

This does not constitute tax advice. All persons considering use of available incentives should consult with their own tax professional to determine eligibility, specific amount of benefit available, if any, and further details.

STATE OF ARIZONA

Electric Vehicle Charging Equipment Income Tax Credit

Short Description: An income tax credit of up to \$75 to install an electric vehicle recharging outlet in a dwelling

Beneficiary: Purchaser/Installer of an electric vehicle recharging unit

Type of Incentive: Non-refundable income tax credit

Effective Dates: Current benefit, no sunset date

Value of Benefit: Income tax credit of up to \$75. The credit is computed and claimed on Arizona Form 319 (reproduced below)

Full Description:

A tax credit is allowed for costs incurred during the taxable year of installing or including each electric vehicle recharge outlet in one or more houses or dwelling units. The electric vehicle recharge outlets must be constructed by the taxpayer in the state of Arizona (43-1090(A)). To qualify for this credit, the outlet must be connected to the utility system by a dedicated line that is capable of operating at normal secondary voltages, meets applicable local building safety codes, and is commensurate and consistent with electric vehicle recharging needs and methods (43-1090(2)). The credit is limited to seventy-five dollars for each installation for each separate house or dwelling unit. The credit also applies to corporations (43-1176).

Co-owners of a business, including corporate partners in a partnership, may each claim on the pro rata share of the credit based on ownership interest (43-1176(E)).

The taxpayer may elect to transfer a credit to a purchaser or transferee of the house or dwelling unit. If the taxpayer elects to transfer the credit, the taxpayer is required to deliver to the purchaser or transferee a written statement that the taxpayer has elected not to claim the credit and that the purchaser or transferee may claim the credit (43-1090(C)).

The credit allowed is in lieu of any deductions taken for installing electric vehicle recharge outlets in order to reach Arizona taxable income. If the credit is taken, the amount of the deduction taken must be added back to reach the new base for Arizona taxable income before any credits (43-1090(F)).

If the allowable credit exceeds the taxes otherwise due, or if there are no taxes due, the amount of credit not used to offset taxes may be carried forward to the next five consecutive taxable years (43-1090(D)).

State Statutory references:

Arizona Statute 43-1090

- <http://www.azleg.gov/FormatDocument.asp?inDoc=/ars/43/01090.htm&Title=43&DocType=ARS> (reproduced below)

Arizona Statute 43-1176

- <http://www.azleg.gov/FormatDocument.asp?inDoc=/ars/43/01176.htm&Title=43&DocType=ARS> (reproduced below)

Other Link(s):

- <http://www.afdc.energy.gov/afdc/laws/law/AZ/5871> (AFDC website)

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Contact Info: Arizona Department of Revenue: 1-602-255-3381

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43-1090. Credit for solar hot water heater plumbing stub outs and electric vehicle recharge outlets installed in houses constructed by taxpayer

A. A credit is allowed against the taxes imposed by this title for costs incurred during the taxable year of installing or including in one or more houses or dwelling units located in this state and constructed by the taxpayer one or more:

1. Solar hot water plumbing stub outs. To qualify for the credit, the stub out must:

(a) Include two insulated three-fourths inch copper pipes and at least two pairs of wires for monitoring and control purposes that project from the dwelling roof or other suitable location and that are connected to the domestic hot water transport and storage system.

(b) Be located and configured to allow sufficient solar access and exposure and to allow ready installation of solar water heating devices without further expense or effort to reach, use or serve the domestic hot water system of the house or dwelling.

2. Electric vehicle recharge outlets. To qualify for the credit, the outlet must be connected to the utility system by a dedicated line that:

(a) Is capable of operating at normal secondary voltages.

(b) Meets applicable local building safety codes.

(c) Is commensurate and consistent with electric vehicle recharging needs and methods.

B. The credit shall not exceed seventy-five dollars for each installation for each separate house or dwelling unit.

C. The taxpayer may elect to transfer a credit under this section to a purchaser or transferee of the house or dwelling unit. If the taxpayer elects to transfer the credit, the taxpayer shall deliver to the purchaser or transferee a written statement that the taxpayer has elected not to claim the credit and that the purchaser or transferee may claim the credit, subject to the conditions and limitations prescribed by this section.

D. If the allowable credit exceeds the taxes otherwise due under this title on the claimant's income, or if there are no taxes due under this title, the amount of the credit not used to offset taxes under this title may be carried forward to the next five consecutive taxable years as a credit against subsequent years' income tax liability.

