



**SSN: 400-00-7506**

**Description:** Resident, Single, Direct Debit

**Arizona Information:**

**Forms used:** Form 140, Schedule 1, Forms 221, 301, 306, 307, 312, 319, 325, 332

**Other:**

Clean Election Deduction = 5

AZ Estimated Tax Payments = 100

Medical Savings Account Distribution = 450

Schedule 1: Add: (Line G: 600) + (Line H: 175) Subtract: (Line H: 5,000) + (Line L: 550)

Construction of energy efficient residence = 5,000

Form 221: Underpayment of estimated tax penalty

Taxpayers' Daytime Phone Number:

Routing Number: 022173454

Checking Acct #: 321121123

866-400-0500

<b>Income Information:</b>	<b>Total</b>
Wages from one W-2 Form	450,000
Dividends	86,666
Schedule F (Net Farming Loss)	(36,666)
Federal AGI	500,000

<b>Deductions and Adjustments</b>	<b>Total</b>	<b>Arizona</b>
Depreciation: excluding Section 179	1,666	1,666
Section 179 Expense	50,000	25,000

**Preparer Information:**

Firm = Drake Income Tax  
 Address = 235 Palmer Street, Franklin, NC 28734-1234  
 Phone = 828-888-1818  
 Self Employed = No  
 PTIN = P24680000  
 EIN = 56-1494243



Resident Personal Income Tax Return

OR FISCAL YEAR BEGINNING [M,M,D,D,Y,Y,Y,Y] AND ENDING [M,M,D,D,Y,Y,Y,Y]

66

82F [ ] Check box 82F if filing under extension

89 [X]

ONE STAPLE. NO TAPE.

You must enter your SSN(s).

Personal information section including name, address, and social security numbers.

Filing Status section with options for Married, Head of household, etc.

Exemptions section with checkboxes for Age 65 or over, Blind, etc.

Table with 3 columns for tax calculations: Federal adjusted gross income, Arizona AGI, and Tax due.

Table for credits and payments, including Arizona income tax withheld and refundable credits.

Table for Voluntary Gifts to various organizations like Citizens Clean Elections and National Guard Relief Fund.

Form for estimated payment penalty and MSA withdrawal penalty.

Form for Direct Deposit of Refund, including routing and account numbers.

Form for Amount Owed and payment instructions.

ADOR 10413 (10) Previous ADOR 91-10011

**PART A: Dependents and Qualifying Parents - do not list yourself or spouse**

If completing Part A, also complete Part C, lines C15 and/or C16 and C17.

**A1** List children and other dependents. If more space is needed, attach a separate sheet.

FIRST AND LAST NAME	SOCIAL SECURITY NO.	RELATIONSHIP	NO. OF MONTHS LIVED IN YOUR HOME IN 2010

**A2** Enter total number of persons listed in A1 here and on the front of this form, box 10; also complete Part C below..... TOTAL **A2**

**A3 a** Enter the names of the dependents listed above who do not qualify as your dependent on your federal return:

--

**b** Enter dependents listed above who were not claimed on your federal return due to education credits:

--

**A4** List qualifying parents and ancestors of your parents. If more space is needed, attach a separate sheet.

You cannot list the same person here and also on line A1. For information on who is a qualifying parent or ancestor of your parents, see page 6 of the instructions.

FIRST AND LAST NAME	SOCIAL SECURITY NO.	RELATIONSHIP	NO. OF MONTHS LIVED IN YOUR HOME IN 2010

**A5** Enter total number of persons listed in A4 here and on the front of this form, box 11 ..... TOTAL **A5**

**PART B: Additions to Income**

B6 Non-Arizona municipal interest .....	<b>B6</b>	00
B7 Ordinary income portion of lump-sum distributions excluded on your federal return .....	<b>B7</b>	00
B8 Total federal depreciation. Also see the instructions for line C22 .....	<b>B8</b>	00
B9 Medical savings account (MSA) distributions. See page 7 of the instructions .....	<b>B9</b>	00
B10 I.R.C. §179 expense in excess of allowable amount. Also see the instructions for line C29 .....	<b>B10</b>	00
B11 Other additions to income. See instructions and attach your own schedule .....	<b>B11</b>	00
<b>B12 Total.</b> Add lines B6 through B11. Enter here and on the front of this form, line 13 .....	<b>B12</b>	00

**PART C: Subtractions from Income**

C13 Exemption: Age 65 or over. Multiply the number in box 8, page 1, by \$2,100 .....	<b>C13</b>	00
C14 Exemption: Blind. Multiply the number in box 9, page 1, by \$1,500 .....	<b>C14</b>	00
C15 Exemption: Dependents. Multiply the number in box 10, page 1, by \$2,300 .....	<b>C15</b>	00
C16 Exemption: Qualifying parents and ancestors of your parents. Multiply the number in box 11, page 1, by \$10,000 .....	<b>C16</b>	00
<b>C17 Total exemptions:</b> Add lines C13 through C16. If you have no other subtractions from income, skip lines C18 through C30 and enter the amount on line C17 on Form 140, Page 1, line 15 .....	<b>C17</b>	00
C18 Interest on U.S. obligations such as U.S. savings bonds and treasury bills .....	<b>C18</b>	00
C19 Exclusion for federal, Arizona state or local government pensions (up to \$2,500 per taxpayer) .....	<b>C19</b>	00
C20 Arizona state lottery winnings included as income on your federal return (up to \$5,000 only) .....	<b>C20</b>	00
C21 U.S. Social Security or Railroad Retirement Act benefits included as income on your federal return (the taxable amount) .....	<b>C21</b>	00
C22 Recalculated Arizona depreciation .....	<b>C22</b>	00
C23 Certain wages of American Indians .....	<b>C23</b>	00
C24 Income tax refund from other states. See instructions .....	<b>C24</b>	00
C25 Deposits and employer contributions into MSAs. See page 11 of the instructions .....	<b>C25</b>	00
C26 Construction of an energy efficient residence. See page 12 of the instructions. Enter the number then amount .... <b>C26a</b> <span style="border: 1px solid black; display: inline-block; width: 30px; height: 15px; vertical-align: middle;"></span> .....	<b>C26</b>	00
C27 Pay received for active service as a member of the reserves, national guard or the U.S. armed forces .....	<b>C27</b>	00
C28 Net operating loss adjustment. See instructions before you enter any amount here .....	<b>C28</b>	00
C29 Other subtractions from income. See instructions and attach your own schedule .....	<b>C29</b>	00
<b>C30 Total:</b> Add lines C17 through C29. Enter here and on the front of this form, line 15 .....	<b>C30</b>	00

**Part D: Last Name(s) Used in Prior Years – if different from name(s) used in current year**

**D31** \_\_\_\_\_

<b>PLEASE SIGN HERE</b>	I have read this return and any attachments with it. Under penalties of perjury, I declare that to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	<b>YOUR SIGNATURE</b> _____	<b>DATE</b> _____	<b>OCCUPATION</b> _____
	<b>SPOUSE'S SIGNATURE</b> _____	<b>DATE</b> _____	<b>SPOUSE'S OCCUPATION</b> _____
	<b>PAID PREPARER'S SIGNATURE</b> _____	<b>DATE</b> _____	<b>FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED)</b> _____
	<b>PAID PREPARER'S TIN</b> _____	<b>PAID PREPARER'S ADDRESS</b> _____	<b>PAID PREPARER'S PHONE NO.</b> _____

If you are also sending a payment, mail to Arizona Department of Revenue, PO Box 52016, Phoenix, AZ 85072-2016 (PO Box 29204, Phoenix, AZ 85038-9204 if your return has a barcode).  
 If you are not sending a payment, mail to Arizona Department of Revenue, PO Box 52138, Phoenix, AZ 85072-2138 (PO Box 29205, Phoenix, AZ 85038-9205 if your return has a barcode).

