

For the calendar year 2024 or fiscal year beginning MM,DD,2024 and ending MM,DD,YYY.

Partnerships:

- Complete Form 325-P for each individual partner in the partnership. 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 to each individual partner.
- Keep a copy of each completed Form 325-P for your records.
- Include a copy of each completed Form 325-P with your partnership return.

Individual Partners:

- Use this form to complete your own Form 325.
- Include this completed form with your return.
- Keep a copy of this form for your records.

Corporate taxpayers are not eligible to claim this credit.

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 Individual Partner Information

1	(a) Partnership Name	(b) Employer Identification Number (EIN)
2	(a) Individual Partner Name	(b) Taxpayer Identification Number (TIN) (c) Ownership Percentage %

Part 2 Distribution of the Credit

3	Enter the partnership credit amount from Form 325, Part 3, line 18.	3	00
4	Multiply the amount on line 3 by the individual partner's ownership percentage shown on line 2(c). Enter the result. This is the partner's portion of the credit.....	4	00

Individual Partners:

The amount reported on line 4 is your portion of this credit. The amount on line 4 should be included on your own Form 325, Part 2, line 15.