

**ARIZONA SCHEDULE  
165 EER**

**Subtraction for Sale of New Energy  
Efficient Residences**

**2010**

**DO NOT MAIL COMPLETED SCHEDULE WITH TAX RETURN.**

**Mail schedule separately to:** Arizona Department of Revenue  
Office of Economic Research and Analysis  
PO Box 25248  
Phoenix AZ 85002

For the calendar year 2010 or fiscal year beginning MM/DD/YYYY and ending MM/DD/YYYY.

Partnership name as shown on Form 165	Employer identification number (EIN)
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**Part I Number of New Energy Efficient Residences Sold or Transferred**

1 Number of new energy efficient residences sold by partnership during taxable year.....	1	
2 Number of new energy efficient residences for which the partnership transferred the subtraction during taxable year.....	2	
3 Number of qualifying new energy efficient residences sold during taxable year claimed by partnership - subtract line 2 from line 1. Enter the difference.....	3	
4 Number of qualifying new energy efficient residences transferred to partnership as transferee during taxable year.....	4	
5 Total number of qualifying new energy efficient residences claimed by partnership as seller or transferee - add lines 3 and 4. Enter total.....	5	

**Part II Amount of Subtraction for Sale or Transfer of New Energy Efficient Residences**

6 Qualifying sales price amount for all new energy efficient residences sold by partnership during taxable year .....	6		00
7 Qualifying sales price amount for all new energy efficient residences for which the partnership transferred the subtraction during taxable year .....	7		00
8 Subtraction for sale of qualifying new energy efficient residences sold during taxable year claimed by partnership - subtract line 7 from line 6. Enter the difference.....	8		00
9 Qualifying sales price amount for all new energy efficient residences for which the subtraction was transferred to partnership during taxable year .....	9		00
10 Total subtraction for qualifying new energy efficient residences claimed by partnership as seller or transferee - add lines 8 and 9. Enter total here and on Form 165, page 1, line B7. ....	10		00

**NOTE REGARDING "QUALIFYING SALES PRICE AMOUNT":** The subtraction is allowed for selling one or more new energy efficient residences located in Arizona. The subtraction for each qualifying residence is equal to 5 per cent of the sales price excluding commissions, taxes, interest, points and other brokerage, finance and escrow charges. The subtraction cannot exceed \$5,000 for each new qualifying residence.

**STOP DO NOT MAIL COMPLETED SCHEDULE WITH TAX RETURN.**