

For the calendar year 2024 or fiscal year beginning [M, M | D, D | 2, 0, 2, 4] and ending [M, M | D, D | Y, Y, Y, Y].

Partnerships:

- Complete Form 318-P for each Corporate Partner in the partnership.
- Provide a copy of the completed form to each Corporate 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.

1	(a) Partnership Name	(b) Employer Identification Number (EIN)			
	(a) Corporate Partner’s Name	(b) Taxpayer Identification Number (TIN)			
3a	Partnership credit amount from Form 318, Part 1, line 4.....		3a	\$	00
	Corporate Partner’s ownership percentage.....		3b		%
	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		3c	\$	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.