

2025 Estate or Trust Estimated Income Tax Payment Instructions

Arizona Form 141AZ ES

For information or help, call one of the numbers listed:

Phoenix (602) 255-3381
From area codes 520 and 928, toll-free (800) 352-4090

Tax forms, instructions, and other tax information

If you need tax forms, instructions, and other tax information, go to the department's website at www.azdor.gov.

Income Tax Procedures and Rulings

These instructions may refer to the department's income tax procedures and rulings for more information. To view or print these, go to our website select the *About* tab on the home page and select *Legal Research* from the drop-down menu and then click on *Procedures* or *Rulings* from the drop-down menu. Using the Category box, select the tax type and then scroll down to find the *Document ID* or use the *Search Keyword* function to locate the document.

Publications

To view or print the department's publications, go to our website and select the *About* tab on the home page and select *Legal Research* from the drop-down menu and then click on *Publications* from the drop-down menu.

Who Should Use Form 141AZ ES

A fiduciary making a voluntary estimated payment on behalf of an estate or a trust should use Form 141AZ ES.

Voluntary Payments

Estates and trusts are not required to make Arizona estimated income tax payments. An estate or a trust may choose to make voluntary estimated income tax payments.

General Information

- Please type or print the estate or trust's employer identification number (EIN).

NOTE: For a Grantor Trust, enter the social security number of the grantor, if not deceased

- Complete Form 141AZ ES using black ink.
- Once you make an estimated payment, you must file a tax return for that year in order to claim the estimated payment.
- You must round each estimated payment to whole dollars (no cents).
- Check only **one** box for the quarter for which this payment is made. Do not select more than one quarter. You must submit a separate form for each quarter for which a payment is made.

If you are making 2025 estimated payments use the 2024 tax rate of 2.5% to calculate your estimated tax payments.

- If the fiduciary has a foreign address, enter the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. Do not abbreviate the country name.

Sending Your Payment

Fiduciaries filing Form 141AZ ES making estimated payments must make those payments by check or money order.

Check or money order

Include the estate or trust's name, EIN, Form 141AZ and tax year on the check or money order. Make your check payable to Arizona Department of Revenue and include it with the return. Mail the check along with Form 141AZ ES to:

Arizona Department of Revenue
PO Box 29085
Phoenix, AZ 85038-9085

The department cannot accept checks or money orders in foreign currency. You must make payment in U.S. dollars.

Record of Estimated Income Tax Payments		
	Date Made	Amount
Amount of 2024 overpayment applied to 2025 estimated tax		
Payment # 1		
Payment # 2		
Payment # 3		
Payment # 4		
	Total:	