

# 2023 AR1002NR

ARKANSAS FIDUCIARY

## Nonresident INCOME TAX RETURN

For 2023 or fiscal year beginning \_\_\_\_\_ and ending \_\_\_\_\_ 20 \_\_\_\_\_



# P1

Software ID

**DFA WEB**

Name of estate or trust •		Federal identification number •		<b>Type of entity:</b> 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 type="checkbox"/> AMENDED RETURN    • <input type="checkbox"/> FINAL RETURN		<b>A. ALL INCOME</b>		<b>B. ARKANSAS INCOME</b>		
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. <b>TOTAL INCOME:</b> (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		<b>\$2,340</b>	00			
19. <b>NET TAXABLE INCOME:</b> (Subtract line 18 from line 17) ..... 19			00			
Tax and Payments	20. <b>TOTAL TAX:</b> Enter tax from <b>REGULAR TAX TABLE</b> using the amount on line 19, column A: ..... 20				00	
	21. Personal tax credit: ..... 21		<b>\$29</b>	00		
	22. Other tax credit: (Attach AR1002-TC) ..... 22			00		
	23. <b>TOTAL CREDITS:</b> (Add lines 21 through 22) ..... 23			00	•	00
	24. <b>NON ESBT NET TAX:</b> (Subtract line 23 from line 20) ..... 24			00	•	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. <b>APPORTIONED NON ESBT NET TAX:</b> (Multiply line 24 by line 24C) ..... 24D	•		00		00
	24E. <b>APPORTIONED ESBT NET TAX:</b> (Attach schedule) ..... 24E	•		00		00
	24F. <b>TOTAL APPORTIONED NET TAX:</b> (Add lines 24D and 24E) ..... 24F	•		00		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. <b>NET PAYMENTS:</b> (Subtract line 30 from line 29) ..... 31	•		00		00	
32. Amount of overpayment: (If line 31 is greater than line 24F, enter difference) ..... 32	•		00		00	
33. Amount to be applied to 2024 estimated tax: ..... 33	•		00			
34. <b>AMOUNT TO BE REFUNDED TO YOU:</b> (Subtract line 33 from line 32) ..... 34	•		00		00	
35. <b>AMOUNT DUE:</b> (If line 31 is less than line 24F, enter difference) ..... 35	•		00		00	
36. <b>Attach Form AR2210 or AR2210A. If required, enter exception in box 36A</b> <input type="checkbox"/> Penalty 36B <input type="checkbox"/> ..... 36			00			
Pay Online: Please visit our secure website ATAP (Arkansas Taxpayer Access Point) at <a href="http://www.atap.arkansas.gov">www.atap.arkansas.gov</a>					<b>TOTAL DUE</b> 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.**

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 • _____	<b>For Department Use Only</b>	
Address _____	City, state, and ZIP _____		
		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.)

Table with 3 main columns: Federal Schedule D, (A) All Income, and (B) Arkansas Only. Rows include capital gain/loss entries, adjustments for depreciation differences, and taxable amounts.

**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, and AMOUNT. Includes a grid for listing beneficiaries and their share of income.