

2011 Estate or Trust Estimated Income Tax Payment Instructions

Arizona Form 141AZ ES

Phone Numbers

If you have questions, please call one of the following numbers:

Phoenix (602) 255-3381
From area codes 520 & 928 toll-free (800) 352-4090
Hearing impaired TDD user
Phoenix (602) 542-4021
From area codes 520 & 928 toll-free (800) 397-0256

You may also visit our web site at: www.azdor.gov.

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.

General Information

- Please type or print the estate's or trust's EIN.
- 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).
- Use the 2010 tax table to help estimate this year's tax liability.

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.

Taxpayers who make an election to make voluntary estimated payments may choose one of the following methods to make their payments.

Method 1: If you file federal estimated tax, you can file Form 141AZ ES at the same time. The amount that you remit with Form 141AZ ES should be 10%, 15%, or 20% of the amount that you paid on the federal **Form 1041-ES**.

Method 2: You may file installments using Form 141AZ ES. If you are a calendar year taxpayer, pay four installments by the following dates.

Installment	Due Date
First	April 18, 2011
Second	June 15, 2011
Third	September 15, 2011
Fourth	January 17, 2012

If you are a fiscal year filer, use the due dates established for federal filing.

The sum of the amounts remitted should equal your estimated end-of-tax-year liability.

Method 3: You may file an Arizona Estimated Tax Payment Form 141AZ ES with a single, lump-sum payment before January 17, 2012. The payment should reflect your estimated end-of-tax-year liability.

Record of Estimated Payments		
Payment #	Date Made	Amount
Amount of 2010 overpayment applied to 2011 estimated tax		
1		
2		
3		
4		
Total:		

Sending Your Payment

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

Check or money order

Fill in the amount of your payment on Form 141AZ ES. Round your payment to the nearest dollar.

Make your check payable to Arizona Department of Revenue and mail your 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.