PRINT FORM CLEAR FORM

2025 AR1002NR

FTNR251

P1

ARKANSAS FIDUCIARY
Nonresident INCOME TAX RETURN

Software ID DFA WEB

For 2025 or fiscal year beginning _____ and ending _____ 20 _____

Name of estate or trust		Federal identification number	Type of entity:
Name and title of fiduciary or trustee		Date trust created	
Mailing address		Telephone	
City	State or province / ZIP	☐ Check if address is outside U.S. Foreign country	
Email		☐ Check this box if you have filed a state extension or an automatic federal extension	

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	
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. Pass-through income (See instructions)	7	00	7		00
	8. Other income: (See instructions)	8	00	8		00
	9. **TOTAL INCOME:** (Add lines 1 through 8)	9	00	9		00
Deductions	10. Taxes:	10	00	10		00
	11. Interest:	11	00	11		00
	12. Charitable contributions:	12	00	12		00
	13. Fiduciary Fees: (Attorney/accountant/preparer)	13	00	13		00
	14. Pass-through income adjustment (See instructions)	14	00	14		00
	15. Other deductions: (See instructions)	15	00	15		00
	16. Total deductions: (Add lines 10 through 15)	16	00	16		00
	17. Adjusted income before distributions: (Subtract line 16 from line 9)	17	00	17		00
	18. Amounts to be distributed to beneficiaries:	18	00	18		00
	19. Adjusted income after distributions: (Subtract line 18 from line 17)	19	00	19		00
	20. Standard deduction:	20	$2,470 00			
	21. **NET TAXABLE INCOME:** (Subtract line 20 from line 19)	21	00			

Tax and Payments

22. **TOTAL TAX:** Enter tax from **REGULAR TAX TABLE** using the amount on line 21, column A:	22	●	00
23. Personal tax credit:	23	**$29**	00
24. Other tax credit: **(Attach AR1002-TC)**	24	●	00
25. **TOTAL CREDITS:** **(Add lines 23 through 24)**	25	●	00
26. **NON-ESBT NET TAX:** **(Subtract line 25 from line 22)**	26	●	00
26A. Enter the amount from line 19, column B:	26A	●	00
26B. Enter the amount from line 19, column A:	26B	●	00
26C. Divide line 26A by line 26B and enter decimal here:	26C	●	**0.000000%**
26D. **APPORTIONED NON-ESBT NET TAX:** **(Multiply line 26 by line 26C)**	26D	●	00
26E. **APPORTIONED ESBT NET TAX:** **(Attach schedule)**	26E	●	00
26F. **TOTAL APPORTIONED NET TAX:** **(Add lines 26D and 26E)**	26F	●	00
27. Arkansas income tax withheld: **(Attach AR1099PT, 1099-R, AR-K1, and/or AR-K1FE)**	27	●	00
28. Estimated tax paid or credit brought forward from last year:	28	●	00
29. Payment made with extension:	29	●	00
30. Amended returns only-Enter previous payments:	30	●	00
31. Total payments: **(Add lines 27 through 30)**	31	●	00
32. Amended returns only-Enter previous overpayments:	32	●	00
33. **NET PAYMENTS:** **(Subtract line 32 from line 31)**	33	●	00
34. Amount of overpayment: **(If line 33 is greater than line 26F, enter difference)**	34	●	00
35. Amount to be applied to 2026 estimated tax:	35	●	00
36. **AMOUNT TO BE REFUNDED TO YOU:** **(Subtract line 35 from line 34)**	36	●	00
37. **AMOUNT DUE:** **(If line 33 is less than line 26F, enter difference)**	37	●	00
38. **Attach Form AR2210 or AR2210A. If required, enter exception in box 38A** ● ☐ Penalty 38B ●	38B		00
Pay Online: Please visit our secure website ATAP (Arkansas Taxpayer Access Point) at www.atap.arkansas.gov **TOTAL DUE**	38C	●	00

PLEASE SIGN HERE

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

May the Arkansas Revenue Agency discuss this return with the preparer?

☐ **Yes** ☐ **No**

PAID PREPARER

Paid preparer's signature | Date | Telephone

Preparer's name | PTIN/ID number ●

For Department Use Only

A | | ●

Address

City | State | ZIP

E-mail

FTNR253

Schedule A: Capital Gains (Attach Federal Schedule D)

In Arkansas, only 50% of the net long-term capital gain is taxed. 100% of the short-term capital gain 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 the Schedule A if you have a CAPITAL GAIN OR LOSS reported on federal Schedule D, or if Schedule D is not required, a gain reported on federal Form 1040, line 7. The amount of capital loss that can be deducted after offsetting capital gains is limited to $3,000. See instructions for line 4, Form AR1002F/AR1002NR.

Adjust your gains and losses for depreciation differences, **if any**, in the federal and Arkansas amounts using lines 2, 5 and 10.

Note: 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 page 1, line 4 12		00	00

Schedule B: Income Distribution (Attach Arkansas K-1FEs)

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