Print Form Reset Form

ARIZONA FORM 141AZ **Arizona Fiduciary Income Tax Return - TAX RECOVERY** **2006**

For calendar year 2006, or fiscal year beginning M M D D Y Y Y Y and ending M M D D Y Y Y Y. 66

PRINT NAME OF ESTATE OR TRUST 1	DECEDENT'S SOCIAL SECURITY NUMBER
PRINT NAME AND TITLE OF FIDUCIARY 2	TRUST'S OR ESTATE'S FEDERAL I.D. NUMBER
ADDRESS OF FIDUCIARY - NUMBER AND STREET, OR RURAL ROUTE 3	*Check this box if:* 82F ☐ **Filing under extension**
CITY, TOWN OR POST OFFICE 4 STATE ZIP CODE	**FOR DOR USE ONLY**

Check if:

5a ☐ Resident Estate 5c ☐ Resident Trust
5b ☐ Nonresident Estate 5d ☐ Nonresident Trust

Check applicable box(es): 88

6 1 ☐ Amended Return ☐ Decedent's Estate ☐ Simple Trust
2 ☐ Final Return ☐ Bankruptcy Estate ☐ Complex Trust
☐ Initial Return ☐ Grantor Trust ☐ Charitable Remainder Trust

81 80

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		00
8 Net fiduciary adjustment: *Enter the amount from Form 141AZ, Schedule B, line B10.* If a negative number, enter that number in brackets	8	00			
9 Net fiduciary adjustment allocated to beneficiaries: *Enter the amount from Form 141AZ, Schedule C, line C17*	9	00			
10 Net fiduciary adjustment allocated to fiduciary: *Enter the amount from Form 141AZ, Schedule C, line C18*			10		00
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		00
12 Income of a trust established as a Medical Savings Account			12		00
13 **Arizona Taxable Income:** *Subtract line 12 from line 11*			13		00
14 Tax on amount on line 13: *See Tax Rate Table on page 10 of the instructions*			14		00
15 - 16 Clean Elections Fund Tax Reduction: *See instructions, page 7* 15 ☐			16		00
17 Reduced tax: *Subtract line 16 from line 14*			17		00
18 Credit for taxes paid to other states or countries			18		00
19 *Subtract line 18 from line 17. If line 18 is more than line 17, enter zero.*			19		00
20 Clean Elections Fund Tax Credit *from worksheet on page 8 of the instructions*			20		00
21 **Balance of tax:** *Subtract line 20 from line 19. If line 20 is more than line 19, enter zero*			21		00
22 Arizona estimated tax payments	22	00			
23 Payment with extension	23	00			
24 Arizona income tax withheld: *see instructions*	24	00			
25 Payment with original return (if amending) plus all payments after return was filed	25	00			
26 Total payments: *Add lines 22 through 25*	26	00			
27 Refund from original return (if amending)	27	00			
28 Balance of payments: *Subtract line 27 from line 26*			28		00
29 Voluntary gift to the Citizen's Clean Elections Fund			29		00
30 Balance due: *Subtract line 28 from line 21, then add line 29 to the result.* Make check payable to Arizona Department of Revenue; include SSN or FEIN on payment.			30		00
31 Refund due: *Subtract lines 21 and 29 from line 28*			31		00
32 Amount of line 31 to be applied to your 2007 estimated tax			32		00

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Schedule A

Nonresident Estate or Trust Source Income Schedule

Only nonresident trusts and nonresident estates should complete Schedule A. Arizona resident trusts and Arizona resident estates should not complete Schedule A.

