

Test 7508
Form 140

ARIZONA

SSN: 400-00-7508

Description: Resident, MFJ, 1 blind, 1 deceased, 2 dependents

Arizona Information:

Forms used: Form 140, Schedule A, Forms 131, 301, 302, 304, 305, 308-I, 315, 320, 331, 333, 334, 336

Other:

Clean Election Deduction = 10

Form 131: Claim refund for deceased taxpayer (primary)

Lump-sum distribution (Form 1099-R) = 3,800

Income Information:

Total

Wages from one W-2 Form	17,400
Interest (US Savings Bonds 1,500)	2,150
Dividends	3,730
Schedule C (Primary) (net income)	37,189
Schedule C (Spouse) (net income)	66,500
Pension (1099-R from the Railroad Retirement Board)	1,500
Schedule SE (self employment tax deduction)	2,628 + 4,698 = 7,326
Federal AGI	121,143

Deductions and Adjustments

Schedule A: Medical and Dental (before reduction)	30,000
State/Local Taxes (W2 + Estimated)	5,000
Home Mortgage Interest	10,000
Contributions	400



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 SSN fields.

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 calculations.

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

Table for Voluntary Gifts to various organizations like Citizens Clean Elections, etc.

Table for estimated payment penalty and MSA withdrawal penalty.

REFUND section with Direct Deposit of Refund options and routing/account numbers.

AMOUNT OWED section with instructions for payment and enclosed payment checkbox.

ADOR 10413 (10) Previous ADOR 91-0011

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

PART C: Subtractions from Income

C13 Exemption: Age 65 or over. Multiply the number in box 8, page 1, by \$2,100	C13	00
C14 Exemption: Blind. Multiply the number in box 9, page 1, by \$1,500	C14	00
C15 Exemption: Dependents. Multiply the number in box 10, page 1, by \$2,300	C15	00
C16 Exemption: Qualifying parents and ancestors of your parents. Multiply the number in box 11, page 1, by \$10,000	C16	00
C17 Total exemptions: 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	C17	00
C18 Interest on U.S. obligations such as U.S. savings bonds and treasury bills	C18	00
C19 Exclusion for federal, Arizona state or local government pensions (up to \$2,500 per taxpayer)	C19	00
C20 Arizona state lottery winnings included as income on your federal return (up to \$5,000 only)	C20	00
C21 U.S. Social Security or Railroad Retirement Act benefits included as income on your federal return (the taxable amount)	C21	00
C22 Recalculated Arizona depreciation	C22	00
C23 Certain wages of American Indians	C23	00
C24 Income tax refund from other states. See instructions	C24	00
C25 Deposits and employer contributions into MSAs. See page 11 of the instructions	C25	00
C26 Construction of an energy efficient residence. See page 12 of the instructions. Enter the number then amount C26a 	C26	00
C27 Pay received for active service as a member of the reserves, national guard or the U.S. armed forces	C27	00
C28 Net operating loss adjustment. See instructions before you enter any amount here	C28	00
C29 Other subtractions from income. See instructions and attach your own schedule	C29	00
C30 Total: Add lines C17 through C29. Enter here and on the front of this form, line 15	C30	00

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

D31 _____

PLEASE SIGN HERE	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.		
	YOUR SIGNATURE _____	DATE _____	OCCUPATION _____
	SPOUSE'S SIGNATURE _____	DATE _____	SPOUSE'S OCCUPATION _____
	PAID PREPARER'S SIGNATURE _____	DATE _____	FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED) _____
	PAID PREPARER'S TIN _____	PAID PREPARER'S ADDRESS _____	PAID PREPARER'S PHONE NO. _____

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).

ARIZONA SCHEDULE

A

Itemized Deduction Adjustments

For Full-Year Residents Filing Form 140

2010



Attach to your return.

Your Name as shown on Form 140	Your Social Security Number
Spouse's Name as shown on Form 140	Spouse's Social Security Number

To itemize on your Arizona return, you must first complete a federal Schedule A. Use Form 140, Schedule A, to adjust the amount shown on the federal Schedule A. Complete Form 140, Schedule A, *only if you are making changes* to the amount shown on the federal Schedule A. See instructions for details.

Adjustment to Medical and Dental Expenses

1	Medical and dental expenses		00
2	Amount of medical savings account (MSA) distributions used to pay qualified medical expenses included on line 1		00
3	Medical expenses allowed to be taken as a federal itemized deduction		00
4	Add line 2 and line 3, and enter the result		00
5	If line 1 is the same as or more than line 4, subtract line 4 from line 1; otherwise, go to line 6	5	00
6	If line 4 is more than line 1, subtract line 1 from line 4	6	00

Adjustment to Interest Deduction

7	If you received a federal credit for interest paid on mortgage credit certificates (from federal Form 8396), enter the amount of mortgage interest you paid for 2010 that is equal to the amount of your 2010 federal credit	7	00
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Adjustment to Gambling Losses

8	Wagering losses allowed as a federal itemized deduction	8	00
9	Total gambling winnings included in your federal adjusted gross income	9	00
10	Arizona lottery subtraction from Form 140, page 2, line C20	10	00
11	Maximum allowable gambling loss deduction: Subtract line 10 from line 9	11	00
12	If line 11 is less than line 8, subtract line 11 from line 8; otherwise enter "zero"	12	00

Adjustment to Charitable Contributions

13	Amount of charitable contributions for which you are taking a credit under Arizona law	13	00
14	Haiti earthquake contributions made after January 11, 2010 and before March 1, 2010. See the instructions before you enter any amount here	14	00

Other Adjustments

15	Amount allowed as a federal itemized deduction that relates to income not subject to Arizona tax	15	00
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Adjusted Itemized Deductions

16	Add the amounts on lines 5, 7 and 14	16	00
17	Add the amounts on lines 6, 12, 13 and 15	17	00
18	Total federal itemized deductions allowed to be taken on federal return	18	00
19	Enter the amount from line 16 above	19	00
20	Add lines 18 and 19	20	00
21	Enter the amount from line 17 above	21	00
22	Arizona itemized deductions: Subtract line 21 from line 20. Enter the result here and on Form 140, page 1, line 17	22	00

NOTE: You must attach a copy of federal Form 1040, Schedule A, to your return if you itemize your deductions.

**SCHEDULE A
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions Preliminary Form

OMB No. 1545-0074

2010

Attachment
Sequence No. **07**

▶ Attach to Form 1040.

▶ See Instructions for Schedule A (Form 1040).

Name(s) shown on Form 1040

Your social security no.

Medical and Dental Expenses

Caution. Do not include expenses reimbursed or paid by others.

1 Medical and dental expenses (see instructions) _____

1

2 Enter amount from Form 1040, line 38 . . . 2 _____

3 Multiply line 2 by 7.5% (.075) 3 _____

4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- 4 _____

Taxes You Paid

(See instructions.)

5 State and local income taxes 5 _____

6 Real estate taxes (see instructions) 6 _____

7 New motor vehicle taxes from line 11 of the worksheet on page 2.
(for certain vehicles purchased in 2009) 7 _____

8 Other taxes. List type and amount ▶ _____ 8 _____

9 Add lines 5 through 8 9 _____

Interest You Paid

(See instructions.)

Note.
Your mortgage interest deductions may be limited (see instructions).

10 Home mortgage interest and points reported to you on Form 1098 . . . 10 _____

11 Home mortgage interest not reported to you on Form 1098.
If paid to person from whom you bought the home, show that person's name, identifying no., and address ▶ _____ 11 _____

12 Points not reported to you on Fm. 1098. See inst. for special rules . . . 12 _____

13 Mortgage insurance premiums (see instructions) 13 _____

14 Investment interest. Attach Form 4952 if required. (See instructions.) . . 14 _____

15 Add lines 10 through 14 15 _____

Gifts to Charity

If you made a gift and got a benefit for it, see instructions.

16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions _____ 16 _____

17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 17 _____

18 Carryover from prior year 18 _____

19 Add lines 16 through 18 19 _____

Casualty and Theft Losses

20 Casualty or theft loss(es). Attach Form 4684. (See instructions.) 20 _____

Job Expenses and Certain Miscellaneous Deductions

(See instructions.)

