

2024 AR1002F

ARKANSAS FIDUCIARY INCOME TAX RETURN



P1

Software ID

For 2024 or fiscal year beginning _____ and ending _____ 20 _____

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

Email
●

Check this box if you have filed a state extension or an automatic federal extension

<input type="checkbox"/> INITIAL RETURN ● <input type="checkbox"/> AMENDED RETURN ● <input type="checkbox"/> 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. Pass-through income (See instructions) 7		00	7	00	
	8. Other income: (See instructions) 8		00	8	00	
	9. TOTAL INCOME: (Add lines 1 through 8) 9	●	00	9	●	00
Deductions	10. Taxes: 10		00	10	00	
	11. Interest: 11		00	11	00	
	12. Charitable contributions: 12		00	12	00	
	13. Fiduciary Fees: (Attorney/accountant/preparer) 13		00	13	00	
	14. Pass-through income adjustment (See instructions) 14		00	14	00	
	15. Other deductions: (See instructions) 15		00	15	00	
	16. Total deductions: (Add lines 10 through 15) 16	●	00	16	●	00
	17. Adjusted income before distributions: (Subtract line 16 from line 9) 17	●	00	17	●	00
	18. Amounts to be distributed to beneficiaries: 18	●	00	18	●	00
19. Adjusted income after distributions: (Subtract line 18 from line 17) 19	●	00	19	●	00	
20. Standard deduction: 20					\$2,410 00	
21. NET TAXABLE INCOME: (Subtract line 20 from line 19) 21	●			●	00	



22. TOTAL TAX: Enter tax from REGULAR TAX TABLE using the amount on line 21, column B:	22	●		00
23. Personal tax credit:	23		\$29	00
24. Other tax credit: (Attach AR1002-TC)	24	●		00
25. TOTAL CREDITS: (Add lines 23 through 24)	25	●		00
26. NON-ESBT NET TAX: (Subtract line 25 from line 22)	26	●		00
26A. ESBT NET TAX: (Attach schedule)	26A	●		00
26B. TOTAL NET TAX: (Add lines 26 and 26A)	26B	●		00
27. Arkansas income tax withheld: (Attach AR1099PT, 1099-R, AR-K1, and/or AR-K1FE) ...	27	●		00
28. Estimated tax paid or credit brought forward from last year:	28	●		00
29. Payment made with extension:.....	29	●		00
30. Amended returns only-Enter previous payments:	30	●		00
31. Total payments: (Add lines 27 through 30)	31	●		00
32. Amended returns only-Enter previous overpayments:	32	●		00
33. NET PAYMENTS: (Subtract line 32 from line 31)	33	●		00
34. Amount of overpayment: (If line 33 is greater than line 26B, enter difference)	34	●		00
35. Amount to be applied to 2025 estimated tax:	35	●		00
36. AMOUNT TO BE REFUNDED TO YOU: (Subtract line 35 from line 34)	36	●		00
37. AMOUNT DUE: (If line 33 is less than line 26B, enter difference)	37	●		00
38. Attach Form AR2210 or AR2210A. If required, enter exception in box 38A ● <input type="checkbox"/> Penalty 38B ● <input type="checkbox"/>				00
Pay Online: Please visit our secure website ATAP (Arkansas Taxpayer Access Point) at www.atap.arkansas.gov TOTAL DUE	38C	●		00

PLEASE SIGN HERE	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.			May the Arkansas Revenue Agency discuss this return with the preparer? <input type="checkbox"/> Yes <input type="checkbox"/> No	
	Fiduciary/trustee's signature		Date		
PAID PREPARER	Paid preparer's signature		Date	Telephone	
	Preparer's name		PTIN/ID number		
	Address		A ●		
	City	State	ZIP		
	E-mail				



Schedule A: Capital Gains (Attach Federal Schedule D)

In Arkansas, only 50% of the net long-term capital gain is taxed. 100% of the short-term capital gain 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 the Schedule A if you have a CAPITAL GAIN OR LOSS reported on federal Schedule D, or if Schedule D is not required, a gain reported on federal Form 1040, line 7. The amount of capital loss that can be deducted after offsetting capital gains is limited to \$3,000. See instructions for line 4, Form AR1002F/AR1002NR.

Adjust your gains and losses for depreciation differences, **if any**, in the federal and Arkansas amounts using lines 2, 5 and 10.

Note: 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.

	Federal Schedule D	(A) All Income	(B) Arkansas Only
1. Enter federal long-term capital gain or loss reported on line 15, federal Schedule D, Form 1041 1	00	00	00
2. Enter adjustment, if any , for depreciation differences in federal and state amounts 2		00	00
3. Arkansas long-term capital gain or loss, add (or subtract) line 1 and line 2 3	●	00	● 00
4. Enter federal net short-term capital loss, if any , reported on line 7, federal Schedule D, Form 1041 4	00	00	00
5. Enter adjustment, if any , for depreciation differences in federal and state amounts 5		00	00
6. Arkansas net short-term capital loss, add (or subtract) line 4 and line 5 6	●	00	● 00
7a. Arkansas net capital gain or loss (Combine lines 3 and 6) 7a	●	00	● 00
7b. If the amount on line 7a is over \$10,000,000, only enter \$10,000,000. If less than \$10,000,000, enter the total amount 7b		00	00
8. Arkansas taxable amount, if a gain multiply line 7b by 50 percent (.50), otherwise enter loss 8		00	00
9. Enter federal short-term capital gain, if any , reported on line 7, federal Schedule D, Form 1041 9	00	00	00
10. Enter adjustment, if any , for depreciation differences in federal and state amounts 10		00	00
11. Arkansas short-term capital gain, add (or subtract) line 9 and line 10 11	●	00	● 00
12. Total taxable Arkansas capital gain or loss, add lines 8 and 11. (Loss limited to \$3,000) Enter here and on page 1, line 4 12		00	00

Schedule B: Income Distribution (Attach Arkansas K-1FEs)

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

FIRST AND LAST NAME or NAME OF ESTATE OR TRUST	SSN/FEIN	ADDRESS	ST	ZIP	AMOUNT
					00
					00
					00
					00
					00