ARIZONA FORM 165

Arizona Partnership Income Tax Return - Tax Recovery

2009

For the calendar year 2009 or fiscal year beginning M M D D Y Y Y Y and ending M M D D Y Y Y Y.

CHECK ONE: Original ☐ Amended ☐			CHECK ONE: Calendar year ☐ Fiscal year ☐
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: Return filed under extension. 82 E ☐

REVENUE USE ONLY. DO NOT MARK IN THIS AREA.

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 instructions, page 2) _____

F Date business commenced

G Arizona apportionment - (check only one) Multistate partnerships only.
☐ AIR Carrier ☐ STANDARD Sales Factor ☐ ENHANCED Sales Factor

	YES	NO
H Is this the partnership's final return?		
I Did you file 2007 and 2008 Arizona partnership returns? If no, state reason _____		
J Have you filed amended federal partnership returns for prior years?		
If yes, list years _____		
K Have you attached a copy of your federal Form 1065 and supporting schedules to this return, including Schedule(s) K-1?		
L 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		

M 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
	Schedule A - Additions to Partnership Income					
A1	Total federal depreciation	A1		00		
A2	Non-Arizona municipal bond interest	A2		00		
A3	Capital investment by certified defense contractor	A3		00		
A4	Additions related to Arizona tax credits	A4		00		
A5	Other additions to partnership income	A5		00		
2	Total additions to partnership income - *add lines A1 through A5*				2	00
3	Subtotal - *add lines 1 and 2*				3	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 certified defense contractor	B6		00		
B7	Sale of new energy efficient residence(s) - *see instructions*	B7		00		
B8	Other subtractions from partnership income	B8		00		
4	Total subtractions from partnership income - *add lines B1 through B8*				4	00
5	Partnership income adjusted to Arizona basis - *subtract line 4 from line 3*				5	00
6	Net adjustment of partnership income from federal to Arizona basis - *subtract line 1 from line 5*				6	00

Penalty

7	Penalty for late filing or incomplete filing - *see instructions*	7	00

Schedule C - Apportionment Formula (Multistate Partnerships Only)

See instructions, pages 6 through 8.

NOTE: Qualifying air carriers must use Schedule ACA

	Column A Total Within Arizona Round to the Nearest Dollar	Column B Total Everywhere Round to the Nearest Dollar	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 - (do not include Construction in Progress)			
Land			
Other assets - (describe) _____			
Less: 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. Weight Arizona sales - *(STANDARD uses X 2; ENHANCED uses X 8)*	X 2 OR X 8		
e. Sales factor (for column A - multiply item c by item d; for column B - enter the amount from item c)			•
C4 Total ratio - add C1(c), C2, and C3(e), in column C			•
C5 Average apportionment ratio - divide line C4, column C, by the denominator (*STANDARD divides by four (4); ENHANCED divides by ten (10)*). Enter the result in column C and on the Arizona Form 165, 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 Form 165.

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 | Business telephone number

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 (Form 1065).

Mail to: Arizona Department of Revenue, PO Box 52153, Phoenix AZ 85072-2153

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