

# 2024 AR1002NR

ARKANSAS FIDUCIARY

## Nonresident INCOME TAX RETURN



# P1

Software ID

For 2024 or fiscal year beginning \_\_\_\_\_ and ending \_\_\_\_\_ 20 \_\_\_\_\_

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 ●			Telephone ●		
City ●	State or province ●	ZIP ●	<input type="checkbox"/> 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**

		<input type="checkbox"/> INITIAL RETURN    ● <input type="checkbox"/> AMENDED RETURN    ● <input type="checkbox"/> FINAL RETURN		A. ALL INCOME		B. ARKANSAS INCOME	
Income	1. Interest income:.....	1	00	1	00	1	00
	2. Ordinary dividends:.....	2	00	2	00	2	00
	3. Net profit from trade or business: <b>(Attach schedule)</b> .....	3	00	3	00	3	00
	4. Capital gains: <b>(See instructions)</b> .....	4	00	4	00	4	00
	5. Rents, royalties, partnerships, other estates and trusts, etc: <b>(Attach schedule)</b> .....	5	00	5	00	5	00
	6. Farm income: <b>(Attach schedule)</b> .....	6	00	6	00	6	00
	7. Pass-through income <b>(See instructions)</b> .....	7	00	7	00	7	00
	8. Other income: <b>(See instructions)</b> .....	8	00	8	00	8	00
	9. <b>TOTAL INCOME: (Add lines 1 through 8)</b> .....	9	●	00	9	●	00
Deductions	10. Taxes:.....	10	00	10	00	10	00
	11. Interest:.....	11	00	11	00	11	00
	12. Charitable contributions:.....	12	00	12	00	12	00
	13. Fiduciary Fees: <b>(Attorney/accountant/preparer)</b> .....	13	00	13	00	13	00
	14. Pass-through income adjustment <b>(See instructions)</b> .....	14	00	14	00	14	00
	15. Other deductions: <b>(See instructions)</b> .....	15	00	15	00	15	00
	16. Total deductions: <b>(Add lines 10 through 15)</b> .....	16	●	00	16	●	00
	17. Adjusted income before distributions: <b>(Subtract line 16 from line 9)</b> .....	17	●	00	17	●	00
	18. Amounts to be distributed to beneficiaries:.....	18	●	00	18	●	00
19. Adjusted income after distributions: <b>(Subtract line 18 from line 17)</b> .....	19	●	00	19	●	00	
20. Standard deduction:.....	20		<b>\$2,410</b>	00			
21. <b>NET TAXABLE INCOME: (Subtract line 20 from line 19)</b> .....	21	●	00				



	22. <b>TOTAL TAX:</b> Enter tax from <b>REGULAR TAX TABLE</b> using the amount on line 21, column A: .....	22	●		00
	23. Personal tax credit: .....	23	●	\$29	00
	24. Other tax credit: <b>(Attach AR1002-TC)</b> .....	24	●		00
	25. <b>TOTAL CREDITS:</b> (Add lines 23 through 24) .....	25	●		00
	26. <b>NON-ESBT NET TAX:</b> (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	●		
	26D. <b>APPORTIONED NON-ESBT NET TAX:</b> (Multiply line 26 by line 26C) .....	26D	●		00
	26E. <b>APPORTIONED ESBT NET TAX:</b> <b>(Attach schedule)</b> .....	26E	●		00
	26F. <b>TOTAL APPORTIONED NET TAX:</b> (Add lines 26D and 26E) .....	26F	●		00
Tax and Payments	27. Arkansas income tax withheld: <b>(Attach AR1099PT, 1099-R, AR-K1, and/or AR-K1FE)</b> ...	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: <b>(Add lines 27 through 30)</b> .....	31	●		00
	32. Amended returns only-Enter previous overpayments: .....	32	●		00
	33. <b>NET PAYMENTS:</b> (Subtract line 32 from line 31) .....	33	●		00
	34. Amount of overpayment: <b>(If line 33 is greater than line 26F, enter difference)</b> .....	34	●		00
	35. Amount to be applied to 2025 estimated tax: .....	35	●		00
	36. <b>AMOUNT TO BE REFUNDED TO YOU:</b> (Subtract line 35 from line 34) .....	36	●		00
37. <b>AMOUNT DUE:</b> (If line 33 is less than line 26F, enter difference) .....	37	●		00	
38. <b>Attach Form AR2210 or AR2210A. If required, enter exception in box 38A</b> ● <input type="checkbox"/> Penalty 38B ● <input type="checkbox"/>	00			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>					00
<b>TOTAL DUE</b> 38C					00

PLEASE SIGN HERE	<b>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.</b>			May the Arkansas Revenue Agency discuss this return with the preparer?  <input type="checkbox"/> Yes <input type="checkbox"/> No		
	Fiduciary/trustee's signature		Date			
PAID PREPARER	Paid preparer's signature		Date	Telephone		
	Preparer's name		PTIN/ID number		●	
	Address					
	City		State	ZIP		
	E-mail					



**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.

Table with 5 columns: Description, Federal Schedule D, (A) All Income, (B) Arkansas Only, and a final column for amounts. Rows include long-term and short-term capital gains, adjustments for depreciation, and taxable amounts.

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

Beneficiaries' share of income: \_\_\_\_\_ Number of beneficiaries who received distributions: \_\_\_\_\_

Table with 6 columns: FIRST AND LAST NAME or NAME OF ESTATE OR TRUST, SSN/FEIN, ADDRESS, ST, ZIP, and AMOUNT. Includes a final column for amounts.