AR1002 ·2011

STATE OF ARKANSAS FIDUCIARY RETURN

Fo	r 20	11 or fiscal year beginning and ending		20		•		
		f estate or trust	Fe	ederal Identification	Number		Type of entity	y:
•			•				Decedent's estate ` Simple trust	L
Mai	ling	address	Date trust created			(Complex trust	
•	Ū						ESBT Grantor trust	Н
Citv	, sta	ate and ZIP code				(Charitable trust	
•	,						Bankruptcy estate Pooled income fund	, Н
	$\overline{\Box}$	Check this box if you have filed a state extension or an automatic fe	eder	ral extension			oolea meome tane	<u>ч Ш</u>
Ľ	<u> </u>	ORIGINAL RETURN • AMENDED RETURN • FINAL RETURN		A. ALL INC	OME		B. ARKANSAS I	INCOME
Н	_	Interest income:	1	A. ALL INC	00	1		00
		Ordinary dividends:			00	2		00
		Net profit from trade or business: (attach schedule)			00	3		00
шe		Capital gains: (see instructions)			00	4		00
ncome		Rents, royalties, partnerships, other estates and trusts, etc: (attach schedule)			00	5		00
-		Farm income: (attach schedule)		<u> </u>	00	6		00
		Other income:			00	7	,	00
	8.	TOTAL INCOME: (add Lines 1 through 7)	8		00	8	•	00
		Taxes:			00	9		00
		Interest:			00	10		00
	11.	Charitable contributions:	11		00	11		00
	12.	Fees: (fiduciary/attorney/accountant/preparer)	12		00	12		00
ons		Other deductions:			00	13		00
Deduction		Total deductions: (add Lines 9 through 13)			00	14	•	00
)ed	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
							00	
	10.	Standard deduction:				.18	20	000 000
		NET TAXABLE INCOME: (subtract Line 18 from Line 17)						00
	19.					.19		
	19. 20.	NET TAXABLE INCOME: (subtract Line 18 from Line 17)	19, (Column B:	23 00	.19		00
	19. 20. 21.	NET TAXABLE INCOME: (subtract Line 18 from Line 17) TOTAL TAX: Enter tax from REGULAR TAX TABLE using the amount on Line	19, (21	Column B:	23 00 00	.19		00
	19. 20. 21. 22.	NET TAXABLE INCOME: (subtract Line 18 from Line 17) TOTAL TAX: Enter tax from REGULAR TAX TABLE using the amount on Line Personal tax credit:	19, (21 22	Column B:	23 00	.19		00
	19. 20. 21. 22. 23. 24.	NET TAXABLE INCOME: (subtract Line 18 from Line 17) TOTAL TAX: Enter tax from REGULAR TAX TABLE using the amount on Line Personal tax credit: Other state tax credit: Business Incentive Tax Credit: (attach AR1000TC) TOTAL CREDITS: (add Lines 21 through 23)	19, 0 21 22 23	Column B:	23 00 00 00	.20	•	00
S	19. 20. 21. 22. 23. 24. 25.	NET TAXABLE INCOME: (subtract Line 18 from Line 17) TOTAL TAX: Enter tax from REGULAR TAX TABLE using the amount on Line Personal tax credit: Other state tax credit: Business Incentive Tax Credit: (attach AR1000TC). TOTAL CREDITS: (add Lines 21 through 23) NET TAX: (subtract Line 24 from Line 20).	19, (21 22 23	Column B:	23 00 00 00	.20	•	00
nents	19. 20. 21. 22. 23. 24. 25.	NET TAXABLE INCOME: (subtract Line 18 from Line 17)	19, (21 22 23	Column B:	23 00 00 00	.20	•	00
ayments	19. 20. 21. 22. 23. 24. 25. 26. 27.	NET TAXABLE INCOME: (subtract Line 18 from Line 17)	19, 0 21 22 23 26 27	Column B:	23 00 00 00 00	.20	•	00
Рау	19. 20. 21. 22. 23. 24. 25. 26. 27. 28.	NET TAXABLE INCOME: (subtract Line 18 from Line 17) TOTAL TAX: Enter tax from REGULAR TAX TABLE using the amount on Line Personal tax credit: Other state tax credit: Business Incentive Tax Credit: (attach AR1000TC) TOTAL CREDITS: (add Lines 21 through 23) NET TAX: (subtract Line 24 from Line 20) Arkansas income tax withheld: (attach AR1099PT and/or 1099R) Estimated tax paid or credit brought forward from last year: Tax paid with extension:	19, (21 22 23 26 27	Column B:	23 00 00 00 00 00 00	.20	•	00
and Pay	19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 29.	NET TAXABLE INCOME: (subtract Line 18 from Line 17) TOTAL TAX: Enter tax from REGULAR TAX TABLE using the amount on Line Personal tax credit: Other state tax credit: Business Incentive Tax Credit: (attach AR1000TC) TOTAL CREDITS: (add Lines 21 through 23) NET TAX: (subtract Line 24 from Line 20) Arkansas income tax withheld: (attach AR1099PT and/or 1099R) Estimated tax paid or credit brought forward from last year: Tax paid with extension: Payments made with or after the filing of original return: (see instructions)	21 22 23 26 27 28	Column B:	23 00 00 00 00 00 00 00 00	.20	•	00
