



**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

2009

89 X

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

ONE STAPLE ONLY IN UPPER LEFT CORNER. NO TAPE.

Personal information section including fields for first name, last name, social security number, spouse's information, and home address.

You must enter your SSN(s).

Filing Status section with options for Married filing joint return, Head of household, Married filing separate return, and Single.

Exemptions section with fields for Age 65 or over, Blind, Dependents, and Qualifying parents and ancestors.

Main tax calculation table with columns for line numbers and amounts. Includes lines 12-26 for income, deductions, and taxes.

Table for Arizona credits and payments, including lines 27-36 for credits, tax due, and overpayment.

Table for Voluntary Gifts (lines 41-50) including Arizona Wildlife, Child Abuse Prevention, National Guard Relief Fund, etc.

Table for estimated payment penalty and MSA withdrawal penalty (lines 52-54).

REFUND section (line 55) and AMOUNT OWED section (line 56) with routing and account numbers.

Payment enclosed. Check the box, and enclose but do not attach payment. PLEASE DO NOT SEND CASH.

ADOR 91-0011sv (09) Attach your federal Schedule A and Arizona Schedule A if required. Attach W-2 as last page of the return.

SV DRAFT #2, Sep-15-09 140.indd DRAFT #7, Aug-18-09

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

If completing Part A, also complete Part C, lines C16 and/or C17 and C18.

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 2009

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 2009

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 Early withdrawal of Arizona Retirement System contributions not included on your federal return	B7	00
B8 Ordinary income portion of lump-sum distributions excluded on your federal return	B8	00
B9 Total federal depreciation	B9	00
B10 Medical savings account (MSA) distributions. See page 7 of the instructions	B10	00
B11 I.R.C. §179 expense in excess of allowable amount. See page 7 of the instructions	B11	00
B12 Other additions to income. See instructions and attach your own schedule	B12	00
B13 Total. Add lines B6 through B12. Enter here and on the front of this form, line 13.....	B13	00

PART C: Subtractions from Income

C14 Exemption: Age 65 or over. Multiply the number in box 8, page 1, by \$2,100	C14	00
C15 Exemption: Blind. Multiply the number in box 9, page 1, by \$1,500.....	C15	00
C16 Exemption: Dependents. Multiply the number in box 10, page 1, by \$2,300.....	C16	00
C17 Exemption: Qualifying parents and ancestors of your parents. Multiply the number in box 11, page 1, by \$10,000.....	C17	00
C18 Total exemptions: Add lines C14 through C17. If you have no other subtractions from income, skip lines C19 through C30 and enter the amount on line C18 on Form 140, Page 1, line 15.....	C18	00
C19 Interest on U.S. obligations such as U.S. savings bonds and treasury bills.....	C19	00
C20 Exclusion for federal, Arizona state or local government pensions (up to \$2,500 per taxpayer).....	C20	00
C21 Arizona state lottery winnings included as income on your federal return (up to \$5,000 only)	C21	00
C22 U.S. Social Security or Railroad Retirement Act benefits included as income on your federal return (the taxable amount) ...	C22	00
C23 Recalculated Arizona depreciation	C23	00
C24 Certain wages of American Indians.....	C24	00
C25 Income tax refund from other states. See instructions	C25	00
C26 Deposits and employer contributions into MSAs. See page 11 of the instructions.....	C26	00
C27 Construction of an energy efficient residence. See page 11 of the instructions. Enter the number then amount.... C27a <input style="width: 40px;" type="text"/>	C27	00
C28 Compensation received for active service as a member of the reserves, national guard or the U.S. armed forces.....	C28	00
C29 Other subtractions from income. See instructions and attach your own schedule	C29	00
C30 Total: Add lines C18 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

2009



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	00
6	If line 4 is more than line 1, subtract line 1 from line 4	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 2009 that is equal to the amount of your 2009 federal credit	00
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Adjustment to Gambling Losses

8	Wagering losses allowed as a federal itemized deduction	00
9	Total gambling winnings included in your federal adjusted gross income	00
10	Arizona lottery subtraction from Form 140, page 2, line C21	00
11	Maximum allowable gambling loss deduction: Subtract line 10 from line 9	00
12	If line 11 is less than line 8, subtract line 11 from line 8; otherwise enter "zero"	00

