2017 AR1002F ARKANSAS FIDUCIARY INCOME TAX RETURN



·2017

											<u>Software</u>	<u>ID</u>
Fo	or 2017 or fisca	al year beginning		and ending			_20 •		•		•	
Name of estate or trust					Fe	Federal Identification Number				Type of entity	v:	
•						•	•			D	ecedent's estate	'n
Name and title of fiduciary or trustee						D	Date trust created			s	imp l e trust	
•											omp l ex trust	
Ма	Mailing address						State or feder	al			SBT	
•				•	• extension filed			-	rantor trust			
City			State or Province ZIP				Check if address is outside U.S				haritable trust ankruptcy estate	
•			•		•		Foreign Country				ooled income fund	H
_			-		-							
		L RETURN •		I ● 🗌	FINAL RETURN		A. ALL INCO	OME		в.	ARKANSAS INC	OME
	1. Interest in	ncome:				1		00	1			00
	2. Ordinary dividends:					2		00	2			00
	3. Net profit	from trade or busine	ss: (attach schedule)			3		00	3			00
me			s)					00	4			00
ncome			other estates and trusts					00	5			00
-	6. Farm inc	 Farm income: (attach schedule) 				6		00	6			00
		7. Other income:						00	7			00
	8. TOTAL	INCOME: (add Line.	s 1 through 7)			8		00	8	•		00
	9. Taxes:					9		00	9			00
	10. Interest:					10		00	10			00
	11. Charitabl	Charitable contributions:				11		00	11			00
suo	12. Fees: (fid	luciary/attorney/accoเ	untant/preparer)			12		00	12			00
ucti	13. Other de	B. Other deductions:				13		00	13			00
Deduction	14. Total ded	4. Total deductions: (add Lines 9 through 13)				14		00	14	•		00
	15. Adjusted	5. Adjusted income before distributions: (subtract Line 14 from Line 8)						00	15			00
		6. Amounts to be distributed to beneficiaries:						00	16	•		00
	17. Adjusted	7. Adjusted income after distributions: (subtract Line 16 from Line 15)						00	17			00
	18. Standard	deduction:							.18		\$2,20	D 00
	19. NET TA	XABLE INCOME:	(subtract Line 18 from L	ine 17)					.19			00
	20. TOTAL	TAX: Enter tax from	REGULAR TAX TAB	LE using th	e amount on Line	e 19,						00
	21. Personal	. Personal tax credit:				21		526 00				
	22. Other sta	. Other state tax credit:				22	•	00	1			
	23. Business	. Business Incentive Tax Credit: (attach AR1000TC)				23	•	00				
	24. TOTAL	4. TOTAL CREDITS: (add Lines 21 through 23)							.24	•		00
	25. NET TA	5. NET TAX: (subtract Line 24 from Line 20)							.25	•		00
s			: (attach AR1099PT and					00				
Jeni		. Estimated tax paid or credit brought forward from last year:						00				
Payments		Tax paid with extension:						00	ł			
	-	Payments made with or after the filing of original return: (see instructions)						00				
k and). Total payments: (add Lines 26 through 29)						00				
Тах		I. Overpayments received: (see instructions)						00				
		2. NET PAYMENTS: (subtract Line 31 from Line 30)										00
		3. Amount of overpayment: (if Line 32 is greater than Line 25, enter difference)						00		•		00
		4. Amount to be applied to 2018 estimated tax:								-		
		35. AMOUNT TO BE REFUNDED TO YOU: (subtract Line 34 from Line 33)										00
		 36. AMOUNT DUE: (if Line 32 is less than Line 25, enter difference) 37. Attach Form AR2210 or AR2210A. If required, enter exception in box 37A • 										100
							Ity 37B					
Attach Form AR1002V to your payment. To pay by credit card see instructions						1		ay the Arkansas Reven	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 comp						a complet	э.	Age	ency discuss this return	with		
Fiduciary/trustee's signature Date						_	th	e preparer shown above Yes No	ə?			
Preparer's signature Date						₋┝						
	NameID/SSN					•			- -	^		
Add	dress		City, state, and ZIP				_	А	•			

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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 16, Schedule D, Form 10411	00	00	00
2.	Enter adjustment, if any, for depreciation differences in federal and states a	amounts2	00	00
3.	Arkansas long-term capital gain or loss, add (or subtract) Line 1 and Line 2.		• 00	• 00
4.	Enter federal net short-term capital loss, if any , reported on Line 7, federal Schedule D, Form 10414	00	00	00
5.	Enter adjustment, if any, for depreciation differences in federal and state ar	mounts5	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 enter the total amount		00	00
8.	Arkansas taxable amount, if a gain multiply Line 7b by 50 percent (.50), othe	erwise enter loss8	00	00
9.	Enter federal short-term capital gain, if any , reported on Line 7, federal Schedule D, Form 10419	00	00	00
10.	Enter adjustment, if any, for depreciation differences in federal and state ar	mounts10	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 limit Enter here and on AR1002F / AR1002NR		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		ADDRESS		ST	ZIP	AMOUNT			
						00			
						00			
						00			
						00			
						00			
Mail TAX DUE to: State Income Tax, P. O. Box 2144, Little Rock, AR 72203-2144Mail AMENDED to:State Income Tax, P. O. Box 3628, Little Rock, AR 72203-3628Mail REFUND to: State Income Tax, P. O. Box 1000, Little Rock, AR 72203-1000Mail NO TAX DUE to:State Income Tax, P. O. Box 8026, Little Rock, AR 72203-8026									

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