

STATE OF ARKANSAS
NONRESIDENT FIDUCIARY RETURN

For 2013 or fiscal year beginning and ending 20

Name of estate or trust, Mailing address, City, state and ZIP code, FEIN, Date trust created, Type of entity (Decedent's estate, Simple trust, etc.)

Check this box if you have filed a state extension or an automatic federal extension, ORIGINAL RETURN, AMENDED RETURN, FINAL RETURN, A. ALL INCOME, B. ARKANSAS INCOME

Table with 8 rows for Income (Interest, Dividends, Net profit, Capital gains, Rents, Farm income, Other income, TOTAL INCOME)

Table with 9 rows for Deductions (Taxes, Interest, Charitable contributions, Fees, Other deductions, Total deductions, Adjusted income before distributions, Amounts to be distributed, Adjusted income after distributions)

Table with 2 rows for Standard deduction (2000) and NET TAXABLE INCOME

Table with 5 rows for Tax (TOTAL TAX, Personal tax credit, Other state tax credit, Business Incentive Tax Credit, TOTAL CREDITS, NET TAX)

Table with 4 rows for Apportioned Net Tax (25A, 25B, 25C, 25D)

Table with 10 rows for Tax and Payments (Arkansas income tax withheld, Estimated tax paid, Tax paid with extension, Payments made, Total payments, Overpayments received, NET PAYMENTS, Amount of overpayment, Amount to be applied to 2014 estimated tax, AMOUNT TO BE REFUNDED TO YOU, AMOUNT DUE, Attach Form AR2210 or AR2210A, Penalty 37B, TOTAL DUE)

Under penalties of perjury, I declare that I have examined this return... Fiduciary's signature, Preparer's signature, Name, Address, City, state, and ZIP, May the Arkansas Revenue Agency discuss this return with the preparer shown above?, OFFICE USE ONLY

Schedule A: Capital Gains Worksheet (Attach Federal Schedule D)

In Arkansas only 70% of net long term capital gain is taxed. 100% of short term capital gains is taxed.

Complete this worksheet 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.)

		Per Sch D, Form 1041	Arkansas	
1.	Enter federal long-term capital gain or loss reported on Line 16, Schedule D, Form 1041.....	1	00	00
2.	Enter adjustment, if any , for depreciation differences in federal and Arkansas amounts.....	2		00
3.	Arkansas long-term capital gain or loss, add (or subtract) Line 1 and Line 2.....	3		00
4.	Enter federal net short-term capital loss, if any , reported on Line 7, Schedule D, Form 1041.....	4	00	00
5.	Enter adjustment, if any , for depreciation differences in federal and Arkansas amounts.....	5		00
6.	Arkansas net short-term capital loss, add (or subtract) Line 4 and Line 5.....	6		00
7.	Arkansas net capital gain or loss (If gain, subtract Line 6 from 3. If loss add Lines 6 and 3).....	7		00
8.	Arkansas taxable amount. If a gain, multiply Line 7 by 70 percent (.70) , otherwise enter loss.....	8		00
9.	Enter federal short-term capital gain, if any , reported on Line 7, Schedule D, Form 1041.....	9	00	00
10.	Enter adjustment, if any , for depreciation differences in federal and Arkansas amounts.....	10		00
11.	Arkansas short-term capital gain, add (or subtract) Line 9 and Line 10.....	11		00
12.	Total taxable Arkansas capital gain or loss, add Lines 8 and 11, (loss limited to \$3,000) , enter here and on Line 4, Form AR1002F/AR1002NR.....	12		00

Schedule B: Income Distribution (Attach Federal K-1s)

Beneficiaries' share of income: _____				Number of beneficiaries who received distributions: _____			
FIRST NAME	MI	LAST NAME	SSN	ADDRESS	ST	ZIP	AMOUNT
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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