Arizona Form

343-P

# Renewable Energy Production Tax Credit – Distribution to Partners of a Partnership

2024

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

## Partnerships:

- Complete Form 343-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 and the Certificate of Renewable Energy Production Tax Credit received from the Arizona Department of Revenue to each partner.
- Keep a copy of each completed Form 343-P for your records.
- Include a copy of each completed Form 343-P with your partnership return.

### Partners:

- Use this form to complete your own Form 343.
- Include this completed form and a copy of the Certificate of Renewable Energy Production Tax Credit received from the Arizona Department of Revenue with your return.
- · Keep a copy of this form and Certificate 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.

## **Distribution of the Credit**

Co	mplete this section to distribute the credit to each partne	r in the partnership.		
1	(a) Partnership Name	(b) Employer Identification Number (EIN)		
2	(a) Partner Name	(b) Taxpayer Identification Number (TIN)		
3а	Partnership credit amount from Form 343, Part 1, line 6		3a	\$ 00
3b	Partner's ownership percentage		3b	%
3с	Multiply the amount on line 3a by the percentage on line partner's portion of the credit	e 3b. Enter the result. This is the	3c	\$ 00

#### Partners:

The amount reported on line 3c is your portion of this credit. Enter the amount from line 3c on Part 1, line 4 of your own Form 343 to claim this credit.