

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

For taxable year beginning MM / DD / YYYY, and ending MM / DD / YYYY.

**Attach to your return**

Name(s) as shown on Forms 120, 120A, 120S, 120X, 140, 140PY, 140NR, 140X, or 165	Social security number or federal employer ID 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) .....	<b>1</b>		
2 Total amount of credit transferred to purchasers or transferees - from attached Form(s) 319-2, column (c) .....	<b>2</b>		
3 Current taxable year's credit - subtract line 2 from line 1 .....	<b>3</b>		

**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 .....	<b>4</b>		
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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 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 taxable year shown 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 taxable year shown 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 - subtract line 17 from line 16						
19	Amount transferred - enter total amount from Form(s) 319-2, column (e)						
20	Available carryover - subtract line 19 from line 18						
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 13, or Form 301, Part I, line 14* ..... **32**

## Solar Hot Water Heater Plumbing Stub Out and Electric Vehicle Recharge Outlet Installations

If the taxpayer has made qualifying installations in more than 12 houses or dwelling units, complete additional Form(s) 319-1.	(b)	(c)	(d)	(e)	(f)	(g)	(h)
(a) House or Dwelling Unit Address	Number of Stub Outs Installed	Allowable Cost - lesser of actual installation cost or \$75	Total Allowable Stub Out Cost - multiply column (b) by column (c)	Number of Recharge Outlets Installed	Allowable Cost - lesser of actual installation cost or \$75	Total Allowable Recharge Outlet Cost - multiply column (e) by column (f)	Total Allowable Credit for House or Dwelling Unit - add columns (d) and (g)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
<b>13</b>	<b>Total - Add lines 1 through 12. Enter the total here.</b>						

### Tax Credits Transferred to the Purchaser or Transferee of a House or Dwelling Unit

If the taxpayer is transferring the tax credit for more than 12 houses or dwelling units, complete additional Form(s) 319-2.  <b>(a)</b>  House or Dwelling Unit Address	<b>(b)</b>  Name(s) of Purchaser or Transferee	<b>(c)</b>  Current Taxable Year's Credit Transferred - <i>amount for house or dwelling unit from column (h) of 2002 Form(s) 319-1</i>	<b>(d)</b>  Credit Transfer for Prior Taxable Year Ending - <i>list taxable year in which the taxpayer made the qualifying installations</i>	<b>(e)</b>  Amount of Prior Taxable Year Credit Transferred for House or Dwelling Unit - <i>amount from column (h) of the Form 319-1 filed for the taxable year listed in column (d)</i>	<b>(f)</b>  Total Credit Transfers - <i>add columns (c) and (e). Enter the total</i>
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>					