*Attach to your return.*

Name (first, middle initial, last) <i>If joint return, also give spouse's name and initial.</i>	Social Security Number

**Part A Calculation of Underpayment**

1 I am claiming an exception from the imposition of the estimated payment penalty because I qualified for federal relief under IRC §6654. <i>Check box and see instructions</i> .....	1	<input type="checkbox"/>	
2 Amount of tax for 2010 from Form 140, page 1, line 25, or form 140PY, page 1, line 28, or Form 140NR, page 1, line 28 .....	2		00
3 Tax credits claimed on your 2010 Arizona return.....	3		00
4 <i>Subtract</i> line 3 from line 2.....	4		00
5 Arizona tax withheld during 2010. Do not include any estimated tax payments or extension payments on this line .....	5		00
6 <i>Subtract</i> line 5 from line 4. If less than \$1,000, <i>stop here</i> . You do not owe the penalty. <i>Do not file Form 221</i> .....	6		00
7 <i>Multiply</i> line 4 by 90% (.90).....	7		00
8 Enter the immediately preceding year's tax liability after tax credits. <i>See instructions</i> .....	8		00
9 <b>Required Annual Payment:</b> <i>Enter the lesser of line 7 or line 8</i> .....	9		00

		(a)	(b)	(c)	(d)
		Apr-15-2010	Jun-15-2010	Sep-15-2010	Jan-18-2011
10 Payment date.....	10				
11 <i>Divide</i> the amount on line 9 by the number of payments required for the year (usually four). <i>Enter the result in appropriate columns</i> . If you use any other installment method, <i>check this box</i> <input type="checkbox"/> . If you annualize, complete the worksheet on page 2 of this form and enter the amount from line 23 of that worksheet in each column of line 11.....	11				
12 Estimated tax paid and income tax withheld. <i>See instructions</i> .....	12				
13 Overpayment: <i>See instructions</i> .....	13				
14 <i>Add</i> lines 12 and 13.....	14				
15 <b>Underpayment:</b> <i>Subtract</i> line 14 from line 11; <b>or</b> <b>Overpayment:</b> <i>Subtract</i> line 11 from line 14.....	15				

**Part B Underpayment of Estimated Tax Penalty**

16 <b>Rate Period One: 4%</b> (Apr-15-10 through Jun-30-10) Computation starting date for this period.....	16	Apr-15-10	Jun-15-10		
17 Number of days after the date on line 16 through the date the amount on line 15 was paid or June 30, 2010 whichever is earlier.....	17	Days:	Days:		
18 $\frac{\text{Number of days on line 17}}{365} \times 4\% \times \text{underpayment on line 15}$ .....	18				
19 <b>Rate Period Two: 4%</b> (Jul-1-10 through Sep-30-10) Computation starting date for this period.....	19	Jun-30-10	Jun-30-10	Sep-15-10	
20 Number of days after the date on line 19 through the date the amount on line 15 was paid or September 30, 2010 whichever is earlier.....	20	Days:	Days:	Days:	
21 $\frac{\text{Number of days on line 20}}{365} \times 4\% \times \text{underpayment on line 15}$ .....	21				
22 <b>Rate Period Three: 4%</b> (Oct-1-10 through Dec-31-10) Computation starting date for this period.....	22	Sep-30-10	Sep-30-10	Sep-30-10	
23 Number of days after the date on line 22 through the date the amount on line 15 was paid or December 31, 2010 whichever is earlier.....	23	Days:	Days:	Days:	
24 $\frac{\text{Number of days on line 23}}{365} \times 4\% \times \text{underpayment on line 15}$ <u>USE 5%</u> .....	24				
25 <b>Rate Period Four: *%</b> (Jan-1-11 through Apr-18-11) Computation starting date for this period.....	25	Dec-31-10	Dec-31-10	Dec-31-10	Jan-18-11
26 Number of days after the date on line 25 through the date the amount on line 15 was paid or April 18, 2011 whichever is earlier.....	26	Days:	Days:	Days:	Days:
27 $\frac{\text{Number of days on line 26}}{365} \times *% \times \text{underpayment on line 15 plus any penalty from Rate Periods One, Two and Three if the underpayment is unpaid as of January 1, 2011}$ <u>USE 5%</u> .....	27				
28 <b>Penalty:</b> <b>Column (a)</b> - <i>Add</i> lines 18, 21, 24, 27. <i>Enter the total</i> on line 28 of column a. <b>Column (b)</b> - <i>Add</i> lines 18, 21, 24, 27. <i>Enter the total</i> on line 28 of column b. <b>Column (c)</b> - <i>Add</i> lines 21, 24, 27. <i>Enter the total</i> on line 28 of column c. <b>Column (d)</b> - <i>Enter the amount from column d, line 27</i> .....	28				
29 <b>Penalty Limitation:</b> In columns a through d, <i>list the smaller of line 15 x 10% or</i> the amount from line 28.....	29				
30 <b>TOTAL PENALTY:</b> <i>Add</i> the amounts in columns a, b, c, and d, line 29 ( <i>see instructions</i> ).....	30				00

Your Name (as shown on page 1)

Your Social Security No.

### Annualized Income Installment Worksheet

Complete lines 1 through 23 of one column before completing the next column.

