

# 2017 Estate or Trust Estimated Income Tax Payment Instructions

# Arizona Form 141AZ ES

## 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](http://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

To view or print the department's publications, 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 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 2016 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 18, 2017. Because April 15, 2017, falls on a Saturday and District of Columbia Emancipation Day will be observed on April 17, 2017, you have until Tuesday, April 18, 2017, to make this payment.
Second Quarter	June 15, 2017
Third Quarter	September 15, 2017
Fourth Quarter	January 16, 2018. Because January 15, 2018, is Martin Luther King Day, you have until January 16, 2018, to make this payment.

## Fiscal year tax filer

If you are a fiscal year tax filer, use the due dates established for the federal filing.

**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 Form 141AZ ES with a single, lump-sum payment before January 16, 2018. The payment should reflect your estimated end-of-tax-year liability.

Record of Estimated Income Tax Payments		
	Date Made	Amount
Amount of 2016 overpayment applied to 2017 estimated tax		
Payment # 1		
Payment # 2		
Payment # 3		
Payment # 4		
Total:		

## **Sending Your Payment**

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

### **Check or money order**

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.