

Commercial/Industrial Solar Energy Tax Credit Program  
**Calendar Year Tax Credit Allocation Table**  
 Last Updated 7/1/2011

Calendar Year	Maximum Available	Tax Credits Certified	Remaining Cap Allocation
2006	\$1,000,000	\$138,346	<b>\$861,654</b>
2007	\$1,000,000	\$157,432	<b>\$842,568</b>
2008	\$1,000,000	\$641,222	<b>\$358,778</b>
2009	\$1,000,000	\$810,847	<b>\$189,153</b>
2010	\$1,000,000	\$1,000,000	<b>\$0</b>
2011	\$1,000,000	\$68,274	<b>\$931,726</b>
2012	\$1,000,000	\$0	<b>\$1,000,000</b>

**Disclaimer**

1. Commerce cannot certify tax credits under this program that exceed \$1,000,000 in any calendar year. A.R.S. §41-1510.01(E)(4)
2. Commerce shall not allocate tax credits from future years' calendar cap until the first business day of a calendar year.
3. Tax credits will be certified according to the priority placement number assigned to each completion report for each solar energy device. The date of receipt of a completion report by Commerce dictates the cap year from which allocation is made and the tax year the credit can be used.
4. Commerce will not certify more than \$25,000 in tax credits for a single building per tax year. Further, Commerce cannot certify more than \$50,000 in tax credits to a business per tax year. (A.R.S. §§43-1085 & 43-1164) The amount of the credit certificate may be less than amount generated by the solar energy device, if necessary to uphold the tax credit limitations.