

# 2022 AR1002F



# P1

## ARKANSAS FIDUCIARY INCOME TAX RETURN

For 2022 or fiscal year beginning \_\_\_\_\_ and ending \_\_\_\_\_ 20 \_\_\_\_\_

Software ID \_\_\_\_\_

Name of estate or trust ●			Federal identification number ●		<b>Type of entity:</b> 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 ●			<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		

<input type="checkbox"/> INITIAL RETURN	<input type="checkbox"/> AMENDED RETURN	<input type="checkbox"/> FINAL RETURN	<b>A. ALL INCOME</b>	<b>B. ARKANSAS INCOME</b>
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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. <b>TOTAL INCOME:</b> (Add lines 1 through 7).....	8	00	8	●

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				<b>\$2,270</b>	00
19. <b>NET TAXABLE INCOME:</b> (Subtract line 18 from line 17).....	19					00

20. <b>TOTAL TAX:</b> Enter tax from <b>REGULAR TAX TABLE</b> using the amount on line 19, column B:.....	20					00
21. Personal tax credit:.....	21		<b>\$29</b>			00
22. Other tax credit: (Attach AR1002-TC).....	22	●				00
23. <b>TOTAL CREDITS:</b> (Add lines 21 through 22).....	23	●				00
24. <b>NON ESBT NET TAX:</b> (Subtract line 23 from line 20).....	24	●				00
24A. <b>ESBT NET TAX:</b> (Attach schedule).....	24A	●				00
24B. <b>TOTAL NET TAX:</b> (Add lines 24 and 24A).....	24B	●				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. <b>NET PAYMENTS:</b> (Subtract line 30 from line 29).....	31	●			00
	32. Amount of overpayment: (If line 31 is greater than line 24B, enter difference).....	32	●			00
	33. Amount to be applied to 2023 estimated tax:.....	33	●			00
	34. <b>AMOUNT TO BE REFUNDED TO YOU:</b> (Subtract line 33 from line 32).....	34	●			00
35. <b>AMOUNT DUE:</b> (If line 31 is less than line 24B, 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"/>					00	
Pay Online: Please visit our secure website ATAP (Arkansas Taxpayer Access Point) at <a href="http://www.atap.arkansas.gov">www.atap.arkansas.gov</a> <b>TOTAL DUE</b> 36C ●					00	

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 _____ PTIN/ID number ● _____	<b>For Department Use Only</b> 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 4 main columns: Federal Schedule D, (A) All Income, (B) Arkansas Only, and a description column. Rows include capital gain/loss entries, adjustments for depreciation, and taxable amounts.

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

Table for income distribution with columns: FIRST AND LAST NAME or NAME OF ESTATE OR TRUST, SSN/FEIN, ADDRESS, ST, ZIP, AMOUNT. Includes beneficiary information and distribution amounts.