



**Test 7508
Form 140**



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

140

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

66

2011

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

89 [X]

Personal information section including: Your First Name and Initial, Last Name, Your Social Security No., Spouse's First Name and Initial, Last Name, Spouse's Social Security No., Current Home Address, Daytime Phone, Home Phone, City, Town or Post Office, State, Zip Code.

Filing Status and Exemptions section including: Filing Status (Married, Head of household, etc.), Exemptions (Age 65 or over, Blind, Dependents, etc.), and Revenue Use Only area.

Table with 3 columns: Line number, Description, and Amount. Includes lines 12-26 for Federal adjusted gross income, Arizona AGI, and various taxes and credits.

Table with 3 columns: Line number, Description, and Amount. Includes lines 27-42 for credit types, tax due, overpayment, and balance of overpayment.

Table with 3 columns: Line number, Description, and Amount. Includes lines 43-53 for Voluntary Gifts to various organizations like Arizona Wildlife, Child Abuse Prevention, etc.

Final summary section including: Line 54 (Political gift), Line 55 (Estimated payment penalty), Line 56 (Check applicable boxes), Line 57 (Total of lines 43 through 53 and 55), Line 58 (REFUND), and Line 59 (AMOUNT OWED).

ONE STAPLE IN UPPER LEFT CORNER. NO TAPE.

ADOR 10413 (11) Attach required documents in upper left corner after page 2 of the return. Include any payment, federal and Arizona Schedules A.

PART A: Dependents, Qualifying Parents and Grandparents - 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 2011

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:

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

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A4 List qualifying parents and grandparents. 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 grandparent, see page 6 of the instructions.

FIRST AND LAST NAME	SOCIAL SECURITY NO.	RELATIONSHIP	NO. OF MONTHS LIVED IN YOUR HOME IN 2011

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 C26	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 grandparents. 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 14.....	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 Adjustment for I.R.C. §179 expense not allowed	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 14.....	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**

2011



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	1		00
2	Amount of medical savings account (MSA) distributions used to pay qualified medical expenses included on line 1	2		00
3	Medical expenses allowed to be taken as a federal itemized deduction	3		00
4	Add line 2 and line 3, and enter the result	4		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 2011 that is equal to the amount of your 2011 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
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Other Adjustments

14	Amount allowed as a federal itemized deduction that relates to income not subject to Arizona tax	14		00
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Adjusted Itemized Deductions

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



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

**SCHEDULE A
(Form 1040)**

Itemized Deductions

OMB No. 1545-0074

2011

Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040.** ▶ **See Instructions for Schedule A (Form 1040).**

Name(s) shown on Form 1040

Your social security number

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 <input type="text" value="2"/>	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	5 State and local (check only one box):		5			
	a	<input type="checkbox"/> Income taxes, or	}			
	b	<input type="checkbox"/> General sales taxes				
	6	Real estate taxes (see instructions)	6			
	7	Personal property taxes	7			
	8	Other taxes. List type and amount ▶	8			
	9 Add lines 5 through 8				9	
	Interest You Paid	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 the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	11		
Note. Your mortgage interest deduction may be limited (see instructions).						
12		Points not reported to you on Form 1098. See instructions 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	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	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	21			
	22	Tax preparation fees	22			
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23			
	24	Add lines 21 through 23	24			
	25	Enter amount from Form 1040, line 38 <input type="text" value="25"/>	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 <input type="checkbox"/>				

Claim for Refund on Behalf of Deceased Taxpayer

Please print or type.

For tax year decedent was due a refund: 20YY OR Other tax year ending: MMYY 66

Form fields for Decedent's Name, Date of Death, Social Security No., Name of Person Claiming Refund, Home Address, City/Town/Post Office, State, Zip Code, Claimant's Relationship to Decedent, and Revenue Use Only area.

Part I: Check the box that applies to you. Check only one box. Be sure to complete Part III below.

