

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 .

S Corporations:

- Complete Form 325-S for each shareholder of the S corporation **except for** trust or estate shareholders. However, an S corporation 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 shareholder.
- Keep a copy of each completed Form 325-S for your records.
- Include a copy of each completed Form 325-S with your S corporation return.

Shareholders:

- 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 S Corporation and Shareholder Information

1	(a) S corporation Name	(b) Employer Identification Number (EIN)
2	(a) Shareholder Name	(b) Taxpayer Identification Number (TIN) (c) Ownership Percentage %

Part 2 Distribution of the Credit

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

Shareholder:

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 16.