

Include with your return.

For the calendar year 2014 or fiscal year beginning MM/DD/2014 and ending MM/DD/20YY.

Name as shown on Form 140, 140PY, 140NR, 140X, 99T, 120, 120A, 120S, 120X, or 165	Social Security or Employer Identification Number
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Certification number from the former Arizona Department of Commerce: _____

Part 1 **Schedule of Cost of Equipment or Property Used in Construction of Facility for Current Year and Current Taxable Year's Credit Calculation**

1 Date of facility's initial construction..... 1 | M | M | D | D | Y | Y | Y | Y |

(a) Description		(b) Cost	
			00
			00
			00
			00
			00
			00
			00
			00
			00
			00
			00
			00
2	Total	2	00
3	Current year's credit: Multiply line 2, column (b), by 10 percent (.10)	3	00

Part 2 Recapture of Environmental Technology Facility Credit

4 Date facility was placed in service..... 4 | M M | D D | Y Y | Y Y |

5 Date facility ceased to operate as an environmental manufacturing,
producing or processing facility 5 M M D D Y Y Y Y

6	Enter total credit actually claimed for the total facility.....	6		00
7	Enter percent based on the year facility ceased to operate as an environmental manufacturing, producing or processing facility	7		%
8	Total environmental technology facility credit recapture: Multiply line 6 by line 7.....	8		00

Continued on page 2 ➔

Name (as shown on page 1)	TIN
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Part 3 S Corporation Credit Election and Shareholder's Share of Credit and Credit Recapture

9 The S corporation has made an irrevocable election for the taxable year ending MM/DD/YYYY to
(check only one box):

☐ Claim the environmental technology facility credit, as shown on Part 1, line 3, column (b)
(for the taxable year mentioned above);

OR

☐ Pass the environmental technology facility credit, as shown on Part 1, line 3, column (b)
(for the taxable year mentioned above) through to its shareholders.

Signature Title Date

If passing the credit through to the shareholders, complete lines 10 through 12 separately for each shareholder. If passing credit recapture through to the shareholders, also complete line 13 separately for each shareholder. Furnish each shareholder with a copy of pages 1, 2 and 3 of Form 305.

10 Name of shareholder: _____

11 Shareholder's TIN: _____

12 Shareholder's share of the current year's credit from Part 1, line 3, column (b)..... 12

	00
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13 Shareholder's share of credit recapture from Part 2, line 8 13

	00
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Part 4 Partner's Share of Credit and Credit Recapture

Complete lines 14 through 16 separately for each partner. If passing credit recapture through to the partners, also complete line 17 separately for each partner. Furnish each partner with a copy of pages 1, 2 and 3 of Form 305.

14 Name of partner: _____

15 Partner's TIN: _____

16 Partner's share of the current year's credit from Part 1, line 3, column (b) 16

	00
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17 Partner's share of credit recapture from Part 2, line 8 17

	00
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Part 5 Credit Recapture Summary

18 Enter the taxable year(s) in which you took a credit or credit carryover for the facility that has ceased to operate as an environmental manufacturing, producing or processing facility:

19 Enter the total amount of credit originally claimed for the facility 19

	00
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20 Enter the total amount of the credit to be recaptured.

• Individuals, corporations, exempt organizations with UBTI, and S corporations:

Enter the amount from Part 2, line 8.

• S corporation shareholders: Enter the amount from Part 3, line 13.

• Partners of a partnership: Enter the amount from Part 4, line 17 20

	00
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21 Subtract line 20 from line 19 and enter the difference. This is the amount of credit allowable for the facility that has ceased to operate as an environmental manufacturing, producing or processing facility 21

	00
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22 Amount of credit on line 19 that you have claimed on prior years' returns 22

	00
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23 Subtract line 22 from line 21 and enter the difference 23

	00
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• If the difference is a positive number, that is the amount of credit carryover remaining that you may use in future taxable years. Enter this positive number in Part 6, column (d), on the line for the year in which the disqualified credit arose.

• If the difference is a negative number, that is the amount of credit you must recapture. If a negative number, enter "zero" in Part 6, column (d), on the line for the year in which the disqualified credit arose.

◦ Corporations, exempt organizations with UBTI, and S corporations also enter this amount as a positive number on Form 300, Part 2, line 26.

◦ Individuals, also enter this amount as a positive number on Form 301, Part 2, line 33.

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Name (as shown on page 1)	TIN
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Part 6 Available Credit Carryover

	(a) Taxable Year	(b) Original Credit Amount	(c) Amount Previously Used	(d) Available Carryover: Subtract column (c) from column (b).
24		00	00	00
25		00	00	00
26		00	00	00
27		00	00	00
28		00	00	00
29		00	00	00
30		00	00	00
31		00	00	00
32		00	00	00
33		00	00	00
34		00	00	00
35		00	00	00
36		00	00	00
37		00	00	00
38		00	00	00
39	TOTAL AVAILABLE CARRYOVER: Add lines 24 through 38 in column (d)			39 00

Part 7 Total Available Credit

- 40** Current year's credit:
- Individuals, corporations, exempt organizations with UBTI, or S corporations:
Enter the amount from Part 1, line 3, column (b).
 - S corporation shareholders: Enter the amount from Part 3, line 12.
 - Partners of a partnership: Enter the amount from Part 4, line 16 **40** 00
- Individuals: Also enter this amount on Form 301, line 2, column (a).
Corporations, S corporations, and exempt organizations with UBTI: Also enter this amount on Form 300, line 2, column (a).
- 41** Available credit carryover from Part 6, line 39, column (d) **41** 00
Individuals: Also enter this amount on Form 301, line 2, column (b).
Corporations, S corporations, and exempt organizations with UBTI: Also enter this amount on Form 300, line 2, column (b).
- 42** **Total available credit:** Add lines 40 and 41 **42** 00
Individuals: Also enter total on Form 301, Part 1, line 2, column (c).
Corporations, exempt organizations with UBTI, and S corporations: Also enter total on Form 300, Part 1, line 2, column (c).