AR1002NR

STATE OF ARKANSAS NONRESIDENT FIDUCIARY RETURN

| Name of estate or trust | For | 2014 | or fiscal year beginning | 20 | • | | • | • | | | |
|--|--|--------|---|--|-----------------------------|---------|----------------------------|---------------|-----------------|-----------------|-------------------------------|
| Mailing address | For 2014 or fiscal year beginning and ending Name of estate or trust | | | | | | I | | 1 | Гуре of entity: | |
| State or federal Complex trust State or federal Complex trust State or federal Complex trust Com | | | | | | • | | _ | | | \Box |
| State of federal exclusion State of federal exclusion filed State of federal exclusion State of federal exclusi | Nan | ne a | nd title of fiduciary or trustee | | | Date | trust created | | | | $\vdash \vdash \vdash$ |
| | Mai | ina 1 | addross | | | | Ctata au fadanal | 4 | | | |
| City, state and ZiP code | IVIAI ● | iiiy a | addiess | | | • □ | | | | | $\vdash \vdash \mid$ |
| Total contributions | City | sta | te and ZIP code | | | | Oxtonoion mod | ┨ | | | $\vdash \vdash \vdash \vdash$ |
| Interest income: | • | | | | | | | | | | |
| 2. Ordinary dividends: 2. Ordinary dividends: 3. Net profit from trade or business: (elfach schedule) 4. Capital gains: (see instructions) 4. Capital gains: (see instructions) 4. Capital gains: (see instructions) 5. Rents. royalties, partnerships, other estates and rusts, etc. (elfach schedule) 6. Farm income: 7. Other income: 8. TOTAL INCOME: (add Lines 1 through 7) 8. Day and the common of the | | | ORIGINAL RETURN • [| AMENDED RETURN • | FINAL RETURN | | A. ALL INCOME | | В. | ARKANSAS INC | COME |
| 3 Net profit from trade or business: (attach schedule) | | 1. | Interest income: | | | 1 | C | 0 | 1 | | 00 |
| 4. Capital gains: (see instructions) | | 2. | Ordinary dividends: | | | 2 🗌 | C | 0 | 2 | | 00 |
| 6 | | 3. | Net profit from trade or busine | ess: (attach schedule) | | 3 🗌 | C | 0 | 3 | | 00 |
| 6 | Jme | 4. | Capital gains: (see instruction | ns) | | 4 🗌 | C | 0 | 4 | | 00 |
| 6 | ncc | 5. | Rents, royalties, partnerships, | , other estates and trusts, etc: (a | attach schedule) | 5 🗌 | C | 0 | 5 | | 00 |
| 8. TOTAL INCOME: (add Lines 1 through 7) | | 6. | Farm income: (attach schedul | | 6 _ | | _ | 6 | | 00 | |
| 9 Taxes: | | 7. | Other income: | | | 7 📙 | | _ | 7 | | 00 |
| 10. Interest | | 8. | TOTAL INCOME: (add Line | es 1 through 7) | | 8 | | _ | 8 • | | 00 |
| 11. Charitable contributions: | | 9. | Taxes: | | | 9 📙 | | _ | ~ | | |
| 12 Fees: (fiduciary/attorney/accountant/preparer) 12 | | 10. | Interest: | | | 10 | | | | | |
| 13. Other deductions: (add Lines 9 through 13) | S | 11. | Charitable contributions: | | | .11 📙 | | | ₋₁ L | | |
| 15 | ion | 12. | Fees: (fiduciary/attorney/acco | ountant/preparer) | | 12 | | | | | |
| 15 | duc | 13. | Other deductions: | | | 13 | | | | | |
| 16. Amounts to be distributed to beneficiaries: | Dec | 14. | Total deductions: (add Lines 9 | 9 through 13) | | 14 | | | | | |
| 17. Adjusted income after distributions; (subtract Line 16 from Line 15) | | 15. | Adjusted income before distrib | butions: (subtract Line 14 from l | Line 8) | 15 | | | | | |
| 18. Standard deduction: | | 16. | Amounts to be distributed to b | peneficiaries: | | 16 | | | | | |
| 19. NET TAXABLE INCOME: (subtract Line 18 from Line 17) | | | | | | | _ | 7 | | 00 | |
| 20. TOTAL TAX: Enter tax from REGULAR TAX TABLE using the amount on Line 19, Column A: | | | | | | | | _ | | | |
| 21 Personal tax credit: | | | | | | | _ | _ | | | |
| 22. Other state tax credit: | | | | | | | | | 0 | | 100 |
| 23. Business Incentive Tax Credit: (attach AR1000TC) | | | | | | | | _ | | | |
| 24. TOTAL CREDITS: (add Lines 21 through 23) | | | | | | _ | | | | | |
