

For the calendar year 2021 or fiscal year beginning MM,DD,2021 and ending MM,DD,YYYY.

Partnerships:

- Complete Form 332-P for each individual 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 the grantor. The grantor may claim his or her share of the credit.
- Provide a copy of the completed form and the certification received from the Arizona Department of Revenue to each individual partner.
- Keep a copy of each completed Form 332-P for your records.
- Include a copy of each completed Form 332-P with your partnership return.

Individual Partners:

- Use this form to complete your own Form 332.
- Include this completed form with your return.
- Keep a copy of this form for your records.

Corporate taxpayers are not eligible to claim this credit.

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 Partnership and Individual Partner Information

1	(a) Partnership Name	(b) Employer Identification Number (EIN)	
2	(a) Individual Partner Name	(b) Taxpayer Identification Number (TIN)	(c) Partner Ownership % %
3	(a) Healthy Forest Enterprise Name	(b) Healthy Forest Enterprise Employer Identification Number (EIN)	

Part 2 Distribution of the Credit

4	Enter the amount of the partnership's employment credit from Form 332, Part 5, line 17, column (d).....	4	00
5	Multiply line 4 by the percentage on line 2(c). Enter the result. This is the partner's portion of the employment credit . • <i>Individual Partners:</i> Enter this amount on <i>your</i> Form 332, Part 5, line 16, column (d)	5	00

Part 3 Credit Recapture

6	Enter the total amount of the partnership's employment credit previously passed through to the partner	6	00
7	Enter the percentage of the employment credit amount previously passed through that is subject to recapture from Form 332, Part 6, line 21	7	%
8	Multiply line 6 by the percentage on line 7. Enter the result. This is the partner's portion of the employment credit subject to recapture. • <i>Individual Partners:</i> Enter this amount on <i>your</i> Form 332, Part 6, line 24	8	00
9	Enter the total amount of the partnership's training credit previously passed through to the partner	9	00
10	Enter the percentage of the training credit previously passed through that is subject to recapture from Form 332, Part 7, line 29.....	10	%
11	Multiply line 9 by the percentage on line 10. Enter the result. This is the partner's portion of the training credit subject to recapture. • <i>Individual Partners:</i> Enter this amount on <i>your</i> Form 332, Part 7, line 32	11	00