

2020 AR1002NR



ARKANSAS FIDUCIARY

Nonresident INCOME TAX RETURN

For 2020 or fiscal year beginning _____ and ending _____ 20__

Software ID

• **DFA WEB**

Name of estate or trust ●		Federal identification number ●		Type of entity: 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 <input type="checkbox"/>		
Name and title of fiduciary or trustee ●		Date trust created				
Mailing address ●		<input type="checkbox"/> State or federal extension filed <input type="checkbox"/> Check if address is outside U.S. Foreign country				
City ●	State or province ●	ZIP ●				
<input type="checkbox"/> INITIAL RETURN ● <input type="checkbox"/> AMENDED RETURN ● <input type="checkbox"/> FINAL RETURN			A. ALL INCOME		B. ARKANSAS INCOME	
Income	1. Interest income:.....	1	00	1	00	
	2. Ordinary dividends:.....	2	00	2	00	
	3. Net profit from trade or business: (Attach schedule)	3	00	3	00	
	4. Capital gains: (See instructions)	4	00	4	00	
	5. Rents, royalties, partnerships, other estates and trusts, etc: (Attach schedule)	5	00	5	00	
	6. Farm income: (Attach schedule)	6	00	6	00	
	7. Other income:.....	7	00	7	00	
	8. TOTAL INCOME: (Add lines 1 through 7)	8	00	8	●	00
Deductions	9. Taxes:.....	9	00	9	00	
	10. Interest:.....	10	00	10	00	
	11. Charitable contributions:.....	11	00	11	00	
	12. Fees: (Fiduciary/attorney/accountant/preparer)	12	00	12	00	
	13. Other deductions:.....	13	00	13	00	
	14. Total deductions: (Add lines 9 through 13)	14	00	14	●	00
	15. Adjusted income before distributions: (Subtract line 14 from line 8)	15	00	15	00	
	16. Amounts to be distributed to beneficiaries:.....	16	00	16	●	00
17. Adjusted income after distributions: (Subtract line 16 from line 15)	17	00	17	00		
18. Standard deduction:.....	18	\$2,200	00			
19. NET TAXABLE INCOME: (Subtract line 18 from line 17)	19		00			
Tax and Payments	20. TOTAL TAX: Enter tax from REGULAR TAX TABLE using the amount on line 19, column A:.....	20			00	
	21. Personal tax credit:.....	21	\$29	00		
	22. Other tax credit: (Attach AR1002-TC)	22	●	00		
	23. TOTAL CREDITS: (Add lines 21 through 22)	23	●		00	
	24. NON ESBT NET TAX: (Subtract line 23 from line 20)	24	●		00	
	24A. Enter the amount from line 17, column B:.....	24A	●	00		
	24B. Enter the amount from line 17, column A:.....	24B	●	00		
	24C. Divide line 24A by line 24B and enter decimal here:.....	24C	●			
	24D. APPORTIONED NON ESBT NET TAX: (Multiply line 24 by line 24C)	24D	●		00	
	24E. APPORTIONED ESBT NET TAX: (Attach schedule)	24E	●		00	
	24F. TOTAL APPORTIONED NET TAX: (Add lines 24D and 24E)	24F	●		00	
	25. Arkansas income tax withheld: (Attach AR1099PT and/or 1099R)	25	●	00		
	26. Estimated tax paid or credit brought forward from last year:.....	26	●	00		
	27. Tax paid with extension:.....	27	●	00		
28. Payments made with or after the filing of original return: (See instructions)	28	●	00			
29. Total payments: (Add lines 25 through 28)	29	●	00			
30. Overpayments received: (See instructions)	30	●	00			
31. NET PAYMENTS: (Subtract line 30 from line 29)	31	●		00		
32. Amount of overpayment: (If line 31 is greater than line 24F, enter difference)	32	●		00		
33. Amount to be applied to 2021 estimated tax:.....	33	●	00			
34. AMOUNT TO BE REFUNDED TO YOU: (Subtract line 33 from line 32)	34	●		00		
35. AMOUNT DUE: (If line 31 is less than line 24F, enter difference)	35	●		00		
36. Attach Form AR2210 or AR2210A. If required, enter exception in box 36A ● <input type="checkbox"/> Penalty 36B ● <input type="checkbox"/> 00						
Pay Online: Please visit our secure site ATAP (Arkansas Taxpayer Access Point) at www.atap.arkansas.gov TOTAL DUE 36C					●	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.					May the Arkansas Revenue Agency discuss this return with the preparer? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Fiduciary/trustee's signature _____		Date _____				
Preparer's signature _____		Date _____				
Name _____		PTIN/ID number ● _____				
Address _____		City, state, and ZIP _____				
					For Department Use Only	
					A	●



Schedule A: Capital Gains (Attach Federal Schedule D)

In Arkansas only 50% 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 schedule 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.)**

	Federal Schedule D		(A) All Income		(B) Arkansas Only
1. Enter federal long-term capital gain or loss reported on line 16, federal Schedule D, Form 1041 1	00		00		00
2. Enter adjustment, if any , 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, if any , reported on line 7, federal Schedule D, Form 1041 4	00		00		00
5. Enter adjustment, if any , 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
7b. If the amount on line 7a is over \$10,000,000, only enter \$10,000,000. If less than \$10,000,000, enter the total amount 7b			00		00
8. Arkansas taxable amount, if a gain multiply line 7b by 50 percent (.50), otherwise enter loss 8			00		00
9. Enter federal short-term capital gain, if any , reported on line 7, federal Schedule D, Form 1041 9	00		00		00
10. Enter adjustment, if any , 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. (Loss limited to \$3,000) 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
Refund:		Arkansas State Income Tax P.O. Box 1000 Little Rock, AR 72203-1000		Tax Due/No Tax:	
				Arkansas State Income Tax P.O. Box 2144 Little Rock, AR 72203-2144	