

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

S corporation:

- Complete Form 336-S for each shareholder in the S corporation **except for** trust or estate shareholders. However, a S corporation ownership share that is owned by a grantor trust that is disregarded for federal income tax purposes is treated as owned by grantor. The grantor may claim his or her share of the credit.
- Provide a copy of the completed form to each shareholder.
- Include a copy of Form 336 and each completed Form 336-S with your S corporation return.
- Keep a copy of each completed 336-S for your records.

Shareholder:

- Use this form to complete *your own* Form 336.
- Include a copy of this 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 S corporation and Shareholder Information

1	(a) S corporation Name	(b) Employer Identification Number (EIN)
	(a) Shareholder Name	(b) Taxpayer Identification Number (TIN)

Part 2 Arizona Commerce Authority Credit Certificate Number

If you are transferring a credit for more than three devices, complete a continuation sheet and include it with this form.

3	Solar Energy Device #1	Solar Energy Device #2	Solar Energy Device #3

Part 3 Distribution of the Credit

4	Enter the amount of the S corporation's credit from Form 336, Part 4, line 26	4		00
5	Enter the percentage used to compute the allowable pass-through credit. See instructions ...	5		%
6	Multiply line 4 by the percentage on line 5 and enter the result This is the shareholder's <i>pro rata</i> share of the credit. <i>Shareholders:</i> Enter this amount on <i>your own</i> Form 336, Part 4, line 23.	6		00