

Include with your return.

For the calendar year 2018 or fiscal year beginning M M D D 2 0 1 8 and ending M M D D Y Y Y Y .

Name as shown on Form 140, 140PY, 140NR, 140X, 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	Enter the amount of this credit passed through from S corporations on Form(s) 305-S, Part 1, line 3(c).....	5	00
6	Add lines 3 through 5. Enter the total. This is the current taxable year's Environmental Technology Facility Credit.....	6	00

Continued on page 2 →

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

7a Certification number: _____			
7b Date facility was placed in service.....	7b	M M D D Y Y Y Y	
8 Date facility ceased to operate as an environmental manufacturing, producing or processing facility	8	M M D D Y Y Y Y	
9 Enter total credit determined in prior years for this facility.....	9		00
10 See instructions for the recapture percentage to enter.....	10		%
11 Multiply line 9 by the percentage on line 10. Enter the result. This is the amount of the credit to be recaptured from taxpayer operations.....	11		00
12 Enter the partner's portion of this credit subject to recapture from Form(s) 305-P, Part 2, line 7.....	12		00
13 Enter the S corporation shareholder's portion of this credit subject to recapture from Form(s) 305-S, Part 2, line 7	13		00
14 Add lines 11 through 13. 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 5, line 18.	14		00

Part 3 Partnerships

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

- Complete Form 305-P for each partner.
- Provide a completed copy of Form 305-P to each 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 S Corporation Credit Election and Shareholder's Share of Credit and Credit Recapture

15 The S corporation has made an irrevocable election for the taxable year ending |M|M|D|D|Y|Y|Y|Y| to (check only one box):

15a Claim the environmental technology facility credit, as shown on Part 1, line 6, column (b) (for the taxable year indicated above);

OR

15b Pass the environmental technology facility credit, as shown on Part 1, line 6, column (b) (for the taxable year indicated above) through to its shareholders.

Signature Title Date

If passing the credit through to the shareholders, complete Form 305-S for each shareholder.

- Provide a copy of completed Form 305-S to each shareholder.
- Include a copy of each Form 305-S completed with your tax return.
- Keep a copy of each completed Form 305-S for your records.

Continued on page 3 →

Part 5 Credit Recapture Summary

16 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:

17 Enter the total amount of credit originally determined for the facility.....

17		00
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18 Enter the total amount of credit to be recaptured from Part 2, line 14.....

18		00
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19 Subtract line 18 from line 17 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.....

19		00
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20 Enter the total amount of credit on line 17 that you used on prior years' returns.....

20		00
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21 Subtract line 20 from line 19 and enter the difference.....

21		00
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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 6, lines 22 through 36, column (d) so the total amount on line 37 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 6, lines 22 through 36 column (d) to "0". There is no carryover amount for this credit. See instructions.
- *Individuals:* Enter this amount as a POSITIVE number on Form 301, Part 2, line 32.
- *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 23.

Part 6 Available Credit Carryover

	(a) Taxable Year	(b) Original Credit Amount	(c) Amount Previously Used, Expired or Recaptured	(d) Available Carryover: Subtract column (c) from column (b).
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
34		00	00	00
35		00	00	00
36		00	00	00
37	Total Available Carryover: Add lines 22 through 36 in column (d). Enter the total.....			37 00

Continued on page 4 →

Name (as shown on page 1)

EIN

Part 7 Total Available Credit

<p>38 Current year's credit:</p> <ul style="list-style-type: none"> • <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). • <i>Individuals:</i> Enter this amount on Form 301, Part 1, line 2, column (a). • <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 2, column (a) • <i>Partnerships:</i> Enter "0". • <i>S corporations electing to pass this credit through to its shareholders:</i> Enter "0"..... 	38	00
<p>39 Available credit carryover from Part 6, line 37, column (d):</p> <ul style="list-style-type: none"> • <i>Individuals:</i> Enter this amount on Form 301, Part 1, line 2, column (b). • <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 2, column (b) 	39	00
<p>40 Total available credit: Add lines 38 and 39. Enter the total.</p> <ul style="list-style-type: none"> • <i>Individuals:</i> Enter the total on Form 301, Part 1, line 2, column (c). • <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 2, column (c) 	40	00