



**STATE OF ARKANSAS
FIDUCIARY INCOME TAX RETURN**

For 2016 or fiscal year beginning _____

and ending _____

20 ____ •
Software ID
 • **DFA WEB**

Name of estate or trust ●		Federal Identification Number ●		Type of entity: Decedent's estate Simple trust Complex trust ESBT Grantor trust Charitable trust Bankruptcy estate Pooled income fund
Name and title of fiduciary or trustee ●		Date trust created		
Mailing address ●		<input checked="" type="checkbox"/> State or federal extension filed		
City ●	State or Province ●	ZIP ●	Country (if not U.S.)	
<input type="checkbox"/> ORIGINAL RETURN • <input type="checkbox"/> AMENDED RETURN • <input type="checkbox"/> FINAL RETURN		A. ALL INCOME		

Income 1. Interest income: 2. Ordinary dividends: 3. Net profit from trade or business: (attach schedule) 4. Capital gains: (see instructions) 5. Rents, royalties, partnerships, other estates and trusts, etc: (attach schedule) 6. Farm income: (attach schedule) 7. Other income: 8. TOTAL INCOME: (add Lines 1 through 7)	1 2 3 4 5 6 7 8 ●	00 00 00 00 00 00 00 00	1 2 3 4 5 6 7 8 ●	00 00 00 00 00 00 00 00						
	Deductions 9. Taxes: 10. Interest: 11. Charitable contributions: 12. Fees: (fiduciary/attorney/accountant/preparer) 13. Other deductions: 14. Total deductions: (add Lines 9 through 13) 15. Adjusted income before distributions: (subtract Line 14 from Line 8) 16. Amounts to be distributed to beneficiaries: 17. Adjusted income after distributions: (subtract Line 16 from Line 15)	9 10 11 12 13 14 15 16 17	00 00 00 00 00 00 00 00 00	9 10 11 12 13 14 ● 15 16 ● 17	00 00 00 00 00 00 00 00 00					
		Tax and Payments 18. Standard deduction: 19. NET TAXABLE INCOME: (subtract Line 18 from Line 17)	18	00	2200	00				
			20. TOTAL TAX: Enter tax from REGULAR TAX TABLE using the amount on Line 19, Column B:.....	19	00		00			
				21. Personal tax credit: 22. Other state tax credit: 23. Business Incentive Tax Credit: (attach AR1000TC).....	21	26 00				
					24. TOTAL CREDITS: (add Lines 21 through 23)	22 ●	00	24 ●	00	
						25. NET TAX: (subtract Line 24 from Line 20)	23 ●	00	25 ●	00
							26. Arkansas income tax withheld: (attach AR1099PT and/or 1099R) 27. Estimated tax paid or credit brought forward from last year: 28. Tax paid with extension: 29. Payments made with or after the filing of original return: (see instructions) 30. Total payments: (add Lines 26 through 29) 31. Overpayments received: (see instructions)	26 ● 27 ● 28 ● 29 ● 30 31 ●	00 00 00 00 00 00	
32. NET PAYMENTS: (subtract Line 31 from Line 30)								32 ●	00	
	33. Amount of overpayment: (if Line 32 is greater than Line 25, enter difference)							33 ●	00	
		34. Amount to be applied to 2017 estimated tax:						34 ●	00	
			35. AMOUNT TO BE REFUNDED TO YOU: (subtract Line 34 from Line 33)					35 ●	00	
				36. AMOUNT DUE: (if Line 32 is less than Line 25, enter difference)				36 ●	00	
					37. Attach Form AR2210 or AR2210A. If required, enter exception in box 37A <input type="checkbox"/> Penalty 37B <input type="checkbox"/> 37C TOTAL DUE <input type="checkbox"/> <i>Attach Form AR1002V to your payment. To pay by credit card see instructions.</i>			37A ● 37B ● 37C ●	00 00 00	

Under penalties of perjury, I declare that I have examined this return and to the best of my knowledge and belief, the statements are true and complete.

