

Include this completed form and the certification from the Arizona Department of Revenue 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

Part 1 Qualification for and Current Taxable Year's Credit

Credit You Established in Current Year

- 1 Did you receive any certificate(s) directly from the Arizona Department of Revenue? ☐ Yes ☐ No

If "Yes", include a copy of the certificate(s). If "No", skip lines 2 and 3.

- 2 Enter the aggregate amount of credit on the certificate(s) from the Arizona Department of Revenue

for this taxable year 2 00

- 3 List the **facility code(s)** on the certificate(s) from the Arizona Department of Revenue for this taxable year:

FACILITY 1	FACILITY 2	FACILITY 3
FACILITY 4	FACILITY 5	

Pass-Through Credit You Received From a Pass-Through Entity in Current Year

- 4 Did an entity from which you are claiming a pass-through credit for renewable energy investment and production for self-consumption by manufacturers receive any certificate(s) from the Arizona Department of Revenue? ☐ Yes ☐ No

If "Yes", include a copy of the certificate(s). If "No", skip lines 5, 6, and 7.

- 5 Enter the name of the pass-through entity that received the certificate(s) from the Arizona Department of Revenue and its identification number. Be sure to include a copy of the certificate(s).

Name:

TIN:

- 6 Enter your share of the aggregate amount of credit on the certificate(s) from the Arizona Department of Revenue for this taxable year. See instructions..... 6 00

- 7 List the **facility code(s)** on the copy of the certificate(s) provided by the pass-through entity for this taxable year:

FACILITY 1	FACILITY 2	FACILITY 3
FACILITY 4	FACILITY 5	

Total Credit

- 8 Add line 2 and line 6 and enter the total. This is your current year's credit for renewable energy investment and production for self-consumption by manufacturers. This amount cannot exceed \$5,000,000 8 00

Part 2 Credit Recapture

- 9 List the **facility code(s)** for the certificate(s) that was/were terminated or revoked in current year:

- 10 Total recapture of credit for renewable energy investment and production for self-consumption by manufacturers:

Enter the full amount of credits you previously established and used or the credits you established and passed through to S corporation shareholders or partners of a partnership..... 10

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Name (as shown on page 1)	TIN
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Part 3 S Corporation Credit Election 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):

☐ Claim the credit for renewable energy investment and production for self-consumption by manufacturers as shown on Part 1, line 8 (for the taxable year mentioned above);

OR

☐ Pass the credit for renewable energy investment and production for self-consumption by manufacturers as shown on Part 1, line 8 (for the taxable year mentioned above) through to its shareholders.

Signature _____ Title _____ Date _____

If passing the credit through to the shareholders, complete lines 12 through 14 separately for each shareholder. Also complete lines 15, 16, and 17, as applicable, separately for each shareholder. Provide a copy of the certificate(s) to each shareholder. Furnish each shareholder with a copy of Form 351.

12 Name of shareholder: _____

13 Shareholder's TIN: _____

14 Shareholder's share of the tax credit on Part 1, line 8.....	14	00	
15 Shareholder's share of the amount on Part 1, line 2	15	00	
16 Shareholder's share of the amount on Part 1, line 6	16	00	
17 Shareholder's share of the amount on Part 2, line 10	17		

NOTE: Line 17 is the shareholder's share of the amount of credit that is subject to recapture. The actual amount of credit recapture should be the amount of credit the shareholder actually used on prior returns.

Part 4 Partner's Share of Credit

Complete lines 18 through 20 separately for each partner. Also complete lines 21, 22 and 23, as applicable, separately for each partner. Provide a copy of the certificate(s) to each partner. Furnish each partner with a copy of Form 351.

18 Name of partner: _____

19 Partner's TIN: _____

20 Partner's share of the tax credit on Part 1, line 8.....	20	00	
21 Partner's share of the amount on Part 1, line 2	21	00	
22 Partner's share of the amount on Part 1, line 6	22	00	
23 Partner's share of the amount on Part 2, line 10	23		

NOTE: Line 23 is the partner's share of the amount of credit that is subject to recapture. The actual amount of credit recapture should be the amount of credit the partner actually used on prior returns.

Part 5 Credit Recapture Summary

24 Enter the taxable year(s) in which you took a credit for a facility whose certification has been terminated or revoked:

25a Enter the total amount of credit you established and used on prior returns:

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

Enter the amount from Part 2, line 10..... 25a

25b Enter the total amount of credit you received from a pass-through entity and actually used on prior returns:

- S corporation shareholders: Enter the amount from Part 3, line 17 or the amount of credit you actually used on prior returns.

• Partners of a partnership: Enter the amount from Part 4, line 23 or the amount of credit you actually used on prior returns 25b

25c Add line 25a and line 25b. Enter the total here..... 25c

Also enter the amount on line 25c as instructed below:

- Individuals: Enter this amount on Form 301, Part 2, line 37.
- Corporations, exempt organizations with UBTI, or S corporations: Enter this amount on Form 300, Part 2, line 30.

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

	(a)	(b)	(c)	(d)	(e)
Taxable Year Ending:	MMDDYY	MMDDYY	MMDDYY	MMDDYY	MMDDYY
26 Original credit amount created.....					
27 Minus amount previously used.....					
28 Net available carryover.....					
29 Minus carryover disqualified.....					
30 Total available carryover for each year					

31 TOTAL AVAILABLE CARRYOVER: Add line 30, columns (a) through (e)..... 31

Part 7 Total Available Credit

32 Total current year's credit and pass-through credit:

- Individuals, corporations, exempt organizations with UBTI, or S corporations: Enter the amount of credit you established from Part 1, line 8.
- S corporation shareholders: Enter the amount of pass-through credit you received from the S corporation in Part 3, line 14.
- Partners of a partnership: Enter the amount of pass-through credit you received from the partnership in Part 4, line 20

32 00

Individuals: Also enter this amount on Form 301, line 30, column (a).

Corporations, S corporations, and exempt organizations with UBTI: Also enter this amount on Form 300, line 23, column (a).

33 Available credit carryover from Part 6, line 31 33

Individuals: Also enter this amount on Form 301, line 30, column (b).

Corporations, S corporations, and exempt organizations with UBTI: Also enter this amount on Form 300, line 23, column (b).

34 Total available credit: Add line 32 and line 33 and enter the total here..... 34 00

Individuals: Also enter this amount on Form 301, Part 1, line 30, column (c).

Corporations, exempt organizations with UBTI, and S corporations: Also enter this amount on Form 300, Part 1, line 23, column (c).