

2015 Application for Filing Extension For Fiduciary Returns

Arizona Form 141AZ EXT

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*.

Purpose of Form

Use Form 141AZ EXT to apply for an extension of time to file a Form 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 (EIN) in the space provided.

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

Foreign Addresses

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.

When to File

For 2015, you must file Form 141AZ EXT by the original due date of the return.

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

For calendar year filers: *Because Emancipation Day (legal holiday) is on Saturday, April 16, 2016, and will be observed on April 15, 2016, you have until Monday, April 18, 2016, to file the extension.*

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% (.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: The estate or trust may be charged this penalty if it does not pay at least 90% of the tax liability shown on your return filed under an extension by the return's original due date. This penalty is ½ 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 the tax is paid. This 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 § 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 **2015 extension** on the **front** of the check or money order. Include the check or money order with Form 141AZ EXT.

Instructions Before Mailing

Make sure that you have completed all of 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.

Mailing Instructions

If you are **sending a payment** with this request, mail the request to:

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

If you are **not sending a payment** with this request, mail the request to:

Arizona Department of Revenue
Extension Request
PO Box 52138
Phoenix, AZ 85072-2138

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 for your record.