

Notice of Assumption of Duties in a Fiduciary Capacity

Arizona Form 210

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
Department's Fiduciary Unit	(602) 716-7809

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 *Reports, Statistics and Legal Research* from the main menu, then click on *Legal Research* and select a *Document Type* and *Category* from the drop down menus.

Publications

To view or print the department's publications, go to our website select *Reports, Statistics and Legal Research* from the main menu then click on *Publications* in the left-hand side column.

Purpose of Form

Use Form 210 to notify the Arizona Department of Revenue of a fiduciary relationship for a decedent's estate. A fiduciary for a decedent's estate may be any of the following:

- an executor;
- an administrator;
- a personal representative; or
- a person in possession of property of a decedent.

Who Should File

The fiduciary should file Form 210 to notify the department of either of the following:

- the creation of a fiduciary relationship for a decedent's estate, or
- the termination of a fiduciary relationship for a decedent's estate.

Instructions

Section 1: Decedent Information

Enter the decedent's name, address and Social Security Number (SSN).

Enter the estate's identification number, if applicable.

NOTE: For a Grantor Trust, enter the Social Security Number of the grantor, if not deceased

Enter the dates of the decedent's death and birth, and the date decedent established domicile in Arizona. If the decedent was a nonresident, describe the decedent's Arizona property on a separate schedule. If applicable, provide the name of the decedent's spouse, the spouse's SSN, and, if deceased, the spouse's date of death.

Foreign Addresses

If the decedent had 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.

Section 2: Fiduciary Information

NOTE: If there is more than one Fiduciary for the estate, complete a separate Form 210 for each fiduciary.

Enter the fiduciary's name, address, and telephone number.

If the fiduciary is an entity, include the name and phone number of an individual for contact purposes regarding non-confidential tax matters.

If a fiduciary wishes to authorize an individual to represent or perform certain acts on behalf of the entity, a Power of Attorney must be filed and signed by the fiduciary acting in the position of the taxpayer. Use Arizona Form 285 for this purpose. Form 285 may be filed with Form 210.

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.

Section 3: Probate Information

Complete this section only if the decedent's estate is being probated.

- Enter the name of the county in which probate proceedings are being conducted.
- Enter the probate number, the date of the fiduciary's appointment, and the name, address, and telephone number of the attorney for the estate.

If an estate is being probated, the fiduciary may have to obtain a Certificate of Payment of Taxes from the department that shows no income tax is due. The probate court may require this certificate before approving the fiduciary's final account. Arizona law requires a certificate only when **all** of the following apply.

1. The estate is subject to probate.
2. On the date of death, the value of the assets of the estate exceeded \$20,000.
3. The estate has a beneficiary that is not an Arizona resident.

To obtain a certificate from the department, **all** of the following must be met.

1. A written request for a certificate must be submitted. The request must contain a statement regarding the status of returns filed by or on behalf of the decedent or for the estate for the four taxable years immediately preceding the date of the request. The fiduciary must make the statement under declaration of perjury. The statement must indicate the following:
 - the years for which returns were filed; and
 - the years for which the gross and Arizona taxable incomes were less than the amount necessary to require the filing of returns.

2. A return was filed by or on behalf of the decedent and for the estate for each taxable year in which the respective incomes of the decedent or estate exceeded the requirements for filing returns.
3. A final return (Form 141AZ) is filed when the certificate is requested. This return must be filed regardless of the gross or net income for the year. If there is no income, file a return with zero "0" on all lines.
4. The fiduciary has filed Form 210.

Section 4: Estate Information

Enter the approximate gross value of the decedent's entire estate. If the estate is being probated, also enter the approximate value of the probate estate. Enter the name, address, and SSN of each individual beneficiary of the estate. If the beneficiary is an entity enter the name, address, and employer identification number (EIN). For a non-fillable form, enter the EIN using the format of an SSN. For example, if the beneficiary is a trust and the EIN is 12-3456789, enter the EIN as 123-45-6789. Include an extra sheet, if necessary.

Section 5: Termination of Fiduciary Relationship

Complete this section only if you are terminating a prior notice of assumption of duties in a fiduciary capacity on file with the department.

Signature of Fiduciary

Sign and date the completed Form 210. Include a title describing your role as a fiduciary (executor, administrator, personal representative, etc.)

Contacting the Department

Tax information on file with the department is confidential. If the fiduciary wants the department to discuss tax matters with someone other than the fiduciary, the fiduciary must authorize the department to release confidential information to that person. Use Arizona Form 285 to do the following.

- Authorize the department to release confidential information to your appointee.
- Authorize an individual to represent or perform certain acts on behalf of the entity.

Form 285 may be filed with Form 210.

Mailing Form 210

DO NOT STAPLE ANY DOCUMENTS, SCHEDULES OR PAYMENT TO THE FORM 210.

Mail your completed Form 210 to:

Attention: Fiduciary Unit
Arizona Department of Revenue
Box B-06
1600 W Monroe
Phoenix, AZ 85007-2650

Contacting the Department's Fiduciary Unit

If you have any questions or need help with Form 210, call the department at (602) 716-7809 or email the Fiduciary Unit at www.Fiduciary@azdor.gov.