- 9a Surviving spouse claiming a refund based on a joint return.
9b Court-appointed or certified personal representative. Attach a court certificate (issued after death) showing your appointment.
9c Person other than 9a or 9b claiming refund for the decedent's estate. See instructions and complete Part II below.

Part II: Complete Part II only if you checked box 9c in Part I above.

- 10a Did the decedent leave a will? YES NO
10b Has a personal representative been appointed for the estate of the decedent? YES NO
10c If you answered "No", will one be appointed? YES NO
11 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? YES NO

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.

Part III

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.

Signature of Person Claiming Refund Date

For the calendar year 2011, 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.

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	Renewable Energy Production Tax Credit.....from Form 343 ▶	25		00
26	Solar Liquid Fuel Credit.....from Form 344 ▶	26		00
27	Credit for New Employment.....from Form 345 ▶	27		00
28	Total Available Tax Credits: Add lines 1 through 27.....	28		00

Continued on page 2 →



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

Your Name (as shown on page 1)	Your Social Security Number
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Part II Application of Tax Credits and Recapture

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

29 Tax from Form 140, line 19; or Form 140PY, line 22; or Form 140NR, line 22; or Form 140X, line 26	29		00
30 Clean Elections Fund Tax Reduction from Form 140, line 23; or Form 140PY, line 26; or Form 140NR, line 26; or Form 140X, line 29	30		00
31 Subtract line 30 from line 29.....	31		00
32 Tax from recapture of Environmental Technology Facility Credit from Form 305, Part V, line 23.....	32	00	
33 Tax from recapture of Credit for Healthy Forest Enterprises from Form 332, Part IX, line 35.....	33	00	
34 Recapture Total: Add lines 32 and 33. Enter here and on Form 140, line 20; or Form 140PY, line 23; or Form 140NR, line 23; or Form 140X, line 27	34		00
35 Subtotal: Add lines 31 and 34	35		00
36 Family Income Tax Credit from Form 140, line 25; or Form 140PY, line 28; or Form 140X, line 31	36		00
37 Subtract line 36 from line 35.....	37		00

Nonrefundable Tax Credits Claimed

Enter amount of credits actually claimed from Part I.

38 Defense Contracting Credits.....Form 302 ▶	38		00
39 Enterprise Zone Credit.....Form 304 ▶	39		00
40 Environmental Technology Facility Credit (not to exceed 75% of line 35).....Form 305 ▶	40		00
41 Military Reuse Zone Credit.....Form 306 ▶	41		00
42 Recycling Equipment Credit (not to exceed the lesser of 25% of line 35 or \$5,000).....Form 307 ▶	42		00
43 Credit for Increased Research Activities – Individuals.....Form 308-I ▶	43		00
44 Credit for Taxes Paid to Another State or Country.....Form 309 ▶	44		00
45 Credit for Solar Energy Devices.....Form 310 ▶	45		00
46 Agricultural Water Conservation System Credit.....Form 312 ▶	46		00
47 Pollution Control Credit.....Form 315 ▶	47		00
48 Credit for Solar Hot Water Heater Plumbing Stub Outs and Electric Vehicle Recharge Outlets.....Form 319 ▶	48		00
49 Credit for Employment of TANF Recipients.....Form 320 ▶	49		00
50 Credit for Contributions to Charities That Provide Assistance to the Working Poor.....Form 321 ▶	50		00
51 Credit for Contributions Made or Fees Paid to Public Schools.....Form 322 ▶	51		00
52 Credit for Contributions to Private School Tuition Organizations.....Form 323 ▶	52		00
53 Agricultural Pollution Control Equipment Credit.....Form 325 ▶	53		00
54 Credit for Donation of School Site.....Form 331 ▶	54		00
55 Credit for Healthy Forest Enterprises.....Form 332 ▶	55		00
56 Credit for Employing National Guard Members.....Form 333 ▶	56		00
57 Motion Picture Credits.....Form 334 ▶	57		00
58 Credit for Solar Energy Devices – Commercial and Industrial Applications.....Form 336 ▶	58		00
59 Credit for Investment in Qualified Small Businesses.....Form 338 ▶	59		00
60 Credit for Water Conservation Systems.....Form 339 ▶	60		00
61 Credit for Donations to the Military Family Relief Fund: Enter the smaller of the amount entered on line 24 or line 35.....Form 340 ▶	61		00
62 Renewable Energy Production Tax Credit.....Form 343 ▶	62		00
63 Solar Liquid Fuel Credit.....Form 344 ▶	63		00
64 Credit for New Employment.....Form 345 ▶	64		00
65 Total Tax Credits Claimed: Add lines 38 through 64. Total cannot be more than line 37. Enter this amount on Form 140, line 26; or Form 140PY, line 29; or Form 140NR, line 28; or Form 140X, line 32	65		00