21 Unreimbursed empl. exp. Attach Form 2106 or 2106-EZ if required. _____ 21 _____

22 Tax preparation fees 22 _____

23 Other expenses. List type and amount ▶ _____ 23 _____

24 Add lines 21 through 23 24 _____

25 Enter amount from Form 1040, line 38 . . . 25 _____

26 Multiply line 25 by 2% (.02) 26 _____

27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- 27 _____

Other Miscellaneous Deductions

28 Other -- from list in instructions. List type and amount ▶ _____ 28 _____

Total Itemized Deductions

29 Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40 29 _____

30 If you elect to itemize deductions even though they are less than your standard deduction, check here _____

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule A (Form 1040) 2010

Claim for Refund on Behalf of Deceased Taxpayer

Please print or type.

OR OTHER TAX YEAR BEGINNING [M,M] [D,D] [Y,Y] [Y,Y] AND ENDING [M,M] [D,D] [Y,Y] [Y,Y].

1 Decedent's Name (last, first, middle initial)		2 Date of Death M M D D Y Y Y Y	3 Decedent's Social Security No.					
4 Number and Street (permanent residence or domicile on date of death)		5 City	State	Zip Code				
6 Name of Person Claiming Refund (last, first, middle initial)		7 Relationship to Decedent		8 Claimant's Social Security or Federal I.D. No.				
9 Number and Street of Person Claiming Refund		REVENUE USE ONLY. DO NOT MARK IN THIS AREA.						
10 City State Zip Code								
11 I am filing this claim as (check only one box):		<table border="1"> <tr> <td>88</td> <td></td> </tr> <tr> <td>81</td> <td>80</td> </tr> </table>			88		81	80
88								
81	80							
a <input type="checkbox"/> Surviving spouse claiming a refund based on a joint return.								
b <input type="checkbox"/> Court Appointed Personal Representative for the decedent's estate. Attach a court certificate (issued after death) showing your appointment.								
c <input type="checkbox"/> Person other than 11a or 11b claiming refund for the decedent's estate. Complete Schedule A below, and attach a copy of the death certificate or proof of death. Please attach requested information and sign below. If you checked box 11c, complete Schedule A.								

SCHEDULE A: Complete only if you checked box (c) above.

12 Did the decedent leave a will?	12	<input type="checkbox"/>	<input type="checkbox"/>	YES NO
a Has a personal representative been appointed for the estate of the decedent?	12a	<input type="checkbox"/>	<input type="checkbox"/>	
b If "No", will one be appointed?	12b	<input type="checkbox"/>	<input type="checkbox"/>	
If you answered "Yes" to 12a or 12b, do not file this form. The personal representative should file for the refund.				
13 As the person claiming the refund for the decedent's estate, will you pay out the refund according to the laws of the state where the decedent was a legal resident?	13	<input type="checkbox"/>	<input type="checkbox"/>	
If you answered "No", a refund cannot be made until you submit a court certificate showing your appointment as personal representative or until you submit other evidence that you are entitled under state law to receive the refund.				

I request a refund of taxes overpaid by, or on behalf of, the decedent. Under penalties of perjury, I declare that the statements made on this form have been examined by me and to the best of my knowledge, they are true, correct and complete.

→ _____ Date _____
Signature of Person Claiming Refund

Instructions

- Attach this form to the front of the income tax return that would have been filed if the decedent had lived.
 - If the refund is issued in the name of the decedent, it may be cashed with the endorsement of the executor or administrator of the estate.
 - Attach any required documents, certificates, etc., to this form.
 - For military personnel, the original or an authentic copy of a telegram or letter from the Department of Defense notifying the next of kin of the decedent's death while in active service, or a death certificate issued by the Department of Defense will be sufficient proof of death.
 - As the surviving spouse or personal representative, you may be required to file a fiduciary return (Form 141AZ) for the decedent's estate. For further information concerning this form, call (602) 255-3381, or toll-free from area codes 520 and 928, call (800) 352-4090.
- NOTE:**
If you are a surviving spouse who filed a joint return without Form 131 and you have already received a refund check in your name and your deceased spouse's name, you may return the joint-name check with Form 131. We will issue a new check in your name and we will mail the new check to you. If this applies to you, send Form 131 along with the joint-name check to: Arizona Department of Revenue, PO Box 52138, Phoenix, AZ 85072-2138.

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

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.....	26		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.....	27		00
28	Subtract line 27 from line 26.....	28		00
29	Tax from recapture of Environmental Technology Facility Credit from Form 305, Part V, line 23.....	29		00
30	Tax from recapture of Credit for Healthy Forest Enterprises from Form 332, Part IX, line 35.....	30		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.....	31		00
32	Subtotal: Add lines 28 and 31.....	32		00
33	Family Income Tax Credit from Form 140, line 26; or Form 140PY, line 29; or Form 140X, line 31.....	33		00
34	Subtract line 33 from line 32.....	34		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	Total Tax Credits Claimed: 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 <input type="text" value="MM,DD,YYYY"/> and ending <input type="text" value="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
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Pursuant to ARS § 41-1508, the Department of Commerce ceased certifying defense contractors after June 30, 2001. Certifications were valid for 5 years. Therefore, tax year 2006 was the last year for creating Defense Contracting Credits.

Taxpayers who earned Defense Contracting Credits in tax year 2006 and prior may carryforward amounts not used to offset income tax liabilities through tax year 2011.

Available Credit Carryover (See instructions.)

	(a) Original credit amount	(b) Amount previously used	(c) Available carryover - <i>subtract column (b) from column (a)</i>
1			

Corporations and S corporations - enter amount from line 1, column (c), on Form 300, Part I, line 1.
Individuals - enter amount from line 1, column (c), on Form 301, Part I, line 1.

General Instructions

ARS §§ 43-1077 and 43-1165 previously provided nonrefundable tax credits for net increases in employment under United States Department of Defense contracts during the taxable year by a qualified defense contractor that was certified by the Arizona Department of Commerce under ARS § 41-1508. A nonrefundable tax credit was also allowed for net increases in private commercial employment during the taxable year by a certified defense contractor for full-time equivalent employee positions transferred from exclusively defense related activities to employment in exclusively private commercial activities.

ARS §§ 43-1078 and 43-1166 previously provided nonrefundable tax credits that are equal to a portion of the amount paid as taxes during the taxable year by a certified defense contractor on property in this state that is classified as class one, paragraphs 12 and 13 pursuant to ARS § 42-12001.

Credit carryover for corporate and individual taxpayers: If the allowable credit exceeds the tax liability, any unused amount may be carried forward as a credit against subsequent taxable years' tax liability through tax year 2011.

Specific Instructions

Complete the name and taxpayer identification number section at the top of the form. Indicate the period covered by the taxable year. Attach the completed form to the tax return.

All returns, statements, and other documents filed with the department require a taxpayer identification number (TIN). The TIN for a corporation, S corporation, or a partnership is the taxpayer's employer identification number. The TIN for an individual is the taxpayer's social security number or an IRS individual taxpayer identification number. Taxpayers that fail to include their TIN may be subject to a penalty.

Available Credit Carryover

Unused credits may be carried forward through tax year 2011, as a credit against subsequent years' income tax liability.

Complete Form 302 only if the allowable defense contracting credits for qualifying prior taxable years (2006 and prior) exceeded the Arizona income tax liability for those taxable years. In column (a), enter the total credit amount originally computed for those taxable years. In column (b), enter the total amount of the credits from those taxable years that has already been used. Subtract the amount in column (b) from column (a) and enter the difference in column (c).

Corporations and S corporations - enter the amount from line 1, column (c) on Form 300, Part I, line 1.

Individuals - enter the amount from line 1, column (c) on Form 301, Part I, line 1.

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
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Enterprise Zone Credit for Qualified Employment Positions

See instructions regarding Arizona Department of Commerce certification before claiming this credit.

Part I Business Information

1 Business name.....	1	
2a Business location address.....	2a	
2b Business location in enterprise zone (list name of enterprise zone).....	2b	
3 Employer identification number.....	3	

4 Retail sales. Does more than 10 percent of the business conducted at the location consists of retail sales of tangible personal property?
See instructions before answering this question. Yes No
 If the answer to this question is yes, the business is not eligible for the enterprise zone credit for qualified employment positions.

Part II Net Increase in Average Number of Full Time Employees
 See instructions before completing this part.

