

**CONTACTS FOR COMMERCIAL AND INDUSTRIAL  
SOLAR ENERGY TAX CREDIT PROGRAM**

**Arizona Commerce Authority (ACA)**

•Application forms •Program guidelines

Website: [www.azcommerce.com](http://www.azcommerce.com)

Program Manager: (602) 845-1200

**Arizona Department of Revenue**

**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](http://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 click on *Reports and Legal Research* then click on *Legal Research* and select a *Document Type* and *Category* from the drop down menus.

**Publications**

To view or print the department's publications, go to our website and click on *Reports and Legal Research* then click on *Publications*.

**General Instructions**

**NOTE: This credit expired on December 31, 2018.**

Taxpayers **may not** establish any new credits for taxable years beginning from and after December 31, 2018 for costs incurred for installing one or more solar energy devices for commercial, industrial, or any other nonresidential application in the taxpayer's facility located in Arizona.

Taxpayers may only claim valid credit carryover amounts available from prior taxable years.

**Individuals:** You **must** also complete Arizona Form 301, Nonrefundable Individual Tax Credits, and Recapture, and include Forms 301 and 336 with your tax return to claim this credit.

**Corporate taxpayers including exempt organizations with unrelated business taxable income:** You **must** also complete Arizona Form 300, Nonrefundable Corporate Tax Credits and Recapture, and include Forms 300 and 336 with your tax return to claim this credit.

**Line-by-Line Instructions**

Enter the name(s) and taxpayer identification number(s) (TIN) as shown on Arizona Forms 99T, 140, 140NR, 140PY, 140X, 120, 120A, 120S, or 120X.

If the taxpayer is an exempt organization that is not required to file Arizona Form 99, enter the organization's name and employer identification number (EIN).

Fiscal year basis taxpayers must indicate the period covered by the taxable year. Include the completed form with the tax return. Exempt organizations must file this form as noted under the heading titled "Tax Exempt Organizations."

All returns, statements, and other documents filed with the Department of Revenue (Department) require a taxpayer identification number (TIN). The TIN for an individual is the taxpayer's Social Security Number (SSN) or an Internal Revenue Service (IRS) individual taxpayer identification number (ITIN), or for a business, the EIN.

Paid tax preparers must also include their TIN on forms where requested. Paid preparers who fail to include their TIN may be subject to a penalty.

Missing, incorrect, or unclear identification numbers may cause delays in processing.

**Part 1 - Available Credit Carryover**

**Lines 1 through 5 -**

Complete lines 1 through 5 to figure your credit carryover from taxable years 2015 through 2018, if you claimed this credit on a return for one of these years and the credit was more than your tax.

- In column (b), enter the credit originally computed for the taxable year.
- In column (c), enter the amount of the credit from that taxable year which you have already used.
- In column (d), subtract the amount in column (c) from the amount in column (b) and enter the difference.
- Add the amounts entered on lines 1 through 4 in column (d).

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

**Part 2 - Total Available Credit**

**Line 6 -**

Individuals, C corporations, S corporations claiming the credit, and exempt organizations with UBTI: Enter the amount from Part 1, line 5.

- Individuals: Also, enter this amount on Arizona Form 301, Part 1, line 17, column (b).
- C corporations, S corporations claiming the credit, and exempt organizations with UBTI: Also, enter this amount on Arizona Form 300, Part 1, line 10, column (b).