

**Commercial/Industrial Solar Energy Tax Credit Program**  
**Calendar Year Tax Credit Allocation Tables**  
 Last Updated December 13, 2018

<b>Calendar Year 2018</b>				
<b>Maximum Available Tax Credits per Year</b>	<b>Authorized Tax Credits</b>	<b>Remaining Tax Credits Under Cap</b>	<b>Requested Tax Credits (Pending Approval)</b>	<b>Remaining Allocation if Requested Tax Credits are Authorized</b>
<b>\$1,000,000</b>	<b>\$498,444</b>	<b>\$501,556</b>	<b>\$165,160</b>	<b>\$336,396</b>

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

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

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

**Calendar Year 2014**

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

**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

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

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

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

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](mailto:CindyG@azcommerce.com).**