

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

- For calendar year filers, tax year 2011 was the last year to establish a new credit for a water conservation system.
- Fiscal year filers with an ending date after December 31, 2011 cannot establish a new credit.
- Carryovers will be allowed for no more than five taxable years.

**Available Credit Carryover**

	(a) Taxable Year from which you are carrying the credit	(b) Original Credit Amount	(c) Amount Previously Used	(d) Available Carryover: Subtract column (c) from column (b).
1	2010	00	00	00
2	2011	00	00	00
3	TOTAL AVAILABLE CARRYOVER: Add lines 1 and 2 in column (d). Enter the total on line 3 column (d) and on <i>Arizona Form 301, Part 1, line 23, columns (b) and (c).</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*.

**General Instructions**

**NOTE:** You **must** also complete *Arizona Form 301, Nonrefundable Individual Tax Credits and Recapture, and include Forms 301 and 339 with your tax return to claim this credit.*

For calendar year filers, tax year 2011 was the last year to establish a new credit for a water conservation system. Fiscal year filers, with an ending date after December 31, 2011, cannot establish a new credit. Carryovers will be allowed for no more than five taxable years.

If the allowable tax credit was more than your tax or if you had no tax, the unused credit may be carried forward for up to the next five consecutive tax years.

**Line-by-Line Instructions**

Enter the name(s) and taxpayer SSN(s) as shown on Arizona Form 140, 140PY, 140NR or 140X. Fiscal year basis taxpayers must indicate the period covered by the taxable year. Include the completed form with the tax return.

**Available Credit Carryover**

**Lines 1 through 3 -**

Use the schedule to figure your total available credit carryover from taxable years 2010 and 2011. Complete lines 1 through 3 if you claimed the credit on a prior year return and the credit was more than your tax.

- In column (b), enter the credit originally computed for the taxable year listed in column (a).
- 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 on lines 1 and 2 in column (d).

Enter the total from column (d) on line 3.

Also, enter the total amount in column (d) from line 3 on Form 301, Part 1, line 23, columns (b) and (c). This is your total available credit.