



2014 Arizona ATS Test

Test: **400-00-7509**

Form: **140**

Description: Resident, Single, 1 W-2 and Alimony

Forms used

Form 140, W-2 (1), 301, 307, 312, 319, & 332

Other

Refund

Income Information

| | Total | Arizona |
|-----------------------------|--------------|----------------|
| Wages from W-2 Form | 10,200 | 10,200 |
| Alimony (from last husband) | 12,000 | |
| Federal AGI | 22,200 | |

Deductions and Adjustments

| | Total | Arizona |
|-----------------------|--------------|----------------|
| AZ Standard Deduction | 5009 | |

Preparer Information

Name = Teresa Taxpro

Firm = H&R Block

Address = 235 Palmer St., Dublin, OH 43017

Phone = 614-659-1505

Self Employed = No

SSN =

EIN = 43-1632899

Arizona Form

140

Resident Personal Income Tax Return

FOR CALENDAR YEAR

2014

82F ☐ Check box 82F
if filing under extension

OR FISCAL YEAR BEGINNING MM/DD/2014 AND ENDING MM/DD/20YY 66

| | | | | | | |
|---|--|------------------|--|--------------------------|--|--|
| Your First Name and Middle Initial 1 BALANCE | | Last Name DUE | | Enter your SSN(s). | Your Social Security Number 400 00 7509 | |
| Spouse's First Name and Middle Initial (if box 4 or 6 checked) 1 | | Last Name | | | Spouse's Social Security No. | |
| Current Home Address - number and street, rural route 2 777 YOU PAY WAY | | | | Apt. No. | | Daytime Phone (with area code) 94 928-400-0500 |

| | | | | | |
|---|--|-------------|-------------------|----------------------------------|--|
| City, Town or Post Office 3 GLOBE | | State AZ | ZIP Code 85501 | Last Names Used in Prior Year(s) | |
|---|--|-------------|-------------------|----------------------------------|--|

| | | | |
|---------------|---|--|---|
| FILING STATUS | 4 <input type="checkbox"/> Married filing joint return | | REVENUE USE ONLY. DO NOT MARK IN THIS AREA. 88 |
| | 5 <input type="checkbox"/> Head of household: Enter name of qualifying child or dependent on next line: _____ | | |
| | 6 <input type="checkbox"/> Married filing separate return: Enter spouse's name and Social Security Number above. | | |
| | 7 <input checked="" type="checkbox"/> Single | | |
| | ↓ Enter the number claimed. Do not put a check mark. | | |
| EXEMPTIONS | 8 <input type="checkbox"/> Age 65 or over (you and/or spouse) | | If completing lines 8 through 11, also complete lines 38 through 41. 81 PM 80 RCVD |
| | 9 <input type="checkbox"/> Blind (you and/or spouse) | | |
| | 10 <input type="checkbox"/> Dependents: Do not include self or spouse. | | |
| | 11 <input type="checkbox"/> Qualifying parents and grandparents | | |

Dependent Information (Box 10): Children and other dependents. For more space, (check) ☐ and complete page 3.

| | (a) FIRST AND LAST NAME (Do not list yourself or spouse.) | (b) SOCIAL SECURITY NO. | (c) RELATIONSHIP | (d) NO. OF MONTHS LIVED IN YOUR HOME IN 2014 | (e) ✓ if this person did not qualify as a dependent on your federal return | (f) ✓ if you did not claim this person on your federal return due to educational credits |
|-----|---|----------------------------|---------------------|---|--|--|
| 10a | | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| 10b | | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| 10c | | | | | <input type="checkbox"/> | <input type="checkbox"/> |

Dependent Information (Box 11): Qualifying parents and grandparents. See instructions. For more space, (check) ☐ and complete page 3.

| | (a) FIRST AND LAST NAME (Do not list yourself or spouse.) | (b) SOCIAL SECURITY NO. | (c) RELATIONSHIP | (d) NO. OF MONTHS LIVED IN YOUR HOME IN 2014 | (e) ✓ if age 65 or over | (f) ✓ if died in 2014 |
|-----|---|----------------------------|---------------------|---|-------------------------------|-----------------------------|
| 11a | | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| 11b | | | | | <input type="checkbox"/> | <input type="checkbox"/> |

| | | | | |
|-----------|---|-----------|--------|----|
| 12 | Federal adjusted gross income (from your federal return) | 12 | 22,200 | 00 |
| 13 | Non-Arizona municipal interest..... | 13 | | 00 |
| 14 | Ordinary income portion of lump-sum distributions excluded on your federal return | 14 | | 00 |
| 15 | Total federal depreciation | 15 | 1,666 | 00 |
| 16 | Other additions to income: See instructions and include your own schedule | 16 | 27,891 | 00 |
| 17 | Subtotal: Add lines 12 through 16 and enter the total | 17 | 51,757 | 00 |

| | | | | |
|-----------|--|-----------|--------|----|
| 18 | Total net capital gain or (loss) include on line 12..... | 18 | 00 | |
| 19 | Total net short-term capital gain or (loss) included on line 12..... | 19 | 00 | |
| 20 | Total net long-term capital gain or (loss): Enter the amount from your worksheet, line 14, col. (b) | 20 | 00 | |
| 21 | Net long-term capital gain from assets acquired after December 31, 2011. Enter the amount from your worksheet, line 14, col. (d) | 21 | 00 | |
| 22 | Multiply line 21 by 20% (.20) and enter the result | 22 | | 00 |
| 23 | Net capital gain derived from Investment in Qualified Small Business..... | 23 | | 00 |
| 24 | Recalculated Arizona depreciation | 24 | | 00 |
| 25 | 2013 Arizona depreciation adjustment | 25 | | 00 |
| 26 | Adjustment for I.R.C. §179 expense not allowed | 26 | 5,000 | 00 |
| 27 | Interest on U.S. obligations such as U.S. savings bonds and treasury bills..... | 27 | | 00 |
| 28 | Exclusion for federal, Arizona state or local government pensions (up to \$2,500 per taxpayer)..... | 28 | | 00 |
| 29 | Arizona state lottery winnings included as income on your federal return (up to \$5,000 only) | 29 | | 00 |
| 30 | U.S. Social Security or Railroad Retirement Act benefits included as income on your federal return (taxable amount) | 30 | | 00 |
| 31 | Certain wages of American Indians..... | 31 | | 00 |
| 32 | Pay received for active service as a member of the reserves, national guard or the U.S. armed forces..... | 32 | | 00 |
| 33 | Net operating loss adjustment: See instructions before you make an entry here..... | 33 | | 00 |
| 34 | Contributions to 529 College Savings Plans | 34 | | 00 |
| 35 | Other Subtractions: See instructions | 35 | 10,550 | 00 |
| 36 | Subtract lines 22 through 35 from line 17. Enter the total | 36 | 36,207 | 00 |

| | |
|--------------------------------|-----------------------------|
| Your Name (as shown on page 1) | Your Social Security Number |
|--------------------------------|-----------------------------|

Dependent Information - Continuation Sheet

from Page 1 Dependents

Include with your return **only** if listing additional dependents.

