

For the calendar year 2019 or fiscal year beginning [M,M|D,D|2,0,1,9] 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

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

Part 2 Distribution of the Credit

3	Enter the partnership credit amount from Form 325, Part 3, line 19.	3		00
4	Multiply the amount on line 3 by the partner's ownership percentage shown on line 2(c). Enter the result. This is the partner's portion of the credit.....	4		00

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.