

For the calendar year 2018 or fiscal year beginning [M|,|M|,|D|,|D|2|,|0|,|1|,|8|] and ending [M|,|M|,|D|,|D|Y|,|Y|,|Y|,|Y|].

**Partnerships:**

- Complete Form 331-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.
- Provide a copy of the completed form to each partner.
- Keep a copy of each completed Form 331-P for your records.
- Include a copy of each completed Form 331-P with your partnership return.

**Partners:**

- Use this form to complete your own Form 331.
- 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.

**Distribution of the Credit**

Complete this section to distribute the credit to each partner in the partnership.

<b>1</b>	(a) Partnership Name	(b) Employer Identification Number (EIN)
<b>2</b>	(a) Partner Name	(b) Taxpayer Identification Number (TIN)
<b>3a</b>	Partnership credit amount from Form 331, Part 1, line 11 .....	<b>3a</b> \$ ..... 00
<b>3b</b>	Partner's ownership percentage .....	<b>3b</b> ..... %
<b>3c</b>	Multiply the amount on line 3a by the percentage on line 3b. Enter the result. This is the partner's portion of the credit.....	<b>3c</b> \$ ..... 00

**Partners:**

The amount reported on line 3c is your portion of this credit. Enter the amount from line 3c on Part 1, line 9 of your own Form 331 to claim this credit.