

**CONTACTS FOR COMMERCIAL AND INDUSTRIAL
SOLAR ENERGY TAX CREDIT PROGRAM**

Arizona Commerce Authority (ACA)

•Application forms •Program guidelines

Website: www.azcommerce.com

Program Manager: (602) 845-1200

Arizona Department of Revenue

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

Phoenix (602) 255-3381

From area codes 520 and 928, toll-free (800) 352-4090

Tax forms, instructions, and other tax information

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

Income Tax Procedures and Rulings

These instructions may refer to the department's income tax procedures and rulings for more information. To view or print these, go to our website select *Reports, Statistics and Legal Research* from the main menu, then click on *Legal Research* and select a *Document Type* and *Category* from the drop down menus.

Publications

To view or print the department's publications, go to our website select *Reports, Statistics and Legal Research* from the main menu then click on *Publications* in the left-hand side column.

General Instructions

NOTE: This credit expired on December 31, 2018. Taxpayers *may not* establish any new credits for taxable years beginning from and after December 31, 2018. Taxpayers may only claim valid credit carryover amounts available from prior taxable years.

Individual taxpayers that did not make the Small Business Income election, complete this credit form and Arizona Form 301, Nonrefundable Individual Tax Credits and Recapture. Include both completed forms with your Individual Income Tax Return (Form 140, 140PY, 140NR, or 140X).

Individual taxpayers that made the Small Business Income election, complete this credit form and Arizona Form 301-SBI, Nonrefundable Individual Tax Credits and Recapture for Form 140-SBI, 140PY-SBI, 140NR-SBI and 140X-SBI. Include both completed forms with your SBI Tax Return (Form 140-SBI, 140PY-SBI, 140NR-SBI, or 140X-SBI).

Corporate taxpayers including exempt organizations with unrelated business taxable income: You must also complete Arizona Form 300, Nonrefundable Corporate Tax Credits and Recapture, and include Forms 300 and 336 with your tax return to claim this credit.

Line-by-Line Instructions

Enter the name(s) and taxpayer identification number(s) (TIN) as shown on Arizona Forms 140, 140NR, 140PY, 140X, 99T, 120, 120A, 120S, or 120X.

If the taxpayer is an exempt organization that is not required to file Arizona Form 99, enter the organization's name and employer identification number (EIN).

Fiscal year basis taxpayers must indicate the period covered by the taxable year. Include the completed form with the tax return. Exempt organizations must file this form as noted under the heading titled "Tax Exempt Organizations." All returns, statements, and other documents filed with the Department of Revenue (Department) require a taxpayer identification number (TIN). The TIN for an individual is the taxpayer's Social Security Number (SSN) or an Internal Revenue Service (IRS) individual taxpayer identification number (ITIN), or for a business, the EIN.

Paid tax preparers must also include their TIN on forms where requested. Paid preparers who fail to include their TIN may be subject to a penalty. Missing, incorrect, or unclear identification numbers may cause delays in processing.

**Part 1 - Available Credit Carryover
Lines 1 through 3**

Complete lines 1 through 3 to figure your credit carryover from taxable years 2017 and 2018 if you claimed this credit on a return for one of these years and the credit was more than your tax.

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

Add the amounts entered on lines 1 and 2 in column (d). Enter the total on line 3, column (d).

**Part 2 - Total Available Credit
Line 4**

Individuals, C Corporations, S Corporations claiming the credit, and exempt organizations with UBTI: Enter the amount from Part 1, line 3.

- **Individuals that did not make the Small Business Income election:** Also enter this amount on Form 301, Part 1, line 14, column (b).
- **Individuals that made the Small Business Income election:** Also enter this amount on Form 301-SBI, Part 1, line 10, column (b).
- C Corporations, S Corporations claiming the credit, and exempt organizations with UBTI: Also, enter this amount on Arizona Form 300, Part 1, line 10, column (b).