

2021 AR1002NR

ARKANSAS FIDUCIARY

Nonresident INCOME TAX RETURN

For 2021 or fiscal year beginning _____ and ending _____ 20 _____



Software ID

DFA WEB

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		
City •	State or province •	ZIP •	<input type="checkbox"/> Check if address is outside U.S. Foreign country		

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		

Tax and Payments	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		
	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 2022 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"/> 36		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.

Fiduciary/trustee's signature _____	Date _____	May the Arkansas Revenue Agency discuss this return with the preparer? <input type="checkbox"/> Yes <input type="checkbox"/> No
Preparer's signature _____	Date _____	
Name _____	PTIN/ID number • _____	For Department Use Only
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