



**ARKANSAS INDIVIDUAL INCOME TAX
LUMP-SUM DISTRIBUTION AVERAGING**

Attach to AR1000F/AR1000NR

See instructions on reverse side

Taxpayer name	Taxpayer social security number
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PART I - Complete this part to see if you qualify to use the AR1000TD	YES	NO
1. Was this a distribution of a plan participant's entire balance from all of an employer's qualified plans of one kind (pension, profit-sharing, or stock bonus)? If "No", do not use this form 1		
2. Did you roll over any part of the distribution? If "Yes", do not use this form 2		
3. Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?..... 3		
4. Were you (a) a plan participant who received this distribution (b) born before January 2, 1936, and (c) a participant in the plan for at least 5 years before the year of the distribution? 4		
If you answered "No" to both questions 3 and 4, do not use this form.		
5a. Did you use Form AR1000TD for a previous distribution from your own plan? If "Yes", do not use this form 5A		
5b. If you are receiving this distribution as a beneficiary of a plan participant who died, was the AR1000TD used for a previous distribution received for that plan participant? If "Yes", do not use this form 5B		

PART II - 10 YEAR AVERAGING

Complete Part I above to see if you qualify for 10 year averaging before completing Part II	
1. Income from Form 1099-R, Box 2a: (Enter on this line instead of on AR1000F/AR1000NR) 1	
2. Current actuarial value of annuity from Form 1099-R, Box 8: (If none, enter -0-) 2	
3. Total taxable amount: (Add lines 1 and 2. If total is \$70,000 or more, skip lines 4 through 7 and enter amount on line 8) ... 3	
4. Multiply line 3 by 50% (.50); but do not enter more than \$10,000: 4	
5. Subtract \$20,000 from line 3 and enter the difference If result is zero or less, enter -0-: 5	
6. Multiply line 5 by 20% (.20): 6	
7. Minimum distribution allowance: (Subtract line 6 from line 4) 7	
8. Subtract line 7 from line 3: 8	
9. Multiply line 8 by 10% (.10): 9	
10. Tax on the amount on line 9: (Use tax rate schedule on reverse side)..... 10	
11. Multiply line 10 by ten (10). If line 2 is zero, skip lines 12 through 17, and enter on line 18: 11	
12. Divide line 2 by line 3: (Carry to four places to the right of the decimal) 12	
13. Multiply line 7 by line 12: 13	
14. Subtract line 13 from line 2: 14	
15. Multiply line 14 by 10% (.10): 15	
16. Tax on amount on line 15: (Use tax rate schedule on reverse side) 16	
17. Multiply line 16 by ten (10): 17	
18. Subtract line 17 from line 11: (Enter this amount on line 31 of Form AR1000F/AR1000NR) 18	