| Arizona Form **319-P** | Credit for Solar Hot Water Heater Plumbing Stub Outs and Electric Vehicle Recharge Outlets – Distribution to Partners of a Partnership | **2017** |

For the calendar year 2017 or fiscal year beginning ⌊M,M⌋D,D⌋2,0,1,7⌋ and ending ⌊M,M⌋D,D⌋2,0,Y,Y⌋.

Partnerships:
 • Complete Form 319-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 to each partner.
 • Keep a copy of each completed Form 319-P for your records.
 • Include a copy of each completed Form 319-P with your partnership return.

Partners:
 • Use this form to complete your own Form 319.
 • Include this completed form with your return.
 • Keep a copy of this form 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

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

Part 2   Distribution of the credit

3	Enter the partnership credit amount for the **TAXPAYER THAT BUILT THE HOUSE OR DWELLING UNIT** from Form 319, Part 1, line 6.	**3**	00
4	Multiply the amount on line 3 by the percentage on line 2(c). Enter the result. This is the partner's share of the current year credit for the **TAXPAYER THAT BUILT THE HOUSE OR DWELLING UNIT.** • *Partners:* Enter this amount on your Form 319, Part 1, line 4.	**4**	00
5	Enter the partnership credit amount for the **TAXPAYER AS PURCHASER OR TRANSFEREE OF THE HOUSE OR DWELLING UNIT** from Form 319, Part 1, line 10.	**5**	00
6	Multiply the amount on line 5 by the percentage on line 2(c). Enter the result. This is the partner's share of the current year credit for the **TAXPAYER AS PURCHASER OR TRANSFEREE OF THE HOUSE OR DWELLING UNIT.** • *Partners:* Enter this amount on your Form 319, Part 1, line 8.	**6**	$ 00