5 Average number of full time employees at the zone location during the current taxable year.....	5	
6 Average number of full time employees at the zone location during the immediately preceding taxable year.....	6	
7 Net increase in average number of full time employees - <i>subtract line 6 from line 5</i>	7	

Part III Maximum Number of Qualified Employment Positions
 See instructions before completing this part.

8 Qualified employment positions - <i>enter the number of qualified employment positions created during the taxable year</i>	8	
9 Net increase in average number of full time employees - <i>enter the number from Part II, line 7</i>	9	
10 Maximum number of new qualified employment positions for which the business may claim a credit before application of the 35 percent enterprise zone residency requirement - <i>enter the smaller of line 8 or line 9</i>	10	
11a Number of employees in qualified employment positions for which the credit is being claimed that are enterprise zone residents on the date of hire.....	11a	
11b Divide the amount on line 11a by 35 percent (.35). Enter the quotient.....	11b	
11c Enter the smaller of line 10 or line 11b. This is the maximum number of qualified employment positions for which the credit may be claimed after application of the enterprise zone residency requirement.....	11c	

Part IV Limitation on Number of Qualified Employment Positions

12 Maximum number of filled qualified employment positions on which a credit may be calculated.....	12	200
13 Maximum number of new qualified employment positions on which you may claim the credit - <i>enter the lesser of line 11c or line 12</i>	13	

Part V Credit Calculation for Qualified Employment Positions

14 Arizona residency. Are all of the employees in qualified employment positions Arizona residents?

See instructions before answering this question. Yes No

If the answer to this question is no, the business is not eligible for an enterprise zone credit for those qualified employment positions filled by employees who are not Arizona residents.

	(a) Number of qualified employment positions	(b) Qualifying wages	(c) %	(d) Allowable credit
15	Employees in first year or partial year of employment in a qualified employment position		25%	
16	Employees in the second year of continuous employment in a qualified employment position		33 1/3%	
17	Employees in the third year of continuous employment in a qualified employment position		50%	
18	Totals			

Part VI Limited Liability Companies

19 What is the federal tax classification of the limited liability company (LLC)? Check only one box.

S corporation partnership disregarded entity corporation

If the LLC is an S corporation, complete Part VII.

If the LLC is a partnership, complete Part VIII.

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

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

Claim the enterprise zone credit as shown on Part V, line 18, column (d) (for the taxable year mentioned above);

OR

Pass the enterprise zone credit as shown on Part V, line 18, 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 21 through 23 separately for each shareholder.
Furnish each shareholder with a copy of the completed Form 304.

21 Name of shareholder _____

22 Shareholder's TIN _____

23 Shareholder's share of the amount on Part V, line 18, column (d)

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

Part VIII Partner's Share of Credit

Complete lines 24 through 26 separately for each partner.
 Furnish each partner with a copy of the completed Form 304.

24 Name of partner _____
 25 Partner's TIN _____
 26 Partner's share of the amount on Part V, line 18, column (d)

26		00
----	--	----

Part IX Available Credit Carryover

		(a)	(b)	(c)	(d)	(e)	(f)
27	Taxable year						
28	Original credit amount						
29	Amount previously used						
30	Tentative carryover - <i>subtract line 29 from line 28</i>						
31	Amount unallowable - <i>See instructions</i>						
32	Available carryover - <i>subtract line 31 from line 30</i>						
33	Total available carryover						

Part X Total Available Credit

34 Current year's credit for qualified employment positions.
 Individuals, corporations, or S corporations - *enter the amount from Part V, line 18, column (d).*
 S corporation shareholders - *enter the amount from Part VII, line 23.*
 Partners of a partnership - *enter the amount from Part VIII, line 26*

34		00
----	--	----

35 Available credit carryover - *from Part IX, line 33, column (f)*

35		00
----	--	----

36 **Total available credit.** *Add lines 34 and 35. Corporations and S corporations - enter total here and on Form 300, Part I, line 2. Individuals - enter total here and on Form 301, Part I, line 2*

36		00
----	--	----

Form 304-1 (2010)**Employees at Enterprise Zone Location**

Complete a Form 304-1 for each employee at the enterprise zone location, whether or not the employee is in a qualified employment position. See instructions for Form 304-1 (included with Instructions for Form 304, pages 3 - 4) about providing the requested information in an alternative format.

- 1 Employee name _____
- 2 Employee's taxpayer identification number (TIN) _____
- 3 Employee's residence address _____
- 4 What year is this employee? First Second Third Fourth or more
- 5a Is the residence address listed on line 3 inside or outside of an enterprise zone that is located in the same county in which the business is located? inside outside
- 5b If the answer on line 5a is inside, list the name of the enterprise zone in which the employee's residence address is located

- 6 Employee's residence address AT DATE OF HIRE _____

- 7a Is the residence address listed on line 6 inside or outside of an enterprise zone that is located in the same county in which the business is located? inside outside
- 7b If the answer on line 7a is inside, list the name of the enterprise zone in which the employee's residence address was located

- 8 Current date of employment _____
- 9a If employee was previously employed by the business, list the previous date of employment. (See instructions.)

- 9b If employee was previously employed by the business, list the date of separation _____
- 10a Is the employee in a permanent full time position? Yes No
- 10b If the answer to line 10a is yes, list the number of hours the employee actually worked during the taxable year (see instructions) _____
- 11a Employee's annual compensation for the taxable year \$ _____
- 11b Employee's hourly wage \$ _____ /hour
- 12a Total cost of health insurance provided by employer for employee. (See instructions.) \$ _____
- 12b Total cost of health insurance for employee paid by employer. (See instructions.) \$ _____
- 13 Is this employee in a new qualified employment position? Yes No
- 14a Has this employee been substituted for another employee in a qualified employment position? Yes No
- 14b If answer on line 14a is yes, list the date of substitution _____ and indicate whether the individual is a second year employee or a third year employee. *See instructions before answering this question.*
- Check only one box.** second year employee third year employee

Form 304-1 (2010)**Employees at Enterprise Zone Location**

Complete a Form 304-1 for each employee at the enterprise zone location, whether or not the employee is in a qualified employment position. See instructions for Form 304-1 (included with Instructions for Form 304, pages 3 - 4) about providing the requested information in an alternative format.

- 1 Employee name _____
- 2 Employee's taxpayer identification number (TIN) _____
- 3 Employee's residence address _____
- 4 What year is this employee? First Second Third Fourth or more
- 5a Is the residence address listed on line 3 inside or outside of an enterprise zone that is located in the same county in which the business is located? inside outside
- 5b If the answer on line 5a is inside, list the name of the enterprise zone in which the employee's residence address is located

- 6 Employee's residence address AT DATE OF HIRE _____

- 7a Is the residence address listed on line 6 inside or outside of an enterprise zone that is located in the same county in which the business is located? inside outside
- 7b If the answer on line 7a is inside, list the name of the enterprise zone in which the employee's residence address was located

- 8 Current date of employment _____
- 9a If employee was previously employed by the business, list the previous date of employment. (See instructions.)

- 9b If employee was previously employed by the business, list the date of separation _____
- 10a Is the employee in a permanent full time position? Yes No
- 10b If the answer to line 10a is yes, list the number of hours the employee actually worked during the taxable year (see instructions) _____
- 11a Employee's annual compensation for the taxable year \$ _____
- 11b Employee's hourly wage \$ _____ /hour
- 12a Total cost of health insurance provided by employer for employee. (See instructions.) \$ _____
- 12b Total cost of health insurance for employee paid by employer. (See instructions.) \$ _____
- 13 Is this employee in a new qualified employment position? Yes No
- 14a Has this employee been substituted for another employee in a qualified employment position? Yes No
- 14b If answer on line 14a is yes, list the date of substitution _____ and indicate whether the individual is a second year employee or a third year employee. *See instructions before answering this question.*
- Check only one box. second year employee third year employee

Form 304-1 (2010)**Employees at Enterprise Zone Location**

Complete a Form 304-1 for each employee at the enterprise zone location, whether or not the employee is in a qualified employment position. See instructions for Form 304-1 (included with Instructions for Form 304, pages 3 - 4) about providing the requested information in an alternative format.

