

Do not mail this form to the Arizona Department of Revenue. *The ERO must retain this document a minimum of four years.*

Name of Estate or Trust	EIN (If this is a Grantor Trust, enter SSN)
Name and Title of Fiduciary	

PART 1 – PURPOSE

- To certify the truthfulness, correctness, and completeness of the estate or trust’s electronic income tax return.
- To authorize the Electronic Return Originator (ERO) to affirm that the fiduciary wishes to use the fiduciary’s electronic signature to the estate or trust’s federal income tax return as the fiduciary’s signature to the estate or trust’s electronic Arizona income tax return.

PART 2 – TAX RETURN INFORMATION

1 Federal Taxable Income		00
2 Arizona Taxable Income		00
3 Balance of Tax		00

Check box 4 or box 5:

4 <input type="checkbox"/> REFUND: Enter the amount of refund.....		00
5 <input type="checkbox"/> AMOUNT OWED: Enter the amount owed		00

PART 3 – FINANCIAL INSTITUTION INFORMATION

Must be present when requesting direct debit or deposit.

Foreign Account Deposit/Debit: See instructions below.

TYPE OF ACCOUNT ROUTING NUMBER

Checking Savings

ACCOUNT NUMBER

DIRECT DEBIT REQUEST DATE DIRECT DEBIT PAYMENT AMOUNT

 \$

.00

Box 4 Checkbox – Refund: The estate or trust is due a refund based on the information provided on its income tax return. The refund amount will be deposited in the account listed in the Financial Institution Information Section (Part 3).

Box 5 Checkbox – Amount Owed: The estate or trust owes taxes based on the information provided on its income tax return. The estate or trust has elected to direct debit for payment. The payment will be withdrawn from the account and on the date listed in the Financial Institution Information Section (Part 3).

Foreign Account Deposit/Debit Checkbox: Check the “Foreign Account Deposit/Debit” box if the estate or trust’s deposit will be ultimately placed in or come from a foreign account. If you check this box, do not enter the estate or trust’s account numbers. If this box is checked, we will not direct deposit or debit the account. If the estate or trust is due a refund, we will send a check instead. If the estate or trust owes tax, **the fiduciary must mail a check to the Arizona Department of Revenue, PO Box 52016, Phoenix, AZ 85072-2016.**

PART 4 – DECLARATION AND SIGNATURE AUTHORIZATION

Under penalties of perjury, I declare that I am a fiduciary of the above estate or trust and that I have examined a copy of the estate or trust’s electronic Arizona income tax return and accompanying schedules and statements for the **2023** tax year, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts of federal taxable income, Arizona taxable income, balance of tax, and refund (or amount owed) listed above are the amounts shown on the copy of the estate or trust’s electronic Arizona income tax return.

- 6a I consent that the refund be directly deposited as designated in the electronic portion of the estate or trust’s **2023** Arizona individual income tax return.
- 6b I do not want direct deposit of the estate or trust’s refund or the estate or trust is not receiving a refund.
- 6c I authorize the Arizona Department of Revenue (ADOR) and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the estate or trust’s Arizona taxes owed on this return. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

If I have filed a balance due return, I understand that if the ADOR does not receive full and timely payment of the tax liability by the original due date of the income tax return, the estate or trust will remain liable for the tax liability and all applicable interest and penalties. When electronically filing the estate or trust’s federal and state tax returns, I understand that if there is an error on the federal return, the state return will also be rejected.

(Sign only after completing Part 2)

I consent to the estate or trust’s Electronic Return Originator (ERO) or On-Line Service Provider (OLSP) sending an electronic Arizona income tax return and accompanying schedules and statements to ADOR, and I consent to my ERO or OLSP sending such information to ADOR through a transmitter. I consent to ADOR sending the estate or trust’s ERO, OLSP and/or transmitter an acknowledgement of receipt of transmission and an indication of whether or not the transmission of the return is accepted and, if the return is rejected, the reason(s) for the rejection. If the processing of the return or refund is delayed, I authorize ADOR to disclose to the estate or trust’s ERO, OLSP and/or transmitter the reason(s) for the delay, or when the refund was sent. If ADOR contacts the estate or trust’s ERO for a copy of the return, any documents or schedules to the return, and/or this authorization form, I authorize the estate or trust’s ERO to release copies of the requested documents to ADOR.

I authorize _____
(ELECTRONIC RETURN ORIGINATOR)

to make the election that I want the estate or trust’s electronic signature to the estate or trust’s electronic federal income tax return to serve as the estate or trust’s signature to the estate or trust’s electronic Arizona income tax return for the **2023** tax year. I understand that when the estate or trust’s ERO makes the election that the estate or trust’s electronic signature to the estate or trust’s federal income tax return will serve as the estate or trust’s signature to the estate or trust’s Arizona income tax return, I will have signed the estate or trust’s Arizona income tax return and declared under penalties of perjury that to the best of my knowledge and belief the return is true, correct and complete.

PLEASE SIGN	→	
	FIDUCIARY PEN AND INK SIGNATURE	DATE