

All corporate partners must use this schedule.

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

CHECK ONE: Original Amended

Partner's Tax Identification Number	Partnership's Employer Identification Number (EIN)
Partner's Name	Partnership's Name
Partner's Address – number and street or rural route	Partnership's Address – number and street or rural route
Partner's City, Town or Post Office State ZIP Code	Partnership's City, Town or Post Office State ZIP Code

Pass-Through Entity Election:

A. Did the partnership make the Pass-Through Entity (PTE) Election? Yes No

B. If the partnership made the PTE Election, did this partner consent to that election? Yes No

Partner's Percentage of:	Beginning of Year	End of Year
Profit sharing	%	%
Loss sharing	%	%
Ownership of capital	%	%
Type of partner (individual, trust, estate, IRA, corporate, or partnership)		

Part 1: Distributive Share Items From federal Form 1065, Schedule K-1	(a) Distributive Share Amount	(b) Arizona Apportionment Ratio	(c) Arizona Source Income	Form 140NR Filers: Enter the amount in column (c) on:
1 Ordinary income (loss) from trade or business activities.....				
2 Net income (loss) from rental real estate activities...				
3 Net income (loss) from other rental activities				
4 Total: Add lines 1, 2, and 3				Line 21
5 Interest.....				Line 16
6 Dividends.....				Line 17
7 Royalties.....				Line 21
8 Net short-term capital gain (loss).....				Line 20
9 Net long-term capital gain (loss).....				Line 20
10 Guaranteed payments to partner.....				
11 Net IRC Section 1231 gain (loss).....				Line 20
12 Other income (loss): include schedule				Line 22
13 IRC Section 179 expense.....				Line 21
14 Other deductions: include schedule				

Part 2: Partner's Distributive Share of the Adjustment of Partnership Income From federal to Arizona Basis	(a) Distributive Share Amount	(b) Arizona Apportionment Ratio	(c) Arizona Source Income	Form 140NR Filers: Enter the amount in column (c) on:
15 Adjustment of partnership income from federal to Arizona basis from Form 165, page 1, line 6.....				Line 31 or 41

NOTE: Corporate partners see Form 120 or Form 120A instructions for information on reporting the amount from line 15.

Name of Partnership (as shown on page 1)	EIN
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Part 3 Net Capital Gain (Loss) From Investment in a Qualified Small Business – Information Schedule

If the partner's federal Schedule K-1 (Form 1065) does not include any net capital gain (loss) from investment in a qualified small business as determined by the Arizona Commerce Authority, the partnership is not required to complete Part 3.

Pro Rata Share Items	(a) Distributive Share Amount	(b) Arizona Apportionment Ratio	(c) Arizona Source Income
16 Net capital gain (loss) from investment in a qualified small business..... 16			

Part 4 Gain or Loss on Sale of Virtual Currency and Non-Fungible Tokens – Information Schedule

To the extent not already excluded from Arizona gross revenue under the Internal Revenue Code, enter the value of virtual currency and non-fungible tokens received at the time of the airdrop.

Pro Rata Share Items	(a) Distributive Share Amount	(b) Arizona Apportionment Ratio	(c) Arizona Source Income
17 The value of Virtual Currency and Non-Fungible Tokens received at the time of the airdrop..... 17			

Part 5 Gain or Loss on Sale of Virtual Currency and NFT's - Gas Fees and Non-Fungible Tokens Basis – Information Schedule

The amount allowed as a subtraction for gas fees not already included in the partnership's virtual currency or non-fungible tokens basis

Pro Rata Share Items	(a) Distributive Share Amount	(b) Arizona Apportionment Ratio	(c) Arizona Source Income
18 Gas fees not included in virtual currency or non-fungible tokens basis. 18			

Part 6 Net Capital Gain (Loss) From the Exchange of Legal Tender – Information Schedule

If the partner's federal Schedule K-1 (Form 1065) does not include any net capital gain (loss) from the exchange of legal tender, the partnership is not required to complete Part 6.

Pro Rata Share Items	(a) Distributive Share Amount	(b) Arizona Apportionment Ratio	(c) Arizona Source Income
19 Net capital gain (loss) from the exchange of legal tender..... 19			

Name of Partnership (as shown on page 1)	EIN
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Part 7 Net Long-Term Capital Gain (Loss) Subtraction – Information Schedule

If the partner’s federal Schedule K-1 (Form 1065) includes capital gain (loss), complete lines 20 through 22. If the partner’s federal Schedule K-1 (Form 1065) does not include any capital gain (loss), the partnership is not required to complete Part 7.

Pro Rata Share Items From federal Form 1065, Schedule K-1	(a) Distributive Share Amount Enter the total of the amounts on page 1, line 9, column (a), and line 11, column (a).	(b) Arizona Source Income Enter the total of the amounts on page 1, line 9, column (c), and line 11, column (c).	(c) Net long-term capital gain (loss) included in column (b) from assets acquired before January 1, 2012	(d) Net long-term capital gain (loss) included in column (b) from assets acquired after December 31, 2011
20 Total net long-term capital gain (loss)..... 20				

ADDITIONAL INFORMATION:

21 Net long-term capital gain (loss) from investment in a qualified small business (amount already included in line 20, column (d)) 21				
22 Net long-term capital gain (loss) from the exchange of legal tender (amount already included in line 20, column (d))..... 22				

Part 8 Partner’s Share of the Partnership’s Pass-Through Entity Election

If the partner consented to the partnership’s election to be a Pass-Through Entity (PTE), complete Part 8. Otherwise, leave blank.

Partner’s Pro Rata Share of PTE Election	Partner’s Distributive Share
23 Partner’s pro-rata share of the PTE Tax Credit. • Individuals, enter this amount on Form 355, Part 1, line 1. • Estates and trusts, see the instructions for Form 141AZ, line 19, to claim this credit..... 23	
24 Partner’s pro-rata share of the Arizona PTE Taxes paid in 2023 for taxable year 2022. • Individuals that did not make the Small Business Income election , add this amount back on Form 140NR, page 5, line L. • Individuals that made the Small Business Income election , add this amount back on Form 140NR-SBI, line 24. • Estates and trusts, add this amount back on Form 141AZ, Schedule B, line B3..... 24	
25 Partner’s pro-rata share of the Arizona PTE Taxes paid in 2023 for taxable year 2023. • Individuals that did not make the Small Business Income election , add this amount back on Form 140NR, page 5, line L. • Individuals that made the Small Business Income election , add this amount back on Form 140NR-SBI, line 24. • Estates and trusts, add this amount back on Form 141AZ, Schedule B, line B3. 25	
26 Partner’s pro-rata share of comparable PTE Taxes from other states paid in 2023 for taxable year 2022. • Individuals that did not make the Small Business Income election , add this amount back on Form 140NR, page 5, line L. • Individuals that made the Small Business Income election , add this amount back on Form 140NR-SBI, line 24. • Estates and trusts, add this amount back on Form 141AZ, Schedule B, line B3. 26	
27 Partner’s pro-rata share of comparable PTE Taxes from other states paid in 2023 for taxable year 2023. • Individuals that did not make the Small Business Income election , add this amount back on Form 140NR, page 5, line L. • Individuals that made the Small Business Income election , add this amount back on Form 140NR-SBI, line 24. • Estates and trusts, add this amount back on Form 141AZ, Schedule B, line B3. 27	