- 1 Employee name _____
- 2 Employee's taxpayer identification number (TIN) _____
- 3 Employee's residence address _____
- 4 What year is this employee? First Second Third Fourth or more
- 5a Is the residence address listed on line 3 inside or outside of an enterprise zone that is located in the same county in which the business is located? inside outside
- 5b If the answer on line 5a is inside, list the name of the enterprise zone in which the employee's residence address is located

- 6 Employee's residence address AT DATE OF HIRE _____

- 7a Is the residence address listed on line 6 inside or outside of an enterprise zone that is located in the same county in which the business is located? inside outside
- 7b If the answer on line 7a is inside, list the name of the enterprise zone in which the employee's residence address was located

- 8 Current date of employment _____
- 9a If employee was previously employed by the business, list the previous date of employment. (See instructions.)

- 9b If employee was previously employed by the business, list the date of separation _____
- 10a Is the employee in a permanent full time position? Yes No
- 10b If the answer to line 10a is yes, list the number of hours the employee actually worked during the taxable year (see instructions) _____
- 11a Employee's annual compensation for the taxable year \$ _____
- 11b Employee's hourly wage \$ _____ /hour
- 12a Total cost of health insurance provided by employer for employee. (See instructions.) \$ _____
- 12b Total cost of health insurance for employee paid by employer. (See instructions.) \$ _____
- 13 Is this employee in a new qualified employment position? Yes No
- 14a Has this employee been substituted for another employee in a qualified employment position? Yes No
- 14b If answer on line 14a is yes, list the date of substitution _____ and indicate whether the individual is a second year employee or a third year employee. *See instructions before answering this question.*
- Check only one box. second year employee third year employee

Form 304-1 (2010)**Employees at Enterprise Zone Location**

Complete a Form 304-1 for each employee at the enterprise zone location, whether or not the employee is in a qualified employment position. See instructions for Form 304-1 (included with Instructions for Form 304, pages 3 - 4) about providing the requested information in an alternative format.

- 1 Employee name _____
- 2 Employee's taxpayer identification number (TIN) _____
- 3 Employee's residence address _____
- 4 What year is this employee? First Second Third Fourth or more
- 5a Is the residence address listed on line 3 inside or outside of an enterprise zone that is located in the same county in which the business is located? inside outside
- 5b If the answer on line 5a is inside, list the name of the enterprise zone in which the employee's residence address is located

- 6 Employee's residence address AT DATE OF HIRE _____

- 7a Is the residence address listed on line 6 inside or outside of an enterprise zone that is located in the same county in which the business is located? inside outside
- 7b If the answer on line 7a is inside, list the name of the enterprise zone in which the employee's residence address was located

- 8 Current date of employment _____
- 9a If employee was previously employed by the business, list the previous date of employment. (See instructions.)

- 9b If employee was previously employed by the business, list the date of separation _____
- 10a Is the employee in a permanent full time position? Yes No
- 10b If the answer to line 10a is yes, list the number of hours the employee actually worked during the taxable year (see instructions) _____
- 11a Employee's annual compensation for the taxable year \$ _____
- 11b Employee's hourly wage \$ _____ /hour
- 12a Total cost of health insurance provided by employer for employee. (See instructions.) \$ _____
- 12b Total cost of health insurance for employee paid by employer. (See instructions.) \$ _____
- 13 Is this employee in a new qualified employment position? Yes No
- 14a Has this employee been substituted for another employee in a qualified employment position? Yes No
- 14b If answer on line 14a is yes, list the date of substitution _____ and indicate whether the individual is a second year employee or a third year employee. *See instructions before answering this question.*
- Check only one box.** second year employee third year employee

Form 304-1 (2010)**Employees at Enterprise Zone Location**

Complete a Form 304-1 for each employee at the enterprise zone location, whether or not the employee is in a qualified employment position. See instructions for Form 304-1 (included with Instructions for Form 304, pages 3 - 4) about providing the requested information in an alternative format.

- 1 Employee name _____
- 2 Employee's taxpayer identification number (TIN) _____
- 3 Employee's residence address _____
- 4 What year is this employee? First Second Third Fourth or more
- 5a Is the residence address listed on line 3 inside or outside of an enterprise zone that is located in the same county in which the business is located? inside outside
- 5b If the answer on line 5a is inside, list the name of the enterprise zone in which the employee's residence address is located

- 6 Employee's residence address AT DATE OF HIRE _____

- 7a Is the residence address listed on line 6 inside or outside of an enterprise zone that is located in the same county in which the business is located? inside outside
- 7b If the answer on line 7a is inside, list the name of the enterprise zone in which the employee's residence address was located

- 8 Current date of employment _____
- 9a If employee was previously employed by the business, list the previous date of employment. (See instructions.)

- 9b If employee was previously employed by the business, list the date of separation _____
- 10a Is the employee in a permanent full time position? Yes No
- 10b If the answer to line 10a is yes, list the number of hours the employee actually worked during the taxable year (see instructions) _____
- 11a Employee's annual compensation for the taxable year \$ _____
- 11b Employee's hourly wage \$ _____ /hour
- 12a Total cost of health insurance provided by employer for employee. (See instructions.) \$ _____
- 12b Total cost of health insurance for employee paid by employer. (See instructions.) \$ _____
- 13 Is this employee in a new qualified employment position? Yes No
- 14a Has this employee been substituted for another employee in a qualified employment position? Yes No
- 14b If answer on line 14a is yes, list the date of substitution _____ and indicate whether the individual is a second year employee or a third year employee. *See instructions before answering this question.*
- Check only one box. second year employee third year employee

Employees in Qualified Employment Positions

Enterprise zone name _____ Zone location address _____

If the business has more than 7 employees in qualified employment positions, complete additional Form(s) 304-2.	(b)			(c)	(d)			(e)
(a) Arizona resident employee names and addresses	Check the appropriate box. This employee is a:			Total wages paid to this employee during the current taxable year	Maximum allowable wages: Enter the lesser of column (c) or the maximum allowed below.			Limitation on total number of credits is 200 QEPs per taxpayer each year. See instructions before checking this box.
	1st year employee (b)1	2nd year employee (b)2	3rd year employee (b)3		year 1 \$2,000 (d)1	year 2 \$3,000 (d)2	year 3 \$3,000 (d)3	
1								
2								
3								
4								
5								
6								
7								
8	Total - Add lines 1 through 7, including only lines with checkmarks in column (e). Enter the total here.							

Name: _____

TIN: _____

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

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

Claim the environmental technology facility credit, as shown on Part I, line 3, column (b) (for the taxable year mentioned above);

OR

Pass the environmental technology facility credit, as shown on Part I, line 3, column (b) (for the taxable year mentioned above) through to its shareholders.

 Signature Title Date

If passing the credit through to the shareholders, complete lines 10 through 12 separately for each shareholder.
 If passing credit recapture through to the shareholders, also complete line 13 separately for each shareholder.
 Furnish each shareholder with a copy of the completed Form 305.

10 Name of shareholder _____
 11 Shareholder's TIN _____
 12 Shareholder's share of the current year's credit from Part I, line 3, column (b)..... 12

--	--

 00
 13 Shareholder's share of credit recapture from Part II, line 8 13

--	--

 00

Part IV Partner's Share of Credit and Credit Recapture

Complete lines 14 through 16 separately for each partner.
 If passing credit recapture through to the partners, also complete line 17 separately for each partner.
 Furnish each partner with a copy of the completed Form 305.

14 Name of partner _____
 15 Partner's TIN _____
 16 Partner's share of the current year's credit from Part I, line 3, column (b) 16

--	--

 00
 17 Partner's share of credit recapture from Part II, line 8 17

--	--

 00

Part V Credit Recapture Summary

18 Enter the taxable year(s) in which you took a credit or credit carryover for the facility that has ceased to operate as an environmental manufacturing, producing or processing facility _____

19 Enter the total amount of credit originally claimed for the facility 19

--	--

 00
 20 Enter the total amount of the credit to be recaptured
 • Individuals, corporations, and S corporations - enter the amount from Part II, line 8.
 • S corporation shareholders - enter the amount from Part III, line 13.
 • Partners of a partnership - enter the amount from Part IV, line 17..... 20

--	--

 00
 21 Subtract line 20 from line 19 and enter the result. This is the amount of credit allowable for the facility that has ceased to operate as an environmental manufacturing, producing or processing facility 21

--	--

 00
 22 Amount of credit on line 19 that you have claimed on prior years' returns 22

--	--

 00
 23 Subtract line 22 from line 21 and enter the result 23

--	--

 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 VI, 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 VI, 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 21.
- Individuals, also enter this amount as a *positive* number on Form 301, Part II, line 29.