Complete this form **only** if you need additional space from page 1 to list your dependents.
If you do not list **all** dependents claimed on page 1 of your income tax return, you may lose the exemptions.

Children and other dependents, continued from page 1.

| | (a) FIRST AND LAST NAME (Do not list yourself or spouse.) | (b) SOCIAL SECURITY NO. | (c) RELATIONSHIP | (d) NO. OF MONTHS LIVED IN YOUR HOME IN 2014 | (e) ✓ if this person did not qualify as a dependent on your federal return | (f) ✓ if you did not claim this person on your federal return due to educational credits |
|-----|---|----------------------------|---------------------|---|--|--|
| 10d | | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| 10e | | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| 10f | | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| 10g | | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| 10h | | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| 10i | | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| 10j | | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| 10k | | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| 10l | | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| 10m | | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| 10n | | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| 10o | | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| 10p | | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| 10q | | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| 10r | | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| 10s | | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| 10t | | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| 10u | | | | | <input type="checkbox"/> | <input type="checkbox"/> |

Qualifying parents and grandparents, continued from page 1.

| | (a) FIRST AND LAST NAME (Do not list yourself or spouse.) | (b) SOCIAL SECURITY NO. | (c) RELATIONSHIP | (d) NO. OF MONTHS LIVED IN YOUR HOME IN 2014 | (e) ✓ if age 65 or over | (f) ✓ if died in 2014 |
|-----|---|----------------------------|---------------------|---|-------------------------------|-----------------------------|
| 11c | | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| 11d | | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| 11e | | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| 11f | | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| 11g | | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| 11h | | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| 11i | | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| 11j | | | | | <input type="checkbox"/> | <input type="checkbox"/> |

Include with your return.

For the calendar year 2014 or fiscal year beginning MM,DD,2014 and ending MM,DD,20YY.

Your Name as shown on Form 140, 140PY, 140NR or 140X

BALANCE DUE

Your Social Security Number

400 | 00 | 7509

Spouse's Name as shown on Form 140, 140PY, 140NR or 140X (if a joint return)

Spouse's Social Security Number

Part 1

Nonrefundable Individual Tax Credits

Enter total available tax credits.

| | (a) Current Year Credit | (b) Available Carryover | (c) Total Available Credit |
|--|-------------------------------|-------------------------------|----------------------------------|
| 1 Enterprise Zone Credit Form 304 ▶ 1 | | | 00 |
| 2 Environmental Technology Facility Credit..... Form 305 ▶ 2 | | | 00 |
| 3 Military Reuse Zone Credit..... Form 306 ▶ 3 | | | 00 |
| 4 Recycling Equipment Credit Form 307 ▶ 4 | | | 50 00 |
| 5 Credit for Increased Research Activities – Individuals..... Form 308-I ▶ 5 | | | 00 |
| 6 Credit for Taxes Paid to Another State or Country..... Form 309 ▶ 6 | | | 00 |
| 7 Credit for Solar Energy Devices Form 310 ▶ 7 | | | 00 |
| 8 Agricultural Water Conservation System Credit Form 312 ▶ 8 | | | 975 00 |
| 9 Pollution Control Credit..... Form 315 ▶ 9 | | | 00 |
| 10 Credit for Solar Hot Water Heater Plumbing Stub Outs and Electric Vehicle Recharge Outlets Form 319 ▶ 10 | | | 725 00 |
| 11 Credit for Employment of TANF Recipients..... Form 320 ▶ 11 | | | 00 |
| 12 Credit for Contributions to Qualifying Charitable Organizations... Form 321 ▶ 12 | | | 00 |
| 13 Credit for Contributions Made or Fees Paid to Public Schools..... Form 322 ▶ 13 | | | 00 |
| 14 Credit for Contributions to Private School Tuition Organizations.. Form 323 ▶ 14 | | | 00 |
| 15 Agricultural Pollution Control Equipment Credit Form 325 ▶ 15 | | | 00 |
| 16 Credit for Donation of School Site Form 331 ▶ 16 | | | 00 |
| 17 Credits for Healthy Forest Enterprises Form 332 ▶ 17 | | | 900 00 |
| 18 Credit for Employing National Guard Members..... Form 333 ▶ 18 | | | 00 |
| 19 Motion Picture Credits Form 334 ▶ 19 | | | 00 |
| 20 Credit for Solar Energy Devices – Commercial and Industrial Applications..... Form 336 ▶ 20 | | | 00 |
| 21 Credit for Investment in Qualified Small Businesses..... Form 338 ▶ 21 | | | 00 |
| 22 Credit for Water Conservation Systems Form 339 ▶ 22 | | | 00 |
| 23 Credit for Donations to the Military Family Relief Fund Form 340 ▶ 23 | | | 00 |
| 24 Renewable Energy Production Tax Credit..... Form 343 ▶ 24 | | | 00 |
| 25 Solar Liquid Fuel Credit..... Form 344 ▶ 25 | | | 00 |
| 26 Credit for New Employment..... Form 345 ▶ 26 | | | 00 |
| 27 Additional Credit for Increased Research Activities for Basic Research Payments Form 346 ▶ 27 | | | 00 |
| 28 Credit for Qualified Health Insurance Plans Form 347 ▶ 28 | | | 00 |
| 29 Credit for Contributions to Certified School Tuition Organization (for contributions that exceed the allowable credit on Arizona Form 323).. Form 348 ▶ 29 | | | 00 |
| 30 Credit for Renewable Energy Investment and Production for Self-Consumption by Manufacturers Form 351 ▶ 30 | | | 00 |
| 31 Total available nonrefundable tax credits: Add lines 1 through 30 31 | | | 2,650 00 |

