

**All taxpayers: Include with your return. Exempt organizations: See instructions.**

For the calendar year 2018 or fiscal year beginning MM,DD,2018 and ending MM,DD,YYYY.

Your Name as shown on Form 140, 140NR, 140PY, 140X, 99, 99T, 120, 120A, 120S, 120X, 165	Your Social Security or Employer Identification Number
Spouse's Name as shown on Form 140, 140NR, 140PY, 140X (if a joint return)	Spouse's Social Security Number

**Part 1 Eligibility**

- |   |                          |                          |
|---|--------------------------|--------------------------|
|   | <b>YES</b>               | <b>NO</b>                |
| 1 Has the taxpayer made an application with the Arizona Commerce Authority and received an initial certification of the solar energy project? .....1        | <input type="checkbox"/> | <input type="checkbox"/> |
| 2 After the installation of the solar energy device was complete, did the taxpayer receive a Credit Certificate from the Arizona Commerce Authority? .....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 2 Credit Computation for Installing Qualifying Devices**

- |   |          |  |
|---|----------|--|
| 3 Enter the total number of devices installed during the taxable year for which the taxpayer is claiming a credit | <b>3</b> |  |
| 4 Enter the total number of buildings on which the taxpayer installed solar energy devices .....                  | <b>4</b> |  |

	(a) <b>BUILDING 1</b>	(b) <b>BUILDING 2</b>	(c) <b>BUILDING 3</b>
5 Address of the building on which the device was installed .....			
6 Arizona Commerce Authority Credit Certificate Number for the device .....			

	BUILDING 1	BUILDING 2	BUILDING 3
7 Enter the installed cost of the device ..... 7	\$ <input style="width:80%;" type="text"/> 00	\$ <input style="width:80%;" type="text"/> 00	\$ <input style="width:80%;" type="text"/> 00
8 Credit Factor..... 8	10%	10%	10%
9 Multiply the amount on line 7 by the percentage on line 8, and enter the result..... 9	\$ <input style="width:80%;" type="text"/> 00	\$ <input style="width:80%;" type="text"/> 00	\$ <input style="width:80%;" type="text"/> 00
10 Maximum Credit Per Building.. 10	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
11 In columns (a) through (c), enter the smaller of the amount on line 9, or the amount on line 10.. 11	\$ <input style="width:80%;" type="text"/> 00	\$ <input style="width:80%;" type="text"/> 00	\$ <input style="width:80%;" type="text"/> 00
12 Add the amounts on line 11 in each column and enter the total..... 12			00
13 Enter the total from continuation sheets, if applicable..... 13			00
14 Add the amount on line 12 to the amount on line 13. Enter the total ..... 14			00
15 Maximum allowable credit ..... 15			\$ 50,000.00
16 Enter the smaller of line 14 or line 15..... 16			00

Your Name (as shown on page 1)

Your Social Security or Employer Identification Number

**Part 3 Taxpayer's Election to Transfer Credit to Third Party**

To be completed by **all** taxpayers that had the solar energy device installed.

17 The taxpayer has made an irrevocable election for the taxable year ending:                       
to (**check only one box**):

- (a)  **Not** transfer the credit for **any** solar energy devices listed in Part 2.  
OR
- (b)  Transfer the credit for (**check only one box**)
  - (i)  **All** the solar devices listed in Part 2.  
OR
  - (ii)  Some of the solar energy devices listed in Part 2. *Enter the Certificate number from Part 2, line 6 for each device transferred.*

\_\_\_\_\_ ; \_\_\_\_\_ ; \_\_\_\_\_

Signature \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_

- If box (a) is checked, complete Parts 4 through 8, as applicable.
- If box (b) is checked, *and*
  - You are transferring the credit for **all** solar energy devices listed in Part 2, on line 6:
    - Complete Form 336-T for every qualified third party that you are transferring a credit to for the device.
    - If you are claiming a pass-through credit received from a Partnership or S corporation, complete Parts 4, 5, 7, and 8 of Form 336.
    - If you have a carryover amount from a credit claimed in a prior year, complete Part 7 and 8 of Form 336.
  - You are **not** transferring the credit for **all** solar energy devices listed in Part 2, on line 6:
    - Complete Form 336-T for every qualified third party that you are transferring a credit to for the solar energy device.
    - If you are an S corporation, also complete Parts 4 and 6 of Form 336 for the credit that was not transferred.
    - If you are a Partnership, also complete Parts 4 and 5 of Form 336 for the credit that was not transferred.
    - All other taxpayer, also complete Parts 4, 7, and 8 of Form 336 for the credit that was not transferred.

