

Include with your return.

**NOTE: This credit is no longer available to individual taxpayers.**

For the calendar year 2021 or fiscal year beginning   M  M  D  D  2  0  2  1   and ending   M  M  D  D  Y  Y  Y  Y  .

Name as shown on Form 99T, 120, 120A, 120S, 120X, or 165	Social Security or Employer Identification Number
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Certification number from the former Arizona Department of Commerce: \_\_\_\_\_

**Part 1 Schedule of Cost of Equipment or Property Used in Construction of a Facility for Current Year and Current Taxable Year's Credit Calculation**

1 Start date of facility's initial construction.....	1	M M D D Y Y Y Y
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	(a) Description of Equipment or Property		(b) Cost
1A			00
1B			00
1C			00
1D			00
1E			00
1F			00
1G			00
1H			00
1I	Total of lines 1A through 1H.....		00
1J	Total from additional worksheets.....		00
2	Add lines 1I and 1J. Enter the total. This is a total of all current year property on which this credit is claimed.....	2	00
3	Multiply line 2, column (b), by 10%. Enter the result.....	3	00
4	Enter the amount of this credit passed through from partnerships on Form(s) 305-P, Part 1, line 3(c).....	4	00
5	Add lines 3 and 4. Enter the total. This is the current taxable year's Environmental Technology Facility Credit.....	5	00

Continued on page 2 →

Name (as shown on page 1)	EIN
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**Part 2 Recapture of Environmental Technology Facility Credit**

<b>6a</b> Certification number: _____			
<b>6b</b> Date facility was placed in service.....	<b>6b</b>	M M D D Y Y Y Y	
<b>7</b> Date facility ceased to operate as an environmental manufacturing, producing or processing facility .....	<b>7</b>	M M D D Y Y Y Y	
<b>8</b> Enter total credit determined in prior years for this facility.....	<b>8</b>		00
<b>9</b> See instructions for the recapture percentage to enter.....	<b>9</b>		%
<b>10</b> Multiply line 8 by the percentage on line 9. Enter the result. This is the amount of the credit to be recaptured from taxpayer operations.....	<b>10</b>		00
<b>11</b> Enter the partner's portion of this credit subject to recapture from Form(s) 305-P, Part 2, line 7.....	<b>11</b>		00
<b>12</b> Add lines 10 and 11. Enter the total. This is the total amount of the Environmental Technology Facility Credit to be recaptured for the current taxable year. Also, enter this amount on Part 4, line 15. ....	<b>12</b>		00

**Part 3 Partnerships**

A partnership claiming this credit **must** pass it through to its corporate partners.

- Complete Form 305-P for each corporate partner.
- Provide a completed copy of Form 305-P to each corporate partner.
- Include a copy of each completed Form 305-P with your tax return.
- Keep a copy of each completed Form 305-P for your records.
- Do not complete Parts 4 through 7 of this form.

**Part 4 Credit Recapture Summary**

**13** Enter the taxable year(s) in which you claimed a credit or credit carryover for the facility that has ceased to operate as an environmental manufacturing, producing or processing facility:  
\_\_\_\_\_

<b>14</b> Enter the total amount of credit originally determined for the facility.....	<b>14</b>		00
<b>15</b> Enter the total amount of credit to be recaptured from Part 2, line 12.....	<b>15</b>		00
<b>16</b> Subtract line 15 from line 14 and enter the difference. This is the amount of credit allowable for the facility that has ceased to operate as an environmental manufacturing, producing or processing facility.....	<b>16</b>		00
<b>17</b> Enter the total amount of credit on line 14 that you used on prior years' returns. ....	<b>17</b>		00
<b>18</b> Subtract line 17 from line 16 and enter the difference.....	<b>18</b>		00

If the difference is POSITIVE:

- *This is the amount of Environmental Technology Facility Credit carryover you have remaining for use in future years.*
- Adjust the amounts in Part 5, lines 19 through 33, column (d) so the total amount on line 34 equals the amount of the credit carryover remaining for use in future years. See instructions.

If the difference is NEGATIVE:

- *This is the amount of Environmental Technology Facility Credit you must recapture.*
- Adjust the amounts in Part 5, lines 19 through 33 column (d) to "0". There is no carryover amount for this credit. See instructions.
- *C Corporations, S Corporations that claimed this credit at the corporate level, and exempt organizations with UBTI:* Enter this amount as a POSITIVE number on Form 300, Part 2, line 22.