Continued on page 2 →



You must include Form 301 and the corresponding credit forms on which you computed your credit(s) with your individual income tax return.

| | |
|--------------------------------|-----------------------------|
| Your Name (as shown on page 1) | Your Social Security Number |
| BALANCE DUE | 400-00-7509 |

Part 2 Application of Tax Credits and Recapture
Enter tax, recapture tax, and tax credits claimed this taxable year.

| | | | | |
|----|--|----|-----|----|
| 32 | Tax from Form 140, line 46; or Form 140PY, line 59; or Form 140NR, line 56; or Form 140X, line 31 | 32 | 828 | 00 |
| 33 | Tax from recapture of Environmental Technology Facility Credit from Form 305, Part 5, line 23 | 33 | 00 | |
| 34 | Tax from recapture of Credits for Healthy Forest Enterprises from Form 332, Part 11, line 53, and Part 12, line 59 | 34 | 00 | |
| 35 | Tax from recapture of Credit for Renewable Energy Industry from Form 342, Part 5, line 17 | 35 | 00 | |
| 36 | Tax from recapture of Credit for Qualified Facilities from Form 349, Part 5, line 17 | 36 | 00 | |
| 37 | Tax from recapture of Credit for Renewable Energy Investment and Production for Self-Consumption by Manufacturers from Form 351, Part 5, line 25 | 37 | 00 | |
| 38 | Recapture Total: Add lines 33, 34, 35, 36, and 37. Enter here and on Form 140, line 47; or Form 140PY, line 60; or Form 140NR, line 57; or Form 140X, line 32 | 38 | | 00 |
| 39 | Subtotal: Add lines 32 and 37 | 39 | 828 | 00 |
| 40 | Family Income Tax Credit from Form 140, line 49; or Form 140PY, line 62; or Form 140X, line 34 | 40 | | 00 |
| 41 | Subtract line 40 from line 39. Enter the difference. If less than zero, enter "zero" | 41 | 828 | 00 |

Nonrefundable Tax Credits Claimed

Enter amount of credits actually claimed from Part 1.

| | | | |
|----|--|-----------------|--------|
| 42 | Enterprise Zone Credit | Form 304 ▶ 42 | 00 |
| 43 | Environmental Technology Facility Credit (not to exceed 75% of line 39) | Form 305 ▶ 43 | 00 |
| 44 | Military Reuse Zone Credit | Form 306 ▶ 44 | 00 |
| 45 | Recycling Equipment Credit (not to exceed the lesser of 25% of line 39 or \$5,000) | Form 307 ▶ 45 | 50 00 |
| 46 | Credit for Increased Research Activities – Individuals | Form 308-I ▶ 46 | 00 |
| 47 | Credit for Taxes Paid to Another State or Country | Form 309 ▶ 47 | 00 |
| 48 | Credit for Solar Energy Devices | Form 310 ▶ 48 | 00 |
| 49 | Agricultural Water Conservation System Credit | Form 312 ▶ 49 | 669 00 |
| 50 | Pollution Control Credit | Form 315 ▶ 50 | 00 |
| 51 | Credit for Solar Hot Water Heater Plumbing Stub Outs and Electric Vehicle Recharge Outlets | Form 319 ▶ 51 | 00 |
| 52 | Credit for Employment of TANF Recipients | Form 320 ▶ 52 | 00 |
| 53 | Credit for Contributions to Qualifying Charitable Organizations | Form 321 ▶ 53 | 00 |
| 54 | Credit for Contributions Made or Fees Paid to Public Schools | Form 322 ▶ 54 | 00 |
| 55 | Credit for Contributions to Private School Tuition Organizations | Form 323 ▶ 55 | 00 |
| 56 | Agricultural Pollution Control Equipment Credit | Form 325 ▶ 56 | 00 |
| 57 | Credit for Donation of School Site | Form 331 ▶ 57 | 00 |
| 58 | Credits for Healthy Forest Enterprises | Form 332 ▶ 58 | 00 |
| 59 | Credit for Employing National Guard Members | Form 333 ▶ 59 | 00 |
| 60 | Motion Picture Credits | Form 334 ▶ 60 | 00 |
| 61 | Credit for Solar Energy Devices – Commercial and Industrial Applications | Form 336 ▶ 61 | 00 |
| 62 | Credit for Investment in Qualified Small Businesses | Form 338 ▶ 62 | 00 |
| 63 | Credit for Water Conservation Systems | Form 339 ▶ 63 | 00 |
| 64 | Credit for Donations to the Military Family Relief Fund: Enter the smaller of Part 1, line 23 or Part 2, line 39 | Form 340 ▶ 64 | 00 |
| 65 | Renewable Energy Production Tax Credit | Form 343 ▶ 65 | 00 |
| 66 | Solar Liquid Fuel Credit | Form 344 ▶ 66 | 00 |
| 67 | Credit for New Employment | Form 345 ▶ 67 | 00 |
| 68 | Additional Credit for Increased Research Activities for Basic Research Payments | Form 346 ▶ 68 | 00 |
| 69 | Credit for Qualified Health Insurance Plans | Form 347 ▶ 69 | 00 |
| 70 | Credit for Contributions to Certified School Tuition Organization (for contributions that exceed the maximum allowable credit on Arizona Form 323). | Form 348 ▶ 70 | 00 |
| 71 | Credit for Renewable Energy Investment and Production for Self-Consumption by Manufacturers | Form 351 ▶ 71 | 00 |

| | | | | |
|----|---|----|-----|----|
| 72 | Total Tax Credits Claimed: Add lines 42 through 71. Total cannot be more than line 41. Enter this amount on Form 140, line 50; or Form 140PY, line 63; or Form 140NR, line 59; or Form 140X, line 35 | 72 | 719 | 00 |
|----|---|----|-----|----|

Include with your return.For the calendar year 2014 or fiscal year beginning MM/DD/2014 and ending MM/DD/20YY.

| | |
|--|--|
| Your Name as shown on Form 140, 140PY, 140NR, 140X BALANCE DUE | Your Social Security Number 400 00 7509 |
| Spouse's Name as shown on Form 140, 140PY, 140NR, 140X (if a joint return) | Spouse's Social Security Number |

Individual Taxpayers

Laws 2003, Ch. 122, §§ 6 and 11, repealed the individual tax credit (A.R.S. § 43-1076) effective for taxable years beginning from and after December 31, 2002. Individual taxpayers, including individual partners of a partnership, no longer qualify for the recycling equipment credit. A partnership cannot pass the credit through to its individual partners.

