ARIZONA FORM 165

Arizona Partnership Income Tax Return - Tax Recovery

2006

For the calendar year 2006 or
fiscal year beginning M M D D Y Y Y Y and ending M M D D Y Y Y Y.

Mail to: Arizona Department of Revenue, PO Box 29079, Phoenix AZ 85038-9079

CHECK ONE: Calendar year ☐ Fiscal year ☐

CHECK ONE: Original ☐ Amended ☐

Business telephone number	Please Type or Print	Name	Employer identification number (EIN)
		Number and street or PO Box	
Business activity code number (from federal Form 1065)		City, or town, state, and ZIP code	AZ transaction privilege tax number

68 Check box if: ☐ This is a first return ☐ Name change ☐ Address change

82 CHECK BOX IF: Federal extension used to file return. 82 F ☐

FOR DOR USE ONLY

81 66

A DBA _____

B Will a composite return be filed on Form 140NR? ☐ Yes ☐ No

C Total number of nonresident individual partners _____

D Total number of resident individual partners _____

E Total number of entity partners (see instruction page 2) _____

F Date business commenced

		YES	NO
G	Is this the partnership's final return?		
H	Did you file 2004 and 2005 Arizona partnership returns? If no, state reason _____		
I	Have you filed amended federal partnership returns for prior years? If yes, list years _____		
J	Have you attached a copy of your federal Form 1065 and supporting schedules to this return, including Schedule(s) K-1?		
K	Has the Internal Revenue Service made any adjustments in any federal income tax return filed by the partnership not previously reported to the department? If yes, indicate year(s) _____, and submit under separate cover a copy of the IRS report as finally determined		

L The partnership books are in care of: located at:

Adjustment of Partnership Income From Federal to Arizona Basis	1	Federal ordinary business and rental income - *from Form 1065, Schedule K. See instructions*	1	00
	2	Additions to partnership income - *from page 2, Schedule A, line A6*	2	00
	3	Subtotal - *add lines 1 and 2*	3	00
	4	Subtractions from partnership income - *from page 2, Schedule B, line B9*	4	00
	5	Partnership income adjusted to Arizona basis - *line 3 minus line 4*	5	00
	6	Net adjustment of partnership income from federal to Arizona basis - line 5 minus line 1	6	00
Penalty	7	Penalty for late filing or incomplete filing ($500.00)	7	00

Certification

I, the undersigned partner of the partnership for which this return is made, certify 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.

Please Sign Here

Partner's signature | Date | Partner's social security number or EIN

Paid Preparer's Use Only

Preparer's signature | Date

Firm's name (or preparer's, if self-employed) | Preparer's TIN

Firm's address | Zip code

Attach all schedules to this return including federal Form 1065 and federal Schedule(s) K-1

Schedule A - Additions to Partnership Income

A1	Total federal depreciation	A1		00
A2	Non-Arizona municipal bond interest	A2		00
A3	Capital investment by qualified defense contractor	A3		00
A4	Additions related to Arizona tax credits	A4		00
A5	Other additions to partnership income	A5		00
A6	Total additions to partnership income - *add lines A1 through A5. Enter total here and on page 1, line 2*	A6		00

Schedule B - Subtractions From Partnership Income

B1	Recalculated Arizona depreciation - *see instructions*	B1		00
B2	Basis adjustment for property sold or otherwise disposed of during the taxable year - *see instructions*	B2		00
B3	Interest from U.S. government obligations	B3		00
B4	Difference in adjusted basis of property	B4		00
B5	Agricultural crops charitable contribution - *see instructions*	B5		00
B6	Capital investment by qualified defense contractor	B6		00
B7	Sale of new energy efficient residence(s) - *see instructions*	B7		00
B8	Other subtractions from partnership income	B8		00
B9	Total subtractions from partnership income - *add lines B1 through B8. Enter total here and on page 1, line 4*	B9		00

Schedule C - Apportionment Formula (Multistate Partnerships Only) See instruction pages 5 and 6

NOTE: Qualifying air carriers must use Schedule ACA

	Column A Total Within Arizona	Column B Total Within and Without Arizona	Column C Ratio Within Arizona A ÷ B
C1 Property Factor			
Value of real and tangible personal property (by averaging the value of owned property used at the beginning and end of the tax period; rented property at capitalized value)			
a. Owned property (at original cost):			
Inventories			
Depreciable assets			
Land			
Other assets - (describe) _____			
Minus: Construction in progress (if included in above totals)	( )	( )	
Minus: Nonbusiness property (if included in above totals)	( )	( )	
Total of section a			
b. Rented property (capitalize at 8 times net rental paid)			
c. Total owned and rented property (section a total plus section b)			•
C2 Payroll Factor			
Total wages, salaries, commissions and other compensation to employees (per federal Form 1065 or payroll reports)			•
C3 Sales Factor			
a. Sales delivered or shipped to Arizona purchasers			
b. Other gross receipts			
c. Total sales and other gross receipts			
d. Double weight Arizona sales and gross receipts	X 2		
e. Sales factor (for column A - multiply item c by item d; for column B - enter amount from item c)			•
C4 **Total ratio** - add C1(c), C2 and C3(e) in column C			•
C5 **Average apportionment ratio** - divide C4 by four (4). Enter the result in column C and on the Arizona Schedule K-1(NR) in column (b)			•

Schedule D - Business Information

Describe briefly the nature and location(s) of the partnership's **Arizona business activities:**

Describe briefly the nature and location(s) of the partnership's **business activities outside of Arizona:**

Schedule E - Partner Information

Prepare a schedule that lists each partner's name, address, TIN, and pro rata share of the amount shown on line 5. Label the listing as "Schedule E - Partner Information" and attach the schedule immediately after page 2 of the Form 165.

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