

For the calendar year 2013 or fiscal year beginning MM,MM,DD,DD,2,0,1,3 and ending MM,MM,DD,DD,2,0,YY.

Attach to your return.

Name as shown on Form 140, 140PY, 140NR, 140X, 99T, 120, 120A, 120S, 120X or 165	Social Security or Employer Identification Number
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Part I Schedule of Equipment and Current Taxable Year's Credit Calculation

If additional space is needed, attach a separate schedule.

	(a) Date property placed in service or expected to be placed in service	(b) Description	(c) Total cost of property used to reduce agricultural pollution incurred during the taxable year	
1	MM,MM,DD,DD,YY,YY			00
2	MM,MM,DD,DD,YY,YY			00
3	MM,MM,DD,DD,YY,YY			00
4	MM,MM,DD,DD,YY,YY			00
5	MM,MM,DD,DD,YY,YY			00
6	MM,MM,DD,DD,YY,YY			00
7	MM,MM,DD,DD,YY,YY			00
8	MM,MM,DD,DD,YY,YY			00
9	MM,MM,DD,DD,YY,YY			00
10	MM,MM,DD,DD,YY,YY			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 25% (.25).....		14	00
15	Maximum credit allowed.....		15	25,000
16	Credit for current taxable year – enter the lesser of line 14 or line 15.....		16	00

In order to calculate Arizona depreciation or amortization, a taxpayer who elects to claim a credit under A.R.S. §§ 43-1081.01 or 43-1170.01 shall reduce the basis of the agricultural 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 agricultural pollution control credit as shown on Part I, line 16 (for the taxable year mentioned above);

OR

Pass the agricultural 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 pages 1 and 2 of Form 325.

18 Name of shareholder _____

19 Shareholder's TIN _____

20 Shareholder's share of the amount on Part I, line 16 20 _____ 00

Name (as shown on page 1)	TIN
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Part III Partner's Share of Credit

Complete lines 21 through 23 separately for each partner.
 Furnish each partner with a copy of pages 1 and 2 of Form 325.

21 Name of partner _____

22 Partner's TIN _____

23 Partner's share of the amount on Part I, line 16 23

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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, exempt organizations with UBTI, 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

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31 Available credit carryover – from Part IV, line 29, column (d) 31

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32 **Total available credit.** Add line 30 and line 31. Corporations, exempt organizations with UBTI, and S corporations – enter total here and on Form 300, Part I, line 9. Individuals – enter total here and on Form 301, Part I, line 15..... 32

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