## **Recycling Equipment Credit**

2006

For the calendar year 2006 or fiscal year beginning [M,M,D,D,Y,Y,Y,Y] and ending [M,M,D,D,Y,Y,Y,Y].

Attach to your return	Attach t	to۱	your	returi
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Name(s) as shown on Forms 140, 140PY, 140NR, 140X	Social security number or employer identification number

## **INDIVIDUAL TAXPAYERS:**

Laws 2003, Ch. 122, §§ 6 and 11, repealed the individual tax credit (ARS § 43-1076), effective for taxable years beginning from and after December 31, 2002. Individual taxpayers, including individual partners of a partnership, no longer qualify for the recycling equipment credit. A partnership cannot pass the credit through to its individual partners.

However, Laws 2003, Ch. 122, § 10, provides that individual taxpayers may claim carryovers of unused tax credits from taxable years beginning prior to January 1, 2003, for the succeeding 15 taxable years after the unused credit year. You cannot carryover any unused credit related to recycling equipment that had ceased to be recycling equipment or was transferred to another person at any time during the last four (but less than five) years. SEE INSTRUCTIONS FOR ADDITIONAL INFORMATION.

## Part I Available Credit Carryover

	(a)	(b)	(c)	(d)
	Carryover	Original credit	Amount	Available carryover -
	credit from	amount	previously used	subtract column (c)
	taxable year ending			from column (b)
. [				
3				
,				
•	Total available carryover - Add amount Enter total on line 11, column (d), and d			