

OR FISCAL YEAR BEGINNING MM/DD/2024 AND ENDING MM/DD/YYYY 66F

Include this form with your return.

Name of Estate or Trust	EIN (Grantor Trust, see instructions)
Name and Title of Fiduciary	

If the fiduciary figures the estate or trust's current year's tax under Arizona's claim of right provisions, complete this form to figure the prior year's tax reduction and explain the amounts repaid. For more information on Arizona's claim of right provisions, see the department's procedure, ITP 16-1.

Part 1 General Information

1 Enter the total amount of all income that was repaid during the 2024 tax year that was included in income under a claim of right <i>If the amount on line 1 is \$3,000 or less, STOP. The estate or trust does not qualify to compute a credit for amounts paid back under a claim of right.</i>	1		00												
2 Was the total amount repaid in 2024 from income that was reported in more than one prior tax year? <i>If the answer is "Yes", you must complete and include with your 2024 tax return a separate Claim of Right form for each prior taxable year end. See instructions for completing more than one Claim of Right form.</i>	2	Yes <input type="checkbox"/> No <input type="checkbox"/>													
3 List each prior taxable year end that included income that was included in line 1: <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <thead> <tr> <th style="width: 12.5%;">3a</th> <th style="width: 12.5%;">3b</th> <th style="width: 12.5%;">3c</th> <th style="width: 12.5%;">3d</th> <th style="width: 12.5%;">3e</th> <th style="width: 12.5%;">3f</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">MM/DD/YYYY</td> <td style="text-align: center;">MM/DD/YYYY</td> <td style="text-align: center;">MM/DD/YYYY</td> <td style="text-align: center;">MM/DD/YYYY</td> <td style="text-align: center;">MM/DD/YYYY</td> <td style="text-align: center;">MM/DD/YYYY</td> </tr> </tbody> </table>	3a	3b	3c	3d	3e	3f	MM/DD/YYYY	MM/DD/YYYY	MM/DD/YYYY	MM/DD/YYYY	MM/DD/YYYY	MM/DD/YYYY	3		
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MM/DD/YYYY	MM/DD/YYYY	MM/DD/YYYY	MM/DD/YYYY	MM/DD/YYYY	MM/DD/YYYY										
4 Did the estate or trust take a deduction instead of a credit for the claim of right on the 2024 federal income tax return? <i>If the answer is "Yes," you must include the amount on line 1 as an "Other Additions to federal Income" on Form 141AZ, Schedule B, line B3.</i>	4	Yes <input type="checkbox"/> No <input type="checkbox"/>													

Part 2 Decrease in Prior Year's Tax

5 Prior Taxable Year End	5	MM/DD/YYYY	
6 Enter the amount of tax from the Arizona tax return filed for the prior tax year. See instructions	6		00
7 For the year listed on line 5, refigure your tax for the prior tax year without including the income that you repaid in 2024	7		00
8 Subtract line 7 from 6. Enter the difference	8		00

This is the estate or trust's claim of right credit for the current tax year. Enter the amount shown on line 8 on the estate or trust's income tax return, Form 141AZ, line 21, box 21b.

Note: If you are completing more than one Claim of Right form, add all amounts on line 8 and enter the total on your tax return.

Part 3 Explanation of the estate or trust's claim of right for the prior tax year entered on line 5. Show how the fiduciary figured the amounts entered in Part 2. If more space is needed, continue on page 2 or provide your own schedule.

Your Name (as shown on page 1)

EIN (If this is a Grantor Trust, see instructions)

Part 3 - Continuation Sheet