

STATE OF ARKANSAS FIDUCIARY INCOME TAX RETURN

Software ID

For 2016 or fiscal year beginning and ending 20

Name of estate or trust, Federal Identification Number, Name and title of fiduciary or trustee, Date trust created, Mailing address, State or federal extension filed, City, State or Province, ZIP, Country (if not U.S.)

Type of entity: Decedent's estate, Simple trust, Complex trust, ESBT, Grantor trust, Charitable trust, Bankruptcy estate, Pooled income fund

ORIGINAL RETURN, AMENDED RETURN, FINAL RETURN, A. ALL INCOME, B. ARKANSAS INCOME

Table with 3 columns: Description, A. ALL INCOME, B. ARKANSAS INCOME. Rows 1-8: Interest income, Ordinary dividends, Net profit from trade or business, Capital gains, Rents, royalties, partnerships, other estates and trusts, Farm income, Other income, TOTAL INCOME.

Table with 3 columns: Description, A. ALL INCOME, B. ARKANSAS INCOME. Rows 9-17: Taxes, Interest, Charitable contributions, Fees, Other deductions, Total deductions, Adjusted income before distributions, Amounts to be distributed to beneficiaries, Adjusted income after distributions.

Table with 3 columns: Description, A. ALL INCOME, B. ARKANSAS INCOME. Rows 18-19: Standard deduction, NET TAXABLE INCOME.

Table with 3 columns: Description, A. ALL INCOME, B. ARKANSAS INCOME. Rows 20-25: TOTAL TAX, Personal tax credit, Other state tax credit, Business Incentive Tax Credit, TOTAL CREDITS, NET TAX.

Table with 3 columns: Description, A. ALL INCOME, B. ARKANSAS INCOME. Rows 26-37: Arkansas income tax withheld, Estimated tax paid or credit brought forward from last year, Tax paid with extension, Payments made with or after the filing of original return, Total payments, Overpayments received, NET PAYMENTS, Amount of overpayment, Amount to be applied to 2017 estimated tax, AMOUNT TO BE REFUNDED TO YOU, AMOUNT DUE, Attach Form AR2210 or AR2210A, Penalty 37B, TOTAL DUE.

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, Preparer's signature, Date, Name, ID/SSN, Address, City, state, and ZIP, May the Arkansas Revenue Agency discuss this return with the preparer shown above? Yes No, OFFICE USE ONLY

Schedule A: Capital Gains (Attach Federal Schedule D)

For net capital gains realized from:

Jan 1, 2016 - Jun 30, 2016..... 45% is tax exempt
Jul 1, 2016 - Dec 31, 2016 50% is tax exempt

	Federal Schedule D	(A) All Income	(B) Arkansas Only
1. Enter federal long-term capital gain or loss reported on Line 16, 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	●
4. Enter federal net short-term capital loss, if any , reported on Line 7, federal Schedule D, Form 10414	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	●
7a. Arkansas net capital gain or loss (combine lines 3 and 6).....7a	●	00	●
If Line 7a is more than \$10,000,000, use WORKSHEET . If Line 7a is a loss skip to line 8. If Line 7a is a gain, answer questions A and B.			
Question A: Any transactions during Jan - June of 2016?.....		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
If NO then enter zero (0) on line 7b; if YES continue to Question B.			
Question B: Did transactions in Jan - June 2016 result in a net gain?.....		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
If NO then enter zero (0) on line 7b; if YES then enter the Jan - June net long-term capital gain on line 7b.			
7b. Net long-term capital gain: Jan - June 2016 transactions only.....7b		00	00
7c. Enter the SMALLER of Line 7a or 7b.....7c		00	00
7d. Subtract Line 7c from Line 7a.....7d		00	00
7e. Multiply Line 7c by 55 percent (.55).....7e		00	00
7f. Multiply Line 7d by 50 percent (.50).....7f		00	00
8. Arkansas taxable amount (add Lines 7e and 7f, or if Line 7a is a loss enter the loss). If the WORKSHEET was used, then Line 9.....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	●
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		

Mail **TAX DUE** to: State Income Tax, P. O. Box 2144, Little Rock, AR 72203-2144
 Mail **REFUND** to: State Income Tax, P. O. Box 1000, Little Rock, AR 72203-1000

Mail **AMENDED** to: State Income Tax, P. O. Box 3628, Little Rock, AR 72203-3628
 Mail **NO TAX DUE** to: State Income Tax, P. O. Box 8026, Little Rock, AR 72203-8026