

Arkansas 2017

Individual Income Tax

Forms and Instructions

Long Booklet Full Year Resident Part Year Resident Nonresident



Governor Asa Hutchinson

7 Simple Reasons to e-file!

- ◆ Faster Refunds: With Direct Deposit
- ◆ Direct Debit Payments
- ◆ Filing Confirmation Provided
- ◆ If You Qualify, It's Free
- ◆ Makes Complex Returns Easy
- ◆ File Federal & State Forms Together
- ◆ Secure

ATAP

Arkansas Taxpayer Access Point (ATAP) allows taxpayers or their representatives to log on to a secure site and manage their account online.

Access ATAP at www.atap.arkansas.gov to:

- Make name and address changes
- View account letters
- Make payments
- Check refund status

(Registration is not required to make payments or to check refund status.)

Pay tax by credit card

(Vendor charges nominal fee)

www.officialpayments.com
or call (800) 272-9829



Free File Alliance:

As a member of the "Free File Alliance", the State of Arkansas offers certain taxpayers the opportunity to electronically file their return with no fee. If you meet the specified criteria (including income, military service, or eligibility for federal Earned Income Tax Credit) you may be eligible for this program.

For details go to:

www.arkansas.gov/efile

Where's My Refund?

Check your refund status at
www.atap.arkansas.gov

Identity Theft has been a growing problem nationally and the Department is taking additional measures to ensure tax refunds are issued to the correct individuals. These additional measures may result in tax refunds not being issued as quickly as in past years.

For your questions/comments:

Manager, Individual Income Tax
P. O. Box 3628
Little Rock, AR 72203-3628

TAX HELP AND FORMS



Internet

You can access the Department of Finance and Administration's website at **www.dfa.arkansas.gov**.

- Check the status of your refund
- Get current and prior year forms and instructions
- Access latest income tax info and archived news
- Get e-file information

You can e-mail questions to:

individual.income@dfa.arkansas.gov



Phone

Individual Income Tax Hotline..... (501) 682-1100
or (800) 882-9275

Representatives are available to assist callers at the numbers above during normal business hours (Monday through Friday from 8:00 a.m. to 4:30 p.m.) with:

- Taxpayer Assistance
- Notices Received
- Forms
- Amended Returns
- Audit and Examination
- Payment Information

For hearing impaired access, call (800) 285-1131 using a Text Telephone Device (for Spanish, call (866) 656-1842).

Other useful phone numbers:

Business Incentive Credits (501) 682-7106
Withholding Tax (501) 682-7290
Collections (501) 682-5000
Revenue Legal Counsel (501) 682-7030
Corporate Income Tax (501) 682-4775
Sales and Use Tax..... (501) 682-7104
Problem Resolution and (501) 682-7751
Tax Information Office (Offers In Compromise)

Internal Revenue Service (800) 829-1040
Social Security Administration (800) 772-1213



Forms

To obtain a booklet or forms you may:

1. Access our website at:
www.arkansas.gov/incometax
2. Visit your county revenue office
3. Visit your local library or
4. Call the Individual Income Tax Hotline
(501) 682-1100 **or** (800) 882-9275

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Mail

Choose the appropriate address below to mail your return:

TAX DUE RETURN:

Arkansas State Income Tax
P.O. Box 2144
Little Rock, AR 72203-2144

REFUND RETURN:

Arkansas State Income Tax
P.O. Box 1000
Little Rock, AR 72203-1000

NO TAX DUE/REFUND RETURN:

Arkansas State Income Tax
P.O. Box 8026
Little Rock, AR 72203-8026

Be sure to apply sufficient postage or your return will not be delivered by the U.S. Postal Service.



Walk-In

Representatives are available to assist walk-in taxpayers with income tax questions, but are **not available to prepare your return.**

No appointment is necessary, **but plan to arrive before 4:00 p.m. to allow sufficient time for assistance.**

The Individual Income Tax Office is located in Room 2300, Ledbetter Building, at 1816 W. 7th Street in Little Rock.

Office hours are Monday through Friday from 8:00 a.m. to 4:30 p.m.

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ELECTRONIC FILING

www.arkansas.gov/efile

- **E-file is hassle-free**—both your federal and Arkansas income tax returns can be filed electronically in one transmission.
- **E-file is smart**—computer programs catch 98% of tax return errors.
- **E-file is worry-free**—receive acknowledgement within 2 to 3 business days if your return has been received and accepted.

Arkansas participates in the Federal/State Electronic Filing Program for Individual Income Tax. The program is available to most full year residents and certain qualifying nonresidents and part year residents.

Since Arkansas is a member of the **“Free File Alliance,”** depending on the level of income, taxpayers may qualify to file returns for free. (Go to www.arkansas.gov/efile for details.)

Over 300,000 taxpayers took advantage of online filing last year. The same advantages are obtained by online filing as by electronic filing, but it does not require a preparer. For a nominal fee your federal and state returns can be prepared and filed electronically.

The State of Arkansas is requesting additional information this filing season in an effort to combat identity tax fraud and ensure that your hard-earned tax refund goes to you. Providing information from your driver’s license or state-issued identification card will help protect your identity and could help process your return quicker. However, this is only a request. Information from your driver’s license is not required, and your return will be processed without the additional information. The information is being requested solely to help protect your identity and ensure a more-secure refund.

PAY BY CREDIT CARD

(Vendor charges nominal fee)



www.officialpayments.com
or call (800) 272-9829

SPECIAL INFORMATION FOR TAX YEAR 2017

Capital Gains Exemption (Act 1173 of 2015): For tax year 2017, the exemption for net capital gains is 50% for the entire year.

Teacher Classroom Investment Deduction (Act 666 of 2017): Beginning with tax year 2017, a deduction is allowed for a qualified classroom investment expense by a teacher as defined in this Act. The deduction is limited to \$250 per taxpayer or \$500 for married filing jointly if each taxpayer is a teacher.

Community Match Rural Physician Recruitment Program Incentives (Act 763 of 2017): Beginning with tax year 2017, income received by a taxpayer under the Community Match Rural Physician Recruitment Program is exempt from income tax.

Tuition Savings Account Deduction Carry-forwards (Act 481 of 2017): Beginning on August 1, 2017, if total contributions to the Tax-Deferred Tuition Savings Program exceeds \$5,000 per taxpayer in any tax year then the amount over the limit of \$5,000 may be carried forward to the next succeeding four (4) tax years.

Non-Arkansas Tuition Savings Programs (Act 883 of 2017): Beginning with tax year 2017, a deduction of up to \$3,000 is allowed for contributions to a Tax-Deferred Tuition Savings Program established by another state under 26 U.S.C. § 529 if the amount is not deducted in the other state or on the other state's income taxes.

Income Tax Technical Corrections Act (Act 155 of 2017): Adopted the Internal Revenue Code (IRC) in effect as of January 1, 2017 for the following sections of the IRC: 529, 664, 117, 108, 1017, 105, 132, 1361, 267, 351, 354-358, 361, 362, 367, 368, 72, 219, 402-404, 406-416, 457, 163, 170, 167, 168(a)-(j), 851 et seq., 80a-1 et seq., and 1202. Provisions concerning Child Support Payments and Gambling Losses were clarified.

ADDITIONAL INFORMATION FOR TAX YEAR 2018

Military Retirement Exemption (Act 141 of 2017): Beginning with tax year 2018, retirement benefits received by a member of the uniformed services as defined in this Act are exempted from income tax.

Unemployment Income Taxable (Act 141 of 2017): Beginning with tax year 2018, Unemployment Compensation received will no longer be exempt income and is subject to the income tax.

IDENTITY THEFT

In recent years identity theft associated with income tax returns has become an increasingly severe problem. Sometimes thieves steal a taxpayer's Social Security Number and other private information then use this information to file tax returns and receive refunds that were not due to them.

If you believe your identity may have been used to file an Arkansas state tax return, these are the steps we suggest you take:

- Contact us at (501) 682-1100 to report that your identity may have been stolen and request a hold on your account to stop all fraudulent refunds.
- Contact the IRS Identity Protection Specialized Unit at **(800) 908-4490** and inform them that your identity was stolen and may have been used to file a fraudulent tax return. You should complete **IRS Form 14039**, an identity theft affidavit, to support your claim.
- Send a copy of the stamped IRS identity theft affidavit form to:
 - Arkansas Individual Income Tax
 - PO Box 3628
 - Little Rock, AR 72203-3628
- Contact the credit bureaus to ensure there have not been any other thefts related to your identity, and ask to have a fraud alert put on your credit report. The numbers to the credit bureaus are listed below:
 - Equifax - (800) 525-6285
 - Experian - (888) 397-3742
 - Trans-Union - (800) 680-7289

IF THE IRS AUDITS YOU

If the Internal Revenue Service examines your return for any tax year and changes your net taxable income, you must report the changes to the Arkansas Department of Finance and Administration within one hundred eighty (**180**) days from the receipt of the notice and demand for payment by the Internal Revenue Service.

File an Amended Individual Income Tax Return, for the year(s) involved reporting the changes to your state return. **Attach a copy of the federal changes.**

If you fail to notify this Department within one hundred eighty (**180**) days and do not file the required amended return, the Statute of Limitations will remain open for three (**3**) years on the year(s) in question. Additional interest will be figured on any tax you owe the State of Arkansas.

INFORMATION EXCHANGE PROGRAMS WITH THE IRS

Under authorization of Internal Revenue Code Section 6103(D) the State of Arkansas participates in several information exchange programs with the Internal Revenue Service:

- **CP2000:** The IRS matches income reported on a taxpayer's federal income tax return with documents (W-2s, 1099s, etc.) provided to the IRS by the payer to determine whether income was omitted from the taxpayer's return. If unreported income is discovered, the IRS assesses additional federal tax on the omitted income then notifies the State of Arkansas. The taxpayer's state tax return is then reviewed for unreported income. (Some examples of commonly omitted income include wages, pensions, and cancellation of debt.)
- **Revenue Agent Reports "RARs":** When the IRS adjusts a taxpayer's federal income tax return as the result of an audit, details are provided to the State of Arkansas. The taxpayer's state tax return is then reviewed and adjusted if appropriate. (Some examples of RAR adjustments include disallowance of deductions, expenses, or dependents and assessment of early withdrawal penalties.)
- **Non-filer Identification:** The IRS provides the Arkansas Department of Finance and Administration with a list of taxpayers who filed federal returns using Arkansas addresses. This information is then compared with Arkansas income tax records to identify individuals who filed federal returns using Arkansas addresses but did not file Arkansas returns. Letters are sent inquiring whether the taxpayer is required to file. The taxpayer should file the return in question or provide documentation why he/she is not required to file. If a sufficient response is not received, state tax is assessed using amounts reported on the taxpayer's federal return, and the taxpayer is mailed a Notice of Proposed Assessment.

PRESERVATION OF TAX RECORDS

A taxpayer who files an Arkansas income tax return is required to retain records to prove the accuracy of that return. The records must be retained for at least six (6) years (unless otherwise provided by law) and are subject to examination by the Director at any reasonable time during that period.

When a taxpayer fails to preserve and maintain the required records, the director may make an estimated assessment based upon any available information as to the amount of tax due by the taxpayer. Per ACA 26-18-506, the burden of proof of refuting this estimated assessment is upon the taxpayer.

REQUEST FOR COPIES OF ARKANSAS TAX RETURNS

If your tax return was completed by a paid tax preparer, he/she should be able to provide a copy of the return. If you used a software product to prepare your tax return, you should be able to print a copy of the tax return from the software used. Otherwise to request a copy of your Arkansas tax return, please complete and submit Form **AR4506**. Form **AR4506** may be downloaded from our website at: **www.arkansas.gov/incometax**.



MILITARY PERSONNEL



Military Pay Exemption (Act 1408 of 2013)

Created a 100% exemption from income tax for service pay or allowance received by an active duty member of the armed forces for tax years beginning on or after January 1, 2014. Active duty includes all members of the armed forces, including the National Guard and Reserve Units.

Military Spouses Residency Relief Act

Exempts a military spouse's income from Arkansas tax if the servicemember's Home of Record is not Arkansas and the spouse's domicile is the same as the service member's Home of Record. Effective January 1, 2009. Write the words "military spouse" at top of tax return and attach a completed Form **AR-MS** (available at www.arkansas.gov/incometax) and a copy of service member's Leave and Earning Statement (LES) to verify Home of Record. (For future tax purposes, the nonmilitary spouse must submit a new payroll withholding form **ARW-4MS**, to his/her employer each year to exempt future withholding.)

The Military Family Tax Relief Act of 2003 (Act 372 of 2009)

This act adopts IRC 121, 134, and 162 as in effect on January 1, 2009. Provisions of this act include exclusion of gain on sale of principal residence, deduction of overnight travel expenses for National Guard and Reserve members, and exclusion from income of "qualified military benefits".

The Servicemembers Civil Relief Act

Deferral of Tax - Upon notice to the Internal Revenue Service or the tax authority of a state or a political subdivision of a state, the collection of income tax on the income of a servicemember falling due before or during military service shall be deferred for a period not more than 180 days after termination of or release from military service, if a service member's ability to pay such income tax is materially affected by military service.

Accrual of Interest or Penalty - No interest or penalty shall accrue for the period of deferment by reason of nonpayment on any amount of tax deferred under this section.

Statute of Limitations - The running of a statute of limitations against the collection of tax deferred under this section, by seizure or otherwise, shall be suspended for the period of military service of the servicemember and for an additional period of 270 days thereafter.

Residence or Domicile - A servicemember shall neither lose nor acquire a residence or domicile for purposes of taxation with respect to the person, personal property, or income of the servicemember by reason of being absent or present in any tax jurisdiction of the United States solely in compliance with military orders.

Military Service Compensation - Compensation of a servicemember for military service shall not be deemed to be income for services performed or from sources within a tax jurisdiction of the United States if the servicemember is not a resident or domiciliary of the jurisdiction in which the servicemember is serving in compliance with military orders.

RETIRED MILITARY PERSONNEL

Extension of Time for Veterans (Retirees) to File for Refund (Act 238 of 2009)

This act extends the statute of limitations for a veteran to file a claim for refund of an overpayment that results from retroactive determination by the Secretary of Veterans Affairs that part or all of the uniformed service retirement payments to the taxpayer are payments made for a service-connected disability and are not included in gross income. Effective January 1, 2001.

DEFINITIONS

GROSS INCOME

Gross income is any and all income (before deductions) other than income specifically described as exempt from tax on pages 9 and 10 "Exempt From Income Tax".

Exception: The \$6,000 **exemption on retirement income** and the **exemption on U.S. active duty military income** as described on page 10 **are included in gross income.**

DOMICILE

This is the place you intend to have as your permanent home and the place you intend to return to whenever you are away. You can have only one domicile. Your domicile does not change until you move to a new location which you intend to make your permanent home. If you move to a new location but intend to stay there only for a limited time (no matter how long), your domicile does not change. This also applies if you are working in a foreign country.

FULL YEAR RESIDENT

You are a full year resident if you lived in Arkansas all of calendar year 2017, or if you have maintained a domicile or Home of Record in Arkansas during the tax year.

NONRESIDENT

You are a nonresident if you did not make your domicile in Arkansas.

PART YEAR RESIDENT

You are a part year resident if you established a domicile in Arkansas or moved out of the state during calendar year 2017.

MILITARY PERSONNEL

If Arkansas is your Home of Record and you are stationed outside of Arkansas, you are still required to file an **AR1000F** reporting all of your income, including U.S. active duty military compensation. However, active duty military compensation is exempt from Arkansas tax beginning in tax year 2014. (If you are stationed in Arkansas and your Home of Record is another state, Arkansas does not tax your U.S. active duty military compensation.)

U.S. active duty military compensation includes wages received by members of the Army, Navy, Air Force, Marine Corps, Coast Guard, National Guard, and Reserve Units.

DEPENDENTS

You may claim as a dependent any person who received over half of his or her support from you, earned less than \$4,050 in gross income, and was your:

Child	Stepchild	Mother	Father	Grandparent	Brother
Sister	Grandchild	Stepbrother	Stepsister	Stepmother	Stepfather
Mother-In-Law	Father-In-Law	Brother-In-Law	Sister-In-Law	Son-In-Law	Daughter-In-Law

Or, an individual (other than your spouse) who, for the tax year of the taxpayer, had the same principal place of abode as the taxpayer and was a member of the taxpayer's household. Or, if related by blood: Uncle, Aunt, Nephew, Niece. The term "dependent" includes a foster child if the child had as his principal place of abode the home of the taxpayer and was a member of the taxpayer's household for the taxpayer's entire tax year.

The term "dependent" does not apply to anyone who is a citizen or subject of a foreign country **UNLESS** that person is a resident of **Mexico or Canada.**

If your child/stepchild was under age 19 at the end of the year, the \$4,050 gross income limitation does not apply. Your child/stepchild may have earned any amount of income and still be your dependent if the other dependency requirements in this section were met.

If your child/stepchild was a student under age 24 at the end of the calendar year, the \$4,050 gross income limitation does not apply. The other requirements in this section must be met.

To qualify as a student, your child/stepchild must have been a full-time student for five (5) months during the calendar year at a qualified school, as defined by the Internal Revenue Service.

If your dependent died during the tax year, you may claim the full amount of tax credit for the dependent on your tax return regardless of when the death occurred during the year.

Arkansas has adopted Internal Revenue Code §151(c)(6) regarding the tax treatment of kidnapped children.

INSTRUCTIONS

THESE INSTRUCTIONS ARE FOR GUIDANCE ONLY AND DO NOT STATE THE COMPLETE LAW

WHO MUST FILE A TAX RETURN

FULL YEAR RESIDENTS (Use Form AR1000F)

If your MARITAL STATUS is:	and your FILING STATUS is:	file if GROSS INCOME* is at least
Single (Including divorced and legally separated)	Single	\$11,970
	Head of Household with 1 or no dependents	\$17,019
	Head of Household with 2 or more dependents	\$20,287
Married	Married Filing Joint with 1 or no dependents	\$20,187
	Married Filing Joint with 2 or more dependents	\$24,295
	Married Filing Separately	\$5,099
Widowed in 2015 or 2016, and not remarried in 2017	Qualifying Widow(er) with 1 or no dependents	\$17,019
	Qualifying Widow(er) with 2 or more dependents	\$20,287

***Gross income is all income (before deductions) other than income specifically described as exempt on pages 9 and 10 "Exempt From Income Tax."**

Exception: The \$6,000 exemption on retirement income and the exemption on military income as described on page 10 are included in gross income.

If your gross income was less than the amount shown in the last column for your filing status, you are not required to file a return. **However, you must file a return to claim any refund due.**

NONRESIDENTS (Use Form AR1000NR)

Nonresidents who received any taxable income from Arkansas sources **must** file a return (regardless of marital status, filing status, or amount).

PART YEAR RESIDENTS (Use Form AR1000NR)

Part year residents who received any taxable income while an Arkansas resident **must** file a return (regardless of marital status, filing status, or amount).

WHEN TO FILE

You can file your calendar year original tax return any time after December 31, 2017, but **NO LATER THAN** April 15, 2018, (unless an extension has been granted).

If you file a fiscal year tax return, your return is due **NO LATER THAN three and one-half (3 ½) months following the close of the income year.**

NOTE: The date of the postmark stamped by the U.S. Postal Service is the date you filed your return.

If the due date of your return falls on a Saturday, Sunday, or legal holiday, the return will be considered timely filed if it is postmarked on the next business day.

Statute of Limitations – Refunds. An amended return or claim for refund of an overpayment must be filed by the taxpayer within three (3) years from the time the return was filed or two (2) years from the time the tax was paid, whichever is later.

IF YOU NEED MORE TIME

If you request an extension of time to file your federal income tax return (by filing **federal Form 4868** with the IRS) you are entitled to receive the same extension on your Arkansas income tax return. The federal automatic extension extends the deadline to file until October 15th.