However, Laws 2003, Ch. 122, § 10, provides that individual taxpayers may claim carryovers of unused tax credits from taxable years beginning prior to January 1, 2003 for the succeeding 15 taxable years after the unused credit year. You cannot carryover any unused credit related to recycling equipment that had ceased to be recycling equipment or was transferred to another person. **See instructions for additional information.**

Available Credit Carryover

| | (a) Taxable Year from which you are carrying the credit | (b) Original Credit Amount | (c) Amount Previously Used | (d) Tentative Carryover Amount | (e) Amount Unallowable (See instructions) | (f) Available Carryover Subtract column (e) from column (d). |
|---|---|----------------------------------|----------------------------------|--------------------------------------|---|---|
| 1 | 1999 | 100 00 | 00 | 50 00 | 00 | 50 00 |
| 2 | 2000 | 00 | 00 | 00 | 00 | 00 |
| 3 | 2001 | 00 | 00 | 00 | 00 | 00 |
| 4 | 2002 | 00 | 00 | 00 | 00 | 00 |
| 5 | TOTAL AVAILABLE CARRYOVER: Add the amounts on lines 1 through 4 in column (d). Enter the total on line 5 of column (d) and on Form 301, Part 1, line 4..... | | | | | 50 00 |

Include with your return.

For the calendar year 2014 or fiscal year beginning MM,DD,2014 and ending MM,DD,20YY.

Your Name as shown on Form 140, 140PY, 140NR, 140X, 120S or 165

BALANCE DUE

Your Social Security or
Employer Identification Number
400-00-7509

Spouse's Name as shown on Form 140, 140PY, 140NR, 140X (if a joint return)

Spouse's Social Security Number

Part 1 Qualifying Water Conservation System

- 1 Do you have a conservation plan on file and in effect with the
United States Department of Agriculture Soil Conservation Service?..... 1

Yes ☒ No ☐

If the answer to question 1 is "Yes", enter the following:

2a Date filed..... 2a 02/02/2005

2b Location of Soil Conservation Office..... 2b 677 W MOUNT VERNON WAY
PHOENIX AZ 85032

- 3 Check a box below and indicate the type of change or system installed.

System Changes:

- ☒ Unlined field ditch to concrete lined ditch
- ☐ Unlined field ditch to underground pipeline
- ☐ Unlined field ditch to gated pipes
- ☐ Sloping unleveled surface field to slope on precise grade
- ☐ Sloping surface irrigated field to level basin
- ☐ Sloping field with surface irrigation to sprinkler
- ☐ Surface or sprinkler to trickle (above ground)
- ☐ Surface or sprinkler to subsurface trickle (below ground)
- ☐ Increasing the size of field ditch to provide larger head
- ☐ Unused runoff water to tailwater recovery system
- ☐ Other - Please describe: _____
- _____
- _____
- _____

Part 2 Calculation of the Current Taxable Year's Credit

| | | | | |
|---|---|---|-------|----|
| 4 | Total amount of expenses for current taxable year..... | 4 | 1,500 | 00 |
| 5 | Total amount of reimbursement..... | 5 | 200 | 00 |
| 6 | Net amount of qualifying expenses: Subtract line 5 from line 4..... | 6 | 1,300 | 00 |
| 7 | Current taxable year's credit: Multiply line 6 by 75% (.75) | 7 | 975 | 00 |

Continued on page 2 →

| | |
|--|--|
| Your Name (as shown on page 1) BALANCE DUE | Your Social Security or Employer Identification Number 400-00-7509 |
|--|--|

Part 3 S Corporation – Individual Shareholder’s Share of Credit

Complete lines 8 through 11 separately for each individual shareholder.
Furnish each individual shareholder with a copy of the completed Form 312.

8 Name of individual shareholder: _____

9 Individual shareholder’s Social Security Number: _____

| | | | |
|--|----|--|----|
| 10 Individual shareholder’s share of the amount of qualifying expense on Part 2, line 6..... | 10 | | 00 |
| 11 Individual shareholder’s share of the amount on Part 2, line 7 | 11 | | 00 |

Part 4 Partnership – Individual Partner’s Share of Credit

Complete lines 11 through 14 separately for each individual partner.
Furnish each individual partner with a copy of the completed Form 312.

12 Name of individual partner: _____

13 Individual partner’s Social Security Number: _____

| | | | |
|---|----|-----|----|
| 14 Individual shareholder’s share of the amount on Part 2, line 7 | 14 | 975 | 00 |
|---|----|-----|----|

Part 5 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). |
|----|--|-------------------------------|----------------------------------|--|
| 15 | 2009 | 00 | 00 | 00 |
| 16 | 2010 | 00 | 00 | 00 |
| 17 | 2011 | 00 | 00 | 00 |
| 18 | 2012 | 00 | 00 | 00 |
| 19 | 2013 | 00 | 00 | 00 |
| 20 | TOTAL AVAILABLE CARRYOVER: Add lines 15 through 19, column (d) | | | 00 |

Part 6 Total Available Credit

| | | |
|--|----|--------|
| 21 Current year’s credit: | | |
| • Individuals, enter the amount from Part 2, line 7. | | |
| • Individual shareholders of an S corporation, enter the amount from Part 3, line 11. | | |
| • Individual partners of a partnership, enter the amount from Part 4, line 14 | 21 | 975 00 |
| 22 Available credit carryover from Part 5, line 20, column (d) | 22 | 00 |
| 23 Total Available Credit: Individuals, add line 21 and line 22. Enter the total here and also on Form 301, Part 1, line 8 | 23 | 975 00 |

Individual shareholders of an S Corporation: If you are claiming this credit, you must include the amount from Part 3, line 10, on your Arizona income tax return, under “Other Additions”.

Include with your return.

For the calendar year 2014 or fiscal year beginning MM, DD, 2014 and ending MM, DD, 20YY.