			FEDERAL COLUMN		ARIZONA COLUMN	
A1	Income *(specify type):*					
	A1(a) _____	**A1(a)**		00		00
	A1(b) _____	**A1(b)**		00		00
	A1(c) _____	**A1(c)**		00		00
	A1(d) _____	**A1(d)**		00		00
	A1(e) _____	**A1(e)**		00		00
A2	Total Income: *Add lines A1(a) through A1(e)*	**A2**		00		00
A3	Deductions *(specify):*					
	A3(a) _____	**A3(a)**		00		00
	A3(b) _____	**A3(b)**		00		00
	A3(c) _____	**A3(c)**		00		00
	A3(d) _____	**A3(d)**		00		00
	A3(e) _____	**A3(e)**		00		00
A4	Total deductions: *Add lines A3(a) through A3(e)*.....	**A4**		00		00
A5	**Federal Taxable Income:** *Subtract line A4 from line A2 in the Federal column*	**A5**		00		
A6	**Arizona Gross Income:** *Subtract line A4 from line A2 in the Arizona column. Enter the result here and also on Form 141AZ, page 1, line 7*.....	**A6**				00

Schedule B

Fiduciary Adjustment

Fiduciary adjustment *increasing* federal taxable income

B1	Positive Arizona fiduciary adjustment from another trust or estate.....	**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 *decreasing* federal taxable income

B5	Negative Arizona fiduciary adjustment from another trust or estate	**B5**		00
B6	Interest received from U.S. obligations.....	**B6**		00
B7	Construction of an energy efficient residence. *See instructions page 5*	**B7**		00
B8	Other subtractions from federal taxable income. *See instructions*.....	**B8**		00
B9	Total: *Add lines B5 through B8*.....	**B9**		00
B10	**Net adjustment:** *Line B4 minus line B9*. If the result is a negative number, enter the result in brackets. Also, enter the result on Form 141AZ, page 1, line 8.....	**B10**		00

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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		$	00	%
C12		$	00	%
C13	Subtotal: If more than 12 beneficiaries, attach an additional schedule C13	$	00	%
C14	Fiduciary C14	$	00	%
C15	**Total:** *Add lines C13 and C14.* This should total the federal distributable net income C15	$	00	100 %

C16	*Enter the fiduciary adjustment from Form 141AZ, Schedule B, line B10*	C16	00
C17	*Multiply the amount on line C16 by the percentage on line C13. Enter the result here and also on Form 141AZ, page 1, line 9*	C17	00
C18	*Multiply the amount on line C16 by the percentage on line C14. Enter the result here and also on Form 141AZ, page 1, line 10*	C18	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 Form 141AZ Schedule K-1(NR). Do not complete Schedule D if all of the beneficiares 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: *Line D7 minus line D8*	D9		00		00

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Schedule E

Questions:

E1 *Check if this return is for a short taxable year* ..... ☐

E2 Have Arizona income tax returns been filed for the four (4) years preceding date of death? ..... YES ☐ NO ☐
If "No", please explain: _____

E3 Date of decedent's death or date the trust was established: M M D D Y Y Y Y

E4 Was a fiduciary return filed the preceding year? ..... YES ☐ NO ☐

E5 *Check whether this return was prepared on a cash or accrual basis:* ☐ CASH ☐ ACCRUAL

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.

E7 If return is for a trust, state the name and address of the grantor:

PLEASE SIGN HERE

I declare under the penalties of perjury that this return, including any accompanying schedules and statements, has been examined by me, and to the best of my knowledge and belief, is a true, correct and complete return.

➔ _____ _____
SIGNATURE OF FIDUCIARY OR OFFICER REPRESENTING FIDUCIARY DATE

➔ _____ _____
SIGNATURE OF PERSON OTHER THAN TAXPAYER OR AGENT DATE

_____ _____
ADDRESS OF FIDUCIARY OR OFFICER NAME OF FIRM OR EMPLOYER, IF ANY

_____
PREPARER'S TIN

If you are sending a payment with this return, mail to Arizona Department of Revenue, PO Box 52016, Phoenix, AZ, 85072-2016.
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 pages 2 and 3 of the instructions for details.* Make requests for an income tax certificate separately. Do not attach requests for the income tax certificate to Form 141AZ.

Address requests to:

Fiduciary Unit Certificate Request
Arizona Department of Revenue
1600 West Monroe, Room 520
Phoenix, AZ 85007-2650