

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, 5b Nonresident Estate, 5c Resident Trust, 5d Nonresident Trust

Check applicable box(es):

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

Table with 31 rows for tax calculations, including Federal taxable income, net fiduciary adjustments, Arizona taxable income, tax on amount, and balance due.

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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 here and also on Form 141AZ, page 1, line 7</i>		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	<i>Enter the fiduciary adjustment</i> 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	<i>Multiply</i> the amount on line C14 by the percentage on line C11. <i>Enter the result</i> here and also on Form 141AZ, page 1, line 9	C15	
C16	<i>Multiply</i> the amount on line C14 by the percentage on line C12. <i>Enter the result</i> 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: <i>Subtract</i> line D8 from line D7 and <i>enter the difference</i> here. Also, <i>enter the amount</i> 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..... 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>➔ _____ DATE _____</p> <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>_____</p> <p>FIRM NAME OF PAID PREPARER (PREPARER'S NAME IF SELF-EMPLOYED)</p>	
<p>_____</p> <p>STREET ADDRESS OF FIDUCIARY OR OFFICER</p>		<p>_____</p> <p>STREET ADDRESS OF PAID PREPARER</p>	
<p>_____</p> <p>CITY STATE ZIP CODE</p>		<p>_____</p> <p>CITY STATE ZIP CODE</p>	
<p>_____</p> <p>EMPLOYER OR FIRM NAME OF FIDUCIARY/OFFICER, IF ANY</p>		<p>_____</p> <p>PHONE NO. (include area code)</p>	<p>_____</p> <p>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 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.