Continued on page 3 →

Name (as shown on page 1)	EIN
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**If you claimed this credit and there is a carryover of this credit from the past 15 taxable years, complete Part 5. If not, go to Part 6.**

**Part 5 Available Credit Carryover**

	(a)	(b)	(c)	(d)	
	Taxable Year	Original Credit Amount	Amount Previously Used, Expired, or Recaptured	Available Carryover: Subtract column (c) from column (b).	
19		00	00	00	
20		00	00	00	
21		00	00	00	
22		00	00	00	
23		00	00	00	
24		00	00	00	
25		00	00	00	
26		00	00	00	
27		00	00	00	
28		00	00	00	
29		00	00	00	
30		00	00	00	
31		00	00	00	
32		00	00	00	
33		00	00	00	
<b>34</b>	Total Available Carryover: Add lines 19 through 33 in column (d). Enter the total.....			<b>34</b>	00

**Part 6 Total Available Credit**

<b>35</b>	Current year's credit: <ul style="list-style-type: none"> <li>• <i>C corporations, S corporations electing to claim this credit at the corporate level, or exempt organizations with UBTI:</i> Enter the amount from Part 1, line 5, column (b).</li> <li>• <i>Partnerships:</i> Enter "0".</li> <li>• <i>S Corporations electing to pass this credit through to shareholders:</i> Enter "0".</li> <li>• <i>C Corporations, S Corporations that elected to claim this credit at the corporate level, or exempt organizations with UBTI:</i> Enter this amount on Form 300, Part 1, line 1, column (a) .....</li> </ul>	<b>35</b>	00
<b>36</b>	Available credit carryover from Part 5, line 34, column (d). <ul style="list-style-type: none"> <li>• <i>C Corporations, S Corporations that elected to claim this credit at the corporate level, or exempt organizations with UBTI:</i> Enter this amount on Form 300, Part 1, line 1, column (b) .....</li> </ul>	<b>36</b>	00
<b>37</b>	<b>Total available credit:</b> Add lines 35 and 36. Enter the total. <ul style="list-style-type: none"> <li>• <i>C Corporations, S Corporations that elected to claim this credit at the corporate level, or exempt organizations with UBTI:</i> Enter this amount on Form 300, Part 1, line 1, column (c) .....</li> </ul>	<b>37</b>	00

Name (as shown on page 1)	EIN
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**Part 7 Total Available Credit**

<b>38</b> Current year's credit: <ul style="list-style-type: none"> <li>• <i>Individuals, C corporations, S corporations electing to claim this credit at the corporate level, or exempt organizations with UBTI:</i> Enter the amount from Part 1, line 6, column (b).</li> <li>• <i>Individuals:</i> Enter this amount on Form 301, Part 1, line 1, column (a).</li> <li>• <i>C corporations, S corporations electing to claim this credit at the corporate level, and exempt organizations with UBTI:</i> Enter this amount on Form 300, Part 1, line 1, column (a)</li> <li>• <i>Partnerships:</i> Enter "0".</li> <li>• <i>S corporations electing to pass this credit through to its shareholders:</i> Enter "0".....</li> </ul>	<b>38</b>	00
<b>39</b> Available credit carryover from Part 6, line 37, column (d): <ul style="list-style-type: none"> <li>• <i>Individuals:</i> Enter this amount on Form 301, Part 1, line 1, column (b).</li> <li>• <i>C corporations, S corporations electing to claim this credit at the corporate level, and exempt organizations with UBTI:</i> Enter this amount on Form 300, Part 1, line 1, column (b) .....</li> </ul>	<b>39</b>	00
<b>40 Total available credit:</b> Add lines 38 and 39. Enter the total. <ul style="list-style-type: none"> <li>• <i>Individuals:</i> Enter the total on Form 301, Part 1, line 1, column (c).</li> <li>• <i>C corporations, S corporations electing to claim this credit at the corporate level, and exempt organizations with UBTI:</i> Enter the total on Form 300, Part 1, line 1, column (c) .....</li> </ul>	<b>40</b>	00