

2023 AR1002NR

ARKANSAS FIDUCIARY

Nonresident INCOME TAX RETURN

For 2023 or fiscal year beginning _____ and ending _____ 20 _____



P1

Software ID _____

Name of estate or trust •			Federal identification number •		Type of entity: <input type="checkbox"/> 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
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		

INITIAL RETURN
 AMENDED RETURN
 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: (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		\$2,340	00		
19. NET TAXABLE INCOME: (Subtract line 18 from line 17) 19			00		

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		

Tax and Payments	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 2024 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"/> 36			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 _____	For Department Use Only A _____ •
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 3 main columns: Federal Schedule D, (A) All Income, and (B) Arkansas Only. Rows include capital gain/loss entries, adjustments for depreciation, 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.