

For the calendar year 2025 or fiscal year beginning MM/DD/2025 and ending MM/DD/YYYY.

**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.

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

<b>4</b>	(a) Partnership Name	(b) Employer Identification Number (EIN)
<b>5</b>	(a) Corporate 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>	Corporate Partner's portion of the credit subject to recapture.....	
<b>7</b>	\$ 00	

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