

For tax years beginning after December 31, 2015, Form 165 is due on or before the 15th day of the 3rd month following the close of the taxable year.

For the calendar year 2016 or fiscal year beginning [M, M, D, D] 2, 0, 1, 6 and ending [M, M, D, D] 2, 0, Y, Y.

Business Telephone Number (with area code)	Name	CHECK ONE: <input type="checkbox"/> Original <input type="checkbox"/> Amended	
	Address – number and street or PO Box	Employer Identification Number (EIN)	
Business Activity Code (from federal Form 1065)	City, Town or Post Office	State	ZIP Code

- 68** Check box if: This is a first return Name change Address change
- 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 and part-year resident individual partners..... _____
- E** Total number of entity partners (see instructions, page 3)..... _____
- F** Date business commenced [M, M, D, D] Y, Y, Y, Y
- G** ARIZONA apportionment for multistate partnerships only (check one box):
 AIR CARRIER STANDARD ENHANCED
- H** Check if Multistate Service Provider Election and Computation (Arizona Schedule MSP) is included. Indicate the year of the election cycle: Yr 1 Yr 2 Yr 3 Yr 4 Yr 5

Check box if return filed under extension:
82 82E

REVENUE USE ONLY. DO NOT MARK IN THIS AREA.
88

81 PM	66 RCVD
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- | | YES | NO |
|---|--------------------------|--------------------------|
| I Is this the partnership's final return under this EIN? | <input type="checkbox"/> | <input type="checkbox"/> |
| J Did you file 2014 and 2015 Arizona partnership returns?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| If "No", state reason: _____ | | |
| K Have you filed amended federal partnership returns for prior years?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| If "Yes", list years: _____ | | |
| L Has the Internal Revenue Service (IRS) made any adjustments in any federal income tax return filed by the partnership not previously reported to the department? | <input type="checkbox"/> | <input type="checkbox"/> |
| 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: | | |
| _____ | _____ | _____ |
| Number and street or PO Box | City | State ZIP Code |

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 Additions related to Arizona tax credits	A3	00	
A4 Other additions to partnership income	A4	00	
2 Total additions to partnership income: Add lines A1 through A4	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 Other subtractions from partnership income	B6	00	
4 Total subtractions from partnership income: Add lines B1 through B6	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
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Name (as shown on page 1)

EIN

SCHEDULE C Apportionment Formula (Multistate Partnerships Only)

IMPORTANT: Qualifying air carriers must use Arizona Schedule ACA. Qualifying multistate service providers must include Arizona Schedule MSP. See Form 165 instructions beginning on page 7.

C1 Property Factor

Value of real and tangible personal property (by averaging the value of owned property 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).

d Weight AZ property: (STANDARD uses × 1; ENHANCED uses × 2.5)

e Property factor (for column A, multiply line c by line d; for column B, enter amount from line c)

C2 Payroll Factor

a Total wages, salaries, commissions and other compensation paid to employees (per federal Form 1065 or payroll reports)....

b Weight AZ payroll: (STANDARD uses × 1; ENHANCED uses × 2.5)...

c Payroll factor (for column A, multiply line a by line b; for column B, enter amount from line a).....

C3 Sales Factor

a Sales delivered or shipped to Arizona purchasers

b Sales of services for qualifying multistate service providers only (include Schedule MSP)

c Other gross receipts

d Total sales and other gross receipts.....

e Weight AZ sales: (STANDARD uses × 2; ENHANCED uses × 95.0)...

f Sales factor (for column A, multiply line d by line e; for column B, enter the amount from line d).....

C4 Total Ratio: Add lines C1e, C2c, and C3f, in column C

C5 Average Apportionment Ratio: Divide line C4, column C, by the denominator (STANDARD divides by four (4); ENHANCED divides by one hundred (100)). Enter the result in column C. Also enter this amount on Arizona Form 165, Schedule K-1(NR), Part I, column (b).....

Table with 3 columns: COLUMN A Total Within Arizona, COLUMN B Total Everywhere, and COLUMN C Ratio Within Arizona. Rows correspond to sections C1 through C5.

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:

Name (as shown on page 1)	EIN
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SCHEDULE E Partner Information

Prepare a schedule that lists each partner's name, address, taxpayer identification number, and pro rata share of the amount shown on line 5. Label the listing as "Schedule E: Partner Information" and include the schedule immediately after page 3 of Form 165.

Due Date	For tax years beginning after December 31, 2015, Form 165 is due on or before the 15 th day of the 3 rd month following the close of the taxable year.		
Declaration	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.		
Please Sign Here	_____ PARTNER'S SIGNATURE	_____ DATE	_____ TITLE
Paid Preparer's Use Only	_____ PAID PREPARER'S SIGNATURE	_____ DATE	_____ PAID PREPARER'S PTIN
	_____ FIRM'S NAME (OR PAID PREPARER'S NAME, IF SELF-EMPLOYED)		_____ FIRM'S <input type="checkbox"/> EIN OR <input type="checkbox"/> SSN
	_____ FIRM'S STREET ADDRESS		_____ FIRM'S TELEPHONE NUMBER
	_____ CITY	_____ STATE	_____ ZIP CODE

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