

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

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

Attach to your return.

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

Table with 3 rows: 1 Total allowable credit, 2 Total amount of credit transferred, 3 Current taxable year's credit. Columns for line number, amount, and 00.

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

Table with 1 row: 4 Total allowable credit. Columns for line number, amount, and 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 MM DD YYYY 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 MM DD YYYY 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 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 I, line 3

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

Table with 3 rows: 9, 10. Columns for line number, amount, and 00.

Name (as shown on page 1)	TIN
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**Part IV Partner's Share of Credit**

Complete lines 11 through 14 separately for each partner.  
 Furnish each partner with a copy of pages 1, 2 and 3 of Form 319.

- 11 Name of partner \_\_\_\_\_
- 12 Partner's TIN \_\_\_\_\_
- 13 Partner's share of the amount on Part I, line 3 .....
- 14 Partner's share of the amount on Part II, line 4 .....

<b>13</b>		<b>00</b>
<b>14</b>		<b>00</b>

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

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

Name (as shown on page 1)	TIN
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**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, exempt organizations with UBTI, 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, exempt organizations with UBTI, 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, exempt organizations with UBTI, and S corporations – enter total here and on Form 300, Part I, line 7. Individuals – enter total here and on Form 301, Part I, line 10 .....

<b>28</b>		<b>00</b>
<b>29</b>		<b>00</b>
<b>30</b>		<b>00</b>
<b>31</b>		<b>00</b>
<b>32</b>		<b>00</b>

If the taxpayer has made qualifying installations in more than 12 houses or dwelling units, complete additional Form(s) 319-1.	(b) Number of Stub Outs Installed	(c) Allowable Cost - 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 - 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)
(a) House or Dwelling Unit Address							
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
<b>13 Total - Add lines 1 through 12. Enter the total here.</b>							

Name: \_\_\_\_\_

TIN: \_\_\_\_\_

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 - amount for house or dwelling unit from column (h) of 2013 Form(s) 319-1	Credit Transfer for Prior Taxable Year Ending - list taxable year in which the taxpayer made the qualifying installations	Amount of Prior Taxable Year Credit Transferred for House or Dwelling Unit - amount from column (h) of the Form 319-1 filed for the taxable year listed in column (d)	Total Credit Transfers - add columns (c) and (e). Enter the total.
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
<b>13 Total - Add lines 1 through 12. Enter the total here.</b>					

Name: \_\_\_\_\_

TIN: \_\_\_\_\_