



ARKANSAS INDIVIDUAL INCOME TAX LUMP-SUM DISTRIBUTION AVERAGING

Attach to AR1000F/AR1000NR

See instructions on reverse side

Taxpayer name		Taxpayer social security number	
PART I - Complete this part to see if you qualify to use the AR1000TD		YES	NO
1. Was this a distribution of a plan participant's entire balance from all of an employer's qualified plans of one kind (pension, profit-sharing, or stock bonus)? If "No", do not use this form 1			
2. Did you roll over any part of the distribution? If "Yes", do not use this form..... 2			
3. Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?..... 3			
4. Were you (a) a plan participant who received this distribution (b) born before January 2, 1936, and (c) a participant in the plan for at least 5 years before the year of the distribution? 4			
If you answered "No" to both questions 3 and 4, do not use this form.			
5a. Did you use Form AR1000TD for a previous distribution from your own plan? If "Yes", do not use this form 5A			
5b. If you are receiving this distribution as a beneficiary of a plan participant who died, was the AR1000TD used for a previous distribution received for that plan participant? If "Yes", do not use this form 5B			
PART II - 10 YEAR AVERAGING			
Complete Part I above to see if you qualify for 10 year averaging before completing Part II			
1. Income from Form 1099-R, Box 2a: (Enter on this line instead of on AR1000F/AR1000NR) 1			
2. Current actuarial value of annuity from Form 1099-R, Box 8: (If none, enter -0-) 2			
3. Total taxable amount: (Add lines 1 and 2. If total is \$70,000 or more, skip lines 4 through 7 and enter amount on line 8) ... 3			
4. Multiply line 3 by 50% (.50); but do not enter more than \$10,000:..... 4			
5. Subtract \$20,000 from line 3 and enter the difference If result is zero or less, enter -0-: 5			
6. Multiply line 5 by 20% (.20): 6			
7. Minimum distribution allowance: (Subtract line 6 from line 4) 7			
8. Subtract line 7 from line 3: 8			
9. Multiply line 8 by 10% (.10): 9			
10. Tax on the amount on line 9: (Use tax rate schedule on reverse side)..... 10			
11. Multiply line 10 by ten (10). If line 2 is zero, skip lines 12 through 17, and enter on line 18: 11			
12. Divide line 2 by line 3: (Carry to four places to the right of the decimal)..... 12			
13. Multiply line 7 by line 12:..... 13			
14. Subtract line 13 from line 2: 14			
15. Multiply line 14 by 10% (.10): 15			
16. Tax on amount on line 15: (Use tax rate schedule on reverse side)..... 16			
17. Multiply line 16 by ten (10): 17			
18. Subtract line 17 from line 11: (Enter this amount on line 31 of Form AR1000F/AR1000NR) 18			