

For the calendar year 2014 or fiscal year beginning MM/DD/2014 and ending MM/DD/YYYY **66**

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

<b>1</b> Print Name of Estate or Trust	Employer Identification Number (required)
<b>2</b> Print Name and Title of Fiduciary	
<b>3</b> Address of Fiduciary - number and street, or rural route	<b>REVENUE USE ONLY. DO NOT MARK IN THIS AREA.</b> <b>88</b>
<b>4</b> City, Town or Post Office                      State                      ZIP Code	
Daytime Phone Number of Fiduciary/Representative – include area code	
<p><b>Check ONLY ONE box:</b></p> <p><b>5a</b> <input type="checkbox"/> Resident Estate                      <b>5c</b> <input type="checkbox"/> Resident Trust</p> <p><b>5b</b> <input type="checkbox"/> Nonresident Estate                      <b>5d</b> <input type="checkbox"/> Nonresident Trust</p> <p><b>Check applicable box(es):</b></p> <p><b>6</b> 1 <input type="checkbox"/> Amended Return                      <input type="checkbox"/> Decedent's Estate                      <input type="checkbox"/> Simple Trust</p> <p>2 <input type="checkbox"/> Final Return                      <input type="checkbox"/> Bankruptcy Estate                      <input type="checkbox"/> Complex Trust</p> <p><input type="checkbox"/> Initial Return                      <input type="checkbox"/> Grantor Trust                      <input type="checkbox"/> Charitable Remainder Trust</p>	

<b>7</b> 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 .....	<b>7</b>		00
<b>8</b> Net fiduciary adjustment: Enter the amount from Form 141AZ, Schedule B, line B11. If a negative number, enter that number in brackets.....	<b>8</b>	00	
<b>9</b> Net fiduciary adjustment allocated to <i>beneficiaries</i> : Enter the amount from Form 141AZ, Schedule C, line C15 .....	<b>9</b>	00	
<b>10</b> Net fiduciary adjustment allocated to <i>fiduciary</i> : Enter the amount from Form 141AZ, Schedule C, line C16 .....	<b>10</b>		00
<b>11</b> 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 .....	<b>11</b>		00
<b>12</b> Electing Small Business Trust (ESBT) income: Include federal computation.....	<b>12</b>		00
<b>13</b> Add line 11 and line 12. Enter the total .....	<b>13</b>		00
<b>14</b> Undistributed Net Capital Gain derived from Investment in Qualified Small Business. See instructions .....	<b>14</b>		00
<b>15a</b> Enter the total net capital gain or (loss) .....	<b>15a</b>	00	
<b>15b</b> Enter the total net short-term capital gain or (loss).....	<b>15b</b>	00	
<b>15c</b> Total net long-term capital gain or (loss) from the worksheet, line 14, column (b).....	<b>15c</b>	00	
<b>15d</b> Net long-term capital gain from assets taxable to the estate or trust acquired <i>after</i> December 31, 2011. Enter the amount from your worksheet, line 14, column (e).....	<b>15d</b>	00	
<b>15e</b> Multiply the amount on line 15d by 20% (.20) and enter the result.....	<b>15e</b>		00
<b>16 Arizona taxable income:</b> Subtract lines 14 and 15e from line 13 .....	<b>16</b>		00
<b>17</b> Tax on amount on line 16. See Tax Table on the last page of the instructions .....	<b>17</b>		00
<b>18</b> Credit for taxes paid to other states or countries. See instructions.....	<b>18</b>		00
<b>19 Balance of tax:</b> Subtract line 18 from line 17. If line 18 is more than line 17, enter zero .....	<b>19</b>		00
<b>20</b> Arizona estimated tax payments.....	<b>20</b>	00	
<b>21</b> Payment with extension.....	<b>21</b>	00	
<b>22</b> Arizona income tax withheld. See instructions.....	<b>22</b>	00	
<b>23</b> Payment with original return (if amending) plus all payments after return was filed.....	<b>23</b>	00	
<b>24</b> Total payments: Add lines 20 through 23 .....	<b>24</b>	00	
<b>25</b> Refund from original return (if amending) .....	<b>25</b>	00	
<b>26</b> Balance of payments: Subtract line 25 from line 24 .....	<b>26</b>		00
<b>27 BALANCE DUE:</b> Subtract line 26 from line 19. Make check payable to Arizona Department of Revenue; <i>write your EIN and tax year on payment</i> , and include with Form 141AZ.....	<b>27</b>		00
<b>28 REFUND DUE:</b> Subtract line 19 from line 26.....	<b>28</b>		00
<b>29</b> Amount of line 28 to be applied to your 2015 estimated tax.....	<b>29</b>		00
<b>30 Balance of refund/overpayment:</b> Subtract line 29 from line 28.....	<b>30</b>		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> Reserved.....	<b>B8</b>		
<b>B9</b> Other subtractions from federal taxable income. See instructions .....	<b>B9</b>		00
<b>B10</b> Total: Add lines B5 through B9.....	<b>B10</b>		00
<b>B11</b> <b>Net adjustment:</b> Subtract line B10 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>B11</b>		00

Name of Estate or Trust (as shown on page 1)	Employer Identification Number
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**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, include 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 B11 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

Name of Estate or Trust (as shown on page 1)	Employer Identification Number
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**SCHEDULE E Questions**

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

<b>PLEASE SIGN BELOW</b>			
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.  
**Include the payment with Form 141AZ.**
- 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 include requests for the income tax certificate with Form 141AZ.