Рау	19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 29.	TOTAL TAX: Enter tax from REGULAR TAX TABLE using the amount on Line Personal tax credit: Other state tax credit: Business Incentive Tax Credit: (attach AR1000TC). TOTAL CREDITS: (add Lines 21 through 23). NET TAX: (subtract Line 24 from Line 20). Arkansas income tax withheld: (attach AR1099PT and/or 1099R). Estimated tax paid or credit brought forward from last year: Tax paid with extension: Payments made with or after the filling of original return: (see instructions). Total payments: (add Lines 26 through 29).	21 22 23 26 27 28 29	©olumn B:	23 00 00 00 00 00 00 00 00	.20	•	00
and Pay	19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 29. 30.	NET TAXABLE INCOME: (subtract Line 18 from Line 17) TOTAL TAX: Enter tax from REGULAR TAX TABLE using the amount on Line Personal tax credit: Other state tax credit: Business Incentive Tax Credit: (attach AR1000TC). TOTAL CREDITS: (add Lines 21 through 23) NET TAX: (subtract Line 24 from Line 20). Arkansas income tax withheld: (attach AR1099PT and/or 1099R) Estimated tax paid or credit brought forward from last year: Tax paid with extension: Payments made with or after the filing of original return: (see instructions) Total payments: (add Lines 26 through 29) Overpayments received: (see instructions)	21 22 23 26 27 28 29 30	©olumn B:	23 00 00 00 00 00 00 00 00 00	.19 .20	•	00 00 00
and Pay	19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 29. 30. 31.	NET TAXABLE INCOME: (subtract Line 18 from Line 17)	212223262728293031	© Column B:	23 00 00 00 00 00 00 00 00 00	.19 .20 .24 .25	•	00 00 00
and Pay	19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 29. 30. 31. 32.	NET TAXABLE INCOME: (subtract Line 18 from Line 17)	21 22 23 26 27 28 29 30	© Column B:	23 00 00 00 00 00 00 00 00	.19 .20 .24 .25	•	00 00 00
and Pay	19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 30. 31. 32. 33.	NET TAXABLE INCOME: (subtract Line 18 from Line 17)	21 22 23 26 27 28 29 30 31	© Column B:	23 00 00 00 00 00 00 00 00 00	.19 .20 .24 .25		00 00 00 00
and Pay	19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35.	NET TAXABLE INCOME: (subtract Line 18 from Line 17)	212223262728293031	© Column B:	23 00 00 00 00 00 00 00 00 00	.19 .20 .24 .25	•	00 00 00 00 00
and Pay	19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 30. 31. 32. 33. 34. 35.	NET TAXABLE INCOME: (subtract Line 18 from Line 17) TOTAL TAX: Enter tax from REGULAR TAX TABLE using the amount on Line Personal tax credit: Other state tax credit: Business Incentive Tax Credit: (attach AR1000TC) TOTAL CREDITS: (add Lines 21 through 23) NET TAX: (subtract Line 24 from Line 20) Arkansas income tax withheld: (attach AR1099PT and/or 1099R) Estimated tax paid or credit brought forward from last year: Tax paid with extension: Payments made with or after the filing of original return: (see instructions) Total payments: (add Lines 26 through 29) Overpayments received: (see instructions) NET PAYMENTS: (subtract Line 31 from Line 30) Amount of overpayment: (if Line 32 is greater than Line 25, enter difference) AMOUNT TO BE REFUNDED TO YOU: (subtract Line 34 from Line 33) AMOUNT DUE: (if Line 32 is less than Line 25, enter difference)	19, (21 21 22 23 26 27 28 29 30 31	© Column B:	23 00 00 00 00 00 00 00 00 00	.19 .20 .24 .25 .33	•	00 00 00 00
and Pay	19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 30. 31. 32. 33. 34. 35.	TOTAL TAX: Enter tax from REGULAR TAX TABLE using the amount on Line Personal tax credit: Other state tax credit: Business Incentive Tax Credit: (attach AR1000TC)	19, (21 22 23 26 27 28 29 30 31 34	Column B:	23 00 00 00 00 00 00 00 00 00	.19 .20 .24 .25 .33	•	00 00 00 00 00
and Pay	19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 30. 31. 32. 33. 34. 35.	TOTAL TAX: Enter tax from REGULAR TAX TABLE using the amount on Line Personal tax credit: Other state tax credit: Business Incentive Tax Credit: (attach AR1000TC)	19, (212223262728293031343434	Column B:	23 00 00 00 00 00 00 00 00 00	.19 .20 .24 .25 .32 .33 .35		00 00 00 00 00 00