For the calendar year 2011 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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Pursuant to ARS § 41-1508, the former Arizona 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. If the credit carryforward is not used this year, it will expire.

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 former 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.

This is the last taxable year to use this credit carryforward. Any carryforward not used this taxable year will expire.

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

This is the last taxable year to use this credit carryforward. Any carryforward not used this taxable year will expire.

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 2011 or
fiscal year beginning MM, D, D, Y, Y, Y, Y and ending MM, 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	Social security number or employer identification number
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Enterprise Zone Credit for Qualified Employment Positions

See instructions regarding Arizona Commerce Authority 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 consist of retail sales of tangible personal property? See instructions before answering this question. <input type="checkbox"/> Yes <input type="checkbox"/> 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 - subtract line 6 from line 5.....	7	

Part III Maximum Number of Qualified Employment Positions

See instructions before completing this part.

8 Qualified employment positions - enter the number of qualified employment positions created during the taxable year....	8	
9 Net increase in average number of full time employees - enter the number from Part II, line 7.....	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 - enter the smaller of line 8 or line 9.....	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 - enter the lesser of line 11c or line 12.....	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
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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
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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*.....
- 35 Available credit carryover - *from Part IX, line 33, column (f)*
- 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*

34		00
35		00
36		00

Form 304-1 (2011) 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, page 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 (2011) 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, page 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 (2011) 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, page 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 (2011) 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, page 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 (2011) 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, page 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

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: 1st year employee (b)1 2nd year employee (b)2 3rd year employee (b)3			Wages paid to this employee during the current taxable year through 6/30/11	Maximum allowable wages: Enter the lesser of column (c) or the maximum allowed below. year 1 \$2,000 (d)1 year 2 \$3,000 (d)2 year 3 \$3,000 (d)3			Limitation on total number of credits is 200 QEPs per taxpayer each year. See instructions before checking this box.
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 24.
- Individuals, also enter this amount as a *positive* number on Form 301, Part II, line 32.

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.....

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

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.....

40		00
41		00
42		00

For the calendar year 2011 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 Commerce Authority?
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 Commerce Authority 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 Commerce Authority? *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 29.* Partners of a partnership - *enter the amount from Form 308, Part IV, line 33.*.....

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 research expenses. <i>Add lines 5 through 8. Enter the total.</i>	9		00
10 Research expenses included on lines 5 through 8 related to solar liquid fuel that will be claimed on Arizona Form 344.	10		00
11 Total qualified research expenses. <i>Subtract line 10 from line 9.</i>	11		00
12 Average annual Arizona gross receipts. <i>See instructions.</i>	12		00
13 Fixed-base percentage (not more than 16% (.1600)). <i>See instructions.</i>	13		
14 Base amount. <i>Multiply line 12 by the percentage on line 13. Enter the result.</i>	14		00
15 Subtract line 14 from line 11. <i>If less than zero, enter zero (0).</i>	15		00
16 Multiply line 11 by 50% (.50). <i>Enter the result.</i>	16		00
17 Enter the lesser of line 15 or line 16.....	17		00

IF LINE 17 IS \$2,500,000 OR LESS, COMPLETE LINE 18 AND SKIP LINES 19 THROUGH 21. IF LINE 17 IS MORE THAN \$2,500,000, SKIP LINE 18 AND COMPLETE LINES 19 THROUGH 21.

