

**STATE OF ARKANSAS  
NONRESIDENT FIDUCIARY RETURN**

For 2008 or Fiscal Year beginning \_\_\_\_\_ and ending \_\_\_\_\_ 20 \_\_\_\_ •

Name of Estate or Trust • Mailing Address • City, State and Zip Code •		Federal Identification Number • Date trust created	<b>Type of Entity:</b> <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	
<input type="checkbox"/> ORIGINAL RETURN   • <input type="checkbox"/> AMENDED RETURN   • <input type="checkbox"/> FINAL RETURN		<b>A. ALL INCOME</b>	<b>B. ARKANSAS INCOME</b>	
<b>Income</b>  1. Interest Income:..... 2. Ordinary Dividends:..... 3. Net Profit from Trade or Business: ( <i>Attach Schedule</i> ):..... 4. Capital Gains: ( <i>See Instructions</i> ):..... 5. Rents, Royalties, Partnerships, other Estates and Trusts, etc: ( <i>Attach Schedule</i> ):..... 6. Farm Income: ( <i>Attach Schedule</i> ):..... 7. Other Income:..... 8. <b>TOTAL INCOME:</b> ( <i>Add Lines 1 through 7</i> ) .....	1	00	1	00
	2	00	2	00
	3	00	3	00
	4	00	4	00
	5	00	5	00
	6	00	6	00
	7	00	7	00
	8 ●	00	8 ●	00
<b>Deductions</b>  9. Taxes..... 10. Interest..... 11. Charitable Contributions..... 12. Fees (Fiduciary/Attorney/Accountant/Preparer)..... 13. Other Deductions..... 14. Total Deductions: ( <i>Add Lines 9 through 13</i> )..... 15. Adjusted Income Before Distributions ( <i>Subtract Line 14 from Line 8</i> )..... 16. Amounts to be Distributed to Beneficiaries:..... 17. Adjusted Income After Distributions ( <i>Subtract Line 16 from Line 15</i> )..... 18. Standard Deduction..... 19. <b>NET TAXABLE INCOME:</b> ( <i>Subtract Line 18 from Line 17</i> ) .....	9	00	9	00
	10	00	10	00
	11	00	11	00
	12	00	12	00
	13	00	13	00
	14	00	14	00
	15 ●	00	15 ●	00
	16	00	16	00
	17 ●	00	17 ●	00
	18	<b>2000</b>		
	19	00		
20. <b>TOTAL TAX:</b> Enter Tax from <b>REGULAR TAX TABLE</b> using the Amount on Line 19, Column A:.....		20	00	
21. Personal Tax Credit:..... 22. Other State Tax Credit:..... 23. Business and Incentive Tax Credit:.....		21	<b>23</b>	
24. <b>TOTAL CREDITS:</b> ( <i>Add Lines 21 through 23</i> )..... 25. <b>TAX LIABILITY:</b> ( <i>Subtract Line 24 from Line 20</i> ).....		24	●	
25A. Enter the Amount from Line 17, Column B:..... 25B. Enter the Amount from Line 17, Column A:..... 25C. Divide Line 25A by Line 25B and enter percentage here:..... 25D. <b>APPORTIONED TAX LIABILITY:</b> ( <i>Multiply Line 25 by Line 25C</i> ).....		25A	00	
25B		25B	00	
25C ● % 25D ● 00				
26. Arkansas Income Tax Withheld: ( <i>Attach AR1099PT and/or 1099R</i> )..... 27. Estimated Tax Paid or Credit Brought Forward From Last Year:..... 28. Tax Paid with Extension:..... 29. Payments Made With or After the Filing of Original Return: ( <i>See Instructions</i> ):..... 30. Total Payments: ( <i>Add Lines 26 through 29</i> )..... 31. Overpayments Received: ( <i>See Instructions</i> )..... 32. <b>NET PAYMENTS:</b> ( <i>Subtract Line 31 from Line 30</i> )..... 33. Amount of Overpayment: ( <i>If Line 32 is greater than Line 25D, enter difference</i> )..... 34. Amount to be Applied to 2009 Estimated Tax:..... 35. <b>AMOUNT TO BE REFUNDED TO YOU:</b> ( <i>Subtract Line 34 from Line 33</i> )..... 36. <b>AMOUNT DUE:</b> ( <i>If Line 32 is less than Line 25D, enter difference</i> ).....		26	● 00	
27 ● 00 28 ● 00 29 ● 00 30 ● 00 31 ● 00		27	● 00	
32 00 33 ● 00		32	00	
34 ● 00		33	● 00	
35 ● 00 36 ● 00		34	● 00	
35 ● 00 36 ● 00		35	● 00	
36 ● 00		36	● 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.

