2020 AR1002NR ARKANSAS FIDUCIARY



•2020

No	nre	esident INCOME TAX	(RETURN							Softwar	e ID
For	2020	0 or fiscal year beginning	and e	nding		2	20 •			•	
Name of estate or trust Federal identification					deral identification	number		Type of enti	ty:		
Name and title of fiduciary or trustee Date trust create					4 - 4 4		_	Decedent's estate Simple trust	Н		
INai	ne a	ind title or flductary or trustee				Da	te trust created			Complex trust	Н
Ma	lina	address				+-	→ State or fede	ral		ESBT	
•	9	adarooo				•[extension file			Grantor trust Charitable trust	H
City	/		State or province	[:	ZIP		Check if address is	outside U.S.		Bankruptcy estate	
•			•		•		Foreign country			Pooled income fur	nd 🔃
		INITIAL RETURN ●	AMENDED RETURN	• 🔲 FI	NAL RETURN		A. ALL INC	OME		B. ARKANSAS IN	COME
	1.	Interest income:				1		00	1		00
	2.	Ordinary dividends:				2		00	2		00
	3.	Net profit from trade or busine	ess: (Attach schedule)			3		00	3		00
ncome	4.	4. Capital gains: (See instructions)				4		00	4		00
luc	5.	Rents, royalties, partnerships	, other estates and trusts, et	c: (Attach	schedule)	5		00	5		00
	6.	Farm income: (Attach schedu	ıle)			6		00	6		00
	7.	Other income:				7		00	7		00
		TOTAL INCOME: (Add line						00	8	•	00
	9.	Taxes:				9		00	9		00
	10.	Interest:				10		00	10		00
	1	Charitable contributions:						00	11		00
<u>8</u>	1	Fees: (Fiduciary/attorney/acc							12		00
Deduction	1	Other deductions:							13		00
gnc		Total deductions: (Add lines 9						00	14		00
De		Adjusted income before distri						00	15		00
	1	Amounts to be distributed to be							16		-
	-	Adjusted income after distribu		$\overline{}$		_	ΦΩ.		17		00
	1	Standard deduction:					\$2,.	200 00			
_	_	NET TAXABLE INCOME:							00		00
	1	TOTAL TAX:: Enter tax from		-					20		100
		Personal tax credit: Other tax credit: (Attach AR10						\$29 00			
		TOTAL CREDITS: (Add lin						1	23		00
		NON ESBT NET TAX: (Su							24		00
		A. Enter the amount from line 1						[00]			
		B. Enter the amount from line 1						00			
	1	C. Divide line 24A by line 24B a							4C	•	
		D. APPORTIONED NON ES									00
ts		E. APPORTIONED ESBT N									00
neu	24F	TOTAL APPORTIONED N	NET TAX: (Add lines 24D a	nd 24E)				2	4F	•	00
Payments	25.	Arkansas income tax withheld	d: (Attach AR1099PT and/or	1099R)		25	•	00			
and P	26.	Estimated tax paid or credit b	rought forward from last yea	r:		26	•	00			
	27.	Tax paid with extension:				27	•	00			
Тах	28.	Payments made with or after	the filing of original return: (\$	See instru	ctions)	28	•	00			
	29.	Total payments: (Add lines 25	5 through 28)			29		00			
	30.	Overpayments received: (See	instructions)			30	•	00			
	31.	NET PAYMENTS: (Subtrac	t line 30 from line 29)						31	•	00
	32.	Amount of overpayment: (If Iii	ne 31 is greater than line 24F	, enter dif	ference)				32	•	00
	33.	Amount to be applied to 2021	estimated tax:			33	•	00			
		AMOUNT TO BE REFUNI									00
		AMOUNT DUE: (If line 31 is							_ '	•	00
	36.	Attach Form AR2210 or AR22					ty 36B ●	00	ш.		
<u> </u>		Pay Online: Please visit our sec							_		00
Und	er pei	nalties of perjury, I declare that I have	e examined this return and to the I	est of my k	nowledge and beli	ief, the	statements are true a	nd complete	4	May the Arkansas Reve Agency discuss this retur	
Fid	uciar	ry/trustee's signature			Date					the preparer?	
Pre	pare	er's signature			Date					Yes No	
	ne_					numb	oer <u>●</u>		H	For Department Use	Unly
Add	dress	S	Cit	y, state, a	nd ∠IP				1 '	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 10411	00	00	00
2.	Enter adjustment, if any, for depreciation differences in federal and state an	nounts2	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 an	nounts 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
7b.	If the amount on line 7a is over \$10,000,000, only enter \$10,000,000. If less enter the total amount		00	00
8.	Arkansas taxable amount, if a gain multiply line 7b by 50 percent (.50), other	wise enter loss 8	00	00
9.	Enter federal short-term capital gain, if any, reported on line 7, federal Schedule D, Form 10419	00	00	00
10.	Enter adjustment, if any, for depreciation differences in federal and state an	nounts10	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 Enter here and on AR1002F / AR1002NR		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		
V							00		
							00		
							00		
Arkansas State Income Tax Refund: P.O. Box 1000 Little Rock, AR 72203-1000			Arkansas State Income Tax P.O. Box 2144 Little Rock, AR 72203-2144				·		