The Department no longer requires that a copy of **federal Form 4868** be attached to your state tax return. *When your Arkansas return is complete and ready to file, simply check the box on the face of the return indicating you filed a federal extension.*

If you do not file a federal extension, you can file an Arkansas extension using Form **AR1055-IT** before the filing due date of April 15th. **Inability to pay is not a valid reason to request an Arkansas extension.** Send your request to:

Individual Income Tax Section
ATTN: Extension
P.O. Box 3628
Little Rock, AR 72203-3628

NOTE: The maximum extension that will be granted to an individual on an **AR1055-IT** is one hundred and eighty (180) days, extending the due date until October 15th.

When you file your return, check the box indicating you filed a state extension. **If the box on the front of your return is not checked, you will not receive credit for your federal or state extension.**

An extension extends the amount of time to file your return, but does not extend the amount of time to pay. Any tax due must be paid by April 15, 2018 to avoid failure to pay penalty and interest.

Payments made on extension should be made using the voucher attached to Form AR1055-IT.

See Page 15 for information on penalties and interest.

EXEMPT FROM INCOME TAX

NOTE: List exempt income on AR4, Part III. (You do not need to list exclusion amounts from numbers 10-12.)

1. **Money you received from a life insurance policy because of the death of the person who was insured** is exempt from tax.

NOTE: You must include as taxable income any interest payments made to you from the insurer (the insurance company that issued the policy).

2. **Money you received from life insurance, an endowment, or a private annuity contract for which you paid the premiums is allowed cost recovery** pursuant to Internal Revenue Code §72.

3. **Amounts you received as child support payments** are exempt from tax.

4. **Gifts, inheritances, bequests, or devises** are exempt from tax.

5. **Scholarships, fellowships, and grants are taxed pursuant to Internal Revenue Code §117. (Stipends are fully taxable.)** For additional information on scholarships, fellowships, and grants see instructions for Line 20 on Page 13.

6. **Interest you received from direct United States obligations, its possessions, the State of Arkansas, or any political subdivision of the State of Arkansas is exempt from tax.** Obligations include bonds and other evidence of debt issued pursuant to a government unit's borrowing power. (Interest received on tax refunds is not exempt income, because it did not result from a debt issued by the United States, the State of Arkansas, or any political subdivision of the State of Arkansas.) Interest from government securities paid to individuals through a mutual fund is exempt from tax.
7. **Social Security benefits, VA benefits, Workers' Compensation, Unemployment Compensation, Railroad Retirement benefits and related supplemental benefits** are exempt from tax.
8. **The rental value of a home or the housing allowance paid to a duly ordained or licensed minister of a recognized church is exempt to the extent that it was used to rent or provide a home.** The rental value of a home furnished to a minister includes utilities furnished to the minister as part of compensation. The housing allowance paid to a minister includes an allowance for utilities paid to the minister as part of compensation to the extent it was used to furnish utilities in the home.
9. **Disability income** MAY BE exempt from tax pursuant to Internal Revenue Code §104.
10. Beginning with tax year 2014, **U.S. active duty military compensation** is exempt from tax. To claim the exemption, you must file a return and report all of the income you received during the year.
11. **If you received income from an employer sponsored retirement plan, including disability retirement, that is not exempt under IRC §104, the first \$6,000 is exempt from tax.** If you contributed after-tax dollars to your plan, you are allowed to recover your cost (investment) in your retirement plan in accordance with Internal Revenue Code §72. Then the first \$6,000 of the balance is exempt from tax. (If you received income from military retirement, you may adjust your figures if the payment included Survivor's Benefit Payments. The amount of adjustment must be listed on the income statement, and supporting documentation must be submitted with the return.)
12. **If you received a traditional IRA distribution after reaching age fifty-nine and one-half (59 1/2), the first \$6,000 is exempt from tax.** Your traditional IRA distribution may be adjusted for nondeductible IRA contributions, if any, by completing **Federal Form 8606** and attaching it to your Arkansas return. Premature distributions made on account of the participant's death or disability also qualify for the exemption. **All other premature distributions or early withdrawals including, but not limited to, those**

taken for medical expenses, higher education expenses or a first-time home purchase do not qualify for the exemption.

A surviving spouse qualifies for the exemption; however he/she is limited to a single \$6,000 exemption.

NOTE: Total exemptions from all plans described under 11 and 12 cannot exceed \$6,000 per taxpayer, not including recovery of cost.

13. Beginning with tax year 2017, income received by a taxpayer under the Community Match Rural Physician Recruitment Program is exempt from income tax.

Gambling winnings from Arkansas electronic games of skill are not included as income and the 3% withholding is excluded from Line 37. To determine if your gambling winnings are taxable, see instructions for Line 20, Page 13.

FILING AN AMENDED RETURN

If filing an amended return, check the box at the top right corner of Form **AR1000F/AR1000NR/AR1000S**. Complete the return, replacing the incorrect entries from your original return with the amended entries. **Attach an explanation and supporting documentation for items changed. (Do not file an amended return until after your original return has been processed.)**

Amended return needed:

- to make changes or adjustments to your original return
- if the IRS examines your federal return for any tax year and changes your net taxable income (required to file an Arkansas amended return **within 180 days of IRS notification**)

Amended return NOT needed:

- **to correct an address** (You must provide a completed Individual Income Tax Account Change Form located on our website at **www.dfa.arkansas.gov**)
- **to correct a Social Security Number** (Call (501) 682-1100 or write to Individual Income Tax Section, P.O. Box 3628, Little Rock, AR 72203. You may be asked to provide documentation.)
- if you are notified by the Income Tax Section that there is an error on your original return
- if filing a federal amended return with no impact on your Arkansas income tax return

FILING STATUS

DETERMINE YOUR FILING STATUS

BOX 1. Filing Status 1 (Single)

Check this box if you are SINGLE or UNMARRIED and DO NOT qualify as HEAD OF HOUSEHOLD. (Read the instructions for BOX 3 to determine if you qualify for HEAD OF HOUSEHOLD.)

BOX 2. Filing Status 2 (Married Filing Joint)

Check this box if you were MARRIED and are filing jointly. IF YOU ARE FILING A JOINT RETURN, YOU MUST ADD BOTH SPOUSES' INCOME TOGETHER. Enter the total amount in column A on Lines 8 through 20 under "Your/Joint Income".

MARRIED COUPLES—CHOOSING THE BEST FILING STATUS

If you and your spouse had separate incomes, you might save money by figuring your tax separately using one of the following two methods. Use the method that suits you best.

METHOD A.

List your income separately under Column A ("Your Income"). List your spouse's income separately under Column B ("Spouse's Income"). Figure your tax separately and then add your taxes together. See instructions for Married Filing Separately on the Same Return, Box 4.

If you use Method A, your result will be either a COMBINED REFUND or a COMBINED TAX DUE.

METHOD B.

You must file separate individual tax returns. See instructions for Married Filing Separately on Different Returns, Box 5.

If you use Method B, one of you may owe tax and the other may get a refund. The tax due must be paid with the proper tax return and the refund will be due on the other return. YOU MAY NOT OFFSET ONE AGAINST THE OTHER.

BOX 3. Filing Status 3 (Head of Household)

To file as Head of Household you must have been unmarried or legally separated on December 31, 2017 and meet either 1 or 2 below. The term "Unmarried" includes certain married persons who lived apart, as discussed at the end of this section.

1. You paid over half the cost of keeping a home for the entire year that was the main home of your parent whom you can claim as a dependent. Your parent did not have to live with you in your home.
- OR**
2. You paid over half the cost of keeping a home in which you lived, **and** in which one of the following also lived, for more than six (6) months of the year (temporary absences, such as vacation or school, are counted as time lived in the home):
 - a. Your unmarried child, grandchild, great-grandchild, adopted child or stepchild. This child did not have to be your dependent, but your foster child must have been your dependent.
 - b. Your married child, grandchild, adopted child or stepchild. This child must have been your dependent.
 - c. Any other person whom you could claim as a dependent.

MARRIED PERSONS WHO LIVED APART

Even if you were not divorced or legally separated in 2017, you may be considered unmarried and file as Head of Household. See Internal Revenue Service instructions for Head of Household to determine if you qualify.

BOX 4. Filing Status 4 (Married Filing Separately on the Same Return)

Check this box if you were married and are filing SEPARATELY ON THE SAME TAX RETURN. This method of tax computation may reduce your tax liability if both spouses had income. The result will be either a combined refund or a combined tax due.

IF ONE SPOUSE HAD A TOTAL NEGATIVE INCOME, YOU MUST FILE MARRIED FILING JOINTLY.

BOX 5. Filing Status 5 (Married Filing Separately on Different Returns)

Check this box if you were married and are filing separate tax returns.

BOX 6. Filing Status 6 [Qualifying Widow(er)]

Check this box if you are a QUALIFYING WIDOW(ER).

You are eligible to file as a QUALIFYING WIDOW(ER) if your spouse died in 2015 or 2016 and you meet each of the following tests:

1. You were entitled to file MARRIED FILING JOINTLY or MARRIED FILING SEPARATELY ON THE SAME RETURN with your spouse for the year your spouse died. It does not matter whether you actually filed a joint return.
2. You did not remarry before the end of 2017.
3. You had a child, stepchild, adopted child, or foster child who qualified as your dependent for the year.
4. You paid more than half the cost of keeping a home, which was the main home of that child for the entire year except for temporary absences.

DECEASED TAXPAYER

An Arkansas tax return should be filed for a taxpayer who died during the tax year as if the taxpayer had lived the entire year. The word "DECEASED" should appear after his/her name along with the date of death.

NOTE: Any refund check issued to a deceased taxpayer will be made out to the estate of the deceased taxpayer, i.e. "Estate of John/Jane Doe". To cash the check, the bank may require documentation such as death certificate, will, or power of attorney.

PERSONAL TAX CREDITS

LINE 7A. Each taxpayer and spouse is entitled to one personal tax credit. You can claim additional personal tax credits if you can answer "Yes" to any of these questions:

Is your filing status **Head of Household** or **Qualifying Widow(er)**?

On January 1, 2018, were you age **65 or over**?

On December 31, 2017, were you **deaf**?

On December 31, 2017, were you **blind**?

Check the box or boxes that apply to you and/or your spouse. You CANNOT claim any of these credits for your children or dependents.

Blindness is defined as being unable to tell light from darkness, having eyesight in the better eye not exceeding 20/200 with corrective lens, or having a field of vision limited to an angle of 20 degrees.

You can claim the **Deaf** Credit only if the average loss in speech frequencies (500 to 2000 Hertz) in the better ear is 86 decibels, I.S.O., or worse.

Any taxpayer **age 65 or over** not claiming a retirement income exemption on Line 17 is eligible for an additional **\$26** (per taxpayer) tax credit. Check the box(es) marked "65 Special".

Add the number of boxes you checked on Line 7A. Write the total in the box provided. Multiply the number by **\$26** and write amount in space provided.

LINE 7B. List the name(s) of your dependent(s), Social Security Numbers, and relationship to you in the space provided. DO NOT INCLUDE YOURSELF AND/OR YOUR SPOUSE. The individual(s) you can claim as dependent(s) are described on Page 8. (Attach schedule if more than 3 dependents.)

Add the number of dependents listed on Line 7B. Write the total in the box provided. Multiply the number by **\$26** and write that amount in the space provided.

LINE 7C. If one or more of your dependents had developmental disabilities, enter his/her name(s) on the line. Multiply \$500 by number of dependents with developmental disabilities. Enter the total. (Individual must qualify for credit. See Form **AR1000RC5** to check if eligible.)

NOTE: You must attach Form AR1000RC5 to your return if this is the first year you claim the Credit for Individuals with Developmental Disabilities.

A certified **AR1000RC5** must be filed with your tax return every five (5) years. If credit was received on a prior year's return, do not file another **AR1000RC5** until the Individual Income Tax Section notifies you.

LINE 7D. Total the tax credits from Lines 7A, 7B, and 7C. Enter the total on this line and on Line 32.

INCOME

FULL YEAR RESIDENTS

If your filing status is Married Filing Separately on the Same Return, both Column A and Column B must be used. Write your income in Column A and your spouse's income in Column B. For all other filing statuses, write all income in Column A only.

NONRESIDENTS AND PART YEAR RESIDENTS

Complete Column A (and Column B if using Filing Status 4) of the **AR1000NR** as if you were a full year resident. List all of your income from all sources for the entire year in these two columns.

List in Column C the total combined income (for both spouses) earned while Arkansas residents and income derived from Arkansas sources.

The total tax must be computed on the income totals in Columns A and B. After all allowable tax credits have been subtracted from the total tax, prorate the remaining balance. See instructions for Lines 36A, 36B, 36C, and 36D on Page 14.

NONRESIDENTS AND PART YEAR RESIDENTS MUST ATTACH A COPY OF YOUR FEDERAL RETURN, OR YOUR ARKANSAS RETURN WILL NOT BE PROCESSED.

Round all amounts to the nearest dollar. (For example, if your Form W-2 shows \$10,897.50, round to \$10,898. If your Form W-2 shows \$10,897.49, round to \$10,897.)

Staple the state copy of each of your W-2(s) and 1099-R(s) to the left margin of the front of the return.

LINE 8. Add the wages, salaries, tips, etc. reported on your W-2(s). Enter the total on this line. **Attach W-2(s).**

Enter U.S. Military Compensation on Line 9A or 9B.

Ministers Income:

If you were a duly ordained or licensed minister, you received a housing allowance from your church, and you do not file a federal Schedule C or C-EZ, enter your gross compensation from the ministry less rental value of your home. The balance is subject to tax. **The rental value of your home must be shown on Form AR4, Part III. Attach AR4 and W-2(s).**

LINE 9A. Beginning with tax year 2014, all of the service pay or allowance received by an active duty member of the armed services is exempt from Arkansas income tax. If you had **U.S. active duty military compensation**, enter gross amount in the space provided. **Do not** enter an amount in Column A. **Attach W-2(s).**

Filing Status 2 (Married Filing Joint):

If you and your spouse both had U.S. active duty military compensation, add both gross amounts together and enter here.

Enter U.S. Military Retirement on Line 17A.

LINE 9B. (Filing Status 4 Only) If your spouse had **U.S. active duty military compensation**, enter gross income in the space provided. **Do not** enter an amount in Column B. **Attach W-2(s)**.

Enter U.S. Military Retirement on Line 17B (filing Status 4 only).

HOME OF RECORD OTHER THAN ARKANSAS: If your Home of Record is not Arkansas, do not report to Arkansas your income or your nonresident spouse's income. Fill out and submit **AR-NRMILITARY** Form to have a note put on your account that you are not required to file a return.

Your spouse's income is exempt from Arkansas tax if your Home of Record is not Arkansas and your spouse's domicile is the same as your Home of Record.

However, if your spouse had Arkansas income tax withheld, he/she will need to file a return to get a refund. Write the words "military spouse" at top of tax return and attach a completed Form **AR-MS** and a copy of service member's Leave and Earning Statement (LES) to verify Home of Record.

(For future tax purposes, your nonmilitary spouse must submit a new payroll withholding form, **ARW-4MS** to his/her employer each year to exempt withholding.)

LINE 10. If you received interest from bank deposits, notes, mortgages, corporation bonds, savings and loan association deposits, and credit union deposits, enter all interest received or credited to your account during the year. **If the total is over \$1,500, complete and attach Form AR4.**

LINE 11. If you received dividends and other distributions, enter amounts received as dividends from stocks in any corporation. **If the total is over \$1,500, complete and attach Form AR4.**

LINE 12. Enter alimony or separate maintenance received as the result of a court order.

LINE 13. If you had business or professional income and filed a **federal Schedule C or C-EZ**, enter the total dollar amount(s) of net income (or loss) from your federal Schedule C or C-EZ. If you did not file a federal Schedule C or C-EZ, submit a similar schedule and enter the net income (or loss).

If you filed a federal Schedule C or C-EZ, attach it to your return.

Business income may not be split between you and your spouse unless a partnership was legally established. Report partnership income on Form AR1050 and attach K-1(s) for each partner.

Include on Line 20, Other Income, any federal/state depreciation differences.

LINE 14. If you had gains or losses from the sale of real estate, stocks or bonds, or gains or losses from capital assets from partnerships, S corporations, or fiduciaries, enter your taxable share. **Adjust the amount of gain or loss for any federal/state depreciation differences.**

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. Adjust your gains and losses for depreciation differences, **if any**, in the federal and Arkansas amounts on Lines 2, 5 and 10 of the Arkansas Form **AR1000D**.

If, after the netting process, you had a capital gain or loss reported on **federal Schedule D** or on Form 1040/1040A, use Arkansas Form **AR1000D** to determine the taxable amount to enter. **Attach federal Schedule D and Arkansas Form AR1000D to your return.**

The amount of capital loss that can be deducted after offsetting capital gains is limited to \$3,000 (\$1,500 per taxpayer for filing Status 4 or 5). If your capital loss was more than the yearly limit on capital loss deductions, you can carry over the unused part to later years until used up.

The gain on the sale of your personal residence is exempt up to \$250,000 per taxpayer (\$500,000 for married couples filing on the same return). The property must, during the 5 year period ending on the day of sale, be owned and used by the taxpayer(s) as the principal residence for periods aggregating 2 years or more.

LINE 15. Enter the ordinary gain or (loss) from Part II of federal Form 4797. **Adjust for any differences in Arkansas and federal depreciation.** The capital loss limit does not apply. **Attach federal Form 4797 and/or 4684 if applicable.**

LINE 16. Use this line to report taxable lump-sum distributions, annuities, and traditional IRA distributions. Include early withdrawal of traditional IRA distributions on this line. List only the amount of withdrawal and attach the federal Form 5329 showing the tax on premature distribution. Also, enter ten percent (**10%**) of the tax from the federal Form 5329, Part I and Part II, on Line 30. If you received a distribution which does not qualify for the Lump-Sum Distribution Averaging Schedule (**AR1000TD**), list the total distribution received in 2017. (See **AR1000TD** to determine if you qualify to use the averaging method.) **Attach 1099-R(s).**

Premature distributions are amounts you withdrew from your traditional IRA, deferred compensation, or thrift savings plans before you were either age 59 ½ or disabled. Rollovers on distributions are tax exempt.

NOTE: *If you filed a claim under **McFadden v. Weiss** or **Maples v. Weiss** and your basis has been fully recovered, enter the amount from Box 1 of your 1099-R(s) as the "Gross" and "Taxable Amount" on Line 17A or 17B.*

LINE 17A. If you had income from an employment-related pension plan or a qualified traditional IRA distribution, enter the gross amount(s) from Box 1 of your 1099-R(s) in the space provided. Enter the federal taxable amount from Box 2a of your 1099-R(s) in the space provided. If Box 2a is blank, use the Simplified Method Worksheet in the federal 1040 Instruction Booklet to calculate the taxable amount of your distribution. You are entitled to a **\$6,000** exemption from the taxable amount; the balance is taxable to Arkansas. Enter the balance on Line 17A, Column A. **Attach 1099-R(s).**

FILING STATUS 2 (Married Filing Joint) ONLY: If you and your spouse both had income from a retirement plan and/or qualified traditional IRA distribution, enter the combined gross income amount from Box 1 of your 1099-R(s). Enter the combined federal taxable amount from Box 2a of your 1099-R(s). If Box 2a is blank, use the Simplified Method Worksheet in the federal 1040 Instruction Booklet to calculate the taxable amount of your distribution. Both you and your spouse are entitled to a **\$6,000** exemption from your respective taxable retirement plan income; the balance is taxable to Arkansas. Enter the balance on Line 17A. **Attach 1099-R(s).**

LINE 17B. FILING STATUS 4 (Married Filing Separately on the Same Return) ONLY: If your spouse had income from an employment related pension plan or a qualified traditional IRA distribution, enter the gross income from Box 1 of his or her 1099-R(s). Enter the federal taxable amount from Box 2a of his or her 1099-R(s). If Box 2a is blank, use the Simplified Method Worksheet in the federal 1040 Instruction Booklet to calculate the taxable amount of his or her distribution. Your spouse is entitled to a **\$6,000** exemption from the taxable amount; the balance is taxable to Arkansas. Enter the balance on Line 17B. **Attach 1099-R(s).**

You are eligible for the **\$6,000** exemption for retirement or disability benefits provided the distribution was from public or private employment-related retirement systems, plans, or programs. **(The recipient does not have to be retired.)** The method of funding is irrelevant. The exemption may be taken from either lump-sum or installment payments. The early withdrawal penalty may be applicable even though the exemption is granted.

