

For the calendar year 2010 or
fiscal year beginning MM,DD,YYYY and ending MM,DD,YYYY.

Attach to your return.

| | |
|---|--|
| Name(s) as shown on Form 140, 140PY, 140NR, 140X, 120, 120A, 120S, 120X, or 165 | Social security number or employer identification number |
|---|--|

The houses or dwelling units in which the qualifying installations are made by the builder/taxpayer must be located in Arizona. The credit is in lieu of a deduction for the expenses of installing the solar hot water heater plumbing stub outs and electric vehicle recharge outlets for which the credit is claimed.

Part I Current Taxable Year's Credit Calculation for Taxpayer That Built the House or Dwelling Unit

| | | |
|--|---|----|
| 1 Total allowable credit - from attached Form(s) 319-1, column (h)..... | 1 | 00 |
| 2 Total amount of credit transferred to purchasers or transferees - from attached Form(s) 319-2, column (c)..... | 2 | 00 |
| 3 Current taxable year's credit - subtract line 2 from line 1..... | 3 | 00 |

Part II Current Taxable Year's Credit for Purchaser or Transferee of the House or Dwelling Unit

| | | |
|---|---|----|
| 4 Total allowable credit - from attached copy of written statement provided by the builder of the house or dwelling unit..... | 4 | 00 |
|---|---|----|

Part III S Corporation Credit Elections and Shareholder's Share of Credit

5 The S corporation has made an irrevocable election for the taxable year ending _____ to:
(CHECK ONLY ONE BOX)

Claim the credit for solar hot water heater plumbing stub outs and electric vehicle recharge outlets as shown on Part I, line 3 (for the taxable year mentioned above);

OR

Pass the credit for solar hot water heater plumbing stub outs and electric vehicle recharge outlets as shown on Part I, line 3 (for the taxable year mentioned above) through to its shareholders.

Signature Title Date

6 The S corporation has made an irrevocable election for the taxable year ending _____ to:
(CHECK ONLY ONE BOX)

Claim the credit for solar hot water heater plumbing stub outs and electric vehicle recharge outlets as shown on Part II, line 4 (for the taxable year mentioned above);

OR

Pass the credit for solar hot water heater plumbing stub outs and electric vehicle recharge outlets as shown on Part II, line 4 (for the taxable year mentioned above) through to its shareholders.

Signature Title Date

If passing the credit through to the shareholders, complete lines 7 through 10 separately for each shareholder.
Furnish each shareholder with a copy of the completed Form 319.

7 Name of shareholder _____

8 Shareholder's TIN _____

| | | |
|---|---|----|
| 9 Shareholder's share of the amount on Part I, line 3 | 9 | 00 |
|---|---|----|

| | | |
|---|----|----|
| 10 Shareholder's share of the amount on Part II, line 4 | 10 | 00 |
|---|----|----|

Part IV Partner's Share of Credit

Complete lines 11 through 14 separately for each partner.
 Furnish each partner with a copy of the completed Form 319.

11 Name of partner _____

12 Partner's TIN _____

13 Partner's share of the amount on Part I, line 3

| | | |
|----|--|----|
| 13 | | 00 |
| 14 | | 00 |

14 Partner's share of the amount on Part II, line 4

Part V Available Credit Carryover for Taxpayer as Builder of House or Dwelling Unit

| | | (a) | (b) | (c) | (d) | (e) | (f) |
|----|--|-----|-----|-----|-----|-----|-----|
| 15 | Taxable year | | | | | | |
| 16 | Original credit amount | | | | | | |
| 17 | Amount previously used | | | | | | |
| 18 | Tentative carryover - <i>subtract line 17 from line 16</i> | | | | | | |
| 19 | Amount transferred - <i>enter total amount from Form(s) 319-2, column (e)</i> | | | | | | |
| 20 | Available carryover - <i>subtract line 19 from line 18</i> | | | | | | |
| 21 | Total available carryover | | | | | | |