	Jan-1-10 to Mar-31-10	Jan-1-10 to May-31-10	Jan-1-10 to Aug-31-10	Jan-1-10 to Dec-31-10
1 Enter your Arizona adjusted gross income without your dependent, qualifying parent or ancestor, blind, or over 65 exemptions for each period .				
2 Annualization amounts.....	4.0	2.4	1.5	1.0
3 Annualized income: <i>Multiply</i> line 1 by line 2 .....				
4 Enter your itemized deductions for the period shown in each column. If you do not itemize, <i>enter "zero"</i> and <i>skip to line 7</i> .....				
5 Annualized amounts .....	4.0	2.4	1.5	1.0
6 Annualized itemized deductions: <i>Multiply</i> line 4 by line 5 .....				
7 Enter your standard deduction from Arizona Form 140, line 17, Form 140PY, line 20, or Form 140NR, line 20.....				
8 Enter the amount from line 6 or line 7, whichever is larger.....				
9 <i>Subtract</i> line 8 from line 3 .....				
10 Enter the amount allowed for personal, blind, over 65, dependent, and qualifying parent or ancestor exemptions claimed on your Arizona Form 140, Form 140PY, or Form 140NR.....				
11 <i>Subtract</i> line 10 from line 9 .....				
12 Figure your tax on the amount on line 11 using Tax Table X or Y .....				
13 For each period, enter the amount of tax credits allowed on your Arizona Form 140, Form 140PY, or Form 140NR.....				
14 <i>Subtract</i> line 13 from line 12. If zero or less, <i>enter "zero"</i> .....				
15 Applicable percentages.....	22.5%	45%	67.5%	90%
16 <i>Multiply</i> line 14 by line 15.....				
17 Enter the combined amounts of line 23 from all preceding columns.....				
18 <i>Subtract</i> line 17 from line 16. If less than zero, <i>enter "zero"</i> .....				
19 <i>Divide</i> line 9 from page 1, of this Form 221, by four (4), and <i>enter the result in each column</i> .....				
20 Enter the amount from line 22 of the preceding column of this worksheet.....				
21 <i>Add</i> lines 19 and 20, and enter the total.....				
22 If line 21 is more than line 18, <i>subtract</i> line 18 from line 21. Otherwise, <i>enter "zero"</i> .....				
23 <i>Enter the smaller</i> of line 18 or line 21 here and on page 1, line 11.....				

**301 Nonrefundable Individual Tax Credits and Recapture**

For the calendar year 2010, or  
fiscal year beginning      and ending     .

**Attach to your return.**

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

**Part I Nonrefundable Individual Tax Credits**

*Enter total available tax credits.*

1 Defense Contracting Credits.....from Form 302 ▶	<b>1</b>		00
2 Enterprise Zone Credit.....from Form 304 ▶	<b>2</b>		00
3 Environmental Technology Facility Credit.....from Form 305 ▶	<b>3</b>		00
4 Military Reuse Zone Credit.....from Form 306 ▶	<b>4</b>		00
5 Recycling Equipment Credit.....from Form 307 ▶	<b>5</b>		00
6 Credit for Increased Research Activities – Individuals..... from Form 308-I ▶	<b>6</b>		00
7 Credit for Taxes Paid to Another State or Country.....from Form 309 ▶	<b>7</b>		00
8 Credit for Solar Energy Devices.....from Form 310 ▶	<b>8</b>		00
9 Agricultural Water Conservation System Credit.....from Form 312 ▶	<b>9</b>		00
10 Pollution Control Credit.....from Form 315 ▶	<b>10</b>		00
11 Credit for Solar Hot Water Heater Plumbing Stub Outs and Electric Vehicle Recharge Outlets.....from Form 319 ▶	<b>11</b>		00
12 Credit for Employment of TANF Recipients.....from Form 320 ▶	<b>12</b>		00
13 Credit for Contributions to Charities That Provide Assistance to the Working Poor.....from Form 321 ▶	<b>13</b>		00
14 Credit for Contributions Made or Fees Paid to Public Schools.....from Form 322 ▶	<b>14</b>		00
15 Credit for Contributions to Private School Tuition Organizations..from Form 323 ▶	<b>15</b>		00
16 Agricultural Pollution Control Equipment Credit.....from Form 325 ▶	<b>16</b>		00
17 Credit for Donation of School Site.....from Form 331 ▶	<b>17</b>		00
18 Credit for Healthy Forest Enterprises.....from Form 332 ▶	<b>18</b>		00
19 Credit for Employing National Guard Members.....from Form 333 ▶	<b>19</b>		00
20 Motion Picture Credits.....from Form 334 ▶	<b>20</b>		00
21 Credit for Solar Energy Devices – Commercial and Industrial Applications.....from Form 336 ▶	<b>21</b>		00
22 Credit for Investment in Qualified Small Businesses.....from Form 338 ▶	<b>22</b>		00
23 Credit for Water Conservation Systems.....from Form 339 ▶	<b>23</b>		00
24 Credit for Donations to the Military Family Relief Fund.....from Form 340 ▶	<b>24</b>		00
<b>25 Total Available Tax Credits: Add lines 1 through 24.....</b>	<b>25</b>		<b>00</b>

**Part II Application of Tax Credits**

*Enter tax, recapture tax, and tax credits claimed this taxable year.*

26 Tax from Form 140, line 20; or Form 140PY, line 23; or Form 140NR, line 23; or Form 140X, line 26.....	<b>26</b>		00
27 Clean Elections Fund Tax Reduction from Form 140, line 24; or Form 140PY, line 27; or Form 140NR, line 27; or Form 140X, line 29.....	<b>27</b>		00
28 Subtract line 27 from line 26.....	<b>28</b>		00
29 Tax from recapture of Environmental Technology Facility Credit from Form 305, Part V, line 23.....	<b>29</b>		00
30 Tax from recapture of Credit for Healthy Forest Enterprises from Form 332, Part IX, line 35.....	<b>30</b>		00
31 Recapture Total: Add lines 29 and 30. Enter here and on Form 140, line 21; or Form 140PY, line 24; or Form 140NR, line 24; or Form 140X, line 27.....	<b>31</b>		00
32 Subtotal: Add lines 28 and 31.....	<b>32</b>		00
33 Family Income Tax Credit from Form 140, line 26; or Form 140PY, line 29; or Form 140X, line 31.....	<b>33</b>		00
34 Subtract line 33 from line 32.....	<b>34</b>		00

Your Name (as shown on page 1)

