

2021 Credit for Solar Hot Water Heater Plumbing Stub Outs and Electric Vehicle Recharge Outlets

Arizona Form 319

For information or help, call one of the numbers listed:

Phoenix (602) 255-3381
From area codes 520 and 928, toll-free (800) 352-4090

Tax forms, instructions, and other tax information

If you need tax forms, instructions, and other tax information, go to the department's website at www.azdor.gov.

Income Tax Procedures and Rulings

These instructions may refer to the department's income tax procedures and rulings for more information. To view or print these, go to our website and select *Reports & Legal Research* from the main menu, then click on *Legal Research* and select a Document Type and a Category from the drop down menus.

Publications

To view or print the department's publications, go to our website, select *Reports & Legal Research* from the main menu, and click on *Publications* in the left hand column.

General Instructions

This credit provided nonrefundable individual and corporate income tax credits for the installation of solar hot water heater plumbing stub outs and electric vehicle recharge outlets in houses or dwelling units constructed by the taxpayer. **The houses or dwelling units must be located in Arizona.**

Taxable year 2017 was the last year a taxpayer could establish this credit. The unused portion of valid credits for Solar Hot Water Plumbing Stub Outs and Electric Vehicle Recharge Outlets may be carried forward for the remainder of the five-year carryforward period.

NOTE – To claim this credit carry forward:

- **Individual taxpayers that did not make the Small Business Income election**, complete this credit form and Arizona Form 301, Nonrefundable Individual Tax Credits and Recapture. *Include both completed forms with your Individual Income Tax Return (Form 140, 140PY, 140NR, or 140X).*
- **Individual taxpayers that made the Small Business Income election and wish to claim carryovers of this credit as Builder of House or Dwelling Unit:** complete Part 1 of this credit form and Arizona Form 301-SBI, Nonrefundable Individual Tax Credits and Recapture for Form 140-SBI, 140PY-SBI, 140NR-SBI, and 140X-SBI. *Include both completed forms with your SBI Tax Return (Form 140-SBI, 140PY-SBI, 140NR-SBI, or 140X-SBI).*
- **Individual taxpayers that made the Small Business Income election and wish to claim carryovers of this credit as Purchaser of Transferee of House or Dwelling Unit:** complete Part 2 of this credit form and Arizona Form 301, Nonrefundable Individual tax Credits and Recapture. *Include both completed forms with your Individual Income Tax Return (Form 140, 140PY, 140NR, or Form 140X).*
- **C Corporations, S Corporations claiming this credit at the corporate level, and exempt organizations with**

UBTI, complete this credit form and Arizona Form 300, Nonrefundable Corporate Tax Credits and Recapture. Include both completed forms with your tax return.

Specific Instructions

Complete the name and taxpayer identification number (TIN) section at the top of the form. Indicate the period covered by the taxable year. Include the completed form with the tax return.

All returns, statements, and other documents filed with the department require a TIN. The TIN for a corporation, an exempt organization with UBTI, or an S Corporation is the taxpayer's employer identification number (EIN). The TIN for an individual is the taxpayer's Social Security Number (SSN) or an Internal Revenue Service individual taxpayer identification number. Taxpayers that fail to include their TIN may be subject to a penalty.

NOTE:

Individuals that made the Small Business Income election and have carryovers of this credit as Builder of House or Dwelling Unit **AND** as Purchaser or Transferee of House or Dwelling Unit:

- Complete one Form 319 to claim the carryover as Builder of House or Dwelling Unit with Part 1 and Part 3 completed. Include this Form 319 and Form 301-SBI with your SBI Tax Return (Form 140-SBI, 140PY-SBI, 140NR-SBI, or 140X-SBI).
- Complete a second Form 319 to the carryover as Purchaser or Transferee of House or Dwelling Unit with Part 2 and Part 3 completed. Include this Form 319 and Form 301 with your Individual Income Tax Return (Form 140, 140PY, 140NR, or 140X).
- **Do NOT claim both carryovers of this credit on one Form 319.**

If you did not make the Small Business Income election and have carryovers of **both Part 1**, Builder of House or Dwelling Unit **and Part 2**, Purchaser or Transferee of House or Dwelling Unit, you may claim both carryovers on one Form 319.

Part 1 - Available Credit Carryover for the Taxpayer as Builder of the House or Dwelling Unit

Complete Part 1 only if the allowable credit as Builder of House or Dwelling Unit for prior taxable years exceeded the Arizona income tax liability for those taxable years.

S Corporations, if this credit was claimed at the corporate level in a prior taxable year and there is a carryover amount available, complete Part 1.

Line 1 – Taxable Year

In columns (a) and (b), enter the applicable taxable year.

Line 2 – Original Credit Amount

In columns (a) and (b), enter the amount of the original tax credit earned for that taxable year.

Line 3 – Amount Previously Used or Expired

In columns (a) and (b), enter the amount of the tax credit for the taxable year that has been previously used or that has expired.

Line 4 – Net Carryover Amount

In columns (a) and (b), subtract the amount on line 3 from the amount on line 2. Enter the difference in the applicable columns.

Line 5 – Total Available Carryover for Taxpayer as Builder of House or Dwelling Unit

Add the amounts in columns (a) and (b) of line 4. Enter the total in column (b).

This is the total available credit carryover for the current taxable year for the taxpayer that built the house or dwelling unit.

Part 2 - Available Credit Carryover for Taxpayer as Purchaser or Transferee of House or Dwelling Unit

Complete Part 2 only if the allowable credit as Purchaser or Transferee of House or Dwelling Unit for prior taxable years exceeded the Arizona income tax liability for those taxable years.

S Corporations, if this credit was claimed at the corporate level in a prior taxable year and there is a carryover amount available, complete Part 2.

Line 6 and 7

Complete line 6 and 7 as follows:

- (a) Enter the applicable tax years in column (a).
- (b) Enter the amount of the credit originally computed for that taxable year in column (b).
- (c) Enter the amount of the credit from that taxable year that has already been used in column (c).
- (d) Subtract column (c) from column (b). Enter the difference.

Line 8- Total Available Carryover for Taxpayer as Purchaser or Transferee of House of Dwelling Unit

Add lines 6 and 7 in column (d). Enter the total.

This is the total credit carryover for the taxpayer as purchaser or transferee of the house or dwelling unit.

Part 3 - Total Available Credit Carryover**Line 9- Total Available Credit Carryover**

Individuals that made the Small Business Income election and are claiming a carryover of this credit as Builder of House of Dwelling: Enter the amount from line 5. Also, enter this amount on Form 301-SBI, Part 1, line 6, column (b).

Individuals that made the Small Business Income election and are claiming a carryover of this credit as Purchaser or Transferee of House or Dwelling Unit: Enter the amount from line 8. Also, enter this amount on Form 301, Part 1, line 7, column (b).

All others: Add line 5 and line 8. Enter the total.

Individuals that did not make the Small Business Income election: Also, enter this amount on Form 301, Part 1, line 7, column (b).

C Corporations, S Corporations that elected to claim this credit at the corporate level, and exempt organizations with UBTI: Also, enter this amount on Form 300, Part 1, line 6, column (b).