AR1000TD

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2022

ARKANSAS INDIVIDUAL INCOME TAX
LUMP-SUM DISTRIBUTION AVERAGING

Attach to AR1000F/AR1000NR　　　　　　　　　　　　　　　　　　　**See instructions on reverse side**

Taxpayer name	Taxpayer social security number

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		

AR1000TD (R 06/01/2022)