Tax and Pay	19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 30. 31. 32. 33. 34. 35. 36. 37.	TOTAL TAX: Enter tax from REGULAR TAX TABLE using the amount on Line Personal tax credit: Other state tax credit: Business Incentive Tax Credit: (attach AR1000TC). TOTAL CREDITS: (add Lines 21 through 23) NET TAX: (subtract Line 24 from Line 20) Arkansas income tax withheld: (attach AR1099PT and/or 1099R) Estimated tax paid or credit brought forward from last year: Tax paid with extension: Payments made with or after the filling of original return: (see instructions) Total payments: (add Lines 26 through 29) Overpayments received: (see instructions) NET PAYMENTS: (subtract Line 31 from Line 30) Amount of overpayment: (if Line 32 is greater than Line 25, enter difference) Amount to be applied to 2012 estimated tax: AMOUNT TO BE REFUNDED TO YOU: (subtract Line 34 from Line 33) AMOUNT DUE: (if Line 32 is less than Line 25, enter difference) Attach Form AR2210 or AR2210A. If required, enter exception in box 37A □ □ P Attach Form AR1002V to check or money order payable in U.S. Dollars to "Dept. of Include FEIN on payment. To pay by credit card see instructions.	19, (21 22 23 26 27 28 29 30 31	Column B:	23 00 00 00 00 00 00 00 00 00 00	.19 .20 .24 .25 .32 .33 .35 .36	May the Arkansas Re	00 00 00 00 00 00 00
Tax and Pay	19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 33. 34. 35. 36. 37.	TOTAL TAX: Enter tax from REGULAR TAX TABLE using the amount on Line Personal tax credit: Other state tax credit: Business Incentive Tax Credit: (attach AR1000TC). TOTAL CREDITS: (add Lines 21 through 23). NET TAX: (subtract Line 24 from Line 20). Arkansas income tax withheld: (attach AR1099PT and/or 1099R). Estimated tax paid or credit brought forward from last year: Tax paid with extension: Payments made with or after the filling of original return: (see instructions). Total payments: (add Lines 26 through 29). Overpayments received: (see instructions). NET PAYMENTS: (subtract Line 31 from Line 30). Amount of overpayment: (if Line 32 is greater than Line 25, enter difference). AMOUNT TO BE REFUNDED TO YOU: (subtract Line 34 from Line 33). AMOUNT DUE: (if Line 32 is less than Line 25, enter difference). Attach Form AR2210 or AR2210A. If required, enter exception in box 37A Total payment. To pay by credit card see instructions. Payments and the best of my knowledge and belief	19, (21 22 23 26 27 28 29 30 31	Column B:	23 00 00 00 00 00 00 00 00 00 00	.19 .20 .24 .25 .32 .33 .35 .36	May the Arkansas Re Agency discuss this re	00 00 00 00 00 00 00
Eight Fig. 1	19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 31. 32. 33. 34. 35. 36. 37.	TOTAL TAX: Enter tax from REGULAR TAX TABLE using the amount on Line Personal tax credit:	19, (21 22 23 26 27 28 29 30 31	Column B:	23 00 00 00 00 00 00 00 00 00 00	.19 .20 .24 .25 .32 .33 .35 .36	May the Arkansas Re Agency discuss this rethe preparer shown a	00 00 00 00 00 00 00
Fidule Pay	19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 31. 32. 33. 34. 35. 36. 37.	NET TAXABLE INCOME: (subtract Line 18 from Line 17) TOTAL TAX: Enter tax from REGULAR TAX TABLE using the amount on Line Personal tax credit: Other state tax credit: Business Incentive Tax Credit: (attach AR1000TC)	19, (21 22 23 26 27 28 29 31 34 34 34 34	Column B:	23 00 00 00 00 00 00 00 00 00 00	.19 .20 .24 .25 .32 .33 .35 .36	May the Arkansas Re Agency discuss this rethe preparer shown a	00 00 00 00 00 00 00 00 00 00 00 00 00
Fidu Par Nar	19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 31. 32. 33. 34. 35. 36. 37.	TOTAL TAX: Enter tax from REGULAR TAX TABLE using the amount on Line Personal tax credit: Other state tax credit: Business Incentive Tax Credit: (attach AR1000TC)	19, (21 22 23 26 27 28 29 31 34 34 34 34	Column B:	23 00 00 00 00 00 00 00 00 00 00	.19 .20 .24 .25 .32 .33 .35 .36	May the Arkansas Re Agency discuss this rethe preparer shown a Yes	00 00 00 00 00 00 00 00 00 00 00 00 00

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

In Arkansas only 70% of net long term capital gain is taxed. 100% of short term capital gains is taxed.

