

For the calendar year 2016 or fiscal year beginning   M  M  D  D  |  2  0  1  6   and ending   M  M  D  D  |  Y  Y  Y  Y  .

**Partnerships:**

- Complete Form 325-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 325-P for your records.
- Include a copy of each completed Form 325-P with your partnership return.

**Partners:**

- Use this form to complete your own Form 325.
- 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**

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

**Part 2 Distribution of the Credit**

<b>3</b>	Enter the partnership credit amount from Form 325, Part 3, line 18. ....	<b>3</b>		<b>00</b>
<b>4</b>	Multiply the amount on line 3 by the partner's ownership percentage shown on line 2(c). Enter the total. This is the partner's portion of the credit.....	<b>4</b>		<b>00</b>

**Partners:**

The amount reported on line 4 is your portion of this credit. The amount on line 4 should be included on your own Form 325, Part 2, line 15.