E. Co-owners of a business, including partners in a partnership and shareholders of an S corporation, as defined in section 1361 of the internal revenue code, may each claim only the pro rata share of the credit allowed under this section based on the ownership interest. The total of the credits allowed all such owners may not exceed the amount that would have been allowed a sole owner.

F. The credit allowed under this section is in lieu of any expenses taken for installing solar stub outs or electric vehicle recharge outlets to reach Arizona taxable income.

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43-1176. Credit for solar hot water heater plumbing stub outs and electric vehicle recharge outlets installed in houses constructed by taxpayer

A. A credit is allowed against the taxes imposed by this title for costs incurred during the taxable year of installing or including in one or more houses or dwelling units located in this state and constructed by the taxpayer one or more:

1. Solar hot water plumbing stub outs. To qualify for the credit the stub out must:

(a) Include two insulated three-fourths inch copper pipes and at least two pairs of wires for monitoring and control purposes that project from the dwelling roof or other suitable location and that are connected to the domestic hot water transport and storage system.

(b) Be located and configured to allow sufficient solar access and exposure and to allow ready installation of solar water heating devices without further expense or effort to reach, use or serve the domestic hot water system of the house or dwelling.

2. Electric vehicle recharge outlets. To qualify for the credit, the outlet must be connected to the utility system by a dedicated line that:

(a) Is capable of operating at normal secondary voltages.

(b) Meets applicable local building safety codes.

(c) Is commensurate and consistent with electric vehicle recharging needs and methods.

B. The credit shall not exceed seventy-five dollars for each installation for each separate house or dwelling unit.

C. The taxpayer may elect to transfer a credit under this section to a purchaser or transferee of the house or dwelling unit. If the taxpayer elects to transfer the credit, the taxpayer shall deliver to the purchaser or transferee a written statement that the taxpayer has elected not to claim the credit and that the purchaser or transferee may claim the credit, subject to the conditions and limitations prescribed by this section.

D. If the allowable credit exceeds the taxes otherwise due under this title on the claimant's income or if there are no taxes due under this title, the amount of the credit not used to offset taxes under this title may be carried forward to the next five consecutive taxable years as a credit against subsequent years' income tax liability.

E. Co-owners of a business, including corporate partners in a partnership, may each claim only the pro rata share of the credit allowed under this section based on the ownership interest. The total of the credits allowed all such owners may not exceed the amount that would have been allowed a sole owner.

F. The credit allowed under this section is in lieu of any expenses taken for installing solar stub outs or electric vehicle recharge outlets to reach Arizona taxable income.

ARIZONA FORM 319 Credit for Solar Hot Water Heater Plumbing Stub Outs and Electric Vehicle Recharge Outlets

2011

For the calendar year 2011 or
fiscal year beginning MM,DD,YYYY and ending MM,DD,YYYY.

Attach to your return.

Name(s) as shown on Form 140, 140PY, 140NR, 140X, 120, 120A, 120S, 120X, or 165	Social security number or employer identification number
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The houses or dwelling units in which the qualifying installations are made by the builder/taxpayer must be located in Arizona. The credit is in lieu of a deduction for the expenses of installing the solar hot water heater plumbing stub outs and electric vehicle recharge outlets for which the credit is claimed.

Part I Current Taxable Year's Credit Calculation for Taxpayer That Built the House or Dwelling Unit

1 Total allowable credit - from attached Form(s) 319-1, column (h)	1		00
2 Total amount of credit transferred to purchasers or transferees - from attached Form(s) 319-2, column (c)	2		00
3 Current taxable year's credit - subtract line 2 from line 1	3		00

Part II Current Taxable Year's Credit for Purchaser or Transferee of the House or Dwelling Unit

4 Total allowable credit - from attached copy of written statement provided by the builder of the house or dwelling unit...	4		00
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Part III S Corporation Credit Elections and Shareholder's Share of Credit

5 The S corporation has made an irrevocable election for the taxable year ending _____ to:
(CHECK ONLY ONE BOX)

Claim the credit for solar hot water heater plumbing stub outs and electric vehicle recharge outlets as shown on Part I, line 3 (for the taxable year mentioned above);

OR

Pass the credit for solar hot water heater plumbing stub outs and electric vehicle recharge outlets as shown on Part I, line 3 (for the taxable year mentioned above) through to its shareholders.

