

For the calendar year 2022 or fiscal year beginning                                                             and ending                                                             .

**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.
- If Part 3 is completed, include this completed form and a copy of the certification received from the Arizona Commerce Authority with your return.
- Keep a copy of this form and certification for your records.

**Part 1 Partnership and Partner Information**

<b>1</b>	(a) Partnership Name	(b) Employer Identification Number (EIN)	
<b>2</b>	(a) Partner Name	(b) Taxpayer Identification Number (TIN)	(c) Proportionate Share %

**Part 2 Distribution of the Credit**

<b>3</b>	Enter the total amount of partnership's research and development credit from Part 4, line 29 of the partnership's Form 308.....	<b>3</b>	\$	00
<b>4</b>	Multiply line 3 by the partner's proportionate share shown in line 2(c). Enter the result. This is the partner's portion of the partnership research and development credit.....	<b>4</b>	\$	00

**Individual Partners:** Enter the amount from line 4 on your Form 308-I, Part 3, line 24.  
**Corporate or Other Partners:** Enter the amount from line 4 on your Form 308, Part 3, line 28.

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

Has the partnership listed above received a certificate from the Arizona Commerce Authority?  Yes  No

- If "Yes", include a copy of the certificate and proceed to question 5.
- If "No", **STOP!** There is no refundable portion of the research and development credit to be passed through.

<b>5</b>	Enter the maximum refund amount from Part 5, line 35 of the partnership's Form 308.....	<b>5</b>	\$	00
<b>6</b>	Multiply line 5 by the partner's proportionate share shown in line 2(c). Enter the result. 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 31b.  
**Corporate or Other Partners:** Enter the amount from line 6 on your Form 308, Part 7, line 41b.  
**Partners who are Partnerships or S Corporations:** Enter the amount from line 6 on your Form 308, Part 5, line 33.

**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.