerospace Company

\_\_\_\_\_  
Signature of Authorized Business Officer

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Commerce Representative

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date