Your Social Security Number

**Nonrefundable Tax Credits Claimed**

*Enter amount of credits actually claimed from Part I.*

35	Defense Contracting Credits.....	Form 302 ▶	35		00	
36	Enterprise Zone Credit.....	Form 304 ▶	36		00	
37	Environmental Technology Facility Credit (not to exceed 75% of line 32) .....	Form 305 ▶	37		00	
38	Military Reuse Zone Credit.....	Form 306 ▶	38		00	
39	Recycling Equipment Credit (not to exceed the lesser of 25% of line 32 or \$5,000) .....	Form 307 ▶	39		00	
40	Credit for Increased Research Activities – Individuals .....	Form 308-I ▶	40		00	
41	Credit for Taxes Paid to Another State or Country .....	Form 309 ▶	41		00	
42	Credit for Solar Energy Devices.....	Form 310 ▶	42		00	
43	Agricultural Water Conservation System Credit.....	Form 312 ▶	43		00	
44	Pollution Control Credit .....	Form 315 ▶	44		00	
45	Credit for Solar Hot Water Heater Plumbing Stub Outs and Electric Vehicle Recharge Outlets.....	Form 319 ▶	45		00	
46	Credit for Employment of TANF Recipients .....	Form 320 ▶	46		00	
47	Credit for Contributions to Charities That Provide Assistance to the Working Poor .....	Form 321 ▶	47		00	
48	Credit for Contributions Made or Fees Paid to Public Schools.....	Form 322 ▶	48		00	
49	Credit for Contributions to Private School Tuition Organizations .....	Form 323 ▶	49		00	
50	Agricultural Pollution Control Equipment Credit.....	Form 325 ▶	50		00	
51	Credit for Donation of School Site.....	Form 331 ▶	51		00	
52	Credit for Healthy Forest Enterprises.....	Form 332 ▶	52		00	
53	Credit for Employing National Guard Members .....	Form 333 ▶	53		00	
54	Motion Picture Credits.....	Form 334 ▶	54		00	
55	Credit for Solar Energy Devices – Commercial and Industrial Applications .....	Form 336 ▶	55		00	
56	Credit for Investment in Qualified Small Businesses .....	Form 338 ▶	56		00	
57	Credit for Water Conservation Systems.....	Form 339 ▶	57		00	
58	Credit for Donations to the Military Family Relief Fund: Enter the smaller of the amount entered on line 24 or line 32.....	Form 340 ▶	58		00	
59	<b>Total Tax Credits Claimed:</b> Add lines 35 through 58. Total cannot be more than line 34. Enter this amount on Form 140, line 27; or Form 140PY, line 30; or Form 140NR, line 29; or Form 140X, line 32 .....			59		00

**NOTE: You must attach Form 301 and the corresponding credit forms on which you computed your credit(s) to your individual income tax return.**

For the calendar year 2010 or  
fiscal year beginning MM,DD,YYYY and ending MM,DD,YYYY.

Attach to your return.

Name(s) as shown on Form 140, 140PY, 140NR, 140X, 120, 120A, 120S, 120X, or 165	Social security number or employer identification number
---------------------------------------------------------------------------------	----------------------------------------------------------

**Part I Business Information**

1 Business name .....	1	
2 Business location .....	2	
3 Employer identification number .....	3	
4 Name of military reuse zone .....	4	

**Part II Net Increase in Employment**

5 Average employment during the current taxable year .....	5	
6 Employment baseline for preceding taxable year .....	6	
7 Net increase in employment - <i>subtract line 6 from line 5</i> .....		7

**Part III Maximum Number of New Employees**

8 Dislocated military base employees. <i>Enter the number of new employees who are dislocated military base employees</i> .....	8	
9 Non-dislocated military base employees. <i>Enter the number of new employees who are non-dislocated military base employees</i> .....	9	
10 Total number of new employees. <i>Add line 8 and line 9</i> .....	10	
11 Net increase in employment. <i>Enter the number from Part II, line 7</i> .....	11	
12 Maximum number of new employees. <i>Enter the lesser of line 10 or line 11</i> .....	12	

**Part IV Credit Calculation for Dislocated Military Base Employees**

		(a) Number of dislocated military base employees	(b) Credit allowed per employee	(c) Allowable credit - <i>multiply column (a) by column (b)</i>
13	New employees in first year of employment		\$1,000	
14	Employees in the second year of continuous employment		\$1,500	
15	Employees in the third year of continuous employment		\$2,000	
16	Employees in the fourth year of continuous employment		\$2,500	
17	Employees in the fifth year of continuous employment		\$3,000	
18	Total			

**Part V Credit Calculation for Non-Dislocated Military Base Employees**

		(a) Number of non-dislocated military base employees	(b) Credit allowed per employee	(c) Allowable credit - <i>multiply column (a) by column (b)</i>
19	New employees in first year of employment		\$500	
20	Employees in the second year of continuous employment		\$1,000	
21	Employees in the third year of continuous employment		\$1,500	
22	Employees in the fourth year of continuous employment		\$2,000	
23	Employees in the fifth year of continuous employment		\$2,500	
24	Total			

**Part VI S Corporation Credit Election and Shareholder's Share of Credit**

25 The S corporation has made an irrevocable election for the taxable year ending \_\_\_\_\_ to:  
(CHECK ONLY ONE BOX)

Claim the military reuse zone credit shown on Part IV, line 18, column (c) and Part V, line 24, column (c)  
(for the taxable year mentioned above);

OR

Pass the military reuse zone credit shown on Part IV, line 18, column (c) and Part V, line 24, column (c)  
(for the taxable year mentioned above) through to its shareholders.

\_\_\_\_\_  
Signature Title Date

If passing the credit through to the shareholders, complete lines 26 through 29 separately for each shareholder.  
Furnish each shareholder with a copy of the completed Form 306.

26 Name of shareholder \_\_\_\_\_

27 Shareholder's TIN \_\_\_\_\_

28 Shareholder's share of the amount on Part IV, line 18, column (c) ..... 

28		00
----	--	----

29 Shareholder's share of the amount on Part V, line 24, column (c) ..... 

29		00
----	--	----

**Part VII Partner's Share of Credit**

Complete lines 30 through 33 separately for each partner.  
Furnish each partner with a copy of the completed Form 306.

30 Name of partner \_\_\_\_\_

31 Partner's TIN \_\_\_\_\_

32 Partner's share of the amount on Part IV, line 18, column (c) ..... 

32		00
----	--	----

33 Partner's share of the amount on Part V, line 24, column (c) ..... 

33		00
----	--	----

**Part VIII Available Credit Carryover**

	(a)	(b)	(c)	(d)	(e)	(f)
34 Taxable year						
35 Original credit amount						
36 Amount previously used						
37 Tentative carryover - <i>subtract line 36 from line 35</i>						
38 Amount unallowable - <i>see instructions</i>						
39 Available carryover - <i>subtract line 38 from line 37</i>						
40 Total available carryover						

**Part IX Total Available Credit**

- 41 Current year's credit for dislocated military base employees.  
 Individuals, corporations, or S corporations - *enter the amount from Part IV, line 18, column (c).*  
 S corporation shareholders - *enter the amount from Part VI, line 28.*  
 Partners of a partnership - *enter the amount from Part VII, line 32*.....
- 42 Current year's credit for non-dislocated military base employees.  
 Individuals, corporations, or S corporations - *enter the amount from Part V, line 24, column (c).*  
 S corporation shareholders - *enter the amount from Part VI, line 29.*  
 Partners of a partnership - *enter the amount from Part VII, line 33*.....
- 43 Available credit carryover - *from Part VIII, line 40, column (f)*.....
- 44 **Total available credit.** *Add lines 41, 42 and 43. Corporations and S corporations - enter total here and on Form 300, Part I, line 4. Individuals - enter total here and on Form 301, Part I, line 4*.....