Name as shown on Form 140, 140PY, 140NR, 140X, 99T, 120, 120A, 120S, 120X or 165

BALANCE DUE

Social Security or
Employer Identification Number

400-00-7509

The houses or dwelling units in which the qualifying installations are made by the builder/taxpayer must be located in Arizona. The credit is in lieu of a deduction for the expenses of installing the solar hot water heater plumbing stub outs and electric vehicle recharge outlets for which the credit is claimed.

Part I Current Taxable Year's Credit Calculation for Taxpayer THAT BUILT the House or Dwelling Unit

| | | | | |
|---|--|---|-----|----|
| 1 | Total allowable credit from included Form(s) 319-1, column (h)..... | 1 | 225 | 00 |
| 2 | Total amount of credit transferred to purchasers or transferees from included Form(s) 319-2, column (c)..... | 2 | | 00 |
| 3 | Current taxable year's credit: Subtract line 2 from line 1..... | 3 | 225 | 00 |

Part II Current Taxable Year's Credit FOR PURCHASER OR TRANSFEREE of the House or Dwelling Unit

| | | | | |
|---|---|---|-----|----|
| 4 | Total allowable credit from included copy of written statement provided by the builder of the house or dwelling unit | 4 | 500 | 00 |
|---|---|---|-----|----|

Part III S Corporation Credit Elections and Shareholder's Share of Credit5 The S corporation has made an irrevocable election for the taxable year ending MM, DD, YYYY to

(check only one box):

☐ Claim the credit for solar hot water heater plumbing stub outs and electric vehicle recharge outlets as shown on Part I, line 3
(for the taxable year mentioned above);

OR

☐ Pass the credit for solar hot water heater plumbing stub outs and electric vehicle recharge outlets as shown on Part I, line 3
(for the taxable year mentioned above) through to its shareholders.

Signature

Title

Date

6 The S corporation has made an irrevocable election for the taxable year ending MM, DD, YYYY to

(check only one box):

☐ Claim the credit for solar hot water heater plumbing stub outs and electric vehicle recharge outlets as shown on Part II, line 4
(for the taxable year mentioned above);

OR

☐ Pass the credit for solar hot water heater plumbing stub outs and electric vehicle recharge outlets as shown on Part II, line 4
(for the taxable year mentioned above) through to its shareholders.

Signature

Title

Date

If passing the credit through to the shareholders, complete lines 7 through 10 separately for each shareholder. Furnish each shareholder with a copy of pages 1, 2 and 3 of Form 319.

| | | | | |
|----|---|----|-----|----|
| 7 | Name of shareholder: | | | |
| 8 | Shareholder's TIN: | | | |
| 9 | Shareholder's share of the amount on Part I, line 3 | 9 | | 00 |
| 10 | Individual shareholder's share of the installation expenses from Part I to be included in Arizona gross income | 10 | | 00 |
| 11 | Shareholder's share of the amount on Part II, line 4 | 11 | | 00 |
| 12 | Individual shareholder's share of the installation expenses from Part II to be included in Arizona gross income | 12 | 500 | 00 |

Individual shareholders of an S corporation: The credit is in lieu of a deduction for the installation expenses for which the credit is claimed. If you are claiming the credits in Part III, line 9 and/or line 11, you must include the amounts from Part III, line 10 and/or line 12, on your Arizona income tax return under "Other Additions".

| | |
|---|---------------------------|
| Name (as shown on page 1) BALANCE DUE | TIN 400-00-7509 |
|---|---------------------------|

Part IV Partner's Share of Credit

Complete lines 13 through 16 separately for each partner. Furnish each partner with a copy of pages 1, 2 and 3 of Form 319.

| | | | | | |
|-----|--|----|---|-----|----|
| 13 | Name of partner: _____ | | | | |
| 14 | Partner's TIN: _____ | | | | |
| 15 | Partner's share of the amount on Part I, line 3 | 15 | <table><tr><td></td><td>00</td></tr></table> | | 00 |
| | 00 | | | | |
| 16 | Partner's share of the amount on Part II, line 4 | 16 | <table><tr><td>500</td><td>00</td></tr></table> | 500 | 00 |
| 500 | 00 | | | | |

Part V Available Credit Carryover for Taxpayer AS BUILDER of House or Dwelling Unit

| | (a) | (b) | (c) | (d) | (e) | | |
|----|---|-----|-----|-----|--|--|----|
| 17 | Taxable year | | | | | | |
| 18 | Original credit amount | | | | | | |
| 19 | Amount previously used | | | | | | |
| 20 | Tentative carryover: Subtract line 19 from line 18 | | | | | | |
| 21 | Amount transferred: Enter total amount from Form 319-2, column (e) | | | | | | |
| 22 | Available carryover: Subtract line 21 from line 20 | | | | | | |
| 23 | TOTAL AVAILABLE CARRYOVER | | | | <table><tr><td></td><td>00</td></tr></table> | | 00 |
| | 00 | | | | | | |

Part VI Available Credit Carryover for Taxpayer AS PURCHASER OR TRANSFEREE of House or Dwelling Unit

| | (a) Taxable Year | (b) Original Credit Amount | (c) Amount Previously Used | (d) Available Carryover: Subtract column (c) from column (b). | | |
|----|--|-------------------------------|-------------------------------|--|--|----|
| | | | | | | |
| 24 | | 00 | 00 | 00 | | |
| 25 | | 00 | 00 | 00 | | |
| 26 | | 00 | 00 | 00 | | |
| 27 | | 00 | 00 | 00 | | |
| 28 | | 00 | 00 | 00 | | |
| 29 | TOTAL AVAILABLE CARRYOVER: Add lines 24 through 28 in column (d) | | | <table><tr><td></td><td>00</td></tr></table> | | 00 |
| | 00 | | | | | |

Part VII Total Available Credit

| | | | |
|--|-----------|-----|----|
| 30 Current year's credit FOR TAXPAYER THAT BUILT the house or dwelling unit. • Individuals, corporations, exempt organizations with UBTI, or S corporations: Enter the amount from Part I, line 3. • S corporation shareholders: Enter the amount from Part III, line 9. • Partners of a partnership: Enter the amount from Part IV, line 15..... | 30 | 225 | 00 |
| 31 Current year's credit FOR PURCHASER OR TRANSFEREE of house or dwelling unit. • Individuals, corporations, exempt organizations with UBTI, and S corporations: Enter the amount from Part II, line 4. • S corporation shareholders: Enter the amount from Part III, line 11. • Partners of a partnership: Enter the amount from Part IV, line 16..... | 31 | 500 | 00 |
| 32 Available credit carryover FOR TAXPAYER AS BUILDER of house or dwelling unit: Enter the amount from Part V, line 23, column (f) | 32 | | 00 |
| 33 Available credit carryover for taxpayer AS PURCHASER OR TRANSFEREE of house or dwelling unit: Enter the amount from Part VI, line 29, column (d) | 33 | | 00 |
| 34 Total available credit. Add lines 30, 31, 32, and 33. • Corporations, exempt organizations with UBTI, and S corporations: Enter total here and on Form 300, Part I, line 7. • Individuals: Enter total here and on Form 301, Part I, line 10 | 34 | 725 | 00 |