18 Multiply line 17 by 24% (.24). <i>Enter the result.</i>	18		00
19 Subtract \$2,500,000 from line 17. <i>Enter the difference.</i>	19		00
20 Multiply line 19 by 15% (.15). <i>Enter the result.</i>	20		00
21 Add \$600,000 to line 20. <i>Enter the total.</i>	21		00
22 Enter the amount from line 18 or 21 here. This is your current year's credit for increased research activities	22		00

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

- 23 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)
- | | | |
|----|--|----|
| 23 | | 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.

24a	Current taxable year's credit from sole proprietorships - enter the amount from Part II, line 22..	24a		00
24b	Current taxable year's credit from pass through entities - enter the amount from Part III, line 23...	24b		00
24c	Total current taxable year's credit. Add lines 24a and 24b.....	24c		00
25a	Reduced tax. Enter the amount from Form 140, line 24; or Form 140PY, line 27; or Form 140NR, line 27; or Form 140X, line 30.	25a		00
25b	Nonrefundable tax credits. Enter the amount of nonrefundable tax credits from Form 301. Exclude the credit or carryover for increased research activities.....	25b		00
25c	Current taxable year's credit for increased research activities that will be used to offset the current taxable year's tax liability - subtract line 25b from line 25a. Enter the difference. If the difference is zero or more, enter it on Part VIII, line 46; also enter it on Form 301, Part I, line 6, and Form 301, Part II, line 43. If the difference is less than zero, enter zero.....	25c		00
26	Current taxable year's excess credit - subtract line 25c from line 24c. Enter the difference. If less than zero, enter zero, because no refund is available.....	26		00
27	Tentative refundable credit - multiply line 26 by 75% (.75). Enter the result.....	27		00
28	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.....	28		00
29	Refundable Credit. Enter the lesser of line 27 or line 28. See Instructions	29		00

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

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)
30	2001			
31	2002			
32	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)
33	2003			
34	2004			
35	2005			
36	2006			
37	2007			
38	2008			
39	2009			
40	2010			
41	Total available post-2002 carryover			

Part VII Limitation of Credit Carryovers

If you completed Part IV and are receiving a refund, do not complete Part VII.

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 32, column (d), and Part VI, line 41, column (d)) that you may claim this year.

42a	Current year's liability. Enter the amount from Form 301, Part II, line 35.....	42a		00
42b	Current taxable year's credit from sole proprietorships - enter the amount from Part II, line 22 ..	42b		00
42c	Current taxable year's credit from pass through entities - enter the amount from Part III, line 23...	42c		00
42d	Total current taxable year's credit. Add lines 42b and 42c	42d		00
42e	Subtract line 42d from line 42a - if the result is zero or less, enter zero.....	42e		00
43a	Available pre-2003 credit carryover - enter the amount from Part V, line 32, column (d).....	43a		00
43b	Enter the lesser of line 42a or \$500,000.....	43b		00
43c	Subtract line 42d from line 43b - if the result is zero or less, enter zero.....	43c		00
43d	Enter the lesser of line 43a or line 43c. This is the amount of pre-2003 carryover that you may use	43d		00
44	Subtract line 43d from line 42e	44		00
45	Enter the lesser of Part VI, line 41, column (d) or Part VII, line 44. This is the amount of post-2002 carryover that you may use	45		00

