

ARIZONA FORM
307

2010

Recycling Equipment Credit

For the calendar year 2010, or fiscal year beginning <u>MM DD YYYY</u> and ending <u>MM DD YYYY</u> .
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Attach to your return.

Your Name as shown on Form 140, 140PY, 140NR, 140X	Your Social Security No.
Spouse's Name as shown on Form 140, 140PY, 140NR, 140X	Spouse's Social Security No.

Individual Taxpayers

Laws 2003, Ch. 122, §§ 6 and 11, repealed the individual tax credit (A.R.S. § 43-1076) effective for taxable years beginning from and after December 31, 2002.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. **See instructions for additional information.**

Available Credit Carryover

	(a) Taxable Year from which you are carrying the credit	(b) Original Credit Amount	(c) Amount Previously Used	(d) Available Carryover: <i>Subtract column (c) from column (b).</i>
1	1995			
2	1996			
3	1997			
4	1998			
5	1999			
6	2000			
7	2001			
8	2002			
9	TOTAL AVAILABLE CARRYOVER: <i>Add the amounts on lines 1 through 8 in column (d). Enter the total on line 9 of column (d) and on Form 301, Part I, line 5.....</i>			