

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

Table with 3 columns: Description, A. ALL INCOME, B. ARKANSAS INCOME. Rows 1-8: Interest income, Ordinary dividends, Net profit from trade or business, Capital gains, Rents, royalties, partnerships, other estates and trusts, Farm income, Other income, TOTAL INCOME.

Table with 3 columns: Description, A. ALL INCOME, B. ARKANSAS INCOME. Rows 9-17: Taxes, Interest, Charitable contributions, Fees, Other deductions, Total deductions, Adjusted income before distributions, Amounts to be distributed to beneficiaries, Adjusted income after distributions.

Table with 3 columns: Description, A. ALL INCOME, B. ARKANSAS INCOME. Rows 18-19: Standard deduction, NET TAXABLE INCOME.

Table with 3 columns: Description, A. ALL INCOME, B. ARKANSAS INCOME. Rows 20-24: TOTAL TAX, Personal tax credit, Other tax credit, TOTAL CREDITS, NON ESBT NET TAX.

Table with 3 columns: Description, A. ALL INCOME, B. ARKANSAS INCOME. Rows 24A-24F: 24A, 24B, 24C, 24D, 24E, 24F.

Table with 3 columns: Description, A. ALL INCOME, B. ARKANSAS INCOME. Rows 25-36: 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36. Includes '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	
Refund:		Arkansas State Income Tax P.O. Box 1000 Little Rock, AR 72203-1000		Tax Due/No Tax:		
				Arkansas State Income Tax P.O. Box 2144 Little Rock, AR 72203-2144		