If you received a traditional IRA distribution after reaching the age of fifty-nine and one-half (59 1/2), the first **\$6,000** is exempt from tax. Premature distributions made on account of the participant's death or disability also qualify for the exemption. All other premature distributions or early withdrawals including, but not limited to, those taken for medical expenses, higher education expenses, or a first-time home purchase **do not** qualify for the exemption.

Note: If you made nondeductible contributions to your traditional IRA, enter taxable amount from federal Form 8606 in the space provided. **Attach federal Form 8606.**

LINE 18. If you had income from rents, royalties, estates or trusts, profits (whether received or not) from partnerships, fiduciaries, small business corporations, etc., enter the amounts as reported on your federal Schedule E. If you are filing a return for a taxable year that is not the same as the annual accounting period of your partnership or trust, report your distributive share(s) of net profits in the accounting period that ends in your taxable year. **Attach federal Schedule E.**

Nonresident beneficiaries pay tax only on Arkansas income.

LINE 19. If you had farm income, enter the amount reported on your federal Schedule F. **Farm income may not be split between you and your spouse unless a partnership was legally established.** Partnership income must be reported on Form **AR1050**, with K-1(s) for each partner. **Attach federal Schedule F.**

LINE 20. Enter **net** other income/loss and depreciation differences. **Attach Form AR-OI.** Some examples of what must be reported are:

Gambling winnings of any type, with the following exception: Gambling winnings from Arkansas electronic games of skill are **not** included as income and the 3% tax withheld is **excluded** from Line 37.

Reimbursement of medical expenses from a previous year: if you itemized deductions in that year and it reduced your tax.

Amounts recovered on bad debts that you deducted in an earlier year.

Net operating loss (NOL) from an earlier year to carry forward to 2017: enter as a negative amount on Form **AR-OI.** Attach a statement showing how you calculated the amount of loss and the year the loss occurred. A net operating loss may be carried forward for five (5) years. (NOL carrybacks not allowed.)

Scholarships, fellowships, and grants: A qualified scholarship, fellowship, or grant is exempt from tax only if:

- 1) You were a **candidate for a degree** at an **educational institution, and**
- 2) Received a **qualified scholarship, fellowship, or grant.**

A qualified scholarship, fellowship, or grant is any amount you received that was used under the terms of the grant for:

- 1) Tuition and fees required for enrollment, **or**
- 2) Fees, books, supplies and equipment required for the course(s) at the educational institution. (These items must have been required of all students in that course.)

Foreign students who are exempt from federal taxes because of a tax treaty must file and pay tax on all income including non-qualified scholarship or fellowship income.

Stipends are taxable.

LINE 21. Add Lines 8 through 20 and enter total in the appropriate columns on this line. This is your **Total Income.**

ADJUSTMENTS

LINE 22. If you are claiming an adjustment from the list below, use Form **AR1000ADJ** and include the total on this line. **Attach Form AR1000ADJ.**

- Border city/Texarkana exemption
- Tuition Savings Program
- Payments to IRA
- Payments to MSA
- Payments to HSA
- Deduction for interest paid on student loans
- Contributions to Intergenerational Trust
- Moving expenses
- Self-employed health insurance deduction
- KEOGH, Self-employed SEP and Simple Plans
- Forfeited interest penalty for premature withdrawal
- Alimony/Separate Maintenance Paid
- Support for permanently disabled individual
- Organ Donor Deduction
- Military Reserve Expenses
- Reforestation Deduction
- Teachers Qualified Classroom Investment Expense

LINE 23. Subtract Line 22 from Line 21, **Total Income.** Enter amount on this line. This is your **Adjusted Gross Income (AGI).**

LINE 24. Enter the amount(s) from Line 23, Columns A and B.

TAX COMPUTATION

LINE 25. SELECT THE PROPER TAX TABLE and check the appropriate box. You will be in one of the following categories:

- 1) You qualify for the Low Income Tax Table, **or**
- 2) You must use the Regular Tax Table

See tax tables and qualifications for each table on pages 22-28.

If you use an exclusion for active duty military compensation, employer sponsored pension income, or a qualified traditional IRA distribution, you do not qualify for a Low Income Tax Table. You may elect NOT TO USE the exclusion(s) to which you are entitled and use a Low Income Tax Table if you fall within the income limits.

Caution: If you qualify to use a Low Income Tax Table, enter zero (0) on Line 25, Column A. (The Standard Deduction is already built into the table.)

If you use the regular tax table, enter the larger of your itemized deductions (from Form **AR3**) or your Standard Deduction on Line 25.

Itemized Deductions:

To compute your itemized deductions, complete Form **AR3** and attach it to your return. Make sure that your total itemized deductions exceed the Standard Deduction. (For Form **AR3** instructions see pages 16-17 of this booklet.)

NOTE: *If you are filing Status 4 or 5 and one spouse itemizes, then both spouses must itemize. (If you are filing status 5 and your spouse itemizes on a separate return, check the appropriate box.)*

Standard Deduction:

The Standard Deduction for your filing status is the amount shown below. (If the amount on Line 24 is less than the Standard Deduction, enter the amount from Line 24 on Line 25.)

Filing Status	Standard Deduction
1 —Single	\$2,200
2 —Married Filing Joint	\$4,400
3 —Head of Household	\$2,200
4 —Married Filing Separately on Same Return	\$2,200 each
5 —Married Filing Separately on Different Returns	\$2,200
6 —Qualifying Widow(er)	\$2,200

NOTE: *The \$2,200 Standard Deduction does not apply to taxpayer's dependent(s).*

LINE 26. Subtract Line 25 from Line 24. This is your **Net Taxable Income.**

LINE 27. Using the appropriate tax table locate the tax for your income and enter here.

LINE 28. Add Lines 27(A) and 27(B) and enter the total.

LINE 29. If you received a lump-sum (total) distribution from a qualified retirement plan during 2017, you may be eligible to use the averaging method to figure some of your tax at a lower rate. Read the instructions for Form **AR1000TD** to determine if you are eligible to use this method. If so, complete Form **AR1000TD** and enter amount here. **Attach Form AR1000TD.**

LINE 30. Taxpayers subject to additional tax on their federal return from a traditional IRA or employer qualified retirement plan are subject to additional tax on their state return. Enter ten percent (10%) of the federal amount from Part I of federal Form 5329. Be sure to enter total distribution(s) from Part I, Form 5329, on Line 16 or 17 of Form **AR1000F/AR1000NR.**

Taxpayers subject to additional tax on a distribution from a Coverdell Education Savings Account, include ten percent (10%) of the federal amount from Part II of federal Form 5329 on this line. Be sure to include the taxable amount of the Coverdell Education Savings Account distribution on Line 20 of Form **AR1000F/AR1000NR** (Other Income).

LINE 31. Add Lines 28 through 30 and enter the total.

TAX CREDITS

LINE 32. Enter the total personal tax credits from Line 7D.

LINE 33. The Child Care Credit allowed is twenty percent (20%) of the amount allowed on your federal return. **A copy of federal Form 2441, "Credit for Child and Dependent Care Expenses" must be attached to your Arkansas return.**

If you are claiming the Early Childhood Program Credit on Line 41, the total amounts from Line 33 and Line 41 can not exceed (20%) of the amount allowed on federal Form 2441.

LINE 34. Complete Form **AR1000TC** if you are eligible for any credit(s) listed below and include the total on this line. **Attach Form AR1000TC.**

State Political Contribution Credit
Other State Tax Credit
Credit for Adoption Expenses
Phenylketonuria Disorder Credit
Business Incentive Tax Credit(s)

LINE 35. Add Lines 32 through 34 and enter the total.

LINE 36. Subtract Line 35 from Line 31. This is your **Net Tax**. If Line 35 is greater than Line 31, enter zero (0).

If Total Credits on Line 35 is more than Total Tax on Line 31, the difference is not refundable.

NOTE: If your net tax is \$1,000 or more, and you failed to make a declaration of Estimated Tax (Form AR1000ES, Voucher 1), or pay withholding equal to 90% of your net tax, a penalty of ten percent (10%) will be assessed. See instructions for Lines 50A and 50B for more information.

PRORATION

IF FILING A FULL YEAR RESIDENT RETURN, go to instructions for Line 37. The instructions for Line 36A through Line 36D apply only to nonresidents and part year residents.

NONRESIDENTS AND PART YEAR RESIDENTS ONLY, read the following instructions to determine your correct Arkansas tax liability. **Attach a complete copy of your federal return.**

LINE 36A. Enter adjusted gross income from Line 23, Column C.

LINE 36B. Enter total of Columns A and B from Line 23.

LINE 36C. Divide amount on Line 36A by amount on Line 36B to arrive at your Arkansas percentage of income. Enter percentage as a decimal rounded to six places. **Do not exceed 100%.**

Example: $\$2,500/\$525,000 = 0.004762$
or
 $\$10,000/\$60,000 = 0.166667$

LINE 36D. Multiply amount on Line 36 by decimal on Line 36C for Arkansas apportioned tax liability.

PAYMENTS

LINE 37. Enter Arkansas tax withheld from your W-2(s)/1099(s). You have already paid this amount of tax during the year. If you have MORE THAN ONE W-2/1099, be sure to add the Arkansas income tax withheld from all W-2(s)/1099(s). Enter the total withheld.

IF YOU AND YOUR SPOUSE ARE FILING ON THE SAME RETURN, add the Arkansas state income tax withheld from all your W-2(s)/1099(s). Enter the combined total withheld.

If you did not receive (or lost) your W-2(s) and Arkansas tax was withheld from your income, you should take the following steps IN THE ORDER LISTED BELOW:

- 1) **Ask your employer** for copies of your W-2(s). If you cannot obtain them from your employer you should
- 2) **Contact the Social Security Administration** at (800) 772-1213. Only if you cannot obtain your W-2(s) from your employer or SSA you may
- 3) **Complete federal Form 4852** and attach a copy of your final pay stub to support your amounts.

CAUTION: You WILL NOT receive credit for tax withheld or receive a tax refund, unless you attach CORRECT AND LEGIBLE W-2(s) or other approved documentation to your tax return.

DO NOT include FICA, federal income tax, tax paid to another state or 3% tax withheld from winnings on electronic games of skill. **Gambling winnings from Arkansas electronic games of skill are not included as income and the 3% tax withheld is excluded from Line 37.**

DO NOT correct a W-2 yourself. Your employer must issue you a corrected W-2.

LINE 38. If you made an estimated declaration and paid estimated tax payments on 2017 income OTHER THAN wages, salaries, tips, etc., write the total paid in this space. The only amount to enter here is total payments you made on a 2017 Declaration of Estimated Income Tax (includes January 15, 2018 installment and/or credit brought forward from 2016 tax return).

DO NOT include PENALTIES OR INTEREST as part of the amount paid.

If you and your spouse filed a JOINT declaration and you and your spouse choose to file your tax returns on separate forms this year, payments made under the joint declaration of estimate will be credited to the primary filer.

If you are filing prior year tax returns past the due date of the tax return, the refund/overpayment from those tax returns cannot be carried forward as estimated tax.

LINE 39. If you filed an Arkansas extension request and paid tax with your request, enter the amount paid.

LINE 40. PREVIOUS PAYMENTS: This line is for amended returns only. Enter the total of any previous payment(s) made with your original return and/or billing notices and amended return(s).

LINE 41. Enter the **APPROVED** Early Childhood Program Credit (20% of the federal child care credit). This is for individuals with a dependent child placed in an **APPROVED** child care facility while the parent or guardian worked or pursued employment. (Facility must be approved by the Arkansas Department of Education as having an appropriate early childhood program as defined by Arkansas law.) **Enter the certification number and attach federal Form 2441 and Certification Form AR1000EC. Contact your child care facility for Form AR1000EC.**

If you are claiming the Early Childhood Program Credit on Line 41, the total amounts from Line 33 and Line 41 can not exceed (20%) of the amount allowed on federal Form 2441.

LINE 42. Add the amounts on Lines 37,38,39,40 and 41. This is your **TOTAL PAYMENTS**.

LINE 43. PREVIOUS REFUND: This line is for amended returns only. Enter the total of any previous refund(s) from your original return and amended return(s).

LINE 44. Subtract Line 43 from Line 42. This is your **ADJUSTED TOTAL PAYMENTS**.

2017 AR1000F



AR1

ARKANSAS INDIVIDUAL INCOME TAX RETURN

Full Year Resident

CHECK BOX IF AMENDED RETURN

Dept. Use Only

Software ID

Jan. 1 - Dec. 31, 2017 or fiscal year ending _____, 20____ • _____ • _____

USE LABEL OR PRINT OR TYPE	Primary First Name •	MI •	Last Name •	Primary Social Security Number •
	Spouse First Name •	MI •	Last Name •	Spouse's Social Security Number •
	Mailing Address (Number and Street, P.O. Box or Rural Route) •			<input type="checkbox"/> Check if address is outside U.S. Foreign Country
City •	State or Province •	Zip •		

FILING STATUS Check Only One	1. <input type="checkbox"/> Single (Or widowed before 2017 or divorced at end of 2017)	4. <input type="checkbox"/> Married Filing Separately on the Same Return
	2. <input type="checkbox"/> Married Filing Joint (Even if only one had income)	5. <input type="checkbox"/> Married Filing Separately on Different Returns Enter spouse's name here and SSN above _____
	3. <input type="checkbox"/> Head of Household (See Instructions) If the qualifying person was your child, but not your dependent, enter child's name here: _____	6. <input type="checkbox"/> Qualifying Widow(er) with dependent child Year spouse died: (See Instructions) _____

Check here if you do NOT want a tax booklet mailed to you next year.

Check this box if you have filed a state extension or an automatic federal extension

7A. <input type="checkbox"/> Yourself	<input type="checkbox"/> 65 or Over	<input type="checkbox"/> 65 Special	<input type="checkbox"/> Blind	<input type="checkbox"/> Deaf	<input type="checkbox"/> Head of Household/Qualifying Widow(er) <small>(Filing Status 3 Only) (Filing Status 6 Only)</small>
<input type="checkbox"/> Spouse	<input type="checkbox"/> 65 or Over	<input type="checkbox"/> 65 Special	<input type="checkbox"/> Blind	<input type="checkbox"/> Deaf	

Multiply number of boxes checked 7A X \$26 = _____ 00

Dependents (Do not list yourself or spouse)

First Name	Last Name	Dependent's Social Security Number	Dependent's relationship to you
1.			
2.			
3.			

7B. Multiply number of **DEPENDENTS** from above.....7B X \$26 = _____ 00

7C. First name of Qualifying Individual(s) from AR1000RC5: (See Instructions) _____
Multiply number of individuals from 7C 7C X \$500 = _____ 00

7D. **TOTAL PERSONAL TAX CREDITS:** (Add Lines 7A, 7B, and 7C. Enter total here and on Line 32).....7D _____ 00

ROUND ALL AMOUNTS TO WHOLE DOLLARS		(A) Primary/Joint Income	(B) Spouse's Income Status 4 Only
8. Wages, salaries, tips, etc: (Attach W-2s).....	8	•	•
9A. U.S. Military compensation: (Your/joint gross amount) <input type="checkbox"/> 00	9A		
9B. U.S. Military compensation: (Spouse's gross amount) <input type="checkbox"/> 00	9B		
10. Interest income: (If over \$1,500, attach AR4).....	10	•	•
11. Dividend income: (If over \$1,500, attach AR4).....	11	•	•
12. Alimony and separate maintenance received:.....	12	•	•
13. Business or professional income: (Attach federal Schedule C or C-EZ).....	13	•	•
14. Capital gains/(losses) from stocks, bonds, etc: (See Instr. Attach Schedule D).....	14	•	•
15. Other gains or (losses): (Attach federal Form 4797 and/or 4684 if applicable).....	15	•	•
16. Non-Qualified IRA distributions and taxable annuities: (Attach All 1099Rs).....	16	•	•
17A. Your/Spouse's Employer pension plan(s)/Qualified IRA(s): (See Instructions - Attach All 1099Rs) Gross Distribution <input type="checkbox"/> 00 Taxable Amount <input type="checkbox"/> 00 <small>Less \$6,000</small>	17A	•	•
17B. Spouse's Employer pension plan(s)/Qualified IRA(s): (Filing Status 4 Only) Gross Distribution <input type="checkbox"/> 00 Taxable Amount <input type="checkbox"/> 00 <small>Less \$6,000</small>	17B		•
18. Rents, royalties, partnerships, estates, trusts, etc: (Attach federal Schedule E).....	18	•	•
19. Farm income: (Attach federal Schedule F).....	19	•	•
20. Other income/depreciation differences: (Attach Form AR-OI).....	20	•	•
21. TOTAL INCOME: (Add Lines 8 through 20).....	21	•	•
22. TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ).....	22	•	•
23. ADJUSTED GROSS INCOME: (Subtract Line 22 from Line 21).....	23	•	•