Signature Title Date

6 The S corporation has made an irrevocable election for the taxable year ending _____ to:
(CHECK ONLY ONE BOX)

Claim the credit for solar hot water heater plumbing stub outs and electric vehicle recharge outlets as shown on Part II, line 4 (for the taxable year mentioned above);

OR

Pass the credit for solar hot water heater plumbing stub outs and electric vehicle recharge outlets as shown on Part II, line 4 (for the taxable year mentioned above) through to its shareholders.

Signature Title Date

If passing the credit through to the shareholders, complete lines 7 through 10 separately for each shareholder.
Furnish each shareholder with a copy of the completed Form 319.

7 Name of shareholder _____

8 Shareholder's TIN _____

9 Shareholder's share of the amount on Part I, line 3	9		00
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10 Shareholder's share of the amount on Part II, line 4	10		00
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Part IV Partner's Share of Credit

Complete lines 11 through 14 separately for each partner.
 Furnish each partner with a copy of the completed Form 319.

- 11 Name of partner _____
- 12 Partner's TIN _____
- 13 Partner's share of the amount on Part I, line 3
- 14 Partner's share of the amount on Part II, line 4

13		00
14		00

Part V Available Credit Carryover for Taxpayer as Builder of House or Dwelling Unit

		(a)	(b)	(c)	(d)	(e)	(f)
15	Taxable year						
16	Original credit amount						
17	Amount previously used						
18	Tentative carryover - <i>subtract line 17 from line 16</i>						
19	Amount transferred - <i>enter total amount from Form(s) 319-2, column (e)</i>						
20	Available carryover - <i>subtract line 19 from line 18</i>						
21	Total available carryover						

Part VI Available Credit Carryover for Taxpayer as Purchaser or Transferee of House or Dwelling Unit

(a) Taxable year	(b) Original credit amount	(c) Amount previously used	(d) Available carryover - Subtract column (c) from column (b)
22			
23			
24			
25			
26			
27	Total available carryover		

Part VII Total Available Credit

- 28 Current year's credit for taxpayer that built the house or dwelling unit.
 Individuals, corporations, or S corporations - *enter the amount from Part I, line 3.*
 S corporation shareholders - *enter the amount from Part III, line 9.*
 Partners of a partnership - *enter the amount from Part IV, line 13*.....
- 29 Current year's credit for purchaser or transferee of house or dwelling unit.
 Individuals, corporations, and S corporations - *enter the amount from Part II, line 4.*
 S corporation shareholders - *enter the amount from Part III, line 10.*
 Partners of a partnership - *enter the amount from Part IV, line 14*.....
- 30 Available credit carryover for taxpayer as builder of house or dwelling unit - *enter the amount from Part V, line 21, column (f)*.....
- 31 Available credit carryover for taxpayer as purchaser or transferee of house or dwelling unit - *enter the amount from Part VI, line 27, column (d)*.....
- 32 **Total available credit.** Add lines 28, 29, 30, and 31. Corporations and S corporations - *enter total here and on Form 300, Part I, line 8.* Individuals - *enter total here and on Form 301, Part I, line 11*.....

28		00
29		00
30		00
31		00
32		00

If the taxpayer has made qualifying installations in more than 12 houses or dwelling units, complete additional Form(s) 319-1.	(b)	(c)	(d)	(e)	(f)	(g)	(h)
(a) House or Dwelling Unit Address	Number of Stub Outs Installed	Allowable Cost - lesser of actual installation cost or \$75	Total Allowable Stub Out Cost - multiply column (b) by column (c)	Number of Recharge Outlets Installed	Allowable Cost - lesser of actual installation cost or \$75	Total Allowable Recharge Outlet Cost - multiply column (e) by column (f)	Total Allowable Credit for House or Dwelling Unit - add columns (d) and (g)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13 Total - Add lines 1 through 12. Enter the total here.							

Name: _____

TIN: _____

If the taxpayer is transferring the tax credit for more than 12 houses or dwelling units, complete additional Form(s) 319-2.	(b)	(c)	(d)	(e)	(f)
(a) House or Dwelling Unit Address	Name(s) of Purchaser or Transferee	Current Taxable Year's Credit Transferred - amount for house or dwelling unit from column (h) of 2011 Form(s) 319-1	Credit Transfer for Prior Taxable Year Ending - list taxable year in which the taxpayer made the qualifying installations	Amount of Prior Taxable Year Credit Transferred for House or Dwelling Unit - amount from column (h) of the Form 319-1 filed for the taxable year listed in column (d)	Total Credit Transfers - add columns (c) and (e). Enter the total
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13 Total - Add lines 1 through 12. Enter the total here.					

Name: _____

TIN: _____