

Credits for Healthy Forest Enterprises

For the calendar year 2013 or fiscal year beginning [M, M, D, D, 2, 0, 1, 3] and ending [M, M, D, D, Y, Y, Y, Y].

All healthy forest credit forms must be attached to your return.

All businesses must be certified by the Arizona Commerce Authority and submit a copy of the certification to the Department of Revenue for approval before using the certification for the purpose of any tax incentive.

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

Part I Business Information

- 1 Name of Healthy Forest Enterprise:
2 Employer identification number:
3 Is this taxable year being filed under a sixty month certification?
4 Check one box to indicate the year this form represents for claiming the employment credit...
5 Check one box to indicate the year this form represents for claiming the training credit...

Part II Average Number of Full-Time Employees

Table with 2 columns: Description and Line Number. Rows include average number of full-time employees in current and preceding taxable years, and net increase.

Part III Net Increase in Qualified Employment Positions

Table with 2 columns: Description and Line Number. Rows include total number of filled, qualified employment positions created and net increase in qualified employment positions.

Part IV Limitation on Number of Qualified Employment Positions

Table with 2 columns: Description and Line Number. Rows include maximum number of filled, qualified employment positions and maximum number of new qualified employment positions.

Continued on page 2 ->

Part V Employment Credit Calculation

		(a) Number of qualifying employees	(b) Qualifying wages	(c) Percentage	(d) Allowable credit
14	Qualified new employees			25%	
15	Previously qualified employees in the second year of continuous employment			33 1/3%	
16	Previously qualified employees in the third year of continuous employment			50%	
17	Totals				

Part VI Training Credit Calculation

NOTE: No third year credits are available for the training credit for tax year 2013.

Do not enter a number or amount on line 20 in Part VI.

		(a) Number of qualifying employees	(b) Net training and certifying costs
18	Qualified new employees		
19	Previously qualified employees in the second year of continuous employment		
20	Previously qualified employees in the third year of continuous employment		
21	Totals		

Part VII Recapture of the Employment Credit

22 Taxable year in which the certification of the business as a healthy forest enterprise was revoked or terminated	22		
23 First taxable year in which the employment credit for healthy forest enterprises was allowed.....	23		
24 Number of years between when the employment credit was first allowed and when the certification was revoked or terminated	24		
25 Enter percent based on the number of years entered on line 24 – see instructions.....	25		%
26 Full amount of all employment credits previously allowed.....	26		00
27 Recapture of employment credit for healthy forest enterprises. Multiply line 26 by the percentage on line 25.....	27		00

Part VIII Recapture of the Training Credit

28 Taxable year in which the certification of the business as a healthy forest enterprise was revoked or terminated	28		
29 First taxable year in which the training credit for healthy forest enterprises was allowed	29		
30 Number of years between when the training credit was first allowed and when the certification was revoked or terminated	30		
31 Enter percent based on the number of years entered on line 30 – see instructions.....	31		%
32 Full amount of all training credits previously allowed.....	32		00
33 Total recapture of training credit for healthy forest enterprises. Multiply line 32 by the percentage on line 31.....	33		00

Continued on page 3 →

Part IX S Corporation Credit Elections and Shareholder's Share of Credits and Credit Recaptures

34 The S corporation has made an irrevocable election for the taxable year ending MM,DD,YY,YY to:
(CHECK ONLY ONE BOX)

Claim the employment credit for healthy forest enterprises, as shown on Part V, line 17, column (d) (for the taxable year mentioned above);

OR

Pass the employment credit for healthy forest enterprises, as shown on Part V, line 17, column (d) (for the taxable year mentioned above) through to its shareholders.

 Signature Title Date

35 The S corporation has made an irrevocable election for the taxable year ending MM,DD,YY,YY to:
(CHECK ONLY ONE BOX)

Claim the training credit for healthy forest enterprises, as shown on Part VI, line 21, column (b) (for the taxable year mentioned above);

OR

Pass the training credit for healthy forest enterprises, as shown on Part VI, line 21, column (b) (for the taxable year mentioned above) through to its shareholders.

 Signature Title Date

- If passing the employment credit through to the shareholders, complete lines 36 through 38 separately for each shareholder.
- If passing the training credit through to the shareholders, complete lines 36, 37 and 39 separately for each shareholder.
- If passing the employment credit recapture through to the shareholders, complete line 40 separately for each shareholder.
- If passing the training credit recapture through to the shareholders, complete line 41 separately for each shareholder.
- Furnish each shareholder with a copy of pages 1 through 5 of Form 332.