Form 319-1 Solar Hot Water Heater Plumbing Stub Out and Electric Vehicle Recharge Outlet Installations 2014

| | (a) House or Dwelling Unit Address | (b) Number of Stub Outs Installed | (c) Allowable Cost: Enter the lesser of actual installation cost or \$75. | (d) Total Allowable Stub Out Cost: Multiply column (b) by column (c). | (e) Number of Recharge Outlets Installed | (f) Allowable Cost: Enter the lesser of actual installation cost or \$75. | (g) Total Allowable Recharge Outlet Cost: Multiply column (e) by column (f). | (h) Total Allowable Credit for House or Dwelling Unit: Add columns (d) and (g). |
|----|---------------------------------------|---|---|---|---|---|--|---|
| 1 | 56 W VIRGINIA AVE TUCSON AZ 85702 | 1 | 75 \$ | 75 \$ | 2 | 75 \$ | 150 \$ | 225 \$ |
| 2 | | | \$ | \$ | | \$ | \$ | \$ |
| 3 | | | \$ | \$ | | \$ | \$ | \$ |
| 4 | | | \$ | \$ | | \$ | \$ | \$ |
| 5 | | | \$ | \$ | | \$ | \$ | \$ |
| 6 | | | \$ | \$ | | \$ | \$ | \$ |
| 7 | | | \$ | \$ | | \$ | \$ | \$ |
| 8 | | | \$ | \$ | | \$ | \$ | \$ |
| 9 | | | \$ | \$ | | \$ | \$ | \$ |
| 10 | | | \$ | \$ | | \$ | \$ | \$ |

| | | | | | | | | |
|----|-------------------------------------|---|----|-------|---|----|--------|--------|
| 11 | TOTAL: Add lines 1 through 10 | 1 | 75 | \$ 75 | 2 | 75 | \$ 150 | \$ 225 |
|----|-------------------------------------|---|----|-------|---|----|--------|--------|

If the taxpayer has made qualifying installations in more than 10 houses or dwelling units, complete and include additional sheets of Form 319-1.

Form 319-2 Tax Credits Transferred to the Purchaser or Transferee of a House or Dwelling Unit 2014

| | (a) House or Dwelling Unit Address | (b) Name(s) of Purchaser or Transferee | (c) Current Taxable Year's Credit Transferred: Enter amount for house or dwelling unit from 2014 Form 319-1, column (h). | (d) Credit Transfer for Prior Taxable Year Ending: List taxable year in which the taxpayer made the qualifying installations. | (e) Amount of Prior Taxable Year Credit Transferred for House or Dwelling Unit: Amount from Form 319-1, column (h) filed for taxable year listed in column (d). | (f) Total Credit Transfers: Add columns (c) and (e). |
|----|---------------------------------------|---|--|---|---|--|
| 1 | | | \$ | | \$ | \$ |
| 2 | | | \$ | | \$ | \$ |
| 3 | | | \$ | | \$ | \$ |
| 4 | | | \$ | | \$ | \$ |
| 5 | | | \$ | | \$ | \$ |
| 6 | | | \$ | | \$ | \$ |
| 7 | | | \$ | | \$ | \$ |
| 8 | | | \$ | | \$ | \$ |
| 9 | | | \$ | | \$ | \$ |
| 10 | | | \$ | | \$ | \$ |

| | | | | | | |
|----|-------------------------------------|--|----|--|----|----|
| 11 | TOTAL: Add lines 1 through 10 | | \$ | | \$ | \$ |
|----|-------------------------------------|--|----|--|----|----|

If the taxpayer is transferring the tax credit for more than 10 houses or dwelling units, complete and include additional sheets of Form 319-2.

Include with your return.

For the calendar year 2014 or fiscal year beginning | M | M | D | D | 2 | 0 | 1 | 4 | and ending | M | M | D | D | 2 | 0 | Y | Y |.

All businesses must be certified by the Arizona Commerce Authority and submit a copy of the certification to the Department of Revenue for approval before using the certification for the purpose of any tax incentive.

Name as shown on Form 140, 140PY, 140NR, 140X, 99T, 120, 120A, 120S, 120X or 165

BALANCE DUE

Social Security or
Employer Identification Number
400-00-7509**Part 1 Business Information**1 Name of Healthy Forest Enterprise: ORWELLIAN TERMINOLOGY2 Employer identification number: 12-38348313 Is this taxable year being filed under a 60-month certification?..... ☐ Yes ☐ No

4 Check one box to indicate the year this form represents for claiming the employment credit under A.R.S. §§ 43-1076 or 43-1162:

☐ First Year ☒ Second Year ☐ Third Year ☐ Fourth Year ☐ Fifth Year ☐ Sixth Year or more

5 Check one box to indicate the year this form represents for claiming the training credit under A.R.S. §§ 43-1076.01 or 43-1162.01:

☐ First Year ☒ Second Year ☐ Third Year ☐ Fourth Year ☐ Fifth Year ☐ Sixth Year or more**Part 2 Average Number of Full-Time Employees**

| | | | |
|---|--|---|---|
| 6 | Average number of full-time employees in the healthy forest enterprise during the current taxable year..... | 6 | 2 |
| 7 | Average number of full-time employees in the healthy forest enterprise during the immediately preceding taxable year | 7 | 1 |
| 8 | Net increase in average number of full-time employees: Subtract line 7 from line 6..... | 8 | 1 |

Part 3 Net Increase in Qualified Employment Positions

| | | | |
|--|---|----|---|
| 9 | Total number of filled, qualified employment positions created in the current year | 9 | 2 |
| If this taxable year is being filed under a twelve month certification, the business must create at least THREE new qualified employment positions in the first taxable year in which the credit is claimed. | | | |
| 10 | Net increase in average number of full-time employees: Enter the number from Part 2, line 8 | 10 | 1 |
| 11 | Net increase in qualified employment positions for this healthy forest enterprise: Enter the lesser of line 9 or line 10 .. | 11 | 1 |

