

Include with your return.

For the calendar year 2024 or fiscal year beginning | M | M | D | D | 2 | 0 | 2 | 4 | and ending | M | M | D | D | Y | Y | Y | Y |.

Name as shown on Form 140, 140PY, 140NR, 140X, 140-SBI, 140PY-SBI, 140NR-SBI, 140X-SBI, 99T, 120, 120A, 120S, 120X, or 165	Social Security or Employer Identification Number
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Part 1 Business Information

1	Business Name
2	Business Location Address — Street
	City State ZIP Code
3	Employer Identification Number

- 4a** What type of entity is the business?
 C Corporation Exempt Organization Limited Liability Company (LLC)
 Partnership S Corporation Sole Proprietorship
- 4b** If the business is an LLC, what is the federal tax classification? Check only one box:
 C Corporation Disregarded Entity Partnership S Corporation

If the business is an LLC, a partnership or an S Corporation, include a schedule that lists ownership information including: name, address, TIN, and ownership percentage at the end of the tax year.

Part 2 Qualification for Credit

- 5** Did you receive certification from the Arizona Commerce Authority? Yes No
 If "Yes", include a copy of the Certification.
- 6** Are you claiming a pass through of this credit from a partnership and/or an S Corporation? Yes No
 If "Yes", include a copy of Form(s) 345-P and/or Form(s) 345-S.
- 7** If you answered "Yes" to the question on line 5 or on line 6, go to Part 3.
 If you answered "No" to the questions on line 5 **and** on line 6, **STOP!**
YOU ARE NOT ELIGIBLE TO CLAIM THIS CREDIT.

Part 3 Current Taxable Year's Credit Calculation

	(a) Number of Employees	(b) Available Credit: Multiply column (a) by \$3,000.
8 Credit for employees in first year or partial year of employment in a qualified employment position	8	00
9 Credit for employees in the second year of continuous employment in a qualified employment position.....	9	00
10 Credit for employees in the third year of continuous employment in a qualified employment position.....	10	00
11 Enter the credit passed through from partnerships on Form(s) 345-P, line 3c		00
12 Enter the credit passed through from S Corporations on Form(s) 345-S, line 3c.....		00
13 Add lines 8 through 12 in column (b). Enter the total. This is your total current year's credit for New Employment.	13	00

Continued on page 2 →

Name (as shown on page 1)	TIN
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Part 4 Partnerships

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

- Complete Form 345-P for each partner.
- Provide a completed copy of Form 345-P to each partner.
- Include a copy of each completed Form 345-P with your tax return.
- Keep a copy of each completed Form 345-P for your records.
- Do not complete Parts 5 through 7 of this form.

Part 5 S Corporation Credit Election and Shareholder's Share of Credit

14 The S Corporation has made an irrevocable election for the taxable year ending MM, DD, YYYY to
(check only one box):

14a Claim the credit for new employment as shown on Part 3, line 13 (for the taxable year indicated above);

OR

14b Pass the credit for new employment as shown on Part 3, line 13 (for the taxable year indicated above) through to its shareholders.

Signature Title Date

If passing the credit through to the shareholders, complete Form 345-S for each shareholder.

- Provide a copy of completed Form 345-S to each shareholder.
- Include a copy of each completed Form 345-S with your tax return.
- Keep a copy of each completed Form 345-S for your records.

Part 6 Available Credit Carryover

		(a)	(b)	(c)	(d)	(e)
15	Taxable year					
16	Original credit amount	00	00	00	00	00
17	Amount previously used.....	00	00	00	00	00
18	Tentative carryover: Subtract line 17 from line 16.....	00	00	00	00	00
19	Amount disallowed: See instructions	00	00	00	00	00
20	Available carryover: Subtract line 19 from line 18.....	00	00	00	00	00
21	Total Available Carryover.....				21	00

Continued on page 3 →

Name (as shown on page 1)

TIN

Part 7 Total Available Credit

22 Current year's credit for new employment:

- *Individuals, C Corporations, S Corporations claiming this credit at the corporate level, or exempt organizations with UBTI:* Enter the amount from Part 3, line 13, column (b).
- *Individuals that **did not make the Small Business Income election**:* Also, enter this amount on *Form 301, Part 1, line 17, column (a)*.
- *Individuals that **made the Small Business Income election**:* Also, enter this information on *Form 301-SBI, Part 1, line 12, column (a)*.
- *C Corporations, S Corporations claiming this credit at the corporate level, and exempt organizations with UBTI:* Also, enter this amount on *Form 300, Part 1, line 10, column (a)*.....