Part VI 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				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39	Total available carryover			

Part VII Total Available Credit

40 Current year's credit. Individuals, corporations, or S corporations - enter the amount from Part I, line 3, column (b).

S corporation shareholders - enter the amount from Part III, line 12.

Partners of a partnership - enter the amount from Part IV, line 16.....

40		00
----	--	----

41 Available credit carryover - from Part VI, line 39, column (d).....

41		00
----	--	----

42 **Total available credit.** Add line 40 and line 41. Corporations and S corporations - enter total here and on

Form 300, Part I, line 3. Individuals - enter total here and on Form 301, Part I, line 3.....

42		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, or 140X	Social security number
---	------------------------

Individuals must complete this form to claim the credit for increased research activities. Do not complete Form 308.

Complete this form if the taxpayer has:

- (a) a current taxable year's credit from the taxpayer's sole proprietorship; OR
- (b) a current taxable year's credit passed through from an S corporation or a partnership; OR
- (c) a carryover of unused credit from taxable year(s) 2001 and later.

Part I Qualification for Refund of Current Taxable Year's Excess Credit

- 1 Did you receive a "Certificate of Qualification" from the Arizona Department of Commerce?
If yes, attach a copy of the Certificate. If no, skip line 2...... Yes No
- 2 Enter the maximum refund amount on the Certificate from the Arizona Department of Commerce for this taxable year

2		00
---	--	----
- 3 Did the entity from which you are claiming a pass through credit for increased research activities receive a "Certificate of Qualification" from the Arizona Department of Commerce? *If yes, attach a copy of the Certificate. If no, skip line 4. Also skip Part IV.*..... Yes No
- 4 Enter the maximum refund amount for this taxable year. Shareholders of an S corporation - *enter the amount from Form 308, Part III, line 27.* Partners of a partnership - *enter the amount from Form 308, Part IV, line 31.*.....

4		00
---	--	----

Part II Current Taxable Year's Credit Calculation (Sole Proprietorships Only)

- | | | | |
|---|----|--|----|
| 5 Wages for qualified services (do not include wages used in figuring the federal work opportunity credit) | 5 | | 00 |
| 6 Cost of supplies | 6 | | 00 |
| 7 Rental or lease cost of computers | 7 | | 00 |
| 8 Contract research expenses. <i>See instructions</i> | 8 | | 00 |
| 9 Total qualified research expenses. <i>Add lines 5 through 8. Enter the total.</i> | 9 | | 00 |
| 10 Average annual Arizona gross receipts. <i>See instructions.</i> | 10 | | 00 |
| 11 Fixed-base percentage (not more than 16%). <i>See instructions.</i> | 11 | | % |
| 12 Base amount. <i>Multiply line 10 by the percentage on line 11. Enter the result</i> | 12 | | 00 |
| 13 Subtract line 12 from line 9. <i>If less than zero, enter zero (0).</i> | 13 | | 00 |
| 14 Multiply line 9 by 50% (.50). <i>Enter the result</i> | 14 | | 00 |
| 15 Enter the lesser of line 13 or line 14 | 15 | | 00 |
| 16 Current year credit for increased research activities. <i>See instructions before completing this line</i> | 16 | | 00 |

Part III Current Taxable Year's Credit Passed Through From S Corporations and Partnerships

- 17 Total amount of credit passed through from S corporations and partnerships. (Enter the aggregate amount of the credit for increased research activities from all Form(s) 308 received from S corporations and partnerships. Attach copies of any Form(s) 308 to your tax return)
- | | | |
|----|--|----|
| 17 | | 00 |
|----|--|----|

Part IV Refundable Portion of the Current Taxable Year's Excess Credit

ONLY COMPLETE PART IV IF THE "YES" BOX ON PART I, LINE 1 OR LINE 3, IS CHECKED.

18a	Current taxable year's credit from sole proprietorships - enter the amount from Part II, line 16	18a		00
18b	Current taxable year's credit from pass through entities - enter the amount from Part III, line 17.....	18b		00
18c	Total current taxable year's credit. Add lines 18a and 18b.....	18c		00
19a	Reduced tax. Enter the amount from Form 140, line 25; or Form 140PY, line 28; or Form 140NR, line 28; or Form 140X, line 30.....	19a		00
19b	Nonrefundable tax credits. Enter the amount of nonrefundable tax credits from Form 301. Exclude the credit or carryover for increased research activities.....	19b		00
19c	Current taxable year's tax liability. Subtract line 19b from line 19a. Enter the difference. If the difference is more than zero, also enter it on Form 301, Part I, line 6, and Part II, line 40. If the difference is less than zero, enter zero.....	19c		00
20	Current taxable year's excess credit - subtract line 19c from line 18c. Enter the difference. If less than zero, enter zero, because no refund is available	20		00
21	Tentative refundable credit - multiply line 20 by 75% (.75). Enter the result.....	21		00
22	Maximum refundable credit. Sole Proprietorships - enter the amount from Part I, Line 2. Shareholders of an S corporation or partners of a partnership - enter the amount from Part I, line 4.....	22		00
23	Refundable Credit. Enter the lesser of line 21 or line 22. See Instructions.....	23		00

COMPLETE PART V AND PART VI IF YOU HAVE CARRYOVERS FROM PRIOR YEARS. SKIP PART VII AND PART VIII.

Part V Available Pre-2003 Credit Carryover

	(a) Taxable year	(b) Original credit amount	(c) Amount previously used	(d) Available carryover - subtract column (c) from column (b)
24	2001			
25	2002			
26	Total available pre-2003 carryover			

Part VI Available Post-2002 Credit Carryover

	(a) Taxable year	(b) Original credit amount	(c) Amount previously used	(d) Available carryover - subtract column (c) from column (b)
27	2003			
28	2004			
29	2005			
30	2006			
31	2007			
32	2008			
33	2009			
34	Total available post-2002 carryover			

Part VII Limitation of Credit Carryovers

LIMITATION OF PRE-2003 CREDIT CARRYOVER: You may not be able to use all of your available pre-2003 credit carryovers from Part V to offset this year's tax liability. Complete Part VII to determine which credit carryovers you may claim. Also complete Part VII to figure the total of all of your available credit carryovers (amounts from Part V, line 26, column (d), and Part VI, line 34, column (d)) that you may claim this year.

35a	Current year's liability. Enter the amount from Form 301, Part II, line 32.....		35a		00
35b	Current taxable year's credit from sole proprietorships - enter the amount from Part II, line 16.....	35b		00	
35c	Current taxable year's credit from pass through entities - enter the amount from Part III, line 17.....	35c		00	
35d	Total current taxable year's credit. Add lines 35b and 35c.....		35d		00
35e	Subtract line 35d from line 35a - if the result is zero or less, enter zero.....		35e		00
36a	Available pre-2003 credit carryover - enter the amount from Part V, line 26, column (d).....	36a		00	
36b	Enter the lesser of line 35a or \$500,000.....	36b		00	
36c	Subtract line 35d from line 36b - if the result is zero or less, enter zero.....	36c		00	
36d	Enter the lesser of line 36a or line 36c. This is the amount of pre-2003 carryover that you may use.....		36d		00
37	Subtract line 36d from line 35e.....		37		00
38	Enter the lesser of line 34, column (d) or line 37. This is the amount of post-2002 carryover that you may use.....		38		00

Part VIII Total Available Nonrefundable Credit

39	Current year's credit - enter the amount from Part VII, line 35d.....	39		00
40	Pre-2003 carryover - from Part VII, line 36d.....	40		00
41	Post-2002 carryover - from Part VII, line 38.....	41		00
42	Total available credit. Add lines 39, 40 and 41. Enter total here and on Form 301, Part I, line 6.....	42		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
---	--

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

If additional space is needed, attach a separate schedule.

	(a) Date property placed in service or expected to be placed in service	(b) Description	(c) Total cost of property used to reduce 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 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 10% (.10).....	14		00
15 Maximum credit allowed	15	\$500,000	00
16 Credit for current taxable year - enter the lesser of line 14 or line 15.....	16		00

A taxpayer who elects to take a credit pursuant to ARS § 43-1081 or § 43-1170 shall reduce the basis for depreciation or amortization of the cost of the 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 pollution control credit as shown on Part I, line 16 (for the taxable year mentioned above);

OR

Pass the pollution control 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 315.

