

STATE OF ARKANSAS
NONRESIDENT FIDUCIARY RETURN

For 2014 or fiscal year beginning _____ and ending _____ 20 _____

Name of estate or trust, FEIN, Name and title of fiduciary or trustee, Date trust created, Mailing address, City, state and ZIP code, Type of entity: Decedent's estate, Simple trust, Complex trust, ESBT, Grantor trust, Charitable trust, Bankruptcy estate, Pooled income fund

ORIGINAL RETURN, AMENDED RETURN, FINAL RETURN, A. ALL INCOME, B. ARKANSAS INCOME

Table with 8 rows for Income: 1. Interest income, 2. Ordinary dividends, 3. Net profit from trade or business, 4. Capital gains, 5. Rents, royalties, partnerships, other estates and trusts, etc., 6. Farm income, 7. Other income, 8. TOTAL INCOME

Table with 9 rows for Deductions: 9. Taxes, 10. Interest, 11. Charitable contributions, 12. Fees, 13. Other deductions, 14. Total deductions, 15. Adjusted income before distributions, 16. Amounts to be distributed to beneficiaries, 17. Adjusted income after distributions

18. Standard deduction: 2000 00
19. NET TAXABLE INCOME: (subtract Line 18 from Line 17)

20. TOTAL TAX: Enter tax from REGULAR TAX TABLE using the amount on Line 19, Column A:
21. Personal tax credit: 26 00
22. Other state tax credit:
23. Business Incentive Tax Credit: (attach AR1000TC)
24. TOTAL CREDITS: (add Lines 21 through 23)
25. NET TAX: (subtract Line 24 from Line 20)

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 decimal here:
25D. APPORTIONED NET TAX: (multiply Line 25 by Line 25C)

26. Arkansas income tax withheld: (attach AR1099PT and/or 1099R)
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: (see instructions)
30. Total payments: (add Lines 26 through 29)
31. Overpayments received: (see instructions)

32. NET PAYMENTS: (subtract Line 31 from Line 30)
33. Amount of overpayment: (if Line 32 is greater than Line 25D, enter difference)
34. Amount to be applied to 2015 estimated tax:
35. AMOUNT TO BE REFUNDED TO YOU: (subtract Line 34 from Line 33)
36. AMOUNT DUE: (if Line 32 is less than Line 25D, enter difference)
37. Attach Form AR2210 or AR2210A. If required, enter exception in box 37A
Penalty 37B
TOTAL DUE 37C

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, ID/SSN, Address, City, state, and ZIP, May the Arkansas Revenue Agency discuss this return with the preparer shown above? Yes No, OFFICE USE ONLY

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.

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 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 16, Schedule D, Form 1041..... 1	00	00
2. Enter adjustment, if any , for depreciation differences in federal and Arkansas amounts..... 2		00
3. Arkansas long-term capital gain or loss, add (or subtract) Line 1 and Line 2..... 3		00
4. Enter federal net short-term capital loss, if any , reported on Line 7, Schedule D, Form 1041..... 4	00	00
5. Enter adjustment, if any , for depreciation differences in federal and Arkansas amounts..... 5		00
6. Arkansas net short-term capital loss, add (or subtract) Line 4 and Line 5..... 6		00
7a. Arkansas net capital gain or loss (If gain, subtract Line 6 from 3. If loss add Lines 6 and 3)..... 7a		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
8. Arkansas taxable amount. If a gain, multiply Line 7b by 70 percent (.70) , otherwise enter loss..... 8		00
9. Enter federal short-term capital gain, if any , reported on Line 7, Schedule D, Form 1041..... 9	00	00
10. Enter adjustment, if any , for depreciation differences in federal and Arkansas amounts..... 10		00
11. Arkansas short-term capital gain, add (or subtract) Line 9 and Line 10..... 11		00
12. Total taxable Arkansas capital gain or loss, add Lines 8 and 11, (loss limited to \$3,000) , enter here and on Line 4, Form AR1002F/AR1002NR..... 12		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

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