**Part 4 Current Year's Credit**

18	Credit computed this taxable year: Enter the amount from Part 2, line 16.....	18		00
19	Credit amount <b>you transferred to a third party</b> : Enter the amount from Form 336-T, Part 2, line 7. If you transferred a credit to more than one third party, add all Form 336-T, Part 2, line 7 amounts and enter the total.....	19		00
20	Subtract line 19 from line 18 and enter the difference.....	20		00
21	Credit amount <b>transferred to you as a third party</b> : Enter the amount from Form(s) 336-T, Part 2, line 7.....	21		00
22	Credit amount passed through to you by a <b>Partnership</b> : Enter the amount from Form 336-P, line 6.	22		00
23	Credit amount passed through to you by an <b>S corporation</b> : Enter the amount from Form 336-S, line 6	23		00
24	Add lines 20 through 23 and enter the total.....	24		00
25	Maximum allowable credit.....	25	\$	50,000.00
26	Enter the smaller of line 24 or 25.....	26		00

Continued on page 3 →

Your Name (as shown on page 1)	Your Social Security or Employer Identification Number
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**Part 5 Partner's Share of Credit**

Partnerships:

- Complete a separate Form 336-P for each partner.
- Furnish each partner with their completed Form 336-P.

**Part 6 S Corporation Credit Election and Shareholder's Share of Credit**

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

- (a)  Claim the non-transferred credit for solar energy devices as shown in Part 4, line 26, for the taxable year mentioned above.
- OR-**
- (b)  Pass the non-transferred credit for solar energy devices as shown in Part 4, line 26, for the taxable year mentioned above through to its shareholders.

\_\_\_\_\_  
Signature Title Date

- If box (a) is checked, complete Parts 7 and 8.
- If box (b) is checked:
  - Complete a separate Form 336-S for each shareholder. Furnish each shareholder with a copy of their completed Form 336-S.
  - Complete Parts 7 and 8 of Form 336, only, if you have a carryover amount from a credit claimed in a prior year.
  - Include a copy of Form 336 and each Form 336-S with your return.

**Part 7 Available Credit Carryover**

	(a) Taxable Year from which you are carrying a credit	(b) Original Credit Amount	(c) Amount Previously Used	(d) Available Carryover: Subtract column (c) from column (b).
28	2013	00	00	00
29	2014	00	00	00
30	2015	00	00	00
31	2016	00	00	00
32	2017	00	00	00
33	Total Available Carryover: Add lines 28 through 32, column (d), and enter the total.....			00

**Part 8 Total Available Credit**

<p>34 Current year's credit:</p> <ul style="list-style-type: none"> <li>• Individuals, C corporations, S corporations that are claiming the credit, or exempt organizations with UBTI: Enter the amount from Part 4, line 26.</li> <li>• Individuals: Also, enter this amount on <i>Arizona Form 301, Part 1, line 19, column (a)</i>.</li> <li>• C corporations, S corporations that are claiming the credit, and exempt organizations with UBTI: Also, enter this amount on <i>Arizona Form 300, Part 1, line 14, column (a)</i> .....</li> </ul>	<b>34</b>		00
<p>35 Available credit carryover from Part 7, line 33, column (d).</p> <ul style="list-style-type: none"> <li>• Individuals: Also enter this amount on <i>Arizona Form 301, Part 1, line 19, column (b)</i>.</li> <li>• C corporations, S corporations that are claiming the credit, and exempt organizations with UBTI: Also, enter this amount on <i>Arizona Form 300, Part 1, line 14, column (b)</i> .....</li> </ul>	<b>35</b>		00
<p>36 Total Available Credit: Add lines 34 and 35 and enter the total.</p> <ul style="list-style-type: none"> <li>• Individuals: Also, enter this amount on <i>Arizona Form 301, Part 1, line 19, column (c)</i>.</li> <li>• C corporations, S corporations that are claiming the credit, and exempt organizations with UBTI: Also, enter this amount on <i>Arizona Form 300, Part 1, line 14, column (c)</i>.</li> </ul>	<b>36</b>		00