2018 AR1002NR

FTNR181

•2018

ARKANSAS FIDUCIARY INCOME TAX RETURN

Nonresident

For 2018 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 ●	● ☐ State or federal extension filed	
City ● / State or Province ● / ZIP ●	☐ Check if address is outside U.S. Foreign Country	

☐ ORIGINAL RETURN ● ☐ AMENDED RETURN ● ☐ FINAL RETURN

			A. ALL INCOME			B. ARKANSAS INCOME	
Income	1. Interest income:	1		00	1		00
	2. Ordinary dividends:	2		00	2		00
	3. Net profit from trade or business: **(Attach schedule)**	3		00	3		00
	4. Capital gains: **(See instructions)**	4		00	4		00
	5. Rents, royalties, partnerships, other estates and trusts, etc: **(Attach schedule)**	5		00	5		00
	6. Farm income: **(Attach schedule)**	6		00	6		00
	7. Other income:	7		00	7		00
	8. **TOTAL INCOME: (Add Lines 1 through 7)**	8		00	8	●	00
Deductions	9. Taxes:	9		00	9		00
	10. Interest:	10		00	10		00
	11. Charitable contributions:	11		00	11		00
	12. Fees: **(Fiduciary/Attorney/Accountant/Preparer)**	12		00	12		00
	13. Other deductions:	13		00	13		00
	14. Total deductions: **(Add Lines 9 through 13)**	14		00	14	●	00
	15. Adjusted income before distributions: **(Subtract Line 14 from Line 8)**	15		00	15		00
	16. Amounts to be distributed to beneficiaries:	16		00	16	●	00
	17. Adjusted income after distributions: **(Subtract Line 16 from Line 15)**	17		00	17		00
	18. Standard deduction:	18	$2,200	00			
	19. **NET TAXABLE INCOME: (Subtract Line 18 from Line 17)**	19		00			
Tax and Payments	20. **TOTAL TAX:** Enter tax from **REGULAR TAX TABLE** using the amount on Line 19, Column A:	20			20		00
	21. Personal tax credit:	21	$26	00			
	22. Other state tax credit:	22	●	00			
	23. Business Incentive Tax Credit: **(Attach AR1000TC)**	23	●	00			
	24. **TOTAL CREDITS: (Add Lines 21 through 23)**	24			24	●	00
	25. **NET TAX: (Subtract Line 24 from Line 20)**	25			25	●	00
	25A. Enter the amount from Line 17, Column B:	25A	●	00			
	25B. Enter the amount from Line 17, Column A:	25B	●	00			
	25C. Divide Line 25A by Line 25B and enter decimal here:	25C			25C	●	
	25D. **APPORTIONED NET TAX: (Multiply Line 25 by Line 25C)**	25D			25D	●	00
	26. Arkansas income tax withheld: **(Attach AR1099PT and/or 1099R)**	26	●	00			
	27. Estimated tax paid or credit brought forward from last year:	27	●	00			
	28. Tax paid with extension:	28	●	00			
	29. Payments made with or after the filing of original return: **(See instructions)**	29	●	00			
	30. Total payments: **(Add Lines 26 through 29)**	30		00			
	31. Overpayments received: **(See instructions)**	31	●	00			
	32. **NET PAYMENTS: (Subtract Line 31 from Line 30)**	32			32	●	00
	33. Amount of overpayment: **(If Line 32 is greater than Line 25D, enter difference)**	33			33	●	00
	34. Amount to be applied to 2019 estimated tax:	34	●	00			
	35. **AMOUNT TO BE REFUNDED TO YOU: (Subtract Line 34 from Line 33)**	35			35	●	00
	36. **AMOUNT DUE: (If Line 32 is less than Line 25D, enter difference)**	36			36	●	00
	37. **Attach Form AR2210 or AR2210A. If required, enter exception in box 37A** ● ☐ Penalty 37B ●			00			
	Attach Form AR1002V to your payment. To pay by credit card see instructions **TOTAL DUE**	37C			37C	●	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

For Department Use Only

A ●

FTNR182

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.)**

		Federal Schedule D		(A) All Income		(B) Arkansas Only	
1.	Enter federal long-term capital gain or loss reported on Line 16, federal 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
7b.	If the amount on line 7a is over $10,000,000, only enter $10,000,000. If less than $10,000,000, enter the total amount 7b				00		00
8.	Arkansas taxable amount, if a gain multiply Line 7b by 50 percent (.50), otherwise enter loss 8				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
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

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