

For the calendar year 2020 or fiscal year beginning MM|DD|2020 and ending MM|DD|YYYY.

**Partnerships:**

- Complete Form 318-P for each corporate partner in the partnership.
- Provide a copy of the completed form to each partner.
- Keep a copy of each completed Form 318-P for your records.
- Include a copy of each completed Form 318-P with your partnership return.

**Corporate Partners:**

- Use this form to complete your own Form 318.
- Include this completed form with your return.
- Keep a copy of this form for your records.

**Individual 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.

**Distribution of the Credit**

Complete this section to distribute the credit to each corporate partner in the partnership.

<b>1</b>	(a) Partnership Name	(b) Employer Identification Number (EIN)	
	(a) Corporate Partner's Name	(b) Taxpayer Identification Number (TIN)	
<b>3a</b>	Partnership credit amount from Form 318, Part 1, line 4.....	<b>3a</b> \$	00
	<b>3b</b> Corporate Partner's ownership percentage.....	<b>3b</b>	%
	<b>3c</b> Multiply the amount on line 3a by the percentage on line 3b. Enter the result. This is the Corporate Partner's portion of the credit .....	<b>3c</b> \$	00

**Corporate Partners:**

The amount reported on line 3c is your portion of this credit. Enter the amount from line 3c on Part 1, line 3 of your own Form 318 to claim this credit.