Primary SSN _____ - _____ - _____

		(A) Primary/Joint Income		(B) Spouse's Income Status 4 Only	
TAX COMPUTATION	24. ADJUSTED GROSS INCOME: (From Line 23, Columns A and B)..... 24	00	24	00	
	25. Select tax table: (See Instructions, Line 25) <input type="checkbox"/> LOW INCOME Table <input type="checkbox"/> REGULAR Table If you qualify for the Low Income Tax Table, enter zero (0) on Line 25A. If not, then: Enter the larger of your: <ul style="list-style-type: none"> <input type="checkbox"/> Itemized Deductions (See Instructions, Line 25 and <i>attach AR3</i>) OR <input type="checkbox"/> Standard Deduction (See Instructions, Line 25)..... 25 	00	25	00	
	26. NET TAXABLE INCOME: (Subtract Line 25 from Line 24)..... 26	00	26	00	
	27. TAX: (Enter tax from tax table)..... 27	00	27	00	
	28. Combined tax: (Add amounts from Line 27, Columns A and B)..... 28		28	00	
	29. Enter tax from Lump Sum Distribution Averaging Schedule: (<i>Attach AR1000TD</i>)..... 29		29	00	
	30. Additional tax on IRA and qualified plan withdrawal and overpayment: (<i>Attach federal Form 5329, if required</i>)..... 30		30	00	
	31. TOTAL TAX: (Add Lines 28 through 30)..... 31		31	00	
	TAX CREDITS	32. Personal Tax Credit(s): (Enter total from Line 7D)..... 32	00		00
		33. Child Care Credit: (20% of federal credit allowed; <i>Attach federal Form 2441</i>)..... 33	00		00
34. Other Credits: (<i>Attach AR1000TC</i>)..... 34		00		00	
35. TOTAL CREDITS: (Add Lines 32 through 34)..... 35			35	00	
36. NET TAX: (Subtract Line 35 from Line 31. If Line 35 is greater than Line 31, enter 0)..... 36			36	00	
PAYMENTS	37. Arkansas income tax withheld: [<i>Attach state copies of W-2 and/or 1099R Form(s)</i>]..... 37	00		00	
	38. Estimated tax paid or credit brought forward from 2016:..... 38	00		00	
	39. Payment made with extension: (See Instructions)..... 39	00		00	
	40. AMENDED RETURNS ONLY - Previous payments: (See instructions)..... 40	00		00	
	41. Early childhood program: Certification Number: _____ (20% of federal credit; <i>Attach federal Form 2441 and Form AR1000EC</i>)..... 41	00		00	
	42. TOTAL PAYMENTS: (Add Lines 37 through 41)..... 42		42	00	
	43. AMENDED RETURNS ONLY - Previous refund: (See instructions)..... 43		43	00	
REFUND OR TAX DUE	44. Adjusted Total Payments: (Subtract Line 43 from Line 42)..... 44		44	00	
	45. AMOUNT OF OVERPAYMENT/REFUND: (If Line 44 is greater than Line 36, enter difference)..... 45		45	00	
	46. Amount to be applied to 2018 estimated tax:..... 46	00		00	
	47. Amount of Check-off Contributions: (<i>Attach Schedule AR1000-CO</i>)..... 47	00		00	
	48. AMOUNT TO BE REFUNDED TO YOU: (Subtract Lines 46 and 47 from Line 45)..... REFUND 48	☺		00	
	DIRECT DEPOSIT? If your deposit will be ultimately placed in a foreign account check the box. <input type="checkbox"/>				
	Routing Number Account Number <input type="checkbox"/> Checking or <input type="checkbox"/> Savings				
49. AMOUNT DUE: (If Line 44 is less than Line 36, enter difference; If over \$1,000, continue to 50A)..... TAX DUE 49	☹		00		
50A. UEP: <i>Attach Form AR2210 or AR2210A. If required, enter exception in box 50A.</i> <input type="checkbox"/> Penalty 50B <input type="checkbox"/>	00		00		
50C. Add Lines 49 and 50B. <i>Attach Form AR1000V with check or money order payable in U.S. Dollars to "Dept. of Finance and Administration". Include your SSN on payment. To pay by credit card, see instructions.</i> TOTAL DUE 50C			00		
ID	DL# / State ID _____ Your state _____ Issue Date (mm/dd/yyyy) _____ Expiration date (mm/dd/yyyy) _____				
	DL# / State ID _____ Spouse state _____ Issue Date (mm/dd/yyyy) _____ Expiration date (mm/dd/yyyy) _____				
FOR MAILING ADDRESSES SEE PAGE 2 OF INSTRUCTIONS					
PLEASE SIGN HERE	PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.				
	Primary Signature _____ Date _____ Telephone _____	May the Arkansas Revenue Agency discuss this return with the preparer of the return? <input type="checkbox"/> Yes <input type="checkbox"/> No			
PAID PREPARER	Spouse's Signature _____ Date _____ Telephone _____				
	Paid Preparer's Signature _____ ID Number/Social Security Number _____	For Department Use Only			
	Preparer's Name _____ City/State/Zip _____	A	•	Telephone _____	
	E-mail _____				

2017 AR1000F



AR1

ARKANSAS INDIVIDUAL INCOME TAX RETURN

Full Year Resident

CHECK BOX IF AMENDED RETURN

Dept. Use Only

Software ID

Jan. 1 - Dec. 31, 2017 or fiscal year ending _____, 20____ • _____ • _____

USE LABEL OR PRINT OR TYPE	Primary First Name •	MI •	Last Name •	Primary Social Security Number •
	Spouse First Name •	MI •	Last Name •	Spouse's Social Security Number •
	Mailing Address (Number and Street, P.O. Box or Rural Route) •			<input type="checkbox"/> Check if address is outside U.S. Foreign Country
City •	State or Province •	Zip •		

FILING STATUS Check Only One	1. <input type="checkbox"/> Single (Or widowed before 2017 or divorced at end of 2017)	4. <input type="checkbox"/> Married Filing Separately on the Same Return
	2. <input type="checkbox"/> Married Filing Joint (Even if only one had income)	5. <input type="checkbox"/> Married Filing Separately on Different Returns Enter spouse's name here and SSN above _____
	3. <input type="checkbox"/> Head of Household (See Instructions) If the qualifying person was your child, but not your dependent, enter child's name here: _____	6. <input type="checkbox"/> Qualifying Widow(er) with dependent child Year spouse died: (See Instructions) _____

Check here if you do NOT want a tax booklet mailed to you next year.

Check this box if you have filed a state extension or an automatic federal extension

7A. <input type="checkbox"/> Yourself	<input type="checkbox"/> 65 or Over	<input type="checkbox"/> 65 Special	<input type="checkbox"/> Blind	<input type="checkbox"/> Deaf	<input type="checkbox"/> Head of Household/Qualifying Widow(er) <small>(Filing Status 3 Only) (Filing Status 6 Only)</small>
<input type="checkbox"/> Spouse	<input type="checkbox"/> 65 or Over	<input type="checkbox"/> 65 Special	<input type="checkbox"/> Blind	<input type="checkbox"/> Deaf	

Multiply number of boxes checked 7A X \$26 = _____ 00

Dependents (Do not list yourself or spouse)

First Name	Last Name	Dependent's Social Security Number	Dependent's relationship to you
1.			
2.			
3.			

7B. Multiply number of **DEPENDENTS** from above.....7B X \$26 = _____ 00

7C. First name of Qualifying Individual(s) from AR1000RC5: (See Instructions) _____
Multiply number of individuals from 7C 7C X \$500 = _____ 00

7D. **TOTAL PERSONAL TAX CREDITS:** (Add Lines 7A, 7B, and 7C. Enter total here and on Line 32).....7D _____ 00

ROUND ALL AMOUNTS TO WHOLE DOLLARS		(A) Primary/Joint Income	(B) Spouse's Income Status 4 Only
8. Wages, salaries, tips, etc: (Attach W-2s).....	8	•	•
9A. U.S. Military compensation: (Your/joint gross amount) •	9A		
9B. U.S. Military compensation: (Spouse's gross amount) •	9B		
10. Interest income: (If over \$1,500, attach AR4).....	10	•	•
11. Dividend income: (If over \$1,500, attach AR4).....	11	•	•
12. Alimony and separate maintenance received:.....	12	•	•
13. Business or professional income: (Attach federal Schedule C or C-EZ).....	13	•	•
14. Capital gains/(losses) from stocks, bonds, etc: (See Instr. Attach Schedule D).....	14	•	•
15. Other gains or (losses): (Attach federal Form 4797 and/or 4684 if applicable).....	15	•	•
16. Non-Qualified IRA distributions and taxable annuities: (Attach All 1099Rs).....	16	•	•
17A. Your/Spouse's Employer pension plan(s)/Qualified IRA(s): (See Instructions - Attach All 1099Rs) Gross Distribution • Taxable Amount • Less \$6,000	17A	•	•
17B. Spouse's Employer pension plan(s)/Qualified IRA(s): (Filing Status 4 Only) Gross Distribution • Taxable Amount • Less \$6,000	17B		•
18. Rents, royalties, partnerships, estates, trusts, etc: (Attach federal Schedule E).....	18	•	•
19. Farm income: (Attach federal Schedule F).....	19	•	•
20. Other income/depreciation differences: (Attach Form AR-OI).....	20	•	•
21. TOTAL INCOME: (Add Lines 8 through 20).....	21	•	•
22. TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ).....	22	•	•
23. ADJUSTED GROSS INCOME: (Subtract Line 22 from Line 21).....	23	•	•



AR2

Primary SSN _____ - _____ - _____

		(A) Primary/Joint Income	(B) Spouse's Income Status 4 Only	
TAX COMPUTATION	24. ADJUSTED GROSS INCOME: (From Line 23, Columns A and B)..... 24	00	00	
	25. Select tax table: (See Instructions, Line 25)			
	<input type="checkbox"/> LOW INCOME Table <input type="checkbox"/> REGULAR Table If you qualify for the Low Income Tax Table, enter zero (0) on Line 25A. If not, then:			
	Enter the larger of your: <ul style="list-style-type: none"> • <input type="checkbox"/> Itemized Deductions (See Instructions, Line 25 and <i>attach AR3</i>) OR If your spouse itemizes on a separate return, check here • <input type="checkbox"/> <input type="checkbox"/> Standard Deduction (See Instructions, Line 25)..... 25● 			
	26. NET TAXABLE INCOME: (Subtract Line 25 from Line 24)	26●	00	00
	27. TAX: (Enter tax from tax table).....	27	00	00
	28. Combined tax: (Add amounts from Line 27, Columns A and B).....	28		00
	29. Enter tax from Lump Sum Distribution Averaging Schedule: (<i>Attach AR1000TD</i>)	29●		00
	30. Additional tax on IRA and qualified plan withdrawal and overpayment: (<i>Attach federal Form 5329, if required</i>)	30●		00
	31. TOTAL TAX: (Add Lines 28 through 30).....	31●		00
	TAX CREDITS	32. Personal Tax Credit(s): (Enter total from Line 7D).....	32●	00
33. Child Care Credit: (20% of federal credit allowed; <i>Attach federal Form 2441</i>)		33●	00	
34. Other Credits: (<i>Attach AR1000TC</i>)		34●	00	
35. TOTAL CREDITS: (Add Lines 32 through 34)		35●		00
36. NET TAX: (Subtract Line 35 from Line 31. If Line 35 is greater than Line 31, enter 0)		36●		00
PAYMENTS	37. Arkansas income tax withheld: [<i>Attach state copies of W-2 and/or 1099R Form(s)</i>].....	37●	00	
	38. Estimated tax paid or credit brought forward from 2016:.....	38●	00	
	39. Payment made with extension: (<i>See Instructions</i>)	39●	00	
	40. AMENDED RETURNS ONLY - Previous payments: (<i>See instructions</i>)	40●	00	
	41. Early childhood program: Certification Number: _____ (20% of federal credit; <i>Attach federal Form 2441 and Form AR1000EC</i>)	41●	00	
	42. TOTAL PAYMENTS: (Add Lines 37 through 41).....	42●		00
	43. AMENDED RETURNS ONLY - Previous refund: (<i>See instructions</i>)	43●		00
44. Adjusted Total Payments: (Subtract Line 43 from Line 42).....	44●		00	
REFUND OR TAX DUE	45. AMOUNT OF OVERPAYMENT/REFUND: (If Line 44 is greater than Line 36, enter difference).....	45●	00	
	46. Amount to be applied to 2018 estimated tax:	46●	00	
	47. Amount of Check-off Contributions: (<i>Attach Schedule AR1000-CO</i>).....	47●	00	
	48. AMOUNT TO BE REFUNDED TO YOU: (Subtract Lines 46 and 47 from Line 45).....	48●	REFUND	00
	DIRECT DEPOSIT? If your deposit will be ultimately placed in a foreign account check the box. • <input type="checkbox"/>			
	Routing Number		Account Number	
	● <input type="text"/>		● <input type="text"/>	
			● <input type="checkbox"/> Checking or	
			● <input type="checkbox"/> Savings	
	49. AMOUNT DUE: (If Line 44 is less than Line 36, enter difference; If over \$1,000, continue to 50A).....	TAX DUE 49●		00
50A. UEP: <i>Attach Form AR2210 or AR2210A. If required, enter exception in box 50A.</i> • <input type="checkbox"/> Penalty 50B • <input type="text"/> 00				
50C. Add Lines 49 and 50B. <i>Attach Form AR1000V with check or money order payable in U.S. Dollars to "Dept. of Finance and Administration". Include your SSN on payment. To pay by credit card, see instructions.</i>				
		TOTAL DUE 50C●	00	
ID	DL# / State ID _____ Your state _____	Issue Date (mm/dd/yyyy) _____	Expiration date (mm/dd/yyyy) _____	
	DL# / State ID _____ Spouse state _____	Issue Date (mm/dd/yyyy) _____	Expiration date (mm/dd/yyyy) _____	
FOR MAILING ADDRESSES SEE PAGE 2 OF INSTRUCTIONS				
PLEASE SIGN HERE	PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Primary Signature		Date	Telephone
	Spouse's Signature		Date	Telephone
PAID PREPARER	Paid Preparer's Signature		ID Number/Social Security Number	
	Preparer's Name		City/State/Zip	
	E-mail		Telephone	

2017 AR1000NR



NR1

ARKANSAS INDIVIDUAL INCOME TAX RETURN

Nonresident and Part Year Resident

CHECK BOX IF AMENDED RETURN

Dept. Use Only

Software ID

Jan. 1 - Dec. 31, 2017 or fiscal year ending _____, 20____

USE LABEL OR PRINT OR TYPE	Primary First Name •	MI •	Last Name •	Primary Social Security Number •
	Spouse First Name •	MI •	Last Name •	Spouse's Social Security Number •
	Mailing Address (Number and Street, P.O. Box or Rural Route) •			<input type="checkbox"/> Check if address is outside U.S.
	City •	State or Province •	Zip •	Foreign Country

ATTACH A COPY OF YOUR COMPLETE FEDERAL RETURN

NONRESIDENT: (List State of residence) PART YEAR RESIDENT: (Dates Lived in AR)

FILING STATUS Check Only One Box	1. <input type="checkbox"/> Single (Or widowed before 2017 or divorced at end of 2017)	4. <input type="checkbox"/> Married Filing Separately on the Same Return
	2. <input type="checkbox"/> Married Filing Joint (Even if only one had income)	5. <input type="checkbox"/> Married Filing Separately on Different Returns Enter spouse's name here and SSN above _____
	3. <input type="checkbox"/> Head of Household (See Instructions) If the qualifying person was your child, but not your dependent, enter child's name here: _____	6. <input type="checkbox"/> Qualifying Widow(er) with dependent child Year spouse died: (See Instructions) _____

Check here if you do NOT want a tax booklet mailed to you next year.

Check this box if you have filed a state extension or an automatic federal extension

7A. Yourself 65 or Over 65 Special Blind Deaf Head of Household/Qualifying Widow(er)
 Spouse 65 or Over 65 Special Blind Deaf
(Filing Status 3 Only) (Filing Status 6 Only)

Multiply number of boxes checked7A X \$26 = 00

Dependents (Do not list yourself or spouse)

First Name	Last Name	Dependent's Social Security Number	Dependent's relationship to you
1.			
2.			
3.			

7B. Multiply number of **DEPENDENTS** from above.....7B X \$26 = 00

7C. First name of Qualifying Individual(s) from AR1000RC5: (See Instructions) _____
Multiply number of individuals from 7C7C X \$500 = 00

7D. **TOTAL PERSONAL TAX CREDITS:** (Add Lines 7A, 7B, and 7C. Enter total here and on Line 32).....7D 00

INCOME Attach W-2(s)/1099(s) here / Attach check on top of W-2(s)/1099(s)	ROUND ALL AMOUNTS TO WHOLE DOLLARS		
	(A) Primary/Joint Income	(B) Spouse's Income Status 4 Only	(C) Arkansas Income Only
8. Wages, salaries, tips, etc: (Attach W-2s).....8	00	00	00
9A. U. S. Military compensation: (Your/joint gross amt.)			
9B. U. S. Military compensation: (Spouse's gross amt.)			
10. Interest income: (If over \$1,500, attach AR4).....10	00	00	00
11. Dividend income: (If over \$1,500, attach AR4).....11	00	00	00
12. Alimony and separate maintenance received:12	00	00	00
13. Business or professional income: (Attach federal Schedule C or C-EZ).....13	00	00	00
14. Capital gains/(losses) from stocks, bonds, etc: (See Instr. Attach Schedule D)14	00	00	00
15. Other gains or (losses): (Attach federal Form 4797 and/or 4684 if applicable).....15	00	00	00
16. Non-Qualified IRA distributions and taxable annuities: (Attach All 1099Rs).....16	00	00	00
17A. Your/Joint Employer pension plan(s)/Qualified IRA(s): (See Instructions, Attach All 1099Rs) Gross Distribution <input type="text"/> 00 Taxable Amount <input type="text"/> 00 Less \$6,000	00		00
17B. Spouse Employer pension plan(s)/Qualified IRA(s): (Filing Status 4 only) Gross Distribution <input type="text"/> 00 Taxable Amount <input type="text"/> 00 Less \$6,000		00	00
18. Rents, royalties, partnerships, estates, trusts, etc.: (Attach federal Schedule E)..... 18	00	00	00
19. Farm income: (Attach federal Schedule F)..... 19	00	00	00
20. Other income/depreciation differences: (Attach Form AR-OI)..... 20	00	00	00
21. TOTAL INCOME: (Add Lines 8 through 20) 21	00	00	00
22. TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ) 22	00	00	00
23. ADJUSTED GROSS INCOME: (Subtract Line 22 from Line 21) 23	00	00	00

2017 AR1000NR



NR1

ARKANSAS INDIVIDUAL INCOME TAX RETURN

Nonresident and Part Year Resident

CHECK BOX IF AMENDED RETURN

Dept. Use Only

Software ID

Jan. 1 - Dec. 31, 2017 or fiscal year ending _____, 20____

USE LABEL OR PRINT OR TYPE	Primary First Name •	MI •	Last Name •	Primary Social Security Number •
	Spouse First Name •	MI •	Last Name •	Spouse's Social Security Number •
	Mailing Address (Number and Street, P.O. Box or Rural Route) •			<input type="checkbox"/> Check if address is outside U.S.
	City •	State or Province •	Zip •	Foreign Country

ATTACH A COPY OF YOUR COMPLETE FEDERAL RETURN **NONRESIDENT:** (List State of residence) **PART YEAR RESIDENT:** (Dates Lived in AR)

FILING STATUS Check Only One Box	1. <input type="checkbox"/> Single (Or widowed before 2017 or divorced at end of 2017)	4. <input type="checkbox"/> Married Filing Separately on the Same Return
	2. <input type="checkbox"/> Married Filing Joint (Even if only one had income)	5. <input type="checkbox"/> Married Filing Separately on Different Returns Enter spouse's name here and SSN above _____
	3. <input type="checkbox"/> Head of Household (See Instructions) If the qualifying person was your child, but not your dependent, enter child's name here: _____	6. <input type="checkbox"/> Qualifying Widow(er) with dependent child Year spouse died: (See Instructions) _____

Check here if you do NOT want a tax booklet mailed to you next year. Check this box if you have filed a state extension or an automatic federal extension

PERSONAL TAX CREDITS

7A. Yourself 65 or Over 65 Special Blind Deaf Head of Household/Qualifying Widow(er)
 Spouse 65 or Over 65 Special Blind Deaf
(Filing Status 3 Only) (Filing Status 6 Only)

Multiply number of boxes checked7A X \$26 = 00

Dependents (Do not list yourself or spouse)

1.	2.	3.
First Name	Last Name	Dependent's Social Security Number

7B. Multiply number of **DEPENDENTS** from above.....7B X \$26 = 00

7C. First name of Qualifying Individual(s) from AR1000RC5: (See Instructions) _____
Multiply number of individuals from 7C7C X \$500 = 00

7D. **TOTAL PERSONAL TAX CREDITS:** (Add Lines 7A, 7B, and 7C. Enter total here and on Line 32).....7D 00

ROUND ALL AMOUNTS TO WHOLE DOLLARS			
	(A) Primary/Joint Income	(B) Spouse's Income Status 4 Only	(C) Arkansas Income Only
8. Wages, salaries, tips, etc: (Attach W-2s).....8	•	•	•
9A. U. S. Military compensation: (Your/joint gross amt.)	•	•	•
9B. U. S. Military compensation: (Spouse's gross amt.)	•	•	•
10. Interest income: (If over \$1,500, attach AR4).....10	•	•	•
11. Dividend income: (If over \$1,500, attach AR4).....11	•	•	•
12. Alimony and separate maintenance received:12	•	•	•
13. Business or professional income: (Attach federal Schedule C or C-EZ).....13	•	•	•
14. Capital gains/(losses) from stocks, bonds, etc: (See Instr. Attach Schedule D)14	•	•	•
15. Other gains or (losses): (Attach federal Form 4797 and/or 4684 if applicable).....15	•	•	•
16. Non-Qualified IRA distributions and taxable annuities: (Attach All 1099Rs).....16	•	•	•
17A. Your/Joint Employer pension plan(s)/Qualified IRA(s): (See Instructions, Attach All 1099Rs) Gross Distribution <input type="text"/> 00 Taxable Amount <input type="text"/> 00 Less \$6,000	•	•	•
17B. Spouse Employer pension plan(s)/Qualified IRA(s): (Filing Status 4 only) Gross Distribution <input type="text"/> 00 Taxable Amount <input type="text"/> 00 Less \$6,000	•	•	•
18. Rents, royalties, partnerships, estates, trusts, etc.: (Attach federal Schedule E).....18	•	•	•
19. Farm income: (Attach federal Schedule F).....19	•	•	•
20. Other income/depreciation differences: (Attach Form AR-OI).....20	•	•	•
21. TOTAL INCOME: (Add Lines 8 through 20)21	•	•	•
22. TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ)22	•	•	•
23. ADJUSTED GROSS INCOME: (Subtract Line 22 from Line 21)23	•	•	•