| 25 NET TAX: (subtract Line 24 from Line 20) 25 | | | | | | | | _ | 4 | | |
| 25A. Enter the amount from Line 17, Column B: 25B. Enter the amount from Line 17, Column B: 25B. Enter the amount from Line 17, Column B: 25B. Enter the amount from Line 17, Column A: 25B. Enter the amount from Line 17, Column A: 25C. Divide Line 25A by Line 25B and enter decimal here: 25C. Divide Line 25A by Line 25B and enter decimal here: 25C. Divide Line 25A by Line 25B and enter decimal here: 25C. Divide Line 25A by Line 25B and enter decimal here: 25C. Divide Line 25A by Line 25B and enter decimal here: 25C. Divide Line 25A by Line 25D by Line 25C) 25D. APPORTIONED NET TAX: (multiply Line 25 by Line 25C) 25D. APPORTIONED NET TAX: (multiply Line 25 by Line 25C) 25D. APPORTIONED NET TAX: (multiply Line 25 by Line 25C) 25D. APPORTIONED NET TAX: (multiply Line 25 by Line 25C) 25D. APPORTIONED NET TAX: (multiply Line 25 by Line 25C) 25D. APPORTIONED NET TAX: (multiply Line 25 by Line 25C) 25D. APPORTIONED NET TAX: (multiply Line 25 by Line 25C) 25D. APPORTIONED NET TAX: (multiply Line 25 by Line 25C) 25D. APPORTIONED NET TAX: (multiply Line 25 by Line 25C) 25D. APPORTIONED NET TAX: (multiply Line 25 by Line 25C) 25D. APPORTIONED NET TAX: (multiply Line 25 by Line 25C) 25D. APPORTIONED NET TAX: (multiply Line 25 by Line 25C) 25D. APPORTIONED NET TAX: (multiply Line 32 by Line 25C) 25D. APPORTIONED NET TAX: (multiply Line 32 by Line 25C) 25D. APPORTIONED NET TAX: (multiply Line 32 by Line 25C) 25D. APPORTIONED NET TAX: (multiply Line 32 by Line 25C) 25D. APPORTIONED NET TAX: (multiply Line 32 by Line 25C) 25D. APPORTIONED NET TAX: (multiply Line 32 by Line 25C) 25D. APPORTIONED NET TAX: (multiply Line 32 by Line 25C) 25D. APPORTIONED NET TAX: (multiply Line 32 by Line 25C) 25D. APPORTIONED NET TAX: (multiply Line 32 by Line 25C) 25D. APPORTIONED NET TAX: (multiply Line 32 by Line 25C) 25D. APPORTIONED NET TAX: (multiply Line 32 by Line 25C) 25D. APPORTIONED NET TAX: (multiply Line 32 by Line 25C) 25D. APPORTIONED NET TAX: (multiply Line 32 by Line 25C) 25D. APPORTIONED NET TAX: (multiply Line 32 by Line 25C) 25D | | | | | | | | | | | - |
| 25B. Enter the amount from Line 17, Column A: | | | | | | | | | <u> </u> | | |
| 25C. Divide Line 25A by Line 25B and enter decimal here: 25D. APPORTIONED NET TAX: (multiply Line 25 by Line 25C) 25D. APPORTIONED NET TAX: (multiply Line 25 by Line 25C) 25D. APPORTIONED NET TAX: (multiply Line 25 by Line 25C) 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 filling of original return: (see instructions) 29. Payments received: (see instructions) 30. Total payments: (add Lines 26 through 29) 31. Overpayments received: (see instructions) 32. NET PAYMENTS: (subtract Line 31 from Line 30) 33. Amount of overpayment: (if Line 32 is greater than Line 25D, enter difference) 34. Amount to be applied to 2015 estimated tax: 35. AMOUNT TO BE REFUNDED TO YOU: (subtract Line 34 from Line 33) 36. AMOUNT TO BE REFUNDED TO YOU: (subtract Line 34 from Line 33) 37. Attach Form AR2210 or AR2210A. If required, enter exception in box 37A Penalty 37B Penalty 37 | | | | | | | | | | | |
| Section Sect | | | | | | | | _ | | | $\neg \vdash$ |
| 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) 32. NET PAYMENTS: (subtract Line 31 from Line 30) 33. Amount of overpayment: (if Line 32 is greater than Line 25D, enter difference) 34. Amount to be applied to 2015 estimated tax: 35. AMOUNT TO BE REFUNDED TO YOU: (subtract Line 34 from Line 33) 36. AMOUNT DUE: (if Line 32 is less than Line 25D, enter difference) 37. Attach Form AR2210 or AR2210A. If required, enter exception in box 37A Pelanative in the prepare shown above? Cunder 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 Preparer's signature Date Date OO OFFICE USE ONLY A POPICE USE ONLY A POPICE USE ONLY A POPICE USE ONLY | nts | | | | | | | | _ | | 00 |
