

NO TAPE.



ARIZONA FORM
141AZ

Arizona Fiduciary Income Tax Return

FOR
CALENDAR YEAR
2012

OR FISCAL YEAR BEGINNING [M,M,D,D,Y,Y,Y,Y] AND ENDING [M,M,D,D,Y,Y,Y,Y]. **66**

82E ☐ **Check box 82E if filing under extension**

Print Name of Estate or Trust **1** Employer Identification Number (required)

Print Name and Title of Fiduciary **2**

Address of Fiduciary - number and street, or rural route **3** REVENUE USE ONLY. DO NOT MARK IN THIS AREA.

City, Town or Post Office **4** State Zip Code

Daytime Phone Number of Fiduciary/Representative - include area code **88**

Check ONLY ONE box:

5a ☐ Resident Estate **5c** ☐ Resident Trust
5b ☐ Nonresident Estate **5d** ☐ Nonresident Trust

Check applicable box(es):

6 1 ☐ Amended Return ☐ Decedent's Estate ☐ Simple Trust
2 ☐ Final Return ☐ Bankruptcy Estate ☐ Complex Trust
☐ Initial Return ☐ Grantor Trust ☐ Charitable Remainder Trust

7	Federal taxable income: Resident estates or trusts, <i>enter federal taxable income</i> from federal Form 1041. Nonresident estates or trusts, <i>enter the amount</i> from Arizona Form 141AZ, Schedule A, line A6	7	
8	Net fiduciary adjustment: <i>Enter the amount</i> from Form 141AZ, Schedule B, line B10. If a negative number, enter that number in brackets	8	
9	Net fiduciary adjustment allocated to <u>beneficiaries</u> : <i>Enter the amount</i> from Form 141AZ, Schedule C, line C15	9	
10	Net fiduciary adjustment allocated to <u>fiduciary</u> : <i>Enter the amount</i> from Form 141AZ, Schedule C, line C16	10	
11	Subtotal: If the amount on line 10 is a positive number, <i>add</i> the amount on line 10 to line 7. If the amount on line 10 is a negative number, <i>subtract</i> the amount on line 10 from line 7	11	
12	Electing Small Business Trust (ESBT) income: <i>Attach federal computation</i>	12	
13	Add line 11 and line 12. <i>Enter the result</i>	13	
14	Income of a trust established as a Medical Savings Account	14	
15	Arizona taxable income: Subtract line 14 from line 13	15	
16	Tax on amount on line 15. <i>See Tax Table on page 12 of the instructions</i>	16	
17	Credit for taxes paid to other states or countries. <i>See instructions</i>	17	
18	Subtract line 17 from line 16. If line 17 is more than line 16, <i>enter zero</i>	18	
19	Clean Elections Fund Tax Credit for donations made prior to August 2, 2012, <i>from worksheet on page 9 of the instructions</i>	19	
20	Balance of tax: Subtract line 19 from line 18. If line 19 is more than line 18, <i>enter zero</i>	20	
21	Arizona estimated tax payments	21	
22	Payment with extension	22	
23	Arizona income tax withheld. <i>See instructions</i>	23	
24	Payment with original return (if amending) plus all payments after return was filed	24	
25	Total payments: Add lines 21 through 24	25	
26	Refund from original return (if amending)	26	
27	Balance of payments: Subtract line 26 from line 25	27	
28	BALANCE DUE: Subtract line 27 from line 20. <i>Make check payable to Arizona Department of Revenue; write your EIN on payment, and attach to lower left corner of this page</i>	28	
29	REFUND DUE: Subtract line 20 from line 27	29	
30	Amount of line 29 to be applied to your 2013 estimated tax	30	
31	Balance of refund/overpayment: Subtract line 30 from line 29	31	

SCHEDULE A: Nonresident Estate or Trust Source Income Schedule

Only nonresident estates and nonresident trusts should complete Schedule A. Arizona resident estates and Arizona resident trusts should not complete Schedule A.

		FEDERAL COLUMN	ARIZONA COLUMN
A1 Income (<i>specify type</i>):			
A1(a) _____	A1(a)		
A1(b) _____	A1(b)		
A1(c) _____	A1(c)		
A1(d) _____	A1(d)		
A1(e) _____	A1(e)		
A2 Total Income: <i>Add</i> lines A1(a) through A1(e)	A2		
A3 Deductions (<i>specify</i>):			
A3(a) _____	A3(a)		
A3(b) _____	A3(b)		
A3(c) _____	A3(c)		
A3(d) _____	A3(d)		
A3(e) _____	A3(e)		
A4 Total deductions: <i>Add</i> lines A3(a) through A3(e).....	A4		
A5 Federal Taxable Income: <i>Subtract</i> line A4 from line A2 in the Federal column	A5		
A6 Arizona Gross Income: <i>Subtract</i> line A4 from line A2 in the Arizona column. <i>Enter the difference</i> here and also on Form 141AZ, page 1, line 7		A6	

SCHEDULE B: Fiduciary Adjustment

Fiduciary adjustment *increasing* federal taxable income

B1 Positive Arizona fiduciary adjustment from another estate or trust.....	B1		
B2 Non-Arizona municipal bond interest.....	B2		
B3 Other additions to federal taxable income. <i>See instructions</i>	B3		
B4 Total: <i>Add</i> lines B1 through B3	B4		