18 Name of shareholder _____

19 Shareholder's TIN _____

20 Shareholder's share of the 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 315.

- 21 Name of partner _____
 22 Partner's TIN _____
 23 Partner's share of the 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 6. Individuals - enter total here and on Form 301, Part I, line 10.*.....

32		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	Your Social Security Number or Employer Identification Number
--	---

Part I Business Information

- 1 Business name: _____
- 2 Business location: _____
- 3 Employer Identification Number: _____

Part II Net Increase in Qualified Employment Positions

4 Average number of qualified employment positions during the current taxable year	4	
5 Average number of qualified employment positions during the immediately preceding taxable year	5	
6 Net increase in the number of qualified employment positions: <i>Subtract</i> line 5 from line 4.....	6	
7 Number of positions on line 6 that are eligible for any other income tax credit under Arizona law....	7	
8 Maximum number of positions eligible for the credit: <i>Subtract</i> line 7 from line 6.....	8	

Part III Qualifying New Employees

9 New employees hired during the year	9	
10 Qualified new employees.....	10	
11 Maximum number of qualifying net new employees: <i>Enter the smaller of line 8 or line 10</i>	11	

Part IV Credit Calculation for Qualified Employees

	(a) No. of Qualifying Employees	(b) Qualifying Wages	(c) Percentage	(d) Allowable Credit
12 Qualifying Net New Employees..... 12		\$	25%	\$
13 Previously Qualified Employees in the Second Year of Continuous Employment..... 13		\$	33 1/3%	\$
14 Previously Qualified Employees in the Third Year of Continuous Employment..... 14		\$	50%	\$
15 TOTALS..... 15				\$

Part V S Corporation Credit Election and Shareholder's Share of Credit

16 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 employment of TANF recipients, as shown on Part IV, line 15, column (d) for the taxable year mentioned above;
- OR
- Pass the credit for employment of TANF recipients, as shown on Part IV, line 15, 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 17 through 19 separately for each shareholder. Furnish each shareholder with a copy of the completed Form 320.

- 17 Name of shareholder: _____
- 18 Shareholder's TIN: _____
- 19 Shareholder's share of the amount on Part IV, line 15, column (d) **19** _____ **00**

Part VI Partner's Share of Credit

Complete lines 20 through 22 separately for each partner. Furnish each partner with a copy of the completed Form 320.

- 20 Name of partner: _____
- 21 Partner's TIN: _____
- 22 Partner's share of the amount on Part IV, line 15, column (d) **22** **00**

Part VII Available Credit Carryover

	(a) Carryover From Taxable Year Ending	(b) Original Credit Amount	(c) Amount Previously Used	(d) Available Carryover: <i>Subtract column (c) from column (b).</i>
23	2005	\$	\$	\$
24	2006	\$	\$	\$
25	2007	\$	\$	\$
26	2008	\$	\$	\$
27	2009	\$	\$	\$
28	TOTAL AVAILABLE CARRYOVER			\$

Part VIII Total Available Credit

- 29 Current year's credit: Individuals, corporations, or S corporations that are claiming the credit, enter the amount from Part IV, line 15, column (d) **29** **00**
- S corporation shareholders: Enter the amount from Part V, line 19.
 - Partners of a partnership: Enter the amount from Part VI, line 22.
- 30 Available carryover from Part VII, line 28, column (d)..... **30** **00**
- 31 Total available credit. Add lines 29 and 30..... **31** **00**
- Enter the total here and on Form 300, Part I, line 9, or Form 301, Part I, line 12.

Form 320-1 (2010)

Qualifying Employees

	(a) Employee's Name	(b) Social Security Number	(c) Date of Hire	(d) Was this employee an Arizona resident on date of hire? <input type="checkbox"/> Yes <input type="checkbox"/> No	(e) Was this employee receiving TANF benefits on date of hire? <input type="checkbox"/> Yes <input type="checkbox"/> No
1				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
2				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
3				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
4				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
5				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
6				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
7				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
8				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
9				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
10				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
11				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
12				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
13				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
14				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
15				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
16				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
17				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
18				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
19				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
20				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
21				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
22				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
23				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
24				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
25				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

If you have more than 25 qualifying employees, complete additional schedules.

Name(s) as shown on Form 320, page 1

Social Security or Employer Identification Number

Form 320-2 (2010)

Qualifying Employees for Which You are Taking a Credit

	(a) Employee's Name	(b) Social Security Number	(c) Type of Employee <i>Check the appropriate box. This employee is a:</i>			(d) Total Wages Less Wages Subsidized as Provided by ARS §46-299 Paid to the Employee During the Current Taxable Year	(e) Maximum Allowable Wages <i>Enter the lesser of column (d) or the maximum allowed below.</i>		
			1 st Year Employee c1	2 nd Year Employee c2	3 rd Year Employee c3		Year 1 \$2000 e1	Year 2 \$3000 e2	Year 3 \$3000 e3
1			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$	\$	\$	\$
2			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
3			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
4			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
5			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
6			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
7			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
8			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
9			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
10			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
11			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
12	TOTAL: • For column (c), <i>add the number of employees</i> in each column c1, c2 and c3 and <i>enter the total for each column</i> on line 12. • For columns (d) and (e), <i>add the amounts in each column</i> and <i>enter the total for each column</i> on line 12..... 12					\$	\$	\$	\$

If you have more than 11 qualifying employees, complete additional schedules.

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 donated real property and improvements must be located in Arizona. The credit is in lieu of a deduction for the donation of the property for which the credit is claimed. See instructions.

Part I Donated Property Information and Current Taxable Year's Credit Calculation

	Property 1	Property 2	Property 3
1 Arizona county in which the property is located	1		
2 Parcel number of property	2		
3 Date of property conveyance.....	3		
4 Recording number of property conveyance.....	4		
5 Value of property based on appraisal	5	00	00
6 Multiply the amounts on line 5 in each column by 30 percent (.30)	6	00	00
7 Add the amounts on line 6 in each column - <i>enter the total</i>	7	00	00
8 Total from continuation sheets, if applicable.....	8	00	00
9 Current taxable year's credit - <i>add lines 7 and 8</i>	9	00	00

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

10 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 donation of school site as shown on Part I, line 9 (for the taxable year mentioned above);

OR

Pass the credit for donation of school site as shown on Part I, line 9 (for the taxable year mentioned above) through to its shareholders.

Signature _____ Title _____ Date _____

If passing the credit through to the shareholders, complete lines 11 through 13 separately for each shareholder.
Furnish each shareholder with a copy of the completed Form 331.

11 Name of shareholder _____

12 Shareholder's TIN _____

13 Shareholder's share of amount on Part I, line 9 13 00

Part III Partner's Share of Credit

Complete lines 14 through 16 separately for each partner.
Furnish each partner with a copy of the completed Form 331.

14 Name of partner _____

15 Partner's TIN _____

16 Partner's share of amount on Part I, line 9 16 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)
17				
18				
19				
20				
21				
22	Total available carryover			

Part V Total Available Credit

23 Current year's credit. Individuals, corporations, or S corporations - enter the amount from Part I, line 9.

S corporation shareholders - enter the amount from Part II, line 13.

Partners of a partnership - enter the amount from Part III, line 16

24 Available credit carryover - from Part IV, line 22, column (d).....

25 **Total available credit.** Add lines 23 and 24. Corporations and S corporations - enter total here and on Form 300,

Part I, line 11. Individuals - enter total here and on Form 301, Part I, line 17.....

23		00
24		00
25		00

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, 120, 120A, 120S, 120X or 165	Your Social Security Number or Employer Identification Number
--	---

Part I Business Information

- 1 Business name: _____
- 2 Business location: _____
- 3 Employer Identification Number: _____

Part II Credit Computation

4 Number of qualifying employees placed on active duty during the current taxable year	4		
5 Credit per employee.....	5	1,000	00
6 <i>Multiply</i> the number on line 4 by the amount on line 5.....	6		00

Part III S Corporation Credit Election and Shareholder's Share of Credit

- 7 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 employing national guard members, as shown on Part II, line 6 for the taxable year mentioned above;
 - OR
 - Pass the credit for employing national guard members, as shown on Part II, line 6 for the taxable year mentioned above, through to its shareholders.

