

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].

**Partnership:**

- Complete Form 332-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 grantor. The grantor may claim his or her share of the credit.
- Provide a copy of the completed form and the certification received from the Arizona Department of Revenue to each partner.
- Keep a copy of each completed Form 332-P for your records.
- Include a copy of each completed Form 332-P with your partnership return.

**Partner:**

- Use this form to complete your own Form 332.
- Include this completed form and a copy of the certification received from the Arizona Department of Revenue with your return.
- Keep a copy of this form and certification 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)	
2	(a) Partner Name	(b) Taxpayer Identification Number (TIN)	(c) Partner Ownership % %
3	(a) Healthy Forest Enterprise Name	(b) Healthy Forest Enterprise Employer Identification Number (EIN)	

**Part 2 Distribution of the Credit**

4	Enter the amount of the partnership's <b>employment credit</b> from Form 332, Part 5, line 17, column (d).....	4	00
5	Multiply line 4 by the percentage on line 2(c). Enter the result. This is the partner's portion of the <b>employment credit</b> . • <i>Partners:</i> Enter this amount on <i>your</i> Form 332, Part 5, line 16A, column (d) .....	5	00

**Part 3 Credit Recapture**

6	Enter the total amount of the partnership's <b>employment credit</b> previously passed through to the partner .....	6	00
7	Enter the percentage of the <b>employment credit</b> amount previously passed through that is subject to recapture from Form 332, Part 6, line 21 .....	7	%
8	Multiply line 6 by the percentage on line 7. Enter the result. This is the partner's portion of the <b>employment credit</b> subject to recapture. • <i>Partners:</i> Enter this amount on <i>your</i> Form 332, Part 6, line 24A .....	8	00
9	Enter the total amount of the partnership's <b>training credit</b> previously passed through to the partner .....	9	00
10	Enter the percentage of the <b>training credit</b> previously passed through that is subject to recapture from Form 332, Part 7, line 29.....	10	%
11	Multiply line 9 by the percentage on line 10. Enter the result. This is the partner's portion of the <b>training credit</b> subject to recapture. • <i>Partners:</i> Enter this amount on <i>your</i> Form 332, Part 7, line 32A .....	11	00