

**ARIZONA FORM
141AZ**

Arizona Fiduciary Income Tax Return

2004

For the year January 1 - December 31, 2004, or fiscal year beginning [M M D D], [Y Y] and ending [M M D D], [Y Y]. **66**

PRINT NAME OF ESTATE OR TRUST 1	DECEDENT'S SOCIAL SECURITY NUMBER
PRINT NAME AND TITLE OF FIDUCIARY 2	TRUST'S OR ESTATE'S FEDERAL I.D. NUMBER

ADDRESS OF FIDUCIARY - NUMBER AND STREET, OR RURAL ROUTE 3	FOR DOR USE ONLY									
CITY, TOWN OR POST OFFICE STATE ZIP CODE 4										
Check if: <table style="width:100%; border: none;"> <tr> <td style="width:30%;">5a <input type="checkbox"/> Resident Estate</td> <td style="width:30%;">5c <input type="checkbox"/> Resident Trust</td> <td style="width:40%;">88</td> </tr> <tr> <td>5b <input type="checkbox"/> Nonresident Estate</td> <td>5d <input type="checkbox"/> Nonresident Trust</td> <td></td> </tr> </table>	5a <input type="checkbox"/> Resident Estate	5c <input type="checkbox"/> Resident Trust	88	5b <input type="checkbox"/> Nonresident Estate	5d <input type="checkbox"/> Nonresident Trust					
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5b <input type="checkbox"/> Nonresident Estate	5d <input type="checkbox"/> Nonresident Trust									
Check applicable box(es): <table style="width:100%; border: none;"> <tr> <td style="width:33%;">6 <input type="checkbox"/> 1 Amended Return</td> <td style="width:33%;"><input type="checkbox"/> Decedent's Estate</td> <td style="width:34%;"><input type="checkbox"/> Simple Trust</td> </tr> <tr> <td><input type="checkbox"/> 2 Final Return</td> <td><input type="checkbox"/> Bankruptcy Estate</td> <td><input type="checkbox"/> Complex Trust</td> </tr> <tr> <td><input type="checkbox"/> Initial Return</td> <td><input type="checkbox"/> Grantor Trust</td> <td><input type="checkbox"/> Charitable Remainder Trust</td> </tr> </table>	6 <input type="checkbox"/> 1 Amended Return	<input type="checkbox"/> Decedent's Estate	<input type="checkbox"/> Simple Trust	<input type="checkbox"/> 2 Final Return	<input type="checkbox"/> Bankruptcy Estate	<input type="checkbox"/> Complex Trust	<input type="checkbox"/> Initial Return	<input type="checkbox"/> Grantor Trust	<input type="checkbox"/> Charitable Remainder Trust	81 80 82 CHECK ONE if filing under an extension: 4 month extension 82D <input type="checkbox"/> 6 month extension 82F <input type="checkbox"/>
6 <input type="checkbox"/> 1 Amended Return	<input type="checkbox"/> Decedent's Estate	<input type="checkbox"/> Simple Trust								
<input type="checkbox"/> 2 Final Return	<input type="checkbox"/> Bankruptcy Estate	<input type="checkbox"/> Complex Trust								
<input type="checkbox"/> Initial Return	<input type="checkbox"/> Grantor Trust	<input type="checkbox"/> Charitable Remainder Trust								

7 Federal taxable income: Resident estates or trusts, enter federal taxable income from federal Form 1041. Nonresident estates or trusts, enter the amount from Arizona Form 141AZ, Schedule A, line A6	7	
8 Net fiduciary adjustment: Enter the amount from Form 141AZ, Schedule B, line B10. If a negative number, enter that number in brackets	8	
9 Net fiduciary adjustment allocated to beneficiaries: Enter the amount from Form 141AZ, Schedule C, line C17	9	
10 Net fiduciary adjustment allocated to fiduciary: Enter the amount from Form 141AZ, Schedule C, line C18	10	
11 Subtotal: If the amount on line 10 is a positive number, add the amount on line 10 to line 7. If the amount on line 10 is a negative number, subtract the amount on line 10 from line 7	11	
12 Income of a trust established as a Medical Savings Account	12	
13 Arizona Taxable Income: Subtract line 12 from line 11	13	
14 Tax on amount on line 13: See Tax Rate Table on page 10 of the instructions	14	
15 - 16 Clean Elections Fund Tax Reduction: See instructions, page 7	15 <input type="checkbox"/>	
17 Reduced tax: Subtract line 16 from line 14	17	
18 Credit for taxes paid to other states or countries	18	
19 Subtract line 18 from line 17. If line 18 is more than line 17, enter zero	19	
20 Clean Elections Fund Tax Credit from worksheet on page 8 of the instructions	20	
21 Balance of tax: Subtract line 20 from line 19. If line 20 is more than line 19, enter zero	21	
22 Arizona estimated tax payments	22	
23 Payment with extension	23	
24 Arizona income tax withheld: see instructions	24	
25 Payment with original return (if amending) plus all payments after return was filed	25	
26 Total payments: Add lines 22 through 25	26	
27 Refund from original return (if amending)	27	
28 Balance of payments: Subtract line 27 from line 26	28	
29 Voluntary gift to the Citizen's Clean Elections Fund	29	
30 Balance due: Subtract line 28 from line 21, then add line 29 to the result. Make check payable to Arizona Department of Revenue; include SSN or FEIN on payment	30	
31 Refund due: Subtract lines 21 and 29 from line 28	31	
32 Amount of line 31 to be applied to your 2005 estimated tax	32	

Continued on page 2 →

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 B8t.....	B9		
B10 Net adjustment: Line B4 minus line B9. 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, attach an additional schedule.....	C13			
C14	Fiduciary	C14			
C15	Total: Add lines C13 and C14. This should total the federal distributable net income	C15			
C16	Enter the fiduciary adjustment from Form 141AZ, Schedule B, line B10.....	C16			
C17	Multiply the amount on line C16 by the percentage on line C13. Enter the result here and also on Form 141AZ, page 1, line 9.	C17			
C18	Multiply the amount on line C16 by the percentage on line C14. Enter the result 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: Line D7 minus line D8	D9			

Schedule E

Questions:

- E1 Check 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 YES NO
- E4 Was a fiduciary return filed the preceding year? YES NO
- E5 Check 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, state the name and address of the grantor:

PLEASE SIGN HERE	<i>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.</i>	
	▶ _____ SIGNATURE OF FIDUCIARY OR OFFICER REPRESENTING FIDUCIARY	_____ DATE
	▶ _____ SIGNATURE OF PERSON OTHER THAN TAXPAYER OR AGENT	_____ DATE
	_____ ADDRESS OF FIDUCIARY OR OFFICER	_____ NAME OF FIRM OR EMPLOYER, IF ANY
	_____ PREPARER'S TIN	
<p>If you are sending a payment with this return, mail to Arizona Department of Revenue, PO Box 52016, Phoenix, AZ, 85072-2016.</p> <p>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.</p> <p>If you are filing a <u>final</u> Form 141AZ, mail to Fiduciary Unit, Arizona Department of Revenue, 1600 West Monroe, Room 520, Phoenix, AZ, 85007-2650.</p>		

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.

Address requests to:
 Fiduciary Unit Certificate Request
 Arizona Department of Revenue
 1600 West Monroe, Room 520
 Phoenix, AZ 85007-2650