Include with your return.

Fc	or the calendar year 2014 or fiscal year beginn		0 2 0 1 4	1 and er	nding <u>M, M</u>	D D	<u> 2,0,Y,</u>	
	<u>All businesses</u> must be certified by the Ari to the Department of Revenue for approval		-					
Nan	ne as shown on Form 140, 140PY, 140NR, 140X, 99T, 12	0, 120A, 120S, 120	X or 165		Social Secur Employer Ide		ation Number	
Pa	t 1 Business Information							
1	Name of Healthy Forest Enterprise:							
2	Employer identification number:							
3 4	Is this taxable year being filed under a 60-month certific Check one box to indicate the year this form represents under A.R.S. §§ 43-1076 or 43-1162:			🗆 Yi	es 🗌 No			
5	Check one box to indicate the year this form represents under A.R.S. §§ 43-1076.01 or 43-1162.01:		-	_	ear or more			
			Fifth Year	Sixth Y	ear or more			
Pa 6 7 8	t 2 Average Number of Full-Time Empl Average number of full-time employees in the healthy for Average number of full-time employees in the healthy for Net increase in average number of full-time employees:	prest enterprise duri	ng the immediate	ly precedin	g taxable year	6 7 8		
Pai 9	t 3 Net Increase in Qualified Employme Total number of filled, qualified employment positions or If this taxable year is being filed under a twelve month qualified employment positions in the first taxable year	reated in the current n certification, the bu	usiness must crea			9]
10 11 Pa	Net increase in average number of full-time employees: Net increase in qualified employment positions for this h t 4 Limitation on Number of Qualified I	nealthy forest enterp	orise: Enter the le]
12 13	Maximum number of filled, qualified employment position Maximum number of new qualified employment position Enter the lesser of line 11 or line 12	ns on which you mag	y claim the credit:			12	200	
Pa	t 5 Employment Credit Calculation	(2)	(b)		(c)		(d)	
		(a) Number of Qualifying Employees	(b) Qualifying Wa	ages	(c) Percentage		(d) Allowable Credi	t
14	Qualified new employees			00	25%			00
15	Previously qualified employees in the second year of continuous employment			00	33.33%			00
16	Previously qualified employees in the third year of continuous employment			00	50%			00
17	TOTAL							00

