

For the calendar year 2024 or fiscal year beginning MM,DD,2024 and ending MM,DD,YYYY.

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| Partnership Name | Employer Identification Number |
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Partnership:

- Complete Form 312-P for each partner that is an individual, S Corporation, or another partnership.
- Provide a copy of the completed Form 312-P to the partner.
- Include a copy of Form 312 and a copy of each Form 312-P with your Form 312.
- Keep one copy for your records.

Partner:

- Use this form to complete your own Form 312.
- Include Form 312-P along with your own Form 312 with your return.
- Keep a copy for your records.

NOTE: If you file your income tax return on a calendar year basis (January 1, 2024 – December 31, 2024) but the partnership passing the credit files its return on a fiscal year basis, claim this credit on your income tax return for the year in which the partnership’s fiscal year ends. For example, if the partnership’s tax year ends in February 2025 claim this credit on your 2025 tax return.

| Partner’s Name (Individual, S Corporation or Partnership) | Social Security or Employer Identification Number | Ownership Interest |
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1 Partner’s pro rata share of the current year’s credit based on ownership interest from Form 312, Part 2, line 10.....

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This is the amount of your pass-through credit from the Partnership listed above.

Partners:

- Enter the amount from Form 312-P, line 1 on your own Form 312, Part 2, line 8. If you are claiming a pass-through credit from more than one partnership, add all amounts from Forms 312-P and enter the total on Form 312, Part 2, line 8.
- If the partner is an S Corporation, it must also complete a separate Form 312-S for each individual shareholder identifying the shareholder’s pro rata share of qualifying expenses and pass-through credit amount.
- If the partner is another partnership, it must complete a separate Form 312-P for each partner that is an individual, S Corporation or other partnership identifying the partner’s pro rata share of the pass-through credit amount.