

For the calendar year 2010 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	Social security number or employer identification 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 Current Taxable Year's Credit Calculation

1 Date of facility's initial construction

1	
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(a) Description		(b) Cost
		00
		00
		00
		00
		00
		00
		00
		00
		00
		00
		00
		00
		00
		00
		00
		00
		00

2 Total

2		00
---	--	----

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

3		00
---	--	----

Part II Recapture of Environmental Technology Facility Credit

4 Date facility was placed in service

4	
---	--

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

5	
---	--

6 Enter total credit actually claimed for the total facility

6		00
---	--	----

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

7		%
---	--	---

8 Total environmental technology facility credit recapture. Multiply line 6 by line 7.

8		00
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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 _____ 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.....

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

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

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

40		00
41		00
42		00