

2022 AR1002NR

ARKANSAS FIDUCIARY



P1

Nonresident INCOME TAX RETURN

For 2022 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		
City ●	State or province ●	ZIP ●	<input type="checkbox"/> Check if address is outside U.S. Foreign country		

<input type="checkbox"/> INITIAL RETURN	<input checked="" type="checkbox"/> AMENDED RETURN	<input type="checkbox"/> FINAL RETURN	A. ALL INCOME	B. ARKANSAS INCOME
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		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: (See Instructions)	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: (See Instructions)	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	\$2,270	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 AR 1099PT,1099R, AR-K1, and/or AR-K1FE) ..	25	●	00
	26. Estimated tax paid or credit brought forward from last year:.....	26	●	00
	27. Payment made with extension:.....	27	●	00
	28. Amended returns only-Enter previous payments:.....	28	●	00
	29. Total payments: (Add lines 25 through 28)	29		00
	30. Amended returns only-Enter previous overpayments:.....	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 2023 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 website ATAP (Arkansas Taxpayer Access Point) at www.atap.arkansas.gov TOTAL DUE 36C ●				

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 _____	May the Arkansas Revenue Agency discuss this return with the preparer? <input type="checkbox"/> Yes <input type="checkbox"/> No
Preparer's signature _____ Date _____	
Name _____ Telephone _____ PTIN/ID number ● _____	For Department Use Only
Address _____ City, state, and ZIP _____	



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.)

Table with 4 columns: Federal Schedule D, (A) All Income, (B) Arkansas Only. Rows 1-12 detailing capital gains and losses.

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

Beneficiaries' share of income: _____ Number of beneficiaries who received distributions: _____

Table with 6 columns: FIRST AND LAST NAME or NAME OF ESTATE OR TRUST, SSN/FEIN, ADDRESS, ST, ZIP, AMOUNT. Multiple rows for beneficiary data.