

For the calendar year 2013 or fiscal year beginning [M,M|D,D|2,0,1,3] and ending [M,M|D,D|Y,Y,Y,Y].

Attach this completed form and the Certification of Qualification from the Arizona Commerce Authority to your return.

Table with 2 columns: Name as shown on Form 140, 140PY, 140NR, 140X, 99T, 120, 120A, 120S, 120X, or 165; Social Security or Employer Identification Number.

Part I: Listing of Post-Approved Qualified Facilities and Apportioned Credit Amount

List qualified facilities for which you are entitled to claim a credit during this taxable year. If you have more than two facilities, attach additional schedules. See instructions.

Table with 4 columns: (a) Arizona Commerce Authority Post-Approval Information (sub-columns: (a)1 Allocation Year, (a)2 Post-Approval Date, (a)3 Post-Approval Number), (b) Apportioned Credit Amount. Rows 1-4.

Part II: Credit Recapture

NOTE: No recapture of the credit for qualified facilities is required for tax year 2013. Do not enter a date or amount in Part II.

Table with 2 columns: Description, Amount. Rows 5 and 6.

Part III: S Corporation Credit Election and Shareholder's Share of Credit and Credit Recapture

7 The S corporation has made an irrevocable election for the taxable year ending: [M,M|D,D|Y,Y,Y,Y] to (check only one box):

- Claim the credit for qualified facilities as shown on Part I, line 4 (for the taxable year mentioned above); OR Pass the credit for qualified facilities as shown on Part I, 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 8 through 10 separately for each shareholder. If passing credit recapture through to the shareholders, complete line 11 separately for each shareholder. Furnish each shareholder with a copy of the Certification from Commerce and pages 1 and 2 of Form 349.

8 Name of shareholder:

9 Shareholder's TIN:

Table with 2 columns: Description, Amount. Rows 10 and 11.

Continued on page 2 ->

Name (as shown on page 1)	TIN
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Part IV: Partner’s Share of Credit and Credit Recapture

Complete lines 12 through 14 separately for each partner.
 If passing credit recapture through to the partners, complete line 15 separately for each partner.
 Furnish each partner with a copy of the Certification from Commerce and pages 1 and 2 of Form 349.

12 Name of partner: _____

13 Partner’s TIN: _____

14 Partner’s share of the apportioned credit for qualified facilities from Part I, line 4	14		00
15 Partner’s share of the credit recapture from Part II, line 6	15		

Part V: Credit Recapture Summary

NOTE: No recapture of the credit for qualified facilities is required for tax year 2013.
 Do not enter a date or number in Part V.

16 Enter the taxable year(s) in which you took a credit for a business as a qualified facility whose Certification has been terminated or revoked: _____

- 17 Enter the total amount of credit originally claimed on prior returns:
- Individuals, corporations, exempt organizations with UBTI, and S corporations – enter the amount from Part II, line 6.
 - S corporation shareholders – enter the amount from Part III, line 11.
 - Partners of a partnership – enter the amount from Part IV, line 15.
- Also enter the amount on line 17 as instructed below:
- Corporations, exempt organizations with UBTI, and S corporations – enter this amount on Form 300, Part II, line 28.
 - Individuals – enter this amount on Form 301, Part II, line 35
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Part VI: Total Apportioned Credit Claimed This Taxable Year

- 18 Total apportioned credit for qualified facilities.
- Individuals, corporations, exempt organizations with UBTI, or S corporations – enter the amount from Part I, 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.
 - Corporations – also enter this amount on Form 120, line 22; or Form 120A, line 14; or Form 120X, line 22.
 - Exempt organizations with UBTI – also enter this amount on Form 99T, line 12.
 - S corporations – also enter this amount on Form 120S, line 18.
 - Individuals – also enter this amount on Form 140, line 33; or Form 140NR, line 33; or Form 140PY, line 35; or Form 140X, line 37
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