Arizona Form	
307	

## **Recycling Equipment Credit**

2014

Include with your return.

Your Name as shown on Form 140, 140PY, 140NR, 140X	Your Social Security Number
Spouse's Name as shown on Form 140, 140PY, 140NR, 140X (if a joint return)	Spouse's Social Security Number

## **Individual Taxpayers**

Laws 2003, Ch. 122, §§ 6 and 11, repealed the individual tax credit (A.R.S. § 43-1076) effective for taxable years beginning from and after December 31, 2002. Individual taxpayers, including individual partners of a partnership, no longer qualify for the recycling equipment credit. A partnership cannot pass the credit through to its individual partners.

However, Laws 2003, Ch. 122, § 10, provides that individual taxpayers may claim carryovers of unused tax credits from taxable years beginning prior to January 1, 2003 for the succeeding 15 taxable years after the unused credit year. You cannot carryover any unused credit related to recycling equipment that had ceased to be recycling equipment or was transferred to another person. **See instructions for additional information.** 

Available Credit Carryover (d) (c) (e) Original Credit Taxable Year Available Carryover Amount Tentative Carryover Amount Unallowable from which you are Amount Previously Used Amount Subtract column (e) carrying the credit (See instructions) from column (d). 1 1999 00 00 00 00 00 2000 00 00 00 2 00 00 2001 00 00 00 00 00 3 00 00 00 00 00 4 2002 5 TOTAL AVAILABLE CARRYOVER: Add the amounts on lines 1 through 4 in column (f). Enter 00 the total on line 5, column (f) and on Arizona Form 301, Part 1, line 4, column (b) .......