Fiduciary/trustee's signature _____ Date _____

Preparer's signature _____ Date _____

Name _____ ID/SSN _____

Address _____ City, state, and ZIP _____

May the Arkansas Revenue Agency discuss this return with the preparer shown above?
 Yes No**OFFICE USE ONLY**A



Schedule A: Capital Gains (Attach Federal Schedule D)

For net capital gains realized from:

Jan 1, 2016 - Jun 30, 2016..... 45% is tax exempt
Jul 1, 2016 - Dec 31, 2016 50% is tax exempt

	Federal Schedule D	(A) All Income	(B) Arkansas Only
1. Enter federal long-term capital gain or loss reported on Line 16, Schedule D, Form 1041.....	1 00	00	00
2. Enter adjustment, if any , for depreciation differences in federal and state amounts.....	2	00	00
3. Arkansas long-term capital gain or loss, add (or subtract) Line 1 and Line 2.....	3 ●	00 ●	00
4. Enter federal net short-term capital loss, if any , reported on Line 7, federal Schedule D, Form 1041	4 00	00	00
5. Enter adjustment, if any , for depreciation differences in federal and state amounts.....	5	00	00
6. Arkansas net short-term capital loss, add (or subtract) Line 4 and Line 5.....	6 ●	00 ●	00
7a. Arkansas net capital gain or loss (combine lines 3 and 6).....	7a ●	00 ●	00
If Line 7a is more than \$10,000,000, use WORKSHEET .			
If Line 7a is a loss skip to line 8.			
If Line 7a is a gain, answer questions A and B.			
Question A: Any transactions during Jan - June of 2016?.....		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
If NO then enter zero (0) on line 7b; if YES continue to Question B.			
Question B: Did transactions in Jan - June 2016 result in a net gain?.....		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
If NO then enter zero (0) on line 7b; if YES then enter the Jan - June net long-term capital gain on line 7b.			
7b. Net long-term capital gain: Jan - June 2016 transactions only.....	7b 00	00	00
7c. Enter the SMALLER of Line 7a or 7b.....	7c 00	00	00
7d. Subtract Line 7c from Line 7a.....	7d 00	00	00
7e. Multiply Line 7c by 55 percent (.55).....	7e 00	00	00
7f. Multiply Line 7d by 50 percent (.50).....	7f 00	00	00
8. Arkansas taxable amount (add Lines 7e and 7f, or if Line 7a is a loss enter the loss). If the WORKSHEET was used, then Line 9.....	8 00	00	00
9. Enter federal short-term capital gain, if any , reported on Line 7, federal Schedule D, Form 1041.....	9 00	00	00
10. Enter adjustment, if any , for depreciation differences in federal and state amounts.....	10 00	00	00
11. Arkansas short-term capital gain, add (or subtract) Line 9 and Line 10.....	11 ●	00 ●	00
12. Total taxable Arkansas capital gain or loss, add Lines 8 and 11. (Loss limited to \$3,000) Enter here and on AR1002F / AR1002NR.....	12 00	00	00

Schedule B: Income Distribution (Attach Federal K-1s)

Beneficiaries' share of income: _____	Number of beneficiaries who received distributions: _____				
FIRST AND LAST NAME or NAME OF ESTATE OR TRUST	SSN/FEIN	ADDRESS	ST	ZIP	AMOUNT
					00
					00
					00
					00
					00

Mail **TAX DUE** to: State Income Tax, P. O. Box 2144, Little Rock, AR 72203-2144

Mail **REFUND** to: State Income Tax, P. O. Box 1000, Little Rock, AR 72203-1000

Mail **AMENDED** to: State Income Tax, P. O. Box 3628, Little Rock, AR 72203-3628

Mail **NO TAX DUE** to: State Income Tax, P. O. Box 8026, Little Rock, AR 72203-8026