

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

For taxable year beginning _____, and ending _____

Attach to your return

Name(s) as shown on Forms 120, 120A, 120S, 120X, 140, 140PY, 140NR, 140X, or 165	Social security number or employer identification number
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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 Calculation of Current Taxable Year's Credit for Taxpayer That Built the House or Dwelling Unit

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

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 house or dwelling unit	4		
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Part III S Corporation Credit Election 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 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 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 _____

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

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 _____
- 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	Carryover credit from taxable year ending						
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)	(b)	(c)	(d)
	Carryover credit from taxable year ending	Original credit amount	Amount previously used	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* **28**
- 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* **29**
- 30 Available credit carryover for taxpayer as builder of house or dwelling unit - *enter amount from Part V, line 21, column (f)* **30**
- 31 Available credit carryover for taxpayer as purchaser or transferee of house or dwelling unit - *enter amount from Part VI, line 27, column (d)* **31**
- 32 **Total available credit** - *add lines 28, 29, 30, and 31. Enter the total here and on Form 300, Part I, line 10, or Form 301, Part I, line 11* **32**