

# AR1002NR

# STATE OF ARKANSAS Nonresident Fiduciary Return

# 2004

For 2004 or Fiscal Year beginning \_\_\_\_\_ and ending \_\_\_\_\_ 20\_\_.

Name of Estate or Trust •		<b>Type of Entity:</b> <input type="checkbox"/> 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
Address - Street and Number, P. O. Box or Rural Route •	Federal Identification Number •	
City, Town, or Post Office, State and Zip Code •	Date trust created	

<input type="checkbox"/> ORIGINAL RETURN	<input type="checkbox"/> AMENDED RETURN	<input type="checkbox"/> FINAL RETURN	A. FEDERAL RETURN	B. ARKANSAS INCOME
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Income	1.	Interest Income: .....	1	00		1	00
	2.	Ordinary Dividends: .....	2	00		2	00
	3.	Net Profit from Trade or Business: <i>(Attach Schedule)</i> .....	3	00		3	00
	4.	Capital Gains: <i>(See Instructions)</i> .....	4	00		4	00
	5.	Rents, Royalties, Partnerships, other Estates and Trusts, etc: <i>(Attach Schedule)</i> .....	5	00		5	00
	6.	Farm Income or (Loss): .....	6	00		6	00
	7.	Other Income: .....	7	00		7	00
	8.	Total Income: <i>(Add Lines 1 through 7)</i> .....	8	00	•	8	00
Deductions	9.	Interest .....	9	00		9	00
	10.	Taxes .....	10	00		10	00
	11.	Fiduciary Fees .....	11	00		11	00
	12.	Charitable Deduction .....	12	00		12	00
	13.	Attorney, Accountant, and Return Preparer Fees .....	13	00		13	00
	14.	Other Deductions .....	14	00		14	00
	15.	Total Deductions: <i>(Add Line 9 through Line 14)</i> .....	15	00	•	15	00
	16.	Adjusted Income <i>(Subtract Line 15 from Line 8)</i> .....	16	00		16	00
	17.	Amounts to be Distributed to Beneficiaries: .....	17	00	•	17	00
	18.	Net Taxable Income: <i>(Subtract Line 17 from Line 16)</i> .....	18	00		18	00
Tax and Payments	19.	Enter Tax from <b>REGULAR TAX TABLE 2</b> using the Amount on Line 18, Column A: .....	19			19	00
	20.	3% surcharge <i>(Multiply Line 19 by .03)</i> .....	20			20	00
	21.	Total Tax <i>(Add Lines 19 and 20)</i> .....	21		•	21	00
	22.	Personal Tax Credit: .....	22	20	00		
	23.	Other State Tax Credit: .....	23	•	00		
	24.	Business and Incentive Tax Credit: .....	24	•	00		
	25.	Total Tax Credits: <i>(Add Line 22 through Line 24)</i> .....	25			25	00
	26.	Tax Liability: <i>(Subtract Line 25 from Line 21)</i> .....	26	•		26	00
	26A.	Enter the Amount from Line 18, Column B: .....	26A		00		
	26B.	Enter the Amount from Line 18, Column A: .....	26B		00		
	26C.	Divide Line 26A by Line 26B and enter percentage here: .....	26C			26C	%
	26D.	Apportioned Tax Liability: <i>(Multiply Line 26 by Line 26C)</i> .....	26D	•		26D	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: <i>(See Instructions)</i> .....	29	•	00			
30.	Total Payments: <i>(Add Line 27 through Line 29)</i> .....	30		00			
31.	Overpayments Received: <i>(See Instructions)</i> .....	31	•	00			
32.	Net Payments: <i>(Subtract Line 31 from Line 30)</i> .....	32			32	00	
33.	Amount of Overpayment: <i>(If Line 32 is greater than Line 26D, enter difference)</i> .....	33	•		33	00	
34.	Amount to be Applied to 2005 Estimated Tax: .....	34	•	00			
35.	<b>AMOUNT TO BE REFUNDED TO YOU:</b> <i>(Subtract Line 34 from Line 33)</i> .....	35	•		35	00	
36.	AMOUNT DUE: <i>(If Line 32 is less than Line 26D, enter difference)</i> .....	36	•		36	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.

	<b>OFFICE USE ONLY</b>
Fiduciary's Signature _____ Date _____	A •
Preparer's Signature _____ Date _____	B •
Name _____ ID/SSN •	C •
Address _____ City, State, and Zip _____	D •
	E •
	F •
	G •
AR1002NR (R 08/04) May the Arkansas Revenue Agency discuss this return with the preparer shown above? <input type="checkbox"/> Yes <input type="checkbox"/> No	H •

## Schedule A: Capital Gains Worksheet (Attach Federal Schedule D, Form 1041)

Arkansas has not adopted the depreciation provisions contained in the Job Creation Workers Act of 2002 and the Jobs and Growth Tax Relief Reconciliation Act of 2003. While the new depreciation provisions may be used for federal returns, Arkansas operates under a different tax code. On Arkansas income tax returns, taxpayers must file following the rules in sections 167, 168, 179, and 179A under the Internal Revenue Code of 1986, enacted January 1, 1999. Arkansas does not recognize the 50% bonus depreciation or the increased Section 179 expense provisions, therefore there may be differences in the Arkansas and the federal basis of assets that you dispose of during the year. These and any other differences should be reconciled using the adjustment lines in the worksheet below.

You can find more information about Arkansas tax code, or file your income tax electronically, by visiting the Department of Finance and Administration web site at [www.arkansas.gov/dfa](http://www.arkansas.gov/dfa)

Complete this worksheet if you have a NET CAPITAL GAIN OR LOSS reported on Schedule D, Federal Form 1041. Adjust your gains and losses for any differences in the federal and Arkansas amounts using Lines 2, 5 and 10.

	Per Sch D, Form 1041	Arkansas
1. Enter Federal Long-Term Capital Gain or Loss reported on Line 12, Schedule D, Form 1041. .... 1	00	00
2. Enter adjustment, if any, for differences in federal and state amounts. .... 2		00
3. Arkansas Long-Term Capital Gain or Loss, add (or subtract) Line 1 and Line 2. .... 3		00
4. Enter Federal Net Short-Term Capital Loss, if any, reported on Line 5, Schedule D, Form 1041. .... 4	00	00
5. Enter adjustment, if any, for differences in federal and state amounts. .... 5		00
6. Arkansas Net Short-Term Capital Loss, add (or subtract) Line 4 and Line 5. .... 6		00
7. Arkansas Net Capital Gain or Loss (If gain, subtract Line 6 from 3. If loss add Lines 6 and 3) ..... 7		00
8. Arkansas Taxable Amount. If a gain, multiply Line 7 by 70 percent (.70), otherwise enter loss. .... 8		00
9. Enter Federal Short-Term Capital Gain, if any, reported on Line 5, Schedule D, Form 1041. .... 9	00	00
10. Enter adjustment, if any, for differences in federal and state amounts. .... 10		00
11. Arkansas Short-Term Capital Gain, add (or subtract) Line 9 and Line 10. .... 11		00
12. Total taxable Arkansas Capital Gain or Loss, add Lines 8 and 11, enter here and on Line 4, Form AR1002/AR1002NR. .... 12		00

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

Beneficiaries' share of income: _____				Number of beneficiaries that received a distribution: _____			
FIRST NAME	MI	LAST NAME	SSN	ADDRESS	ST	ZIP	AMOUNT
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