$\qquad$ 1 DD $\qquad$ , and ending $\qquad$ 1 DD 1 $\qquad$ $\gamma$.
$\qquad$ DD 1

| Partner's identifying number | Partnership's identifying number |
| :--- | :--- |
| Partner's name, address, and ZIP code | Partnership's name, address, and ZIP code |
|  |  |


| Partner's percentage of: | Before change or termination | End of year |
| :---: | :---: | :---: |
| Profit sharing .............................................................................. | \% | \% |
| Loss sharing | \% | \% |
| Ownership of capital ..................................................................... | \% | \% |

Type of partner (individual, trust, etc.):

## NOTE: CORPORATE PARTNERS MUST USE FORM 165 SCHEDULE K-1(NR).

1 Adjustment of partnership income from federal to Arizona basis - from Form 165, page 1, line 6 $\qquad$
2 Partner's percentage of profit or loss (expressed as a decimal)
3 Partner's distributive share of the adjustment of partnership income from federal to
Arizona basis - multiply line 1 by line 2

## PARTNER'S INSTRUCTIONS

The partnership is required to adjust its income from a federal to Arizona basis. Line 3 of the Form 165 Schedule K-1 is the partner's distributive share of that adjustment. Report the amount from line 3 on your Arizona tax return according to the instructions below.

## Resident Individuals:

If line 3 is a positive number, enter the amount on Form 140, page 2, line B11.
If line 3 is a negative number, enter the amount on Form 140, page 2, line C27.

## Part-Year Resident Individuals:

If line 3 is a positive number, enter that portion of line 3 that is allocable to partnership income taxable by Arizona on Form 140PY, page 2 , line C24. If line 3 is a negative number, enter that portion of line 3 that is allocable to partnership income taxable by Arizona on Form 140PY, page 2, line D36.

## Resident Fiduciaries:

If line 3 is a positive number, enter the amount on Form 141, page 1 , line $8 e$.
If line 3 is a negative number, enter the amount on Form 141, page 1, line $11 e$.

