



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
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
2. Did you roll over any part of the distribution? If "Yes", do not use this form
3. Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?
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?
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
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

PART II - 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)
2. Current actuarial value of annuity from Form 1099-R, box 8: (If none, enter -0-)
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)
4. Multiply line 3 by 50% (.50); but do not enter more than \$10,000:
5. Subtract \$20,000 from line 3 and enter the difference
If result is zero or less, enter -0-:
6. Multiply line 5 by 20% (.20):
7. Minimum distribution allowance: (Subtract line 6 from line 4)
8. Subtract line 7 from line 3:
9. Multiply line 8 by 10% (.10):
10. Tax on the amount on line 9: (Use tax rate schedule on reverse side)
11. Multiply line 10 by ten (10). If line 2 is zero, skip lines 12 through 17, and enter on line 18:
12. Divide line 2 by line 3: (Carry to four places to the right of the decimal)
13. Multiply line 7 by line 12:
14. Subtract line 13 from line 2:
15. Multiply line 14 by 10% (.10):
16. Tax on amount on line 15: (Use tax rate schedule on reverse side)
17. Multiply line 16 by ten (10):
18. Subtract line 17 from line 11: (Enter this amount on line 31 of Form AR1000F/AR1000NR)