

For the calendar year 2020 or fiscal year beginning MM,DD,2020 and ending MM,DD,YYYY.

Partnership:

- Complete Form 320-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 grantor. The grantor may claim his or her share of the credit.
- Provide a copy of the completed form and certification received from the Arizona Department of Revenue to each partner.
- Include a copy of each Form 320-P with your partnership return.
- Keep a copy of each completed 320-P for your records.

Partner:

- Use this form to complete *your own* Form 320.
- Include a copy of this form with your return.
- Keep a copy of this form 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 the partnership's fiscal year ends.

Part 1 Partnership and Partner Information

1	(a) Partnership Name	(b) Employer Identification Number (EIN)	
	2	(a) Partner Name	(b) Taxpayer Identification Number (TIN)

Part 2 Distribution of the Credit

3 Enter the amount of the partnership's credit from Form 320, Part 4, line 17, column (d).....	3		00
4 Multiply line 3 by the percentage on line 2(c). Enter the result..... This is the partner's <i>pro rata share</i> of the credit. <i>Partners:</i> Enter this amount on <i>your own</i> Form 320, Part 4, line 15, column (d).	4		00

Part 3 Partner's Share of Qualifying Wage Expense

5 Enter the amount of the partnership's total qualifying wage expense from Form 320, Part 4, line 17, column (b).....	5		00
6 Multiply line 5 by the percentage on line 2(c). Enter the result..... This is the partner's <i>pro rata share</i> of the qualifying wage expense. <i>Partners:</i> Enter this amount on <i>your own</i> Form 320, Part 4, line 15, column (b).	6		00