22 00

23 Available credit carryover from Part 6, line 21, column (e):

- *Individuals that **did not make the Small Business Income election**:* Also, enter this amount on *Form 301, Part 1, line 17, column (b)*.
- *Individuals that **made the Small Business Income election**:* Also, enter this amount on *Form 301-SBI, Part 1 line 12, column (b)*
- *C Corporations, S Corporations claiming this credit at the corporate level, and exempt organizations with UBTI:* Also, enter this credit on *Form 300, Part 1, line 10, column (b)*.....

23 00

24 Total available credit: Add lines 22 and 23 and enter the total.

- *Individuals that **did not make the Small Business Income election**:* Also, enter total here and on *Form 301, Part 1, line 17, column (c)*.
- *Individuals that **made the Small Business Income election**:* Also, enter this information on *Form 301-SBI, Part 1, line 12, column (c)*.
- *C Corporations, S Corporations claiming this credit at the corporate level, and exempt organizations with UBTI:* Also, enter this credit on *Form 300, Part 1, line 10, column (c)*.....

24 00

Form 345-1

Employees at Business Location

2024

Complete a Form 345-1 for each employee, whether or not the employee is in a qualified employment position. See instructions

1 Employee name: _____

2 Employee's Social Security Number (SSN)..... _____

3a What credit year are you claiming for this employee? First Second Third Not qualified for credit, or fourth year or more

3b Is this employee a replacement of another employee who left a qualified employment position in the second or third year? See instructions Yes No

3c If the answer to line 3b is "Yes", did the total time the position was vacant from the date the employment position was originally filled to the end of the current tax year total 90 days or less? See instructions Yes No

3d If the answer to line 3c is "Yes", enter the name of the replaced employee, his or her Social Security Number, and termination date:

Employee Name	Social Security Number	Termination Date
		M M D D Y Y Y Y

4a Current date of employment |M M|D D|Y Y Y Y|

4b Termination date, if the employee was terminated before the end of the taxable year |M M|D D|Y Y Y Y|

4c If the employee was terminated, is he or she replaced by a new hire in the same qualified employment position? Yes No

If the answer is "Yes", enter the name of the new hire, his or her Social Security Number, and hire date:

Employee Name	Social Security Number	Hire Date
		M M D D Y Y Y Y

5a If employee was previously employed by the business, list the previous date of employment. See instructions..... |M M|D D|Y Y Y Y|

5b If employee was previously employed by the business, list the date of separation..... |M M|D D|Y Y Y Y|

5c Did the employee relocate to this state from out of state? Yes No

5d If the employee relocated from out of state, enter date of relocation |M M|D D|Y Y Y Y|

6a Is the employee in a permanent position that consists of at least 1750 hours per year? Yes No

6b If the answer to line 6a is "Yes", list the number of hours the employee actually worked during the taxable year. _____

7 Are the employee's job duties performed primarily at the location(s) of the business?..... Yes No

8a Employee's annual compensation for the taxable year \$ _____ .00

8b Employee's HOURLY wage in dollars and cents \$ _____ .

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

11a Has this employee been substituted for another employee in a qualified employment position? Yes No

11b If answer on line 11a is "Yes", list the date of substitution |M M|D D|Y Y Y Y| and indicate whether the individual is a second year employee or a third year employee. See instructions for the qualification before answering this question.

Check only one box: Second year employee Third year employee

Form 345-2

Employees in Qualified Employment Positions

2024

	(a) Employee's Name	(b) Social Security Number	(c) Type of Employee			(d) Limitation on Total Number of Credits
			Check the appropriate box. This employee is a:			
			(c1) 1 st Year Employee	(c2) 2 nd Year Employee	(c3) 3 rd Year Employee	
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23						
24	TOTAL: Add lines 1 through 23 including only lines with check marks. Enter the total for each column		24			

If you are claiming more than 23 employees in qualified employment positions, complete additional schedules.