For the calendar year 2024 or fiscal year beginning  $(M,M_1D,D_12,0,2,4)$  and ending  $(M,M_1D,D_1Y,Y,Y,Y)$ .

# Partnership:

- Complete Form 308-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.
- Include a copy of each completed Form 308-P with your partnership return.
- Provide a copy of the completed form and the certification received from the Arizona Commerce Authority (if Part 3 is completed) to each partner.
- Keep a copy of each completed Form 308-P for your records.

#### Partners:

- Use this form to complete your own Form 308.
- If Part 3 is completed, include this completed form and a copy of the certification received from the Arizona Commerce Authority with your return.
- · Keep a copy of this form and certification for your records.

#### Part 1 Partnership and Partner Information

	(a) Partnership Name	(b) Employer Identification Number (EIN)	
1			
	(a) Partner Name	(b) Taxpayer Identification Number (TIN)	(c) Proportionate Share
2			%

## Part 2 Distribution of the Credit

3	Enter the total amount of partnership's research and development credit from Part 4, line 29		
	of the partnership's Form 308	\$ ;	00
4	Multiply line 3 by the partner's proportionate share shown in line 2(c). Enter the result. This is		
	the partner's portion of the partnership research and development credit 4	\$ ;	00

**Individual Partners:** Enter the amount from line 4 on your Form 308-I, Part 3, line 24. **Corporate or Other Partners:** Enter the amount from line 4 on your Form 308, Part 3, line 28.

## Part 3 Distribution of the Maximum Refundable Portion of the Credit

	<ul> <li>Has the partnership listed above received a certificate from the Arizona Commerce Authority?</li> <li>If "Yes", include a copy of the certificate and proceed to question 5.</li> <li>If "No", STOP! There is no refundable portion of the research and development credit to be passed through.</li> </ul>	☐ Yes	🗌 No	
6	Enter the maximum refund amount from Part 5, line 35 of the partnership's Form 308 Multiply line 5 by the partner's proportionate share shown in line 2(c). Enter the result. This is the partner's portion of the maximum refundable research and development credit available for this year.	5 <u>\$</u> 6 \$		00

Individual Partners: Enter the amount from line 6 on your Form 308-I, Part 7, line 37b. Corporate or Other Partners: Enter the amount from line 6 on your Form 308, Part 7, line 41b. Partners who are Partnerships or S Corporations: Enter the amount from line 6 on your Form 308, Part 5, line 33.

**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.