



STATE OF ARKANSAS
NONRESIDENT FIDUCIARY RETURN

For 2015 or fiscal year beginning and ending 20

Name of estate or trust, FEIN, Name and title of fiduciary or trustee, Date trust created, Mailing address, City, state and ZIP code, Type of entity: Decedent's estate, Simple trust, Complex trust, ESBT, Grantor trust, Charitable trust, Bankruptcy estate, Pooled income fund

ORIGINAL RETURN, AMENDED RETURN, FINAL RETURN, A. ALL INCOME, B. ARKANSAS INCOME

Table with 3 columns: Description, A. ALL INCOME, B. ARKANSAS INCOME. Rows 1-8: Interest income, Ordinary dividends, Net profit from trade or business, Capital gains, Rents, royalties, partnerships, other estates and trusts, Farm income, Other income, TOTAL INCOME.

Table with 3 columns: Description, A. ALL INCOME, B. ARKANSAS INCOME. Rows 9-17: Taxes, Interest, Charitable contributions, Fees, Other deductions, Total deductions, Adjusted income before distributions, Amounts to be distributed to beneficiaries, Adjusted income after distributions.

Table with 3 columns: Description, A. ALL INCOME, B. ARKANSAS INCOME. Rows 18-19: Standard deduction (2200), NET TAXABLE INCOME.

Table with 3 columns: Description, A. ALL INCOME, B. ARKANSAS INCOME. Rows 20-25: TOTAL TAX, Personal tax credit, Other state tax credit, Business Incentive Tax Credit, TOTAL CREDITS, NET TAX.

Table with 3 columns: Description, A. ALL INCOME, B. ARKANSAS INCOME. Rows 25A-25D: 25A, 25B, 25C, APPORTIONED NET TAX.

Table with 3 columns: Description, A. ALL INCOME, B. ARKANSAS INCOME. Rows 26-31: Arkansas income tax withheld, Estimated tax paid or credit brought forward from last year, Tax paid with extension, Payments made with or after the filing of original return, Total payments, Overpayments received.

Table with 3 columns: Description, A. ALL INCOME, B. ARKANSAS INCOME. Rows 32-37: NET PAYMENTS, Amount of overpayment, Amount to be applied to 2016 estimated tax, AMOUNT TO BE REFUNDED TO YOU, AMOUNT DUE, Attach Form AR2210 or AR2210A, Penalty 37B, TOTAL DUE.

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, OFFICE USE ONLY



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

**For net capital gains realized from:**

**Jan 1, 2015 - Jan 31, 2015..... 50% is tax exempt**  
**Feb 1, 2015 - Dec 31, 2015 ..... 45% is tax exempt**

**Net capital gains in excess of ten million dollars (\$10,000,000) from a gain realized after January 1, 2014, is tax exempt.**

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

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

	(A) Per federal Sch D	(B) You/Joint
1. Enter federal long-term capital gain or loss reported on Line 16, Schedule D, Form 1041.....1	00	00
2. Enter adjustment, <b>if any</b> , for depreciation 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, <b>if any</b> , reported on Line 7, 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
7a. Arkansas net capital gain or loss (combine lines 3 and 6).....7a		00
If Line 7a is more than \$10,000,000, you <b>MUST</b> use the <b>WORKSHEET</b> . If Line 7a is a loss skip to line 8. If Line 7a is a gain, answer questions A and B.		
<b>Question A:</b> Were there any transactions in the month January 2015? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No
If <b>NO</b> then enter zero (0) on line 7b; if <b>YES</b> continue to Question B.		
<b>Question B:</b> Did the transactions in January 2015 result in a net gain?.....		<input type="checkbox"/> Yes <input type="checkbox"/> No
If <b>NO</b> then enter zero (0) on line 7b; if <b>YES</b> then enter the January net long-term capital gain on line 7b.		
7b. Net long-term capital gain --- January 2015 transactions only.....7b		00
7c. Enter the <b>SMALLER</b> of Line 7a or 7b.....7c		00
7d. Subtract Line 7c from Line 7a.....7d		00
7e. Multiply Line 7c by 50 percent (.50).....7e		00
7f. Multiply Line 7d by 55 percent (.55).....7f		00
8. Arkansas taxable amount (add Lines 7e and 7f, or if Line 7a is a loss enter the loss) If the <b>WORKSHEET</b> was used, then Line 9.....8		00
9. Enter federal short-term capital gain, <b>if any</b> , reported on Line 7, 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 AR1002F/NR.....12		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

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