

For the calendar year 2015 or fiscal year beginning MMDD, 2015 and ending MMDD, 20YY.

**Partnerships:**

- Complete Form 351-P for each partner in the partnership.
- Provide a copy of the completed form and the certificate received from the Arizona Department of Revenue to each partner.
- Keep a copy of each completed Form 351-P for your records.

**Partners:**

- Use this form to complete your own Form 351.
- Include this completed form and a copy of the certificate 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.

**Part 1 Distribution of the Credit**

Complete this portion to distribute the credit to each partner in the partnership.

<b>1</b>	(a) Partnership Name	(b) Employer Identification Number (EIN)	(c) Facility Code
<b>2</b>	(a) Partner Name	(b) Taxpayer Identification Number (TIN)	
<b>3a</b>	Partnership credit amount .....	<b>3a</b>	\$ <input type="text"/> 00
<b>3b</b>	Partner's ownership percentage.....	<b>3b</b>	<input type="text"/> %
<b>3c</b>	Partner's portion of the credit .....	<b>3c</b>	\$ <input type="text"/> 00

**Partners:**

The amount reported on line 3(c) is your portion of this credit. Complete your own Form 351 to claim this credit.

**Part 2 Distribution of the Credit Recapture**

Complete this portion to distribute the credit to each partner in the partnership.

<b>4</b>	(a) Partnership Name	(b) Employer Identification Number (EIN)
<b>5</b>	(a) Partner Name	(b) Taxpayer Identification Number (TIN)
<b>6</b>	(a) Facility Code	(b) Tax Year(s) Passed Through to This Partner
<b>7</b>	Partner's portion of the credit subject to recapture.....	<b>7</b> \$ <input type="text"/> 00

**Partners:**

The amount reported on line 7 is your portion of this credit's recapture. Complete your own Form 351 to determine your recapture amount.