**OFFICE USE ONLY**


Fiduciary's Signature \_\_\_\_\_ Date \_\_\_\_\_  
 Preparer's Signature \_\_\_\_\_ Date \_\_\_\_\_  
 Name \_\_\_\_\_ ID/SSN \_\_\_\_\_  
 Address \_\_\_\_\_ City, State, and Zip \_\_\_\_\_

AR1002NR (R 9/12/08) May the Arkansas Revenue Agency discuss this return with the preparer shown above?  Yes  No

## Schedule A: Capital Gains Worksheet (Attach Federal Schedule D)

**In Arkansas only 70% of net long term capital gain is taxed. 100% of short term capital gains is taxed.**

Complete this worksheet 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.)

	<b>Per Sch D, Form 1041</b>	<b>Arkansas</b>
1. Enter Federal Long-Term Capital Gain or Loss reported on Line 12, Schedule D, Form 1041.....	1	00
2. Enter adjustment, <b>if any</b> , for differences in federal and state amounts.....	2	00
3. Arkansas Long-Term Capital Gain or Loss, add ( <i>or subtract</i> ) Line 1 and Line 2.....	3	00
4. Enter Federal Net Short-Term Capital Loss, <b>if any</b> , reported on Line 5, Schedule D, Form 1041.....	4	00
5. Enter adjustment, <b>if any</b> , for differences in federal and state amounts.....	5	00
6. Arkansas Net Short-Term Capital Loss, add ( <i>or subtract</i> ) Line 4 and Line 5.....	6	00
7. Arkansas Net Capital Gain or Loss ( <i>If gain, subtract Line 6 from 3. If loss add Lines 6 and 3</i> ).....	7	00
8. Arkansas Taxable Amount. If a gain, multiply Line 7 by <b>70 percent (.70)</b> , otherwise enter loss.....	8	00
9. Enter Federal Short-Term Capital Gain, <b>if any</b> , reported on Line 5, Schedule D, Form 1041.....	9	00
10. Enter adjustment, <b>if any</b> , for differences in federal and state amounts.....	10	00
11. Arkansas Short-Term Capital Gain, add ( <i>or subtract</i> ) Line 9 and Line 10 .....	11	00
12. Total taxable Arkansas Capital Gain or Loss, add Lines 8 and 11, ( <b>loss limited to \$3,000</b> ), enter here and on Line 4, Form AR1002/AR1002NR.....	12	00

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

Beneficiaries' share of income:				Number of beneficiaries who received distributions:			
FIRST NAME	MI	LAST NAME	SSN	ADDRESS	ST	ZIP	AMOUNT
							00
							00
							00
							00
							00
							00
							00
							00
							00

Mail **TAX DUE** to: State Income Tax, P. O. Box 2144, Little Rock, AR 72203-2144

Mail **REFUND** to: State Income Tax, P. O. Box 1000, Little Rock, AR 72203-1000

Mail **AMENDED** to: State Income Tax, P. O. Box 3628, Little Rock, AR 72203-3628

Mail **NO TAX DUE** to: State Income Tax, P. O. Box 8026, Little Rock, AR 72203-8026