Arizona Form 306-P

## Military Reuse Zone Credit - Distribution to Partners of a Partnership

2017

For the calendar year 2017 or fiscal year beginning [M,M,D,D,2,0,1,7] and ending [M,M,D,D,2,0,Y,Y].

## Partnership:

- Complete Form 306-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 grantor. The grantor may claim his or her share of the credit.
- Provide a copy of the completed form to each partner.
- Keep a copy of each completed Form 306-P for your records.
- Include a copy of each completed Form 306-P with your partnership return.

## Partner:

- Use this form to complete your own Form 306.
- Include this completed form with your return.
- Keep a copy of this form for your records.

**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.

Part 1 Partnership and Partner Information

	(a) Partnership Name	(b) Employer Identification Number (EIN)	
1			
	(a) Partner Name	(b) Taxpayer Identification Number (TIN)	(c) Partner Ownership %
2			%

Part 2 Distribution of the Credit

	Turt 2 Biodribation of the orear				
3	Enter the amount of the partnership's <i>credit for dislocated military base employees</i> from Form 306, Part 4, line 20, column (c)	3	00		
4	Multiply line 3 by the percentage on line 2(c). Enter the result. This is the partner's portion of the <i>credit for dislocated military base employees</i> .  • <i>Partners</i> : Enter this amount on <i>your</i> Form 306, Part 4, line 18, column (c)	4	00		
	Enter the amount of the partnership's <i>credit for non-dislocated military base employees</i> from Form 306, Part 5, line 28, column (c)	5	00		
6	Multiply the amount on line 5 by the percentage on line 2(c). Enter the result. This is the partner's portion of the <i>credit for non-dislocated military base employees</i> .  • <i>Partners</i> : Enter this amount on <i>your</i> Form 306, Part 5, line 26, column (c)	6	00		