

# 2013 Application for Filing Extension For Fiduciary Returns

# Arizona Form 141AZ EXT

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## Phone Numbers

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### 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 Internet home page 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 home page 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 home page and click on *Publications*.

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## Purpose of Form

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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.

### 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.

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## When to File

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For 2013, you must file Form 141AZ EXT by April 15, 2014 (or by the original due date of the return).

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

**An extension does not extend the time to pay your income tax.** You must still pay your tax liability by April 15 (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:** 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 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 you pay the tax. The extension underpayment penalty cannot exceed 25% (.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).

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## Making Your Payment

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### 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 employer identification number (EIN) and **2013 extension** on the **front** of the check or money order. Attach the check or money order to the upper left hand corner of Form 141AZ EXT, where shown.

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## Instructions Before Mailing

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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.

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## Mailing Instructions

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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.