

2009 Nonrefundable Individual Tax Credits and Recapture

Arizona Form 301

Phone Numbers

If you have questions, please call one of the following numbers:

Phoenix	(602) 255-3381
From area codes 520 & 928 toll-free	(800) 352-4090
Hearing impaired TDD user	
Phoenix	(602) 542-4021
From area codes 520 & 928 toll-free	(800) 397-0256

You may also visit our web site at: www.azdor.gov

General Instructions

Individual taxpayers must use Form 301 to claim nonrefundable tax credits. Use this form to:

- Summarize your total available nonrefundable tax credits;
- Determine the application of the available tax credits;
- Summarize your tax liability related to recapture of tax credits.

Line-by-Line Instructions

Enter your name and SSN as shown on Arizona Form 140, 140PY, 140NR, or 140X.

All returns, statements, and other documents filed with the Department of Revenue require a taxpayer identification number (TIN). The TIN is either a correct SSN or, for a business, the federal employer identification number. Taxpayers and paid preparers who fail to include the proper TIN may be subject to a penalty. Please check the return to be sure that all required identification numbers are accurate and written clearly. Missing, incorrect, or unclear identification numbers may cause delays in processing the returns.

Part I: Nonrefundable Individual Tax Credits

Complete Part I to determine the total amount of available nonrefundable tax credits. The available tax credit amount for a particular credit is the total of the current taxable year's credit and any unused credit carryovers from prior taxable years. On lines 1 through 24, enter the available tax credit amount for each of the credits listed.

Line 1 - Defense Contracting Credits

Enter the amount from Form 302, line 1, column (c).

Line 2 - Enterprise Zone Credit

Enter the amount from Form 304, Part X, line 36.

Line 3 - Environmental Technology Facility Credit

Enter the amount from Form 305, Part VII, line 42.

Line 4 - Military Reuse Zone Credit

Enter the amount from Form 306, Part IX, line 44.

Line 5 - Recycling Equipment Credit

Enter the amount from Form 307, line 10.

Line 6 - Credit for Increased Research Activities - Individuals

Enter the amount from Form 308-I, Part VI, line 31.

Line 7 - Credit for Taxes Paid to Another State or Country

Enter the amount from Form 309, Part II, line 17.

Line 8 - Credit for Solar Energy Devices

Enter the amount from Form 310, Part III, line 18.

Line 9 - Agricultural Water Conservation System Credit

Enter the amount from Form 312, Part VI, line 22.

Line 10 - Pollution Control Credit

Enter the amount from Form 315, Part V, line 32.

Line 11 - Credit for Solar Hot Water Heater Plumbing Stub Outs and Electric Vehicle Recharge Outlets

Enter the amount from Form 319, Part VII, line 32.

Line 12 - Credit for Employment of TANF Recipients

Enter the amount from Form 320, Part VIII, line 31.

Line 13 - Credit for Contributions to Charities That Provide Assistance to the Working Poor

Enter the amount from Form 321, Part III, line 13.

Line 14 - Credit for Contributions Made or Fees Paid to Public Schools

Enter the amount from Form 322, line 12.

Line 15 - Credit for Contributions to Private School Tuition Organizations

Enter the amount from Form 323, line 12.

Line 16 - Agricultural Pollution Control Equipment Credit

Enter the amount from Form 325, Part V, line 32.

Line 17 - Credit for Donation of School Site

Enter the amount from Form 331, Part V, line 25.

Line 18 - Credit for Healthy Forest Enterprises

Enter the amount from Form 332, Part XI, line 44.

Line 19 - Credit for Employing National Guard Members

Enter the amount from Form 333, Part VI, line 22.

Line 20 - Motion Picture Credits

Enter the amount from Form 334, Part IX, line 53.

Line 21 - Credit for Solar Energy Devices - Commercial and Industrial Applications

Enter the amount from Form 336, Part IX, line 46.

Line 22 - Credit for Investment in Qualified Small Businesses

Enter the amount from Form 338, Part V, line 14.

Line 23 - Credit for Water Conservation Systems

Enter the amount from Form 339, Part III, line 10.

