

**Include with your return.**

For the calendar year 2015 or fiscal year beginning [M,M|D,D|2,0,1,5] and ending [M,M|D,D|Y,Y,Y,Y].

|  |  |
|--|--|
| Your Name as shown on Form 140, 140PY, 140NR, 140X, 120S or 165            | Your Social Security or Employer Identification Number |
| Spouse's Name as shown on Form 140, 140PY, 140NR, 140X (if a joint return) | Spouse's Social Security Number                        |

**Part 1 Qualifying Water Conservation System**

1 Do you have a conservation plan on file and in effect with the United States Department of Agriculture Soil Conservation Service?..... 1  Yes  No

If the answer to question 1 is "Yes", enter the following:

2a Date filed ..... 2a [M,M|D,D|Y,Y,Y,Y]

2b Location of Soil Conservation Office ..... 2b

3 Check a box below and indicate the type of change or system installed.

**System Changes:**

- Unlined field ditch to concrete lined ditch
- Unlined field ditch to underground pipeline
- Unlined field ditch to gated pipes
- Sloping unlevelled surface field to slope on precise grade
- Sloping surface irrigated field to level basin
- Sloping field with surface irrigation to sprinkler
- Surface or sprinkler to trickle (above ground)
- Surface or sprinkler to subsurface trickle (below ground)
- Increasing the size of field ditch to provide larger head
- Unused runoff water to tailwater recovery system
- Other - Please describe:

**Part 2 Calculation of the Current Taxable Year's Credit**

|   |   |  |    |
|---|---|--|----|
| 4 Total amount of expenses for current taxable year.....              | 4 |  | 00 |
| 5 Total amount of reimbursement.....                                  | 5 |  | 00 |
| 6 Net amount of qualifying expenses: Subtract line 5 from line 4..... | 6 |  | 00 |
| 7 Current taxable year's credit: Multiply line 6 by 75% (.75) .....   | 7 |  | 00 |

|                                |  |
|--------------------------------|--|
| Your Name (as shown on page 1) | Your Social Security or Employer Identification Number |
|--------------------------------|--|

**Part 3 S Corporation – Individual Shareholder’s Share of Credit**

Complete lines 8 through 11 separately for each individual shareholder.  
 Furnish each individual shareholder with a copy of the completed Form 312.

8 Name of individual shareholder: \_\_\_\_\_

9 Individual shareholder’s Social Security Number: \_\_\_\_\_

10 Individual shareholder’s share of the amount of qualifying expense on Part 2, line 6..... **10**   **00**

11 Individual shareholder’s share of the amount on Part 2, line 7 ..... **11**   **00**

**Part 4 Partnership – Individual Partner’s Share of Credit**

Complete lines 12 through 14 separately for each individual partner.  
 Furnish each individual partner with a copy of the completed Form 312.

12 Name of individual partner: \_\_\_\_\_

13 Individual partner’s Social Security Number: \_\_\_\_\_

14 Individual partner’s share of the amount on Part 2, line 7 ..... **14**   **00**

**Part 5 Available Credit Carryover**

|    | (a)<br>Taxable Year<br>from which you are<br>carrying the credit     | (b)<br>Original Credit Amount | (c)<br>Amount<br>Previously Used | (d)<br>Available Carryover:<br>Subtract column (c)<br>from column (b). |
|----|--|-------------------------------|----------------------------------|--|
| 15 | 2010   | 00                            | 00                               | 00   |
| 16 | 2011   | 00                            | 00                               | 00   |
| 17 | 2012   | 00                            | 00                               | 00   |
| 18 | 2013   | 00                            | 00                               | 00   |
| 19 | 2014   | 00                            | 00                               | 00   |
| 20 | TOTAL AVAILABLE CARRYOVER: Add lines 15 through 19, column (d) ..... |                               |                                  | 00   |

**Part 6 Total Available Credit**

|    |   |           |    |
|----|---|-----------|----|
| 21 | Current year’s credit:<br>• Individuals: Enter the amount from Part 2, line 7.<br>• Individual shareholders of an S corporation: Enter the amount from Part 3, line 11.<br>• Individual partners of a partnership: Enter the amount from Part 4, line 14.<br>Also, enter this amount on <i>Arizona Form 301, Part 1, line 8, column (a)</i> ..... | <b>21</b> | 00 |
| 22 | Available credit carryover from Part 5, line 20, column (d).<br>Also, enter this amount on <i>Arizona Form 301, Part 1, line 8, column (b)</i> .....  | <b>22</b> | 00 |
| 23 | Total Available Credit: Individuals, add line 21 and line 22.<br>Also, enter this amount on <i>Arizona Form 301, Part 1, line 8, column (c)</i> .....   | <b>23</b> | 00 |

Individual shareholders of an S Corporation: If you are claiming this credit, you must include the amount from Part 3, line 10, on your Arizona income tax return, under “Other Additions”.