



STATE OF ARKANSAS NONRESIDENT FIDUCIARY RETURN

For 2010 or Fiscal Year beginning and ending 20

Form with sections: Name of Estate or Trust, Mailing Address, City, State and Zip Code, Type of Entity, ORIGINAL RETURN, AMENDED RETURN, FINAL RETURN, A. ALL INCOME, B. ARKANSAS INCOME, Income, Deductions, Tax and Payments, and signature lines.



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

**In Arkansas only 70% of net long term capital gain is taxed. 100% of short term capital gains is taxed.**

Complete this worksheet 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.)

	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, <b>if any</b> , 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
4. Enter Federal Net Short-Term Capital Loss, <b>if any</b> , reported on Line 5, Schedule D, Form 1041..... 4		00		00
5. Enter adjustment, <b>if any</b> , for depreciation 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 <b>70 percent (.70)</b> , otherwise enter loss..... 8				00
9. Enter Federal Short-Term Capital Gain, <b>if any</b> , reported on Line 5, Schedule D, Form 1041..... 9		00		00
10. Enter adjustment, <b>if any</b> , for depreciation 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, ( <b>loss limited to \$3,000</b> ), enter here and on Line 4, Form AR1002/AR1002NR..... 12				00

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

Beneficiaries' share of income: \_\_\_\_\_

Number of beneficiaries who received distributions: \_\_\_\_\_

FIRST NAME	MI	LAST NAME	SSN	ADDRESS	ST	ZIP	AMOUNT
							00
							00
							00
							00
							00
							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