Par	rt 6 Training Credit Calculation		
		(a)	(b)
		Number of Qualifying	Net Training and Certifying Costs
		Employees	
	-	. ,	ļ
18	Qualified new employees 18		C
19	Previously qualified employees in the second year of continuous employment		C
20	Previously qualified employees in the third year of continuous employment 20		0
21	TOTAL		0
Par	t 7 Recapture of the Employment Credit		
22	Taxable year in which the certification of the business as a healthy forest enterprise was revoked or term	minated 22	
23	First taxable year in which the employment credit for healthy forest enterprises was allowed		
24	Number of years between when the employment credit was first allowed and when the certification		
	was revoked or terminated		
25	Enter percentage based on the number of years entered on line 24: See instructions		9
26	Full amount of all employment credits previously allowed		0
27	Recapture of employment credit for healthy forest enterprises: Multiply line 26 by the percentage on lin		0
Par	rt 8 Recapture of the Training Credit		
28	Taxable year in which the certification of the business as a healthy forest enterprise was revoked or term		
29	First taxable year in which the training credit for healthy forest enterprises was allowed		
30	Number of years between when the training credit was first allowed and when the certification		
	was revoked or terminated		
31	Enter percentage based on the number of years entered on line 30: See instructions		9
	Full amount of all training credits previously allowed	32	0
32 33	Total recapture of training credit for healthy forest enterprises: Multiply line 32 by the percentage on lin	e 31 33	0
			ures
33 Par		I Credit Recapt	tures
33	t 9 S Corporation Credit Elections and Shareholder's Share of Credits and	I Credit Recapt	tures / one box):
33 Par	S Corporation Credit Elections and Shareholder's Share of Credits and The S corporation has made an irrevocable election for the taxable year ending (M, M, D, D, Y, Y, Y) Claim the employment credit for healthy forest enterprises, as shown on Part 5, line 17, column (d)	to (check only (for the taxable yea	tures / one box): ar mentioned above);
33 Par	S Corporation Credit Elections and Shareholder's Share of Credits and The S corporation has made an irrevocable election for the taxable year ending M,MID,DIY,Y,Y Claim the employment credit for healthy forest enterprises, as shown on Part 5, line 17, column (d) OR Pass the employment credit for healthy forest enterprises, as shown on Part 5, line 17, column (d) through to its shareholders.	to (check only (for the taxable yea	tures / one box): ar mentioned above); r mentioned above)
33 Par 34	S Corporation Credit Elections and Shareholder's Share of Credits and The S corporation has made an irrevocable election for the taxable year ending M, M, D, D, Y, Y, Claim the employment credit for healthy forest enterprises, as shown on Part 5, line 17, column (d) OR Pass the employment credit for healthy forest enterprises, as shown on Part 5, line 17, column (d) or through to its shareholders. Signature Title	Credit Recapt	tures / one box): ar mentioned above);
33 Par	S Corporation Credit Elections and Shareholder's Share of Credits and The S corporation has made an irrevocable election for the taxable year ending M, M, D, D, Y, Y, Claim the employment credit for healthy forest enterprises, as shown on Part 5, line 17, column (d) OR Pass the employment credit for healthy forest enterprises, as shown on Part 5, line 17, column (d) through to its shareholders. Signature Title The S corporation has made an irrevocable election for the taxable year ending M, M, D, D, Y,	Credit Recapt	tures / one box): ar mentioned above); r mentioned above)
33 Par 34	S Corporation Credit Elections and Shareholder's Share of Credits and The S corporation has made an irrevocable election for the taxable year ending M,MID,DIY,Y,Y Claim the employment credit for healthy forest enterprises, as shown on Part 5, line 17, column (d) OR Pass the employment credit for healthy forest enterprises, as shown on Part 5, line 17, column (d) through to its shareholders. Signature Title The S corporation has made an irrevocable election for the taxable year ending M,MID,DIY,Y,Y	I Credit Recapt to (check only (for the taxable year (for the taxable year	tures y one box): ar mentioned above); r mentioned above) Date
33 Par 34	S Corporation Credit Elections and Shareholder's Share of Credits and The S corporation has made an irrevocable election for the taxable year ending M, M, D, D, Y, Y, Y Claim the employment credit for healthy forest enterprises, as shown on Part 5, line 17, column (d) OR Pass the employment credit for healthy forest enterprises, as shown on Part 5, line 17, column (d) through to its shareholders. Signature Title The S corporation has made an irrevocable election for the taxable year ending M, M, D, D, Y, Y, Y (check only one box): Claim the training credit for healthy forest enterprises, as shown on Part 6, line 21, column (b) (for the taxable of the section of the taxable year ending C, M, M, D, D, Y, Y, Y	I Credit Recapt to (check only (for the taxable year (for the taxable year	tures y one box): ar mentioned above); r mentioned above) Date