Signature Title Date

If passing the credit through to the shareholders, complete lines 8 through 10 separately for each shareholder. Furnish each shareholder with a copy of the completed Form 333.

- 8 Name of shareholder: _____
- 9 Shareholder's TIN: _____
- 10 Shareholder's share of the amount on Part II, line 6 **10** _____ **00**

Part IV Partner's Share of Credit

Complete lines 11 through 13 separately for each partner. Furnish each partner with a copy of the completed Form 333.

- 11 Name of partner: _____
- 12 Partner's TIN: _____
- 13 Partner's share of the amount on Part II, line 6 **13** _____ **00**

Continued on page 2 →

Part V Available Credit Carryover

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

Part VI Total Available Credit

- 20 Current year's credit: Individuals, corporations, or S corporations that are claiming the credit, enter the amount from Part II, line 6.....
- S corporation shareholders: Enter the amount from Part III, line 10.
 - Partners of a partnership: Enter the amount from Part IV, line 13.
- 21 Available carryover from Part V, line 19, column (d).....
- 22 Total Available Credit: Add lines 20 and 21.....
- Enter the total here and on Form 300, Part I, line 13, or Form 301, Part I, line 19.

20		00
21		00
22		00

Name(s) as shown on Form 333, page 1

Social Security or Employer Identification Number

Form 333-1 (2010)

Qualifying Employees

(a)	(b)	(c)	(d)	(e)	(f)
Employee Name	Social Security Number	Date of Hire	Date Placed on Active Duty	Was this employee in a full-time employment position when placed on active duty?	Did this employee serve on active duty during the taxable year for training that exceeds the required annual training period, including any activation for federal or state contingencies or emergencies?
1				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
2				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
3				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
4				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
5				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
6				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
7				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
8				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
9				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
10				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
11				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
12				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
13				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
14				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
15				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
16				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
17				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
18				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

If you have more than 18 qualifying employees, complete additional schedules.

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

Attach this completed form and your Department of Commerce post-approval document 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 Individual who Will Maintain Records of Expenditures in Arizona

Name: _____ Address: _____

Telephone number: _____

Part II Listing of Post-Approved Productions

Motion Picture Production Companies, complete this section.

List completed productions for which you have received Department of Commerce post-approval.
If you have more than two completed productions, attach additional schedules. See instructions.

(a) Department of Commerce Post-Approval Information			(b)	
(a1) Allocation Year	(a2) Post-Approval Date	(a3) Post-Approval Number	Approved Credit Amount	
1	YYYY	MM DD YYYY		00
2	YYYY	MM DD YYYY		00
3	Aggregate total from all additional schedules.....			00
4	Total - add lines 1 through 3.....			00

Part III Listing of Post-Approved Infrastructure Projects

List completed infrastructure projects for which you have received Department of Commerce post-approval.
If you have more than two completed infrastructure projects, attach additional schedules. See instructions.

(a) Department of Commerce Post-Approval Information			(b)	
(a1) Post-Approval Taxable Year	(a2) Post-Approval Date	(a3) Post-Approval Number	Approved Credit Amount	
5	YYYY	MM DD YYYY		00
6	YYYY	MM DD YYYY		00
7	Aggregate total from all additional schedules.....			00
8	Total - add lines 5 through 7.....			00

Part IV Current Taxable Year's Credit Summary

9 Total original credit from completed productions. <i>Enter the amount from Part II, line 4.</i>	9		00
10 Credit transfers received related to this allocation year. <i>See instructions.</i>	10		00
11 Subtotal - <i>add lines 9 and 10.</i>	11		00
12 Credit transferred to others related to this allocation year. <i>See instructions.</i>	12		00
13 Current taxable year's credit for motion picture production costs - <i>subtract line 12 from line 11 and enter the difference.</i>	13		00
14 Total original credit from completed infrastructure projects. <i>Enter the amount from Part III, line 8.</i>	14		00
15 Credit transfers received related to this taxable year. <i>See instructions.</i>	15		00
16 Subtotal - <i>add lines 14 and 15.</i>	16		00
17 Credit transferred to others related to this taxable year. <i>See instructions.</i>	17		00
18 Current taxable year's credit for motion picture infrastructure projects - <i>subtract line 17 from line 16 and enter the difference.</i>	18		00

Part V S Corporation Credit Election and Shareholder's Share of Credit

19 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 motion picture production costs as shown on Part IV, line 13 (for the taxable year mentioned above);
OR
 Pass the credit for motion picture production costs as shown on Part IV, line 13 (for the taxable year mentioned above) through to its shareholders.

Signature Title Date

20 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 motion picture infrastructure projects as shown on Part IV, line 18 (for the taxable year mentioned above);
OR
 Pass the credit for motion picture infrastructure projects as shown on Part IV, line 18 (for the taxable year mentioned above) through to its shareholders.

Signature Title Date

If passing the credit(s) through to the shareholders, complete lines 21 through 24 separately for each shareholder.
Furnish each shareholder with a copy of the completed Form 334.

21 Name of shareholder _____			
22 Shareholder's TIN _____			
23 Shareholder's share of the available credit for motion picture production costs from Part IV, line 13	23		00
24 Shareholder's share of the available credit for motion picture infrastructure projects from Part IV, line 18	24		00

Part VI Partner's Share of Credit

Complete lines 25 through 28 separately for each partner.
 Furnish each partner with a copy of the completed Form 334.

25 Name of partner _____

26 Partner's TIN _____

27 Partner's share of the available credit for motion picture production costs from Part IV, line 13 27

--	--

 00

28 Partner's share of the available credit for motion picture infrastructure projects from Part IV, line 18 28

--	--

 00

Part VII Available Credit Carryover - Motion Picture Production Costs

Attach Form(s) 334-1 to detail lines 31 and/or 34.

		(a)	(b)	(c)	(d)	(e)	(f)
29	Allocation year - <i>see instructions</i>						
30	Original credit amount						
31	Credit transfers received - <i>attach schedule</i>						
32	Available credit - <i>add lines 30 and 31</i>						
33	Amount previously used						
34	Credit transferred to other taxpayer(s) - <i>attach schedule</i>						
35	Amount unallowable - <i>see instructions</i>						
36	Available carryover - <i>subtract the sum of lines 33 through 35 from line 32</i>						
37	Total available carryover						

Part VIII Available Credit Carryover - Motion Picture Infrastructure Projects

Attach Form(s) 334-1 to detail lines 40 and/or 43.

	(a)	(b)	(c)	(d)	(e)	(f)
38 Post-approval taxable year - see instructions						
39 Original credit amount						
40 Credit transfers received - attach schedule						
41 Available credit - add lines 39 and 40						
42 Amount previously used						
43 Credit transferred to other taxpayer(s) - attach schedule						
44 Amount unallowable - see instructions						
45 Available carryover - subtract the sum of lines 42 through 44 from line 41						
46 Total available carryover						

Part IX Total Available Credit

47 Current year's credit for motion picture production costs. Individuals, corporations, or S corporations - enter the amount from Part IV, line 13. S corporation shareholders - enter the amount from Part V, line 23. Partners of a partnership - enter the amount from Part VI, line 27.....	47	00
48 Available credit carryover - enter the amount from Part VII, line 37, column (f).....	48	00
49 Available credit for motion picture production costs - add lines 47 and 48.....	49	00
50 Current year's credit for motion picture infrastructure projects. Individuals, corporations, or S corporations - enter the amount from Part IV, line 18. S corporation shareholders - enter the amount from Part V, line 24. Partners of a partnership - enter the amount from Part VI, line 28.....	50	00
51 Available credit carryover - enter the amount from Part VIII, line 46, column (f).....	51	00
52 Available credit for motion picture infrastructure projects - add lines 50 and 51.....	52	00
53 Total available credit. Add lines 49 and 52. Corporations and S corporations - enter total here and on Form 300, Part I, line 14. Individuals - enter total here and on Form 301, Part I, line 20.....	53	00

Schedule of Credit Transfers

Use this form to list the motion picture credits that you either received from other entities or transferred to other entities that originated from: 2006 2007 2008 2009.

Part I Credits Received From Other Entities

List the credits other entities have transferred to you.