Part VIII Total Available Nonrefundable Credit

46	Current year's credit. If you completed Part IV and are receiving a refund - enter the amount from Part IV, line 25c. Otherwise, enter the amount from Part VII, line 42d.....	46		00
47	If you completed Part IV and are receiving a refund, enter zero. Otherwise, enter the pre-2003 carryover - from Part VII, line 43d.....	47		00
48	If you completed Part IV and are receiving a refund, enter zero. Otherwise, enter the post-2002 carryover - from Part VII, line 45.....	48		00
49	Total available credit. Add lines 46, 47 and 48. Enter total here and on Form 301, Part I, line 6.....	49		00

For the calendar year 2011 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 2011 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: Subtract 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: Subtract 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: Enter the smaller of line 8 or line 10	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

Name(s) as shown on page 1

Social Security or Employer Identification Number

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	2006	\$	\$	\$
24	2007	\$	\$	\$
25	2008	\$	\$	\$
26	2009	\$	\$	\$
27	2010	\$	\$	\$
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)

- 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)

31 Total available credit. Add lines 29 and 30

- Enter the total here and on Form 300, Part I, line 9, or Form 301, Part I, line 12.

29	_____	00
30	_____	00
31	_____	00

Form 320-1 (2011)

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 (2011)

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.....					\$	\$	\$	\$

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

For the calendar year 2011 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 **23** **00**

24 Available credit carryover - from Part IV, line 22, column (d)..... **24** **00**

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..... **25** **00**

For the calendar year 2011 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

Table with 3 columns: Line number, Description, Amount. Line 4: Number of qualifying employees... Line 5: Credit per employee... Line 6: Multiply the number on line 4 by the amount on line 5...

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

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

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	\$.00	\$.00	\$.00
15	2007	\$.00	\$.00	\$.00
16	2008	\$.00	\$.00	\$.00
17	2009	\$.00	\$.00	\$.00
18	2010	\$.00	\$.00	\$.00
19	TOTAL AVAILABLE CARRYOVER.....			\$.00

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 (2011)

Qualifying Employees

	(a) Employee Name	(b) Social Security Number	(c) Date of Hire	(d) Date Placed on Active Duty	(e) Was this employee in a full-time employment position when placed on active duty?	(f) 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 2011 or
fiscal year beginning MM/DD/YYYY and ending MM/DD/YYYY.

Attach this completed form and your Commerce postapproval 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 Postapproved Productions

Motion Picture Production Companies, complete this section.

List completed productions for which you have received Commerce postapproval.
If you have more than two completed productions, attach additional schedules. See instructions.

(a) Commerce Postapproval Information			(b)
(a)1 Allocation Year	(a)2 Postapproval Date	(a)3 Postapproval 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 S Corporation Credit Election and Shareholder's Share of Credit

5 The S corporation has made an irrevocable election for the allocation year YYYY to:
(CHECK ONLY ONE BOX)

Claim the credit for motion picture production costs as shown on Part II, line 4 (for the allocation year mentioned above);

OR

Pass the credit for motion picture production costs as shown on Part II, line 4 (for the allocation year mentioned above) through to its shareholders.

Signature Title Date

If passing the credit through to the shareholders, complete lines 6 through 8 separately for each shareholder.
Furnish each shareholder with a copy of the completed Form 334.

6 Name of shareholder _____

7 Shareholder's TIN _____

8 Shareholder's share of the available credit for motion picture production costs from Part II, line 4 **8** _____ **00**

Part IV Partner's Share of Credit

Complete lines 9 through 11 separately for each partner.
 Furnish each partner with a copy of the completed Form 334.

- 9 Name of partner _____
- 10 Partner's TIN _____
- 11 Partner's share of the available credit for motion picture production costs for allocation year YYYY from Part II, line 4 ...

11		00
----	--	----

Part V Available Credit Carryover - Motion Picture Production Costs

Attach Form(s) 334-1 to detail lines 14 and/or 17.

