

**Include with your return.**

For the calendar year 2019 or fiscal year beginning [M,M|D,D|2,0,1,9] and ending [M,M|D,D|Y,Y,Y,Y].

Your Name as shown on Form 140, 140NR, 140PY, 140X, 99T, 120, 120A, 120S, 120X or 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 Business Information**

- 1 Business name: \_\_\_\_\_
- 2 Business location: \_\_\_\_\_  
\_\_\_\_\_
- 3 Employer Identification Number: \_\_\_\_\_

**Part 2 Net Increase in Qualified Employment Positions**

4 Average number of qualified employment positions during the current taxable year.....	<b>4</b>	
5 Average number of qualified employment positions during the immediately preceding taxable year ..	<b>5</b>	
6 Net increase in the number of qualified employment positions: Subtract line 5 from line 4 .....	<b>6</b>	
7 Number of positions on line 6 that are eligible for any other income tax credit under Arizona law .....	<b>7</b>	
8 Maximum number of positions eligible for the credit: Subtract line 7 from line 6.....	<b>8</b>	

**Part 3 Qualifying New Employees**

9 New employees hired during the year .....	<b>9</b>	
10 Qualified new employees .....	<b>10</b>	
11 Maximum number of qualifying net new employees: Enter the smaller of line 8 or line 10.....	<b>11</b>	

**Part 4 Credit Calculation for Qualified Employees**

	(a) No. of Qualifying Employees	(b) Qualifying Wages	(c) Percentage	(d) Allowable Credit	
12 Qualifying Net New Employees..... 12	\$	00	25%	\$	00
13 Previously Qualified Employees in the Second Year of Continuous Employment.... 13	\$	00	33.33%	\$	00
14 Previously Qualified Employees in the Third Year of Continuous Employment..... 14	\$	00	50%	\$	00
15 Current year's <b>pass-through amounts</b> from all <b>Partnership(s)</b> : Enter the total amount from Form(s) 320-P. <i>See instructions</i> ..... 15	\$	00		\$	00
16 Current year's <b>pass-through amounts</b> from all <b>S corporation(s)</b> : Enter the total amount from Form(s) 320-S. <i>See instructions</i> ..... 16	\$	00		\$	00
17 <b>Total Current Year's Credit:</b> For each column (a), (b), and (d), add lines 12 through 16, and enter the total for each column..... 17	\$	00		\$	00

**Note: Do not take a subtraction for the same wage expense for which a credit is claimed.**

- **Individuals:** If you are claiming a current year's credit you **must** add-back on your tax return, under *Other Additions to Income*, the total net amount of qualifying wage expenses entered on line 17, column (b).
- **C Corporations, Partnerships and Exempt organizations with UBTI:** If you are claiming a current year's credit you must add-back on your tax return, under *Additions related to Arizona tax credits*, the total net amount of qualifying wage expenses entered on line 17, column (b).
- **S corporations:** If you are passing the current year's credit to your shareholders you must report, on each shareholder's Form 320-S, Part 3, line 5, the net amount of qualifying wage expenses enter on line 17, column (b).

Continued on page 2 →

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:

- Do not complete Part 7 and 8 of Form 320.
- Complete Form 320-P separately for each partner.
- Furnish each partner with a copy of Form 320-P.

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

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

- (a)  Claim the credit for employment of TANF recipients, as shown on Part 4, line 17, column (d) for the taxable year mentioned above;  
OR  
(b)  Pass the credit for employment of TANF recipients, as shown on Part 4, line 17, column (d) for the taxable year mentioned above, through to its shareholders.

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

- If box (a) is checked, continue to Part 7.
- If box (b) is checked:
  - Complete a separate Form 320-S for each shareholder.
  - Furnish each shareholder with a copy of Form 320-S
  - S corporations that have a carryover available from a credit in a prior year **must** complete Part 7; and Part 8, lines 26 and 27. If no carryover is available do not complete Part 7 and Part 8.

**Part 7 Available Credit Carryover**

	(a) Taxable Year from which you are carrying the credit	(b) Original Credit Amount	(c) Amount Previously Used	(d) Available Carryover: Subtract column (c) from column (b).
19	2014	00	00	00
20	2015	00	00	00
21	2016	00	00	00
22	2017	00	00	00
23	2018	00	00	00
24	Total Available Carryover: Add lines 19 through 23, column (d).....			<b>24</b> 00

**Part 8 Total Available Credit**

<b>25</b>	Current year's credit: • Individuals, C corporations, S corporations that are claiming the credit, or exempt organizations with UBTI: Enter the amount from Part 4, line 17, column (d). • Individuals: Also, enter this amount on <i>Arizona Form 301, Part 1, line 9, column (a)</i> . • 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 7, column (a)</i> .....	<b>25</b>	00
<b>26</b>	Available carryover: Enter the amount from Part 7, line 24, column (d). • Individuals: Also, enter this amount on <i>Arizona Form 301, Part 1, line 9, column (b)</i> . • 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 7, column (b)</i> .....	<b>26</b>	00
<b>27</b>	Total Available Credit: Add lines 25 and 26 and enter the total. • Individuals: Also, enter on <i>Arizona Form 301, Part 1, line 9, column (c)</i> . • 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 7, column (c)</i> .....	<b>27</b>	00

Your Name (as shown on Form 320 page 1)

Your Social Security or Employer Identification Number

Page \_\_\_\_\_ of \_\_\_\_\_

**Form 320-1**

**Qualifying Employees**

**2019**

	(a) Employee's Name	(b) Social Security Number	(c) Date of Hire	(d) Was this employee an Arizona resident on date of hire?	(e) Was this employee receiving TANF benefits on date of hire?
1				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
2				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
3				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
4				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
5				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
6				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
7				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
8				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
9				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
10				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
11				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
12				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
13				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
14				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
15				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
16				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
17				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
18				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
19				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
20				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
21				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
22				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
23				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
24				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
25				<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

If you have more than 25 qualifying employees, complete additional schedules and include behind this page.

Your Name (as shown on Form 320, page 1)

Your Social Security or Employer Identification Number

Page \_\_\_\_\_ of \_\_\_\_\_

**Form 320-2** **Qualifying Employees for Which You are Claiming a Credit** **2019**

	(a) Employee's Name	(b) Social Security Number	(c) Type of Employee Check the appropriate box. This employee is a:			(d) Total Wages Paid to the Employee During the Current Taxable Year Less Wages Subsidized as Provided by A.R.S. §46-299	(e) Maximum Allowable Wages: Enter the lesser of column (d) or the maximum allowed below.			
			(c1) 1 <sup>st</sup> Year Employee	(c2) 2 <sup>nd</sup> Year Employee	(c3) 3 <sup>rd</sup> Year Employee		(e1) Year 1 \$2000	(e2) Year 2 \$3000	(e3) Year 3 \$3000	
1			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		00			
2			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		00			
3			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		00			
4			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		00			
5			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		00			
6			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		00			
7			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		00			
8			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		00			
9			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		00			
10			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		00			
11			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		00			
12	<b>TOTAL:</b> • For column (c), add the number of employees in each column (c1), (c2) and (c3), and enter the total for each column on line 12.  • For columns (d) and (e), add the amounts in each column and enter the total for each column on line 12. .... <b>12</b>						00			

If you have more than 11 qualifying employees for which you are claiming a credit, complete additional schedules and include behind this page.