

2023 AR1002F



P1

ARKANSAS FIDUCIARY INCOME TAX RETURN

Software ID

DFA WEB

For 2023 or fiscal year beginning _____ and ending _____ 20 _____

Name of estate or trust •			Federal identification number •		Type of entity: Decedent's estate <input type="checkbox"/> Simple trust <input type="checkbox"/> Complex trust <input type="checkbox"/> ESBT <input type="checkbox"/> Grantor trust <input type="checkbox"/> Charitable trust <input type="checkbox"/> Bankruptcy estate <input type="checkbox"/> Pooled income fund <input type="checkbox"/>
Name and title of fiduciary or trustee •			Date trust created		
Mailing address •			<input type="checkbox"/> State or federal extension filed		
City •	State or province •	ZIP •	<input type="checkbox"/> Check if address is outside U.S. Foreign country		

INITIAL RETURN
 AMENDED RETURN
 FINAL RETURN

		A. ALL INCOME	B. ARKANSAS INCOME	
Income	1. Interest income:	00	1	00
	2. Ordinary dividends:	00	2	00
	3. Net profit from trade or business: (Attach schedule)	00	3	00
	4. Capital gains: (See instructions)	00	4	00
	5. Rents, royalties, partnerships, other estates and trusts, etc: (Attach schedule)	00	5	00
	6. Farm income: (Attach schedule)	00	6	00
	7. Other income: (See instructions)	00	7	00
	8. TOTAL INCOME: (Add lines 1 through 7)	00	8	00
Deductions	9. Taxes:	00	9	00
	10. Interest:	00	10	00
	11. Charitable contributions:	00	11	00
	12. Fees: (Fiduciary/attorney/accountant/preparer)	00	12	00
	13. Other deductions: (See instructions).....	00	13	00
	14. Total deductions: (Add lines 9 through 13)	00	14	00
	15. Adjusted income before distributions: (Subtract line 14 from line 8)	00	15	00
	16. Amounts to be distributed to beneficiaries:	00	16	00
	17. Adjusted income after distributions: (Subtract line 16 from line 15)	00	17	00
18. Standard deduction:			18	\$2,340 00
19. NET TAXABLE INCOME: (Subtract line 18 from line 17)			19	00
20. TOTAL TAX: Enter tax from REGULAR TAX TABLE using the amount on line 19, column B:			20	00
21. Personal tax credit:		\$29 00	21	
22. Other tax credit: (Attach AR1002-TC)		00	22	00
23. TOTAL CREDITS: (Add lines 21 through 22)			23	00
24. NON ESBT NET TAX: (Subtract line 23 from line 20)			24	00
24A. ESBT NET TAX: (Attach schedule)			24A	00
24B. TOTAL NET TAX: (Add lines 24 and 24A)			24B	00
Tax and Payments	25. Arkansas income tax withheld: (Attach AR 1099PT,1099R, AR-K1, and/or AR-K1FE) ..	00	25	00
	26. Estimated tax paid or credit brought forward from last year:	00	26	00
	27. Payment made with extension:	00	27	00
	28. Amended returns only-Enter previous payments:	00	28	00
	29. Total payments: (Add lines 25 through 28)	00	29	00
	30. Amended returns only-Enter previous overpayments:	00	30	00
	31. NET PAYMENTS: (Subtract line 30 from line 29)		31	00
	32. Amount of overpayment: (If line 31 is greater than line 24B, enter difference)		32	00
	33. Amount to be applied to 2024 estimated tax:	00	33	00
	34. AMOUNT TO BE REFUNDED TO YOU: (Subtract line 33 from line 32)		34	00
	35. AMOUNT DUE: (If line 31 is less than line 24B, enter difference)		35	00
36. Attach Form AR2210 or AR2210A. If required, enter exception in box 36A <input type="checkbox"/> Penalty 36B <input type="checkbox"/>		00	36	00
Pay Online: Please visit our secure website ATAP (Arkansas Taxpayer Access Point) at www.atap.arkansas.gov			36C	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 _____	May the Arkansas Revenue Agency discuss this return with the preparer? <input type="checkbox"/> Yes <input type="checkbox"/> No
Preparer's signature _____	Date _____	
Name _____ Telephone _____	PTIN/ID number _____	For Department Use Only
Address _____	City, state, and ZIP _____	



Schedule A: Capital Gains (Attach Federal Schedule D)

In Arkansas only 50% of net long term capital gain is taxed. 100% of short term capital gains is taxed.

Per Act 1488 of 2013, the amount of net capital gain in excess of ten million dollars (\$10,000,000) from a gain realized on or after January 1, 2014, is exempt from state tax.

Complete this schedule if you have a NET CAPITAL GAIN OR LOSS reported on federal Schedule D, federal Form 1041. The amount of capital loss that may be deducted after offsetting capital gains is limited to \$3,000.

Adjust your gains and losses for any depreciation differences, if any, in the federal and Arkansas amounts using lines 2, 5 and 10.*

*(Arkansas did not adopt the federal "bonus depreciation" provision from previous years. Therefore, there may be a difference in federal and Arkansas amounts of depreciation allowed.)

Table with 4 main columns: Federal Schedule D, (A) All Income, (B) Arkansas Only, and a description column. Rows 1-12 detailing capital gains and losses.

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

Beneficiaries' share of income: _____ Number of beneficiaries who received distributions: _____

Table with 6 columns: FIRST AND LAST NAME or NAME OF ESTATE OR TRUST, SSN/FEIN, ADDRESS, ST, ZIP, AMOUNT. Multiple rows for beneficiary data.