

**ARIZONA FORM**  
**165**  
**Schedule K-1**

**Resident Partner's Share of Adjustment  
to Partnership Income**

**2009**

For the calendar year 2009 or fiscal year beginning [MM/DD/YYYY] and ending [MM/DD/YYYY].

CHECK ONE: Original <input type="checkbox"/> Amended <input type="checkbox"/>	CHECK ONE: Calendar year <input type="checkbox"/> Fiscal year <input type="checkbox"/>
Partner's identifying number	Partnership's employer identification 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 .....	1	00
2	Partner's percentage of profit or loss (expressed as a decimal).....	2	.
3	Partner's distributive share of the adjustment of partnership income from federal to Arizona basis - multiply line 1 by line 2.....	3	00

**PARTNER'S INSTRUCTIONS**

The partnership is required to adjust its income from a federal to Arizona basis. Line 3 of 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 B12.  
 If line 3 is a negative number, enter the amount on Form 140, page 2, line C29.

**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 C23.  
 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 D35.

**Resident Estates or Resident Trusts:**

If line 3 is a positive number, enter the amount on Form 141AZ, page 2, Schedule B, line B3.  
 If line 3 is a negative number, enter the amount on Form 141AZ, page 2, Schedule B, line B8.