		(a)	(b)	(c)	(d)	(e)	(f)
12	Allocation year - see instructions						
13	Original credit amount						
14	Credit transfers received - attach schedule						
15	Available credit - add lines 13 and 14						
16	Amount previously used						
17	Credit transferred to other taxpayer(s) - attach schedule						
18	Amount unallowable - see instructions						
19	Available carryover - subtract the sum of lines 16 through 18 from line 15						
20	Total available carryover						

Corporations and S corporations - enter amount from Part V, line 20, column (f), on Form 300, Part I, line 14.
 Individuals - enter amount from Part V, line 20, column (f), on Form 301, Part I, line 20.

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

Use this form to list the credit for motion picture production costs that you either received from other entities or transferred to other entities.

Part I Credits Received From Other Entities This form applies to allocation year (Check only one box): 2006 2007 2008 2009 2010

List the credits other entities have transferred to you.

	(a) Transferor information		(b) Motion Picture Production Company Information		(c) Commerce Postapproval 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 Information		(b) Commerce Postapproval 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:

For the calendar year 2011 or
fiscal year beginning MM,MM,DD,YY,YY,YY and ending MM,MM,DD,YY,YY,YY.

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 Commerce Authority 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 Commerce Authority? | 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..... 5			
6 Enter the Arizona Commerce Authority Credit Certificate Number For the Device			

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

Name(s) as shown on page 1	Social Security or Employer Identification Number
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Part III Allowable Credit Transferred to You as a Third Party

17 Credit Limitation: Subtract the amount on line 16 from the amount on line 15. If "zero" or less, skip Part III	17		00
18 Credits Transferred to You as a Third Party: Enter the aggregate total, from Part IV, line 24, from all Forms 336 received from taxpayers that have transferred the credit to you as a third party	18		00
19 Allowable Credit to You as a Third Party: Enter the smaller of line 17 or line 18	19		00

Part IV Taxpayer's Third Party Election

To be completed by all taxpayers that had the solar energy device installed.

20 The taxpayer 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 solar energy devices listed on Part II.
- OR-
- Allow a third party to claim the credit for solar energy devices listed on Part II.

Signature Title Date

If you had more than one device installed, and are transferring those credits to different third parties, please complete a separate Form 336 for each third party for which the election is made.

- 21** Name of third party: _____
- 22** Third Party's TIN: _____
- 23** Commerce Credit Certificate Number for the device for which you are transferring the credit: _____

24 Amount of credit to be transferred to third party for the device noted on line 23. This amount must equal the amount entered on Form 336, Part II, line 11 for that particular device	24		00
25 If the credit is being transferred to only one third party, enter the amount on Part IV, line 24 here. If the credit is being transferred to more than one third party, enter the total transferred to all third parties here.....	25		00

Part V Current Year's Credit

26 Credit Computed This Taxable Year: Enter the amount from Part II, line 16.....	26		00
27 Allowable Credit Transferred to You as a Third Party: Enter the amount from Part III, line 19	27		00
28 Subtotal: Add the amount on line 26 to the amount on line 27. Enter the total.....	28		00
29 Credit You Transferred to a Third Party: Enter the amount from Part IV, line 25.....	29		00
30 Current Year's Credit: Subtract the amount on line 29 from the amount on line 28	30		00

Continued on page 3 →

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,YYYY
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	\$.00	\$.00	\$.00
39	2007	\$.00	\$.00	\$.00
40	2008	\$.00	\$.00	\$.00
41	2009	\$.00	\$.00	\$.00
42	2010	\$.00	\$.00	\$.00
43	TOTAL AVAILABLE CARRYOVER.....			\$.00

Part IX Total Available Credit

44 Individuals, corporations, or S corporations: *Enter the amount from Part V, line 30.....* **44** _____ **00**
• S corporation shareholders: *Enter the amount from Part VI, line 34.*
• Partners of a partnership: *Enter the amount from Part VII, line 37.*

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, Part I, line 16.*
• Individuals: *Also enter the amount from Part IX, line 46 on Form 301, Part I 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**

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