41		00
42		00
43		00

44		00
----	--	----

**Form 306-1 (2010) All New Dislocated Military Base Employees**

If you have more than 25 new dislocated military base employees, complete additional schedules.	(b)	(c)
(a) Employee name	Social security number	Date of hire or transfer
1		
2		
3		
4		
5		
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**Form 306-2 (2010)**

**Dislocated Military Base Employees Claimed**

If you are claiming more than 25 dislocated military base employees, complete additional schedules.	(b)	(c) Check the appropriate box. This employee is a:				
(a) Employee name	Social security number	1st year employee (c)1	2nd year employee (c)2	3rd year employee (c)3	4th year employee (c)4	5th year employee (c)5
1						
2						
3						
4						
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23						
24						
25						
26 Total - Add lines 1 through 25. Enter the total here.						

**Form 306-3 (2010) All New Non-Dislocated Military Base Employees**

If you have more than 25 new non-dislocated military base employees, complete additional schedules.	(b)	(c)
(a) Employee name	Social security number	Date of hire or transfer
1		
2		
3		
4		
5		
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**Form 306-4 (2010)**

**Non-Dislocated Military Base Employees Claimed**

If you are claiming more than 25 non-dislocated military base employees, complete additional schedules.	(b)	(c) Check the appropriate box. This employee is a:				
(a) Employee name	Social security number	1st year employee (c)1	2nd year employee (c)2	3rd year employee (c)3	4th year employee (c)4	5th year employee (c)5
1						
2						
3						
4						
5						
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22						
23						
24						
25						
26 Total - Add lines 1 through 25. Enter the total here.						

**ARIZONA FORM**  
**307**

**2010**

**Recycling Equipment Credit**

For the calendar year 2010, or  fiscal year beginning <u>MM DD YYYY</u> and ending <u>MM DD YYYY</u> .
--------------------------------------------------------------------------------------------------------------

**Attach to your return.**

Your Name as shown on Form 140, 140PY, 140NR, 140X	Your Social Security No.
Spouse's Name as shown on Form 140, 140PY, 140NR, 140X	Spouse's Social Security No.

**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**

	(a) Taxable Year from which you are carrying the credit	(b) Original Credit Amount	(c) Amount Previously Used	(d) Available Carryover: <i>Subtract column (c) from column (b).</i>
1	<b>1995</b>	\$	\$	\$
2	<b>1996</b>	\$	\$	\$
3	<b>1997</b>	\$	\$	\$
4	<b>1998</b>	\$	\$	\$
5	<b>1999</b>	\$	\$	\$
6	<b>2000</b>	\$	\$	\$
7	<b>2001</b>	\$	\$	\$
8	<b>2002</b>	\$	\$	\$
9	TOTAL AVAILABLE CARRYOVER: <i>Add the amounts on lines 1 through 8 in column (d). Enter the total on line 9 of column (d) and on Form 301, Part I, line 5.....</i>			\$

**Agricultural Water Conservation System Credit**

For the calendar year 2010, or  
fiscal year beginning [M,M|D,D|Y,Y,Y,Y] and ending [M,M|D,D|Y,Y,Y,Y].

**Attach to your return.**

Name(s) as shown on Form 140, 140PY, 140NR, 140X, 165 or 120S	Your Social Security Number or Employer Identification Number
---------------------------------------------------------------	---------------------------------------------------------------

**Part I 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? Yes No  
1

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 II 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

Name(s) as shown on page 1	Social Security or Employer Identification No.
----------------------------	------------------------------------------------

**Part III S Corporation Individual Shareholder's Share of Credit**

Complete lines 8 through 10 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 on Part II, line 7 ..... **10**   **00**

**Part IV Partnership Individual Partner's Share of Credit**

Complete lines 11 through 13 separately for each individual partner. Furnish each individual partner with a copy of the completed Form 312.

11 Name of individual partner: \_\_\_\_\_

12 Individual partner's Social Security Number: \_\_\_\_\_

13 Individual partner's share of the amount on Part II, line 7..... **13**   **00**

**Part V Available Credit Carryover**

	(a) Taxable Year from which you are carrying the credit	(b) Original Credit Amount	(c) Amount Previously Used	(d) Available Carryover: <i>Subtract column (c) from column (b).</i>
14	<b>2005</b>	\$	\$	\$
15	<b>2006</b>	\$	\$	\$
16	<b>2007</b>	\$	\$	\$
17	<b>2008</b>	\$	\$	\$
18	<b>2009</b>	\$	\$	\$
19	TOTAL AVAILABLE CARRYOVER .....			\$

**Part VI Calculation of Available Credit for the Current Year**

20 Current year's credit: *Enter the amount from Part II, line 7. ....* **20**   **00**  
• Individual shareholders of an S corporation, *enter the amount from Part III, line 10.*  
• Individual partners of a partnership, *enter the amount from Part IV, line 13.*

21 Available credit carryover from Part V, line 19, column (d) ..... **21**   **00**

22 Total Available Credit: Individuals, *add line 20 and line 21. Enter the total here and also on Form 301, Part I, line 9 .....* **22**   **00**

For the calendar year 2010 or  
fiscal year beginning MM/DD/YYYY and ending MM/DD/YYYY.

Attach to your return.

Name(s) as shown on Form 140, 140PY, 140NR, 140X, 120, 120A, 120S, 120X, or 165	Social security number or employer identification number
---------------------------------------------------------------------------------	----------------------------------------------------------

*The houses or dwelling units in which the qualifying installations are made by the builder/taxpayer must be located in Arizona. The credit is in lieu of a deduction for the expenses of installing the solar hot water heater plumbing stub outs and electric vehicle recharge outlets for which the credit is claimed.*

**Part I Current Taxable Year's Credit Calculation for Taxpayer That Built the House or Dwelling Unit**

1 Total allowable credit - from attached Form(s) 319-1, column (h).....	1	00
2 Total amount of credit transferred to purchasers or transferees - from attached Form(s) 319-2, column (c).....	2	00
3 Current taxable year's credit - subtract line 2 from line 1 .....	3	00

**Part II Current Taxable Year's Credit for Purchaser or Transferee of the House or Dwelling Unit**

4 Total allowable credit - from attached copy of written statement provided by the builder of the house or dwelling unit.....	4	00
-------------------------------------------------------------------------------------------------------------------------------	---	----

**Part III S Corporation Credit Elections and Shareholder's Share of Credit**

5 The S corporation has made an irrevocable election for the taxable year ending MM / DD / YYYY to:  
(CHECK ONLY ONE BOX)

Claim the credit for solar hot water heater plumbing stub outs and electric vehicle recharge outlets as shown on Part I, line 3 (for the taxable year mentioned above);

OR

Pass the credit for solar hot water heater plumbing stub outs and electric vehicle recharge outlets as shown on Part I, line 3 (for the taxable year mentioned above) through to its shareholders.