Part 4 Limitation on Number of Qualified Employment Positions

| | | | |
|----|---|----|-----|
| 12 | Maximum number of filled, qualified employment positions on which a credit may be calculated | 12 | 200 |
| 13 | Maximum number of new qualified employment positions on which you may claim the credit: Enter the lesser of line 11 or line 12 | 13 | 1 |

Part 5 Employment Credit Calculation

| | (a) Number of Qualifying Employees | (b) Qualifying Wages | (c) Percentage | (d) Allowable Credit |
|----|---|-------------------------|-------------------|-------------------------|
| 14 | 1 | 1,600 00 | 25% | 400 00 |
| 15 | 1 | 1,500 00 | 33.33% | 500 00 |
| 16 | | 00 | 50% | 00 |
| 17 | 2 | | | 900 00 |

| | | |
|----------------------------|-------------|------------------|
| Name (as shown on page 1): | BALANCE DUE | TIN: 400-00-7509 |
|----------------------------|-------------|------------------|

Part 6 Training Credit Calculation

| | | (a) Number of Qualifying Employees | (b) Net Training and Certifying Costs |
|----|---|---|---|
| 18 | Qualified new employees | 18 | 00 |
| 19 | Previously qualified employees in the second year of continuous employment..... | 19 | 00 |
| 20 | Previously qualified employees in the third year of continuous employment | 20 | 00 |
| 21 | TOTAL | 21 | 00 |

Part 7 Recapture of the Employment Credit

| | | | |
|----|---|----|----|
| 22 | Taxable year in which the certification of the business as a healthy forest enterprise was revoked or terminated..... | 22 | |
| 23 | First taxable year in which the employment credit for healthy forest enterprises was allowed | 23 | |
| 24 | Number of years between when the employment credit was first allowed and when the certification was revoked or terminated | 24 | |
| 25 | Enter percentage based on the number of years entered on line 24: See instructions..... | 25 | % |
| 26 | Full amount of all employment credits previously allowed..... | 26 | 00 |
| 27 | Recapture of employment credit for healthy forest enterprises: Multiply line 26 by the percentage on line 25..... | 27 | 00 |

Part 8 Recapture of the Training Credit

| | | | |
|----|---|----|----|
| 28 | Taxable year in which the certification of the business as a healthy forest enterprise was revoked or terminated..... | 28 | |
| 29 | First taxable year in which the training credit for healthy forest enterprises was allowed | 29 | |
| 30 | Number of years between when the training credit was first allowed and when the certification was revoked or terminated | 30 | |
| 31 | Enter percentage based on the number of years entered on line 30: See instructions..... | 31 | % |
| 32 | Full amount of all training credits previously allowed | 32 | 00 |
| 33 | Total recapture of training credit for healthy forest enterprises: Multiply line 32 by the percentage on line 31 | 33 | 00 |

Part 9 S Corporation Credit Elections and Shareholder's Share of Credits and Credit Recaptures

- 34 The S corporation has made an irrevocable election for the taxable year ending MM/DD/YYYY to (check only one box):
- ☐ Claim the employment credit for healthy forest enterprises, as shown on Part 5, line 17, column (d) (for the taxable year mentioned above); OR
- ☐ Pass the employment credit for healthy forest enterprises, as shown on Part 5, line 17, column (d) (for the taxable year mentioned above) through to its shareholders.

Signature _____ Title _____ Date _____

- 35 The S corporation has made an irrevocable election for the taxable year ending MM/DD/YYYY to (check only one box):
- ☐ Claim the training credit for healthy forest enterprises, as shown on Part 6, line 21, column (b) (for the taxable year mentioned above); OR
- ☐ Pass the training credit for healthy forest enterprises, as shown on Part 6, line 21, column (b) (for the taxable year mentioned above) through to its shareholders.

Signature _____ Title _____ Date _____

- If passing the EMPLOYMENT credit through to the shareholders, complete lines 36 through 38 separately for each shareholder. If passing the TRAINING credit through to the shareholders, complete lines 36, 37 and 39 separately for each shareholder.
- If passing the EMPLOYMENT CREDIT RECAPTURE through to the shareholders, complete line 40 separately for each shareholder. If passing the TRAINING CREDIT RECAPTURE through to the shareholders, complete line 41 separately for each shareholder.
- Furnish each shareholder with a copy of pages 1 through 5 of Form 332.

36 Name of shareholder: _____

37 Shareholder's TIN: _____

| | | | |
|----|---|----|----|
| 38 | Shareholder's share of the amount of EMPLOYMENT credit on Part 5, line 17, column (d) | 38 | 00 |
| 39 | Shareholder's share of the amount of TRAINING credit on Part 6, line 21, column (b) | 39 | 00 |
| 40 | Shareholder's share of the EMPLOYMENT credit recapture from Part 7, line 27 | 40 | 00 |
| 41 | Shareholder's share of the TRAINING credit recapture from Part 8, line 33..... | 41 | 00 |

| | |
|----------------------------|------|
| Name (as shown on page 1): | TIN: |
|----------------------------|------|

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 5 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 | 00 |
| 45 Partner's share of the amount of TRAINING credit on Part 6, line 21, column (b) | 45 | 00 |
| 46 Partner's share of the EMPLOYMENT CREDIT RECAPTURE from Part 7, line 27 | 46 | 00 |
| 47 Partner's share of the TRAINING CREDIT RECAPTURE from Part 8, line 33 | 47 | 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: _____ | | |
| 49 Enter the total amount of employment credit originally allowable for the disqualified healthy forest enterprise | 49 | 00 |
| 50 Enter the total amount of the employment credit to be recaptured: | | |
| <ul style="list-style-type: none"> • 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 | 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 | 00 |
| 52 Amount of employment credit on line 49 that you have claimed on prior years' returns | 52 | 00 |
| 53 Subtract line 52 from line 51 and enter the difference | 53 | 00 |
| <ul style="list-style-type: none"> • 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. <ul style="list-style-type: none"> ▪ 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 a 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 |
| 56 Enter the total amount of the training credit to be recaptured: | | |
| <ul style="list-style-type: none"> • 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 |
| 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 |
| 58 Amount of credit on line 55 that you have claimed on prior years' returns | 58 | 00 |
| 59 Subtract line 58 from line 57 and enter the difference | 59 | 00 |
| <ul style="list-style-type: none"> • 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. <ul style="list-style-type: none"> ▪ 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. | | |

