

**FIDUCIARY CAPITAL GAINS WORKSHEET
FOR AR1002F/AR1002NR ONLY**

2016

Use this worksheet if your total capital gains are over \$10,000,000. If you are filing form **AR1002NR**, you must use Column B to figure the Arkansas Capital Gains.

	(A) All Income	(B) Arkansas Only
1. Enter the total from Line 7a, Schedule A, AR1002F/NR.....1		
2. Enter the net capital gain or loss from January 1, 2016 to June 30, 20162		
3. Enter the net capital gain or loss from July 1, 2016 to December 31, 20163		
4. Divide Line 2 by Line 1 and round to six decimal places. <i>If more than 1, enter 1. If less than 0, enter 0</i>4		
5. Divide Line 3 by Line 1 and round to six decimal places. <i>If more than 1, enter 1. If less than 0, enter 0</i>5		
6. Multiply Line 4 by 55 percent (.55) and round to six decimal places.....6		
7. Multiply Line 5 by 50 percent (.50) and round to six decimal places.....7		
8. Add Lines 6 and 7.....8		
9. Multiply Line 8, column A by \$10,000,000 and enter here and on line 8, Schedule A, column A. Also, multiply Line 8, column B by \$10,000,000 and enter here and on line 8, Schedule A, column B.9		