



STATE OF ARKANSAS
NONRESIDENT FIDUCIARY INCOME TAX RETURN

Software ID

For 2016 or fiscal year beginning and ending 20 DFA WEB

Name of estate or trust, Federal Identification Number, Name and title of fiduciary or trustee, Date trust created, Mailing address, State or federal extension filed, City, State or Province, ZIP, Country (if not U.S.)

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 8 rows for Income (Lines 1-8) and 2 columns for All Income and Arkansas Income.

Table with 9 rows for Deductions (Lines 9-17) and 2 columns for All Income and Arkansas Income.

Lines 18-19: Standard deduction (2200) and NET TAXABLE INCOME.

Lines 20-25: Total Tax, Personal tax credit, Other state tax credit, Business Incentive Tax Credit, Total Credits, and NET TAX.

Lines 25A-25D: Apportioned Net Tax calculation.

Lines 26-31: Tax and Payments section including Arkansas income tax withheld, estimated tax paid, and overpayments received.

Lines 32-37: NET PAYMENTS, Amount of overpayment, Amount to be applied to 2017 estimated tax, Amount to be refunded to you, Amount due, and TOTAL DUE.

Signature section: Under penalties of perjury, I declare that I have examined this return... 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 (Attach Federal Schedule D)

For net capital gains realized from:

Jan 1, 2016 - Jun 30, 2016..... 45% is tax exempt  
Jul 1, 2016 - Dec 31, 2016 ..... 50% is tax exempt

	Federal Schedule D	(A) All Income	(B) Arkansas Only
1. Enter federal long-term capital gain or loss reported on Line 16, Schedule D, Form 1041.....1	00	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	● 00
4. Enter federal net short-term capital loss, <b>if any</b> , reported on Line 7, federal Schedule D, Form 1041 .....4	00	00	00
5. Enter adjustment, <b>if any</b> , 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
If Line 7a is more than \$10,000,000, use <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> Any transactions during Jan - June of 2016?.....		<input type="checkbox"/> Yes <input type="checkbox"/> No	<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 transactions in Jan - June 2016 result in a net gain?.....		<input type="checkbox"/> Yes <input type="checkbox"/> No	<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 Jan - June net long-term capital gain on line 7b.			
7b. Net long-term capital gain: Jan - June 2016 transactions only.....7b		00	00
7c. Enter the <b>SMALLER</b> of Line 7a or 7b.....7c		00	00
7d. Subtract Line 7c from Line 7a.....7d		00	00
7e. Multiply Line 7c by 55 percent (.55).....7e		00	00
7f. Multiply Line 7d by 50 percent (.50).....7f		00	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	00
9. Enter federal short-term capital gain, <b>if any</b> , reported on Line 7, federal Schedule D, Form 1041.....9	00	00	00
10. Enter adjustment, <b>if any</b> , 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. ( <b>Loss limited to \$3,000</b> ) 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