## **AR1002**



## STATE OF ARKANSAS FIDUCIARY RETURN

Fo	or 20	FIDUCIARY RETU 010 or Fiscal Year beginning and ending	RI	20				
_		of Estate or Trust	IFe	deral Identification	Number	H	Type of Entity:	
•		T Lotato di Titot			T TO THE O		Decedent's estate	
140	ilina	Address	Date trust created				Simple trust Complex trust	
IVIA	illig	Addless	ile trust created			SBT 🔲		
		17.01					Grantor trust Charitable trust	
City	/, Sta	ate and Zip Code				E	Bankruptcy estate	
Ľ						F	Pooled income fund	
•		Check this box if you have filed a state extension or an automatic t	fede	ral extension				
		ORIGINAL RETURN ● AMENDED RETURN ● FINAL RETURN		A. ALL INC	OME		B. ARKANSAS INCOME	
Г	1.	Interest Income:	1		00	1	00	
	2.	Ordinary Dividends:	2		00	2	00	
l	3.	Net Profit from Trade or Business: (Attach Schedule)	3		00	3	00	
l a	4.	Capital Gains: (See Instructions)	4		00	4	00	
Income	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:	7		00	7	00	
	8.	TOTAL INCOME: (Add Lines 1 through 7)	8		00	8	• 00	
	9.	Taxes	9		00	9	00	
	10.	Interest	10		00	10	00	
	11.	Charitable Contributions	11		00	11	00	
١	12.	Fees (Fiduciary/Attorney/Accountant/Preparer)	12		00	12	00	
Deductions	13.	Other Deductions	13		00	13	00	
ucti	14.	Total Deductions: (Add Lines 9 through 13)	14		00	14	• 00	
)edi		Adjusted Income Before Distributions (Subtract Line 14 from Line 8)	- 1		00	15	00	
		Amounts to be Distributed to Beneficiaries:			00	16	• 00	
		Adjusted Income After Distributions (Subtract Line 16 from Line 15)			00	17	00	
	-	Standard Deduction				_		
	19.	NET TAXABLE INCOME: (Subtract Line 18 from Line 17)				.19	00	
	20.	TOTAL TAX: Enter Tax from REGULAR TAX TABLE using the Amount on Line	e 19,	Column B:		.20	00	
		Personal Tax Credit:			<b>23</b> 00			
	22.	Other State Tax Credit:	22	•	00	ĺ		
	23.	Business and Incentive Tax Credit (Attach AR1000TC)	23	•	00	ĺ		
	24.	TOTAL CREDITS: (Add Lines 21 through 23)				.24	• 00	
"	25.	NET TAX: (Subtract Line 24 from Line 20)				.25	• 00	
ments	-	Arkansas Income Tax Withheld: (Attach AR1099PT and/or 1099R)	_		00			
I >	27.	Estimated Tax Paid or Credit Brought Forward From Last Year:	27	•	00			
Pa	28.	Tax Paid with Extension:	28	•	00			
and	29.	Payments Made With or After the Filing of Original Return: (See Instructions)	29	•	00			
ax 8	30.	Total Payments: (Add Lines 26 through 29)	30		00			
-		Overpayments Received: (See Instructions)	1	•	00			
	32.	NET PAYMENTS: (Subtract Line 31 from Line 30)				.32	• 00	
	33.	Amount of Overpayment: (If Line 32 is greater than Line 25, enter difference)				.33	• 00	
	34.	Amount to be Applied to 2011 Estimated Tax:	34	•	00			
		AMOUNT TO BE REFUNDED TO YOU: (Subtract Line 34 from Line 33)				.35	• 00	
	36.	AMOUNT DUE: (If Line 32 is less than Line 25, enter difference)				.36	• 00	
	37.	Attach Form AR2210 or AR2210A. If required, enter exception in box 37A	Penalt	ty 37B ●	0	0		
		Complete and attach form AR1002V to your check or money order payable in U.S. Dollars to "D			nistration"	_		
1		for the tax due and penalty(if any). Include your FEIN on the check or money order. To pay by o	redit o	card call1-800-2PAY	TAX or	270		
<u>                                     </u>		access website www.officialpayments.com.				$\overline{}$	May the Arkansas Revenue	
-	<u> </u>	enalties of perjury, I declare that I have examined this return and to the best of my knowledge and belie	t, the s	statements are true a	nd complete	9.	Agency discuss this return with the preparer shown above?	
Fidu	ıciar	ry's Signature Date	nature Date					
Preparer's SignatureDateName ID/SSN ●							Yes No OFFICE USE ONLY	
Nar	ne_ Iress	-	A •					
_		S City, State, and Zip 10/18/2010)				- L	1	



## 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.)

					Per Sch D, Fo	orm 1041	Arkansas	
		n Capital Gain or Loss rep				00		$\Box$
,						00		4
-		<b>y</b> , for depreciation differer				0		
		unital Gain or Loss, add (a				<u> </u>		_
Arkansas Long-Term Capital Gain or Loss, add (or subtract) Line 1 and Line 2 Enter Federal Net Short-Term Capital Loss, <b>if any</b> , reported								0
		Form 1041	-	4		00		
	<b>y</b> , for depreciation differen				$\dashv$			
-						5		
Arkansas Net S	n Capital Loss, add <i>(or ຣເ</i>	e 5		6				
Arkansas Net (	Capital Ga	ain or Loss (If gain, subtra	s add Lines 6 and 3)		7			
Arkansas Taxa	ble Amou	nt. If a gain, multiply Line	7 by <b>70 percent (</b>	<b>70)</b> , otherwise enter lo	s <u>s</u>	8		
Enter Federal	Short-Terr	m Capital Gain, <b>if any</b> , re	eported on			00		
•	•	m 1041				00		
•		<b>y</b> , for depreciation differen						
						<u> </u>		
		apital Gain, add <i>(or subtra</i>	*			11		
	rkansas (	Capital Gain or Loss, add	Lines 8 and 11, (loss			10		
enter here and	on Line 4	Form AR1002/AR1002N	VR.					
enter here and Beneficiaries' sh	Sc	H, Form AR1002/AR1002N Chedule B: Inc come:			h Federal	K-1s)	ns:	
Beneficiaries' sh	Sc	chedule B: Inc		ution <i>(Attac</i>	h Federal	K-1s)	as:	
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Mail NO TAX DUE to: State Income Tax, P. O. Box 8026, Little Rock, AR 72203-8026

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