

For the calendar year 2016 or fiscal year beginning [M,M|D,D|2,0,1,6] and ending [M,M|D,D|2,0,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<br>% |

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

|          |   |          |    |  |    |
|----------|---|----------|----|--|----|
| <b>3</b> | Enter the total amount of the partnership's credit from Part 3, line 11 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) ..... | <b>4</b> | \$ |  | 00 |

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