

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

Business Telephone Number (with area code)	Name	
Business Activity Code (from federal Form 1065)	Address – number and street or PO Box	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.

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Part 1 Required Information

- 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

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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. • 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. • 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.	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	00
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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