

**NOTICE**  
**FORM 141AZ**

Laws 2012, Ch 257, § 11 (HB 2779), repealed the Arizona Revised Statutes that authorize the Clean Elections Fund Tax Reduction optional check-off box, the Clean Elections Fund Tax Credit, the Citizens Clean Elections Fund donation line on the corporate income tax returns and the Citizens Clean Elections Voluntary Gift line on the individual income and fiduciary tax returns. The changes are effective from and after August 2, 2012.

If your fiscal year ends after August 2, 2012 do not check box 17 and do not include any amount on line 18 (Clean Elections Fund Tax Reduction).

Do not claim a credit on line 22 for any amounts donated to the Citizens Clean Elections Fund after August 2, 2012.

If you are filing after August 2, 2012, do not make a voluntary gift to the Citizens Clean Elections Fund on line 31 of the return. Any amount designated on line 31 in an amended return postmarked after August 2, 2012 will not go to the Citizens Clean Elections Fund: the amount designated will be returned to the taxpayer.

If you are filing an amended return, enter the amount from line 31 of the original return on line 31 of the amended return. Changes cannot be made to designations made on the original return.



ONE STAPLE. NO TAPE.

ARIZONA FORM 141AZ

Arizona Fiduciary Income Tax Return

FOR CALENDAR YEAR 2011

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 5c Resident Trust
5b Nonresident Estate 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

7 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 ..... 7

8 Net fiduciary adjustment: Enter the amount from Form 141AZ, Schedule B, line B10. If a negative number, enter that number in brackets..... 8

9 Net fiduciary adjustment allocated to beneficiaries: Enter the amount from Form 141AZ, Schedule C, line C15..... 9

10 Net fiduciary adjustment allocated to fiduciary: Enter the amount from Form 141AZ, Schedule C, line C16..... 10

11 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..... 11

12 Electing Small Business Trust (ESBT) income: Attach federal computation ..... 12

13 Add line 11 and line 12. Enter the result..... 13

14 Income of a trust established as a Medical Savings Account ..... 14

15 Arizona Taxable Income: Subtract line 14 from line 13..... 15

16 Tax on amount on line 15. See Tax Table on page 12 of the instructions..... 16

17 - 18 Clean Elections Fund Tax Reduction. See instructions, page 9..... 17 [ ] 18

19 Reduced tax: Subtract line 18 from line 16..... 19

20 Credit for taxes paid to other states or countries. See instructions..... 20

21 Subtract line 20 from line 19. If line 20 is more than line 19, enter zero..... 21

22 Clean Elections Fund Tax Credit from worksheet, page 10 of the instructions..... 22

23 Balance of tax: Subtract line 22 from line 21. If line 22 is more than line 21, enter zero..... 23

24 Arizona estimated tax payments..... 24

25 Payment with extension..... 25

26 Arizona income tax withheld. See instructions..... 26

27 Payment with original return (if amending) plus all payments after return was filed..... 27

28 Total payments: Add lines 24 through 27..... 28

29 Refund from original return (if amending)..... 29

30 Balance of payments: Subtract line 29 from line 28..... 30

31 Voluntary gift to the Citizen's Clean Elections Fund: Do NOT enter an amount..... 31

32 Balance due: Subtract line 30 from line 23, then add line 31. Make check payable to Arizona Department of Revenue; write your EIN on payment, and attach to upper left corner of this page..... 32

33 Refund due: Subtract lines 23 and 31 from line 30..... 33

34 Amount of line 33 to be applied to your 2012 estimated tax..... 34

**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>		
<b>A1(b)</b>	_____ <b>A1(b)</b>		
<b>A1(c)</b>	_____ <b>A1(c)</b>		
<b>A1(d)</b>	_____ <b>A1(d)</b>		
<b>A1(e)</b>	_____ <b>A1(e)</b>		
<b>A2</b>	Total Income: Add lines A1(a) through A1(e) .....	<b>A2</b>	
<b>A3</b>	Deductions (specify):		
<b>A3(a)</b>	_____ <b>A3(a)</b>		
<b>A3(b)</b>	_____ <b>A3(b)</b>		
<b>A3(c)</b>	_____ <b>A3(c)</b>		
<b>A3(d)</b>	_____ <b>A3(d)</b>		
<b>A3(e)</b>	_____ <b>A3(e)</b>		
<b>A4</b>	Total deductions: Add lines A3(a) through A3(e).....	<b>A4</b>	
<b>A5</b>	<b>Federal Taxable Income:</b> Subtract line A4 from line A2 in the Federal column.	<b>A5</b>	
<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>

**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>	
<b>B2</b>	Non-Arizona municipal bond interest.....	<b>B2</b>	
<b>B3</b>	Other additions to federal taxable income. See instructions.....	<b>B3</b>	
<b>B4</b>	Total: Add lines B1 through B3.....	<b>B4</b>	

**Fiduciary adjustment decreasing federal taxable income**

<b>B5</b>	Negative Arizona fiduciary adjustment from another estate or trust .....	<b>B5</b>	
<b>B6</b>	Interest received from U.S. obligations.....	<b>B6</b>	
<b>B7</b>	Refunds from other states.....	<b>B7</b>	
<b>B8</b>	Other subtractions from federal taxable income. See instructions.....	<b>B8</b>	
<b>B9</b>	Total: Add lines B5 through B8.....	<b>B9</b>	
<b>B10</b>	<b>Net adjustment:</b> Subtract line B9 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>B10</b>	

**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	<b>Total:</b> 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 .....		
D2	Interest.....		
D3	Partnership/fiduciary income.....		
D4	Net rents and royalties.....		
D5	Net profit (loss) business .....		
D6	Other income .....		
D7	Total: Add lines D1 through D6 .....		
D8	Expenses .....		
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 .....		

