

For the  calendar year 2017 or  fiscal year beginning          2, 0, 1, 7 and ending          2, 0, Y, Y.

Business Telephone Number (with area code)	Name	
	Address – number and street or PO Box	
Business Activity Code (from federal Form 1065)	Employer Identification Number (EIN)	
	City, Town or Post Office	State ZIP Code

**This form is ONLY for partnerships that were issued a federal notice of final partnership adjustment regarding an imputed underpayment.**

REVENUE USE ONLY. DO NOT MARK IN THIS AREA.

88

**Part 1 Required Information**

Complete this section to notify the Arizona Department of Revenue of a notice of Federal Imputed Underpayment Assessment.

- A Enter the date of final determination by the IRS:          Y, Y, Y, Y
- B Add 90 days to the date on line A. This is the Arizona due date:          Y, Y, Y, Y  
See instructions.

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**NOTE:** If the Arizona due date falls on a Saturday, Sunday, or a legal holiday, this return is considered timely filed if it is post-marked the next business day.

- C The federal tax was:
  - C1  Paid by the partnership - the partnership must pay the Arizona tax due.
  - C2  Passed through to the partners - answer the questions on line D.
- D If box C2 is checked, will this return be filed with the department by the Arizona due date on line B, **and will** all 165PA Schedule(s) K-1 and/or 165PA Schedules(s) K-1(NR) be provided to the department and to the partners by the same date? **NOTE:** If this return is being filed after the date on line B, you must check the box on line D2 and pay the Arizona tax due.
  - D1  If "Yes", the partnership shall pass through the Arizona partnership adjustment to its partners.
  - D2  If "No", the partnership **must** pay the Arizona tax due.

**Part 2 Arizona Partnership Adjustment**

1 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 Positive change in net Arizona additions and subtractions due to the federal adjustments on line 1. See instructions	2		00
3 Add line 1 and line 2. Enter the total	3		00
4 Negative change in net Arizona additions and subtractions due to the federal adjustments on line 1. See instructions	4		00
5 Subtract line 4 from line 3. Enter the difference. This is your net Arizona adjustments to items of income, or the gain, loss or deduction of your partnership (Arizona partnership adjustment)	5		00

- If the amount on line 5 is greater than zero, and either box C1 or D2 is checked, continue to Part 3.
- All others, complete and mail the appropriate notices to the partners (165PA Schedule K-1 and/or 165PA Schedule K-1(NR)). Do not complete Part 3. Complete Parts 4 and 5. File this form, including copies of the notices sent to the partners.
- **NOTE:** If the amount on line 5 is zero, notices to the partners are not necessary.

**Part 3 Calculation of the Partnership's Tax Liability (Complete only if Box C1 or Box D2 is checked.)**

6 Enter the amount from line 5	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		
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 less than zero, enter "0"	12		00
13 Multiply the amount on line 12 by the tax rate, 4.54%. Enter the result	13		00
14 Penalty and interest. See instructions	14		00
15 <b>TOTAL DUE from the partnership:</b> Add line 13 and line 14. Enter the total. Make check payable to Arizona Department of Revenue	15		00

Continued on page 2 →

Name (as shown on page 1)	EIN
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**Part 4 Explanation of Changes**

**Part 5 Certification**

<b>Declaration</b>	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.		
<b>Please Sign Here</b>	_____	_____	_____
	PARTNER'S SIGNATURE	DATE	TITLE
<b>Paid Preparer's Use Only</b>	_____	_____	_____
	PAID PREPARER'S SIGNATURE	DATE	PAID PREPARER'S PTIN
	_____		_____
	FIRM'S NAME (OR PAID PREPARER'S NAME, IF SELF-EMPLOYED)		FIRM'S PTIN
	_____		_____
	FIRM'S STREET ADDRESS		FIRM'S TELEPHONE NUMBER
	_____	_____	_____
	CITY	STATE	ZIP CODE

*Include the partnership's notice of federal imputed underpayment assessment with this return.*  
**Mail to: Arizona Department of Revenue, PO Box 52153, Phoenix, AZ 85072-2153**