

# 2011 Nonrefundable Individual Tax Credits and Recapture

# Arizona Form 301

## Phone Numbers

If you have questions, please call one of the following numbers:

Phoenix	(602) 255-3381
From area codes 520 & 928, toll-free	(800) 352-4090
Hearing impaired TDD user:	
Phoenix	(602) 542-4021
From area codes 520 & 928, toll-free	(800) 397-0256

You may also visit our web site at [www.azdor.gov](http://www.azdor.gov).

## General Instructions

Individual taxpayers must use Form 301 to claim nonrefundable tax credits. Use this form to:

- Summarize your total available nonrefundable tax credits.
- Determine the application of the available tax credits.
- Summarize your tax liability related to recapture of tax credits.

## Line-by-Line Instructions

Enter your name and Social Security Number (SSN) as shown on Arizona Form 140, 140PY, 140NR, or 140X.

All returns, statements, and other documents filed with the Arizona Department of Revenue ("Department") require a taxpayer identification number (TIN). The TIN is either a correct SSN or, for a business, the employer identification number (EIN). Taxpayers and paid preparers who fail to include the proper TIN may be subject to a penalty. Please check the return to be sure that all required identification numbers are accurate and written clearly. Missing, incorrect, or unclear identification numbers may cause delays in processing the returns.

## Part I: Nonrefundable Individual Tax Credits

Complete Part I to determine the total amount of available nonrefundable tax credits. The available tax credit amount for a particular credit is the total of the current taxable year's credit and any unused credit carryovers from prior taxable years. On lines 1 through 27, enter the available tax credit amount for each of the credits listed.

### Line 1 - Defense Contracting Credits

Enter the amount from Form 302, line 1, column (c).

### Line 2 - Enterprise Zone Credit

Enter the amount from Form 304, Part X, line 36.

### Line 3 - Environmental Technology Facility Credit

Enter the amount from Form 305, Part VII, line 42.

### Line 4 - Military Reuse Zone Credit

Enter the amount from Form 306, Part IX, line 44.

### Line 5 - Recycling Equipment Credit

Enter the amount from Form 307, line 8, column (d).

### Line 6 - Credit for Increased Research Activities - Individuals

Enter the amount from Form 308-I, Part IV, line 25c, or from Form 308-I, Part VIII, line 49.

### Line 7 - Credit for Taxes Paid to Another State or Country

Enter the amount from Form 309, Part II, line 17.

### Line 8 - Credit for Solar Energy Devices

Enter the amount from Form 310, Part III, line 18.

### Line 9 - Agricultural Water Conservation System Credit

Enter the amount from Form 312, Part VI, line 22.

### Line 10 - Pollution Control Credit

Enter the amount from Form 315, Part V, line 32.

### Line 11 - Credit for Solar Hot Water Heater Plumbing Stub Outs and Electric Vehicle Recharge Outlets

Enter the amount from Form 319, Part VII, line 32.

### Line 12 - Credit for Employment of TANF Recipients

Enter the amount from Form 320, Part VIII, line 31.

### Line 13 - Credit for Contributions to Charities That Provide Assistance to the Working Poor

Enter the amount from Form 321, line 13.

### Line 14 - Credit for Contributions Made or Fees Paid to Public Schools

Enter the amount from Form 322, line 12.

### Line 15 - Credit for Contributions to Private School Tuition Organizations

Enter the amount from Form 323, line 12.

### Line 16 - Agricultural Pollution Control Equipment Credit

Enter the amount from Form 325, Part V, line 32.

### Line 17 - Credit for Donation of School Site

Enter the amount from Form 331, Part V, line 25.

### Line 18 - Credit for Healthy Forest Enterprises

Enter the amount from Form 332, Part XI, line 44.

### Line 19 - Credit for Employing National Guard Members

Enter the amount from Form 333, Part VI, line 22.

### Line 20 - Motion Picture Credits

Enter the amount from Form 334, Part V, line 20, column (f).

### Line 21 - Credit for Solar Energy Devices - Commercial and Industrial Applications

Enter the amount from Form 336, Part IX, line 46.

### Line 22 - Credit for Investment in Qualified Small Businesses

Enter the amount from Form 338, Part V, line 14.

**Line 23 - Credit for Water Conservation Systems**

Enter the amount from Form 339, Part III, line 10.

**Line 24 - Credit for Donations to the Military Family Relief Fund**

Enter the amount from Form 340, line 4.

**Line 25 - Renewable Energy Production Tax Credit**

Enter the amount from Form 343, Part V, line 18.

**Line 26 - Solar Liquid Fuel Credit**

Enter the amount from Form 344, Part IV, line 22.

**Line 27 - Credit for New Employment**

Enter the amount from Form 345, Part VI, line 27.

**Line 28 - Total Available Tax Credits**

Add lines 1 through 27. Enter the total. This is the total amount of all nonrefundable tax credits, except the family income tax credit and the Clean Elections Fund Tax Credit, available for your use.

