2019 AR1002NR ARKANSAS FIDUCIARY



·2019

Nonresident INCOME TAX RETURN

No	nresident INCOME	TAX RETURN						So	ftware II	D
For	2019 or fiscal year beginning	g and end	ding	2	•			•		
Name of estate or trust					deral identification number			f entity:_		
•				•			Decedent's		_	
Name and title of fiduciary or trustee					Date trust created			Simple trust	-	-
• Moiling addross					- State or fodoral		\neg	ESBT		
Mailing address ●					• State or federal extension filed			Grantor trus		_
City State or province ZIP				Check if address is outside	U.S.	\neg	Charitable t Bankruptcy		-	
•	·	•	•		Foreign country			Pooled inco		
	INITIAL RETURN	AMENDED RETURN	FINAL RETU	RN	A. ALL INCOME			B. ARKANS	SAS INCO	ME
	1. Interest income:			1		00	1			00
	2. Ordinary dividends:			2		00	2			00
	3. Net profit from trade or business: (Attach schedule)					00	3			00
me	4. Capital gains: (See instructions)					00	4			00
Income	5. Rents, royalties, partnerships, other estates and trusts, etc: (Attach schedule)					00	5			00
_	6. Farm income: (Attach schedule)					00	6			00
	7. Other income:					00	7			00
	8. TOTAL INCOME: (A	dd lines 1 through 7)				00	8	•		00
						00	9			00
	10. Interest:			10		00	10			00
	11. Charitable contributions	s:		11		00	11			00
	12. Fees: (Fiduciary/attorn	ey/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
Ded	15. Adjusted income before	e distributions: (Subtract line 14 from	line 8)	15		00	15			00
	16. Amounts to be distribut	ed to beneficiaries:		16		00	16	•		00
	17. Adjusted income after of	distributions: (Subtract line 16 from li	ne 15)	17		00	17			00
		·····			\$2,200	00	_			
	19. NET TAXABLE INC	OME: (Subtract line 18 from line 17)		19		00				
	20. TOTAL TAX:: Enter ta	ax from REGULAR TAX TABLE u	sing the amount on	line 19, c	olumn A:		20			00
					\$26					
	22. Other tax credit: (Attacl	h AR1002-TC)		22	•	00				
	23. TOTAL CREDITS: (A	Add lines 21 through 22)					23	•		00
	24. NON ESBT NET TA	X: (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:				24	4C	•		%
	24D. APPORTIONED NO	ON ESBT NET TAX: (Multiply line	24 by line 24C)			24	4D	•		00
lts	24E. APPORTIONED ES	BT NET TAX: (Attach schedule)				24	4E	•		00
Payments	24F. TOTAL APPORTIO	NED NET TAX: (Add lines 24D and	1 24E)			2	4F	•		00
Jay	25. Arkansas income tax w	/ithheld: (Attach AR1099PT and/or 10	99R)	25	•	00				
and	26. Estimated tax paid or cr	redit brought forward from last year:		26	•	00				
		1:				00				
Тах	28. Payments made with or	r after the filing of original return: (Se	e instructions)	28	•	00				
		nes 25 through 28)				00				
	30. Overpayments received	d: (See instructions)		30	•	00				
	31. NET PAYMENTS: (S	ubtract line 30 from line 29)					31	•		00
		nt: (If line 31 is greater than line 24F,			r		32	•		00
	33. Amount to be applied to	o 2020 estimated tax:		33	•	00				
	34. AMOUNT TO BE RE	EFUNDED TO YOU: (Subtract line	33 from line 32)				34	•		00
		ne 31 is less than line 24F, enter diffe	·			_	- 4	•		00
		AR2210A. If required, enter excepti			ty 36B●	00				_
	Pay Online: Please visit	our secure site ATAP (Arkansas Taxpaye	r Access Point) at www	w.atap.ark	ansas.gov TOTAL DU	E 36	3C	•		00
Und	er penalties of perjury, I declare th	at I have examined this return and to the be	st of my knowledge and	belief, the	statements are true and con	plete	·	May the Arkan Agency discuss		
Fid	uciary/trustee's signature	uciary/trustee's signature Date						the prep		
Preparer's signature Date							Yes	No		
	me			/ID numb	er •			For Departme	1	у
Ado	dress	City,	state, and ZIP				1	A	•	



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 15, federal Schedule D, Form 10411	00	00	00	
2.	Enter adjustment, if any, for depreciation differences in federal and state an	nounts2	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	00	00	00	
5.	Enter adjustment, if any, for depreciation differences in federal and state an	nounts 5	00	00	
6.	Arkansas net short-term capital loss, add (or subtract) line 4 and line 5		• 00	• 00	
7a.	Arkansas net capital gain or loss (Combine lines 3 and 6)		• 00	• 00	
7b.	If the amount on line 7a is over \$10,000,000, only enter \$10,000,000. If less enter the total amount		00	00	
8.	Arkansas taxable amount, if a gain multiply line 7b by 50 percent (.50), other	rwise enter loss 8	00	00	
9.	Enter federal short-term capital gain, if any , reported on line 7, federal Schedule D, Form 10419	00	00	00	
10.	Enter adjustment, if any, for depreciation differences in federal and state an	nounts10	00	00	
11.	Arkansas short-term capital gain, add (or subtract) line 9 and line 10		• 00	• 00	
12.	Total taxable Arkansas capital gain or loss, add lines 8 and 11. (Loss limite Enter here and on AR1002F / AR1002NR		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	ѕт	ZIP	AMOUNT	
							00
							00
							00
							00
							00
Arkansas State Income Tax Refund: 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				