

For the calendar year 2017 or fiscal year beginning MM,DD,2017 and ending MM,DD,YYYY.

**Partnership:**

- Complete Form 320-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 and certification received from the Arizona Department of Revenue to each partner.
- Include a copy of each Form 320-P with your partnership return.
- Keep a copy of each completed 320-P for your records.

**Partner:**

- Use this form to complete *your own* Form 320.
- Include a copy of this 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 the partnership's fiscal year ends.

**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) Partner Ownership % %

**Part 2 Distribution of the Credit**

<b>3</b> Enter the amount of the partnership's credit from Form 320, Part 4, line 17, column (d).....	<b>3</b>		00
<b>4</b> Multiply line 3 by the percentage on line 2(c). Enter the result..... This is the partner's <i>pro rata share</i> of the credit. <i>Partners:</i> Enter this amount on <i>your own</i> Form 320, Part 4, line 15, column (d).	<b>4</b>		00

**Part 3 Partner's Share of Qualifying Wage Expense**

<b>5</b> Enter the amount of the partnership's total qualifying wage expense from Form 320, Part 4, line 17, column (b).....	<b>5</b>		00
<b>6</b> Multiply line 5 by the percentage on line 2(c). Enter the result..... This is the partner's <i>pro rata share</i> of the qualifying wage expense. <i>Partners:</i> Enter this amount on <i>your own</i> Form 320, Part 4, line 15, column (b).	<b>6</b>		00