

Credit for Solar Energy Devices –
Commercial and Industrial Applications

2010

For the calendar year 2010 or
fiscal year beginning MM,DD,YYYY and ending MM,DD,YYYY.**Attach to your return unless a tax exempt organization.**

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

Your Social Security Number or
Employer Identification Number**Part I Eligibility**

- | | YES | NO |
|--|----------------------------|--------------------------|
| 1 Has the taxpayer made an application with the Arizona Department of Commerce and received an initial certification of the solar energy project? | 1 ☐ | ☐ |
| 2 After the installation of the solar energy device was complete, did the taxpayer receive a Credit Certificate from the Arizona Department of Commerce? | 2 ☐ | ☐ |

*If the answer to either question 1 or question 2 is "No", you do not qualify for this credit. In this case, do not complete Form 336.***Part II Credit Computation for Installing Qualifying Devices**

- 3 Enter the total number of devices installed during the taxable year for which the taxpayer is claiming a credit.....
- 4 Enter the total number of buildings on which the taxpayer installed solar energy devices

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4	

	(a) BUILDING 1	(b) BUILDING 2	(c) BUILDING 3
5 Enter the address of the building on which the device was installed.....			
6 Enter the Department of Commerce Credit Certificate Number For the Device			

	BUILDING 1	BUILDING 2	BUILDING 3
7 Enter the installed cost of the device....			

8 Credit Factor.....			
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9 Multiply the amount on line 7 by the percentage on line 8. Enter the result.....			
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10 Maximum Credit Per Building.....			
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11 In columns (a) through (c), enter the lesser of the amount on line 9, or the amount on line 10.....			
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12 Add the amounts on line 11 in each column and enter the result.....			
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13 Enter the total from continuation sheets, if applicable			
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14 Add the amount on line 12 to the amount on line 13. Enter the total			
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15 Maximum allowable credit			
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16 Enter the smaller of line 14 or line 15.....			
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Continued on page 2 →

Name(s) as shown on page 1	Social Security or Employer Identification Number
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Part III Allowable Credit Transferred to You as a Third Party

17 Credit Limitation: Subtract the amount on line 16 from the amount on line 15. If "zero" or less, skip Part III	17		
18 Credits Transferred to You as a Third Party: Enter the aggregate total, from Part IV, line 24, from all Forms 336 received from taxpayers that have transferred the credit to you as a third party	18		
19 Allowable Credit to You as a Third Party: Enter the smaller of line 17 or line 18	19		

Part IV Taxpayer's Third Party Election

To be completed by all taxpayers that had the solar energy device installed.

20 The taxpayer has made an irrevocable election for the taxable year ending: MMDDYYYY
to **(check only one box)**:

- ☐ Claim the credit for solar energy devices listed on Part II.
-OR-
☐ Allow a third party to claim the credit for solar energy devices listed on Part II.

Signature Title Date

If you had more than one device installed, and are transferring those credits to different third parties, please complete a separate Form 336 for each third party for which the election is made.

21 Name of third party: _____

22 Third Party's TIN: _____

23 Commerce Credit Certificate Number for the device for which you are transferring the credit: _____

24 Amount of credit to be transferred to third party for the device noted on line 23. This amount must equal the amount entered on Form 336, Part II, line 11 for that particular device	24		
25 If the credit is being transferred to only one third party, enter the amount on Part IV, line 24 here. If the credit is being transferred to more than one third party, enter the total transferred to all third parties here.....	25		

Part V Current Year's Credit

26 Credit Computed This Taxable Year: Enter the amount from Part II, line 16	26		
27 Allowable Credit Transferred to You as a Third Party: Enter the amount from Part III, line 19	27		
28 Subtotal: Add the amount on line 26 to the amount on line 27. Enter the total	28		
29 Credit You Transferred to a Third Party: Enter the amount from Part IV, line 25	29		
30 Current Year's Credit: Subtract the amount on line 29 from the amount on line 28	30		

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Name(s) as shown on page 1	Social Security or Employer Identification Number
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Part VI S Corporation Credit Election and Shareholder's Share of Credit

31 The S corporation has made an irrevocable election for the taxable year ending: MMDDYY
to **(check only one box)**:

- ☐ Claim the credit for solar energy devices as shown on Part V, line 30, for the taxable year mentioned above.
-OR-
☐ Pass the credit for solar energy devices as shown on Part V, line 30, for the taxable year mentioned above through to its shareholders.

Signature _____ Title _____ Date _____

If passing the credit through to the shareholders, complete lines 32 through 34 separately for each shareholder. Furnish each shareholder with a copy of the completed Form 336.

32 Name of shareholder: _____

33 Shareholder's TIN: _____

34 Shareholder's share of the amount shown on Part V, line 30 **34**

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Part VII Partner's Share of Credit

Complete lines 35 through 37 separately for each partner. Furnish each partner with a copy of the completed Form 336.

35 Name of partner: _____

36 Partner's TIN: _____

37 Partner's share of the amount on Part V, line 30..... **37**

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Part VIII Available Credit Carryover

	(a) Carryover From Taxable Year	(b) Original Credit Amount	(c) Amount Previously Used	(d) Available Carryover: <i>Subtract column (c) from column (b).</i>
38	2006			
39	2007			
40	2008			
41	2009			
42				
43	TOTAL AVAILABLE CARRYOVER			

Part IX Total Available Credit

44 Individuals, corporations, or S corporations: *Enter the amount* from Part V, line 30
• S corporation shareholders: *Enter the amount* from Part VI, line 34.
• Partners of a partnership: *Enter the amount* from Part VII, line 37.

45 Available credit carryover from Part VIII, line 43, column (d)

46 Total Available Credit: *Add the amount on line 44 to the amount on line 45*
• Corporations, including S corporations that are claiming the credit: *Also enter the amount* from Part IX, line 46 on Form 300, line 16.
• Individuals: *Also enter the amount* from Part IX, line 46 on Form 301, line 21.

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