Line 24 - Credit for Donations to the Military Family Relief Fund

Enter the amount from Form 340, line 4.

Line 25 - Total Available Tax Credits

Add lines 1 through 24. Enter the total. This is the total amount of all nonrefundable tax credits, except the family income tax credit and the Clean Elections Fund tax credit, available for your use.

Part II: Application of Tax Credits and Recapture

Complete Part II to figure any recapture. Also complete Part II to determine which tax credits you will claim and the portion of the available tax credit amount from Part I that you will claim for a particular tax credit.

Line 26 -

Enter the amount of tax from Form 140, line 20, or Form 140PY, line 23, or Form 140NR, line 23, or Form 140X, line 26.

Line 27 -

Enter the amount of Clean Elections Fund tax reduction from Form 140, line 24, or Form 140PY, line 27, or Form 140NR, line 27, or Form 140X, line 29.

Line 28-

Subtract line 27 from line 26. Enter the result.

Line 29 -

Enter the amount of tax due from recapture of the environmental technology facility credit on Form 305, Part V, line 23.

Line 30-

Enter the amount of tax due from recapture of the credit for healthy forest enterprises on Form 332, Part IX, line 35.

Line 31 -

Add lines 29 and 30. Enter the total here and on Form 140, line 21, or Form 140PY, line 24, or Form 140NR, line 24, or Form 140X, line 27.

Line 32 -

Add lines 28 and 31 and enter the total here.

Line 33 -

If you claimed a family income tax credit, enter the amount of family income tax credit claimed from Form 140, line 26, or Form 140PY, line 29, or Form 140X, line 31.

Line 34 -

Subtract line 33 from line 32. Enter the result.

Nonrefundable Tax Credits Claimed: The total amount of tax credits you claim cannot exceed the amount entered on

line 34. In order for you to determine which tax credit(s) to claim and the amount to claim for a particular tax credit, you must consider any limitations on the allowable amount of a particular tax credit and whether you may carry the unused portion of a particular tax credit forward.

Line 35 - Defense Contracting Credits

Your unused defense contracting credits carryover may be carried forward as a credit against subsequent taxable years' tax liability through tax year 2011. See Form 302 for details. Enter the amount claimed.

Line 36 - Enterprise Zone Credit

You may carry the unused portion of this tax credit forward for five succeeding taxable years, provided the business remains in the enterprise zone. You lose the carryover if the business relocates outside of the enterprise zone. You may also lose the carryover if the enterprise zone is terminated. See Form 304 for details. Enter the amount claimed.

Line 37 - Environmental Technology Facility Credit

You may carry the unused portion of this tax credit forward for fifteen succeeding taxable years.

The portion of the available credit amount from Part I, line 3, that you may claim is limited to 75 percent of the amount of tax entered on line 32. Enter the amount claimed.

Line 38 - Military Reuse Zone Credit

You may carry the unused portion of this tax credit forward for five succeeding taxable years if the business remains in the military reuse zone. You lose the carryover if the business relocates outside of the military reuse zone. Enter the amount claimed.

Line 39 - Recycling Equipment Credit

The recycling equipment credit allowable to individuals has been repealed. You may not take this credit for taxable years beginning January 1, 2003 or later. However, the repeal did not affect any credit carryover that accrued prior to the repeal. See Form 307 for details.

The portion of the available credit carryover that you may claim is limited to the *lesser* of 25 % of the amount of tax entered on line 32 or \$5,000. Enter the amount claimed.

Line 40 - Credit for Increased Research Activities - Individuals

The unused portion of this tax credit may be carried forward for fifteen succeeding taxable years. Enter the amount claimed.

Line 41 - Credit for Taxes Paid to Another State or Country

There is no carryforward of the unused portion of this tax credit. Enter the amount claimed.

Line 42 - Credit for Solar Energy Devices

You may carry the unused portion of this credit forward for five succeeding taxable years. Enter the amount claimed.

Line 43 - Agricultural Water Conservation System Credit

You may carry the unused portion of this tax credit forward for five succeeding taxable years. Enter the amount claimed.

Line 44 - Pollution Control Credit

You may carry the unused portion of this credit forward for five succeeding taxable years. Enter the amount claimed.

