

Include with your return.

For the calendar year 2014 or fiscal year beginning MM,DD,2014 and ending MM,DD,20YY.

Name as shown on Form 140, 140PY, 140NR, 140X, 99T, 120, 120A, 120S, 120X or 165

Social Security 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 1 Current Taxable Year's Credit Calculation for Taxpayer That Built the House or Dwelling Unit

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

Part 2 Current Taxable Year's Credit for Purchaser or Transferee of the House or Dwelling Unit

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

Part 3 S Corporation Credit Elections and Shareholder's Share of Credit

5 The S corporation has made an irrevocable election for the taxable year ending MM,DD,YY,YY 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 1, 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 1, 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 MM,DD,YY,YY 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 2, 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 2, 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 12 separately for each shareholder. Furnish each shareholder with a copy of pages 1, 2 and 3 of Form 319.

7 Name of shareholder: _____

8 Shareholder's TIN: _____

| | | | | |
|----|--|----|--|----|
| 9 | Shareholder's share of the amount on Part 1, line 3 | 9 | | 00 |
| 10 | Individual shareholder's share of the installation expenses from Part 1 to be included in Arizona gross income | 10 | | 00 |
| 11 | Shareholder's share of the amount on Part 2, line 4 | 11 | | 00 |
| 12 | Individual shareholder's share of the installation expenses from Part 2 to be included in Arizona gross income | 12 | | 00 |

Individual shareholders of an S corporation: The credit is in lieu of a deduction for the installation expenses for which the credit is claimed. If you are claiming the credits in Part 3, line 9 and/or line 11, you must include the amounts from Part 3, line 10 and/or line 12, on your Arizona income tax return under "Other Additions".

| | |
|---------------------------|-----|
| Name (as shown on page 1) | TIN |
|---------------------------|-----|

Part 4 Partner's Share of Credit

Complete lines 13 through 16 separately for each partner. Furnish each partner with a copy of pages 1, 2 and 3 of Form 319.

13 Name of partner: _____

14 Partner's TIN: _____

15 Partner's share of the amount on Part 1, line 3 15

| | |
|--|----|
| | 00 |
|--|----|

16 Partner's share of the amount on Part 2, line 4 16

| | |
|--|----|
| | 00 |
|--|----|

Part 5 Available Credit Carryover for Taxpayer as Builder of House or Dwelling Unit

| | (a) | (b) | (c) | (d) | (e) |
|---|-----|-----|-----|-----|-----|
| 17 Taxable year | | | | | |
| 18 Original credit amount | 00 | 00 | 00 | 00 | 00 |
| 19 Amount previously used..... | 00 | 00 | 00 | 00 | 00 |
| 20 Tentative carryover: Subtract line 19 from line 18..... | 00 | 00 | 00 | 00 | 00 |
| 21 Amount transferred: Enter total amount from Form 319-2, column (e)..... | 00 | 00 | 00 | 00 | 00 |
| 22 Available carryover: Subtract line 21 from line 20..... | 00 | 00 | 00 | 00 | 00 |
| | | | | | |
| 23 TOTAL AVAILABLE CARRYOVER | | | | | 00 |

Part 6 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). |
|---|---------------------|----------------------------------|----------------------------------|--|
| 24 | | 00 | 00 | 00 |
| 25 | | 00 | 00 | 00 |
| 26 | | 00 | 00 | 00 |
| 27 | | 00 | 00 | 00 |
| 28 | | 00 | 00 | 00 |
| 29 Total available carryover: Add lines 24 through 28 in column (d) | | | | 00 |

