

For taxable year beginning \_\_\_\_/\_\_\_\_/\_\_\_\_, and ending \_\_\_\_/\_\_\_\_/\_\_\_\_.

**Attach to your return**

Name(s) as shown on Forms 140, 140PY, 140NR, 140X, 120, 120A, 120S, 120X, or 165	Social security number or federal employer ID number
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Arizona Department of Commerce certification number: \_\_\_\_\_

**Part I Schedule of Cost of Equipment or Property Used in Construction of Facility for Current Year and Calculation of Current Year's Credit**

1 Date of facility's initial construction ..... 

1	
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(a) Description		(b) Cost	
2 Total .....	2		

3 Current year's credit - multiply line 2 by 10 percent (.10) ..... 

3	
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**Part II S Corporation Credit Election and Shareholder's Share of Credit**

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

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

**OR**

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

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

If passing the credit through to the shareholder, complete lines 5 through 7 separately for each shareholder. Furnish each shareholder with a copy of the completed Form 305.

5 Name of shareholder \_\_\_\_\_  
6 Shareholder's TIN \_\_\_\_\_  
7 Shareholder's share of the amount on Part I, line 3 \_\_\_\_\_

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

Complete lines 8 through 10 separately for each partner. Furnish each partner with a copy of the completed Form 305.

8 Name of partner \_\_\_\_\_  
9 Partner's TIN \_\_\_\_\_  
10 Partner's share of the amount on Part I, line 3 \_\_\_\_\_

**Part IV Available Credit Carryover**

	(a) Carryover credit from taxable year ending	(b) Original credit amount	(c) Amount previously used	(d) Amount unallowable due to recapture of credit	(e) Available carryover - subtract the sum of columns (c) and (d) from column (b)
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26	Total available carryover				

**Part V Total Available Credit**

27 Current year's credit. Individuals, corporations, or S corporations - enter amount from Part I, line 3.

S corporation shareholders - enter the amount from Part II, line 7.

Partners of a partnership - enter amount from Part III, line 10 ..... 27

28 Available credit carryover - from Part IV, line 26, column (e)..... 28

29 Total available credit. Add line 27 and line 28. Enter total here and on Form 300, Part I, line 3 or Form 301, Part I, line 3..... 29

**Part VI Recapture of Environmental Technology Facility Credit**

30 Date facility was placed in service ..... 30

31 Date facility ceased to operate as an environmental manufacturing, producing or processing facility ..... 31

32 Enter total credit actually claimed for the total facility ..... 32

33 Enter percent based on the year facility ceased to operate as an environmental manufacturing, producing or processing facility. 33

34 Total environmental technology facility credit recapture. Multiply line 32 by line 33. Enter result here and on Form 300, Part II, line 23 or Form 301, Part II, line 29 ..... 34