

# 2012 Nonresident Beneficiary's Share of Income and Share of Fiduciary Adjustment

# Arizona Schedule 141AZ K-1 (NR)

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## Phone Numbers

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For more information or help, call one of the numbers listed below.

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

For tax rulings, tax procedures, tax forms and instructions, and other tax information, access our home page at [www.azdor.gov](http://www.azdor.gov).

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## Instructions for Fiduciary

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Complete a Form 141AZ, Schedule K-1(NR), for each nonresident beneficiary.

**File one copy of each Schedule K-1(NR) with the fiduciary's Form 141AZ.**

Provide all nonresident beneficiaries with a copy of their Schedule K-1(NR). Keep a copy for your records.

### Part I - Beneficiary's Share of Federal Distributable Net Income From Arizona Sources

#### Line 1 -

Enter the federal distributable net income from Arizona sources. Enter the amount from Form 141AZ, Schedule D, line D9, column (c).

#### Line 2 -

Enter the beneficiary's share of federal distributable net income from Arizona sources.

### Part II - Beneficiary's Share of Fiduciary Adjustment Related to Arizona Source Income

#### Line 3 -

Enter the net fiduciary adjustment to be allocated to the beneficiaries from Form 141AZ, Schedule C, line C14. If this is a negative amount, enter the amount in brackets.

#### Line 4 -

Enter the amount of line 3 related to Arizona source income that is allocated to **all** nonresident beneficiaries.

#### Line 5 -

Enter the amount of line 4 allocated to the beneficiary. If the result is a negative number, enter the number in brackets. This is the beneficiary's share of the fiduciary adjustment.

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## Instructions for Beneficiary

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The fiduciary uses Form 141AZ, Schedule K-1(NR), to report to you your share of the federal distributable income from Arizona sources and your share of fiduciary adjustment from the estate or trust.

Do not file this Schedule K-1(NR) with your return. Keep this Schedule K-1(NR) with your records. The fiduciary filed a copy of this form with the department.

Nonresident individual beneficiaries should enter the amount from Form 141AZ, Schedule K-1(NR), line 2, on Form 140NR, page 2, line B11, in the ARIZONA column.

Line 5 shows your share of the fiduciary adjustment from the estate or trust.

If the amount on line 5 is a positive number, you must report this amount as an *addition to income* on your Arizona return. If you are a nonresident individual, report this amount as an *other addition to income* on your Arizona Form 140NR, page 2, line C20.

If the amount on line 5 is a negative number, you must report this amount as a *subtraction from income* on your Arizona return. If you are a nonresident individual, report this amount as an *other subtraction from income* on your Arizona Form 140NR, page 2, line D31.