Line 45 - Credit for Solar Hot Water Heater Plumbing Stub Outs and Electric Vehicle Recharge Outlets

You may carry the unused portion of this tax credit forward for five succeeding taxable years. Enter the amount claimed.

Line 46 - Credit for Employment of TANF Recipients

You may carry the unused portion of this tax credit forward for five succeeding taxable years. Enter the amount claimed.

Line 47 - Credit for Contributions to Charities That Provide Assistance to the Working Poor

You may carry the unused portion of this tax credit forward for five succeeding taxable years. Enter the amount claimed.

Line 48 - Credit for Contributions Made or Fees Paid to Public Schools

You may carry the unused portion of this tax credit forward for five succeeding taxable years. Enter the amount claimed.

Line 49 - Credit for Contributions to Private School Tuition Organizations

You may carry the unused portion of this tax credit forward for five succeeding taxable years. Enter the amount claimed.

Line 50 - Agricultural Pollution Control Equipment Credit

You may carry the unused portion of this tax credit forward for five succeeding taxable years. Enter the amount claimed.

Line 51 - Credit for Donation of School Site

You may carry the unused portion of this tax credit forward for five succeeding taxable years. Enter the amount claimed.

Line 52 - Credit for Healthy Forest Enterprises

You may carry the unused portion of this tax credit forward for five succeeding taxable years. Enter the amount claimed.

Line 53 - Credit for Employing National Guard Members

You may carry the unused portion of this tax credit forward for five succeeding taxable years. Enter the amount claimed.

Line 54 - Motion Picture Credits

You may carry the unused portion of these tax credits forward. See Form 334 and its instructions for information about the credit carry forward periods. Enter the amount claimed.

Line 55 - Credit for Solar Energy Devices - Commercial and Industrial Application

You may carry the unused portion of this tax credit forward for five succeeding taxable years. Enter the amount claimed.

Line 56 - Credit for Investment in Qualified Small Businesses

You may carry the unused portion of this tax credit forward for three succeeding taxable years. Enter the amount claimed.

Line 57 - Credit for Water Conservation Systems

You may carry the unused portion of this tax credit forward for five succeeding taxable years. Enter the amount claimed.

Line 58 - Credit for Donations to the Military Family Relief Fund

There is no carry forward for this credit. You must use this credit on the tax return filed for the taxable year in which you made your donation. The amount of the credit that you may claim is limited to the amount of your tax liability. Enter the smaller of the amount entered on line 24 or on line 32.

Line 59 - Total Tax Credits Claimed

Add lines 35 through 58 and enter the total here. This amount cannot exceed the amount entered on line 34. Enter the amount from this line on Form 140, line 27, or Form 140PY, line 30, or Form 140NR, line 29, or Form 140X, line 32.

Credit Carryover Worksheet

To figure how much of a credit carryover that you will have for next year, complete the following carryover worksheet. Keep the worksheet with your records and use the information to complete your 2010 return that you will file in 2011.

Credit Carryover Worksheet

Keep this worksheet with your records. Use this information to complete your 2010 credit forms that you will file in 2011.

(a) Credit Type		(b) Carryover?		(c) 2009 Credit	(d) Credit used for 2009	(e) Carryover to 2010
<p>On lines 1 through 4 below, enter the types of credits available to you for 2009.</p>		<p>May the unused credit for the type of credit entered in column (a) be carried forward? (See the applicable credit form for information about a specific credit.) Check either yes or no. If the answer is no, do not complete columns (c) through (e) for that line.</p>		<p>On lines 1 through 4 below, enter the amount of each credit available to you for 2009. Take these amounts from Form 301, lines 1 through 24.</p>	<p>On lines 1 through 4 below, enter the amount of each credit used for 2009. Take these amounts from Form 301, lines 35 through 58.</p>	<p>For each line on which you have entered an amount, subtract the amount in column (d) from the amount in column (c). This is the amount of each credit that you may carryover to 2010, providing the credit carryover may be carried to 2010. Use this figure when completing the appropriate 2010 credit form.</p>
		YES	NO			
1.						
2.						
3.						
4.						