

2020 AR1002NR



ARKANSAS FIDUCIARY

Nonresident INCOME TAX RETURN

For 2020 or fiscal year beginning _____ and ending _____ 20 _____ Software ID _____

| | | | | | |
|--|-------------------|-----|--|--|---|
| Name of estate or trust | | | Federal identification number | | Type of entity: <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 |
| Name and title of fiduciary or trustee | | | Date trust created | | |
| Mailing address | | | <input type="checkbox"/> State or federal extension filed <input type="checkbox"/> Check if address is outside U.S. Foreign country | | |
| City | State or province | ZIP | | | |

INITIAL RETURN
 AMENDED RETURN
 FINAL RETURN
 A. ALL INCOME
 B. ARKANSAS INCOME

| | | | | | |
|--------|--|---|----|---|----|
| 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:..... | 7 | 00 | 7 | 00 |
| | 8. TOTAL INCOME: (Add lines 1 through 7)..... | 8 | 00 | 8 | 00 |

| | | | | | |
|---|---|----|----|----|----|
| 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:..... | 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 | \$2,200 | 00 | | |
| 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 19, column A:..... | 20 | | 00 | | |
| 21. Personal tax credit:..... | 21 | \$29 | 00 | | |
| 22. Other tax credit: (Attach AR1002-TC)..... | 22 | | 00 | | |
| 23. TOTAL CREDITS: (Add lines 21 through 22)..... | 23 | | 00 | | |
| 24. NON ESBT NET TAX: (Subtract line 23 from line 20)..... | 24 | | 00 | | |

| | | | | | |
|--|-----|--|----|--|--|
| 24A. Enter the amount from line 17, column B:..... | 24A | | 00 | | |
| 24B. Enter the amount from line 17, column A:..... | 24B | | 00 | | |
| 24C. Divide line 24A by line 24B and enter decimal here:..... | 24C | | | | |
| 24D. APPORTIONED NON ESBT NET TAX: (Multiply line 24 by line 24C)..... | 24D | | 00 | | |
| 24E. APPORTIONED ESBT NET TAX: (Attach schedule)..... | 24E | | 00 | | |
| 24F. TOTAL APPORTIONED NET TAX: (Add lines 24D and 24E)..... | 24F | | 00 | | |

| | | | | | |
|--|---|----|----|----|--|
| Tax and Payments | 25. Arkansas income tax withheld: (Attach AR1099PT and/or 1099R)..... | 25 | | 00 | |
| | 26. Estimated tax paid or credit brought forward from last year:..... | 26 | | 00 | |
| | 27. Tax paid with extension:..... | 27 | | 00 | |
| | 28. Payments made with or after the filing of original return: (See instructions)..... | 28 | | 00 | |
| | 29. Total payments: (Add lines 25 through 28)..... | 29 | | 00 | |
| | 30. Overpayments received: (See instructions)..... | 30 | | 00 | |
| | 31. NET PAYMENTS: (Subtract line 30 from line 29)..... | 31 | | 00 | |
| | 32. Amount of overpayment: (If line 31 is greater than line 24F, enter difference)..... | 32 | | 00 | |
| | 33. Amount to be applied to 2021 estimated tax:..... | 33 | | 00 | |
| | 34. AMOUNT TO BE REFUNDED TO YOU: (Subtract line 33 from line 32)..... | 34 | | 00 | |
| 35. AMOUNT DUE: (If line 31 is less than line 24F, 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 site ATAP (Arkansas Taxpayer Access Point) at www.atap.arkansas.gov TOTAL DUE 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. | | May the Arkansas Revenue Agency discuss this return with the preparer? <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| Fiduciary/trustee's signature _____ | Date _____ | For Department Use Only | |
| Preparer's signature _____ | Date _____ | A | ● |
| Name _____ | PTIN/ID number _____ | | |
| 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.)

| | Federal Schedule D | | (A) All Income | | (B) Arkansas Only |
|--|-----------------------|---|-------------------|---|----------------------|
| 1. Enter federal long-term capital gain or loss reported on line 16, 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 | | |