36 Name of shareholder: _____

37 Shareholder's TIN: _____

38 Shareholder's share of the amount of <u>employment</u> credit on Part V, line 17, column (d)	38		00
39 Shareholder's share of the amount of <u>training</u> credit on Part VI, line 21, column (b)	39		00
40 Shareholder's share of the <u>employment</u> credit recapture from Part VII, line 27	40		00
41 Shareholder's share of the <u>training</u> credit recapture from Part VIII, line 33	41		00

Part X Partner's Share of Credits and Credit Recaptures

- Complete lines 42 through 45, as applicable, separately for each partner.
- If passing credit recapture through to the partners, complete line 46 and/or line 47, as applicable, separately for each partner.
- Furnish each partner with a copy of pages 1 through 5 of Form 332.

42 Name of partner _____

43 Partner's TIN _____

44 Partner's share of the amount of <u>employment</u> credit on Part V, line 17, column (d)	44		00
45 Partner's share of the amount of <u>training</u> credit on Part VI, line 21, column (b)	45		00
46 Partner's share of the <u>employment</u> credit recapture from Part VII, line 27	46		00
47 Partner's share of the <u>training</u> credit recapture from Part VIII, line 33	47		00

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Part XI Recapture Summary for Employment Credit

48 Enter the taxable year(s) in which you took an employment credit or credit carryover for the disqualified healthy forest enterprise _____

49 Enter the total amount of employment credit originally allowable for the disqualified healthy forest enterprise	49		00
50 Enter the total amount of the employment credit to be recaptured.....	50		00
<ul style="list-style-type: none"> • Individuals, corporations, exempt organizations with UBTI, and S corporations – enter the amount from Part VII, line 27. • S corporation shareholders – enter the amount from Part IX, line 40. • Partners of a partnership – enter the amount from Part X, line 46. 			
51 Subtract line 50 from line 49 and enter the difference. This is the amount of employment credit allowable for the disqualified healthy forest enterprise	51		00
52 Amount of employment credit on line 49 that you have claimed on prior years' returns.....	52		00
53 Subtract line 52 from line 51 and enter the difference	53		00

If the difference is a positive number, that is the amount of employment credit carryover remaining that you may use in future taxable years. Enter this positive number in Part XIII, column (d), on the line for the year in which the disqualified employment credit arose.

If the difference is a negative number, that is the amount of credit you must recapture. If a negative number, enter "zero" in Part XIII, column (d), on the line for the year in which the disqualified employment credit arose.

- Corporations, exempt organizations with UBTI, and S corporations, also enter this amount as a positive number on Form 300, Part II, line 26.
- Individuals, also enter this amount as a positive number on Form 301, Part II, line 33.

Part XII Recapture Summary for Training Credit

54 Enter the taxable year(s) in which you took a training credit or credit carryover for the disqualified healthy forest enterprise _____

55 Enter the total amount of training credit originally allowable for the disqualified healthy forest enterprise.....	55		00
56 Enter the total amount of the training credit to be recaptured.....	56		00
<ul style="list-style-type: none"> • Individuals, corporations, exempt organizations with UBTI, and S corporations – enter the amount from Part VIII, line 33. • S corporation shareholders – enter the amount from Part IX, line 41. • Partners of a partnership – enter the amount from Part X, line 47. 			
57 Subtract line 56 from line 55 and enter the difference. This is the amount of training credit allowable for the disqualified healthy forest enterprise	57		00
58 Amount of credit on line 55 that you have claimed on prior years' returns	58		00
59 Subtract line 58 from line 57 and enter the difference	59		00

If the difference is a positive number, that is the amount of training credit carryover remaining that you may use in future taxable years. Enter this positive number in Part XIV, column (d), on the line for the year in which the disqualified training credit arose.

If the difference is a negative number, that is the amount of training credit you must recapture. If a negative number, enter "zero" in Part XIV, column (d), on the line for the year in which the disqualified training credit arose.

- Corporations, exempt organizations with UBTI, and S corporations, also enter this amount as a positive number on Form 300, Part II, line 26.
- Individuals, also enter this amount as a positive number on Form 301, Part II, line 33.

