Arizona Form
305-P

Environmental Technology Facility Credit – Distribution to Corporate Partners of a Partnership

2020

For the calendar year 2020 or fiscal year beginning M M D D 2 0 2 0 and ending M M D D Y Y Y Y .

Partnerships:
- Complete Form 305-P for each corporate partner in the partnership.
- Provide a copy of the completed form to each corporate partner.
- Keep a copy of each completed Form 305-P for your records.
- Include a copy of each completed Form 305-P with your partnership return.

Corporate Partners:
- Use this form to complete your own Form 305.
- Include this completed form with your return.
- Keep a copy of this form for your records.

Individual taxpayers are not eligible to claim this credit.

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 Distribution of the Credit

Complete Part 1 to distribute the credit to each corporate partner in the partnership.

	(a) Partnership Name	(b) Employer Identification Number (EIN)	(c) Certification Number
1			

	(a) Corporate Partner Name	(b) Taxpayer Identification Number (TIN)
2		

3a	Partnership credit amount from Form 305, Part 1, line 5	3a	$ 00
3b	Corporate Partner's ownership percentage	3b	%
3c	Multiply the amount on line 3a by the percentage on line 3b. Enter the result. This is the partner's portion of the credit	3c	$ 00

Corporate Partners:
The amount reported on line 3c is your portion of this credit. Enter the amount from line 3c on Part 1, line 4 of your own Form 305 to claim this credit.

Part 2 Notification of Credit Recapture

Complete Part 2 to notify each corporate partner in the partnership of their share of the credit to be recaptured.

	(a) Partnership Name	(b) Employer Identification Number (EIN)
4		

	(a) Corporate Partner Name	(b) Taxpayer Identification Number (TIN)
5		

	(a) Certification Number that was Terminated or Revoked	(b) Date the Certification was Terminated or Revoked
6		M M D D Y Y Y Y

7	Corporate partner's portion of the credit subject to recapture	7	$ 00

Corporate Partners:
The amount reported on line 7 is your portion of this credit to be recaptured. Enter the amount from line 7 on Part 2, line 11 of your own Form 305.

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