

Include this completed form and the Certification of Qualification from the Arizona Commerce Authority with your return.

For the calendar year 2014 or fiscal year beginning MM,MM,DD,20,1,4 and ending MM,MM,DD,20,YY,YY.

Name as shown on Form 140, 140PY, 140NR, 140X, 99T, 120, 120A, 120S, 120X, or 165	Social Security or Employer Identification Number
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Part 1 Listing of Post-Approved Renewable Energy Operations and Apportioned Credit Amount

List renewable energy operations for which you are entitled to claim a credit during this taxable year. If you have more than two operations, include additional schedules. See instructions.

(a) Arizona Commerce Authority Post-Approval Information			(b) Apportioned Credit Amount	
(a)1 Allocation Year	(a)2 Post-Approval Date	(a)3 Post-Approval Number		
1	YYYY	MM DD YYYY		00
2	YYYY	MM DD YYYY		00
3	Aggregate total from all additional schedules.....		3	00
4	TOTAL: Add lines 1 through 3		4	00

Part 2 Credit Recapture

5 Date on which the Certification of the business as a renewable energy industry was terminated or revoked.....	5	M M D D Y Y Y Y
6 Total recapture of apportioned credit for renewable energy industry: Full amount of credits previously claimed or passed through to S corporation shareholders or partners of a partnership. Enter the amounts from Part 1, column (b) on Form 342 for the tax years prior to the date on line 5. If more than one Certification has been terminated or revoked, enter the aggregate amount	6	00

Part 3 S Corporation Credit Election and Shareholder's Share of Credit and Credit Recapture

7 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 renewable energy industry as shown on Part 1, line 4 (for the taxable year mentioned above);

OR

Pass the credit for renewable energy industry as shown on Part 1, line 4 (for the taxable year mentioned above) through to its shareholders.

Signature	Title	Date
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If passing the credit through to the shareholders, complete lines 8 through 10 separately for each shareholder. If passing credit recapture through to the shareholders, complete line 11 separately for each shareholder. Furnish each shareholder with a copy of the Certification from Commerce and pages 1 and 2 of Form 342.

8 Name of shareholder: _____

9 Shareholder's TIN: _____

10 Shareholder's share of the apportioned credit for renewable energy industry from Part 1, line 4.....	10	00
11 Shareholder's share of the credit recapture from Part 2, line 6	11	00

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Name (as shown on page 1)

TIN

Part 4 Partner's Share of Credit and Credit Recapture

Complete lines 12 through 14 separately for each partner. If passing credit recapture through to the partners, complete line 15 separately for each partner. Furnish each partner with a copy of the Certification from Commerce and pages 1 and 2 of Form 342.

12 Name of partner: _____

13 Partner's TIN: _____

14 Partner's share of the apportioned credit for renewable energy industry from Part 1, line 4.....	14		00
15 Partner's share of the credit recapture from Part 2, line 6	15		00

Part 5 Credit Recapture Summary

16 Enter the taxable year(s) in which you took a credit for a business as a renewable energy industry whose Certification has been terminated or revoked:

17 Enter the total amount of credit originally claimed on prior returns:

- Individuals, corporations, exempt organizations with UBTI, and S corporations: Enter the amount from Part 2, line 6.

• S corporation shareholders: Enter the amount from Part 3, line 11.

• Partners of a partnership: Enter the amount from Part 4, line 15 17 00

Corporations, exempt organizations with UBTI, and S corporations: Also enter this amount on Form 300, Part 2, line 28.

Individuals: Also enter this amount on Form 301, Part 2, line 35.

Part 6 Total Apportioned Credit Claimed This Taxable Year

18 Total apportioned credit for renewable energy industry:

- Individuals, corporations, exempt organizations with UBTI, or S corporations: Enter the amount from Part 1, line 4.

• S corporation shareholders: Enter the amount from Part 3, line 10.

• Partners of a partnership: Enter the amount from Part 4, line 14 18 00

Corporations: Also enter this amount on Form 120, line 22; or Form 120A, line 14; or Form 120X, line 22.

Exempt organizations with UBTI: Also enter this amount on Form 99T, line 12.

S corporations: Also enter this amount on Form 120S, line 18.

Individuals: Also enter this amount on Form 140, line 57; or Form 140NR, line 64; or Form 140PY, line 69; or Form 140X, line 40.