

Include with your return.

For the calendar year 2017 or fiscal year beginning [M,M,D,D]2,0,1,7 and ending [M,M,D,D]2,0,Y,Y.

Name as shown on Form 140, 140PY, 140NR, 140X, 99T, 120, 120A, 120S, 120X or 165

Social Security or Employer Identification Number

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 1 Current Taxable Year's Credit Calculation

Credit for the taxpayer that built the house or dwelling unit:

Table with 3 columns: Line number, Description, and Amount. Lines 1-6 for taxpayer that built the house or dwelling unit.

Credit for the taxpayer as purchaser or transferee of the house or dwelling unit:

Table with 3 columns: Line number, Description, and Amount. Lines 7-10 for taxpayer as purchaser or transferee of the house or dwelling unit.

Part 2 Partnerships

A partnership claiming this credit must pass it through to its partners.

- Complete Form 319-P for each partner.
Provide a completed copy of Form 319-P to each partner.
Include a copy of each completed Form 319-P with your tax return.
Keep a copy of each completed Form 319-P for your records.
Do not complete the remainder of this form.

Part 3 S Corporation Credit Elections and Shareholder's Share of Credit

11 The S corporation has made an irrevocable election for the taxable year ending [M,M,D,D]Y,Y,Y,Y to (check only one box):

- 11a [ ] Claim the credit for solar hot water heater plumbing stub outs and electric vehicle recharge outlets as shown on Part 1, line 6 and Part 1, line 10 (for the taxable year indicated above);
OR
11b [ ] Pass the credit for solar hot water heater plumbing stub outs and electric vehicle recharge outlets as shown on Part 1, line 6 and Part 1, line 10 (for the taxable year indicated above) through to its shareholders.

Signature

Title

Date

Continued on page 2 ->

Name (as shown on page 1)	EIN
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**Part 3 S Corporation Credit Elections and Shareholder's Share of Credit Continued**

If passing the credit through to the shareholders:

- Complete Form 319-S for each partner.
- Provide a copy of the completed Form 319-S to each shareholder.
- Include a copy of each completed Form 319-S with your tax return.
- Keep a copy of each completed Form 319-S for your records.
- If you have credit carryovers from the prior 5 taxable years, complete Parts 4 through 6.

If claiming this credit at the corporate level, continue to Part 4.

**Part 4 Available Credit Carryover for Taxpayer as Builder of House or Dwelling Unit**

	(a)	(b)	(c)	(d)	(e)
<b>12</b> Taxable year .....					
<b>13</b> Original credit amount	00	00	00	00	00
<b>14</b> Amount previously used or expired .....	00	00	00	00	00
<b>15</b> Tentative carryover: Subtract line 14 from line 13 .....	00	00	00	00	00
<b>16</b> Amount transferred: Enter total amount from Form 319-2, column (e), line 11 .....	00	00	00	00	00
<b>17</b> Available carryover: Subtract line 16 from line 15 .....	00	00	00	00	00
<b>18</b> Total Available Carryover: Add columns (a) through (e) on line 17. Enter the total .....	<b>18</b>				<b>00</b>

**Part 5 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 or Expired	(d) Available Carryover: Subtract column (c) from column (b).
<b>19</b>		00	00	00
<b>20</b>		00	00	00
<b>21</b>		00	00	00
<b>22</b>		00	00	00
<b>23</b>		00	00	00
<b>24</b> Total Available Carryover: Add lines 19 through 23 in column (d). Enter the total .....			<b>24</b>	<b>00</b>

Name (as shown on page 1)	EIN
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**Part 6 Total Available Credit**

