

For the calendar year 2023 or fiscal year beginning MM,DD,2023 and ending MM,DD,YYYY.

Partnership:

- Complete Form 320-P for each corporate partner in the partnership.
- Provide a copy of the completed form and certification received from the Arizona Department of Revenue to each corporate partner.
- Include a copy of each Form 320-P with your partnership return.
- Keep a copy of each completed 320-P for your records.

Corporate Partners:

- Use this form to complete *your own* Form 320.
- Include a copy of this 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 the partnership's fiscal year ends.

Part 1 Partnership and Corporate Partner Information

1	(a) Partnership Name	(b) Employer Identification Number (EIN)	
	(a) Corporate Partner Name	(b) Employer Identification Number (EIN)	(c) Partner Ownership % %

Part 2 Distribution of the Credit

3 Enter the amount of the partnership's credit from Form 320, Part 4, line 16, column (d).....	3		00
4 Multiply line 3 by the percentage on line 2(c). Enter the result..... This is the corporate partner's <i>pro rata share</i> of the credit. <i>Corporate Partners:</i> Enter this amount on <i>your own</i> Form 320, Part 4, line 15, column (d).	4		00

Part 3 Partner's Share of Qualifying Wage Expense

5 Enter the amount of the partnership's total qualifying wage expense from Form 320, Part 4, line 16, column (b).....	5		00
6 Multiply line 5 by the percentage on line 2(c). Enter the result..... This is the corporate partner's <i>pro rata share</i> of the qualifying wage expense. <i>Corporate Partners:</i> Enter this amount on <i>your own</i> Form 320, Part 4, line 15, column (b).	6		00