Arizona Form
345-P

Credit for New Employment – Distribution to Partners of a Partnership

2023

For the calendar year 2023 or fiscal year beginning M M D D 2 0 2 3 and ending M M D D Y Y Y Y .

Partnerships:

- Complete Form 345-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 the grantor. The grantor may claim his or her share of the credit.
- Provide a copy of the completed form and the Certification of Qualification received from the Arizona Commerce Authority to each partner.
- Keep a copy of each completed Form 345-P for your records.
- Include a copy of each completed Form 345-P with your partnership return.

Partners:

- Use this form to complete your own Form 345.
- Include this completed form and a copy of the Certification of Qualification received from the Arizona Commerce Authority with your return.
- Keep a copy of this form and certificate 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.

Distribution of the Credit

Complete this section to distribute the credit to each partner in the partnership.

	(a) Partnership Name	(b) Employer Identification Number (EIN)
1		
	(a) Partner Name	**(b) Taxpayer Identification Number (TIN)**
2		

3a	Partnership credit amount from Form 345, Part 3, line 13	**3a**	$	00
3b	Partner's ownership percentage	**3b**		%
3c	Partner's portion of the credit	**3c**	$	00

Partners:
The amount reported on line 3c is your portion of this credit. Enter the amount from line 3c on Part 3, line 11 of your own Form 345 to claim this credit.

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