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| 29. Payments made with or after the filing of original return: (see instructions) | | | | | | | | 0 | | | |
| 30. Total payments: (add Lines 26 through 29) | | | | | | | C | 0 | | | |
| 31. Overpayments received: (see instructions) 32. NET PAYMENTS: (subtract Line 31 from Line 30) 32. Net payments: (if Line 32 is greater than Line 25D, enter difference) 33. Amount to be applied to 2015 estimated tax: 34. Amount to be applied to 2015 estimated tax: 34. Amount to BE REFUNDED TO YOU: (subtract Line 34 from Line 33) 35. AMOUNT TO BE REFUNDED TO YOU: (subtract Line 34 from Line 33) 36. AMOUNT DUE: (if Line 32 is less than Line 25D, enter difference) 36. 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 00. Attach Form AR1002V to your payment. To pay by credit card see instructions. TOTAL DUE 37C 00. Attach Form AR2210 or AR2210A. If required, enter exception in box 37A 10. In additional content of the statements are true and complete. Fiduciary/trustee's signature | Te | | , | , | | C | 0 | | | | |
| 32. NET PAYMENTS: (subtract Line 31 from Line 30) | | | | | | C | 0 | | | | |
| 34. Amount to be applied to 2015 estimated tax: 35. AMOUNT TO BE REFUNDED TO YOU: (subtract Line 34 from Line 33). 36. AMOUNT DUE: (if Line 32 is less than Line 25D, enter difference). 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. 4. To TAL DUE 37C • 00 4. Way the Arkansas Revenue Agency discuss this return with the preparer shown above? Fiduciary/trustee's signature 4. Date Name Name Address City, state, and ZIP A • • FIGUE USE ONLY Address | | | | | | _ | | - 3 | 2 | | 00 |
| 34. Amount to be applied to 2015 estimated tax: 35. AMOUNT TO BE REFUNDED TO YOU: (subtract Line 34 from Line 33) | | | • | , | | | | 3 | 3 | | 00 |
| 35. AMOUNT TO BE REFUNDED TO YOU: (subtract Line 34 from Line 33) | | | | _ | , | | | _ | _ | | |
| 36. AMOUNT DUE: (if Line 32 is less than Line 25D, enter difference) 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 ● 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 Address City, state, and ZIP OFFICE USE ONLY At ● 00 Attach Form AR2210 or AR2210A. If required, enter exception in box 37A ● Penalty 37B ● 00 May the Arkansas Revenue Date Yes No OFFICE USE ONLY At ● 00 Attach Form AR2210 or AR2210A. If required, enter exception in box 37A ● Penalty 37B ● 00 Attach Form AR2210 or AR2210A. If required, enter exception in box 37A ● Penalty 37B ● 00 May the Arkansas Revenue Agency discuss this return with the preparer shown above? Yes No OFFICE USE ONLY At ■ 00 OTHER ONLY At ■ 00 | | | | | | | | 3 | 5 | | 00 |
| Attach Form AR1002V to your payment. To pay by credit card see instructions | | | | | | | | | _ | | 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 Date ID/SSN ● Address City, state, and ZIP A May the Arkansas Revenue Agency discuss this return with the preparer shown above? Yes No OFFICE USE ONLY A ● | | 37. | Attach Form AR2210 or AR22 | 10A. If required, enter exception | n in box 37A ● Pe | enalty | 37B ● | 00 | | | |
| Fiduciary/trustee's signature | | | Attach Form AR1002V to your | r payment. To pay by credit car | d see instructions | <u></u> | TOTAL DUE | 370 | ວ ● | | 00 |
| Fiduciary/trustee's signature | Unde | er per | nalties of perjury, I declare that I have | e examined this return and to the best | of my knowledge and belief, | the sta | tements are true and compl | ete. | | | |
| Preparer's signature Date Ves No Name ID/SSN ● OFFICE USE ONLY Address City, state, and ZIP A | Fidu | ciar | | | | | | | | | |
| Name | - | | - | | | | | _ | | Yes No | |
| | | | | | | | | _ | | 1 1 | ſ |
| AR1002NR (R 3/12/14) | | | | City, s | tate, and ZIP | | | _ | Α | • | |

