For the calendar year 2016 or fiscal year beginning  $(M,M_1D,D_12,0,1,6)$  and ending  $(M,M_1D,D_12,0,Y,Y)$ .

# Partnership:

- Complete Form 308-P for each partner in the partnership *except for* trust or estate partners. However, a partnership ownership share that is owned by a grantor trust that is disregarded for federal income tax purposes is treated as owned by the grantor. The grantor may claim his or her share of the credit.
- Include a copy of each completed Form 308-P with your partnership return.
- Provide a copy of the completed form and the certification received from the Arizona Commerce Authority (if Part 3 is completed) to each partner.
- Keep a copy of each completed Form 308-P for your records.

#### Partners:

- Use this form to complete your own Form 308.
- Include this completed form and a copy of the certification received from the Arizona Commerce Authority (if Part 3 is completed) with your return.
- · Keep a copy of this form and certification for your records.

#### Part 1 Partnership and Partner Information

|   | (a) Partnership Name | (b) Employer Identification Number (EIN) |                         |
|---|----------------------|--|-------------------------|
| 1 |                      |  |                         |
|   | (a) Partner Name     | (b) Taxpayer Identification Number (TIN) | (c) Proportionate Share |
| 2 |                      |  | %                       |

## Part 2 Distribution of the Credit

| 3 | Enter the total amount of partnership's research and development credit from Part 4, line 32   |   |          |
|---|--|---|----------|
|   | of the partnership's Form 308  | 3 | \$<br>00 |
| 4 | Multiply line 3 by the partner's proportionate share shown in line 2(c). This is the partner's |   |          |
|   | portion of the partnership research and development credit                                     | 4 | \$<br>00 |

**Individual Partners:** Enter the amount from line 4 on your Form 308-I, Part 3, line 27. **Corporate or Other Partners:** Enter the amount from line 4 on your Form 308, Part 3, line 31.

### Part 3 Distribution of the Maximum Refundable Portion of the Credit

|   | <ul> <li>Has the partnership listed above received a certificate from the Arizona Commerce Authority?</li> <li>If "Yes", include a copy of the certificate and proceed to question 5.</li> <li>If "No", <b>STOP</b>! There is no refundable portion of the research and development credit to be passed through.</li> </ul> | ☐ Yes | □ No |    |
|---|---|-------|------|----|
| 5 | Enter the maximum refund amount from Part 5, line 38 of the partnership's Form 308  | \$    |      | 00 |
|   | Multiply line 5 by the partner's proportionate share shown in line $2(c)$ . This is the partner's portion of the maximum refundable research and development credit available for this year <b>6</b>  | \$    |      | 00 |

Individual Partners: Enter the amount from line 6 on your Form 308-I, Part 5, line 33b. Corporate or Other Partners: Enter the amount from line 6 on your Form 308, Part 7, line 43b. Partners who are Partnerships or S Corporations: Enter the amount from line 6 on your Form 308, Part 5, line 36.

**NOTE:** If you file your tax return on a calendar year basis but this entity files a return on a fiscal year basis (see above), claim this credit on your tax return for the year in which this entity's fiscal year ends.