

**Include with your return.**

For the calendar year 2015 or fiscal year beginning MM,DD,2015 and ending MM,DD,YYYY.

Your Name as shown on Form 140, 140PY, 140NR, 140X	Your Social Security Number
Spouse's Name as shown on Form 140, 140PY, 140NR, 140X (if a joint return)	Spouse's Social Security Number

**Available Credit Carryover**

	(a) Taxable Year from which you are carrying the credit	(b) Original Credit Amount		(c) Amount Previously Used		(d) Tentative Carryover Amount		(e) Amount Unallowable  (See instructions)		(f) Available Carryover  Subtract column (e) from column (d).		
<b>1</b>	2000		00		00		00		00		00	
<b>2</b>	2001		00		00		00		00		00	
<b>3</b>	2002		00		00		00		00		00	
<b>4</b>	TOTAL AVAILABLE CARRYOVER: Add the amounts on lines 1 through 3 in column (f). Enter the total on line 4, column (f) and on <i>Arizona Form 301, Part 1, line 4, column (b)</i> .....											00

**Instructions**

**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](http://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 and click on *Legal Research* then click on *Procedures or Rulings* and select a tax type from the drop down menu.

**Publications and Brochures**  
 To view or print the department's publications and brochures, go to our website and click on *Publications*.

**NOTE:** You *must* also complete *Arizona Form 301, Nonrefundable Individual Tax Credits and Recapture, and include Forms 301 and 307 with your tax return to claim this credit.*

**Line-by-Line Instructions**

Complete the name and social security number (SSN) section at the top of the form. Indicate the period covered by the taxable year. Include the completed form with the tax return.

All returns, statements, and other documents filed with the department require a taxpayer identification number (TIN). The TIN for an individual is the taxpayer's SSN or an Internal Revenue Service (IRS) individual taxpayer identification number (ITIN). Taxpayers that fail to include their identification number may be subject to a penalty.

**Available Credit Carryover**

**Lines 1 through 4 -**

Use lines 1 through 4 to figure your total available credit carryover from taxable years 2000 through 2002. Complete these lines if you claimed the credit on a tax return for taxable years beginning before January 1, 2003, and your credit was more than your tax.

- In column (b), enter the credit originally computed for that taxable year listed in column (a).
- In column (c), enter the amount of the credit from that taxable year which you have already used.
- Subtract the amount in column (c) from column (b) and enter the difference in column (d).
- In column (e), enter the amount of the carryover that is unallowable because the recycling equipment ceased to be recycling equipment or the credit was transferred to another person.
- Subtract the amount in column (e) from the amount in column (d) and enter the difference in column (f).

Add the amounts entered on lines 1 through 3 in column (f). Enter the total on line 4, column (f) and on *Arizona Form 301, Part 1, line 4, column (b)*.

**General Instructions**

The recycling equipment credit for an individual was repealed effective for taxable years beginning from and after December 31, 2002. Individuals cannot claim any new credits. A partnership cannot generate and pass a new credit through to its individual partners.

Individuals can continue to carry any unused credit forward, if the credits were claimed in taxable years beginning prior to January 1, 2003.

The portion of the unused credit carryovers relating to that recycling equipment is lost if either of the following apply:

- If the recycling equipment ceases to be recycling equipment; or
- Is transferred to another person.

The portion of the total available credit carryover that may be claimed by the individual taxpayer is limited to the smaller of the following amounts:

- 25% of the amount of tax entered on *Arizona Form 301, Part 2, line 41*; or
- \$5,000.