

2017 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

To view or print the department's publications, go to our website and click on *Publications*.

Purpose of Form

Fiduciaries use Form 141AZ EXT to apply for an automatic 5½-month extension to file an estate or trust income tax return on Form 141AZ.

Also use Form 141AZ EXT to remit an extension payment whether you are requesting an Arizona extension or using a valid federal extension.

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

NOTE: *A Qualified Funeral Trust using a federal extension (Form 7004) will be allowed the same extension period (6-months) to file Form 141AZ. For calendar year filers, the extended due date for the return is October 15, 2018.*

Enter the estate or trust's federal employer identification number (EIN) in the space provided

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

You must file Form 141AZ EXT by the original due date of the return.

Complete Form 141AZ EXT to request an automatic 5½-month extension (fiduciaries filing Form 141AZ). Mark your envelope "Extension Request."

For calendar year filers: *Because April 15, 2018, falls on a Sunday and District of Columbia Emancipation Day will be observed on Monday, April 16, 2018, you have until Tuesday, April 17, 2018, to file the extension.*

Because September 30, 2018, falls on a Sunday, your extended due date will be Monday, October 1, 2018.

An extension does not extend the time to pay your income tax. You must still pay your tax liability by April 17, 2018 (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 EXT must make extension payments by check or money order.

Make your check or money order payable to Arizona Department of Revenue. Write the estate or trust's EIN and **2017 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.