33 Par 34	S Corporation Credit Elections and Shareholder's Share of Credits and The S corporation has made an irrevocable election for the taxable year ending M,MID,DIY,Y,Y Claim the employment credit for healthy forest enterprises, as shown on Part 5, line 17, column (d) OR Pass the employment credit for healthy forest enterprises, as shown on Part 5, line 17, column (d) through to its shareholders. Signature Title The S corporation has made an irrevocable election for the taxable year ending M,MID,DIY,Y,Y	I Credit Recapt to (check only (for the taxable year) (for the taxable year) (for the taxable year me	tures / one box): ar mentioned above); r mentioned above) Date ntioned above);
33 Par 34	S Corporation Credit Elections and Shareholder's Share of Credits and The S corporation has made an irrevocable election for the taxable year ending	I Credit Recapt to (check only (for the taxable year) (for the taxable year) (for the taxable year me	tures / one box): ar mentioned above); r mentioned above) Date ntioned above); htioned above)
33 Par 34	Second Constraint Credit Elections and Shareholder's Share of Credits and Constraint of the S corporation has made an irrevocable election for the taxable year ending	d Credit Recapt	tures y one box): ar mentioned above); r mentioned above) Date ntioned above); htioned above) Date
33 Par 34	S Corporation Credit Elections and Shareholder's Share of Credits and The S corporation has made an irrevocable election for the taxable year ending	Credit Recapt to (check only (for the taxable year (for the taxable year to the taxable year me he taxable year mer rately for each sha	tures y one box): ar mentioned above); r mentioned above) Date ntioned above); htioned above) Date
33 Par 34	S Corporation Credit Elections and Shareholder's Share of Credits and The S corporation has made an irrevocable election for the taxable year ending	to (check only (for the taxable year (for the taxable year (for the taxable year), to the taxable year mer he taxable year mer rately for each sha older. rately for each sha	tures / one box): ar mentioned above); r mentioned above) Date ntioned above); ntioned above) Date reholder. If passing the
33 Par 34	S Corporation Credit Elections and Shareholder's Share of Credits and The S corporation has made an irrevocable election for the taxable year ending (,,) Claim the employment credit for healthy forest enterprises, as shown on Part 5, line 17, column (d) OR Pass the employment credit for healthy forest enterprises, as shown on Part 5, line 17, column (d) or through to its shareholders. Signature Title The S corporation has made an irrevocable election for the taxable year ending (,	to (check only (for the taxable year (for the taxable year (for the taxable year), to the taxable year mer he taxable year mer rately for each sha older. rately for each sha	tures / one box): ar mentioned above); r mentioned above) Date ntioned above); ntioned above) Date reholder. If passing the
333 Par 34	S Corporation Credit Elections and Shareholder's Share of Credits and The S corporation has made an irrevocable election for the taxable year ending [,,	to (check only (for the taxable year (for the taxable year (for the taxable year), to the taxable year mer he taxable year mer rately for each sha older. rately for each sha	tures / one box): ar mentioned above); r mentioned above) Date ntioned above); ntioned above) Date reholder. If passing the
333 Par 34 35 35	S Corporation Credit Elections and Shareholder's Share of Credits and The S corporation has made an irrevocable election for the taxable year ending,	to (check only (for the taxable year (for the taxable year (for the taxable year), to the taxable year mer he taxable year mer rately for each sha older. rately for each sha	tures / one box): ar mentioned above); r mentioned above) Date ntioned above); ntioned above) Date reholder. If passing the
33 Par 34	S Corporation Credit Elections and Shareholder's Share of Credits and The S corporation has made an irrevocable election for the taxable year ending	Credit Recapt to (check only (for the taxable year (for the taxable year) to the taxable year mer he taxable year mer rately for each sha older. rately for each sha	tures / one box): ar mentioned above); r mentioned above) Date ntioned above); ntioned above) Date reholder. If passing the theology of theology of the theology of the theology of the theology of th
333 Par 34 35 35 36 37 38	S Corporation Credit Elections and Shareholder's Share of Credits and The S corporation has made an irrevocable election for the taxable year ending	Credit Recapt to (check only (for the taxable year (for the taxable year to the taxable year mer he taxable year mer rately for each sha older. rately for each sha older. rately for each sha older. rately for each sha	tures y one box): ar mentioned above); r mentioned above) Date ntioned above); ntioned above) Date reholder. If passing th
33 Par 34 35 35 36 37	S Corporation Credit Elections and Shareholder's Share of Credits and The S corporation has made an irrevocable election for the taxable year ending	Credit Recapt to (check only (for the taxable year (for the taxable year) to the taxable year mer he taxable year mer rately for each sha older. rately for each sha older. 38 39	tures y one box): ar mentioned above); r mentioned above) Date ntioned above); ntioned above) Date reholder. If passing the reholder. If passing the passing the passing the passing the passing the passing the passing the passing the passing the passing the passing the passing the pass