Attach W-2(s)/1099(s) here / Attach check on top of W-2(s)/1099(s)



Primary SSN _____ - _____ - _____

		(A) Primary/Joint Income	(B) Spouse's Income Status 4 Only	
TAX COMPUTATION	24. ADJUSTED GROSS INCOME: (From Line 23, Columns A and B).....24	00	00	
	25. Select tax table: (Check the appropriate box) <input type="checkbox"/> LOW INCOME Table <input type="checkbox"/> REGULAR Table If you qualify for the Low Income Tax Table, enter zero (0) on Line 25A. If not, then: Enter the larger of your: <ul style="list-style-type: none"> <input type="checkbox"/> Itemized Deductions (See Instructions, Line 25 and <i>attach AR3</i>) OR <input type="checkbox"/> Standard Deduction (See Instructions, Line 25).....25 	00	00	
	26. NET TAXABLE INCOME: (Subtract Line 25 from Line 24).....26	00	00	
	27. TAX: (Enter tax from tax table).....27	00	00	
	28. Combined tax: (Add amounts from Line 27, Columns A and B).....28		00	
	29. Enter tax from Lump Sum Distribution Averaging Schedule: (<i>Attach AR1000TD</i>).....29		00	
	30. Additional tax on IRA and qualified plan withdrawal and overpayment: (<i>Attach federal Form 5329, if required</i>).....30		00	
	31. TOTAL TAX: (Add Lines 28 through 30).....31		00	
	TAX CREDITS			
	32. Personal Tax Credit(s): (Enter total from Line 7D).....32	00		
	33. Child Care Credit: (20% of federal credit allowed; <i>Attach federal Form 2441</i>).....33	00		
34. Other Credits: (<i>Attach AR1000TC</i>).....34	00			
35. TOTAL CREDITS: (Add Lines 32 through 34).....35		00		
36. NET TAX: (Subtract Line 35 from Line 31. If Line 35 is greater than Line 31, enter 0).....36		00		
PRORATION				
36A. Enter the amount from Line 23, Column C:36A	00			
36B. Enter the total amount from Line 23, Columns A and B:36B	00			
36C. Divide Line 36A by 36B: (<i>See Instructions</i>).....36C				
36D. APPORTIONED TAX LIABILITY: (Multiply Line 36 by Line 36C).....36D		00		
PAYMENTS				
37. Arkansas income tax withheld: (<i>Attach state copies of W-2 and/or 1099R Form(s)</i>).....37	00			
38. Estimated tax paid or credit brought forward from 2016:.....38	00			
39. Payment made with extension: (<i>See Instructions</i>).....39	00			
40. AMENDED RETURNS ONLY - Previous payments: (<i>See instructions</i>).....40	00			
41. Early childhood program: Certification Number: _____ (20% of federal credit; <i>Attach federal Form 2441 and Form AR1000EC</i>).....41	00			
42. TOTAL PAYMENTS: (Add Lines 37 through 41).....42		00		
43. AMENDED RETURNS ONLY - Previous refund: (<i>See instructions</i>).....43		00		
44. Adjusted Total Payments: (Subtract Line 43 from Line 42).....44		00		
REFUND OR TAX DUE				
45. AMOUNT OF OVERPAYMENT/REFUND: (If Line 44 is greater than Line 36D, enter difference).....45		00		
46. Amount to be applied to 2018 estimated tax:.....46	00			
47. Amount of Check-off Contributions: (<i>Attach Schedule AR1000-CO</i>).....47	00			
48. AMOUNT TO BE REFUNDED TO YOU: (Subtract Lines 46 and 47 from Line 45).....REFUND 48		00		
DIRECT DEPOSIT? If your deposit will be ultimately placed in a foreign account check the box. <input type="checkbox"/>				
Routing Number		Account Number		
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		
<input type="checkbox"/> Checking or <input type="checkbox"/> Savings				
49. AMOUNT DUE: (If Line 44 is less than Line 36D, enter difference; If over \$1,000, continue to 50A).....TAX DUE 49		00		
50A. UEP: Attach Form AR2210 or AR2210A. If required, enter exception in box 50A <input type="checkbox"/> Penalty 50B <input type="checkbox"/>		00		
50C. Add Lines 49 and 50B. Attach Form AR1000V with check or money order payable in U.S. Dollars to "Dept. of Finance and Administration". Include your SSN on payment. To pay by credit card, see instructions..... TOTAL DUE 50C			00	
ID				
DL# / State ID _____	Your state _____	Issue Date (mm/dd/yyyy) _____	Expiration Date (mm/dd/yyyy) _____	
DL# / State ID _____	Spouse state _____	Issue Date (mm/dd/yyyy) _____	Expiration Date (mm/dd/yyyy) _____	
FOR MAILING ADDRESSES SEE PAGE 2 OF INSTRUCTIONS				
PLEASE SIGN HERE				
PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.				
Primary Signature		Date	Telephone	
Spouse's Signature		Date	Telephone	
<input type="checkbox"/> Yes <input type="checkbox"/> No May the Arkansas Revenue Agency discuss this return with the preparer of the return?		For Department Use Only		
		A		
PAID PREPARER				
Paid Preparer's Signature		ID Number/Social Security Number		
Preparer's Name		City/State/Zip		
E-mail		Telephone		

**ARKANSAS INDIVIDUAL INCOME TAX
ITEMIZED DEDUCTIONS**

Primary Name		Primary Social Security Number	
MEDICAL AND DENTAL EXPENSES: [Do not include expense(s) paid by others]. (See Instructions)			
1. Medical and dental expenses:.....	1	<input type="text" value="00"/>	
2. Enter amount from Form AR1000F/AR1000NR, line 24(A) and 24(B):	2	<input type="text" value="00"/>	
3. Multiply line 2 by 10% (.10), otherwise enter 0:.....	3	<input type="text" value="00"/>	
4. TOTAL MEDICAL EXPENSES: (Subtract line 3 from line 1; if more than line 1, enter 0).....	4	<input type="text" value="00"/>	
TAXES: (See Instructions)			
5. Real estate tax:	5	<input type="text" value="00"/>	
6. Personal property tax or other taxes: (List type and amount)	6	<input type="text" value="00"/>	
7. TOTAL TAXES: (Add lines 5 and 6).....	7	<input type="text" value="00"/>	
INTEREST EXPENSES: (See Instructions)			
8. Home mortgage interest paid to financial institutions:.....	8	<input type="text" value="00"/>	
9. Home mortgage interest paid to an individual: Name: _____ Address: _____	9	<input type="text" value="00"/>	
10. Deductible points:.....	10	<input type="text" value="00"/>	
11. Investment interest: (Attach federal Form 4952)	11	<input type="text" value="00"/>	
12. TOTAL INTEREST EXPENSE: (Add lines 8 through 11)	12	<input type="text" value="00"/>	
CONTRIBUTIONS: (See Instructions)			
13. Cash contributions:.....	13	<input type="text" value="00"/>	
14. Art and literary contributions:.....	14	<input type="text" value="00"/>	
15. Other:	15	<input type="text" value="00"/>	
16. Carryover contributions: (List type and amount)	16	<input type="text" value="00"/>	
17. TOTAL CONTRIBUTIONS: (Add lines 13 through 16)	17	<input type="text" value="00"/>	
CASUALTY AND THEFT LOSSES: (See Instructions)			
18. TOTAL CASUALTY AND THEFT LOSSES: (Attach federal Form 4684)	18	<input type="text" value="00"/>	
POST-SECONDARY EDUCATION TUITION DEDUCTION(S): (See Instructions)			
19. TOTAL POST-SECONDARY EDUCATION TUITION DEDUCTION(S): [Attach AR1075(s)]	19	<input type="text" value="00"/>	
MISCELLANEOUS DEDUCTIONS SUBJECT TO 2% AGI LIMIT: (See Instructions)			
20. Unreimbursed employee business expenses: (Attach federal Form 2106).....	20	<input type="text" value="00"/>	
21. Other expenses: (List type and amount)	21	<input type="text" value="00"/>	
22. Add the amounts on lines 20 and 21. Enter the total:	22	<input type="text" value="00"/>	
23. Enter amount from Form AR1000F/AR1000NR, line 24(A) and 24(B):	23	<input type="text" value="00"/>	
24. Multiply line 23 above by 2% (.02):	24	<input type="text" value="00"/>	
25. TOTAL MISCELLANEOUS DEDUCTIONS: (Subtract line 24 from line 22; if line 24 is more than line 22, enter 0)	25	<input type="text" value="00"/>	
OTHER MISCELLANEOUS DEDUCTIONS: (See Instructions)			
26. Volunteer firefighter expenses:.....	26	<input type="text" value="00"/>	
27. Other miscellaneous deductions: (List type and amount)	27	<input type="text" value="00"/>	
28. TOTAL MISCELLANEOUS DEDUCTIONS NOT SUBJECT TO THE 2% AGI LIMITATION: (Add lines 26 and 27)	28	<input type="text" value="00"/>	
TOTAL ITEMIZED DEDUCTIONS:			
29. Add amounts on Lines 4, 7, 12, 17, 18, 19, 25, and 28 and enter the total here:.....	29	<input type="text" value="00"/>	
Complete lines 30 - 34 ONLY if Filing Status 4 or 5.			
		PRIMARY	SPOUSE'S
		Adjusted Gross Income	Adjusted Gross Income
30. Enter adjusted gross income from Form AR1000F/AR1000NR, line 24, Columns (A) and (B) here:.....	30A	<input type="text" value="00"/>	30B <input type="text" value="00"/>
31. Total Arkansas adjusted gross income: (Add columns 30A and 30B from above)	31	<input type="text" value="00"/>	<input type="text" value="00"/>
32. Divide the amount on line 30A above by the amount on line 31. Enter the percentage here:.....	32	<input type="text" value="00"/>	<input type="text" value="00"/>
33. Multiply line 29 by the percentage on line 32. Enter here and on Form AR1000F/AR1000NR, line 25, Col. (A): (Primary) 33		<input type="text" value="00"/>	<input type="text" value="00"/>
34. Subtract line 33 from line 29. Enter here and on Form AR1000F/AR1000NR, line 25, Column (B). If you and your spouse are using Filing Status 5, enter on line 25, Col. (A) of your spouse's return: (Spouse) 34		<input type="text" value="00"/>	<input type="text" value="00"/>

**ARKANSAS INDIVIDUAL INCOME TAX
INTEREST AND DIVIDENDS**

Primary Name	Primary Social Security Number
--------------	--------------------------------

Full Year Resident Filers - Complete columns (A) and (B) if using filing status 4 (married filing separately on the same return). All other filing statuses must complete column (A) only.

Nonresident or Part Year Resident Filers - Complete columns (A), (B), and (C) if using filing status 4 (married filing separately on the same return). All other filing statuses must complete columns (A) and (C) only.

Part I - TAXABLE INTEREST

Interest on bank deposits, notes, mortgages from individuals, corporation bonds, savings and loan deposits, and credit union deposits are taxable. Interest on obligations of other states and subdivisions are fully taxable.

NAME OF PAYER	(A) Primary/Joint	(B) Spouse (If Filing Status 4)	(C) Arkansas Only
	00	00	00
	00	00	00
	00	00	00
	00	00	00
	00	00	00
	00	00	00
	00	00	00
	00	00	00
	00	00	00
	00	00	00
	00	00	00
Add the amounts listed and enter the total here and on Line 10, Form AR1000F/ AR1000NR.	00	00	00

Part II - TAXABLE DIVIDENDS

Dividends and other distributions on stock are fully taxable. There is no dividend exclusion applicable to Arkansas.

NAME OF PAYER	(A) Primary/Joint	(B) Spouse (If Filing Status 4)	(C) Arkansas Only
	00	00	00
	00	00	00
	00	00	00
	00	00	00
	00	00	00
	00	00	00
	00	00	00
	00	00	00
	00	00	00
	00	00	00
	00	00	00
Add the amounts listed and enter the total here and on Line 11, Form AR1000F/ AR1000NR.	00	00	00

Part III - INCOME NOT SUBJECT TO ARKANSAS TAX (See Instructions on pages 9 & 10)

Social Security	00		00
Railroad Retirement Benefits	00		00
Ministers Housing Allowance	00		00
	00		00
TOTAL INCOME NOT SUBJECT TO ARKANSAS TAX:			00



**ARKANSAS INDIVIDUAL INCOME TAX
SCHEDULE OF ADJUSTMENTS**

Primary Name	Primary Social Security Number
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INSTRUCTIONS

Full Year Resident Filers - Complete columns (A) and (B), if using filing status 4 (married filing separately on the same return). All other filing statuses must complete column (A) only.

Part Year Resident Filers - Complete columns (A) and (B), if using filing status 4 (married filing separately on the same return). All other filing statuses must complete column (A) only. Enter **only** the amount of adjustments attributable to Arkansas in column (C).

Full Year Nonresident Filers - Complete columns (A) and (B), if using filing status 4 (married filing separately on the same return). All other filing statuses must complete column (A) only. If an amount is entered in column (C), attach explanation.

Enter the total of each column on Line 18 of this form and on Line 22 of AR1000F or AR1000NR.

See additional instructions on the reverse side of this form.

		(A) Primary/Joint Adjustments	(B) Spouse's Adjustments Status 4 Only	(C) Arkansas Adjustments Only	
1. Border city exemption: (Attach Form AR-TX).....	1	00	00	00	00
2. Tuition Savings Program: (See Instructions).....	2	00	00	00	00
3. Payments to IRA: (See Instructions).....	3	00	00	00	00
4. Payments to MSA: (See Instructions).....	4	00	00	00	00
5. Payments to HSA: (Attach federal Form 8889).....	5	00	00	00	00
6. Deduction for interest paid on student loans: (See Instructions).....	6	00	00	00	00
7. Contributions to Intergenerational Trust: (See Instructions).....	7	00	00	00	00
8. Moving expenses: (Attach federal Form 3903).....	8	00	00	00	00
9. Self-employed health insurance deduction: (See Instructions).....	9	00	00	00	00
10. KEOGH, Self-employed SEP and Simple Plans:.....	10	00	00	00	00
11. Forfeited interest penalty for premature withdrawal:.....	11	00	00	00	00
12. Alimony/Sep. Maint. paid to: Name: _____ SSN: _____	12	00	00	00	00
13. Support for individuals with permanent disabilities: (Attach Form AR1000DC).....	13	00	00	00	00
14. Organ Donor Deduction: (Attach Form AR1000OD).....	14	00	00	00	00
15. Military Reserve Expenses:.....	15	00	00	00	00
16. Reforestation Deduction:.....	16	00	00	00	00
17. Teachers Qualified Classroom Investment Expense: (Attach Form AR1000CE).....	17	00	00	00	00
18. TOTAL ADJUSTMENTS: (Enter here and on AR1000F/AR1000NR, Line 22).....	18	00	00	00	00

NOTE: Do not enter amounts from categories that are not printed on this form. See instructions for additional information.



AR1000ADJ INSTRUCTIONS

LINE 1. To claim the Texarkana exemption, you must file a return and report all Arkansas income you received during the year. Attach **AR-TX Form**. (**AR-TX Form is supplied by your employer.**) The **AR-TX Form** is not required for non wage income such as interest, dividends, Schedule C, Schedule F, Schedule E or retirement. Additional information may be required if an adjustment for these types of income is allowed.

NOTE: Taxpayers who claim this exemption must file using their street address in Texarkana, Arkansas or Texarkana, Texas. If you use a Post Office Box, this exemption will not be allowed.

If you lived within the city limits of Texarkana, Arkansas, you are allowed a full exemption from Arkansas income tax. Part year Texarkana residents claim the exemption only on income earned while a resident of Texarkana, Arkansas.

If you lived in the city limits of Texarkana, Texas, you may deduct the income you earned in the city limits of Texarkana, Arkansas. All other Arkansas income is taxable to you.

LINE 2. If you made contributions to a tuition savings account established under the Arkansas Tax Deferred Tuition Savings Program enter the amount here. The deductible contribution cannot exceed \$5,000 per taxpayer. If you contribute more than \$5,000 in a tax year, you can carry forward the amount over \$5,000 to the next 4 succeeding tax years. The deductible contributions for a tax deferred tuition savings program established by another state that is rolled-over into an Arkansas Tax Deferred Tuition Savings program shall not exceed \$7,500 per taxpayer in the tax year in which it was rolled provided that the rolled-over amount was not previously deducted in computing Arkansas taxable income in a prior year. For Tuition Savings Programs established in other states, a deduction of up to \$3,000 is allowed if the amount is not deducted on the other state's income taxes. Qualified withdrawals from a tuition savings account established under the Arkansas Tax Deferred Tuition Savings Program or a tax-deferred tuition savings program established by another state will be exempt from Arkansas income tax with respect to the designated beneficiary's income.

LINE 3. Contribution to an Individual Retirement Account (IRA). If you contributed to your own IRA, certain limitations may apply to the amount you may use as an adjustment to income. If neither you nor your spouse was covered by an employer provided retirement plan, the entire contribution is deductible up to \$5,500 each for all filing statuses. If either you or your spouse was covered by such a plan, the amount of the deduction depends on the amount of your Adjusted Gross Income (AGI) before the IRA deduction, as shown in the table on [page 18 of the booklet](#). Use this table along with your Arkansas AGI to determine your

allowable deduction. Catch up Contributions - Individuals who turned 50 before the close of the tax year may increase the maximum permitted annual contribution by up to \$1,000.

LINE 4. Contribution to an Archer Medical Savings account (MSA). An MSA is a trust or custodial account that is created or organized exclusively for the purpose of paying the qualified medical expenses of the taxpayer (account holder) and the taxpayer's spouse and/or dependents. To be eligible, a taxpayer must have had insurance coverage under a high deductible health plan (HDHP) only. A HDHP will have the following deductions and limitations: (1) for self-only coverage, the minimum deductible is \$2,250, maximum deductible is \$3,350 and the maximum out of pocket expense is \$4,500, and (2) for family coverage, the minimum deductible is \$4,500, maximum deductible is \$6,750 and the maximum out of pocket expense is \$8,250. The contribution limitation for any month is the amount equal to 1/12 of 65% of the annual deductible for an individual with self-only coverage and 1/12 of 75% of the annual deductible for family coverage. New Archer MSAs may not be established after 2007 but contributions can be made to existing accounts.

LINE 5. Contribution to a Health Savings Account (HSA). To be eligible, a taxpayer must have had insurance coverage under a HDHP only. A HDHP will have the following deductions and limitations: (1) for self-only coverage, the minimum deductible is \$1,300 and the maximum out of pocket expense is \$6,550, and (2) for family coverage, the minimum deductible is \$2,600 and the maximum out of pocket expense is \$13,100. You can make pre-tax contributions of up to \$3,400 each year (\$6,750 for families) to cover health care costs. Individuals who reached age 55 by the end of the tax year can increase their annual contribution by \$1,000 for 2017. Maximum contributions allowed to an HSA are reduced by any contributions made to an Archer MSA. Attach federal Form 8889.