**Part II: Application of Tax Credits and Recapture**

Complete Part II to figure any recapture. Also, complete Part II to determine which tax credits you will claim and the portion of the available tax credit amount from Part I that you will claim for a particular tax credit.

**Line 29 -**

Enter the amount of tax from Form 140, line 19; or Form 140PY, line 22; or Form 140NR, line 22; or Form 140X, line 26.

**Line 30 -**

Enter the amount of Clean Elections Fund Tax Reduction from Form 140, line 23; or Form 140PY, line 26; or Form 140NR, line 26; or Form 140X, line 29.

**Line 31-**

Subtract line 30 from line 29. Enter the difference.

**Line 32 -**

Enter the amount of tax from recapture of the environmental technology facility credit from Form 305, Part V, line 23.

**Line 33-**

Enter the amount of tax from recapture of the credit for healthy forest enterprises from Form 332, Part IX, line 35.

**Line 34 -**

Add lines 32 and 33. Enter the total here and on Form 140, line 20; or Form 140PY, line 23; or Form 140NR, line 23; or Form 140X, line 27.

**Line 35 -**

Add lines 31 and 34. Enter the total here.

**Line 36 -**

If you claimed a family income tax credit, enter the amount of family income tax credit claimed from Form 140, line 25; or Form 140PY, line 28; or Form 140X, line 31.

**Line 37 -**

Subtract line 36 from line 35. Enter the difference.

**Nonrefundable Tax Credits Claimed:** The total amount of tax credits you claim cannot exceed the amount entered on line 37. In order for you to determine which tax credit(s) to claim and the amount to claim for a particular tax credit, you must consider any limitations on the allowable amount of a particular tax credit and whether you may carry the unused portion of a particular tax credit forward.

**Line 38 - Defense Contracting Credits**

Your unused defense contracting credits carryover may be carried forward as a credit against subsequent taxable years' tax liability through tax year 2011. Any remaining carryover amount not used in tax year 2011 will expire. See Form 302 for details. Enter the amount claimed.

**Line 39 - Enterprise Zone Credit**

The enterprise zone credit has been repealed effective June 30, 2011. Employment positions filled after June 30, 2011 do not qualify. Credits established in tax year 2011 will expire if not used by tax year 2016. See Form 304 for more information.

**Line 40 - Environmental Technology Facility Credit**

You may carry the unused portion of this tax credit forward for 15 succeeding taxable years.

The portion of the available credit amount from Part I, line 3, that you may claim is limited to 75% of the amount of tax entered on line 35. See Form 305 for details. Enter the amount claimed.

**Line 41 - Military Reuse Zone Credit**

You may carry the unused portion of this tax credit forward for 5 succeeding taxable years if the business remains in the military reuse zone. You lose the carryover if the business relocates outside of the military reuse zone. See Form 306 for details. Enter the amount claimed.

**Line 42 - Recycling Equipment Credit**

The recycling equipment credit allowable to individuals has been repealed. You may not take this credit for taxable years beginning January 1, 2003 or later. However, the repeal did not affect any credit carryover that accrued prior to the repeal. See Form 307 for details.

The portion of the available credit carryover that you may claim is limited to the *lesser* of 25% of the amount of tax entered on line 35 or \$5,000. Enter the amount claimed.

**Line 43 - Credit for Increased Research Activities - Individuals**

The unused portion of this tax credit may be carried forward for 15 succeeding taxable years. See Form 308-I for details. Enter the amount claimed.

**Line 44 - Credit for Taxes Paid to Another State or Country**

There is no carryforward of the unused portion of this tax credit. See Form 309 for details. Enter the amount claimed.

**Line 45 - Credit for Solar Energy Devices**

You may carry the unused portion of this credit forward for 5 succeeding taxable years. See Form 310 for details. Enter the amount claimed.

**Line 46 - Agricultural Water Conservation System Credit**

You may carry the unused portion of this tax credit forward for 5 succeeding taxable years. See Form 312 for details. Enter the amount claimed.

**Line 47 - Pollution Control Credit**

You may carry the unused portion of this credit forward for 5 succeeding taxable years. See Form 315 for details. Enter the amount claimed.

**Line 48 - Credit for Solar Hot Water Heater Plumbing Stub Outs and Electric Vehicle Recharge Outlets**

You may carry the unused portion of this tax credit forward for 5 succeeding taxable years. See Form 319 for details. Enter the amount claimed.

**Line 49 - Credit for Employment of TANF Recipients**

You may carry the unused portion of this tax credit forward for 5 succeeding taxable years. See Form 320 for details. Enter the amount claimed.

**Line 50 - Credit for Contributions to Charities That Provide Assistance to the Working Poor**

You may carry the unused portion of this tax credit forward for 5 succeeding taxable years. To claim a current year credit or a carryover credit, you must claim itemized deductions on the return filed for the year in which you are claiming the credit. See Form 321 for details. Enter the amount claimed.