Continued on page 4 →

| | |
|----------------------------|------|
| Name (as shown on page 1): | TIN: |
|----------------------------|------|

Part 13 Available Employment Credit Carryover

| | (a) Taxable Year | (b) Original Credit Amount | (c) Amount Previously Used | (d) 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 | TOTAL AVAILABLE CARRYOVER: Add lines 60 through 64 in column (d) | | | 65 00 |

Part 14 Available Training Credit Carryover

| | (a) Taxable Year | (b) Original Credit Amount | (c) Amount Previously Used | (d) 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 through 70 in column (d) | | | 71 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. • 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 |
| 74 | Available employment credit carryover from Part 13, line 65, column (d) | 74 | 00 |
| 75 | Available training credit carryover from Part 14, line 71, column (d) | 75 | 00 |
| 76 | Total available credit: Add lines 72 through 75. • Corporations, exempt organizations with UBTI, and S corporations: Enter total here and on Form 300, Part 1, line 11. • Individuals: Enter total here and on Form 301, Part 1, line 17 | 76 | 900 00 |

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: MARGARET THATHER
- 2** Employee's taxpayer identification number (TIN) 189-81-1989
- 3** Did employee reside in Arizona on date of hire? ☒ Yes ☐ No
- 4** Brief description of employee's job duties:
CUTS DOWN TREES AFFECTED BY BARK BEETLE INFESTATION
- 5** Current date of employment 02 02 2006
- 6** If employee was previously employed by the business, list the previous date of employment. (See instructions.) MM DD YY YY
- 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 2,500
- 7c** If the answer to line 7b is less than 1550 hours annually, explain:

- 8** Employee's annual compensation for the taxable year \$

| | |
|-------|----|
| 1,500 | 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? ☐ Yes ☒ No
- 11** Check only one box: ☐ First year employee ☒ Second year employee ☐ Third year employee

| | | |
|-------------------|---|-------------|
| 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: JOHN THATCHER

2 Employee's taxpayer identification number (TIN) 189-98-7441

3 Did employee reside in Arizona on date of hire? ☒ Yes ☐ No

4 Brief description of employee's job duties:
PLANTS NEW TREES

5 Current date of employment 02 | 02 | 2007

6 If employee was previously employed by the business, list the previous date of employment. (See instructions.) MM | DD | YY | YY

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 2500

7c If the answer to line 7b is less than 1550 hours annually, explain:

| | | | |
|---|----|-------|----|
| 8 Employee's annual compensation for the taxable year | \$ | 1,600 | 00 |
| 9a Total cost of health insurance provided by employer for employee. (See instructions.) | \$ | 00 | 00 |
| 9b Total cost of health insurance for employee paid by employer. (See instructions.) | \$ | 00 | 00 |

10 Is this employee in a new qualified employment position? ☐ Yes ☒ No

11 Check only one box: ☒ First year employee ☐ Second year employee ☐ Third year employee

BALANCE DUE

Name (as shown on Form 332): _____

TIN: 400-00-7509

Page _____ of _____

Form 332-2**Qualified Employees for Which You are Taking the Employment Credit****2014**

| | (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 | | (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 |
| 1 | MARGARET THATCHER | 189-81-1989 | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1,500 | 00 | | 1,500 | |
| 2 | JOHN THATCHER | 189-98-7441 | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1,600 | 00 | 1,600 | | |
| 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 | | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | |
| 13 | | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | |
| 14 | | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | |
| 15 | TOTAL: | | | | | | | | | |
| | <ul style="list-style-type: none"> For column (c), add the number of employees in each column (c1), (c2) and (c3), and enter the total for each column on line 15. For columns (d) and (e), add the amounts in each column and enter the total for each column on line 15..... 15 | | 1 | 1 | | | 00 | 1,600 | 1,500 | |

If you have more than 14 qualified employees, complete and include additional sheets of Form 332-2.

Form 332-3 **Qualified Employees for Which You are Taking the Training Credit** **2014**

| | (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 | | (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 |
| 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 | | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | 00 | | | |
| 13 | | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | 00 | | | |
| 14 | | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | 00 | | | |
| 15 TOTAL: | | | | | | | 00 | | | |
| <ul style="list-style-type: none"> For column (c), add the number of employees in each column (c1), (c2) and (c3), and enter the total for each column on line 15. For columns (d) and (e), add the amounts in each column and enter the total for each column on line 15..... 15 | | | | | | | 00 | | | |

If you have more than 14 qualified employees, complete and include additional sheets of Form 332-3.

| | | | | | | |
|---|----------------------------|--|--|----------------------------|---------------------------------------|------------------|
| 22222 | | a Employee's social security number 400-00-7509 | | OMB No. 1545-0008 | | |
| b Employer identification number (EIN) 112121122 | | | 1 Wages, tips, other compensation 10,200 | | 2 Federal income tax withheld | |
| c Employer's name, address, and ZIP code | | | 3 Social security wages 10,200 | | 4 Social security tax withheld 428 | |
| | | | 5 Medicare wages and tips 10,200 | | 6 Medicare tax withheld 148 | |
| | | | 7 Social security tips | | 8 Allocated tips | |
| d Control number | | | 9 | | 10 Dependent care benefits | |
| e Employee's first name and initial Last name Suff. BALANCE DUE 777 YOU PAY WAY GLOBE AZ 85501 | | | 11 Nonqualified plans | | 12a C o o l l e | |
| | | | 13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | | 12b C o o l l e | |
| | | | 14 Other | | 12c C o o l l e | |
| | | | | | 12d C o o l l e | |
| f Employee's address and ZIP code | | | | | | |
| 15 State | Employer's state ID number | 16 State wages, tips, etc. | 17 State income tax | 18 Local wages, tips, etc. | 19 Local income tax | 20 Locality name |
| AZ | 112125555 | 10,200 | 400 | | | |

Form **W-2** Wage and Tax Statement
Copy 1—For State, City, or Local Tax Department

2014

Department of the Treasury—Internal Revenue Service