Arizona Form **165PA Schedule K-1**	**Resident and Part-Year Resident Partner's Share of Arizona Partnership Adjustment**	**2021**

Do NOT use to distribute Partner's Share of Income from Form 165.
Corporate partners must use Form 165PA, Schedule K-1(NR).

For the ☐ calendar year 2021 or ☐ fiscal year beginning M M D D 2 0 2 1 and ending M M D D 2 0 Y Y.

CHECK ONE: ☐ Original ☐ Amended *Check only if Form 165PA, Schedule K-1 for the same year was previously provided to this partner.*

Partner's Identifying Number	Partnership's Employer Identification Number (EIN)
Partner's Name	Partnership's Name
Partner's Address – number and street or rural route	Partnership's Address – number and street or rural route
Partner's City, Town or Post Office State ZIP Code	Partnership's City, Town or Post Office State ZIP Code

1 Enter the date the IRS made its final determination ..... M M D D Y Y Y Y

2 If the "Amended" box above is checked, enter the date the ***original*** Form 165PA was previously filed ..... M M D D Y Y Y Y

Partner's Portion of the Arizona Partnership Adjustment

3 Partner's portion of the Arizona partnership adjustment. ..... **3** _____ 00

Instructions for Partners

You received this document because the Internal Revenue Service (IRS) recently audited a partnership, of which you are a partner. Pursuant to IRS regulations, that partnership passed through the assessment it received to its partners. The partnership prepared this document to assist you in reporting your share of the Arizona adjustment on your amended Arizona state income tax return. Submit your 2021 Arizona amended return to the department within 150 days of the date on line 1 (add 150 days to the date on line 1). (**NOTE:** *If the due date falls on a Saturday, Sunday, or a legal holiday, the return is considered timely filed if it is post-marked the next business day.*) Report the amount indicated as the Arizona Partnership Adjustment by following the instructions provided.

> **NOTE:** If you file your tax return on a calendar year basis, but this partnership files a return on a fiscal year basis (see above), report this amount on your amended tax return for the calendar year in which this partnership's fiscal year ends.

If the "Original" box is checked: The "Partner's portion of the Arizona partnership adjustment" is in **addition** to the amount that was passed through by the partnership on Form 165, Schedule K-1. **Do not replace the original amount.**

If the "Amended" box is checked: The "Partner's portion of the Arizona partnership adjustment" **replaces** the amount previously passed through on Form 165PA, Schedule K-1.

RESIDENT AND PART-YEAR RESIDENT INDIVIDUAL PARTNERS:

- If the amount of the partner's portion of the Arizona partnership adjustment is ***positive***, include that amount on Form 140X, line 19, *Additions to Income*.
- If the amount of the partner's portion of the Arizona partnership adjustment is ***negative***, include that amount on Form 140X, line 22, *Subtractions from Income,* as a positive number.

RESIDENT ESTATE AND TRUST PARTNERS:

- If the amount of the partner's portion of the Arizona partnership adjustment is ***positive***, include that amount on an amended Form 141AZ, Schedule B, line B3, *Other Additions to Federal Taxable Income*.
- If the amount of the partner's portion of the Arizona partnership adjustment is ***negative***, include that amount on an amended Form 141AZ, Schedule B, line B9, *Other Subtractions from Federal Taxable Income,* as a positive number.

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