

2019 AR1002NR



2019

ARKANSAS FIDUCIARY

Nonresident INCOME TAX RETURN

For 2019 or fiscal year beginning and ending 20 Software ID

Name of estate or trust, Federal identification number, Name and title of fiduciary or trustee, Date trust created, Mailing address, City, State or province, ZIP, Check if address is outside U.S. Foreign country, Type of entity: Decedent's estate, Simple trust, Complex trust, ESBT, Grantor trust, Charitable trust, Bankruptcy estate, Pooled income fund

INITIAL RETURN, AMENDED RETURN, FINAL RETURN, A. ALL INCOME, B. ARKANSAS INCOME

Income section table with 8 rows: 1. Interest income, 2. Ordinary dividends, 3. Net profit from trade or business, 4. Capital gains, 5. Rents, royalties, partnerships, other estates and trusts, etc., 6. Farm income, 7. Other income, 8. TOTAL INCOME

Deductions section table with 9 rows: 9. Taxes, 10. Interest, 11. Charitable contributions, 12. Fees, 13. Other deductions, 14. Total deductions, 15. Adjusted income before distributions, 16. Amounts to be distributed to beneficiaries, 17. Adjusted income after distributions

18. Standard deduction: \$2,200.00
19. NET TAXABLE INCOME: (Subtract line 18 from line 17)

20. TOTAL TAX: Enter tax from REGULAR TAX TABLE using the amount on line 19, column A:
21. Personal tax credit: \$26.00
22. Other tax credit: (Attach AR1002-TC)
23. TOTAL CREDITS: (Add lines 21 through 22)
24. NON ESBT NET TAX: (Subtract line 23 from line 20)

24A. Enter the amount from line 17, column B:
24B. Enter the amount from line 17, column A:
24C. Divide line 24A by line 24B and enter decimal here:
24D. APPORTIONED NON ESBT NET TAX: (Multiply line 24 by line 24C)
24E. APPORTIONED ESBT NET TAX: (Attach schedule)
24F. TOTAL APPORTIONED NET TAX: (Add lines 24D and 24E)

25. Arkansas income tax withheld: (Attach AR1099PT and/or 1099R)
26. Estimated tax paid or credit brought forward from last year:
27. Tax paid with extension:
28. Payments made with or after the filing of original return: (See instructions)
29. Total payments: (Add lines 25 through 28)
30. Overpayments received: (See instructions)
31. NET PAYMENTS: (Subtract line 30 from line 29)
32. Amount of overpayment: (If line 31 is greater than line 24F, enter difference)
33. Amount to be applied to 2020 estimated tax:
34. AMOUNT TO BE REFUNDED TO YOU: (Subtract line 33 from line 32)
35. AMOUNT DUE: (If line 31 is less than line 24F, enter difference)
36. Attach Form AR2210 or AR2210A. If required, enter exception in box 36A. Penalty 36B
Pay Online: Please visit our secure site 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, Preparer's signature, Date, Name, Address, City, state, and ZIP, PTIN/ID number, May the Arkansas Revenue Agency discuss this return with the preparer? Yes No, For Department Use Only



## 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.)

	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 AR1002F / AR1002NR ..... 12			00		00

## Schedule B: Income Distribution (Attach Federal K-1s)

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	
<b>Refund:</b>		Arkansas State Income Tax P.O. Box 1000 Little Rock, AR 72203-1000		<b>Tax Due/No Tax:</b>		
				Arkansas State Income Tax P.O. Box 2144 Little Rock, AR 72203-2144		