Fiduciary adjustment *decreasing* federal taxable income

B5 Negative Arizona fiduciary adjustment from another estate or trust	B5		
B6 Interest received from U.S. obligations.....	B6		
B7 Refunds from other states	B7		
B8 Other subtractions from federal taxable income. <i>See instructions</i>	B8		
B9 Total: <i>Add</i> lines B5 through B8	B9		
B10 Net adjustment: <i>Subtract</i> line B9 from line B4. If the result is a negative number, <i>enter the difference in brackets</i> . Also, <i>enter the difference</i> on Form 141AZ, page 1, line 8	B10		

SCHEDULE C: Fiduciary Adjustment Allocation

The Arizona fiduciary adjustment is allocated among the beneficiaries and the fiduciary in proportion to their share of the federal distributable net income.

	(a) Beneficiary	(b) Share of Federal Distributable Net Income	(c) Percent	
C1				
C2				
C3				
C4				
C5				
C6				
C7				
C8				
C9				
C10				
C11	Subtotal: If more than 10 beneficiaries, <i>attach an additional schedule</i>	C11		
C12	Fiduciary	C12		
C13	Total: Add lines C11 and C12. This should total the federal distributable net income	C13		
C14	Enter the fiduciary adjustment from Form 141AZ, Schedule B, line B10 here and also on Form 141AZ Schedule K-1, line 1 <u>or</u> Form 141AZ Schedule K-1(NR), line 3.....	C14		
C15	Multiply the amount on line C14 by the percentage on line C11. Enter the result here and also on Form 141AZ, page 1, line 9	C15		
C16	Multiply the amount on line C14 by the percentage on line C12. Enter the result here and also on Form 141AZ, page 1, line 10	C16		

SCHEDULE D: Federal Distributable Net Income From Arizona Sources

Complete Schedule D only if the estate or trust has nonresident beneficiaries. Use the information in Schedule D to complete Form 141AZ, Schedule K-1(NR). Do not complete Schedule D if all of the beneficiaries are Arizona residents.

	(a)	(b) FEDERAL	(c) ARIZONA	
D1	Dividends	D1		
D2	Interest.....	D2		
D3	Partnership/fiduciary income	D3		
D4	Net rents and royalties.....	D4		
D5	Net profit (loss) business	D5		
D6	Other income	D6		
D7	Total: Add lines D1 through D6	D7		
D8	Expenses	D8		
D9	Federal distributable income: Subtract line D8 from line D7 and enter the difference here. Also, enter the amount from column (c) on Form 141AZ, Schedule K-1(NR), line 1	D9		

SCHEDULE E: Questions

- E1** Check the box if this return is for a short taxable year..... ☐
- E2** Have Arizona income tax returns been filed for the four (4) years preceding date of death?..... ☐ YES ☐ NO
If "No", please explain:
- E3** Date of decedent's death or date the trust was established M M D D Y Y Y Y ☐ YES ☐ NO
- E4** Was a fiduciary return filed the preceding year?..... ☐ YES ☐ NO
- E5** Check the box to indicate whether this return was prepared on a cash or accrual basis: ☐ CASH ☐ ACCRUAL
- E6** Has the federal government made an additional assessment on the income of this estate in the last four (4) years? ☐ YES ☐ NO
If "Yes", submit a detailed report with this return.
- E7** If return is for a trust, enter the name and address of the grantor:

PLEASE SIGN BELOW

I declare under the penalties of perjury that this return, including any accompanying schedules and statements, has been examined by me, and to the best of my knowledge and belief is a true, correct and complete return.

➔ _____ SIGNATURE OF FIDUCIARY OR OFFICER REPRESENTING FIDUCIARY _____ DATE	➔ _____ PAID PREPARER'S SIGNATURE _____ DATE
➔ _____ SIGNATURE OF PERSON OTHER THAN TAXPAYER OR AGENT _____ DATE	_____ FIRM NAME OF PAID PREPARER (PREPARER'S NAME IF SELF-EMPLOYED)
_____ STREET ADDRESS OF FIDUCIARY OR OFFICER	_____ STREET ADDRESS OF PAID PREPARER
_____ CITY _____ STATE _____ ZIP CODE _____	_____ CITY _____ STATE _____ ZIP CODE _____
_____ EMPLOYER OR FIRM NAME OF FIDUCIARY/OFFICER, IF ANY	_____ PHONE NO. (include area code) _____ PAID PREPARER'S TIN _____

- If you are sending a payment with this return, *mail to*:
Arizona Department of Revenue, PO Box 52016, Phoenix, AZ, 85072-2016.
- If you are expecting a refund or owe no tax, or owe tax but are not sending a payment, *mail to*:
Arizona Department of Revenue, PO Box 52138, Phoenix, AZ, 85072-2138.

NOTE: If an estate is being probated, the fiduciary may have to obtain a certificate from the department that shows no income tax is due. See pages 2 and 3 of the instructions for details. Make requests for an income tax certificate separately. Do not attach requests for the income tax certificate to Form 141AZ.