

For the calendar year 2017 or fiscal year beginning MM,DD,2017 and ending MM,DD,20YY.

**Partnerships:**

- Complete Form 325-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 325-P for your records.
- Include a copy of each completed Form 325-P with your partnership return.

**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.

**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) |                               |
|          | (a) Partner Name     | (b) Taxpayer Identification Number (TIN) | (c) Ownership Percentage<br>% |

**Part 2 Distribution of the Credit**

|          |                                                                                                                                                            |          |  |    |
|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--|----|
| <b>3</b> | Enter the partnership credit amount from Form 325, Part 3, line 19. ....                                                                                   | <b>3</b> |  | 00 |
| <b>4</b> | Multiply the amount on line 3 by the partner's ownership percentage shown on line 2(c). Enter the result. This is the partner's portion of the credit..... | <b>4</b> |  | 00 |

**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.