

For the calendar year 2012 or  
fiscal year beginning MM,DD,YYYY and ending MM,DD,YYYY.

**Attach to your return.**

Name(s) as shown on Form 140, 140PY, 140NR, 140X, 120, 120A, 120S, 120X, or 165	Social security or employer identification number
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*The houses or dwelling units in which the qualifying installations are made by the builder/taxpayer must be located in Arizona. The credit is in lieu of a deduction for the expenses of installing the solar hot water heater plumbing stub outs and electric vehicle recharge outlets for which the credit is claimed.*

**Part I Current Taxable Year's Credit Calculation for Taxpayer That Built the House or Dwelling Unit**

1 Total allowable credit - from attached Form(s) 319-1, column (h) .....	<b>1</b>	<b>00</b>
2 Total amount of credit transferred to purchasers or transferees - from attached Form(s) 319-2, column (c) .....	<b>2</b>	<b>00</b>
3 Current taxable year's credit - subtract line 2 from line 1 .....	<b>3</b>	<b>00</b>

**Part II Current Taxable Year's Credit for Purchaser or Transferee of the House or Dwelling Unit**

4 Total allowable credit - from attached copy of written statement provided by the builder of the house or dwelling unit...	<b>4</b>	<b>00</b>
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**Part III S Corporation Credit Elections and Shareholder's Share of Credit**

5 The S corporation has made an irrevocable election for the taxable year ending MM DD YYYY to:  
**(CHECK ONLY ONE BOX)**

Claim the credit for solar hot water heater plumbing stub outs and electric vehicle recharge outlets as shown on Part I, line 3 (for the taxable year mentioned above);

**OR**

Pass the credit for solar hot water heater plumbing stub outs and electric vehicle recharge outlets as shown on Part I, line 3 (for the taxable year mentioned above) through to its shareholders.

\_\_\_\_\_  
Signature Title Date

6 The S corporation has made an irrevocable election for the taxable year ending MM DD YYYY to:  
**(CHECK ONLY ONE BOX)**

Claim the credit for solar hot water heater plumbing stub outs and electric vehicle recharge outlets as shown on Part II, line 4 (for the taxable year mentioned above);

**OR**

Pass the credit for solar hot water heater plumbing stub outs and electric vehicle recharge outlets as shown on Part II, line 4 (for the taxable year mentioned above) through to its shareholders.

\_\_\_\_\_  
Signature Title Date

If passing the credit through to the shareholders, complete lines 7 through 10 separately for each shareholder.  
Furnish each shareholder with a copy of pages 1, 2 and 3 of Form 319.

7 Name of shareholder \_\_\_\_\_

8 Shareholder's TIN \_\_\_\_\_

9 Shareholder's share of the amount on Part I, line 3 .....	<b>9</b>	<b>00</b>
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10 Shareholder's share of the amount on Part II, line 4 .....	<b>10</b>	<b>00</b>
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**Part IV Partner's Share of Credit**

Complete lines 11 through 14 separately for each partner.  
 Furnish each partner with a copy of pages 1, 2 and 3 of Form 319.

- 11 Name of partner \_\_\_\_\_
- 12 Partner's TIN \_\_\_\_\_
- 13 Partner's share of the amount on Part I, line 3 .....
- 14 Partner's share of the amount on Part II, line 4 .....

<b>13</b>		<b>00</b>
<b>14</b>		<b>00</b>

**Part V Available Credit Carryover for Taxpayer as Builder of House or Dwelling Unit**

		(a)	(b)	(c)	(d)	(e)	(f)
15	Taxable year						
16	Original credit amount						
17	Amount previously used						
18	Tentative carryover - <i>subtract line 17 from line 16</i>						
19	Amount transferred - <i>enter total amount from Form(s) 319-2, column (e)</i>						
20	Available carryover - <i>subtract line 19 from line 18</i>						
21	Total available carryover						

**Part VI Available Credit Carryover for Taxpayer as Purchaser or Transferee of House or Dwelling Unit**

(a) Taxable year	(b) Original credit amount	(c) Amount previously used	(d) Available carryover - Subtract column (c) from column (b)
22			
23			
24			
25			
26			
27	Total available carryover		

**Part VII Total Available Credit**

- 28 Current year's credit for taxpayer that built the house or dwelling unit.  
 Individuals, corporations, or S corporations - *enter the amount from Part I, line 3.*  
 S corporation shareholders - *enter the amount from Part III, line 9.*  
 Partners of a partnership - *enter the amount from Part IV, line 13*.....
- 29 Current year's credit for purchaser or transferee of house or dwelling unit.  
 Individuals, corporations, and S corporations - *enter the amount from Part II, line 4.*  
 S corporation shareholders - *enter the amount from Part III, line 10.*  
 Partners of a partnership - *enter the amount from Part IV, line 14*.....
- 30 Available credit carryover for taxpayer as builder of house or dwelling unit - *enter the amount from Part V, line 21, column (f)*.....
- 31 Available credit carryover for taxpayer as purchaser or transferee of house or dwelling unit - *enter the amount from Part VI, line 27, column (d)*.....
- 32 **Total available credit.** Add lines 28, 29, 30, and 31. Corporations and S corporations - *enter total here and on Form 300, Part I, line 7.* Individuals - *enter total here and on Form 301, Part I, line 10*.....

<b>28</b>		<b>00</b>
<b>29</b>		<b>00</b>
<b>30</b>		<b>00</b>
<b>31</b>		<b>00</b>
<b>32</b>		<b>00</b>

If the taxpayer has made qualifying installations in more than 12 houses or dwelling units, complete additional Form(s) 319-1.	(b)	(c)	(d)	(e)	(f)	(g)	(h)
(a) House or Dwelling Unit Address	Number of Stub Outs Installed	Allowable Cost - lesser of actual installation cost or \$75	Total Allowable Stub Out Cost - multiply column (b) by column (c)	Number of Recharge Outlets Installed	Allowable Cost - lesser of actual installation cost or \$75	Total Allowable Recharge Outlet Cost - multiply column (e) by column (f)	Total Allowable Credit for House or Dwelling Unit - add columns (d) and (g)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
<b>13 Total - Add lines 1 through 12. Enter the total here.</b>							

Name: \_\_\_\_\_

TIN: \_\_\_\_\_

If the taxpayer is transferring the tax credit for more than 12 houses or dwelling units, complete additional Form(s) 319-2.	(b)	(c)	(d)	(e)	(f)
(a) House or Dwelling Unit Address	Name(s) of Purchaser or Transferee	Current Taxable Year's Credit Transferred - amount for house or dwelling unit from column (h) of 2012 Form(s) 319-1	Credit Transfer for Prior Taxable Year Ending - list taxable year in which the taxpayer made the qualifying installations	Amount of Prior Taxable Year Credit Transferred for House or Dwelling Unit - amount from column (h) of the Form 319-1 filed for the taxable year listed in column (d)	Total Credit Transfers - add columns (c) and (e). Enter the total.
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
<b>13 Total - Add lines 1 through 12. Enter the total here.</b>					

Name: \_\_\_\_\_

TIN: \_\_\_\_\_