

For the  calendar year 2022 or  fiscal year beginning   M  /  M  /  D  , 20  2  /  2  /  2   and ending   M  /  M  /  D  , 20  Y  /  Y  /  Y  .

Business Telephone Number (with area code)	Name	
	Address – number and street or PO Box	
Business Activity Code (from federal Form 1065)	Employer Identification Number (EIN)	
	City, Town or Post Office	State ZIP Code

**This form is ONLY for partnerships that were issued a federal notice of final partnership adjustment regarding an imputed underpayment.**

REVENUE USE ONLY. DO NOT MARK IN THIS AREA.

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**Part 1 Required Information**

Complete this section to notify the Arizona Department of Revenue of a notice of Federal Imputed Underpayment Assessment.

- A Enter the date of final determination by the IRS:   M  /  M  /  D  ,   Y  /  Y  /  Y  /  Y
- B Add 90 days to the date on line A. This is the Arizona due date:   M  /  M  /  D  ,   Y  /  Y  /  Y  /  Y    
See instructions.

**81** PM

**66** RCVD

**NOTE:** If the Arizona due date falls on a Saturday, Sunday, or a legal holiday, this return is considered timely filed if it is post-marked the next business day.

- C The federal tax was:
  - C1  Paid by the partnership - the partnership must pay the Arizona tax due.
  - C2  Passed through to the partners - answer the questions on line D.
- D If box C2 is checked, will this return be filed with the department by the Arizona due date on line B, **and will** all 165PA Schedule(s) K-1 and/or 165PA Schedule(s) K-1(NR) be provided to the department and to the partners by the same date? **NOTE:** If this return is being filed after the date on line B, you must check the box on line D2 and pay the Arizona tax due.
  - D1  If "Yes", the partnership shall pass through the Arizona partnership adjustment to its partners.
  - D2  If "No", the partnership **must** pay the Arizona tax due.

**Part 2 Arizona Partnership Adjustment**

1 Federal adjustment to items of income or the gain, loss or deduction on which the federal imputed underpayment was based. (DO NOT include changes to federal credits.).....	1		00
2 Positive change in net Arizona additions and subtractions due to the federal adjustments on line 1. See instructions .....	2		00
3 Add line 1 and line 2. Enter the total.....	3		00
4 Negative change in net Arizona additions and subtractions due to the federal adjustments on line 1. See instructions ...	4		00
5 Subtract line 4 from line 3. Enter the difference. This is your net Arizona adjustments to items of income, or the gain, loss or deduction of your partnership (Arizona partnership adjustment).....	5		00

- If the amount on line 5 is greater than zero, and either box C1 or D2 is checked, continue to Part 3.
- All others, complete and mail the appropriate notices to the partners [165PA Schedule K-1 and/or 165PA Schedule K-1(NR)]. Do not complete Part 3. Complete Parts 4 and 5. File this form, including copies of the notices sent to the partners.
- **NOTE:** If the amount on line 5 is zero, notices to the partners are not necessary.

**Part 3 Calculation of the Partnership's Tax Liability (Complete only if Box C1 or Box D2 is checked.)**

6 Enter the amount from line 5.....	6		00
7 Enter the nonapportionable or allocable amounts included in line 6.....	7		00
8 Subtract line 7 from line 6. Enter the difference. This is the amount subject to apportionment.....	8		00
9 Enter the Arizona apportionment ratio. See instructions.....	9		
10 Multiply the amount on line 8 by the ratio on line 9. Enter the result.....	10		00
11 Enter the portion of line 7 allocated to Arizona.....	11		00
12 Add line 10 and line 11. Enter the total. If less than zero, enter "0".....	12		00
13 Multiply the amount on line 12 by the tax rate, 4.5%. Enter the result. ....	13		00
14 Penalty and interest. See instructions .....	14		00
15 <b>TOTAL DUE from the partnership:</b> Add line 13 and line 14. Enter the total. Make check payable to Arizona Department of Revenue .....	15		00

Continued on page 2 →

Name (as shown on page 1)	EIN
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**Part 4 Explanation of Changes**

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**Part 5 Partner Information**

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Complete Part 5 for all partners in the partnership. If the partnership has more than 8 partners, include additional schedules as necessary.

1	(a) Partner Name	(b) Street Address	(d) Partner Tax Identification Number	(e) Partner's Ownership Percentage	(f) Distributive Share of Income (Loss)	(g) Resident (R) Nonresident (N) Other Entity (O)
		(c) City, State ZIP				
2						
3						
4						
5						
6						
7						
8						
<b>Include additional sheets as necessary</b>						

Name (as shown on page 1)	EIN
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**Part 6 Certification**

<b>Declaration</b>	I, the undersigned partner of the partnership for which this return is made, declare under penalty of perjury, that this return, including the accompanying schedules and statements, has been examined by me and is to the best of my knowledge and belief, a correct and complete return, made in good faith, for the taxable year stated pursuant to the income tax laws of the State of Arizona.		
<b>Please Sign Here</b>	_____ PARTNER'S SIGNATURE	_____ DATE	_____ TITLE
	_____ PARTNER'S PRINTED NAME		
<b>Paid Preparer's Use Only</b>	_____ PAID PREPARER'S SIGNATURE	_____ DATE	_____ PAID PREPARER'S TIN
	_____ PAID PREPARER'S PRINTED NAME		
	_____ FIRM'S NAME (OR PAID PREPARER'S NAME, IF SELF-EMPLOYED)		_____ FIRM'S EIN
	_____ FIRM'S STREET ADDRESS		_____ FIRM'S TELEPHONE NUMBER
	_____ CITY	_____ STATE	_____ ZIP CODE

*Include the partnership's notice of federal imputed underpayment assessment with this return.*  
**Mail to: Arizona Department of Revenue, PO Box 52153, Phoenix, AZ 85072-2153**