

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)		
A1(b)	_____ A1(b)		
A1(c)	_____ A1(c)		
A1(d)	_____ A1(d)		
A1(e)	_____ A1(e)		
A2	Total Income: Add lines A1(a) through A1(e)	A2	
A3	Deductions (specify):		
A3(a)	_____ A3(a)		
A3(b)	_____ A3(b)		
A3(c)	_____ A3(c)		
A3(d)	_____ A3(d)		
A3(e)	_____ A3(e)		
A4	Total deductions: Add lines A3(a) through A3(e).....	A4	
A5	Federal Taxable Income: Subtract line A4 from line A2 in the Federal column.	A5	
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

SCHEDULE B: Fiduciary Adjustment

Fiduciary adjustment increasing federal taxable income

B1	Positive Arizona fiduciary adjustment from another trust or estate	B1	
B2	Non-Arizona municipal bond interest	B2	
B3	Other additions to federal taxable income. See instructions.....	B3	
B4	Total: Add lines B1 through B3.....	B4	

Fiduciary adjustment decreasing federal taxable income

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

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			
C2			
C3			
C4			
C5			
C6			
C7			
C8			
C9			
C10			
C11			
C12			
C13	Subtotal: If more than 12 beneficiaries, <i>attach an additional schedule</i>	C13	
C14	Fiduciary	C14	
C15	Total: Add lines C13 and C14. This should total the federal distributable net income	C15	
C16	<i>Enter the fiduciary adjustment</i> from Form 141AZ, Schedule B, line B10.....	C16	
C17	<i>Multiply</i> the amount on line C16 by the percentage on line C13. <i>Enter the result</i> here and also on Form 141AZ, page 1, line 9	C17	
C18	<i>Multiply</i> the amount on line C16 by the percentage on line C14. <i>Enter the result</i> here and also on Form 141AZ, page 1, line 10	C18	

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 beneficiaries are Arizona residents.

	(a)	(b) FEDERAL	(c) ARIZONA
D1	Dividends	D1	
D2	Interest.....	D2	
D3	Partnership/fiduciary income.....	D3	
D4	Net rents and royalties.....	D4	
D5	Net profit (loss) business	D5	
D6	Other income	D6	
D7	Total: Add lines D1 through D6	D7	
D8	Expenses	D8	
D9	Federal distributable income: Subtract line D8 from line D7	D9	

SCHEDULE E: Questions

E1 Check the box 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 the box and indicate 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, enter 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.

→ _____ Date _____
Signature of Fiduciary or Officer Representing Fiduciary

→ _____ Date _____
Signature of Person Other Than Taxpayer or Agent

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.