

CHECK ONE: Original Amended For the calendar year 2012 or fiscal year beginning and ending Business telephone number Business activity code number Name Employer identification number (EIN) Number and street or PO Box AZ transaction privilege tax number City or town, state, and ZIP code

- 68 Check box if: This is a first return Name change Address change A DBA B Will a composite return be filed on Form 140NR? C Total number of nonresident individual partners: D Total number of resident individual partners: E Total number of entity partners: F Date business commenced: G Multistate partnerships only: Arizona apportionment (check only one): AIR Carrier STANDARD Sales Factor ENHANCED Sales Factor

CHECK BOX IF: Return filed under extension. 82 82 E REVENUE USE ONLY. DO NOT MARK IN THIS AREA. 81 66

- H Is this the partnership's final return? YES NO I Did you file 2010 and 2011 Arizona partnership returns? YES NO J Have you filed amended federal partnership returns for prior years? YES NO K Have you attached a copy of your federal Form 1065 and supporting schedules to this return, including Schedule(s) K-1? YES NO L Has the Internal Revenue Service made any adjustments in any federal income tax return filed by the partnership not previously reported to the department? YES NO M The partnership books are in care of: Located at: Number and street or PO Box City State ZIP Code

Adjustment of Partnership Income From Federal to Arizona Basis

Table with 7 main rows and sub-rows (A1-A5, B1-B7) for adjustments. Columns include line numbers and amounts. Includes SCHEDULE A - Additions to Partnership Income and SCHEDULE B - Subtractions From Partnership Income. Includes Penalty row 7.

SCHEDULE C – Apportionment Formula (Multistate Partnerships Only)

See instructions, pages 6 and 7.

C1 Property Factor

NOTE: Qualifying air carriers must use Schedule ACA

Value of real and tangible personal property (by averaging the value of owned property at the beginning and end of the tax period; rented property at capitalized value)

a Owned property (at original cost):

- Inventories
- Depreciable assets – (do not include Construction in Progress)...
- Land.....
- Other assets – (describe) _____
- Less: Nonbusiness property (if included in above totals)
- Total of section a.....

b Rented property (capitalize at 8 times net rental paid)

c Total owned and rented property (section a total plus section b) ..

C2 Payroll Factor

Total wages, salaries, commissions and other compensation paid to employees (per federal Form 1065 or payroll reports)

C3 Sales Factor

a Sales delivered or shipped to Arizona purchasers

b Other gross receipts

c Total sales and other gross receipts

d Weight AZ sales – (*STANDARD uses X 2; ENHANCED uses X 8*)

e Sales factor (for column A – multiply item c by item d; for column B – enter the amount from item c)

C4 Total ratio – add C1(c), C2, and C3(e), in column C

C5 Average apportionment ratio

Divide line C4, column C, by the denominator (*STANDARD divides by four (4); ENHANCED divides by ten (10)*).

Enter the result in column C and on the Arizona Form 165, Schedule K-1(NR) in column (b)

	Column A Total Within Arizona Round to the Nearest Dollar	Column B Total Everywhere Round to the Nearest Dollar	Column C Ratio Within Arizona A ÷ B
	()	()	
	X 2 OR X 8		

SCHEDULE D – Business Information

Describe briefly the nature and location(s) of the partnership's **Arizona business activities**:

Describe briefly the nature and location(s) of the partnership's **business activities outside of Arizona**:

SCHEDULE E – Partner Information

Prepare a schedule that lists each partner's name, address, taxpayer identification number, and pro rata share of the amount shown on line 5. Label the listing as "Schedule E – Partner Information" and attach the schedule immediately after page 2 of Form 165.

Certification I, the undersigned partner of the partnership for which this return is made, certify 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.

Please Sign Here

Partner's Signature	Date	Title
---------------------	------	-------

Paid Preparer's Use Only

Preparer's Signature	Date	Preparer's PTIN
Firm's Name (or Preparer's Name, if self-employed)	Firm's <input type="checkbox"/> EIN or <input type="checkbox"/> SSN	
Firm's Address	ZIP Code	Firm's Telephone Number

*Attach all schedules to this return including federal Form 1065 and federal Schedule(s) K-1 (Form 1065).
Mail to: Arizona Department of Revenue, PO Box 52153, Phoenix AZ 85072-2153*