Complete this worksheet 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.)

						Per Sch [), Foi	rm 1041	Arkansa	<u> </u>
	_	· · · · · · · · · · · · · · · · · · ·						00	· · · · · · · · · · · · · · · · · · ·	
,					1			100		
								2		
ū		• • •	,							
		-			4			00		(
Enter adjustme	nt, if an	y , for depreciation differen	ences in federal and	d state						
amounts								5		
			,							
				t (.70), otherwis	se enter los	S		8		_
					0			00		
					9					\dashv
•		•						10		-
		• (,					·····		
								12		- 1
3eneficiaries' sha		chedule B: Inc	come Distr			aries who re			ns:	_
Beneficiaries' sha			ssn	Number		aries who re			ns:	-
	are of inc	ome:		Number	of benefici	aries who re	ceive	d distributio	<u></u>	- - -
	are of inc	ome:		Number	of benefici	aries who re	ceive	d distributio	<u></u>	- (
	are of inc	ome:		Number	of benefici	aries who re	ceive	d distributio	<u></u>	- (
	are of inc	ome:		Number	of benefici	aries who re	ceive	d distributio	<u></u>	(
	are of inc	ome:		Number	of benefici	aries who re	ceive	d distributio	<u></u>	(
	are of inc	ome:		Number	of benefici	aries who re	ceive	d distributio	<u></u>	+
	are of inc	ome:		Number	of benefici	aries who re	ceive	d distributio	<u></u>	(
	are of inc	ome:		Number	of benefici	aries who re	ceive	d distributio	<u> </u>	(
	are of inc	ome:		Number	of benefici	aries who re	ceive	d distributio	<u> </u>	0
	are of inc	ome:		Number	of benefici	aries who re	ceive	d distributio	<u> </u>	(
	are of inc	ome:		Number	of benefici	aries who re	ceive	d distributio	<u> </u>	0
	Schedule D, Fo Enter adjustme amounts	Schedule D, Form 1041 Enter adjustment, if an amounts	Schedule D, Form 1041 Enter adjustment, if any , for depreciation different amounts	Enter adjustment, if any , for depreciation differences in federal anamounts	Schedule D, Form 1041 Enter adjustment, if any , for depreciation differences in federal and state amounts Arkansas long-term capital gain or loss, add (or subtract) Line 1 and Line 2 Enter federal net short-term capital loss, if any , reported on Line 5, Schedule D, Form 1041 Enter adjustment, if any , for depreciation differences in federal and state amounts Arkansas net short-term capital loss, add (or subtract) Line 4 and Line 5 Arkansas net capital gain or loss (If gain, subtract Line 6 from 3. If loss add Lines 6 Arkansas taxable amount. If a gain, multiply Line 7 by 70 percent (.70) , otherwise Enter federal short-term capital gain, if any , reported on Line 5, Schedule D, Form 1041 Enter adjustment, if any , for depreciation differences in federal and state amounts Arkansas short-term capital gain, add (or subtract) Line 9 and Line 10 Total taxable Arkansas capital gain or loss, add Lines 8 and 11, (loss limited to \$10)	Schedule D, Form 1041	Enter federal long-term capital gain or loss reported on Line 12, Schedule D, Form 1041	Enter federal long-term capital gain or loss reported on Line 12, Schedule D, Form 1041	Schedule D, Form 1041	Enter federal long-term capital gain or loss reported on Line 12, Schedule D, Form 1041