

For the calendar year 2025 or fiscal year beginning MMDD 2,0,2,5 and ending MMDDYY,YY.**Partnerships:**

- Complete Form 351-P for each corporate 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.

Corporate 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.

1	(a) Partnership Name	(b) Employer Identification Number (EIN)	(c) Facility Code
2	(a) Corporate Partner Name	(b) Taxpayer Identification Number (TIN)	
3a Partnership credit amount from Form 351, Part 1, line 9.....		3a \$	00
3b Corporate Partner's ownership percentage.....		3b	%
3c Multiply the amount on line 3a by the percentage on line 3b. Enter the result. This is the partner's portion of the credit.....		3c \$	00

Partners: Enter the amount from line 3c on your Form 351, Part 1, line 7.**Part 2 Distribution of the Credit Recapture**

Complete this portion to notify each corporate partner in the partnership of their share of the credit to be recaptured.

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

Corporate Partners: Enter the amount from line 7 on your Form 351, Part 2, line 20.