\_\_\_\_\_  
Signature Title Date

6 The S corporation has made an irrevocable election for the taxable year ending MM / DD / YYYY to:  
(CHECK ONLY ONE BOX)

Claim the credit for solar hot water heater plumbing stub outs and electric vehicle recharge outlets as shown on Part II, line 4 (for the taxable year mentioned above);

OR

Pass the credit for solar hot water heater plumbing stub outs and electric vehicle recharge outlets as shown on Part II, line 4 (for the taxable year mentioned above) through to its shareholders.

\_\_\_\_\_  
Signature Title Date

If passing the credit through to the shareholders, complete lines 7 through 10 separately for each shareholder.  
Furnish each shareholder with a copy of the completed Form 319.

7 Name of shareholder \_\_\_\_\_

8 Shareholder's TIN \_\_\_\_\_

9 Shareholder's share of the amount on Part I, line 3 .....	9	00
-------------------------------------------------------------	---	----

10 Shareholder's share of the amount on Part II, line 4 .....	10	00
---------------------------------------------------------------	----	----

**Part IV Partner's Share of Credit**

Complete lines 11 through 14 separately for each partner.  
 Furnish each partner with a copy of the completed Form 319.

11 Name of partner \_\_\_\_\_

12 Partner's TIN \_\_\_\_\_

13 Partner's share of the amount on Part I, line 3 .....

13		00
14		00

14 Partner's share of the amount on Part II, line 4 .....

**Part V Available Credit Carryover for Taxpayer as Builder of House or Dwelling Unit**

		(a)	(b)	(c)	(d)	(e)	(f)
15	Taxable year						
16	Original credit amount						
17	Amount previously used						
18	Tentative carryover - <i>subtract line 17 from line 16</i>						
19	Amount transferred - <i>enter total amount from Form(s) 319-2, column (e)</i>						
20	Available carryover - <i>subtract line 19 from line 18</i>						
21	Total available carryover						

**Part VI Available Credit Carryover for Taxpayer as Purchaser or Transferee of House or Dwelling Unit**

	(a) Taxable year	(b) Original credit amount	(c) Amount previously used	(d) Available carryover - Subtract column (c) from column (b)
22				
23				
24				
25				
26				
27	Total available carryover			

**Part VII Total Available Credit**

- 28 Current year's credit for taxpayer that built the house or dwelling unit.  
 Individuals, corporations, or S corporations - enter the amount from Part I, line 3.  
 S corporation shareholders - enter the amount from Part III, line 9.  
 Partners of a partnership - enter the amount from Part IV, line 13.....
- 29 Current year's credit for purchaser or transferee of house or dwelling unit.  
 Individuals, corporations, and S corporations - enter the amount from Part II, line 4.  
 S corporation shareholders - enter the amount from Part III, line 10.  
 Partners of a partnership - enter the amount from Part IV, line 14.....
- 30 Available credit carryover for taxpayer as builder of house or dwelling unit - enter the amount from Part V, line 21, column (f).....
- 31 Available credit carryover for taxpayer as purchaser or transferee of house or dwelling unit - enter the amount from Part VI, line 27, column (d).....
- 32 **Total available credit.** Add lines 28, 29, 30, and 31. Corporations and S corporations - enter total here and on Form 300, Part I, line 8. Individuals - enter total here and on Form 301, Part I, line 11 .....

28		00
29		00
30		00
31		00
32		00

## Solar Hot Water Heater Plumbing Stub Out and Electric Vehicle Recharge Outlet Installations

If the taxpayer has made qualifying installations in more than 12 houses or dwelling units, complete additional Form(s) 319-1.	(b)	(c)	(d)	(e)	(f)	(g)	(h)
(a) House or Dwelling Unit Address	Number of Stub Outs Installed	Allowable Cost - lesser of actual installation cost or \$75	Total Allowable Stub Out Cost - multiply column (b) by column (c)	Number of Recharge Outlets Installed	Allowable Cost - lesser of actual installation cost or \$75	Total Allowable Recharge Outlet Cost - multiply column (e) by column (f)	Total Allowable Credit for House or Dwelling Unit - add columns (d) and (g)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13	Total - Add lines 1 through 12. Enter the total here.						

Name:

TIN:

For the calendar year 2010 or  
fiscal year beginning MM,DD,YYYY and ending MM,DD,YYYY.

Attach to your return.

Name(s) as shown on Form 140, 140PY, 140NR, 140X, 120, 120A, 120S, 120X, or 165	Social security number or employer identification number
---------------------------------------------------------------------------------	----------------------------------------------------------

**Part I Schedule of Equipment and Current Taxable Year's Credit Calculation**

If additional space is needed, attach a separate schedule.

(a)	(b)	(c)
Date property placed in service or expected to be placed in service	Description	Total cost of property used to reduce agricultural pollution incurred during the taxable year
1		00
2		00
3		00
4		00
5		00
6		00
7		00
8		00
9		00
10		00

11 Total - add lines 1 through 10 in column (c).....	11	00
12 Total from continuation sheet if applicable.....	12	00
13 Total cost of agricultural pollution control equipment incurred during the taxable year - add lines 11 and 12.....	13	00
14 Tentative credit for current taxable year - multiply line 13 by 25% (.25).....	14	00
15 Maximum credit allowed .....	15	25,000 00
16 Credit for current taxable year - enter the lesser of line 14 or line 15.....	16	00

A taxpayer who elects to claim a credit under ARS § 43-1081.01 or § 43-1170.01 shall reduce the basis for depreciation or amortization of costs of the agricultural pollution control equipment by the amount of the credit claimed.

**Part II S Corporation Credit Election and Shareholder's Share of Credit**

17 The S corporation has made an irrevocable election for the taxable year ending MM / DD / YYYY to:  
(CHECK ONLY ONE BOX)

Claim the agricultural pollution control equipment credit as shown on Part I, line 16 (for the taxable year mentioned above);

OR

Pass the agricultural pollution control equipment credit as shown on Part I, line 16 (for the taxable year mentioned above) through to its shareholders.

Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

If passing the credit through to the shareholders, complete lines 18 through 20 separately for each shareholder.  
Furnish each shareholder with a copy of the completed Form 325.

18 Name of shareholder \_\_\_\_\_

19 Shareholder's TIN \_\_\_\_\_

20 Shareholder's share of amount on Part I, line 16 ..... 

20		00
----	--	----

**Part III Partner's Share of Credit**

Complete lines 21 through 23 separately for each partner.  
 Furnish each partner with a copy of the completed Form 325.

21 Name of partner \_\_\_\_\_

22 Partner's TIN \_\_\_\_\_

23 Partner's share of amount on Part I, line 16 ..... 

23		00
----	--	----

**Part IV Available Credit Carryover**

	(a) Taxable year	(b) Original credit amount	(c) Amount previously used	(d) Available carryover - Subtract column (c) from column (b)
24				
25				
26				
27				
28				
29	Total available carryover			

**Part V Total Available Credit**

30 Current year's credit. Individuals, corporations, or S corporations - *enter the amount from Part I, line 16.*  
 S corporation shareholders - *enter the amount from Part II, line 20.*  
 Partners of a partnership - *enter the amount from Part III, line 23* ..... 

