

DO NOT STAPLE ANY ITEMS TO THE RETURN.

For the [] calendar year 2022 or [] fiscal year beginning [M,M,D,D] 2,0,2,2 and ending [M,M,D,D] Y,Y,Y,Y. [66]

82E [] Check box 82E if filing under extension

Name of Estate or Trust, EIN, Name and Title of Fiduciary, Address of Fiduciary, City, Town or Post Office, State, ZIP Code, Daytime Phone Number of Fiduciary/Representative

REVENUE USE ONLY. DO NOT MARK IN THIS AREA. [88]

[81] PM [80] RCVD

Check ONLY ONE box:

- [5a] Resident Estate, [5b] Nonresident Estate, [5c] Resident Trust, [5d] Nonresident Trust

Check applicable box(es). For boxes A through H, check ONLY ONE box:

- [6] 1 Amended Return, 2 Final Return, 3 Initial Return, A Decedent's Estate, B Bankruptcy Estate, C Grantor Trust, D Simple Trust, E Complex Trust, F Charitable Remainder Trust, G Qualified Funeral Trust - Separate Return, H Qualified Funeral Trust - Composite Return

Table with 3 columns: Line number, Description, Amount. Includes lines 7-31 for income, adjustments, and tax payments.

Direct Deposit of Refund: Check box 31A if your deposit will be ultimately placed in a foreign account; see instructions. 31A []

[98] C [] Checking or S [] Savings, ROUTING NUMBER, ACCOUNT NUMBER

SCHEDULE A Nonresident Estate or Trust Source Income Schedule

Only nonresident estates and nonresident trusts complete Schedule A. Arizona resident estates and Arizona resident trusts should not complete Schedule A.

		FEDERAL COLUMN	ARIZONA COLUMN
A1 Income (specify type):			
A1(a) _____	A1(a)	00	00
A1(b) _____	A1(b)	00	00
A1(c) _____	A1(c)	00	00
A1(d) _____	A1(d)	00	00
A1(e) _____	A1(e)	00	00
A1(f) _____	A1(f)	00	00
A1(g) _____	A1(g)	00	00
A2 Total Income: Add lines A1(a) through A1(g)	A2	00	00
A3 Deductions (specify):			
A3(a) _____	A3(a)	00	00
A3(b) _____	A3(b)	00	00
A3(c) _____	A3(c)	00	00
A3(d) _____	A3(d)	00	00
A3(e) _____	A3(e)	00	00
A3(f) _____	A3(f)	00	00
A3(g) _____	A3(g)	00	00
A4 Total deductions: Add lines A3(a) through A3(g).....	A4	00	00
A5 Federal Taxable Income: Subtract line A4 from line A2 in the Federal column	A5	00	
A6 Arizona Gross Income: Subtract line A4 from line A2 in the Arizona column. Enter the difference here and also on Form 141AZ, page 1, line 7	A6		00

SCHEDULE B Fiduciary Adjustment

Fiduciary adjustment increasing federal taxable income			
B1 Positive Arizona fiduciary adjustment from another estate or trust	B1		00
B2 Non-Arizona municipal bond interest	B2		00
B3 Other additions to federal taxable income. See instructions	B3		00
B4 Total: Add lines B1 through B3.....	B4		00
Fiduciary adjustment decreasing federal taxable income			
B5 Negative Arizona fiduciary adjustment from another estate or trust	B5		00
B6 Interest received on U.S. obligations	B6		00
B7 Refunds from other states.....	B7		00
B8 Reserved.....	B8		
B9 Other subtractions from federal taxable income. See instructions	B9		00
B10 Total: Add lines B5 through B9.....	B10		00
B11 Net adjustment: Subtract line B10 from line B4 and enter the difference. Also, enter the difference on Form 141AZ, page 1, line 8 and on Schedule C, line C14.....	B11		00

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		\$ 00	%
C2		\$ 00	%
C3		\$ 00	%
C4		\$ 00	%
C5		\$ 00	%
C6		\$ 00	%
C7		\$ 00	%
C8		\$ 00	%
C9		\$ 00	%
C10		\$ 00	%
C11	Subtotal: If more than 10 beneficiaries, include an additional schedule.....	\$ 00	%
C12	Fiduciary.....	\$ 00	%
C13	Total: Add lines C11 and C12. This should total the federal distributable net income.....	\$ 00	100 %
C14	Enter the fiduciary adjustment from Form 141AZ, Schedule B, line B11 here and also on Form 141AZ Schedule K-1, line 1 or Form 141AZ Schedule K-1(NR), line 3	C14	00
C15	Multiply the amount on line C14 by the percentage on line C11. Enter the result here and also on Form 141AZ, page 1, line 9	C15	00
C16	Multiply the amount on line C14 by the percentage on line C12. Enter the result here and also on Form 141AZ, page 1, line 10.....	C16	00

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 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	00		00
D2	Interest.....	D2	00		00
D3	Partnership/fiduciary income	D3	00		00
D4	Net rents and royalties.....	D4	00		00
D5	Net profit (loss) business	D5	00		00
D6	Other income.....	D6	00		00
D7	Total: Add lines D1 through D6.....	D7	00		00
D8	Expenses.....	D8	00		00
D9	Federal distributable income: Subtract line D8 from line D7 and enter the difference here. Also, enter the amount from column (c) on Form 141AZ Schedule K-1(NR), line 1.....	D9	00		00

Name of Estate or Trust (as shown on page 1)	EIN (If this is a Grantor Trust, see instructions)
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SCHEDULE E Questions

For Estates and Trusts: Questions E1 through E4

- E1 Check the box if this return is for a short taxable year
- E2 Date of decedent's death or date the trust was established MMDDYYYY
- E3 Was a fiduciary return filed for the preceding taxable year? YES NO
CASH ACCRUAL
- E4 Check the box to indicate whether this return was prepared on a cash or accrual basis:

For Estates: Questions E5 and E6

- E5 Have Arizona income tax returns been filed for the four (4) years preceding date of death? YES NO
If "No", please explain:
- 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.

For Grantor Trusts: Question E7

- E7 If return is for a grantor trust, enter the name and address of the grantor. If grantor died before filing this return, check here Do not complete E7.

PLEASE SIGN BELOW			
Under penalties of perjury, I declare that I have read this return and any documents with it, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
→ _____ SIGNATURE OF FIDUCIARY OR OFFICER REPRESENTING FIDUCIARY	DATE	→ _____ PAID PREPARER'S SIGNATURE	DATE
→ _____ SIGNATURE OF PERSON OTHER THAN TAXPAYER OR AGENT	DATE	_____ FIRM NAME OF PAID PREPARER (PREPARER'S NAME IF SELF-EMPLOYED)	
_____ STREET ADDRESS OF FIDUCIARY OR OFFICER		_____ STREET ADDRESS OF PAID PREPARER	
_____ CITY STATE ZIP CODE	_____ CITY STATE ZIP CODE	_____ CITY STATE ZIP CODE	_____ CITY STATE ZIP CODE
_____ EMPLOYER OR FIRM NAME OF FIDUCIARY/OFFICER, IF ANY		_____ PHONE NO. (include area code)	_____ PAID PREPARER'S TIN

- If you are sending a payment with this return, mail to:
Arizona Department of Revenue, PO Box 52016, Phoenix, AZ 85072-2016.
Include the payment with Form 141AZ.
Make check payable to Arizona Department of Revenue and include your EIN and tax year on your payment.

- 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.

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 page 3 of the instructions for details. Make requests for an income tax certificate separately. Do not include requests for the income tax certificate with Form 141AZ.