Adjustment to Charitable Contributions

13	Amount of charitable contributions for which you are taking a credit under Arizona law	00
----	--	----

Other Adjustments

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

Adjusted Itemized Deductions

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

Itemized Deductions

OMB No. 1545-0074

2009

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 page A-1)	1		
	2 Enter amount from Form 1040, line 38 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 (See page A-2.)	5 State and local (check only one box): a <input type="checkbox"/> Income taxes, or b <input type="checkbox"/> General sales taxes }	5		
	6 Real estate taxes (see page A-5)	6		
	7 New motor vehicle taxes from line 11 of the worksheet on back. Skip this line if you checked box 5b	7		
	8 Other taxes. List type and amount ▶	8		
	9 Add lines 5 through 8			9
Interest You Paid (See page A-5.) Note. Personal interest is not deductible.	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 page A-6 and show that person's name, identifying no., and address ▶	11		
	12 Points not reported to you on Form 1098. See page A-6 for special rules	12		
	13 Qualified mortgage insurance premiums (see page A-6)	13		
	14 Investment interest. Attach Form 4952 if required. (See page A-6.)	14		
	15 Add lines 10 through 14			15
Gifts to Charity If you made a gift and got a benefit for it, see page A-7.	16 Gifts by cash or check. If you made any gift of \$250 or more, see page A-7	16		
	17 Other than by cash or check. If any gift of \$250 or more, see page A-8. 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 page A-8.)			20
Job Expenses and Certain Miscellaneous Deductions (See page A-9.)	21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-9.) ▶	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 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 on page A-10. List type and amount ▶			28
Total Itemized Deductions	29 Is Form 1040, line 38, over \$166,800 (over \$83,400 if married filing separately)? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40a. <input type="checkbox"/> Yes. Your deduction may be limited. See page A-10 for the amount to enter. } ▶			29
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ <input type="checkbox"/>			

301 Nonrefundable Individual Tax Credits and Recapture

For the calendar year 2009, 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

Table with 2 columns: Name as shown on Form 140, 140PY, 140NR or 140X and Social Security Number. Includes rows for individual and spouse.

Part I Nonrefundable Individual Tax Credits

Enter total available tax credits.

Table listing 25 tax credit categories (1-25) with columns for line number, amount, and total. Includes categories like Defense Contracting Credit, Enterprise Zone Credit, etc.

DRAFT

Part II Application of Tax Credits

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

Table listing 7 application of tax credit categories (26-34) with columns for line number, amount, and total. Includes categories like Tax from Form 140, Clean Elections Fund Tax Reduction, etc.

DRAFT #1, Apr-7-09

Your Name (as shown on page 1)	Your Social Security No.
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Nonrefundable Tax Credits Claimed

Enter amount of credits actually claimed from Part I.

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

DRAFT

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 2009 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 2009 or fiscal year beginning <u>MM,DD,YYYY</u> and ending <u>MM,DD,YYYY</u> .

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
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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*

34		00
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35 Available credit carryover - *from Part IX, line 33, column (f)*

35		00
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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
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Form 304-1 (2009)

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 (2009)

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 (2009)

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 (2009)

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 (2009)

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 2009 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 Current Taxable Year's Credit Calculation (Sole Proprietorships Only)

1 Wages for qualified services (do not include wages used in figuring the federal work opportunity credit)	1	00	
2 Cost of supplies	2	00	
3 Rental or lease cost of computers	3	00	
4 Contract research expenses. <i>See instructions</i>	4	00	
5 Total qualified research expenses. <i>Add lines 1 through 4. Enter the total</i>	5	00	
6 Average annual Arizona gross receipts. <i>See instructions</i>	6	00	
7 Fixed-base percentage (not more than 16%). <i>See instructions</i>	7	%	
8 Base amount. <i>Multiply line 6 by the percentage on line 7. Enter the result</i>	8	00	
9 Subtract line 8 from line 5. <i>If less than zero, enter zero (0)</i>	9	00	
10 Multiply line 5 by 50% (.50). <i>Enter the result</i>	10	00	
11 Enter the lesser of line 9 or line 10	11	00	
12 Current year credit for increased research activities. <i>See instructions before completing this line</i>	12	00	

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

13 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)	13	00
---	----	----

Part III 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)
14	2001			
15	2002			
16	Total available pre-2003 carryover			

Part IV 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)
17	2003			
18	2004			
19	2005			
20	2006			
21	2007			
22	2008			
23	Total available post-2002 carryover			

Part V 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 III to offset this year's tax liability. Complete Part V to determine which credit carryovers you may claim. Also complete Part V to figure the total of all of your available credit carryovers (amounts from Part III, line 16, column (d), and Part IV, line 23, column (d)) that you may claim this year.

24a	Tax liability. Enter the amount from Form 301, Part II, line 32.....	24a		00
24b	Current taxable year's credit from sole proprietorships - enter the amount from Part I, line 12.....	24b		00
24c	Current taxable year's credit from pass through entities - enter the amount from Part II, line 13.....	24c		00
24d	Total current taxable year's credit. Add lines 24b and 24c.....	24d		00
24e	Subtract line 24d from line 24a.....	24e		00
25a	Available pre-2003 credit carryover - enter the amount from Part III, line 16, column (d).....	25a		00
25b	Enter the lesser of line 24a or \$500,000.....	25b		00
25c	Subtract line 24d from line 25b - if the result is zero or less, enter zero.....	25c		00
25d	Enter the lesser of line 25a or line 25c. This is the amount of pre-2003 carryover that you may use.....	25d		00
26	Subtract line 25d from line 24e.....	26		00
27	Enter the lesser of line 23, column (d) or line 26. This is the amount of post-2002 carryover that you may use.....	27		00

Part VI Total Available Credit

28	Current year's credit - enter the amount from Part V, line 24d.....	28		00
29	Pre-2003 credit carryover - from Part V, line 25d.....	29		00
30	Post-2002 credit carryover - from Part V, line 27.....	30		00
31	Total available credit. Add lines 28, 29 and 30. Enter total here and on Form 301, Part I, line 6.....	31		00

For the calendar year 2009 or
fiscal year beginning MM/DD/YYYY and ending MM/DD/YYYY.