LINE 6. You may take an adjustment for interest paid on student loans if all of the following apply:

1. You paid interest in 2017 on a qualified student loan.
2. Your filing status is any status other than married filing separately on different returns (Status 5).
3. Your AGI is less than: \$80,000 if filing Status 1, 3, or 6; \$165,000 if filing Status 2 or 4. Status 4 filers, note that this is a combined income amount.
4. You are not claimed as a dependent on another taxpayer's 2017 tax return.

Figure your allowable deduction using the worksheet on page 18 of the booklet. **Do not enter more than \$2,500 on AR1000ADJ.**

LINE 7. Contributions made to a long-term intergenerational trust. This is a trust established for an individual under age 18 to provide funds for the minor's retirement. The trustee must be a resident of Arkansas and cannot distribute any of the trust funds to the beneficiary until the

beneficiary reaches age 55. Contributions are limited to \$4,000 per year.

LINE 8. Employees and self-employed persons can deduct certain moving expenses incurred in 2017.

You can take this deduction if you moved for your job or business and added at least fifty (50) miles to the distance from your old home to your workplace. If you had no former workplace, your new workplace must be at least 50 miles from your old home. (Attach a completed copy of federal Form 3903.)

If you were reimbursed for any moving expenses and the amount was included on your W-2, report this amount as income on Form **AR1000F/AR1000NR**, Line 8.

LINE 9. If you were self-employed and had a net profit for 2017, you may be able to deduct part of the amount paid for health insurance for yourself, your spouse, and/or dependents. Complete the worksheet on page 19 of the booklet to determine your deduction.

LINE 10. If you were self-employed and contributed to a "Keogh", H.R. 10 retirement plan, or a SIMPLE plan, enter the total contributions. The amount of the deduction depends upon the type of plan.

LINE 11. Enter the total penalties paid for early withdrawal of certificates of deposit.

LINE 12. If you paid alimony or separate maintenance as the result of a court order, enter the total amount. Enter the name and Social Security Number of the person you paid.

LINE 13. If you have an individual with disabilities who qualifies for the deduction you can take an adjustment from income of \$500 for each individual with disabilities. Attach Form **AR1000DC**.

LINE 14. If you paid unreimbursed expenses for yourself or one of your dependents related to the donation of an organ you may take a tax deduction up to \$10,000. The deduction does not apply to organs harvested from a deceased donor. For more details, see the Form **AR1000-OD**. If you qualify, complete and attach the Form **AR1000-OD**.

LINE 15. If you have military reserve expenses, enter the total amount.

LINE 16. If you have reforestation deductions, enter the total amount.

LINE 17. If you are a teacher and have unreimbursed expenses for your classroom, you may be able to claim a tax deduction. For more details, see the Form **AR1000CE**. If you qualify, complete and attach the Form **AR1000CE**.

LINE 18. Total Adjustments. Add Lines 1 through 17 and enter on this line and on Forms **AR1000F** or **AR1000NR**, Line 22.



**ARKANSAS INDIVIDUAL INCOME TAX
CAPITAL GAINS**

Primary Name	Primary Social Security Number
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In Arkansas only 50% of the net capital gain is taxed. 100% of the short term capital gain 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 the AR1000D if you have a **CAPITAL GAIN OR LOSS** reported on federal Schedule D, or if Schedule D is not required, a gain reported on federal Form 1040, Line 13. **The amount of capital loss that can be deducted after offsetting capital gains is limited to \$3,000 (\$1,500 per taxpayer for filing Status 4 or 5).** See instructions for Line 14, Form AR1000F/AR1000NR.

Adjust your gains and losses for 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.)**

Full Year Resident Filers - Complete columns (A) and (B) if using filing status 4 (married filing separately on the same return). All other filing statuses must complete column (A) **only**.

Nonresident or Part Year Resident Filers - Complete columns (A), (B), and (C) if using filing status 4 (married filing separately on the same return). All other filing statuses must complete column (A) and (C) **only**.

	Federal Schedule D	(A) Primary/Joint	(B) Spouse (If Filing Status 4)	(C) Arkansas Only
1. Enter federal long-term capital gain or loss reported on Line 15, federal Schedule D or Form 1040, Line 13.....1	00	00	00	00
2. Enter adjustment, if any , for depreciation differences in federal and state amounts.....2		00	00	00
3. Arkansas long-term capital gain or loss, add (or subtract) Line 1 and Line 2.....3		00	00	00
4. Enter federal net short-term capital loss, if any , reported on Line 7, federal Schedule D4	00	00	00	00
5. Enter adjustment, if any , for depreciation differences in federal and state amounts.....5		00	00	00
6. Arkansas net short-term capital loss, add (or subtract) Line 4 and Line 5.....6		00	00	00
7a. Arkansas net capital gain or loss (If gain, subtract Line 6 from 3. If loss add Lines 6 and 3.).....7a		00	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	00
8. Arkansas taxable amount, if a gain multiply Line 7b by 50 percent (.50), otherwise enter loss.....8		00	00	00
9. Enter federal short-term capital gain, if any , reported on Line 7, federal Schedule D.....9	00	00	00	00
10. Enter adjustment, if any , for depreciation differences in federal and state amounts.....10		00	00	00
11. Arkansas short-term capital gain, add (or subtract) Line 9 and Line 10.....11		00	00	00
12. Total taxable Arkansas capital gain or loss, add Lines 8 and 11. (Loss limited to \$3,000, for filing status 1, 2, 3 and 6, \$1,500 per taxpayer if filing status 4 or 5.) Enter here and on Line 14. AR1000F/AR1000NR.....12		00	00	00



**ARKANSAS INDIVIDUAL INCOME TAX
OTHER INCOME/LOSS AND DEPRECIATION DIFFERENCES**

Primary Name	Primary Social Security Number
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Full Year Resident Filers - Complete columns (A) **and** (B) if using filing status 4 (*married filing separately on the same return*). All other filing statuses must complete column (A) **only**.

Nonresident or Part Year Resident Filers - Complete columns (A), (B), **and** (C) if using filing status 4 (*married filing separately on the same return*). All other filing statuses must complete columns (A) and (C) **only**.

Additions to Income

	(A) Primary/Joint	(B) Spouse (Status 4)	(C) Arkansas Only	
1. Federal depreciation: (<i>Attach Schedule</i>).....	00	00	00	00
2. HSA and/or MSA taxable distributions.....	00	00	00	00
3. Long-term care insurance contracts.....	00	00	00	00
4. Gambling winnings: (Not Electronic Games of Skill).....	00	00	00	00
5. Lottery / contest winnings:	00	00	00	00
6. Scholarships / fellowships / stipends:.....	00	00	00	00
7. Other:.....	00	00	00	00
8. INCOME TOTAL: (<i>add lines 1-7 and enter total</i>):.....	00	00	00	00

Subtractions from Income

	(A) Primary/Joint	(B) Spouse (Status 4)	(C) Arkansas Only	
9. State depreciation: (<i>Attach Schedule</i>).....	00	00	00	00
10. Net Operating Loss:.....	00	00	00	00
11. Foreign earned income exclusion:.....	00	00	00	00
12. Loss on excess deferral distribution	00	00	00	00
13. Other:.....	00	00	00	00
14. LOSSES TOTAL: (<i>add lines 9-13 and enter total</i>)	00	00	00	00
15. NET TOTAL: (<i>subtract line 14 from line 8 and enter total of each column on line 20 of Form AR1000F / AR1000NR</i>).....	00	00	00	00



ARKANSAS INDIVIDUAL INCOME TAX TAX CREDITS

Primary Taxpayer Name/ Trust (Fiduciary) Primary Social Security Number/ FEIN (Fiduciary)

IMPORTANT: SEE INSTRUCTIONS ON REVERSE SIDE OF THIS FORM

Table with 5 rows for tax credits: 1. State Political Contribution Credit, 2. Other State Tax Credit, 3. Credit for Adoption Expenses, 4. Phenylketonuria Disorder Credit, 5. Business Incentive Tax Credit(s). Includes a note: 'A copy of the tax credit certificate(s) or appropriate documentation of the credit(s) claimed must be attached.'

If certificate is issued to an individual, leave FEIN box below blank.

Primary:

Form for Primary tax credits: 5A, 5B, 5C. Each row includes BIC Code, FEIN, and Amount fields.

Spouse:

Form for Spouse tax credits: 5D, 5E, 5F. Each row includes BIC Code, FEIN, and Amount fields.

6. TOTAL CREDITS: Add Lines 1 through 5. Enter total on Line 34, Form AR1000F/AR1000NR, or Line 23, Form AR1002/AR1002NR..... 6

BUSINESS INCENTIVE CREDIT TYPES

Code Credit Type

- 0001....Advantage Arkansas
0002....Affordable Housing
0003....AR Plus
0004....AR Plus 50% Technology-Based
0005....AR Plus 75% Technology-Based
0006....AR Plus 100% Technology-Based
0008....Capital Development Company
0009....Child Care Facility
0010....Coal Mining Producing and Extracting
0011....Delta Geotourism
0013....Enterprise Zone
0014....Equipment Donation/Sale
0015....Equity Investment Incentive
0016....Existing Workforce Training
0017....Family Savings Initiative Act
0018....Historic Rehabilitation
0019....Low Income Housing
0020....Public Roads Incentive
0021....Research Park Authority
0022....Research and Development with Universities
0023....In-House Research Income Tax Credit
0024....In-House Research by Targeted Business Income Tax Credit
0025....In-House Research Area of Strategic Value Income Tax Credit
0026....Qualified Research

Code Credit Type

- 0027....Rice Straw
0028....Tourism Development
0029....Tuition Reimbursement Program
0030....Targeted Business Payroll
0031....Venture Capital Investment
0032....Youth Apprenticeship
0033....Youth Apprenticeship Work Base Learning
0034....Waste Reduction, Reuse or Recycle Equipment
0035....Water Impounded Outside Critical
0036....Water Impounded Within Critical
0037....Water Surface Outside Critical
0038....Water Surface Inside Critical
0039....Water Surface Inside Critical-Industrial or Commercial
0040....Water Land Leveling
0041....Wetland Riparian Zone Creation/Restoration
0042....Wetland Riparian Zone Conservation
0043....Central Business Improvement District Rehab and Dev
0044....Biodiesel Incentive
0045....Recycle Equipment for Steel Manufacturer
0046....Recycle-Steel Manufacturer Amendment 82 Project Act 862
0047....Recycle-Expansion Project Act 1046
0048....Recycle-Steel Manufacturing Specialty Products Facility \$4M Act 1046
0049....Recycle-Steel Manufacturing Specialty Products Facility \$5M Act 1046
0050....Recycle-Steel Manufacturing Specialty Products Facility \$6.5M Act 1046



INSTRUCTIONS FOR AR100TC

LINE 1. A credit of up to \$50.00 per taxpayer (\$100.00 for a joint return) is allowed against your Arkansas individual income tax liability for cash contributions made by the taxpayer(s) to one of the following:

- (1) A candidate seeking nomination or election to a public office or to the candidate's campaign committee.
- (2) An approved political action committee as defined by Arkansas Code Annotated § 7-6-201.
- (3) An organized political party as defined in Arkansas Code Annotated § 7-1-101.

For the purposes of this credit, "public office" means any office created by or under the authority of the laws of the State of Arkansas, or a subdivision thereof, that is filled by the voters. **The credit does not apply to contributions made to candidates for federal offices.** The contribution must be made by **April 15, 2018** to be claimed on the **2017** tax return.

Enter the amount of allowable State Political Contributions Credit(s) on this line. The allowable credit(s) cannot exceed \$50.00 for Filing Status 1, 3, 5 or 6 or \$100.00 total for Filing Status 2 or 4.

LINE 2. If you are an Arkansas resident and included income on your Arkansas Return that was also taxed by another state, you may claim a credit for the income tax portion of taxes paid to the other state on that income.

The income tax withheld from your wages by another state is NOT the amount of tax you owed the other state. For that reason, YOU MUST ATTACH TO YOUR ARKANSAS RETURN A **SIGNED COPY OF THE TAX RETURN(S) YOU FILED WITH THE OTHER STATE(S)**. Enter the amount of **net income tax liability** to the other state(s).

NOTE: This credit cannot exceed the Arkansas income tax on the same income and cannot exceed the total tax you owe Arkansas.

Nonresidents cannot claim this credit on their Arkansas return. Part year residents will not be allowed this credit unless they continued to have taxable income from another state and the other state income is included as taxable income in Column C of Form **AR1000NR**.

A tax credit is allowed for a resident shareholder's pro rata share of any net income tax paid by a Sub S Corporation to a state that does not recognize Sub S Corporation status.

The State of Mississippi enacted a special tax that applies exclusively to gambling winnings. This tax is separate and distinct from Mississippi's income tax. As such, an Arkansas taxpayer cannot claim a credit against their Arkansas income tax liability for payment of the gambling winnings tax to the State of Mississippi.

LINE 3. The Adoption Expense Credit allowed is twenty percent (**20%**) of the amount allowed on your federal return. A copy of **federal Form 8839 must be attached to your Arkansas return.**

LINE 4. Enter the allowable Phenylketonuria Disorder Credit. Attach Form **AR1113**.

LINE 5. Enter the total allowable credit(s) claimed. Enter the BIC Code(s) and amount(s) on Lines 5A to 5F. If the primary and/or spouse are claiming credits earned by a pass-through entity, then the FEIN of that entity must also be entered. Enter the total amounts from Lines 5A to 5F in box 5. **A copy of the tax credit certificate(s) or appropriate documentation relevant to the tax credit(s) claimed must be attached to AR100TC.**

NOTE: Recent legislation may have amended, increased, or extended some of the provisions for Business Incentive Credits. Use of any credit is subject to the limitations and carryover provisions provided by the respective Arkansas statute. A summary of the Business Incentive Credit Programs can be found at: www.dfa.arkansas.gov If you have questions, please contact the Tax Credits/Special Refunds Section at (501) 682-7106.

LINE 6. Enter total on Line 34, Form **AR1000F/AR1000NR**, or Line 23, Form **AR1002F/AR1002NR**.



ARKANSAS INDIVIDUAL INCOME TAX CHECK-OFF CONTRIBUTIONS

Primary Name, Spouse's Name, Mailing Address, City, State, Zip, Primary Social Security Number, Spouse's Social Security Number

SEE INSTRUCTIONS ON REVERSE SIDE OF THIS FORM

1. ARKANSAS DISASTER RELIEF PROGRAM \$

Contribution options: \$1, \$5, \$10, \$20, Enter Amount, Your Total Refund

2. ARKANSAS GAME AND FISH FOUNDATION \$

Contribution options: \$1, \$5, \$10, Enter Amount, Your Total Refund

3. ARKANSAS SCHOOL FOR THE BLIND/SCHOOL FOR THE DEAF \$

Contribution options: \$1, \$5, \$10, Enter Amount, Your Total Refund

4. BABY SHARON'S CHILDREN'S CATASTROPHIC ILLNESS PROGRAM \$

Contribution options: \$1, \$5, \$10, \$20, Enter Amount, Your Total Refund

5. ORGAN DONOR AWARENESS EDUCATION PROGRAM \$

Contribution options: \$1, \$5, \$10, Enter Amount, Your Total Refund

6. AREA AGENCIES ON AGING PROGRAM \$

Contribution options: \$1, \$5, \$10, Enter Amount, Your Total Refund

7. MILITARY FAMILY RELIEF PROGRAM \$

Contribution options: \$1, \$5, \$10, \$20, Enter Amount, Your Total Refund

8. NEWBORN UMBILICAL CORD BLOOD INITIATIVE \$

Contribution options: \$1, \$5, \$10, \$20, Enter Amount, Your Total Refund

9. AR 529 COLLEGE INVESTING PLAN (GIFT PLAN OR iSHARES 529 PLAN)

IMPORTANT: To contribute to your AR 529 College Investing Plan, you MUST enter the correct account number below. You may contribute part or all of your refund to one or two accounts, provided a minimum of \$25 is contributed to each account. (You cannot send a check for this check-off.)

Account Number: \$

Contribution options: \$25, \$50, \$100, Enter Amount, Your Total Refund

Account Number: \$

Contribution options: \$25, \$50, \$100, Enter Amount, Your Total Refund

10. TOTAL CHECK-OFF CONTRIBUTIONS \$



INSTRUCTIONS FOR AR1000-CO

GENERAL INSTRUCTIONS:

Check the appropriate box and enter the designated amount for each check-off contribution in the box provided. Total your contributions and enter the amount in Box 10. **Contributions are limited to whole dollar amounts only.**

FOR TAXPAYERS WHO ARE DUE A REFUND:

Attach this schedule to any return claiming a check-off contribution. Enter the amount in Box 10 on Line 47 of Form AR1000F/AR1000NR or Line 27 of Form AR1000S. The total amount you contribute will reduce your refund by a corresponding amount.

If this schedule is not attached to your return **or** if the amount in Box 10 is not entered on your return, your contribution will not be recognized and the amount will be refunded to you.

FOR TAXPAYERS WHO OWE ADDITIONAL TAXES:

Detach this schedule and submit a separate check for the total amount of your check-off contributions. **(You can send a check for check-off contributions #1 through #8. You cannot send a check for check-off contribution #9.) Mail to:** Arkansas Individual Income Tax, P.O. Box 3628, Little Rock, AR 72203.

FOR INFORMATION ABOUT PROGRAMS/ORGANIZATIONS ON AR1000-CO GO TO:

1. Arkansas Disaster Relief Program:
www.adem.arkansas.gov
2. Arkansas Game and Fish Foundation:
www.agff.org
3. Arkansas School for the Blind:
www.arkansaschoolfortheblind.org

Arkansas School for the Deaf:
www.arschoolfortheblind.org
4. Baby Sharon's Children's Catastrophic Illness Program:
www.babysharonfund.arkansas.gov
5. Organ Donor Awareness Education Program:
www.arora.org
6. Area Agencies on Aging Program:
www.daas.ar.gov/aaamap.html
7. Military Family Relief Program:
www.arguard.org/Family/docs/MFRTF.pdf
8. Newborn Umbilical Cord Blood Initiative:
www.cordbloodbankarkansas.org/
9. AR 529 College Investing Plan (GIFT PLAN OR iSHARES 529 PLAN):
www.arkansas529.org



State of Arkansas
 Department of Finance and Administration
 Sales and Use Tax Section

CONSUMER USE TAX FORM

If you purchased taxable merchandise outside the State of Arkansas for use, storage, consumption or distribution within the state, a state and local consumer use tax may be due on the purchase price, including transportation charges. Due to the rapid increase in purchases being made through mail order, telephone, and the Internet, it has become a concern that individuals may not be aware of their obligation to report the consumer use tax on untaxed out of state purchases. Examples of merchandise subject to the consumer use tax include cassettes, CD's, books, furniture, jewelry, food, and clothing.

The use tax is a companion tax to the sales tax whose purpose is to not only raise revenue for the state, but more importantly to protect local merchants, who must collect sales tax, from the unfair advantage of out of state sellers who do not collect Arkansas's sales tax. The use tax has been in effect since 1949.

The use tax rate is the same as the sales tax rate, 6.50% for all transactions except food purchases which has a reduced rate of 1.5% plus the applicable city and/or county rates where the merchandise is delivered in the state. The tax applies to the purchase price of the merchandise plus any shipping and handling charges that the merchant adds to your bill. If the total tax due is greater than \$100 per month, the use tax report should be filed on a monthly basis. If the total tax due is \$25 - \$100 per month, the use tax report should be filed on a quarterly basis. If the total tax due is less than \$25 per month, the use tax report should be filed on an annual basis.

- Line 1** Indicate the month and year you are reporting. (mm/yyyy)
Report all taxable purchases except food in Column A, food purchases are reported in Column B.
- Line 3** Fill in the County Rate where you reside (Column A and/or Column B)
- Line 4** Fill in the City rate where you reside. (Column A and/or Column B)
- Line 5** Enter total rate - the sum of lines 2 through 4. (Column A and/or Column B)
- Line 6** Enter total purchases (column A is for all items except food) (column B is for Food only)
- Line 7** Enter your total tax rate from line 5
- Line 8** Multiply line 7 by line 6 and enter the product.
- Line 9** Add lines 8A and 8B and enter the total. (This is the TOTAL tax to remit with this report.)

