

Notice of Assumption of Duties in a Fiduciary Capacity

ARIZONA FORM 210

Phone Numbers

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 Internet home page 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 home page and click on *Legal Research* then click on *Procedures* or *Rulings* and select a tax type from the drop down menu.

Publications and Brochures

To view or print the department's publications and brochures, go to our home page and click on *Publications*.

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
- 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.
- The termination of a fiduciary relationship for a decedent's estate.

Instructions

Section I: Decedent Information

Enter the decedent's name, address, and social security number. Enter the estate's identification number, if applicable. 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 social security number, 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's name.

Section II: Fiduciary Information

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

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 III: 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. Also 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 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 years for which returns were filed.
 - 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 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" on all lines.
4. The fiduciary has filed Arizona Form 210.

Section IV: 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 social security number of each beneficiary of the estate. Attach an extra sheet, if necessary.

Section V: 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 Form 285 to:

- 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.

How to File

Mail your completed Form 210 to:

Arizona Department of Revenue
Attention: Collections-Fiduciary Unit
1600 W Monroe Division Code 23
Phoenix, AZ 85007-2650

Calling the Department

If you have any questions or need help with Form 210, call the department at (602) 716-7809.