**Line 51 - Credit for Contributions Made or Fees Paid to Public Schools**

You may carry the unused portion of this tax credit forward for 5 succeeding taxable years. See Form 322 for details. Enter the amount claimed.

**Line 52 - Credit for Contributions to Private School Tuition Organizations**

You may carry the unused portion of this tax credit forward for 5 succeeding taxable years. See Form 323 for details. Enter the amount claimed.

**Line 53 - Agricultural Pollution Control Equipment Credit**

You may carry the unused portion of this tax credit forward for 5 succeeding taxable years. See Form 325 for details. Enter the amount claimed.

**Line 54 - Credit for Donation of School Site**

You may carry the unused portion of this tax credit forward for 5 succeeding taxable years. See Form 331 for details. Enter the amount claimed.

**Line 55 - Credit for Healthy Forest Enterprises**

You may carry the unused portion of this tax credit forward

for 5 succeeding taxable years. See Form 332 for details. Enter the amount claimed.

**Line 56 - Credit for Employing National Guard Members**

You may carry the unused portion of this tax credit forward for 5 succeeding taxable years. See Form 333 for details. Enter the amount claimed.

**Line 57 - Motion Picture Credits**

The motion picture credit was effective from and after December 31, 2005 through December 31, 2010. However, if a motion picture production company submitted its application for pre-approval for motion picture production credits before December 31, 2010, the department will allow qualified expenses incurred after December 31, 2010, as long as the expenses are incurred during the 24-month period provided in the pre-approval issued by the Arizona Commerce Authority (or its predecessor) and all other requirements have been met. See Form 334 for more information. Enter the amount claimed.

**Line 58 - Credit for Solar Energy Devices - Commercial and Industrial Applications**

You may carry the unused portion of this tax credit forward for 5 succeeding taxable years. See Form 336 for details. Enter the amount claimed.

**Line 59 - Credit for Investment in Qualified Small Businesses**

You may carry the unused portion of this tax credit forward for 3 succeeding taxable years. See Form 338 for details. Enter the amount claimed.

**Line 60 - Credit for Water Conservation Systems**

You may carry the unused portion of this tax credit forward for 5 succeeding taxable years. See Form 339 for details. Enter the amount claimed.

**Line 61 - Credit for Donations to the Military Family Relief Fund**

There is no carry forward for this credit. You must use this credit on the tax return filed for the taxable year in which you made your donation. The amount of the credit that you may claim is limited to the amount of your tax liability. See Form 340 for details. Enter the smaller of the amount entered on line 24 or on line 35.

**Line 62 - Renewable Energy Production Tax Credit**

You may carry the unused portion of this tax credit forward for 5 succeeding taxable years. See Form 343 for details. Enter the amount claimed.

**Line 63 - Solar Liquid Fuel Credit**

The unused portion of this credit may *not* be carry forward. See Form 344 for details. Enter the amount claimed.

**Line 64 - Credit for New Employment**

You may carry the unused portion of this tax credit forward for 5 succeeding taxable years. See Form 345 for details. Enter the amount claimed.

**Line 65 - Total Tax Credits Claimed**

Add lines 38 through 64 and enter the total here. This amount cannot exceed the amount entered on line 37. Enter the amount from this line on Form 140, line 26; or Form 140PY, line 29; or Form 140NR, line 28; or Form 140X, line 32

**Credit Carryover Worksheet**

To figure how much of a credit carryover that you will have for next year, complete the carryover worksheet below. Keep the worksheet with your records and use the information to complete your 2012 return that you will file in 2013.

If you have more than 4 credit types available, use your own worksheet. Make sure the additional worksheet has the same information as this worksheet.

**Credit Carryover Worksheet**

Keep this worksheet with your records. Use this information to complete your 2012 credit forms that you will file in 2013.

(a) Credit Type	(b) Carryover?		(c) 2011 Credit	(d) Credit used for 2011	(e) Carryover to 2012
	YES	NO			
On lines 1 through 4 below, enter the types of credits available to you for 2011.	May the unused credit for the type of credit entered in column (a) be carried forward? (See the applicable credit form for information about a specific credit.) <b>Check either yes or no.</b> If the answer is no, do not complete columns (c) through (e) for that line.		On lines 1 through 4 below, enter the amount of each credit available to you for 2011. Take these amounts from Form 301, lines 1 through 27.	On lines 1 through 4 below, enter the amount of each credit used for 2011. Take these amounts from Form 301, lines 38 through 64.	For each line on which you have entered an amount, subtract the amount in column (d) from the amount in column (c). This is the amount of each credit that you may carryover to 2012, providing the credit carryover may be carried to 2012. Use this figure when completing the appropriate 2012 credit form(s).
1.			.00	.00	.00
2.			.00	.00	.00
3.			.00	.00	.00
4.			.00	.00	.00