

## Arizona Fiduciary Income Tax Return

For the calendar year 2013 or fiscal year beginning MM/DD/2013 and ending MM/DD/YYYY **66****82E** ☐ Check box 82E if filing under extension

Print Name of Estate or Trust

Employer Identification Number (required)

**1**

Print Name and Title of Fiduciary

**2**

Address of Fiduciary - number and street, or rural route

**3**

City, Town or Post Office

State

ZIP Code

**4**

Daytime Phone Number of Fiduciary/Representative - include area code

REVENUE USE ONLY. DO NOT MARK IN THIS AREA.

**88****81** PM**80** RCVD

## 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, enter federal taxable income from federal Form 1041.Nonresident estates or trusts, enter the amount from Arizona Form 141AZ, Schedule A, line A6 ..... **7** 00**8** Net fiduciary adjustment: Enter the amount from Form 141AZ, Schedule B, line B10.If a negative number, enter that number in brackets ..... **8** 00**9** Net fiduciary adjustment allocated to beneficiaries: Enter the amount from Form 141AZ, Schedule C, line C15 ..... **9** 00**10** Net fiduciary adjustment allocated to fiduciary: Enter the amount from Form 141AZ, Schedule C, line C16 ..... **10** 00**11** Subtotal: If the amount on line 10 is a positive number, add the amount on line 10 to line 7. If the amount on line 10 is a negative number, subtract the amount on line 10 from line 7 ..... **11** 00**12** Electing Small Business Trust (ESBT) income: Attach federal computation ..... **12** 00**13** Add line 11 and line 12. Enter the total ..... **13** 00**14** Income of a trust established as a Medical Savings Account ..... **14** 00**15a** Enter the total net capital gain or (loss) ..... **15a** 00**15b** Enter the total net short-term capital gain or (loss) ..... **15b** 00**15c** Total net long-term capital gain or (loss) from the worksheet, line 12, column (b) ..... **15c** 00**15d** Enter the total net long-term capital gain from assets taxable to the estate or trust acquired after December 31, 2011 from your worksheet, line 12, column (e) ..... **15d** 00**15e** Multiply the amount on line 15d by 10% (.10) and enter the result ..... **15e** 00**16** Arizona taxable income: Subtract lines 14 and 15e from line 13 ..... **16** 00**17** Tax on amount on line 16. See Tax Table on the last page of the instructions ..... **17** 00**18** Credit for taxes paid to other states or countries. See instructions ..... **18** 00**19** Balance of tax: Subtract line 18 from line 17. If line 18 is more than line 17, enter zero ..... **19** 00**20** Arizona estimated tax payments ..... **20** 00**21** Payment with extension ..... **21** 00**22** Arizona income tax withheld. See instructions ..... **22** 00**23** Payment with original return (if amending) plus all payments after return was filed ..... **23** 00**24** Total payments: Add lines 20 through 23 ..... **24** 00**25** Refund from original return (if amending) ..... **25** 00**26** Balance of payments: Subtract line 25 from line 24 ..... **26** 00**27** BALANCE DUE: Subtract line 26 from line 19. Make check payable to Arizona Department of Revenue; **write your EIN and tax year on payment**, and attach to upper left corner of this page ..... **27** 00**28** REFUND DUE: Subtract line 19 from line 26 ..... **28** 00**29** Amount of line 28 to be applied to your 2014 estimated tax ..... **29** 00**30** Balance of refund/overpayment: Subtract line 29 from line 28 ..... **30** 00

## 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
<b>A1</b> Income (specify type):				
<b>A1(a)</b> _____	<b>A1(a)</b>	00		00
<b>A1(b)</b> _____	<b>A1(b)</b>	00		00
<b>A1(c)</b> _____	<b>A1(c)</b>	00		00
<b>A1(d)</b> _____	<b>A1(d)</b>	00		00
<b>A1(e)</b> _____	<b>A1(e)</b>	00		00
<b>A2</b> Total Income: Add lines A1(a) through A1(e) .....	<b>A2</b>	00		00
<b>A3</b> Deductions (specify):				
<b>A3(a)</b> _____	<b>A3(a)</b>	00		00
<b>A3(b)</b> _____	<b>A3(b)</b>	00		00
<b>A3(c)</b> _____	<b>A3(c)</b>	00		00
<b>A3(d)</b> _____	<b>A3(d)</b>	00		00
<b>A3(e)</b> _____	<b>A3(e)</b>	00		00
<b>A4</b> Total deductions: Add lines A3(a) through A3(e).....	<b>A4</b>	00		00
<b>A5</b> <b>Federal Taxable Income:</b> Subtract line A4 from line A2 in the Federal column .....	<b>A5</b>	00		
<b>A6</b> <b>Arizona Gross Income:</b> Subtract line A4 from line A2 in the Arizona column. Enter the difference here and also on Form 141AZ, page 1, line 7 .....	<b>A6</b>			00

## SCHEDULE B: Fiduciary Adjustment

### Fiduciary adjustment *increasing* federal taxable income

<b>B1</b> Positive Arizona fiduciary adjustment from another estate or trust.....	<b>B1</b>	00
<b>B2</b> Non-Arizona municipal bond interest.....	<b>B2</b>	00
<b>B3</b> Other additions to federal taxable income. See instructions.....	<b>B3</b>	00
<b>B4</b> Total: Add lines B1 through B3.....	<b>B4</b>	00

### Fiduciary adjustment *decreasing* federal taxable income

<b>B5</b> Negative Arizona fiduciary adjustment from another estate or trust .....	<b>B5</b>	00
<b>B6</b> Interest received on U.S. obligations .....	<b>B6</b>	00
<b>B7</b> Refunds from other states .....	<b>B7</b>	00
<b>B8</b> Other subtractions from federal taxable income. See instructions .....	<b>B8</b>	00
<b>B9</b> Total: Add lines B5 through B8.....	<b>B9</b>	00
<b>B10</b> <b>Net adjustment:</b> Subtract line B9 from line B4. If the result is a negative number, enter the difference in brackets. Also, enter the difference on Form 141AZ, page 1, line 8 .....	<b>B10</b>	00

## 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		\$ 00	%
C2		\$ 00	%
C3		\$ 00	%
C4		\$ 00	%
C5		\$ 00	%
C6		\$ 00	%
C7		\$ 00	%
C8		\$ 00	%
C9		\$ 00	%
C10		\$ 00	%
C11	Subtotal: If more than 10 beneficiaries, attach an additional schedule.....	C11 \$ 00	%
C12	Fiduciary .....	C12 \$ 00	%
C13	<b>Total:</b> Add lines C11 and C12. This should total the federal distributable net income .....	C13 \$ 00	100 %
C14	Enter the fiduciary adjustment from Form 141AZ, Schedule B, line B10 here and also on Form 141AZ Schedule K-1, line 1 or Form 141AZ Schedule K-1(NR), line 3.....	C14	00
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	00
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	00

## 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 00	00
D2	Interest.....	D2 00	00
D3	Partnership/fiduciary income .....	D3 00	00
D4	Net rents and royalties.....	D4 00	00
D5	Net profit (loss) business .....	D5 00	00
D6	Other income .....	D6 00	00
D7	Total: Add lines D1 through D6 .....	D7 00	00
D8	Expenses .....	D8 00	00
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 00	00

## 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.

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

- 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 page 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.