Name (as shown on page 1):

TIN:

Name (as shown on page 1):	TIN:
Hame (as shown on page 1).	1.1.4.

Part 10 Partner's Share of Credits and Credit Recaptures

Complete lines 42 through 45, as applicable, separately for each partner. If passing credit recapture through to the partners, complete line 46 and/or line 47, as applicable, separately for each partner. Furnish each partner with a copy of pages 1 through 4 of Form 332.

42	Name of partner:			
43	Partner's TIN:			
44	Partner's share of the amount of EMPLOYMENT credit on Part 5, line 17, column (d)	44	0	00
45	Partner's share of the amount of TRAINING credit on Part 6, line 21, column (b)	45	0	00
46	Partner's share of the EMPLOYMENT CREDIT RECAPTURE from Part 7, line 27	46	0	00
47	Partner's share of the TRAINING CREDIT RECAPTURE from Part 8. line 33	47	0	00

Part 11 Recapture Summary for Employment Credit

48	Enter the taxable year(s) in which you took an employment credit or credit carryover for the disqualified healthy forest enterprise:	t		
49	Enter the total amount of employment credit originally allowable for the disqualified healthy forest enterprise	49	C	00
50	Enter the total amount of the employment credit to be recaptured.			
	 Individuals, corporations, exempt organizations with UBTI, and S corporations: 			
	Enter the amount from Part 7, line 27.			
	• S corporation shareholders: Enter the amount from Part 9, line 40.			
	• Partners of a partnership: Enter the amount from Part 10, line 46	50	C	00
51	Subtract line 50 from line 49 and enter the difference. This is the amount of employment credit allowable for the			
	disqualified healthy forest enterprise	51	C	00
52	Amount of employment credit on line 49 that you have claimed on prior years' returns	52	C	00
53	Subtract line 52 from line 51 and enter the difference	53	C	00
	• If the difference is a POSITIVE number, that is the amount of employment credit carryover remaining that you may use in future taxable years. Enter this positive number in Part 13, column (d), on the line for the year in which the disqualified employment credit arose.			
	• If the difference is a NEGATIVE number, that is the amount of credit you must recapture. If a negative number, enter "zero" in Part 13, column (d), on the line for the year in which the disqualified employment credit arose.	-		
	 Corporations, exempt organizations with UBTI, and S corporations, also enter this amount as a POSITIVE number on Form 300, Part 2, line 27. 	-		

• Individuals, also enter this amount as a POSITIVE number on Form 301, Part 2, line 34.

Part 12 Recapture Summary for Training Credit

54	Enter the taxable year(s) in which you took an training credit or credit carryover for the disqualified healthy forest enterprise:			
55	Enter the total amount of training credit originally allowable for the disqualified healthy forest enterprise	55	00	0
56	Enter the total amount of the training credit to be recaptured:			
	 Individuals, corporations, exempt organizations with UBTI, and S corporations: 			
	Enter the amount from Part 8, line 33.			
	• S corporation shareholders: Enter the amount from Part 9, line 41.			
	• Partners of a partnership: Enter the amount from Part 10, line 47	56	00	0
57	Subtract line 56 from line 55 and enter the difference. This is the amount of training credit allowable for the			
	disqualified healthy forest enterprise	57	00	0
58	Amount of credit on line 55 that you have claimed on prior years' returns	58	00	0
59	Subtract line 58 from line 57 and enter the difference	59	00	0
	• If the difference is a POSITIVE number, that is the amount of training credit carryover remaining that you may use in future taxable years. Enter this positive number in Part 14, column (d), on the line for the year in which the disqualified training credit arose.			
	• If the difference is a NEGATIVE number, that is the amount of credit you must recapture. If a negative number, enter "zero" in Part 14, column (d), on the line for the year in which the disqualified training credit arose.			
	 Corporations, exempt organizations with UBTI, and S corporations, also enter this amount as a POSITIVE number on Form 300, Part 2, line 27. 			

Individuals, also enter this amount as a POSITIVE number on Form 301, Part 2, line 34.

Devt 40	Available Employment Credit Carryover	I
Name (as sho	wn on page 1):	TIN:

	(a)	(b)	(C)	(d)
	Taxable Year	Original Credit Amount	Amount Previously Used	Available Credit Carryover:
				Subtract column (c) from column (b).
60		00	00	00
61		00	00	00
62		00	00	00
63		00	00	00
64		00	00	00
65 TOT/	ALAVAILABLE CARRYOVER: Add lines 60 throu	uah 64 in column (d)		00

Part 14 Available Training Credit Carryover

	(a)	(b)	(C)	(d)
	Taxable Year	Original Credit Amount	Amount Previously Used	Available Credit Carryover:
				Subtract column (c) from column (b).
66		00	00	00
67		00	00	00
68		00	00	00
69		00	00	00
70		00	00	00
71	TOTAL AVAILABLE CARRYOVER: Add lines 66 throug	gh 70 in column (d)		00