Attach to your return.

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

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

If additional space is needed, attach a separate schedule.

(a)	(b)	(c)
Date property placed in service or expected to be placed in service	Description	Total cost of property used to reduce 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 2009 or
fiscal year beginning and ending .

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 9 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: to **(check only one box)**:
 - Claim the credit, as shown on Part IV, line 15, column (d);
 - OR
 - Pass the credit, as shown on Part IV, line 15, column (d) 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 No.
----------------------------	--

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**

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	2004	\$	\$	\$
24	2005	\$	\$	\$
25	2006	\$	\$	\$
26	2007	\$	\$	\$
27	2008	\$	\$	\$
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*..... **29**

30 Available carryover from Part VII, line 28, column (d)..... **30**

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* **31**

DRAFT

Form 320-1 (2009)

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 No.

Form 320-2 (2009)

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:	<ul style="list-style-type: none"> • For column (c), add the number of employees in each column c1, c2 and c3 and enter the total for each column on line 12. • For columns (d) and (e), add the amounts in each column and enter the total for each column on line 12..... 					\$	\$	\$	\$

DRAFT

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

DRAFT #1, May-4-09

For the calendar year 2009 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
8 Total from continuation sheets, if applicable.....	8		00
9 Current taxable year's credit - <i>add lines 7 and 8</i>	9		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

DRAFT

For the calendar year 2009 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, as shown on Part II, line 6 for the taxable year mentioned above;
 - OR
 - Pass the credit, 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				
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

DRAFT

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

Social Security or Employer Identification No.

Form 333-1 (2009)

Qualifying Employees

(a)	(b)	(c)	(d)	(e)	(f)
Employee Name	Social Security No.	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 2009 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 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 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 1, 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 (a1)	TIN (a2)	Name (b1)	TIN (b2)			
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 (a1)	TIN (a2)		Name (c1)	TIN (c2)					
6									
7									
8									
9									
10	Total								

TIN:

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

For the calendar year 2009 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 120, 120A, 120S, 120X, 140, 140PY, 140NR, 140X, 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 type="text" value="00"/>	\$ <input type="text" value="00"/>	\$ <input type="text" value="00"/>
8 Credit Factor.....	8 <input type="text" value="10%"/>	<input type="text" value="10%"/>	<input type="text" value="10%"/>
9 Multiply the amount on line 7 by the percentage on line 8. Enter the result.....	9 \$ <input type="text" value="00"/>	\$ <input type="text" value="00"/>	\$ <input type="text" value="00"/>
10 Maximum Credit Per Building.....	10 \$ <input type="text" value="25,000 00"/>	\$ <input type="text" value="25,000 00"/>	\$ <input type="text" value="25,000 00"/>
11 In columns (a) through (c), enter the lesser of the amount on line 9, or the amount on line 10.....	11 \$ <input type="text" value="00"/>	\$ <input type="text" value="00"/>	\$ <input type="text" value="00"/>
12 Add the amounts on line 11 in each column and enter the result.....			12 <input type="text" value="00"/>
13 Enter the total from continuation sheets if applicable			13 <input type="text" value="00"/>
14 Add the amount on line 12 to the amount on line 13. Enter the total			14 <input type="text" value="00"/>
15 Maximum allowable credit			15 <input type="text" value="50,000 00"/>
16 Enter the smaller of line 14 or line 15.....			16 <input type="text" value="00"/>

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

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 Third Party: Enter the smaller of line 17 or line 18	19		00

Part IV Taxpayer 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 , 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.

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 only one third party, enter the amount on Part IV, line 24 here. If more than one third party, enter the total transferred to all third parties here.....	25		00

Part V Current Year's Credit

26 Enter the amount from Part II, line 16	26		00
27 Enter the amount from Part III, line 19	27		00
28 Add the amount on line 26 to the amount on line 27. Enter the total	28		00
29 Enter the amount from Part IV, line 25	29		00
30 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 No.
----------------------------	--

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				
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.

45 Available credit carryover from Part VIII, line 43

46 **Total Available Credit:** *Add the amount on line 44 to the amount on line 45*
 • Individuals: *Also enter the amount* from Part IX, line 46 on Form 301, line 21.
 • Corporations, including S corporations that are claiming the credit: *Also enter the amount* from Part IX, line 46 on Form 300, line 16.

44		00
45		00
46		00

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