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.

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 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. *

1. Enter federal long-term capital gain or loss reported on Line 16,

4. Enter federal net short-term capital loss, if any, reported

Schedule D, Form 1041.....

3. Arkansas long-term capital gain or loss, add (or subtract) Line 1 and Line 2.....

amounts.....

2. Enter adjustment, if any, for depreciation differences in federal and Arkansas

*(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

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Arkansas

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| 5. | Enter adjustmen | | 00 | | | | | | | | |
|---|------------------|---------|--|-----------------------------|---|----|-----|--|----|--|--|
| 6. | Arkansas net sh | F | | 00 | | | | | | | |
| 7a. | Arkansas net ca | 7a | | 00 | | | | | | | |
| 7b. | If the amount or | ount 7b | | 00 | | | | | | | |
| 8. | Arkansas taxab | 8 | | 00 | | | | | | | |
| 9. | Enter federal sh | ort-ter | m capital gain, if any , rep | orted on | ` ' | | | | | | |
| | Line 7, Schedul | e D, F | orm 1041 | | 9 | | 00 | | 00 | | |
| 10. | Enter adjustme | | | | | | | | | | |
| | amounts | | | | | | 10 | | 00 | | |
| 11. | Arkansas short- | term c | apital gain, add (or subtrac | ct) Line 9 and Line 10 |) | | 11 | | 00 | | |
| 12. | Total taxable Ar | kansa | s capital gain or loss, add L | ines 8 and 11, (loss | s limited to \$3,000), | | | | 00 | | |
| | enter here and | | 00 | | | | | | | | |
| Schedule B: Income Distribution (Attach Federal K-1s) | | | | | | | | | | | |
| Beneficiaries' share of income: | | | | | Number of beneficiaries who received distributions: | | | | | | |
| FI | RST NAME | МІ | LAST NAME | SSN | ADDRESS | ST | ZIP | AMOUNT | | | |
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| | | | ne Tax, P. O. Box 2144, Little Rone Tax, P. O. Box 1000, Little Ro | | Mail AMENDED to: State Inco | | | Little Rock, AR 72203-362 Little Rock, AR 72203-802 | | | |