Part 15 Total Available Credit

72	Current year's employment credit:			
	 Individuals, corporations, exempt organizations with UBTI, and S corporations: 			
	Enter the amount from Part 5, line 17, column (d).			
	S corporation shareholders: Enter the amount from Part 9, line 38.		rr	
	Partners of a partnership: Enter the amount from Part 10, line 44	72		00
73	Current year's training credit:			
	 Individuals, corporations, exempt organizations with UBTI, and S corporations: 			
	Enter the amount from Part 6, line 21, column (b).			
	 S corporation shareholders: Enter the amount from Part 9, line 39. 			_
	Partners of a partnership: Enter the amount from Part 10, line 45	73		00
	Individuals: Also enter the sum of lines 72 and 73 (total current year credit) on Form 301, line 17, column (a).			
	Corporations, S corporations, and exempt organizations with UBTI: Also enter the sum of lines 72 and 73			
	(total current year credit) on Form 300, line 11, column (a).		rr	_
74	Available employment credit carryover from Part 13, line 65, column (d)	74	C	00
75	Available training credit carryover from Part 14, line 71, column (d)	75		00
	Individuals: Also enter the sum of lines 74 and 75 (total carryover) on Form 301, line 17, column (b).			
	Corporations, S corporations, and exempt organizations with UBTI: Also enter the sum of lines 74 and 75			
	(total carryover) on Form 300, line 11, column (b).			
76	Total available credit: Add lines 72 through 75	76	C	00
	Individuals: Also enter this amount on Form 301, Part 1, line 17, column (c).			
	Corporations, exempt organizations with UBTI, and S corporations:			

Also enter this amount on Form 300, Part 1, line 11, column (c).

Name (as shown on Form 332)	TIN	
		Page of

Form 332-1 Qualified Employees of Healthy Forest Enterprise

2014

Complete a Form 332-1 for each qualified employee of the Healthy Forest Enterprise. See instructions for Form 332-1 (included with Instructions for Form 332) about providing the requested information in an alternative format.

1	Employee name:		
2	Employee's taxpayer identification number (TIN)	L	
3	Did employee reside in Arizona on date of hire?	☐ Yes	□ No
4	Brief description of employee's job duties:		
5	Current date of employment	MMD	<u>ΟΙΥΥΥΥ</u> Ι
6	If employee was previously employed by the business, list the previous date of employment. (See instructions.)	i <u>m M</u> id	<u>ΟΙΥΥΥΥ</u> Ι
7a	Is the employee in a permanent full time position?	☐ Yes	□ No
7b	If the answer to line 7a is "Yes", list the number of hours the employee actually worked during the taxable year		
7c	If the answer to line 7b is less than 1550 hours annually, explain:		

8	Employee's annual compensation for the taxable year	\$ 00
9a	Total cost of health insurance provided by employer for employee. (See instructions.)	\$ 00
9b	Total cost of health insurance for employee paid by employer. (See instructions.)	\$ 00
10	Is this employee in a new qualified employment position?	
11	Check only one box: First year employee Second year employee Third year employee	

rm 332-2	332):Qualified En	nployees for Which `	You are	Taking t	he Emp				of	
	(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 Tax Year	Enter the	(e) Maximum Allowable Wages: Enter the lesser of column (d) or the maximum allowed below.		
			(c1) 1 st Year Employee	(c2) 2 nd Year Employee	(c3) 3 rd Year Employee	-	(e1) Year 1 \$2000	(e2) Year 2 \$3000	(e3) Year 3 \$3000	
						(00			
						(00			
							00			
						(00			
						(00			
							00			
							00			
							00			
							00			
							00			
							00			
							00			
							00			
(c3), and enter the For columns (d) a	dd the number of employees in eac e total for each column on line 15. Ind (e), add the amounts in each co each column on line 15	olumn and					00			

orm 332-3 📃	Qualified	Employees for Whic	h You ar	e Takin	⊤ g the Tra	aining Credit			of	
	(a) Employee's Name	(b) Social Security Number	(c) Type of Employee Check the appropriate box. This employee is a:			(d) Net Cost of Training and Certifying the Employee during the Current Tax Year	Enter the I	(e) Maximum Allowable Wages: Enter the lesser of column (d) or the maximum allowed below.		
			(c1) 1 st Year Employee	(c2) 2 nd Year Employee	(c3) 3 rd Year Employee		(e1) Year 1 \$3000	(e2) Year 2 \$3000	(e3) Year 3 \$3000	
						(00			
							00			
							00			
							00			
						(00			
						(00			
						(00			
						(00			
						(00			
						(00			
						(00			
						(00			
						(00			
TOTAL						(00			
(c3), and enter	, add the number of employees in each the total for each column on line 15.									
enter the total f	I) and (e), add the amounts in each construction on line 15					(00			