Part VI Available Credit Carryover for Taxpayer as Purchaser or Transferee of House or Dwelling Unit

| | (a) Taxable year | (b) Original credit amount | (c) Amount previously used | (d) Available carryover - Subtract column (c) from column (b) |
|----|---------------------------|-------------------------------|-------------------------------|--|
| 22 | | | | |
| 23 | | | | |
| 24 | | | | |
| 25 | | | | |
| 26 | | | | |
| 27 | Total available carryover | | | |

Part VII Total Available Credit

- 28 Current year's credit for taxpayer that built the house or dwelling unit.
 Individuals, corporations, or S corporations - *enter the amount from Part I, line 3.*
 S corporation shareholders - *enter the amount from Part III, line 9.*
 Partners of a partnership - *enter the amount from Part IV, line 13.*.....
- 29 Current year's credit for purchaser or transferee of house or dwelling unit.
 Individuals, corporations, and S corporations - *enter the amount from Part II, line 4.*
 S corporation shareholders - *enter the amount from Part III, line 10.*
 Partners of a partnership - *enter the amount from Part IV, line 14.*.....
- 30 Available credit carryover for taxpayer as builder of house or dwelling unit - *enter the amount from Part V, line 21, column (f)*.....
- 31 Available credit carryover for taxpayer as purchaser or transferee of house or dwelling unit - *enter the amount from Part VI, line 27, column (d)*.....
- 32 **Total available credit.** *Add lines 28, 29, 30, and 31. Corporations and S corporations - enter total here and on Form 300, Part I, line 8. Individuals - enter total here and on Form 301, Part I, line 11*

| | | |
|----|--|----|
| 28 | | 00 |
| 29 | | 00 |
| 30 | | 00 |
| 31 | | 00 |
| 32 | | 00 |

Solar Hot Water Heater Plumbing Stub Out and Electric Vehicle Recharge Outlet Installations

| If the taxpayer has made qualifying installations in more than 12 houses or dwelling units, complete additional Form(s) 319-1. | (b) | (c) | (d) | (e) | (f) | (g) | (h) |
|--|--|---|---|--------------------------------------|---|--|---|
| (a) House or Dwelling Unit Address | Number of Stub Outs Installed | Allowable Cost - lesser of actual installation cost or \$75 | Total Allowable Stub Out Cost - multiply column (b) by column (c) | Number of Recharge Outlets Installed | Allowable Cost - lesser of actual installation cost or \$75 | Total Allowable Recharge Outlet Cost - multiply column (e) by column (f) | Total Allowable Credit for House or Dwelling Unit - add columns (d) and (g) |
| 1 | | | | | | | |
| 2 | | | | | | | |
| 3 | | | | | | | |
| 4 | | | | | | | |
| 5 | | | | | | | |
| 6 | | | | | | | |
| 7 | | | | | | | |
| 8 | | | | | | | |
| 9 | | | | | | | |
| 10 | | | | | | | |
| 11 | | | | | | | |
| 12 | | | | | | | |
| 13 | Total - Add lines 1 through 12. Enter the total here. | | | | | | |

Name:

TIN:

Tax Credits Transferred to the Purchaser or Transferee of a House or Dwelling Unit

| If the taxpayer is transferring the tax credit for more than 12 houses or dwelling units, complete additional Form(s) 319-2. | (b) | (c) | (d) | (e) | (f) |
|--|--|--|--|---|---|
| (a) House or Dwelling Unit Address | Name(s) of Purchaser or Transferee | Current Taxable Year's Credit Transferred - <i>amount for house or dwelling unit from column (h) of 2010 Form(s) 319-1</i> | Credit Transfer for Prior Taxable Year Ending - <i>list taxable year in which the taxpayer made the qualifying installations</i> | Amount of Prior Taxable Year Credit Transferred for House or Dwelling Unit - <i>amount from column (h) of the Form 319-1 filed for the taxable year listed in column (d)</i> | Total Credit Transfers - <i>add columns (c) and (e). Enter the total</i> |
| 1 | | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | | | | |
| 8 | | | | | |
| 9 | | | | | |
| 10 | | | | | |
| 11 | | | | | |
| 12 | | | | | |
| 13 | Total - Add lines 1 through 12. Enter the total here. | | | | |

Name:

TIN: