

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

S Corporation:

- Complete Form 333-S for each shareholder in the S Corporation **except for** trust or estate shareholders. However, a S Corporation 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 certification received from the Arizona Department of Revenue to each shareholder.
- Include a copy of Form 333 and a copy of each Form 333-S with your S Corporation return.
- Keep a copy of each completed 333-S for your records.

Shareholder:

- Use this form to complete *your own* Form 333.
- Include a copy of this 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 the S Corporation'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)

Part 2 Distribution of the Credit

3 Enter the amount of the S Corporation's credit from Form 333, Part 2, line 9.....	3		00
4 Multiply line 3 by the percentage on line 2(c). Enter the result..... This is the shareholder's <i>pro rata</i> share of the credit. <i>Shareholders:</i> Enter this amount on <i>your own</i> Form 333, Part 2, line 8.	4		00