

DO NOT STAPLE ANY ITEMS TO THE RETURN.

For the [] calendar year 2023 or [] fiscal year beginning [M, M, D, D] 2, 0, 2, 3 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

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 []

7 Federal taxable income: See instructions 7 [] 00

8 Net fiduciary adjustment: See instructions 8 [] 00

9 Net fiduciary adjustment allocated to beneficiaries: See instructions 9 [] 00

10a Net fiduciary adjustment (positive) allocated to fiduciary: See instructions 10a [] 00

10b Net fiduciary adjustment (negative) allocated to fiduciary: (Do not include a negative sign or parenthesis). See instructions..... 10b [] 00

11 Subtotal: If the net fiduciary adjustment is positive, add the amount on line 10a to line 7. If the net fiduciary adjustment is a negative number, subtract the amount on line 10b from line 7. See instructions..... 11 [] 00

12a Electing Small Business Trust (ESBT) income: Include federal computation..... 12a [] 00

12b Undistributed net capital (loss) derived from the exchange of legal tender: See instructions..... 12b [] 00

13 Add lines 11, 12a, and 12b. Enter the total..... 13 [] 00

14a Undistributed net capital gain derived from Investment in Qualified Small Business. See instructions..... 14a [] 00

14b Undistributed net capital gain derived from the exchange of legal tender: See instructions..... 14b [] 00

15a Enter the total net capital gain or (loss)..... 15a [] 00

15b Enter the total net short-term capital gain or (loss)..... 15b [] 00

15c Total net long-term capital gain or (loss). See instructions..... 15c [] 00

15d Net long-term capital gain from assets taxable to the estate or trust acquired after December 31, 2011. See instructions..... 15d [] 00

15e Multiply the amount on line 15d by 25% (.25) and enter the result..... 15e [] 00

16 Arizona taxable income: Subtract lines 14a, 14b, and 15e from line 13. If less than zero, enter "0"..... 16 [] 00

17 Estate or Trust Tax: Multiply line 16 by 2.5% (.025) and enter the result..... 17 [] 00

18 Credit for taxes paid to other states or countries. See instructions..... 18 [] 00

19 Credit for Entity-Level Income Tax. See instructions..... 19 [] 00

20 Balance of tax: Subtract lines 18 and 19 from line 17. If the sum of lines 18 and 19 is more than line 17, enter "0"..... 20 [] 00

21 AZ estimated tax payments 21a [] 00 Claim of Right 21b [] 00 Add 21a and 21b 21c [] 00

22 Payment with extension (Form 141AZ EXT)..... 22 [] 00

23 AZ income tax withheld. See instructions..... 23 [] 00

24 Payment with original return (if amending Form 141 AZ) plus all payments after return was filed..... 24 [] 00

25 Total payments: Add lines 21c through 24..... 25 [] 00

26 Refund from original return (if amending Form 141 AZ)..... 26 [] 00

27 Balance of payments: Subtract line 26 from line 25..... 27 [] 00

28 BALANCE DUE: If line 20 is greater than line 27; subtract line 27 from line 20..... 28 [] 00

29 REFUND DUE: If line 27 is greater than line 20; subtract line 20 from line 27..... 29 [] 00

30 Amount of line 29 to be applied to your 2024 estimated tax..... 30 [] 00

31 Balance of refund/overpayment: Subtract line 30 from line 29..... 31 [] 00

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	
A1(a)	<input type="text"/>	A1(a)	00		00
A1(b)	<input type="text"/>	A1(b)	00		00
A1(c)	<input type="text"/>	A1(c)	00		00
A1(d)	<input type="text"/>	A1(d)	00		00
A1(e)	<input type="text"/>	A1(e)	00		00
A1(f)	<input type="text"/>	A1(f)	00		00
A1(g)	<input type="text"/>	A1(g)	00		00
A2	Total Income: Add lines A1(a) through A1(g)	A2	00		00
A3	Deductions (specify):				
A3(a)	<input type="text"/>	A3(a)	00		00
A3(b)	<input type="text"/>	A3(b)	00		00
A3(c)	<input type="text"/>	A3(c)	00		00
A3(d)	<input type="text"/>	A3(d)	00		00
A3(e)	<input type="text"/>	A3(e)	00		00
A3(f)	<input type="text"/>	A3(f)	00		00
A3(g)	<input type="text"/>	A3(g)	00		00
A4	Total deductions: Add lines A3(a) through A3(g).....	A4	00		00
A5	Federal Taxable Income: Subtract line A4 from line A2 in the Federal column	A5	00		00
A6	Arizona Gross Income: Subtract line A4 from line A2 in the Arizona column. Enter the difference here and also on Form 141AZ, page 1, line 7	A6			00

SCHEDULE B Fiduciary Adjustment

Fiduciary adjustment <i>increasing</i> federal taxable income			
B1	Positive Arizona fiduciary adjustment from another estate or trust	B1	00
B2	Non-Arizona municipal bond interest	B2	00
B3	Other additions to federal taxable income. See instructions	B3	00
B4	Total: Add lines B1 through B3.....	B4	00
Fiduciary adjustment <i>decreasing</i> federal taxable income			
B5	Negative Arizona fiduciary adjustment from another estate or trust	B5	00
B6	Interest received on U.S. obligations	B6	00
B7	Refunds from other states.....	B7	00
B8	Reserved.....	B8	
B9	Other subtractions from federal taxable income. See instructions	B9	00
B10	Total: Add lines B5 through B9.....	B10	00
B11	Net adjustment: 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.....	B11	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	Total: 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)
--	--

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	
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.