

Commercial/Industrial Solar Energy Tax Credit Program
Calendar Year Tax Credit Allocation Tables
Last Updated September 7, 2018

Calendar Year 2018				
Maximum Available Tax Credits per Year	Authorized Tax Credits	Remaining Tax Credits Under Cap	Requested Tax Credits (Pending Approval)	Remaining Allocation if Requested Tax Credits are Authorized
\$1,000,000	\$296,659	\$703,341	\$68,112	\$635,229

Calendar Year 2017				
Maximum Available Tax Credits per Year	Authorized Tax Credits	Remaining Tax Credits Under Cap	Requested Tax Credits (Pending Approval)	Remaining Allocation if Requested Tax Credits are Authorized
\$1,000,000	\$572,210	\$427,790	\$0	\$427,790

Calendar Year 2016				
Maximum Available Tax Credits per Year	Authorized Tax Credits	Remaining Tax Credits Under Cap	Requested Tax Credits (Pending Approval)	Remaining Allocation if Requested Tax Credits are Authorized
\$1,000,000	\$755,229	\$244,771	\$0	\$244,771

Calendar Year 2015				
Maximum Available Tax Credits per Year	Authorized Tax Credits	Remaining Tax Credits Under Cap	Requested Tax Credits (Pending Approval)	Remaining Allocation if Requested Tax Credits are Authorized
\$1,000,000	\$927,945	\$72,055	\$0	\$72,055

Calendar Year 2014				
Maximum Available Tax Credits per Year	Authorized Tax Credits	Remaining Tax Credits Under Cap	Requested Tax Credits (Pending Approval)	Remaining Allocation if Requested Tax Credits are Authorized
\$1,000,000	\$434,732	\$565,268	\$0	\$565,268

Calendar Year 2013

Maximum Available Tax Credits per Year	Authorized Tax Credits	Remaining Tax Credits Under Cap	Requested Tax Credits (Pending Approval)	Remaining Allocation if Requested Tax Credits are Authorized
\$1,000,000	\$893,185	\$106,815	\$0	\$106,815

Calendar Year 2012				
Maximum Available Tax Credits per Year	Authorized Tax Credits	Remaining Tax Credits Under Cap	Requested Tax Credits (Pending Approval)	Remaining Allocation if Requested Tax Credits are Authorized
\$1,000,000	\$1,000,000	\$0	\$0	\$0

Calendar Year 2011				
Maximum Available Tax Credits per Year	Authorized Tax Credits	Remaining Tax Credits Under Cap	Requested Tax Credits (Pending Approval)	Remaining Allocation if Requested Tax Credits are Authorized
\$1,000,000	\$1,000,000	\$0	\$0	\$0

Calendar Year 2010				
Maximum Available Tax Credits per Year	Authorized Tax Credits	Remaining Tax Credits Under Cap	Requested Tax Credits (Pending Approval)	Remaining Allocation if Requested Tax Credits are Authorized
\$1,000,000	\$1,000,000	\$0	\$0	\$0

Calendar Year 2009				
Maximum Available Tax Credits per Year	Authorized Tax Credits	Remaining Tax Credits Under Cap	Requested Tax Credits Pending Approval	Remaining Allocation if Requested Tax Credits are Authorized
\$1,000,000	\$947,318	\$52,682	\$0	\$52,682

Calendar Year 2008				
Maximum Available Tax Credits per Year	Authorized Tax Credits	Remaining Tax Credits Under Cap	Requested Tax Credits (Pending Approval)	Remaining Allocation if Requested Tax Credits are Authorized
\$1,000,000	\$651,356	\$348,644	\$0	\$348,644

Calendar Year 2007				
Maximum Available Tax Credits per Year	Authorized Tax Credits	Remaining Tax Credits Under Cap	Requested Tax Credits (Pending Approval)	Remaining Allocation if Requested Tax Credits are Authorized
\$1,000,000	\$157,432	\$842,568	\$0	\$842,568

Calendar Year 2006				
Maximum Available Tax Credits per Year	Authorized Tax Credits	Remaining Tax Credits Under Cap	Requested Tax Credits (Pending Approval)	Remaining Allocation if Requested Tax Credits are Authorized
\$1,000,000	\$138,346	\$861,654	\$0	\$861,654

1. Arizona Commerce Authority (ACA) cannot certify tax credits under this program that exceed \$1,000,000 in any calendar year. See A.R.S. §41-1510.01(E)(4).
2. ACA cannot allocate tax credits from future years' calendar cap until the first business day of the calendar year.
3. Tax credits will be certified according to the Priority Placement Number assigned to each Pre-Approval Application. The date of receipt of a Pre-Approval Application by ACA dictates the cap year from which the allocation is made and the year in which the company may claim the tax credit.
4. ACA will not certify more than \$25,000 in tax credits for a single building per tax year. Further, ACA cannot certify more than \$50,000 in tax credits to a taxpayer per tax year. See A.R.S. §§43-1085 & 43-1164. The amount of the tax credit may be less than 10% of the cost of the solar energy device in reflection of the foregoing limitations

5. Submission of an application does not guarantee the receipt of tax credits, nor does it obligate the ACA to issue approval.

6. Amounts shown on the table above may differ from current amounts. Please contact the Program Manager for current figures at CindyG@azcommerce.com.