



STATE OF ARKANSAS NONRESIDENT FIDUCIARY RETURN

For 2010 or Fiscal Year beginning and ending 20

Name of Estate or Trust, Mailing Address, City, State and Zip Code, FEIN, Date trust created, Type of Entity (Decedent's estate, Simple trust, etc.), and a checkbox for state extension or automatic federal extension.

Table with columns for ORIGINAL RETURN, AMENDED RETURN, FINAL RETURN, A. ALL INCOME, and B. ARKANSAS INCOME. Rows include Interest Income, Ordinary Dividends, Net Profit from Trade or Business, Capital Gains, Rents, Royalties, Partnerships, other Estates and Trusts, etc., Farm Income, Other Income, TOTAL INCOME, Taxes, Interest, Charitable Contributions, Fees, Other Deductions, Total Deductions, Adjusted Income Before Distributions, Amounts to be Distributed to Beneficiaries, Adjusted Income After Distributions, Standard Deduction, and NET TAXABLE INCOME.

Table for Tax and Payments. Rows include TOTAL TAX, Personal Tax Credit, Other State Tax Credit, Business and Incentive Tax Credit, TOTAL CREDITS, NET TAX, 25A-25D (Apportioned Net Tax), Arkansas Income Tax Withheld, Estimated Tax Paid or Credit Brought Forward From Last Year, Tax Paid with Extension, Payments Made With or After the Filing of Original Return, Total Payments, Overpayments Received, NET PAYMENTS, Amount of Overpayment, Amount to be Applied to 2011 Estimated Tax, AMOUNT TO BE REFUNDED TO YOU, AMOUNT DUE, and Penalty 37B. Includes a note: 'Attach Form AR2210 or AR2210A. If required, enter exception in box 37A...'

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 shown above? (Yes/No). OFFICE USE ONLY. Includes fields for Fiduciary's Signature, Date, Preparer's Signature, Date, Name, ID/SSN, Address, City, State, and Zip.



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

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

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
							00
							00

Mail **TAX DUE** to: State Income Tax, P. O. Box 2144, Little Rock, AR 72203-2144      Mail **AMENDED** to: State Income Tax, P. O. Box 3628, Little Rock, AR 72203-3628  
 Mail **REFUND** to: State Income Tax, P. O. Box 1000, Little Rock, AR 72203-1000      Mail **NO TAX DUE** to: State Income Tax, P. O. Box 8026, Little Rock, AR 72203-8026