

**Credit for Solar Energy Devices –
Commercial and Industrial Applications**

For the calendar year 2006 or
fiscal year beginning MM,DD,YYYY and ending MM,DD,YYYY.

Attach to your return

NAME(S) AS SHOWN ON FORM 120, 120A, 120S, 120X, 140, 140PY, 140NR, 140X, OR 165	YOUR SOCIAL SECURITY NO. OR FEDERAL EMPLOYER ID NO.

Part I: Eligibility

- | | | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|--------------------------|--|
| 1 Has the business made an application with the Arizona Department of Commerce and received an initial certification of the solar energy project? | YES | NO | |
| | 1 <input type="checkbox"/> | <input type="checkbox"/> | |
| 2 After the installation of the solar energy device was complete, did the business receive a Credit Certificate from the Arizona Department of Commerce? | | | |
| | 2 <input type="checkbox"/> | <input type="checkbox"/> | |

If the answer to either question 1 or question 2 is "No", you do not qualify for this credit. In this case, do not complete Form 336.

Part II: Credit Computation for Installing Qualifying Devices

- | | | |
|------------------------------------------------------------------------------------------------------------------------|----------|--|
| 3 Enter the total number of devices installed during the taxable year for which the business is claiming a credit..... | 3 | |
| 4 Enter the total number of buildings on which the business installed a solar energy device..... | 4 | |

	(a) BUILDING 1	(b) BUILDING 2	(c) BUILDING 3	
5 Enter the address of the building on which the device was installed..... 5				
6 Enter the Department of Commerce Credit Certificate Number For the Device 6				
7 Enter the installed cost of the device.... 7				
8 Credit Factor..... 8				
9 Multiply the amount on line 7 by the percentage on line 8. Enter the result..... 9				
10 Maximum Credit Per Building..... 10				
11 In columns (a) through (c), enter the lesser of the amount on line 9, or the amount on line 10..... 11				
12 Add the amounts on line 11 in each column and enter the result.....				12
13 Enter the total from continuation sheets if applicable.....				13
14 Add the amount on line 12 to the amount on line 13. Enter the total				14
15 Maximum allowable credit.....				15
16 Enter the smaller of line 14 or line 15.....				16

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Part III: Allowable Credit for Third Party Financier Transferred to the Financier from the Business Otherwise Eligible for the Credit

17 Credit Limitation: Subtract the amount on line 16 from the amount on line 15. If "zero" or less, skip Part III	17		
18 Credits Transferred to Third Party Financier: Enter the aggregate total, from Part IV, line 24, from all Forms 336 received from businesses that have transferred the credit to you as the third party financing the device.....	18		
19 Allowable Credit to Third Party Financier: Enter the smaller of line 17 or line 18.....	19		

Part IV: Taxpayer Third Party Election

To be completed by all businesses that had the solar energy device installed if the business is electing to transfer the credit to a third party that financed the device.

20 The taxpayer has made an irrevocable election for the taxable year ending [M,M|D,D|Y,Y,Y,Y] to (**check only one box**):

- Claim the credit for solar energy devices listed on Part II.
- OR-
- Allow the third party that financed the device to claim the credit.

Signature Title Date

If allowing more than one third party to claim the credit because different devices were financed by more than one party, complete a separate Form 336 for each election.

21 Name of third party: _____

22 Third Party's TIN: _____

23 Commerce Credit Certificate Number for the financed device: _____

24 Amount of credit to be transferred to third party for the device noted on line 23. This amount must equal the amount entered on Form 336, Part II, line 11 for that particular device	24		
25 If only one third party, enter the amount on Part IV, line 24 here. If more than one third party, enter the total transferred to all third parties here.....	25		

Part V: Current Year's Credit

26 Enter the amount from Part II, line 16	26		
27 Enter the amount from Part III, line 19	27		
28 Add the amount on line 26 to the amount on line 27. Enter the total	28		
29 Enter the amount from Part IV, line 25	29		
30 Subtract the amount on line 29 from the amount on line 28.....	30		

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Part VI: S Corporation Credit Election and Shareholder's Share of Credit

31 The S corporation has made an irrevocable election for the taxable year ending MM,MM,DD,YY,YY,YY to **(check only one box)**:

Claim the credit for solar energy devices as shown on Part V, line 30.

-OR-

Pass the credit for solar energy devices as shown on Part V, line 30, for the taxable year mentioned above through to its shareholders.

Signature Title Date

If passing the credit through to the shareholder, complete lines 32 through 34 separately for each shareholder. Furnish each shareholder with a copy of the completed Form 336.

32 Name of shareholder: _____

33 Shareholder's TIN: _____

34 Shareholder's share of the amount shown on Part V, line 30 **34**

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Part VII: Partner's Share of Credit

Complete lines 35 through 37 separately for each partner. Furnish each partner with a copy of the completed Form 336.

35 Name of partner: _____

36 Partner's TIN: _____

37 Partner's share of the amount on Part V, line 30..... **37**

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Part VIII: Available Credit Carryover

	(a) Carryover From Taxable Year Ending	(b) Original Credit Amount	(c) Amount Previously Used	(d) Available Carryover: <i>Subtract column (c) from column (b).</i>
38				
39				
40				
41				
42				
43	TOTAL AVAILABLE CARRYOVER			

Part IX: Total Available Credit

44 Individuals, corporations, or S corporations: *Enter the amount from Part V, line 30.....*

- S corporation shareholders: *Enter the amount from Part VI, line 34.*
- Partners of a partnership: *Enter the amount from Part VII, line 37.*

45 Available credit carryover from Part VIII, line 43

46 **Total Available Credit:** *Add the amount on line 44 to the amount on line 45.....*

- Individuals: *Also enter the amount from Part IX, line 46 on Form 301, line 22.*
- Corporations, including S corporations that are claiming the credit: *Also enter the amount from Part IX, line 46 on Form 300, line 17.*

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46		