If you have questions or need additional forms, please call the Sales and Use Tax Office at (501) 682-7104.

Individual Consumer Use Tax Report		
Arkansas Department of Finance and Administration Sales and Use Tax Section P. O. Box 8054, Little Rock, AR 72203		
Purchaser(s):	1. Report Period ► _____	
Social Security Number:	A	B
Home Address:	General State Tax	Reduced Food Tax
City/State/Zip:	6.500%	1.500%
Phone Number:	2. State Rate	_____
County of Residence:	3. County Rate	+ _____
If you live outside the city limits check here ► <input type="checkbox"/>	4. City Rate	+ _____
If you live in a city other than what is shown in your mailing address above, please indicate that city here and use that tax rate to compute your tax _____	5. Total Tax Rate	= _____
	6. Purchases	\$ _____
	7. Total Tax Rate	_____
	8. Total Tax	\$ _____
	9. TOTAL Tax Due	\$ <input style="width: 100px;" type="text"/>
	Check here if this is an aviation purchase ► <input type="checkbox"/> (Attach a copy of the bill of sale)	
	City and county rate may be obtained from our website. http://www.state.ar.us/salestax or by calling (501) 682-7104	

Individual Consumer Use Tax Report

Arkansas Department of Finance and Administration
Sales and Use Tax Section
P. O. Box 8054, Little Rock, AR 72203

Purchaser(s):

Social Security Number:

Home Address:

City/State/Zip:

Phone Number:

County of Residence:

If you live outside the city limits check here

If you live in a city other than what is shown in your mailing address above, please indicate that city here and use that tax rate to compute your tax _____

1. Report Period ▶ _____

	A	B
	General State Tax	Reduced Food Tax
2. State Rate	6.500%	1.500%

3. County Rate + _____

4. City Rate + _____

5. Total Tax Rate = _____

6. Purchases \$ _____

7. Total Tax Rate _____

8. Total Tax \$ _____

9. **TOTAL Tax Due** \$

Check here if this is an aviation purchase ▶
(Attach a copy of the bill of sale)

City and county rate may be obtained from our website.
<http://www.state.ar.us/salestax>
or by calling (501) 682-7104



State of Arkansas

Department of Finance and Administration
Sales and Use Tax Section

CONSUMER USE TAX FORM

If you purchased taxable merchandise outside the State of Arkansas for use, storage, consumption or distribution within the state, a state and local consumer use tax may be due on the purchase price, including transportation charges. Due to the rapid increase in purchases being made through mail order, telephone, and the Internet, it has become a concern that individuals may not be aware of their obligation to report the consumer use tax on untaxed out of state purchases. Examples of merchandise subject to the consumer use tax include cassettes, CD's, books, furniture, jewelry, food, and clothing.

The use tax is a companion tax to the sales tax whose purpose is to not only raise revenue for the state, but more importantly to protect local merchants, who must collect sales tax, from the unfair advantage of out of state sellers who do not collect Arkansas's sales tax. The use tax has been in effect since 1949.

The use tax rate is the same as the sales tax rate, 6.50% for all transactions except food purchases which has a reduced rate of 1.5% plus the applicable city and/or county rates where the merchandise is delivered in the state. The tax applies to the purchase price of the merchandise plus any shipping and handling charges that the merchant adds to your bill. If the total tax due is greater than \$100 per month, the use tax report should be filed on a monthly basis. If the total tax due is \$25 - \$100 per month, the use tax report should be filed on a quarterly basis. If the total tax due is less than \$25 per month, the use tax report should be filed on an annual basis.

Line 1 Indicate the month and year you are reporting. (mm/yyyy)

Report all taxable purchases except food in Column A, food purchases are reported in Column B.

Line 3 Fill in the County Rate where you reside (Column A and/or Column B)

Line 4 Fill in the City rate where you reside. (Column A and/or Column B)

Line 5 Enter total rate - the sum of lines 2 through 4. (Column A and/or Column B)

Line 6 Enter total purchases (column A is for all items except food) (column B is for Food only)

Line 7 Enter your total tax rate from line 5

Line 8 Multiply line 7 by line 6 and enter the product.

Line 9 Add lines 8A and 8B and enter the total. (This is the TOTAL tax to remit with this report.)

If you have questions or need additional forms, please call the Sales and Use Tax Office at (501) 682-7104.

ARKANSAS VOTER REGISTRATION APPLICATION

Check all that apply: <input type="checkbox"/> This is a new registration. <input type="checkbox"/> This is a name change. <input type="checkbox"/> This is an address change. <input type="checkbox"/> This is a party change.				Office Use Only					
					Assigned ID				
1	Mr. Mrs. Miss Ms.	Last Name		Jr. Sr. II. III. IV.	First Name		Middle Name		
	Address Where You Live (See Section "C" Below) (Rural addresses must draw map.)				Apt. or Lot #	City/Town	County	State Zip Code	
2	Address Where You Live (See Section "C" Below) (Rural addresses must draw map.)				Apt. or Lot #	City/Town	County	State Zip Code	
3	Address Where You Receive Mail If Different From Above				Apt. or Lot #	City/Town	County	State Zip Code	
4	Date of Birth		Month / Day / Year		5		Home & Work Phone Numbers (Optional) (H) (W)		
6					7		Party Affiliation (Optional)		
7	E-mail Address (Optional)				8				
				Have you ever voted in a federal election in this State? <input type="checkbox"/> Yes <input type="checkbox"/> No					
9	ID Number - Check the applicable box and provide the appropriate number. <input type="checkbox"/> Arkansas Driver's license number _____ <input type="checkbox"/> If you do not have a driver's license provide the last 4 digits of social security number _____ <input type="checkbox"/> I have neither a driver's license nor social security number.				Signature of elector - Please sign full name or put mark. _____ The information I have provided is true to the best of my knowledge. I do not claim the right to vote in another county or state. If I have provided false information, I may be subject to a fine of up to \$10,000 and/or imprisonment of up to 10 years under state and federal laws.				
10	(A) Are you a citizen of the United States of America and an Arkansas resident? <input type="checkbox"/> Yes <input type="checkbox"/> No (B) Will you be eighteen (18) years of age or older on or before election day? <input type="checkbox"/> Yes <input type="checkbox"/> No (C) Are you presently adjudged mentally incompetent by a court of competent jurisdiction? <input type="checkbox"/> Yes <input type="checkbox"/> No (D) Have you ever been convicted of a felony without your sentence having been discharged or pardoned? <input type="checkbox"/> Yes <input type="checkbox"/> No If you checked No in response to either questions A or B, do not complete this form. If you checked Yes in response to either questions C or D, do not complete this form.								
				11		Date: _____ Month Day Year		If applicant is unable to sign his/her name , provide name, address and phone number of the person providing assistance: Name: _____ Address: _____ City: _____ State: _____ Phone#: _____	

Please complete the sections below if: MAIL REGISTRANTS: PLEASE SEE SECTION D.

- You were previously registered in another county or state, or
- You wish to change the name or address on your current registration.

	Agency Code (For Official Use Only)
A	Mr. Mrs. Miss Ms. Previous Last Name
	Jr. Sr. II. III. IV. First Name Middle Name(s)

Date of Birth _____
Month Day Year

B	Previous House Number and Street Name	Apt. or Lot #	City or Town	State	Zip Code
----------	---------------------------------------	---------------	--------------	-------	----------

If you live in a rural area but do not have a house or street number, or if you have no address, please show on the map where you live.

C

- Write in the names of the crossroads (or streets) nearest where you live.
- Draw an "X" to show where you live.
- Use a dot to show any schools, churches, stores or other landmarks near where you live and write the name of the landmark.

Example	Route #2	• Grocery Store Woodchuck Road	NORTH ↑
• Public School		X	

IDENTIFICATION REQUIREMENTS

IMPORTANT: If your voter registration application form is submitted by mail and you are registering for the first time, and you do not have a **valid Arkansas driver's license** number or **social security number**, in order to avoid the additional identification requirements upon voting for the first time you must submit with the mailed registration form: **(a)** a current and valid photo identification; or **(b)** a copy of a current utility bill, bank statement, government check, paycheck, or other government document that shows your name and address.

Deadline Information

To qualify to vote in the next election, you must apply to register to vote 30 days before the election. If you mail this form, it must be postmarked by that date. You may also present it to a voter registration agency representative by that date. If you miss the deadline you will not be registered in time to vote in that election. *Please don't delay. Make sure your vote counts.*

If you are qualified and the information on your form is complete, you will be notified of your voting precinct by your local County Clerk.

Mail the completed form to:

Arkansas Secretary of State

ATTN: Voter Registration

P. O. Box 8111

Little Rock, 72203-8111

Questions?

Call your local County Clerk

or

Arkansas Secretary of State

Mark Martin

Elections Division - Voter Services

1-800-482-1127

Contact your County Clerk if you have not received confirmation of this application within two weeks

REFUND OR TAX DUE

LINE 45. If Line 44 is more than Line 36 on Form **AR1000F** or Line 36D on Form **AR1000NR**, you overpaid your tax. Write the difference here. If you want a refund only, skip Lines 46 and 47 and enter the amount of your refund on Line 48.

LINE 46. You can apply part or all of the tax you OVERPAID in 2017 to your tax in 2018. Enter the amount you would like to have carried forward. The overpayment will be applied directly to your 2018 estimated account. If you wish to apply only part of Line 45 to pay 2018 tax, you will be issued a refund for the balance of your overpayment.

NOTE: *The amount you carry over to pay 2018 taxes will **only be credited to the primary filer.** It cannot be divided between the primary filer and spouse.*

LINE 47. If you wish to contribute a portion or all of your overpayment to one or more of the programs listed below, complete Schedule **AR1000-CO** and enter total amount of your donation. **Attach Schedule AR1000-CO after Form AR1000F/AR1000NR.**

Area Agencies on Aging Program
Arkansas Disaster Relief Program
Arkansas Game and Fish Foundation
Arkansas Schools for the Blind and Deaf
AR 529 College Investing Plan
Baby Sharon's Children's Catastrophic Illness Program
Military Family Relief Program
Newborn Umbilical Cord Blood Initiative
Organ Donor Awareness Education Program

LINE 48. Subtract Lines 46 and 47 from Line 45. This is the amount of your **REFUND.**

Get your refund faster with direct deposit. For direct deposit to your checking or savings account, you must enter your routing and account numbers and check the box for either checking or savings. If you checked the box ultimately placing your direct deposit into a foreign account, stop here. Direct deposits will not be deposited into accounts outside the United States; this includes Puerto Rico, Guam and the Virgin Islands.

The State of Arkansas is not responsible for the misapplication of a direct deposit that results from error, negligence or malfeasance on the part of the taxpayer, the provider or preparer, financial institution or any of their agents.

Check your form carefully, since any error could prevent your bank from accepting your direct deposit. Refunds that are not direct deposited because of Institutional refusal, erroneous account or routing transit numbers, closed accounts, bank mergers or any other reason are issued as paper checks. While the State of Arkansas ordinarily processes a request for direct deposit, it reserves the right to issue a paper check and does not guarantee a specific date for deposit of the refund into the taxpayer's account.

The Director is allowed 90 days from the return due date or the date the return was filed, whichever occurs later, to refund an overpayment of tax without interest (Act 262 of 2005).

SET OFF REFUNDS

If you, your spouse, or former spouse owes a debt to one of the agencies below, all or part of your refund is subject to being withheld to satisfy the debt. You will receive a letter advising which agency has claimed your refund.

Any housing authority
Arkansas circuit, county, district, or city courts
AR colleges, universities, and technical institutes
Arkansas Highway and Transportation Dept.
Arkansas Public Defender Commission
Arkansas Real Estate Commission
County tax collectors or treasurers
Department of Finance and Administration
Department of Health
Department of Higher Education
Department of Human Services
Employee Benefits Division of DFA
Internal Revenue Service
Office of Child Support Enforcement
Office of Personnel Management of DFA

It is the agency's responsibility to refund any set off amount paid to the agency in error.

If you owe a debt for Arkansas income tax, your federal refund may be captured to satisfy your state income tax debt.

NOTICE TO MARRIED TAXPAYERS:

If only one of the married taxpayers owes the debt, the taxpayer who is not liable can avoid having his/her refund applied to the debt if both taxpayers file Status 5, Married Filing Separately on Different Returns.

LINE 49. If Line 36 of Form **AR1000F** or Line 36D of Form **AR1000NR** is more than Line 44, you owe additional tax. Subtract Line 44 from Line 36 of Form **AR1000F** or Line 36D of Form **AR1000NR.** Enter amount here. This is the **TAX YOU OWE.**

LINE 50A and 50B. UNDERESTIMATE PENALTY: If required enter the exception number from Part 3 of the **AR2210**, or the computed penalty from Line 18 of **AR2210** in the appropriate box. **If you completed AR2210A**, enter "6" in box 50A. Enter amount from Line 46 of **AR2210A** in box 50B.

Form AR2210 or AR2210A must be attached and the exception number entered in box 50A to claim any exclusion from the Underestimate Penalty.

LINE 50C. Add Lines 49 and 50B. Enter total on this line.

Your tax return will not be legal and cannot be processed unless you SIGN IT.

Write in the DATE. If you and your spouse are filing a joint tax return or filing separately on the same return, both of you must sign it.

If someone else prepares your return, that person must sign and complete the Paid Preparer section. If you prepare your own return, **DO NOT** use this section.

PAYMENT INFORMATION

Complete Form **AR1000V** (available at www.dfa.arkansas.gov) and attach a check or money order to your return. Write the tax year and your Social Security Number or account number on the check or money order, and make your check payable in U.S. Dollars to the Department of Finance and Administration. Mail on or before April 15, 2018. If the payment is for an amended return, mark the box yes on Form **AR1000V** for "Is Payment for an Amended Return".

Credit card payments may be made by calling **1-800-2PAY-TAXSM** (1-800-272-9829), or by visiting www.officialpayments.com and clicking on the "Payment Center" link.

Credit card payments will be processed by Official Payments Corporation, a private credit card payment services provider. A convenience fee will be charged to your credit card for the use of this service. **The State of Arkansas does not receive this fee.** You will be informed of the exact amount of the fee before you complete your transaction. After you complete your transaction you will be given a confirmation number to keep with your records.

NOTE: *Do not send currency or coin by mail.*



PENALTIES & INTEREST

You must mail your tax return by April 15, 2018. Any return not postmarked by April 15, 2018 (unless you have an extension) will be delinquent. A penalty of one percent (**1%**) per month for failure to pay and five percent (**5%**) per month for failure to file, up to a maximum of thirty-five percent (**35%**), will be assessed on the amount of tax due on an original return. Interest of ten percent (**10%**) per year will also be assessed on any additional tax due, calculated from the original due date to the date you paid the tax due on an original or amended return.

An extension to file is not an extension to pay. If you have not paid the amount due by the original due date you will be subject to a failure to pay penalty of one percent (**1%**) per month of the unpaid balance.

In addition to any other penalties assessed, a penalty of **\$500** will be assessed, if any taxpayer files what appears to be a return, but the return does not contain information on which the correctness of the return may be judged, and such conduct is due to a position which is frivolous or an effort to delay or impede the administration of any State law.

ITEMIZED DEDUCTIONS INSTRUCTIONS (FORM AR3)

MEDICAL AND DENTAL EXPENSES

List only amounts you paid and for which you were not reimbursed.

LINE 1. Enter total medical and dental expenses, less reimbursements from insurance or other sources. See chart on Page 17 for examples of deductible and nondeductible expenses.

LINE 2. Enter total amount from Form **AR1000F/AR1000NR**, Lines 24A and 24B.

LINE 3. Multiply Line 2 by **10%** (.10). Otherwise enter zero (0).

LINE 4. Subtract line 3 from line 1; if more than line 1, enter 0.

TAXES

LINE 5. You may deduct real estate taxes you paid on property you own that was not used for business. Do not include any special assessments or levy taxes.

Some taxes you **cannot** deduct are:

- Arkansas income taxes
- Car tags
- Cigarette and beverage taxes
- Dog licenses
- Estate taxes
- Federal income taxes
- Federal Social Security taxes
- Hunting and fishing licenses
- Improvement taxes
- Sales taxes

LINE 6. Taxes you may deduct on this line:

- City income taxes
- Mississippi gambling taxes
- Personal property taxes
- Taxes paid to a foreign country on income taxed on this return

LINE 7. Add the amounts on Lines 5 and 6.

INTEREST EXPENSE

LINE 8. You may deduct the home mortgage interest paid to a bank or other financial institution.

The deduction is generally limited to interest attributable to a debt for not more than the cost of the principal, and/or second residence, plus improvements.

LINE 9. Deduct home mortgage interest paid to an individual on this line, and list that person's name and address.

LINE 10. Enter the amount of deductible points paid on this line. Deductible points are those that:

1. Are incurred in the purchase or improvement of the taxpayer's principal residence; **and**
2. Reflect an established business practice of charging points in the geographical area where the loan is made; **and**
3. Do not exceed the number of points generally charged for the type of transaction. (Points paid in refinancing a mortgage must be amortized over the life of the loan.)

NOTE: *In order to deduct the full amount of the points paid, payment of the points must be made from separate funds brought to the loan closing.*

LINE 11. Enter deductible investment interest. The deduction is limited to the amount of investment income. Interest that is disallowed because of the limitation can be carried forward to the next year and deducted to the extent of the limitation in the carryover year. **Attach federal Form 4952.**

LINE 12. Add Lines 8, 9, 10, and 11.

CONTRIBUTIONS

LINE 13. Enter the total contributions you made by cash or check. If you gave **\$3,000** or more to any one organization, list the donee and amount given. If you have non-cash contributions of **\$500** or more, **attach federal Form 8283.**

LINE 14. In addition to other contributions, a deduction is allowed for the donated value of artistic, literary, and musical creations **if the following qualifications are met:**

1. The taxpayer making the donation derived at least **fifty percent (50%)** of his/her current or prior year income from an art related profession;
2. The fair market value of the art work has been verified by an approved independent appraiser, and **a copy of the appraisal is attached;**
3. The artwork was donated to a museum, art gallery, or nonprofit charitable organization qualified under Internal Revenue Code § 501(C)(3) and located in the State of Arkansas; **and**
4. The deduction for donated art work does not exceed **fifteen percent (15%)** of the donor's gross income in the calendar year of donation.

LINE 15. List other deductible contributions:

1. Unreimbursed amounts spent to maintain an elementary or high school student (other than a dependent or relative) in a taxpayer's home under a program sponsored by a charitable organization.
2. A gift of property to a non-profit organization. Attach a description of the property, date of gift, and method of valuation. For each gift in excess of **\$500**, list any conditions attached to the gift, manner of acquisition, and cost or basis if owned by you for less than five (5) years.

NOTE: *Payments to private academies or other schools for the education of dependents are not deductible as contributions.*

LINE 16. If you made contributions in excess of **fifty percent (50%)** of your adjusted gross income, you may carry the excess deduction over for a period of five (5) years.

If you are deducting an excess contribution from a previous year, enter the amount and year of the original contribution.

LINE 17. Add lines 13, 14, 15, and 16.

CASUALTY AND THEFT LOSSES

LINE 18. The method of computing casualty or theft losses is the same as the federal method with the **\$100** exclusion. The amount of each loss must exceed **ten percent (10%)** of your adjusted gross income. **Attach federal Form 4684 and provide necessary supporting documents.**

If you have a Disaster Loss in 2018 on property in a federal disaster area, you may elect to deduct the loss as an itemized deduction in 2017. If you elect to report the loss on your 2017 return, you cannot report the loss on your 2018 return.

