

STATE OF ARKANSAS
NONRESIDENT 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, 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 8 rows for Income (1-8) and 2 columns for All Income and Arkansas Income. Includes items like Interest income, Ordinary dividends, Net profit from trade or business, Capital gains, Rents, royalties, partnerships, other estates and trusts, etc., Farm income, Other income, and TOTAL INCOME.

Table with 9 rows for Deductions (9-17) and 2 columns for All Income and Arkansas Income. Includes Taxes, Interest, Charitable contributions, Fees, Other deductions, Total deductions, Adjusted income before distributions, Amounts to be distributed to beneficiaries, and Adjusted income after distributions.

Table with 2 rows (18-19) for Tax and Payments. Line 18: Standard deduction (2200). Line 19: NET TAXABLE INCOME.

Table with 6 rows (20-25) for Tax and Payments. Line 20: TOTAL TAX. Line 21: Personal tax credit (26). Line 22: Other state tax credit. Line 23: Business Incentive Tax Credit. Line 24: TOTAL CREDITS. Line 25: NET TAX.

Table with 4 rows (25A-25D) for Tax and Payments. Line 25A: Enter the amount from Line 17, Column B. Line 25B: Enter the amount from Line 17, Column A. Line 25C: Divide Line 25A by Line 25B and enter decimal here. Line 25D: APPORTIONED NET TAX.

Table with 12 rows (26-37) for Tax and Payments. Line 26: Arkansas income tax withheld. Line 27: Estimated tax paid or credit brought forward from last year. Line 28: Tax paid with extension. Line 29: Payments made with or after the filing of original return. Line 30: Total payments. Line 31: Overpayments received. Line 32: NET PAYMENTS. Line 33: Amount of overpayment. Line 34: Amount to be applied to 2017 estimated tax. Line 35: AMOUNT TO BE REFUNDED TO YOU. Line 36: AMOUNT DUE. Line 37: Attach Form AR2210 or AR2210A. If required, enter exception in box 37A. 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	● 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	● 00
7a. Arkansas net capital gain or loss (combine lines 3 and 6).....7a	●	00	● 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	● 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 **AMENDED** to: State Income Tax, P. O. Box 3628, Little Rock, AR 72203-3628
 Mail **REFUND** to: State Income Tax, P. O. Box 1000, Little Rock, AR 72203-1000 Mail **NO TAX DUE** to: State Income Tax, P. O. Box 8026, Little Rock, AR 72203-8026