

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].

**Partnership:**

- Complete Form 346-P for each partner of 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.
- Include a copy of this form with your return.
- Provide a copy of the completed form and the Letter of Approval received from the Arizona Department of Revenue to each partner.
- Keep a copy of each completed Form 346-P for your records.

**Partner:**

- Use this form to complete your own Form 346.
- Include this completed form and a copy of the Letter of Approval received from the Arizona Department of Revenue with your return.
- Keep a copy of this form and letters 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) Proportionate Share %

**Part 2 Distribution of the Credit Passed Through**

<b>3</b>	Enter the total amount of the partnership's credit from Part 3, line 12 of the partnership's Form 346 .....	<b>3</b>	\$		00
<b>4</b>	Partner's portion of the partnership research and development credit: Multiply line 3 by the partner's proportionate share shown on line 2(c). Enter the result.....	<b>4</b>	\$		00

**Partners:** Enter the amount from line 4 on your Form 346, Part 2, line 10.