

# 2023 AR1002NR

ARKANSAS FIDUCIARY

## Nonresident INCOME TAX RETURN

For 2023 or fiscal year beginning \_\_\_\_\_ and ending \_\_\_\_\_ 20 \_\_\_\_\_



# P1

Software ID

**DFA WEB**

Name of estate or trust •		Federal identification number •		<b>Type of entity:</b> 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 <input type="checkbox"/>		
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			
<input type="checkbox"/> INITIAL RETURN    • <input type="checkbox"/> AMENDED RETURN    • <input type="checkbox"/> FINAL RETURN		<b>A. ALL INCOME</b>		<b>B. ARKANSAS INCOME</b>		
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: (See Instructions) .....	7	00	7	00	
	8. <b>TOTAL INCOME:</b> (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: (See Instructions) .....	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	<b>\$2,340</b>	00			
19. <b>NET TAXABLE INCOME:</b> (Subtract line 18 from line 17) .....	19		00			
Tax and Payments	20. <b>TOTAL TAX:</b> Enter tax from <b>REGULAR TAX TABLE</b> using the amount on line 19, column A: .....	20			00	
	21. Personal tax credit: .....	21	<b>\$29</b>	00		
	22. Other tax credit: (Attach AR1002-TC) .....	22		00		
	23. <b>TOTAL CREDITS:</b> (Add lines 21 through 22) .....	23			00	
	24. <b>NON ESBT NET TAX:</b> (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. <b>APPORTIONED NON ESBT NET TAX:</b> (Multiply line 24 by line 24C) .....	24D			00	
	24E. <b>APPORTIONED ESBT NET TAX:</b> (Attach schedule) .....	24E			00	
	24F. <b>TOTAL APPORTIONED NET TAX:</b> (Add lines 24D and 24E) .....	24F			00	
	25. Arkansas income tax withheld: (Attach AR 1099PT,1099R, AR-K1, and/or AR-K1FE) ..	25		00		
	26. Estimated tax paid or credit brought forward from last year: .....	26		00		
	27. Payment made with extension: .....	27		00		
28. Amended returns only-Enter previous payments: .....	28		00			
29. Total payments: (Add lines 25 through 28) .....	29		00			
30. Amended returns only-Enter previous overpayments: .....	30		00			
31. <b>NET PAYMENTS:</b> (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 2024 estimated tax: .....	33		00			
34. <b>AMOUNT TO BE REFUNDED TO YOU:</b> (Subtract line 33 from line 32) .....	34			00		
35. <b>AMOUNT DUE:</b> (If line 31 is less than line 24F, enter difference) .....	35			00		
36. <b>Attach Form AR2210 or AR2210A. If required, enter exception in box 36A</b> <input type="checkbox"/> Penalty 36B <input type="checkbox"/>			00			
Pay Online: Please visit our secure website ATAP (Arkansas Taxpayer Access Point) at <a href="http://www.atap.arkansas.gov">www.atap.arkansas.gov</a>					<b>TOTAL DUE</b> 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 _____ Telephone _____	PTIN/ID number • _____	<b>For Department Use Only</b>	
Address _____ City, state, and ZIP _____		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 16, federal Schedule D, Form 1041 ..... 1	00	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 <b>(or subtract)</b> line 1 and line 2 ..... 3	●	00	● 00
4. Enter federal net short-term capital loss, <b>if any</b> , reported on line 7, federal Schedule D, Form 1041 ..... 4	00	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 <b>(or subtract)</b> line 4 and line 5 ..... 6	●	00	● 00
7a. Arkansas net capital gain or loss <b>(Combine lines 3 and 6)</b> ..... 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, <b>if any</b> , reported on line 7, federal Schedule D, Form 1041 ..... 9	00	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 <b>(or subtract)</b> 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 page 1, line 4 ..... 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