

For the calendar year 2016 or fiscal year beginning MM,DD,2016 and ending MM,DD,20YY.

**S Corporation:**

- Complete Form 344-S for each shareholder of the S corporation **except for** trust or estate shareholders. However, an S corporation 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.
- Include a copy of each completed form with your return.
- Provide a copy of the completed form to each shareholder.
- Keep a copy of each completed Form 344-S for your records.

**Shareholder:**

- Use this form to complete your own Form 344.
- Include this completed form 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 S Corporation and Shareholder Information**

<b>1</b>	(a) S Corporation Name	(b) Employer Identification Number (EIN)	
	(a) Shareholder Name	(b) Social Security Number (TIN)	(c) Ownership Interest %

**Part 2 Distribution of the Credit Passed Through**

Increased Research and Development Related to Solar Liquid Fuel			
<b>3</b>	Enter the amount of the S corporation's credit from Part 1, line 16 of the S corporation's Form 344 .....	<b>3</b> \$	00
<b>4</b>	Multiply the amount on line 3 by the shareholder's ownership interest shown in line 2(c). Enter the amount here. This is the shareholder's share of the research and development credit for solar liquid fuel. • Shareholders, enter this amount <i>on your Form 344, Part 1, line 15</i> .....	<b>4</b> \$	00
Production of Solar Liquid Fuel			
<b>5</b>	Enter the amount of the S corporation's credit from Part 1, line 21 of the S corporation's Form 344 .....	<b>5</b> \$	00
<b>6</b>	Multiply the amount on line 5 by the shareholder's ownership interest shown in line 2(c). Enter the amount here. This is the shareholder's share of the credit for solar liquid fuel production. • Shareholders, enter this amount <i>on your Form 344, Part 1, line 20</i> .....	<b>6</b> \$	00
Converting or Modifying Existing Motor Vehicle Fuel Stations (Delivery)			
<b>7</b>	Enter the amount of the S corporation's credit from Part 1, line 30 of the S corporation's Form 344 .....	<b>7</b> \$	00
<b>8</b>	Multiply the amount on line 7 by the shareholder's ownership interest shown in line 2(c). Enter the amount here. This is the shareholder's share of the converting or modifying motor vehicle service stations for solar liquid fuel credit. • Shareholders, enter this amount <i>on your Form 344, Part 1, line 29</i> .....	<b>8</b> \$	00