

DO NOT STAPLE ANY ITEMS TO THE RETURN.

For the [ ] calendar year 2024 or [ ] fiscal year beginning [M, M, D, D] 2 0 2 4 and ending [M, M, D, D] Y Y Y Y [66]

82E [ ] Check box 82E if filing under extension

1 Name of Estate or Trust EIN (If this is a Grantor Trust, see instructions)

2 Name and Title of Fiduciary

3 Address of Fiduciary - number and street, or rural route REVENUE USE ONLY. DO NOT MARK IN THIS AREA. 88

4 City, Town or Post Office State ZIP Code

Daytime Phone Number of Fiduciary/Representative - include area code

Check ONLY ONE box:

- 5a [ ] Resident Estate 5c [ ] Resident Trust
5b [ ] Nonresident Estate 5d [ ] Nonresident Trust

81 PM 80 RCVD

Check applicable box(es). For boxes A through H, check ONLY ONE box:

- 6 1 [ ] Amended Return A [ ] Decedent's Estate D [ ] Simple Trust G [ ] Qualified Funeral Trust - Separate Return
2 [ ] Final Return B [ ] Bankruptcy Estate E [ ] Complex Trust H [ ] Qualified Funeral Trust - Composite Return
3 [ ] Initial Return C [ ] Grantor Trust F [ ] Charitable Remainder Trust Number of QFTs participating in Composite Return [ ]

Table with 3 columns: Line number, Description, Amount. Rows 7-31 including Federal taxable income, Arizona taxable income, Estate or Trust Tax, Balance of tax, etc.

Direct Deposit of Refund: Check box 31A if your deposit will be ultimately placed in a foreign account; see instructions. 31A [ ]

98 C [ ] Checking or S [ ] Savings ROUTING NUMBER ACCOUNT NUMBER

**SCHEDULE A Nonresident Estate or Trust Source Income Schedule**

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

**A1** Income (specify type):

		FEDERAL COLUMN		ARIZONA COLUMN	
<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>A1(f)</b>	_____	<b>A1(f)</b>	00		00
<b>A1(g)</b>	_____	<b>A1(g)</b>	00		00
<b>A2</b>	Total Income: Add lines A1(a) through A1(g) .....	<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>A3(f)</b>	_____	<b>A3(f)</b>	00		00
<b>A3(g)</b>	_____	<b>A3(g)</b>	00		00
<b>A4</b>	Total deductions: Add lines A3(a) through A3(g).....	<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		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 and enter the difference. Also, enter the difference on Form 141AZ, page 1, line 8 and on Schedule C, line C14.....	<b>B11</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, include an additional schedule.....	\$ 00	%
C12	Fiduciary.....	\$ 00	%
C13	<b>Total:</b> Add lines C11 and C12. This should total the federal distributable net income.....	\$ 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 10a (positive adjustment) or line 10b (negative adjustment).....	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 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)	EIN (If this is a Grantor Trust, see instructions)
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**SCHEDULE E Questions**

**For Estates and Trusts: Questions E1 through E4**

- E1 Check the box if this return is for a short taxable year
- E2 Date of decedent's death or date the trust was established ..... [M|\_|M|\_|D|\_|D|\_|Y|\_|Y|\_|Y|\_|Y|\_|]
- E3 Was a fiduciary return filed for the preceding taxable year? ..... YES  NO   
CASH  ACCRUAL
- E4 Check the box to indicate whether this return was prepared on a cash or accrual basis: ..... YES  NO

**For Estates: Questions E5 and E6**

- E5 Have Arizona income tax returns been filed for the four (4) years preceding date of death? ..... YES  NO   
If "No", please explain:
- 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.

**For Grantor Trusts: Question E7**

- E7 If return is for a grantor trust, enter the name and address of the grantor. If grantor died before filing this return, check here  Do not complete E7.

PLEASE SIGN BELOW			
Under penalties of perjury, I declare that I have read this return and any documents with it, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
→ _____ 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	_____ 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

- For original and Amended returns:**
- 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.** Make check payable to Arizona Department of Revenue and include your EIN and tax year on your payment.
  - 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.