

**Include with your return.**

For the calendar year 2022 or fiscal year beginning MM,DD,2022 and ending MM,DD,YYYY.

**NOTE: This credit is no longer available to individual taxpayers.**

Name as shown on Form 99T, 120, 120A, 120S, 120X or 165	Employer Identification Number
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**Part 1 Schedule of Equipment and Current Taxable Year's Credit Calculation**

If additional space is needed, include a separate schedule.

	(a) Date Qualifying Property Placed in Service or Expected to be Placed in Service	(b) Description	(c) Total Cost Incurred During the Taxable Year for Qualifying Property used to Reduce Pollution	
1	MMDDYY			00
2	MMDDYY			00
3	MMDDYY			00
4	MMDDYY			00
5	MMDDYY			00
6	MMDDYY			00
7	MMDDYY			00
8	MMDDYY			00
9	MMDDYY			00
10	MMDDYY			00
11	Add lines 1 through 10 in column (c). Enter the total.....		<b>11</b>	00
12	Enter the total from additional schedule(s), if applicable .....		<b>12</b>	00
13	Total cost of pollution control equipment incurred during the taxable year: Add lines 11 and 12. Enter the total .....		<b>13</b>	00
14	Multiply line 13 by 10% (.10). Enter the result.....		<b>14</b>	00

**Part 2 Credit Passed Through from Partnerships to Corporate Partners**

15 Enter the total amount of this credit passed through from partnerships to corporate partners on Form(s) 315-P, Part 2, line 4.....	<b>15</b>		00
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**Part 3 Total Current Year Credit**

16 Add lines 14 and 15. Enter the total .....	<b>16</b>		00
17 Maximum Credit Allowed .....	<b>17</b>	500,000	00
18 Enter the lesser of line 16 or line 17. This is the total credit for the current year.....	<b>18</b>		00

In order to calculate Arizona depreciation or amortization, a taxpayer who elects to claim this credit under A.R.S. § 43-1170 shall reduce the basis of the pollution control equipment by the amount of the credit claimed.

**Part 4 Partnerships Passing Through the Credit to Corporate Partners**

Partnerships qualifying for this credit must pass it through to their corporate partners. When passing this credit through to your corporate partners, complete Form 315-P for each corporate partner.

- Provide a completed copy of Form 315-P to each corporate partner.
- Include a copy of each completed Form 315-P with your tax return.
- Keep a copy of each completed Form 315-P for your records.

Continued on page 2 →

Name (as shown on page 1)	EIN
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**Part 5 Available Credit Carryover**

	(a) Taxable Year	(b) Original Credit Amount		(c) Amount Previously Used or Expired		(d) Available Carryover: Subtract column (c) from column (b).		
19			00		00		00	
20			00		00		00	
21			00		00		00	
22			00		00		00	
23			00		00		00	
24	Total Available Carryover: Add lines 19 through 23 in column (d). Enter the total.....						24	00

**Part 6 Total Available Credit**

25	<b>Current year's credit:</b> <ul style="list-style-type: none"> <li>C Corporations, S Corporations claiming this credit at the corporate level, and exempt organizations with UBTI: Enter the amount from Part 3, line 18.</li> <li>Partnerships: Enter "0".</li> <li>C Corporations, S Corporations claiming this credit at the corporate level, and exempt organizations with UBTI: Also enter this amount on Form 300, Part 1, line 3, column (a) .....</li> </ul>	25		00
26	<b>Enter the available credit carryover from Part 5, line 24, column (d).</b> <ul style="list-style-type: none"> <li>C Corporations, S Corporations that elected to claim this credit at the corporate level, and exempt organizations with UBTI: Also enter this amount on Form 300, Part 1, line 3, column (b)</li> </ul>	26		00
27	<b>Total available credit:</b> Add line 25 and line 26. Enter the total. <ul style="list-style-type: none"> <li>C Corporations, S Corporations that elected to claim this credit at the corporate level and exempt organizations with UBTI: Also enter the total on Form 300, Part 1, line 3, column (c)....</li> </ul>	27		00

**Part 7 Total Available Credit**

<b>27 Current year's credit:</b>		
<ul style="list-style-type: none"> <li>• <i>Individuals, C Corporations, S Corporations claiming this credit at the corporate level, or exempt organizations with UBTI:</i> Enter the amount from Part 3, line 19.</li> <li>• <i>Individuals that <b>did not make the Small Business Income election:</b></i> Also enter this amount on Form 301, Part 1, line 6, column (a).</li> <li>• <i>Individuals that <b>made the Small Business Income election:</b></i> Also enter this amount on Form 301-SBI, Part 1, line 5, column (a).</li> <li>• <i>Partnerships:</i> Enter "0".</li> <li>• <i>S Corporations that passed the credit through to shareholders:</i> Enter "0".</li> <li>• <i>C Corporations, S Corporations claiming this credit at the corporate level, and exempt organizations with UBTI:</i> Also enter this amount on Form 300, Part 1, line 4, column (a) .....</li> </ul>	<b>27</b>	00
<b>28 Enter the available credit carryover from Part 6, line 26, column (d).</b>		
<ul style="list-style-type: none"> <li>• <i>Individuals that <b>did not make the Small Business Income election:</b></i> Also enter this amount on Form 301, Part 1, line 6, column (b).</li> <li>• <i>Individuals that <b>made the Small Business Income election:</b></i> Also enter this amount on Form 301-SBI, Part 1, line 5, column (b)</li> <li>• <i>C Corporations, S Corporations claiming this credit at the corporate level, and exempt organizations with UBTI:</i> Also enter this amount on Form 300, Part 1, line 4, column (b) .....</li> </ul>	<b>28</b>	00
<b>29 Total available credit:</b> Add line 27 and line 28. Enter the total.		
<ul style="list-style-type: none"> <li>• <i>Individuals that <b>did not make the Small Business Income election:</b></i> Also enter this amount on Form 301, Part 1, line 6, column (c).</li> <li>• <i>Individuals that <b>made the Small Business Income election:</b></i> Also enter this amount of Form 301-SBI, Part 1, line 5, column (c).</li> <li>• <i>C Corporations, S Corporations claiming this credit at the corporate level, and exempt organizations with UBTI:</i> Also enter the total on Form 300, Part 1, line 4, column (c) .....</li> </ul>	<b>29</b>	00