

**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 *Reports & Legal Research* then click on *Legal Research* and select a document and a category type from the drop down menus.

**Publications**

To view or print the department's publications, go to our website and click on *Reports & Legal Research*. Then click on *Publications*.

**General Instructions**

This credit provided nonrefundable individual and corporate income tax credits for the installation of solar hot water heater plumbing stub outs and electric vehicle recharge outlets in houses or dwelling units constructed by the taxpayer. **The houses or dwelling units must be located in Arizona.**

Taxable year 2017 was the last year a taxpayer could establish the Credit for Solar Hot Water Heater Plumbing Stub Outs and Electric Vehicle Recharge Outlets. The unused portion of valid credits for Solar Hot Water Heater Plumbing Stub Outs and Electric Vehicle Recharge Outlets may be carried forward for the remainder of the five-year carryforward period.

**NOTE – To claim this credit carry forward:**

- **Individual taxpayers**, complete this credit form and Arizona Form 301, Nonrefundable Individual Tax Credits and Recapture. Include both completed forms with your tax return.
- **C Corporations, S corporations claiming this credit at the corporate level, and exempt organizations with UBTI**, complete this credit form and Arizona Form 300, Nonrefundable Corporate Tax Credits and Recapture. Include both completed forms with your tax return.

**Specific Instructions**

Complete the name and taxpayer identification number (TIN) 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 TIN. The TIN for a corporation, an exempt organization with UBTI, an S corporation, or a partnership is the taxpayer's employer identification number (EIN). The TIN for an individual is the taxpayer's Social Security Number (SSN) or an Internal Revenue Service individual taxpayer identification number. Taxpayers that fail to include their TIN may be subject to a penalty.

**Part 1 - Available Credit Carryover for the Taxpayer as Builder of the House or Dwelling Unit**

Complete Part 1 only if the allowable credit for prior taxable years exceeded the Arizona income tax liability for those taxable years.

**S corporations**, if this credit was claimed at the corporate level in a prior taxable year and there is a carryover amount available, complete Part 1.

**Line 1 – Taxable Year**

In columns (a) through (e), enter the applicable taxable years.

**Line 2 – Original Credit Amount**

In columns (a) through (e), enter the amount of the original tax credit earned for that taxable year.

**Line 3 – Amount Previously Used or Expired**

In columns (a) through (e), enter the amount of the tax credit for the taxable year that has been previously used or that has expired.

**Line 4 – Net Carryover Amount**

In columns (a) through (e), subtract the amount on line 3 from the amount on line 2. Enter the difference in the applicable columns.

**Line 5 – Total Available Carryover for Taxpayer as Builder of House or Dwelling Unit**

Add the amounts in columns (a) through (e) of line 4. Enter the total in column (e).

*This is the total available credit carryover for the current taxable year for the taxpayer that built the house or dwelling unit.*

**Part 2 - Available Credit Carryover for Taxpayer as Purchaser or Transferee of House or Dwelling Unit**

Complete Part 2 only if the allowable credit for prior taxable years exceeded the Arizona income tax liability for those taxable years.

**S corporations**, if this credit was claimed at the corporate level in a prior taxable year and there is a carryover amount available, complete Part 2.

**Lines 6 through 10 –**

Complete lines 6 through 10 as follows:

- Enter the applicable tax years in column (a).
- Enter the amount of the credit originally computed for that taxable year in column (b).
- Enter the amount of the credit from that taxable year that has already been used in column (c).
- Subtract column (c) from column (b). Enter the difference.

**Line 11 –**

Add lines 6 through 10 in column (d). Enter the total.

*This is the total credit carryover for the taxpayer as purchaser or transferee of the house or dwelling unit.*

**Part 3 - Total Available Credit Carryover**

**Line 12 – Total Available Credit Carryover**

Add lines 5 and 11. Enter the total.

*Individuals:* Also, enter the total on Form 301, Part 1, line 9, column (b).

*C Corporations, S corporations that elected to claim this credit at the corporate level, and exempt organizations with UBTI:* Also, enter the total on Form 300, Part 1, line 7, column (b).