

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

**Partnership:**

- Complete Form 338-P for each individual partner in the partnership. 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 authorization received from the Arizona Commerce Authority to each partner.
- Include a copy of Form 338 and a copy of each Form 338-P with your partnership return.
- Keep a copy of each completed 338-P for your records.

**Partner:**

- Use this form to complete *your own* Form 338.
- Include this completed form and a copy of the authorization from the Arizona Commerce Authority with your return.
- Keep a copy of this form and authorization 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**

<b>1</b>	(a) Partnership Name	(b) Employer Identification Number (EIN)
<b>2</b>	(a) Partner Name	(b) Taxpayer Identification Number (TIN) (c) Partner Ownership % %

**Part 2 Distribution of the Credit**

<b>3</b> Enter the amount of the partnership's credit from Form 338, Part 1, line 4.....	<b>3</b>		00
<b>4</b> Multiply line 3 by the percentage on line 2(c). Enter the result..... This is the partner's <i>pro rata</i> share of the credit. <i>Partners:</i> Enter this amount on <i>your own</i> Form 338, Part 1, line 2.	<b>4</b>		00