

# 2012 Credit for Water Conservation Systems

# Arizona Form 339

## Phone Numbers

For more information or help, call one of the numbers listed below.

Phoenix	(602) 255-3381
From area codes 520 and 928, toll-free	(800) 352-4090
Hearing impaired TDD user	
Phoenix	(602) 542-4021
From area codes 520 and 928, toll-free	(800) 397-0256

For tax rulings, tax procedures, tax forms and instructions, and other tax information, access our home page at [www.azdor.gov](http://www.azdor.gov).

## General Instructions

***NOTE:** For calendar year filers, tax year 2011 was the last year to establish a new credit for a water conservation system. Fiscal year filers, with an ending date after December 31, 2011, cannot establish a new credit. Carryovers will be allowed for no more than five taxable years.*

If the allowable tax credit was more than your tax or if you had no tax, the unused credit may be carried forward for up to the next 5 consecutive tax years.

## Line-by-Line Instructions

Enter the name(s) and taxpayer SSN(s) as shown on Form 140, 140PY, 140NR or 140X. Fiscal year basis taxpayers must indicate the period covered by the taxable year. Attach the completed form to the tax return.

## Total Available Credit (Carryover)

### Lines 1 through 6 -

Use the schedule to figure your total available credit carryover from taxable years 2007 through 2011. Complete lines 1 through 6 if you claimed the credit on a prior year return and the credit was more than your tax.

- In column (b), enter the credit originally computed for the taxable year listed in column (a).
- In column (c), enter the amount of the credit from that taxable year which you have already used.
- Subtract the amount in column (c) from the amount in column (b) and enter the difference in column (d).
- Add the amounts on lines 1 through 5 in column (d).

Enter the total from the column (d) on line 6.

This is your total available credit. Enter the total from line 6 on Form 301, Part I, line 22.