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Part XIII Available Employment Credit Carryover

	(a) Taxable year	(b) Original credit amount	(c) Amount previously used	(d) Available credit carryover - subtract column (c) from column (b)
60				
61				
62				
63				
64				
65	Total available carryover			

Part XIV Available Training Credit Carryover

	(a) Taxable year	(b) Original credit amount	(c) Amount previously used	(d) Available credit carryover - subtract column (c) from column (b)
66				
67				
68				
69				
70				
71	Total available carryover			

Part XV Total Available Credit

<p>72 Current year's employment credit.....</p> <ul style="list-style-type: none"> • Individuals, corporations, exempt organizations with UBTI, or S corporations – enter the amount from Part V, line 17, column (d). • S corporation shareholders – enter the amount from Part IX, line 38. • Partners of a partnership – enter the amount from Part X, line 44. <p>73 Current year's training credit.....</p> <ul style="list-style-type: none"> • Individuals, corporations, exempt organizations with UBTI, or S corporations – enter the amount from Part VI, line 21, column (b). • S corporation shareholders – enter the amount from Part IX, line 39. • Partners of a partnership – enter the amount from Part X, line 45. <p>74 Available employment credit carryover from Part XIII, line 65, column (d).....</p> <p>75 Available training credit carryover from Part XIV, line 71, column (d).....</p> <p>76 Total available credit. Add lines 72 through 75.....</p> <ul style="list-style-type: none"> • Corporations, exempt organizations with UBTI, and S corporations – enter total here and on Form 300, Part I, line 11. • Individuals – enter total here and on Form 301, Part I, line 17. 	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td style="text-align: center;">72</td><td style="width:15%;"></td><td style="text-align: center;">00</td></tr> <tr><td style="text-align: center;">73</td><td></td><td style="text-align: center;">00</td></tr> <tr><td style="text-align: center;">74</td><td></td><td style="text-align: center;">00</td></tr> <tr><td style="text-align: center;">75</td><td></td><td style="text-align: center;">00</td></tr> <tr><td style="text-align: center;">76</td><td></td><td style="text-align: center;">00</td></tr> </table>	72		00	73		00	74		00	75		00	76		00
72		00														
73		00														
74		00														
75		00														
76		00														

Form 332-1 (2013)**Qualified Employees of Healthy Forest Enterprise**

Complete a Form 332-1 for each qualified employee of the Healthy Forest Enterprise. See instructions for Form 332-1 (included with Instructions for Form 332, page 3) about providing the requested information in an alternative format.

1 Employee name: _____

2 Employee's taxpayer identification number (TIN): _____

3 Did employee reside in Arizona on date of hire? Yes No

4 Brief description of employee's job duties:

5 Current date of employment:

6 If employee was previously employed by the business, list the previous date of employment. (See instructions.)

7a Is the employee in a permanent full time position? Yes No

7b If the answer to line 7a is "Yes", list the number of hours the employee actually worked during the taxable year:

7c If the answer to line 7b is less than 1550 hours annually, explain:

8 Employee's annual compensation for the taxable year \$

	00
	00
	00

9a Total cost of health insurance provided by employer for employee. (See instructions.) \$

	00
	00
	00

9b Total cost of health insurance for employee paid by employer. (See instructions.) \$

	00
	00
	00

10 Is this employee in a new qualified employment position? Yes No

11 Check only one box: First year employee Second year employee Third year employee

Form 332-2 (2013)

Qualified Employees for Which You are Taking the Employment Credit

If you have more than 10 qualified employees, complete additional schedules.

(a) Employee name	(b) Social Security Number	(c) Year of Employee <i>Check the appropriate box. This employee is:</i>			(d) Total Wages Paid to the Employee during the Current Tax Year	(e) Maximum Allowable Wages <i>Enter the lesser of column (d) or the maximum allowed below</i>		
		1st year employee (c1)	2nd year employee (c2)	3rd year employee (c3)		year 1 \$2,000 (e1)	year 2 \$3,000 (e2)	year 3 \$3,000 (e3)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11 Total - Add lines 1 through 10. Enter the total here.....								

Form 332-3 (2013)

Qualified Employees for Which You are Taking the Training Credit

If you have more than 10 qualified employees, complete additional schedules.

(a) Employee name	(b) Social Security Number	(c) Year of Employee			(d) Net Cost of Training and Certifying the Employee during the Current Tax Year	(e) Maximum Allowable Expenses		
		<i>Check the appropriate box. This employee is:</i>				<i>Enter the lesser of column (d) or the maximum allowed below</i>		
		1st year employee (c1)	2nd year employee (c2)	3rd year employee (c3)		year 1 \$3,000 (e1)	year 2 \$3,000 (e2)	year 3 \$3,000 (e3)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11 Total - Add lines 1 through 10. Enter the total here.....								