

Include with your return.

For the calendar year 2023 or fiscal year beginning [M,M|D,D|2,0,2,3] and ending [M,M|D,D|Y,Y,Y,Y].

Your Name as shown on Form 140, 140PY, 140NR, 140X, 140-SBI, 140NR-SBI, 140PY-SBI, 140X-SBI, 120S or 165	Your Social Security or EIN Number
Spouse's Name as shown on Form 140, 140PY, 140NR, 140X, 140-SBI, 140NR-SBI, 140PY-SBI or 140X-SBI (if a joint return)	Spouse's Social Security Number

Part 1 Qualifying Water Conservation System

1 Do you have a conservation plan on file and in effect with the United States Department of Agriculture Soil Conservation Service?..... 1 Yes No [ ] [ ]

If the answer to question 1 is "No," STOP! You cannot claim this credit. You must have a qualified conservation plan on file and in effect with the United States Department of Agriculture Soil Conservation Service.

If the answer to question 1 is "Yes," enter the following:

2a Date filed ..... 2a [M,M|D,D|Y,Y,Y,Y]

2b Location of Soil Conservation Office ..... 2b \_\_\_\_\_

3 Check a box below and indicate the type of change or system installed.

System Changes:

- Unlined field ditch to concrete lined ditch
- Unlined field ditch to underground pipeline
- Unlined field ditch to gated pipes
- Sloping unlevelled surface field to slope on precise grade
- Sloping surface irrigated field to level basin
- Sloping field with surface irrigation to sprinkler
- Surface or sprinkler to trickle (above ground)
- Surface or sprinkler to subsurface trickle (below ground)
- Increasing the size of field ditch to provide larger head
- Unused runoff water to tailwater recovery system
- Other - Please describe: \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_

Your Name (as shown on page 1)	Your Social Security or Employer Identification Number
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**Part 2 Calculation of the Current Taxable Year's Credit**

4 Total amount of qualifying expenses for current taxable year .....	<b>4</b>		00	
5 Total amount of reimbursement.....	<b>5</b>		00	
6 Net amount of qualifying expenses: Subtract line 5 from line 4.....	<b>6</b>		00	
7 Current taxable year's credit: Multiply line 6 by 75% (.75) .....	<b>7</b>			00
8 Current taxable year's pass-through credit from Partnership: Enter the amount from Form 312-P, line 1. If you received more than one Form 312-P, add all amounts on line 1 and enter the total.....	<b>8</b>			00
9 Current taxable year's pass-through credit from S Corporation: Enter the amount from Form 312-S, line 2. If you received more than one Form 312-S, add all amounts on line 2 and enter the total .....	<b>9</b>			00
<b>10 Total Current Year's Credit:</b> Add lines 7, 8, and 9.....	<b>10</b>			00

**NOTE: An individual cannot take a subtraction for the same expenses for which a credit is claimed.**

- An individual claiming his or her own current year credit (line 7) must include the net amount of qualifying expenses entered on line 6, on his or her Arizona individual income tax return, under "Other Additions to Income."
- An individual shareholder claiming a current year pass-through credit (line 9) from an S Corporation must include the pro rata share of the net amount of qualifying expenses from Form 312-S, line 1, on his or her Arizona individual income tax return, under "Other Additions to Income."

**Part 3 Available Credit Carryover**

	(a) Taxable Year from which you are carrying the credit	(b) Original Credit Amount	(c) Amount Previously Used	(d) Available Carryover: Subtract column (c) from column (b).
<b>11</b>	2018	00	00	00
<b>12</b>	2019	00	00	00
<b>13</b>	2020	00	00	00
<b>14</b>	2021	00	00	00
<b>15</b>	2022	00	00	00
<b>16</b>	Total Available Carryover: Add lines 11 through 15, column (d) .....			<b>16</b> 00

**Part 4 Total Available Credit**

<b>17</b> Current year's credit: Enter the amount from Part 2, line 10. • If you <b>did not make the Small Business Income election:</b> Enter this amount on <i>Arizona Form 301, Part 1, line 4, column (a).</i> • If you <b>made the Small Business Income election:</b> Enter this amount on <i>Arizona Form 301-SBI, Part 1, line 3, column (a)</i> .....	<b>17</b>		00
<b>18</b> Available credit carryover: Enter the amount from Part 3, line 16, column (d) • If you <b>did not make the Small Business Income election:</b> Enter this amount on <i>Arizona Form 301, Part 1, line 4, column (b).</i> • If you <b>made the Small Business Income election:</b> Enter this amount on <i>Arizona Form 301-SBI, Part 1, line 3, column (b)</i> .....	<b>18</b>		00
<b>19</b> Total Available Credit: Add line 17 and line 18. • If you <b>did not make the Small Business Income election:</b> Enter this amount on <i>Arizona Form 301, Part 1, line 4, column (c)</i> • If you <b>made the Small Business Income election:</b> Enter this amount on <i>Arizona Form 301-SBI, Part 1, line 3, column (c)</i> .....	<b>19</b>		00