This form applies to: motion picture production costs or motion picture infrastructure projects.

	(a) Transferor information		(b) Motion Picture Production Company or Original company information		(c) Department of Commerce Post- Approval Number	(d) Transfer date	(e) Amount of credit received from transferor
	Name (a)1	TIN (a)2	Name (b)1	TIN (b)2			
1							
2							
3							
4							
5	Total						

Name:

Part II Credits Transferred to Other Entities

List the credits you transferred to other entities.

	(a) Motion Picture Production Company or Original company information		(b) Post-Approval Number	(c) Credit transferred to:		(d) Transfer date	(e) Latest taxable year in which you applied credit	(f) Amount of credit available for transfer	(g) Amount of credit transferred	(h) Credit balance
	Name (a)1	TIN (a)2		Name (c)1	TIN (c)2					
6										
7										
8										
9										
10	Total									

TIN:

**Credit for Solar Energy Devices –
Commercial and Industrial Applications**

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 unless a tax exempt organization.

Name(s) as shown on Form 140, 140NR, 140PY, 140X, 120, 120A, 120S, 120X, 165, 99, or 99T	Your Social Security Number or Employer Identification Number
--	---

Part I Eligibility

- | | | |
|--|----------------------------|--------------------------|
| | YES | NO |
| 1 Has the taxpayer made an application with the Arizona Department of Commerce and received an initial certification of the solar energy project? | 1 <input type="checkbox"/> | <input type="checkbox"/> |
| 2 After the installation of the solar energy device was complete, did the taxpayer receive a Credit Certificate from the Arizona Department of Commerce? | 2 <input type="checkbox"/> | <input type="checkbox"/> |

If the answer to either question 1 or question 2 is "No", you do not qualify for this credit. In this case, do not complete Form 336.

Part II Credit Computation for Installing Qualifying Devices

- | | | |
|--|----------|--|
| 3 Enter the total number of devices installed during the taxable year for which the taxpayer is claiming a credit..... | 3 | |
| 4 Enter the total number of buildings on which the taxpayer installed solar energy devices | 4 | |

	(a) BUILDING 1	(b) BUILDING 2	(c) BUILDING 3
5 Enter the address of the building on which the device was installed.....			
6 Enter the Department of Commerce Credit Certificate Number For the Device			

	BUILDING 1	BUILDING 2	BUILDING 3
7 Enter the installed cost of the device....	7 \$ <input style="width: 80px;" type="text" value="00"/>	<input style="width: 80px;" type="text" value="00"/>	<input style="width: 80px;" type="text" value="00"/>
8 Credit Factor.....	8 <input style="width: 80px;" type="text" value="10%"/>	<input style="width: 80px;" type="text" value="10%"/>	<input style="width: 80px;" type="text" value="10%"/>
9 Multiply the amount on line 7 by the percentage on line 8. Enter the result.....	9 \$ <input style="width: 80px;" type="text" value="00"/>	<input style="width: 80px;" type="text" value="00"/>	<input style="width: 80px;" type="text" value="00"/>
10 Maximum Credit Per Building	10 \$ <input style="width: 80px;" type="text" value="25,000"/>	<input style="width: 80px;" type="text" value="25,000"/>	<input style="width: 80px;" type="text" value="25,000"/>
11 In columns (a) through (c), enter the lesser of the amount on line 9, or the amount on line 10.....	11 \$ <input style="width: 80px;" type="text" value="00"/>	<input style="width: 80px;" type="text" value="00"/>	<input style="width: 80px;" type="text" value="00"/>
12 Add the amounts on line 11 in each column and enter the result.....			12 <input style="width: 80px;" type="text" value="00"/>
13 Enter the total from continuation sheets, if applicable.....			13 <input style="width: 80px;" type="text" value="00"/>
14 Add the amount on line 12 to the amount on line 13. Enter the total			14 <input style="width: 80px;" type="text" value="00"/>
15 Maximum allowable credit			15 <input style="width: 80px;" type="text" value="50,000"/>
16 Enter the smaller of line 14 or line 15.....			16 <input style="width: 80px;" type="text" value="00"/>

Continued on page 2 →

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

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

31 The S corporation has made an irrevocable election for the taxable year ending: MM,DD,YY,YY
to (**check only one box**):

- Claim the credit for solar energy devices as shown on Part V, line 30, for the taxable year mentioned above.
- OR-
- Pass the credit for solar energy devices as shown on Part V, line 30, for the taxable year mentioned above through to its shareholders.

Signature Title Date

If passing the credit through to the shareholders, complete lines 32 through 34 separately for each shareholder. Furnish each shareholder with a copy of the completed Form 336.

32 Name of shareholder: _____

33 Shareholder's TIN: _____

34 Shareholder's share of the amount shown on Part V, line 30 **34** **00**

Part VII Partner's Share of Credit

Complete lines 35 through 37 separately for each partner. Furnish each partner with a copy of the completed Form 336.

35 Name of partner: _____

36 Partner's TIN: _____

37 Partner's share of the amount on Part V, line 30..... **37** **00**

Part VIII Available Credit Carryover

	(a) Carryover From Taxable Year	(b) Original Credit Amount	(c) Amount Previously Used	(d) Available Carryover: <i>Subtract column (c) from column (b).</i>
38	2006	\$	\$	\$
39	2007	\$	\$	\$
40	2008	\$	\$	\$
41	2009	\$	\$	\$
42				
43	TOTAL AVAILABLE CARRYOVER.....			\$

Part IX Total Available Credit

44 Individuals, corporations, or S corporations: *Enter the amount from Part V, line 30.....*

- S corporation shareholders: *Enter the amount from Part VI, line 34.*
- Partners of a partnership: *Enter the amount from Part VII, line 37.*

44 **00**

45 Available credit carryover from Part VIII, line 43, column (d)

45 **00**

46 **Total Available Credit:** *Add the amount on line 44 to the amount on line 45*

46 **00**

- Corporations, including S corporations that are claiming the credit: *Also enter the amount from Part IX, line 46 on Form 300, line 16.*
- Individuals: *Also enter the amount from Part IX, line 46 on Form 301, line 21.*

VOID CORRECTED

PAYER'S name, street address, city, state, and ZIP code LUMPFEST DISTRIBUTORS 1077 W YARWOOD LANE SALT LAKE CITY UT 84101		1 Gross distribution \$ 3,800.00	OMB No. 1545-0119 2009 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$	2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>		
PAYER'S federal identification number 55-4433333	RECIPIENT'S identification number 400-00-9819	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$		Copy 1 For State, City, or Local Tax Department
RECIPIENT'S name SOPHIA R HAPGOOD		5 Employee contributions /Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$		
Street address (including apt. no.) 4664 W COUSINS PL		7 Distribution code(s) 7	IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$ %	
City, state, and ZIP code LAKE HAVASU CITY AZ 86403		9a Your percentage of total distribution %	9b Total employee contributions \$		
	1st year of desig. Roth contrib.	10 State tax withheld \$	11 State/Payer's state no. AZ/55-4433333	12 State distribution \$ 3,800.00	
Account number (see instructions)		13 Local tax withheld \$	14 Name of locality	15 Local distribution \$	

Form **1099-R**

Department of the Treasury - Internal Revenue Service

VOID CORRECTED

PAYER'S name, street address, city, state, and ZIP code RAILROAD RETIREMENT BOARD 1750 GRANT AVE CHICAGO IL 60601		1 Gross distribution \$ 1,500.00	OMB No. 1545-0119 2009 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$ 1,500.00	2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>		
PAYER'S federal identification number 60-0555555	RECIPIENT'S identification number 400-00-9819	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$		Copy 1 For State, City, or Local Tax Department
RECIPIENT'S name SOPHIA R HAPGOOD		5 Employee contributions /Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$		
Street address (including apt. no.) 4664 W COUSINS PL		7 Distribution code(s) 7	IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$ %	
City, state, and ZIP code LAKE HAVASU CITY AZ 86403		9a Your percentage of total distribution %	9b Total employee contributions \$		
	1st year of desig. Roth contrib.	10 State tax withheld \$	11 State/Payer's state no. AZ/60-0555555	12 State distribution \$ 1,500.00	
Account number (see instructions)		13 Local tax withheld \$	14 Name of locality	15 Local distribution \$	

Form **1099-R**

Department of the Treasury - Internal Revenue Service