

Include with your return.

For the calendar year 2015 or fiscal year beginning MM,DD,2015 and ending MM,DD,YYYY.

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

Available Credit Carryover

	(a) Taxable Year from which you are carrying a credit	(b) Original Credit Amount	(c) Amount Previously Used	(d) Available Carryover: Subtract column (c) from column (b).
1	2012	00	00	00
2	2013	00	00	00
3	2014	00	00	00
4	TOTAL AVAILABLE CARRYOVER: Add lines 1 through 3 in column (d). Enter the total on line 4, column (d)			00

Individuals: Enter this amount on *Arizona Form 301, Part 1, line 30, columns (b) and (c)*.

Corporations, including S corporations that are claiming the credit and exempt organizations with UBTI: Also, enter this amount on *Arizona Form 300, Part 1, line 22, columns (b) and (c)*.

Instructions

For information or help, call one of the numbers listed:

Phoenix (602) 255-3381
From area codes 520 and 928, toll-free (800) 352-4090

Tax forms, instructions, and other tax information

If you need tax forms, instructions, and other tax information, go to the department's website at www.azdor.gov.

Income Tax Procedures and Rulings

These instructions may refer to the department's income tax procedures and rulings for more information. To view or print these, go to our website and click on *Legal Research* then click on *Procedures or Rulings* and select a tax type from the drop down menu.

Publications and Brochures

To view or print the department's publications and brochures, go to our website and click on *Publications*.

The credit for qualified health insurance plans was repealed effective for taxable years beginning from and after December 31, 2014. Taxpayers cannot claim any new credits.

If the credit was claimed in taxable years beginning prior to January 1, 2015, and the amount of credit was more than your tax liability or if you had no tax, the unused credit may be carried forward for the next three consecutive tax years.

Line-by-Line Instructions

Enter your name and social security number (SSN) as shown on Arizona Forms 140, 140PY, 140NR, or 140X.

All returns, statements, and other documents filed with the department require a taxpayer identification number (TIN). The TIN for an individual is the taxpayer's SSN or an Internal Revenue Service (IRS) individual taxpayer identification number (ITIN). Taxpayers that fail to include their identification number may be subject to a penalty.

Available Credit Carryover

Lines 1 through 4 -

Complete lines 1 through 4 to figure your total available credit carryover from taxable years 2012, 2013, and 2014.

If you claimed the credit on your 2012, 2013, and/or 2014 return, and the credit was more than your tax.

- In column (b), enter the credit originally computed for the taxable year listed in column (a).

General Instructions

Individuals: You **must** also complete *Arizona Form 301, Nonrefundable Individual Tax Credits and Recapture, and include Forms 301 and 347 with your tax return to claim this credit.*

Corporate taxpayers including exempt organizations with unrelated business taxable income: You **must** also complete *Arizona Form 300, Nonrefundable Corporate Tax Credits and Recapture, and include Forms 300 and 347 with your tax return to claim this credit.*

- In column (c), enter the amount of the credit from that taxable year which you have already used.
- In column (d), subtract the amount in column (c) from the amount in column (b) and enter the difference.

Add the amounts entered on lines 1 through 3 in column (d). Enter the total on line 4, column (d).

Individuals, also enter the total available credit carryover on Arizona Form 301, Part 1, line 30, columns (b) and (c).

Corporations, including S corporations claiming the credit and exempt organizations with UBTI, also enter the total available credit carryover on Arizona Form 300, Part 1, line 22, columns (b) and (c).