

For the calendar year 2017 or fiscal year beginning [M,M|D,D|2,0,1,7] and ending [M,M|D,D|2,0,Y,Y].

**S Corporations:**

- Complete Form 319-S for each shareholder of the S corporation **except for** trust or estate shareholders. However, an S corporation ownership share that is owned by a grantor trust that is disregarded for federal income tax purposes is treated as owned by the grantor. The grantor may claim his or her share of the credit.
- Provide a copy of the completed form to each shareholder.
- Keep a copy of each completed Form 319-S for your records.
- Include a copy of each completed Form 319-S with your S corporation return.

**Shareholders:**

- Use this form to complete your own Form 319.
- Include this completed form with your return.
- Keep a copy of this form for your records.

**NOTE:** If you file your tax return on a calendar year basis but this entity files a return on a fiscal year basis (see above), claim this credit on your tax return for the year in which this entity's fiscal year ends.

**Part 1 S Corporation and Shareholder Information**

<b>1</b>	(a) S corporation Name	(b) Employer Identification Number (EIN)	
<b>2</b>	(a) Shareholder Name	(b) Taxpayer Identification Number (TIN)	(c) Shareholders Ownership % %

**Part 2 Distribution of the Credit**

<b>3</b>	Enter the S corporation credit amount for the <b>TAXPAYER THAT BUILT THE HOUSE OR DWELLING UNIT</b> from Form 319, Part 1, line 6. ....	<b>3</b>	00
<b>4</b>	Multiply the amount on line 3 by the percentage on line 2(c). Enter the result. This is the shareholder's share of the current year credit for the <b>TAXPAYER THAT BUILT THE HOUSE OR DWELLING UNIT</b> . • <i>Shareholders:</i> Enter this amount on your Form 319, Part 1, line 5. ....	<b>4</b>	00
<b>5</b>	Enter the total S corporation expenses for the installation of solar hot water heater plumbing stub outs and electric recharge outlets for the <b>TAXPAYER THAT BUILT THE HOUSE OR DWELLING UNIT</b> . ....	<b>5</b>	00
<b>6</b>	Multiply the amount on line 5 by the percentage on line 2(c). Enter the result. This is the shareholder's share of the expenses for the installation of solar hot water plumbing stubouts or electric vehicle recharge outlets for the <b>TAXPAYER THAT BUILT THE HOUSE OR DWELLING UNIT</b> that <b>must be added back</b> to the calculation of the shareholder's Arizona taxable income. ....	<b>6</b>	00
<b>7</b>	Enter the S corporation credit amount for the <b>TAXPAYER AS PURCHASER OR TRANSFEREE OF THE HOUSE OR DWELLING UNIT</b> from Form 319, Part 1, line 10. ....	<b>7</b>	00
<b>8</b>	Multiply the amount on line 7 by the percentage on line 2(c). Enter the result. This is the shareholder's share of the current taxable year credit for the <b>TAXPAYER AS PURCHASER OR TRANSFEREE OF THE HOUSE OR DWELLING UNIT</b> . • <i>Shareholders:</i> Enter this amount on your Form 319, Part 1, line 9. ....	<b>8</b>	00
<b>9</b>	Enter the S corporation total expenses for the installation of solar hot water heater plumbing stub outs or electric vehicle recharge outlets for the <b>TAXPAYER AS PURCHASER OR TRANSFEREE OF THE HOUSE OR DWELLING UNIT</b> . ....	<b>9</b>	00
<b>10</b>	Multiply the amount on line 9 by the percentage on line 2(c). Enter the result. This is the shareholder's share of the expenses for the installation of solar hot water heater plumbing stub outs or electric vehicle recharge outlets for the Taxpayer as purchaser or transferee of the house or dwelling unit that <b>must be added back</b> to the calculation of the shareholder's Arizona taxable income. ....	<b>10</b>	00

**Shareholders:** This credit is in lieu of a deduction for the installation expenses for which the credit is claimed. If you are claiming the credit(s) on lines 4 and 8, you **must include** the amount on lines 6 and 10 on your Arizona income tax return under "Other Additions".