<p><b>25</b> Current taxable year's credit for <b>TAXPAYER THAT BUILT</b> the house or dwelling unit:</p> <ul style="list-style-type: none"> <li>• <i>Individuals, C corporations, S corporations that elected to claim the credit at the corporate level, and exempt organizations with UBTI:</i> Enter the amount from Part 1, line 6.</li> <li>• <i>Partnerships:</i> Enter "0".</li> <li>• <i>S corporations that passed the current taxable year's credit through to its shareholders:</i> Enter "0".....</li> </ul>	<b>25</b>	00
<p><b>26</b> Current taxable year's credit for <b>TAXPAYER AS PURCHASER OR TRANSFEREE</b> of house or dwelling unit:</p> <ul style="list-style-type: none"> <li>• <i>Individuals, C corporations, S corporations that elected to claim the credit at the corporate level, and exempt organizations with UBTI:</i> Enter the amount from Part 1, line 10.</li> <li>• <i>Partnerships:</i> Enter "0".</li> <li>• <i>S corporations that passed the current taxable year's credit through to its shareholders:</i> Enter "0".....</li> </ul>	<b>26</b>	00
<p><b>27</b> Total current year's credit:</p> <ul style="list-style-type: none"> <li>• <i>Individuals, C corporations, S corporations that elected to claim the credit at the corporate level, and exempt organizations with UBTI:</i> Add line 25 and line 26. Enter the total.</li> <li>• <i>Partnerships:</i> Enter "0".</li> <li>• <i>S corporations that passed the current taxable year's credit through to shareholders:</i> Enter "0".</li> <li>• <i>Individuals:</i> Also enter this amount on Form 301, Part 1, line 10, column (a)</li> <li>• <i>C corporations, S corporations that elected to claim the credit at the corporate level, and exempt organizations with UBTI:</i> Also enter this amount on Form 300, Part 1, line 7, column (a). .....</li> </ul>	<b>27</b>	00
<p><b>28</b> Available credit carryover for <b>TAXPAYER THAT BUILT</b> the house or dwelling unit: Enter the amount from Part 4, line 18, column (e).....</p>	<b>28</b>	00
<p><b>29</b> Available credit carryover for <b>TAXPAYER AS PURCHASER OR TRANSFEREE</b> of house or dwelling unit: Enter the amount from Part 5, line 24, column (d).....</p>	<b>29</b>	00
<p><b>30</b> Total available credit carryover: Add line 28 and line 29. Enter the total.</p> <ul style="list-style-type: none"> <li>• <i>Individuals:</i> Also enter this amount on Form 301, Part 1, line 10, column (b).</li> <li>• <i>C corporations, S corporations that elected to claim the credit at the corporate level, and exempt organizations with UBTI:</i> Also enter this amount on Form 300, Part 1, line 7, column (b)</li> <li>• <i>Partnerships:</i> Enter "0".</li> <li>• <i>S corporations that passed the prior taxable year's credit through to shareholders:</i> Enter "0" .....</li> </ul>	<b>30</b>	00
<p><b>31 Total available credit:</b> Add line 27 and line 30. Enter the total.</p> <ul style="list-style-type: none"> <li>• <i>Individuals:</i> Also enter this amount on Form 301, Part 1, line 10, column (c).</li> <li>• <i>C corporations, S corporations that elected to claim the credit at the corporate level, and exempt organizations with UBTI:</i> Also enter this amount on Form 300, Part 1, line 7, column (c).....</li> </ul>	<b>31</b>	00

<b>Form 319-1</b>		<b>Solar Hot Water Heater Plumbing Stub Out and Electric Vehicle Recharge Outlet Installations</b>					<b>2017</b>
(a) House or Dwelling Unit Address	(b) Number of Stub Outs Installed	(c) Allowable Cost: Enter the lesser of actual installation cost or \$75.	(d) Total Allowable Stub Out Cost: Multiply column (b) by column (c).	(e) Number of Recharge Outlets Installed	(f) Allowable Cost: Enter the lesser of actual installation cost or \$75.	(g) Total Allowable Recharge Outlet Cost: Multiply column (e) by column (f).	(h) Total Allowable Credit for House or Dwelling Unit: Add columns (d) and (g).
1							
2		\$	\$		\$	\$	\$
3		\$	\$		\$	\$	\$
4		\$	\$		\$	\$	\$
5		\$	\$		\$	\$	\$
6		\$	\$		\$	\$	\$
7		\$	\$		\$	\$	\$
8		\$	\$		\$	\$	\$
9		\$	\$		\$	\$	\$
10		\$	\$		\$	\$	\$

<b>11</b>	<b>TOTAL: Add lines 1 through 10.</b>		\$			\$	\$
	Enter the total .....						

If the taxpayer has made qualifying installations in more than 10 houses or dwelling units, complete and include additional sheets of Form 319-1. Enter the amount from line 11, column (h), on page 1, line 1

<b>Form 319-2</b>		<b>Tax Credits Transferred to the Purchaser or Transferee of a House or Dwelling Unit</b>			<b>2017</b>	
(a) House or Dwelling Unit Address	(b) Name(s) of Purchaser or Transferee	(c) Current Taxable Year's Credit Transferred: Enter amount for house or dwelling unit from 2016 Form 319-1, column (h).	(d) Credit Transfer for Prior Taxable Year Ending: List taxable year in which the taxpayer made the qualifying installations.	(e) Amount of Prior Taxable Year Credit Transferred for House or Dwelling Unit: Amount from Form 319-1, column (h) filed for taxable year listed in column (d).	(f) Total Credit Transfers:	
1						
2		\$		\$	\$	
3		\$		\$	\$	
4		\$		\$	\$	
5		\$		\$	\$	
6		\$		\$	\$	
7		\$		\$	\$	
8		\$		\$	\$	
9		\$		\$	\$	
10		\$		\$	\$	

<b>11</b>	<b>TOTAL: Add lines 1 through 10</b>			\$	\$	
	Enter the total .....			\$	\$	

If the taxpayer is transferring the tax credit for more than 10 houses or dwelling units, complete and include additional sheets of Form 319-2. Enter the amount from line 11, column (c) on page 1, line 2.