Part 7 Total Available Credit

- 30** Current year's credit FOR TAXPAYER THAT BUILT the house or dwelling unit:
- Individuals, corporations, exempt organizations with UBTI, or S corporations: Enter the amount from Part 1, line 3.
 - S corporation shareholders: Enter the amount from Part 3, line 9.
 - Partners of a partnership: Enter the amount from Part 4, line 15..... **30**
- 31** Current year's credit FOR PURCHASER OR TRANSFEREE of house or dwelling unit:
- Individuals, corporations, exempt organizations with UBTI, and S corporations:
Enter the amount from Part 2, line 4.
 - S corporation shareholders: Enter the amount from Part 3, line 11.
 - Partners of a partnership: Enter the amount from Part 4, line 16..... **31**
- Individuals: Also enter the sum of lines 30 and 31 (total current year credit) on Form 301, line 10, column (a).
Corporations, S corporations, and exempt organizations with UBTI: Also enter the sum of lines 30 and 31 (total current year credit) on Form 300, line 7, column (a).
- 32** Available credit carryover FOR TAXPAYER AS BUILDER of house or dwelling unit:
Enter the amount from Part 5, line 23, column (e)..... **32**
- 33** Available credit carryover for taxpayer AS PURCHASER OR TRANSFEREE of house or dwelling unit:
Enter the amount from Part 6, line 29, column (d)..... **33**
- Individuals: Also enter the sum of lines 32 and 33 (total carryover) on Form 301, line 10, column (b).
Corporations, S corporations, and exempt organizations with UBTI: Also enter the sum of lines 32 and 33 (total carryover) on Form 300, line 7, column (b).
- 34 Total available credit:** Add lines 30, 31, 32, and 33 **34**
- Individuals: Also enter this amount on Form 301, Part 1, line 10, column (c).
Corporations, exempt organizations with UBTI, and S corporations:
Also enter this amount on Form 300, Part 1, line 7, column (c).

Form 319-1 Solar Hot Water Heater Plumbing Stub Out and Electric Vehicle Recharge Outlet Installations 2014

| | (a) House or Dwelling Unit Address | (b) Number of Stub Outs Installed | (c) Allowable Cost: Enter the lesser of actual installation cost or \$75. | (d) Total Allowable Stub Out Cost: Multiply column (b) by column (c). | (e) Number of Recharge Outlets Installed | (f) Allowable Cost: Enter the lesser of actual installation cost or \$75. | (g) Total Allowable Recharge Outlet Cost: Multiply column (e) by column (f). | (h) Total Allowable Credit for House or Dwelling Unit: Add columns (d) and (g). |
|----|---------------------------------------|--------------------------------------|---|---|---|---|--|---|
| 1 | | | \$ | \$ | | \$ | \$ | \$ |
| 2 | | | \$ | \$ | | \$ | \$ | \$ |
| 3 | | | \$ | \$ | | \$ | \$ | \$ |
| 4 | | | \$ | \$ | | \$ | \$ | \$ |
| 5 | | | \$ | \$ | | \$ | \$ | \$ |
| 6 | | | \$ | \$ | | \$ | \$ | \$ |
| 7 | | | \$ | \$ | | \$ | \$ | \$ |
| 8 | | | \$ | \$ | | \$ | \$ | \$ |
| 9 | | | \$ | \$ | | \$ | \$ | \$ |
| 10 | | | \$ | \$ | | \$ | \$ | \$ |

| | | | | | | | | |
|----|-------------------------------------|--|----|----|--|----|----|----|
| 11 | TOTAL: Add lines 1 through 10 | | \$ | \$ | | \$ | \$ | \$ |
|----|-------------------------------------|--|----|----|--|----|----|----|

If the taxpayer has made qualifying installations in more than 10 houses or dwelling units, complete and include additional sheets of Form 319-1.

Form 319-2 Tax Credits Transferred to the Purchaser or Transferee of a House or Dwelling Unit 2014

| | (a) House or Dwelling Unit Address | (b) Name(s) of Purchaser or Transferee | (c) Current Taxable Year's Credit Transferred: Enter amount for house or dwelling unit from 2014 Form 319-1, column (h). | (d) Credit Transfer for Prior Taxable Year Ending: List taxable year in which the taxpayer made the qualifying installations. | (e) Amount of Prior Taxable Year Credit Transferred for House or Dwelling Unit: Amount from Form 319-1, column (h) filed for taxable year listed in column (d). | (f) Total Credit Transfers: Add columns (c) and (e). |
|----|---------------------------------------|---|--|---|---|--|
| 1 | | | \$ | | \$ | \$ |
| 2 | | | \$ | | \$ | \$ |
| 3 | | | \$ | | \$ | \$ |
| 4 | | | \$ | | \$ | \$ |
| 5 | | | \$ | | \$ | \$ |
| 6 | | | \$ | | \$ | \$ |
| 7 | | | \$ | | \$ | \$ |
| 8 | | | \$ | | \$ | \$ |
| 9 | | | \$ | | \$ | \$ |
| 10 | | | \$ | | \$ | \$ |

| | | | | | | |
|----|-------------------------------------|--|----|--|----|----|
| 11 | TOTAL: Add lines 1 through 10 | | \$ | | \$ | \$ |
|----|-------------------------------------|--|----|--|----|----|

If the taxpayer is transferring the tax credit for more than 10 houses or dwelling units, complete and include additional sheets of Form 319-2.