

Corporate partners must use Form 165 Schedule K-1(NR).

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, or estate).		

**Part 1 Arizona Partnership Adjustment**

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

**Part 2 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 2.

Pro Rata Share Items	Distributive Share Amount
4 Net capital gain (loss) from investment in a qualified small business .....	4

**Part 3 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	Distributive Share Amount
5 The value of Virtual Currency and Non-Fungible Tokens received at the time of the airdrop. ....	5

Name of Partnership (as shown on page 1)	EIN
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**Part 4 Gain or Loss on Sale of Virtual Currency and NFT's - Gas Fees or 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	Distributive Share Amount
<b>6</b> Gas fees not included in virtual currency or non-fungible tokens basis..... <b>6</b>	

**Part 5 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 5.

Pro Rata Share Items	Distributive Share Amount
<b>7</b> Net capital gain (loss) from the exchange of legal tender ..... <b>7</b>	

**Part 6 Net Long-Term Capital Gain Subtraction – Information Schedule**

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

Pro Rata Share Items From federal Form 1065, Schedule K-1	(a) Distributive Share Amount	(b) Net long-term capital gain (loss) included in column (a) from assets acquired before January 1, 2012	(c) Net long-term capital gain (loss) included in column (a) from assets acquired after December 31, 2011
<b>8</b> Total Net long-term capital gain (loss) ..... <b>8</b>			

**ADDITIONAL INFORMATION:**

<b>9</b> Net long-term capital gain (loss) from investment in a qualified small business (amount already included in line 8, column (c))..... <b>9</b>			
<b>10</b> Net long-term capital gain (loss) from the exchange of legal tender (amount already included in line 8, column (c))..... <b>10</b>			

Name of Partnership (as shown on page 1)	EIN
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**Part 7 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 7. Otherwise, leave blank.

	Partner's Pro Rata Share of PTE Election	Partner's Distributive Share
<b>11</b>	Partner's pro-rata share of the PTE Tax Credit. <ul style="list-style-type: none"> <li>Individuals, enter this amount on Form 355, Part 1, line 1.</li> <li>Estates and trusts, see the instructions for Form 141AZ, line 19, to claim this credit..... <b>11</b></li> </ul>	
<b>12</b>	Partner's pro-rata share of the Arizona PTE Taxes paid in 2023 for taxable year 2022. <ul style="list-style-type: none"> <li>Individuals that <b>did not make the Small Business Income election</b>, add this amount back on Form 140, page 5, line P, or Form 140PY, page 5, line O.</li> <li>Individuals <b>that made the Small Business Income election</b>, add this amount back on Form 140-SBI, line 25, or Form 140PY-SBI, line 25.</li> <li>Estates and trusts, add this amount back on Form 141AZ, Schedule B, line B3..... <b>12</b></li> </ul>	
<b>13</b>	Partner's pro-rata share of the Arizona PTE Taxes paid in 2023 for taxable year 2023. <ul style="list-style-type: none"> <li>Individuals that <b>did not make the Small Business Income election</b>, add this amount back on Form 140, page 5, line P, or Form 140PY, page 5, line O.</li> <li>Individuals <b>that made the Small Business Income election</b>, add this amount back on Form 140-SBI, line 25, or Form 140PY-SBI, line 25.</li> <li>Estates and trusts, add this amount back on Form 141AZ, Schedule B, line B3..... <b>13</b></li> </ul>	
<b>14</b>	Partner's pro-rata share of comparable PTE Taxes from other states paid in 2023 for taxable year 2022. <ul style="list-style-type: none"> <li>Individuals that <b>did not make the Small Business Income election</b>, add this amount back on Form 140, page 5, line P, or Form 140PY, page 5, line O.</li> <li>Individuals <b>that made the Small Business Income election</b>, add this amount back on Form 140-SBI, line 25, or Form 140PY-SBI, line 25.</li> <li>Estates and trusts, add this amount back on Form 141AZ, Schedule B, line B3..... <b>14</b></li> </ul>	
<b>15</b>	Partner's pro-rata share of comparable PTE Taxes from other states paid in 2023 for taxable year 2023. <ul style="list-style-type: none"> <li>Individuals that <b>did not make the Small Business Income election</b>, add this amount back on Form 140, page 5, line P, or Form 140PY, page 5, line O.</li> <li>Individuals <b>that made the Small Business Income election</b>, add this amount back on Form 140-SBI, line 25, or Form 140PY-SBI, line 25.</li> <li>Estates and trusts, add this amount back on Form 141AZ, Schedule B, line B3..... <b>15</b></li> </ul>	