

For the  calendar year 2023 or  fiscal year beginning MM,DD,2023 and ending MM,DD,20YY.

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 to amend a previously filed Arizona Form 165PA.**

REVENUE USE ONLY. DO NOT MARK IN THIS AREA.

**88**

**Part 1 Required Information**

**81** PM

**66** RCVD

- A On the original Form 165PA:
  - A1  The tax was paid by the partnership.
  - A2  The Arizona partnership adjustment was passed through to the partners.
- B Enter the date the original Form 165PA was previously filed: MM,DD,YY

**Part 2 Amendment to Previously Filed Arizona Partnership Adjustment**

1 Amended 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 Amended positive change in net Arizona additions and subtractions due to federal adjustments on line 1 (see inst.)	2	00
3 Add line 1 and line 2. Enter the total.	3	00
4 Amended negative change in net Arizona additions and subtractions due to federal adjustments on line 1 (see inst.)	4	00
5 Subtract line 4 from line 3. Enter the difference. This is your amended net Arizona adjustment to items of income, or the gain, loss or deduction of your partnership (Amended Arizona partnership adjustment)	5	00

**Part 3 Amendment to Tax Liability Paid by the Partnership**

Complete Part 3 if box A1 is checked. (The previous tax due was paid by the partnership.)

6 Amended Arizona partnership adjustment. <ul style="list-style-type: none"> <li>• If the amount from Part 2, line 5 is zero, or greater than zero, enter the amount from Part 2, line 5. Continue to line 7.</li> <li>• If the amount from Part 2, line 5 is less than zero, enter "0". Skip to line 12 and enter "0". Report the amount on Part 2, line 5 to the partners.</li> </ul>	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 the total is 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 Enter the amount of tax previously paid by the partnership.	14	00
15 OVERPAYMENT by the partnership: If line 14 is greater than line 13, subtract line 13 from line 14. Enter the difference. Also, enter this amount on Part 5, line 27.	15	00
16 TAX OWED by the partnership: If line 13 is greater than line 14, subtract line 14 from line 13. Enter the difference. Also, enter this amount on Part 5, line 28.	16	00

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**Part 4 Amendment to the Arizona Partnership Adjustment Previously Passed Through to the Partners on Form 165PA, Schedule K-1, or Form 165PA, Schedule K-1(NR)**

Complete Part 4 if box A2 is checked. (The previous Arizona partnership adjustment was passed through to the partners.)

17 Enter the amended Arizona partnership adjustment amount from Part 2, line 5.....	<b>17</b>		00										
18 Enter the net Arizona partnership adjustment from Part 2, line 5 of the originally filed Form 165PA or from Part 2, line 5 of the previously filed Form 165PA-X.....	<b>18</b>		00										
19 Subtract line 18 from line 17. Enter the difference. If the difference is less than zero, enter "0" and report the amount on line 17 to the partners on an amended 165PA, Schedule K-1 or 165PA, Schedule K-1(NR). Skip to line 26 and enter "0". Also enter "0" on Part 5, line 28.....	<b>19</b>		00										
20 Enter the nonapportionable or allocable amounts included in line 19.....	<b>20</b>		00										
21 Subtract line 20 from line 19. Enter the difference. This is the amount subject to apportionment.....	<b>21</b>		00										
22 Enter the Arizona apportionment ratio (see instructions) ..... <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td style="width: 20px; text-align: center;">22</td><td style="width: 20px;"></td><td style="width: 20px;"></td><td style="width: 20px;"></td><td style="width: 20px;"></td><td style="width: 20px;"></td><td style="width: 20px;"></td><td style="width: 20px;"></td><td style="width: 20px;"></td><td style="width: 20px;"></td></tr></table>	22												
22													
23 Multiply the amount on line 21 by the ratio on line 22. Enter the result.....	<b>23</b>		00										
24 Enter the portion of line 20 allocated to Arizona. ....	<b>24</b>		00										
25 Add line 23 and line 24. Enter the total. If less than zero, enter "0" .....	<b>25</b>		00										
26 <b>TAX OWED by the partnership:</b> Multiply the amount on line 25 by the tax rate, 4.5%. Enter the result. Also, enter this amount on Part 5, line 28.....	<b>26</b>		00										

**Part 5 Summary of Amended Tax Liability**

27 <b>REFUND to the partnership:</b> Enter the amount from Part 3, line 15. ....	<b>27</b>		00
28 <b>TAX DUE.</b> Enter the amount from Part 3, line 16 or Part 4, line 26. ....	<b>28</b>		00
29 Calculate the interest owed. See instructions .....	<b>29</b>		00
30 <b>TOTAL DUE from the partnership:</b> Add line 28 and line 29. Enter the total. Make check payable to Arizona Department of Revenue.....	<b>30</b>		00

**Part 6 Explanation of Changes to the Previously Filed Form 165PA or Form 165PA-X**

**Part 7 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
<b>Paid Preparer's Use Only</b>	_____ PARTNER'S PRINTED NAME		
<b>Paid Preparer's Use Only</b>	_____ PAID PREPARER'S SIGNATURE	_____ DATE	_____ PAID PREPARER'S TIN
<b>Paid Preparer's Use Only</b>	_____ PAID PREPARER'S PRINTED NAME		
<b>Paid Preparer's Use Only</b>	_____ FIRM'S NAME (OR PAID PREPARER'S NAME, IF SELF-EMPLOYED)		_____ FIRM'S EIN
<b>Paid Preparer's Use Only</b>	_____ FIRM'S STREET ADDRESS		_____ FIRM'S TELEPHONE NUMBER
<b>Paid Preparer's Use Only</b>	_____ 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**