30		00
----	--	----

31 Available credit carryover - *from Part IV, line 29, column (d)*..... 

31		00
----	--	----

32 **Total available credit.** *Add line 30 and line 31. Corporations and S corporations - enter total here and on Form 300, Part I, line 10. Individuals - enter total here and on Form 301, Part I, line 16*..... 

32		00
----	--	----

For the calendar year 2010 or  
fiscal year beginning MM,DD,YYYY and ending MM,DD,YYYY.

**All healthy forest credit forms must be attached to your return.**

ALL BUSINESSES MUST BE CERTIFIED BY THE DEPARTMENT OF COMMERCE AND SUBMIT A COPY OF THE CERTIFICATION TO THE DEPARTMENT OF REVENUE FOR APPROVAL BEFORE USING THE CERTIFICATION FOR THE PURPOSE OF ANY TAX INCENTIVE.

Name(s) as shown on Form 140, 140PY, 140NR, 140X, 120, 120A, 120S, 120X or 165	Social security number or employer identification number
--------------------------------------------------------------------------------	----------------------------------------------------------

Check one box to indicate the year this form represents for claiming the credit:

- First Year    
  Second Year    
  Third Year    
  Fourth Year    
  Fifth Year    
  Sixth Year or more

**Part I Business Information**

- 1 Name of Healthy Forest Enterprise 1. \_\_\_\_\_
- 2 Employer identification number 2. \_\_\_\_\_

**Part II Average Number of Full-Time Employees**

3 Average number of full-time employees in the Healthy Forest Enterprise during the current taxable year .....	3	
4 Average number of full-time employees in the Healthy Forest Enterprise during the immediately preceding taxable year.....	4	
5 Net increase in average number of full-time employees - <i>subtract line 4 from line 3</i> .....	5	

**Part III Net Increase in Qualified Employment Positions**

6 Total number of filled, qualified employment positions created in the current year .....	6	
<i>The business must create at least three new qualified employment positions in the first taxable year in which the credit is claimed.</i>		
7 Net increase in average number of full-time employees - <i>enter the number from Part II, line 5</i> .....	7	
8 Net increase in qualified employment positions for this Healthy Forest Enterprise - <i>enter the lesser of line 6 or line 7</i> .....	8	

**Part IV Limitation on Number of Qualified Employment Positions**

9 Maximum number of filled, qualified employment positions on which a credit may be calculated.....	9	200
10 Maximum number of new qualified employment positions on which you may claim the credit - <i>enter the lesser of line 8 or line 9</i> .....	10	

**Part V Credit Calculation for Qualified Employment Positions**

		(a) Number of qualifying employees	(b) Qualifying wages	(c) Percentage	(d) Allowable credit
11	Qualified new employees			25%	
12	Previously qualified employees in the second year of continuous employment			33 1/3%	
13	Previously qualified employees in the third year of continuous employment			50%	
14	Totals				

**Part VI Credit Recapture**

15	Taxable year in which the certification of the business as a Healthy Forest Enterprise was revoked or terminated .....	15	
16	First taxable year in which the Credit for Healthy Forest Enterprises was allowed .....	16	
17	Number of years between when the credit was first allowed and when the certification was revoked or terminated.....	17	
18	Enter percent based on the number of years entered on line 17 - <i>see instructions</i> .....	18	%
19	Full amount of all credits previously allowed .....	19	00
20	Total recapture of Credit for Healthy Forest Enterprises. <i>Multiply line 19 by the percentage on line 18.</i> .....	20	00

**Part VII S Corporation Credit Election and Shareholder's Share of Credit and Credit Recapture**

21 The S Corporation has made an irrevocable election for the taxable year ending MM / DD / YYYY to:  
(CHECK ONLY ONE BOX)

Claim the credit for healthy forest enterprises, as shown on Part V, line 14, column (d) (for the taxable year mentioned above);

OR

Pass the credit for healthy forest enterprises, as shown on Part V, line 14, column (d) (for the taxable year mentioned above) through to its shareholders.

\_\_\_\_\_  
Signature Title Date

If passing the credit through to the shareholders, complete lines 22 through 24 separately for each shareholder.  
If passing credit recapture through to the shareholders, also complete line 25 separately for each shareholder.  
Furnish each shareholder with a copy of the completed Form 332.

22 Name of shareholder \_\_\_\_\_

23 Shareholder's TIN \_\_\_\_\_

24	Shareholder's share of amount on Part V, line 14, column (d) .....	24		00
25	Shareholder's share of the credit recapture from Part VI, line 20.....	25		00

**Part VIII Partner's Share of Credit and Credit Recapture**

Complete lines 26 through 28 separately for each partner.  
If passing credit recapture through to the partners, also complete line 29 separately for each partner.  
Furnish each partner with a copy of the completed Form 332.

26 Name of partner \_\_\_\_\_

27 Partner's TIN \_\_\_\_\_

28	Partner's share of amount on Part V, line 14, column (d) .....	28		00
29	Partner's share of the credit recapture from Part VI, line 20.....	29		00

**Part IX Credit Recapture Summary**

30 Enter the taxable year(s) in which you took a credit or credit carryover for the disqualified Healthy Forest Enterprise \_\_\_\_\_

31 Enter the total amount of credit originally allowable for the disqualified Healthy Forest Enterprise.....	31		00
32 Enter the total amount of the credit to be recaptured • Individuals, corporations, and S corporations - enter the amount from Part VI, line 20. • S corporation shareholders - enter the amount from Part VII, line 25. • Partners of a partnership - enter the amount from Part VIII, line 29.....	32		00
33 Subtract line 32 from line 31 and enter the result. This is the amount of credit allowable for the disqualified Healthy Forest Enterprise.....	33		00
34 Amount of credit on line 31 that you have claimed on prior years' returns.....	34		00
35 Subtract line 34 from line 33 and enter the result.....	35		00

If the result 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 X, column (d), on the line for the year in which the disqualified credit arose.

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

- Corporations, also enter this amount as a *positive* number on Form 300, Part II, line 22.
- Individuals, also enter this amount as a *positive* number on Form 301, Part II, line 30.

**Part X Available Credit Carryover**

	(a) Taxable year	(b) Original credit amount	(c) Amount previously used	(d) Available credit carryover - subtract column (c) from column (b)
36				
37				
38				
39				
40				
41	Total available carryover			

**Part XI Total Available Credit**

42 Current year's credit. Individuals, corporations, or S corporations - enter the amount from Part V, line 14, column (d).  
S corporation shareholders - enter the amount from Part VII, line 24.  
Partners of a partnership - enter the amount from Part VIII, line 28.....

