

2015 Estate or Trust Estimated Income Tax Payment Instructions

Arizona Form 141AZ ES

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 website 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 website 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 website and click on *Publications*.

Who Should Use Form 141AZ ES

A fiduciary making a voluntary estimated payment on behalf of an estate or a trust should use Form 141AZ ES.

General Information

- Please type or print the estate's or trust's employer identification number (EIN).
- Complete Form 141AZ ES using black ink.
- Once you make an estimated payment, you must file a tax return for that year in order to claim the estimated payment.
- You must round each estimated payment to whole dollars (no cents).
- Check only **one** box for the quarter for which this payment is made. Do not select more than one quarter. You must submit a separate form for each quarter for which a payment is made.
- Use the 2014 tax table to help estimate this year's tax liability.
- 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.

Voluntary Payments

Estates and trusts are not required to make Arizona estimated income tax payments. An estate or a trust may choose to make voluntary estimated income tax payments.

Taxpayers who elect to make voluntary estimated payments may choose one of the following three methods to make their payments.

Method 1: If you pay federal estimated tax, you can file Form 141AZ ES at the same time. The amount that you remit with Form 141AZ ES should be 10%, 15%, or 20% of the amount that you paid on the federal Form 1041-ES.

Method 2: You may pay installments using Form 141AZ ES. If you are a calendar year taxpayer, pay four installments by the following dates.

Installment	Due Date
First Quarter	April 15, 2015
Second Quarter	June 15, 2015
Third Quarter	September 15, 2015
Fourth Quarter	January 15, 2016

If you are a fiscal year tax filer

For fiscal year tax filers, the estate or trust may pay all of its estimated tax by the 15th day of the 4th month of its 2014 tax year; or in four equal installments due on the 15th day of the 4th, 6th, and 9th months of the current tax year, and the 1st month of the next fiscal year.

NOTE: *If any due date falls on a Saturday, Sunday, or legal holiday, you may make the installment by midnight on the next business day following that day.*

The sum of the amounts remitted should equal your estimated end-of-tax-year liability.

Method 3: You may file an Arizona Estimated Tax Payment Form 141AZ ES with a single, lump-sum payment before January 15, 2016. The payment should reflect your estimated end-of-tax-year liability.

Record of Estimated Income Tax Payments		
	Date Made	Amount
Amount of 2014 overpayment applied to 2015 estimated tax		.00
Payment # 1		.00
Payment # 2		.00
Payment # 3		.00
Payment # 4		.00
Total:		.00

Sending Your Payment

Fiduciaries filing Form 141AZ ES making estimated payments must make those payments by check or money order.

Check or money order

Fill in the amount of your payment on Form 141AZ ES. Round your payment to the nearest dollar. Include the estate's or trust's EIN and tax year on the check or money order. Make your check payable to Arizona Department of Revenue and include it with the return.

Mail the check along with Form 141AZ ES to:

Arizona Department of Revenue
PO Box 29085
Phoenix, AZ 85038-9085

The department cannot accept checks or money orders in foreign currency. You must make payment in U.S. dollars.