

2010 Filing Extension For Fiduciary Returns

Arizona Form 141AZ EXT

Use of Form 141AZ EXT

Use Form 141AZ EXT to apply for an extension of time to file an Arizona 141AZ.

Fiduciaries use this form to apply for an automatic five (5) month extension.

Also use Form 141AZ EXT to remit an extension payment whether you are requesting an Arizona extension or using a valid federal extension.

Enter the estate's or trust's federal employer identification number in the space provided.

Arizona will accept your federal extension for the period covered by the federal extension.

When to File

For 2010, you must file Form 141AZ EXT by April 18, 2011 (or by the original due date of the return).

Complete Form 141AZ EXT to request an automatic five (5) month extension (fiduciaries filing Arizona Form 141AZ). Mark your envelope "Extension Request."

If you are not sending a payment with your request, mail the request to: Arizona Department of Revenue, PO Box 52138, Phoenix AZ 85072-2138.

If you are sending a payment with this request, mail the request to: Arizona Department of Revenue, PO Box 29085, Phoenix AZ 85038-9085.

The department will not return a copy of the Form 141AZ EXT to you. Be sure to keep a copy of the completed Form 141AZ EXT.

An extension does not extend the time to pay your income tax. You must still pay your tax liability by April 18 (or by the original due date of your return). If you do not pay at least 90% of the tax liability disclosed by your return by the return's original due date, you will be subject to the extension underpayment penalty. We charge interest from the original due date to the date of payment.

Extension Underpayment Penalty: We impose this penalty if you do not pay at least 90% of the tax liability shown on your return filed under an extension by the return's original due date. The extension underpayment penalty is $\frac{1}{2}$ of 1% (.005) of the tax not paid for each 30 day period or fraction of a 30 day period. We impose this penalty from the original due date of the return until you pay the tax. The extension underpayment penalty cannot exceed 25% of the unpaid tax. If we charge you the extension underpayment penalty, we will not charge you the late payment penalty under Arizona Revised Statutes section 42-1125.D.

Making Your Payment

Check or money order

Fiduciaries filing Form 141AZ must make extension payments by check or money order.

Make your check or money order payable to Arizona Department of Revenue. Write the estate's or trust's EIN and **2010 extension** on the **front** of the check or money order. Attach the check or money order to the front of Form 141AZ EXT where shown.

Instructions Before Mailing

Make sure that you have completed all the information requested on the **front** of the form.

To avoid an extension underpayment penalty, make sure you pay at least 90% of your Arizona tax liability.