



ARKANSAS FIDUCIARY INCOME TAX TAX CREDITS

Primary taxpayer's name/ trust (fiduciary) Primary's social security number/ FEIN (fiduciary)

IMPORTANT: SEE INSTRUCTIONS ON REVERSE SIDE OF THIS FORM

1. Other state tax credit: [Attach copy of other state tax return(s)] 1 • [] 00

If certificate is issued to an individual, leave FEIN box below blank.

2A. BIC Code [] FEIN [] Amount [] 00
2B. BIC Code [] FEIN [] Amount [] 00
2C. BIC Code [] FEIN [] Amount [] 00

2. Business incentive tax credit(s): (Add amounts from 2A to 2C) 2 • [] 00

3. TOTAL CREDITS: Add lines 1 through 2. Enter total on line 22, Form AR1002F/AR1002NR 3 [] 00

BUSINESS INCENTIVE CREDIT TYPES

Code Credit Type

- 0001...Advantage Arkansas
0002...Affordable Housing
0003...AR Plus
0004...AR Plus 50% Technology-Based
0005...AR Plus 75% Technology-Based
0006...AR Plus 100% Technology-Based
0008...Capital Development Company
0009...Child Care Facility
0010...Coal Mining Producing and Extracting
0011...Delta Geotourism
0013...Enterprise Zone
0014...Equipment Donation/Sale
0015...Equity Investment Incentive
0016...Existing Workforce Training
0017...Family Savings Initiative Act
0018...Historic Rehabilitation
0019...Low Income Housing
0020...Public Roads Incentive
0021...Research Park Authority
0022...Research and Development with Universities
0023...In-House Research Income Tax Credit
0024...In-House Research by Targeted Business Income Tax Credit
0025...In-House Research Area of Strategic Value Income Tax Credit
0026...Qualified Research
0028...Tourism Development

Code Credit Type

- 0029...Tuition Reimbursement Program
0030...Targeted Business Payroll
0031...Venture Capital Investment
0032...Youth Apprenticeship
0033...Youth Apprenticeship Work Base Learning
0034...Waste Reduction, Reuse or Recycle Equipment
0035...Water Impounded Outside Critical
0036...Water Impounded Within Critical
0037...Water Surface Outside Critical
0038...Water Surface Inside Critical
0039...Water Surface Inside Critical-Industrial or Commercial
0040...Water Land Leveling
0041...Wetland Riparian Zone Creation/Restoration
0042...Wetland Riparian Zone Conservation
0043...Central Business Improvement District Rehab and Dev
0044...Biodiesel Incentive Credit
0045...Recycle Equipment for Steel Manufacturer
0046...Recycle-Steel Manufacturer Amendment 82 Project Act 862
0047...Recycle-Expansion Project Act 1046
0048...Recycle-Steel Manufacturing Specialty Products Facility \$4M Act 1046
0049...Recycle-Steel Manufacturing Specialty Products Facility \$5M Act 1046
0050...Recycle-Steel Manufacturing Specialty Products Facility \$6.5M Act 1046
0051...Apprenticeship Program
0052...Major Historic Rehabilitation
0053...Delta Music Trail



INSTRUCTIONS FOR FORM AR1002-TC

LINE 1. Arkansas resident trusts can claim a credit for the income tax portion of taxes paid to other states. The income included on the Arkansas return must have been also taxed by the other state in order to claim the credit. **YOU MUST ATTACH TO YOUR ARKANSAS RETURN A SIGNED COPY OF THE TAX RETURN(S) YOU FILED WITH THE OTHER STATE(S).** Enter the amount of net income tax liability to the other state(s).

NOTE: This credit cannot exceed the Arkansas income tax on the same income and cannot exceed the total tax you owe Arkansas.

Nonresident trusts cannot claim this credit on their Arkansas return.

LINE 2. Enter the total allowable credit(s) claimed. Enter the BIC Code(s) and amount(s) lines 2A to 2C. **A copy of the tax credit certificate(s) or appropriate documentation relevant to the tax credit(s) claimed must be attached to the AR1002-TC.**

NOTE: Recent legislation may have amended, increased, or extended some of the provisions for Business Incentive Credits. Use of any credit is subject to the limitations and carryover provisions provided by the respective Arkansas statute. A summary of the Business Incentive Credit Programs can be found at: www.dfa.arkansas.gov. If you have questions, please contact the Tax Credits/Special Refunds Section at (501) 682-7106.

LINE 3. Enter the total on line 22, Form AR1002F/AR1002NR