43 Available credit carryover from Part X, line 41, column (d).....

44 **Total available credit.** Add line 42 and line 43. Corporations and S corporations - enter total here and on Form 300, Part I, line 12. Individuals - enter total here and on Form 301, Part I, line 18.....

42		00
43		00
44		00

**Form 332-1 (2010)**

**Qualified Employees of Healthy Forest Enterprise**

---

Complete a Form 332-1 for each qualified employee of the Healthy Forest Enterprise. See instructions for Form 332-1 (included with Instructions for Form 332, page 3) about providing the requested information in an alternative format.

1 Employee name \_\_\_\_\_

2 Employee's taxpayer identification number (TIN) \_\_\_\_\_

3 Did employee reside in Arizona on date of hire?       Yes       No

4 Brief description of employee's job duties: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

5 Current date of employment \_\_\_\_\_

6 If employee was previously employed by the business, list the previous date of employment. (See instructions.)

\_\_\_\_\_

7a Is the employee in a permanent full time position?       Yes       No

7b If the answer to line 7a is yes, list the number of hours the employee worked during the taxable year \_\_\_\_\_

7c If the answer to line 7b is less than 1550 hours annually, explain: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

8 Employee's annual compensation for the taxable year \$ \_\_\_\_\_

9a Total cost of health insurance provided by employer for employee. (See instructions.) \$ \_\_\_\_\_

9b Total cost of health insurance for employee paid by employer. (See instructions.) \$ \_\_\_\_\_

10 Is this employee in a new qualified employment position?       Yes       No

11 Check only one box.       first year employee       second year employee       third year employee

---

**Form 332-1 (2010)**

**Qualified Employees of Healthy Forest Enterprise**

---

Complete a Form 332-1 for each qualified employee of the Healthy Forest Enterprise. See instructions for Form 332-1 (included with Instructions for Form 332, page 3) about providing the requested information in an alternative format.

1 Employee name \_\_\_\_\_

2 Employee's taxpayer identification number (TIN) \_\_\_\_\_

3 Did employee reside in Arizona on date of hire?       Yes       No

4 Brief description of employee's job duties: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

5 Current date of employment \_\_\_\_\_

6 If employee was previously employed by the business, list the previous date of employment. (See instructions.)

\_\_\_\_\_

7a Is the employee in a permanent full time position?       Yes       No

7b If the answer to line 7a is yes, list the number of hours the employee worked during the taxable year \_\_\_\_\_

7c If the answer to line 7b is less than 1550 hours annually, explain: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

8 Employee's annual compensation for the taxable year \$ \_\_\_\_\_

9a Total cost of health insurance provided by employer for employee. (See instructions.) \$ \_\_\_\_\_

9b Total cost of health insurance for employee paid by employer. (See instructions.) \$ \_\_\_\_\_

10 Is this employee in a new qualified employment position?       Yes       No

11 Check only one box.       first year employee       second year employee       third year employee

---

## Qualified Employees for Which You are Taking a Credit

If you have more than 10 qualified employees, complete additional schedules.

(a)  Employee name	(b)  Social Security Number	(c) Year of Employee			(d)  Total Wages Paid to the Employee during the Current Tax Year	(e) Maximum Allowable Wages		
		<i>Check the appropriate box. This employee is:</i>				<i>Enter the lesser of column (d) or the maximum allowed below</i>		
		1st year employee (c)1	2nd year employee (c)2	3rd year employee (c)3		year 1 \$2,000 (e)1	year 2 \$3,000 (e)2	year 3 \$3,000 (e)3
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11	Total - Add lines 1 through 10. Enter the total here.....							

Name: \_\_\_\_\_ TIN: \_\_\_\_\_

**Listing of Additional Dependents, Parents/Ancestors,  
Other Additions, and Other Subtractions**

Name(s) as shown on Forms 140, 140A, 140NR, or 140PY	Social Security Number
------------------------------------------------------	------------------------

**Additional Dependents**

	FIRST AND LAST NAME	SSN	RELATIONSHIP	No. of Months Lived in Your Home in 2010
Dependent 4				
Dependent 5				
Dependent 6				
Dependent 7				
Dependent 8				
Dependent 9				
Dependent 10				
Dependent 11				
Dependent 12				
Dependent 13				
Dependent 14				

**Additional Qualifying Parent/Ancestors**

Parent/Ancestor 2			
Parent/Ancestor 3			
Parent/Ancestor 4			

**Other Additions Listing**

Description	Amount
Pension Adjustments	
Married Persons Filing Separate Returns	
Partnership Income	
Fiduciary Adjustment	
Net Operating Losses	
Items Previously Deducted for Arizona Purposes	
Non-Arizona Municipal Interest	
Ordinary Income Portion of Lump Sum Distribution Excluded on Your Federal Return	
Claim of Right Adjustment for Amounts Repaid in 2009	
Claim of Right Adjustment for Amounts Repaid in Prior Taxable Years	
Medical Savings Account (MSA) Distributions	
Addition to S Corporation Income Due to Credits Claimed	
Solar Hot Water Heating Plumbing Stub Out And Electric Vehicle Recharge Outlet Expenses	
Wage Expense for Employers of TANF Recipients	
Motion Picture Production Expenses	
Agricultural Water Conservation System Credit	
Adj. Basis in Prop. for Which You Have Claimed a Credit For Investment In Qualified Small Businesses	
Depreciation or Amortization for a Water Conservation System	
Nonqualified Withdrawals from 529 College Savings Plans	
I.R.C. § 179 Expense in Excess of Allowable Amount	
Other Adjustments (see instructions)	
<b>Total Other Additions</b>	

**Other Subtractions Listing**

Description	Amount
Previously Reported Gain on Decedent's Installment Sale	
Fiduciary Adjustment	
Partnership Income	
Federally Taxable Arizona Municipal Interest	
Adoption Expenses	
Qualified Wood Stove, Wood Fireplace, or Gas Fired Fireplace	
Claim of Right Adjustment for Amounts Repaid in Prior Taxable Years	
Certain Expenses Not Allowed for Federal Purposes	
Qualified State Tuition Program Distributions	
Subtraction for World War II Victims	
Installment Sale Income From Another State Taxed by the Other State in a Prior Taxable Year	
Agricultural Crops Given to Arizona Charities	
Contributions to 529 College Savings Plans	
Certain Wages of American Indians	
Deposits Made Into Your MSA	
Employer Contributions Made to Employee MSAs	
Basis Adjustment for Property Sold or Otherwise Disposed of During the Taxable Year	
Recalculated Arizona Depreciation	
Exclusion for U.S. Government, Arizona State, or Local Government Pensions	
Compensation Received for Active Service as a Member of the Reserves, National Guard, or the U.S. Armed Forces	
Adjustment for IRC § 179 Expense Not Allowed	
Displaced Pupil Choice Grant Awards	
Other Adjustments (see instructions)	
<b>Total Other Subtractions</b>	