| Arizona Form **320-P** | **Credit for Employment of TANF Recipients Distribution to Partners** | **2018** |

For the calendar year 2018 or fiscal year beginning ⌊M,M⌋D,D⌋2,0,1,8⌋ and ending ⌊M,M⌋D,D⌋Y,Y,Y,Y⌋ .

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

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

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.. **4** | 00
This is the partner's *pro rata share* of the credit.
Partners: Enter this amount on *your own* Form 320, Part 4, line 15, column (d).

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.. **6** | 00
This is the partner's *pro rata* share of the qualifying wage expense.
Partners: Enter this amount on *your own* Form 320, Part 4, line 15, column (b).