
Phone Numbers

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 Internet home page 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 home page and click on *Legal Research* then click on *Procedures* or *Rulings* and select a tax type from the drop down menu.

Publications and Brochures

To view or print the department's publications and brochures, go to our home page and click on *Publications*.

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 5 -

Use the schedule to figure your total available credit carryover from taxable years 2008 through 2011. Complete lines 1 through 5 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 4 in column (d).

Enter the total from the column (d) on line 5.

This is your total available credit. Enter the total from line 5 on Form 301, Part I, line 22.