2022 AR1002NR
ARKANSAS FIDUCIARY
Nonresident INCOME TAX RETURN

FTNR221

P1

Software ID
● **DFA WEB**

For 2022 or fiscal year beginning _____ and ending _____ 20 _____ ●

Name of estate or trust
●

Federal identification number
●

Type of entity:
Decedent's estate	☐
Simple trust	☐
Complex trust	☐
ESBT	☐
Grantor trust	☐
Charitable trust	☐
Bankruptcy estate	☐
Pooled income fund	☐

Name and title of fiduciary or trustee
●

Date trust created

Mailing address
●

● ☐ State or federal extension filed

City

State or province

ZIP
●

☐ Check if address is outside U.S.
Foreign country

	INITIAL RETURN	● ☐ AMENDED RETURN	● ☐ FINAL RETURN	A. ALL INCOME		B. ARKANSAS INCOME	
Income	1. Interest income:		1		00	1	00
	2. Ordinary dividends:		2		00	2	00
	3. Net profit from trade or business: **(Attach schedule)**		3		00	3	00
	4. Capital gains: **(See instructions)**		4		00	4	00
	5. Rents, royalties, partnerships, other estates and trusts, etc: **(Attach schedule)**		5		00	5	00
	6. Farm income: **(Attach schedule)**		6		00	6	00
	7. Other income: **(See Instructions)**		7		00	7	00
	8. **TOTAL INCOME: (Add lines 1 through 7)**		8		00	8●	00
Deductions	9. Taxes:		9		00	9	00
	10. Interest:		10		00	10	00
	11. Charitable contributions:		11		00	11	00
	12. Fees: **(Fiduciary/attorney/accountant/preparer)**		12		00	12	00
	13. Other deductions: **(See Instructions)**		13		00	13	00
	14. Total deductions: **(Add lines 9 through 13)**		14		00	14●	00
	15. Adjusted income before distributions: **(Subtract line 14 from line 8)**		15		00	15	00
	16. Amounts to be distributed to beneficiaries:		16		00	16●	00
	17. Adjusted income after distributions: **(Subtract line 16 from line 15)**		17		00	17	00
	18. Standard deduction:		18	$2,270	00		
	19. **NET TAXABLE INCOME: (Subtract line 18 from line 17)**		19		00		

Tax and Payments				
20. **TOTAL TAX:** Enter tax from **REGULAR TAX TABLE** using the amount on line 19, column A:	20			00
21. Personal tax credit:	21	$29	00	
22. Other tax credit: **(Attach AR1002-TC)**	22 ●		00	
23. **TOTAL CREDITS: (Add lines 21 through 22)**	23 ●			00
24. **NON ESBT NET TAX: (Subtract line 23 from line 20)**	24 ●			00
24A. Enter the amount from line 17, column B:	24A ●		00	
24B. Enter the amount from line 17, column A:	24B ●		00	
24C. Divide line 24A by line 24B and enter decimal here:	24C			
24D. **APPORTIONED NON ESBT NET TAX: (Multiply line 24 by line 24C)**	24D ●			00
24E. **APPORTIONED ESBT NET TAX: (Attach schedule)**	24E ●			00
24F. **TOTAL APPORTIONED NET TAX: (Add lines 24D and 24E)**	24F ●			00
25. Arkansas income tax withheld: **(Attach AR 1099PT,1099R, AR-K1, and/or AR-K1FE)**	25 ●		00	
26. Estimated tax paid or credit brought forward from last year:	26 ●		00	
27. Payment made with extension:	27 ●		00	
28. Amended returns only-Enter previous payments:	28 ●		00	
29. Total payments: **(Add lines 25 through 28)**	29		00	
30. Amended returns only-Enter previous overpayments:	30 ●		00	
31. **NET PAYMENTS: (Subtract line 30 from line 29)**	31 ●			00
32. Amount of overpayment: **(If line 31 is greater than line 24F, enter difference)**	32 ●			00
33. Amount to be applied to 2023 estimated tax:	33 ●		00	
34. **AMOUNT TO BE REFUNDED TO YOU: (Subtract line 33 from line 32)**	34 ●			00
35. **AMOUNT DUE: (If line 31 is less than line 24F, enter difference)**	35 ●			00

36. Attach Form AR2210 or AR2210A. If required, enter exception in box 36A ● ☐ Penalty 36B ● _____ 00

Pay Online: Please visit our secure website ATAP (Arkansas Taxpayer Access Point) at www.atap.arkansas.gov **TOTAL DUE** 36C ● _____ 00

Under penalties of perjury, I declare that I have examined this return and to the best of my knowledge and belief, the statements are true and complete.

May the Arkansas Revenue Agency discuss this return with the preparer?
☐ Yes ☐ No

Fiduciary/trustee's signature_____ Date_____

Preparer's signature_____ Date_____
Name _____ Telephone _____ PTIN/ID number ● _____

For Department Use Only
A | | ●

Address_____ City, state, and ZIP_____

AR1002NR (R 9/2/2022)

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 1041 ...1	00	00	00
2.	Enter adjustment, **if any**, for depreciation differences in federal and state amounts ... 2		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 1041 ... 4	00	00	00
5.	Enter adjustment, **if any**, for depreciation differences in federal and state amounts ... 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 than $10,000,000, enter the total amount ... 7b		00	00
8.	Arkansas taxable amount, if a gain multiply line 7b by 50 percent (.50), otherwise enter loss ... 8		00	00
9.	Enter federal short-term capital gain, **if any**, reported on line 7, federal Schedule D, Form 1041 ... 9	00	00	00
10.	Enter adjustment, **if any**, for depreciation differences in federal and state amounts ...10		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 to $3,000)** Enter here and on page 1, line 4 ...12		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
					00
					00
					00