

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].

S Corporation:

- Complete Form 306-S for each shareholder in the S corporation **except for** trust or estate shareholders. However, an S corporation 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 shareholder.
- Keep a copy of each completed Form 306-S for your records.
- Include a copy of each completed Form 306-S with your S corporation return.

Shareholder:

- 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 S Corporation and Shareholder Information

1	(a) S corporation Name	(b) Employer Identification Number (EIN)	
	(a) Shareholder Name	(b) Taxpayer Identification Number (TIN)	(c) Shareholder Ownership %
2			%

Part 2 Distribution of the Credit

3 Enter the amount of the S corporation's credit for dislocated military base employees 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 shareholder's portion of the credit for dislocated military base employees . • <i>Shareholders:</i> Enter this amount on <i>your</i> Form 306, Part 4, line 19, column (c).....	4	00
5 Enter the amount of the S corporation's credit for non-dislocated military base employees 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 shareholder's portion of the credit for non-dislocated military base employees . • <i>Shareholders:</i> Enter this amount on <i>your</i> Form 306, Part 5, line 27, column (c).....	6	00