A disaster loss is the only loss which may be carried back. You may amend your 2016 return to report a disaster loss incurred in 2017. If you elect to amend your 2016 return, you cannot report the loss on your 2017 return. If loss in federal disaster area, list location on Line 18.

LINE 19. Enter your Post-Secondary Education Tuition Deduction and **attach Form AR1075(s).**

MISCELLANEOUS DEDUCTIONS SUBJECT TO THE 2% AGI LIMITATION

LINE 20. Enter unreimbursed employee business expenses. Arkansas recognizes the federal mileage allowance for computing business travel expenses. **Attach federal Form 2106.**

LINE 21. Other deductions include:

- Union or professional dues
- Tax return preparation fees
- Expenses for safety equipment
- Expenses of entertaining customers
- Tools and supplies
- Fees paid to employment agencies

Attach supporting schedule or statement.

LINE 22. Add Lines 20 and 21.

LINE 23. Enter combined amount from Form **AR1000F/AR1000NR**, Lines 24A and 24B.

LINE 24. Multiply Line 23 by **2%** (.02).

LINE 25. Subtract Line 24 from Line 22. This is your total allowable miscellaneous deductions.

OTHER MISCELLANEOUS DEDUCTIONS

LINE 26. Volunteer firefighters may deduct unreimbursed expenses of firefighting equipment required by the volunteer fire department **and/or** loss of value of personal property damaged or destroyed during volunteer firefighting activities. To qualify, you must have received less than \$5,000 total compensation for the taxable year from the volunteer fire department you served. **This deduction may not exceed \$1,000 per volunteer firefighter.**

LINE 27. Enter your other miscellaneous deductions not subject to the 2% AGI limit. **Attach detailed schedule of each deduction.**

LINE 28. Add Lines 26 and 27.

LINE 29. Add Lines 4,7,12,17,18,19, 25 and 28.

PRORATED ITEMIZED DEDUCTIONS

LINE 30. If you are married filing separately, Status 4 or 5, you must prorate your itemized deductions between spouses. Enter your AGI from Line 24, Column A and your spouse's AGI from Line 24, Column B of Form **AR1000F/AR1000NR**.

LINE 31. Add Lines 30A and 30B.

LINE 32. Divide Line 30A by Line 31 and enter the percentage here. **Round to the nearest whole percent.**

LINE 33. Multiply the total itemized deductions reported on Line 29 by your percentage on Line 32. Enter result here and on Form **AR1000F/AR1000NR**, Line 25, Column A.

LINE 34. Subtract Line 33 from Line 29. Enter result here and on Form **AR1000F/AR1000NR**, Line 25, Column B. If you and your spouse are using Filing Status 5, this is the amount of the total itemized deductions your spouse is allowed to claim on his/her tax return.

Deductible vs. Non-deductible Medical Expenses

The chart below lists specific types of expenses and whether or not a deduction for the expense is permitted.

Deductible

- Alcoholism, treatment of
- Ambulance hire
- Attendant to accompany blind or deaf student
- Chiropractor
- Contact lenses
- Contraceptives, prescription
- Dental fees
- Drug addiction, recovery from
- Drugs, prescription
- Eye examinations and glasses
- Hearing aids
- Insulin
- Laser eye surgery
- Long-term care expenses
- Orthopedic shoes
- Psychiatric care
- Psychologist
- Smoking, program to stop
- Wheelchair
- X-rays

Non-deductible

- Anticipated medical expenses
- Baby-sitting expenses to enable parent to see doctor
- Cosmetic surgery, unnecessary
- Diaper service
- Ear piercing
- Electrolysis
- Funeral expenses
- Gravestone
- Hair transplants, surgical
- Health club dues
- Hygienic supplies
- Insurance premiums-loss of income
- Insurance premiums-loss of limb
- Marriage counseling
- Maternity clothes
- Spiritual guidance
- Tattoos
- Teeth, whitening
- Toilet articles
- Trips, general health improvement

STUDENT LOAN INTEREST WORKSHEET

1. Enter the total interest you paid in 2017 on qualified student loans 1 _____
2. Enter the smaller of Line 1 above or \$2,500..... 2 _____
3. Enter the amount(s) from Form **AR1000F/AR1000NR**, Line(s) 21A and 21B 3 _____
4. Enter total adjustments from Form **AR1000F/AR1000NR**, Line(s) 22A and 22B.
(Do not include the deduction for interest paid on student loans, Line 6, **AR1000ADJ**.)..... 4 _____
5. Modified AGI. Subtract Line 4 from Line 3 5 _____
Note: If line 5 is \$80,000 or more and you are filing Status 1, 3, or 6 **or** \$165,000 or more and you are filing Status 2 or 4, **STOP HERE**. You **cannot** take the deduction.
6. Enter: \$65,000 if filing Status 1, 3, or 6; \$135,000 if filing Status 2 or 4 6 _____
7. Subtract Line 6 from Line 5.
If zero or less, enter -0- here and on Line 9, skip Line 8, and go to Line 10 7 _____
8. Divide Line 7 by \$15,000 (\$30,000 if filing status 2 or 4).
Enter result as a decimal (rounded to at least three places). 8 _____
9. Multiply Line 2 by Line 8 9 _____
10. Allowable Deduction: Subtract Line 9 from Line 2.
Enter result here and on Form **AR1000ADJ**, Line 6 10 _____

FILING STATUS 4 ONLY

- | | Yours | Spouse |
|---|--------------|---------------|
| 11. Enter the total interest for each spouse
up to the combined amount on Line 1 11A _____ | 11A _____ | 11B _____ |
| 12. Total amount paid from Line 1 12 _____ | 12 _____ | |
| 13. Divide Line 11A by Line 12.
Enter result as a decimal (rounded to at least three places) 13 _____ | 13 _____ | |
| 14. Multiply Line 10 by the amount on Line 13.
Enter here and on AR1000ADJ , Line 6, Column A..... 14 _____ | 14 _____ | |
| 15. Subtract Line 14 from Line 10. Enter here and on AR1000ADJ , Line 6, Column B 15 _____ | 15 _____ | |

IRA PHASE OUT CHART

IF YOUR FILING STATUS IS:	YOUR ALLOWABLE TRADITIONAL IRA DEDUCTION	
	Phases out when Arkansas AGI exceeds:	Will be zero when Arkansas AGI is:
Single, Head of Household	\$62,000	\$72,000
Married Filing on Same Return (Status 2 or 4), or Qualifying Widow(er)	\$99,000	\$119,000
Married Filing on Separate Returns (Status 5)	\$0	\$10,000
Nonactive Spouse (Income Computed Jointly)	\$186,000	\$196,000

If your Arkansas AGI is within one of the above phaseout ranges, see IRS Publication 590 to figure your allowable IRA deduction.

SELF-EMPLOYED HEALTH INSURANCE DEDUCTION WORKSHEET

1. Enter the total amount paid in 2017 for health insurance coverage established under your business for 2017 for you, your spouse, and your dependents..... 1 _____
2. Enter your net profit and any other earned income* from the business under which the insurance plan was established, less any deductions on **Form AR1000ADJ, Line 10**..... 2 _____
3. Enter the smaller of Line 1 or Line 2 here and on **Form AR1000ADJ, Line 9**. (Do not include this amount in figuring your medical expense deduction on the Itemized Deduction Schedule.)..... 3 _____

**Earned income includes net earnings and gains from the sale, transfer, or licensing of property you created. It does not include capital gain income. If you were more than a 2% shareholder in an S corporation, earned income is your wages from that corporation.*

MILEAGE AND DEPLETION ALLOWANCES

Mileage Allowance

Business..... 53.5 cents/mile
 Charitable..... 14 cents/mile
 Medical/Moving 17 cents/mile
 Mail Carrier (rural)..... Reimbursement received

Depletion Allowance

Depletion (gas and oil)..... Same as federal
 (15% for most gas and oil production)

DEPRECIATION INFORMATION

Section 179 Facts

Arkansas adopted IRC §179 as in effect on January 1, 2009, allowing greater dollar limits and phase out thresholds.

- Deduction Limit – \$25,000
- Cost of qualifying property limit – \$200,000
- No deduction allowed above \$225,000
- More than one property placed in service – limit \$25,000 deduction per taxpayer per year
- Any cost not deducted in one year may be carried forward to next year
- Deduction may not be used to reduce taxable income below zero

Note: Arkansas has not yet adopted the most recent federal changes.

HOW TO FILL OUT YOUR CHECK

Make your check payable to "Dept. of Finance and Administration".

Date and mail payment on or before April 15th, 2018.

Lynne Taxpayer 2222 Austin Ave Tony, AR 11122 Phone (501) 555-1552	Date 3169 <u>April 15, 2018</u>
PAY TO THE ORDER OF: <div style="display: flex; justify-content: space-between; align-items: center;"> Dept. of Finance and Administration \$ 125.00 </div>	
<u>One hundred twenty five and no/100</u>	
MEMO: Tax year 2017 12345678-IIT	
<i>Lynne Taxpayer</i>	

Include your Account ID or Social Security Number and the tax year on the memo line.

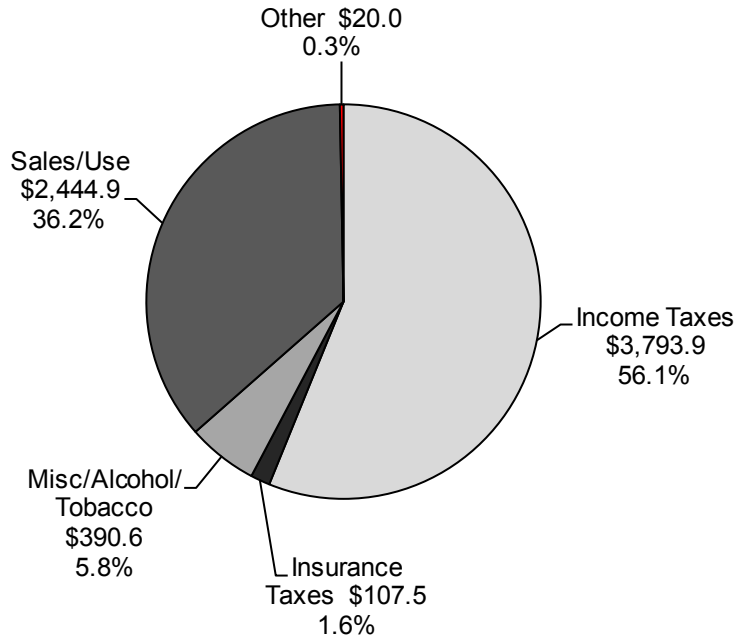
Make sure both amounts match

Don't forget to sign your check!

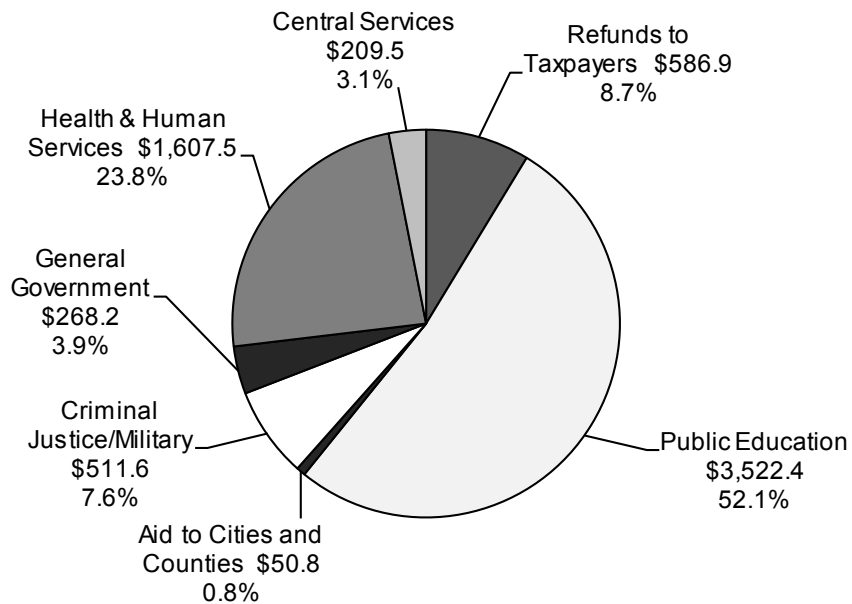
FOR TAXPAYERS' INFORMATION

Individual and corporation income taxes are the largest source of state general revenue.

\$6,756.9 MILLION GENERAL REVENUE TAX Where It Comes From:



\$6,756.9 MILLION GENERAL REVENUE TAX Where It Is Spent:



TAXPAYER BILL OF RIGHTS

Your Rights As A Taxpayer

You have the right to a full explanation of all actions by any employee of the Director of the Department of Finance and Administration both during an audit and during collection activities.

- All tax information contained in the records and files of the Director of the Department of Finance and Administration (hereinafter "Director") pertaining to you or your business is confidential subject to exceptions in Ark. Code Ann. § 26-18-303.
- You may represent yourself in any proceeding or interview before the Director or you may be represented by anyone whom you authorize in writing to be your representative.
- You have the right to consult with a lawyer, accountant, or other representative at any time during an interview with an employee of the Director. The Director shall suspend the interview to allow you to consult with your representative.
- You may record any interview with the Director or his or her employee at your own expense. You should let the Director or his or her employee know in advance of your intention to record the interview. The Director may likewise record an interview, and a copy may be obtained within a reasonable time at your expense.
- You may request an administrative review (file a protest) of any proposed assessment of tax. You must request this review in writing within 60 days of your receipt of a Notice of Proposed Assessment. The administrative review may be based on an in-person hearing, a telephone hearing, or consideration of written documents. If you do not request an administrative hearing, you may still pursue your judicial remedies by filing an action in the circuit court.
- If you receive an unfavorable decision from your administrative review, then you may request a review of the decision by the Director. This request must be in writing and must be received by the Director within 20 days of the mailing of the hearing decision. If you receive an unfavorable decision from the Director on any issue, you may pursue judicial remedies as discussed below.
- After the issuance of the Notice of Final Assessment or the final determination of the hearing officer or Director, you may appeal the tax assessment to circuit court, regardless of whether you protested the assessment and requested an administrative review. To pursue your appeal of a tax assessment to circuit court you must do one of the following:
 - (1) File suit within 180 days of the date of the Notice of Final Assessment or final determination of the hearing officer or Director if the taxpayer does not make any payment of the tax, penalty, or interest due; or
 - (2) Pay the entire amount of tax due within one year of the date of the Notice of Final Assessment or final determination of the hearing officer or Director and file suit within one year of the date of payment; or
 - (3) File suit within one year of the date of the final determination of the hearing officer or Director to recover assessed tax, penalty, and interest paid prior to the time for issuance of the Notice of Final Assessment.
- A taxpayer may file an amended return or a verified claim for credit or refund of an overpayment of any state tax within three years from the date the return was filed or two years from the date the tax was paid, whichever is later. Any amended return or claim for refund should be filed with the office of the Revenue Division which administers the type of tax in question. The ability to file an amended return is not available to a taxpayer whose liability was determined as a result of an audit by the Department.
- If the Director disallows the refund claim either in whole or in part, the Director will issue a Notice of Claim Denial. You may request an administrative review (protest) of the Notice of Claim Denial. This request must be made within 60 days of your receipt of the Notice of Claim Denial. If you receive an unfavorable decision from your administrative review, you may request a review of the decision by the Director. This request must be made in writing within 20 days of the mailing of the hearing decision.
- Following an administrative hearing and corresponding review, the taxpayer may seek judicial relief from the Notice of Claim Denial by appealing the decision to circuit court. Judicial review is available whether or not you requested an administrative review. To pursue your appeal to circuit court, you must file suit within one year of the date of the mailing of the Notice of Claim Denial, the final determination of the hearing officer, or revision decision of the Director, whichever is later. If the Director fails to issue a written decision in response to the refund claim within six months of the date a claim for refund is filed, the taxpayer may then file suit to recover the amount claimed.
- Any taxpayer who wishes to file a request for administrative review (protest) of a proposed assessment or a complaint regarding any activity concerning the administration or collection of any state tax by the Revenue Division should make the protest or complaint in writing to:

ASSISTANT COMMISSIONER FOR POLICY AND LEGAL

Mailing Address: LEDBETTER BUILDING, ROOM 2440, P.O. BOX 1272, LITTLE ROCK, AR 72203-1272

Overnight Mailing Address: LEDBETTER BUILDING, ROOM 2440, 1816 W. 7TH ST., LITTLE ROCK, AR 72201

Email Address: protest@dfa.arkansas.gov

Fax: (501) 683-1161

- In administering the state tax laws, the Director is authorized by law to make an examination or investigation of the business, books, and records of the taxpayer. If the Director determines that an additional amount of tax is due, then a Notice of Proposed Assessment shall be issued to the taxpayer. The taxpayer may seek relief from the Notice of Proposed Assessment as outlined above. If the taxpayer fails to preserve and maintain records suitable to determine the amount of tax due or to prove accuracy of any return, the Director may make an estimated assessment based upon the best information available as to the amount of tax due by the taxpayer.
- The Director may issue a jeopardy assessment against any taxpayer (1) whose tax liability exceeds any bond on file indemnifying the state for the payment of a state tax, (2) who intends to leave the state, remove his or her property, or conceal himself or herself or his or her property, (3) who intends to discontinue his or her business without making adequate provisions for payment of state taxes, or (4) who does any other act tending to prejudice or jeopardize the Director's ability to compute, assess, or collect any state tax. Any taxpayer seeking relief from a jeopardy assessment must request an administrative hearing within five days from the receipt of the Notice of Proposed Assessment.
- When collecting any state tax due from a taxpayer, the Director is authorized to file a Certificate of Indebtedness (state tax lien) with the circuit clerk of any county of this state certifying that the person named therein is indebted to the state for the amount of tax due as established by the Director. The Certificate of Indebtedness shall have the same force and effect as the entry of a judgment rendered by a circuit court and shall constitute a lien upon the title of any real and personal property of the taxpayer in the county where the Certificate of Indebtedness is recorded.
- After the filing of the Certificate of Indebtedness, the Director may take all steps authorized by law for the collection of the tax, including the issuance of a writ of execution, garnishment, and cancellation of any state tax permits or registrations.

Any court costs or sheriff's fees which result from the Director's attempt to collect delinquent taxes shall be collected from the taxpayer in addition to the tax, interest, and penalties included in the Certificate of Indebtedness.

Revised 02/2016

2017 Low Income Tax Tables

QUALIFICATIONS:

1. Your total income **from all sources (regardless of whether the income is taxable to Arkansas)** must fall within the limits of the appropriate table based on your filing status.
2. Married couples must file a joint return (*Filing Status 2*) to qualify to use these tables.
3. If you use an exemption for military compensation or employment related pension income, you do not qualify.
4. If you itemize your deductions, you must use the Regular Tax Table.
5. Find your Adjusted Gross Income from Line 24, **AR1000F/AR1000NR**, in the appropriate table below. Your tax is to the right of this amount. Enter the tax on Line 27, **AR1000F/AR1000NR**.

Single (FILING STATUS 1)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	11,969	0
11,970	12,000	36
12,001	12,100	43
12,101	12,200	50
12,201	12,300	58
12,301	12,400	65
12,401	12,500	73
12,501	12,600	80
12,601	12,700	87
12,701	12,800	95
12,801	12,900	102
12,901	13,000	110
13,001	13,100	117
13,101	13,200	124
13,201	13,300	132
13,301	13,400	139
13,401	13,500	147
13,501	13,600	154
13,601	13,700	161
13,701	13,800	169
13,801	13,900	176
13,901	14,000	184
14,001	14,100	191
14,101	14,200	198
14,201	14,300	206
14,301	14,400	213
14,401	14,500	221
14,501	14,600	228
14,601	14,700	235
14,701	14,800	243
14,801	14,900	250
14,901	15,000	258
15,001	15,100	265
15,101	15,200	272
15,201	15,300	280
15,301	15,400	288
15,401	15,500	296

*Above \$15,500 use Standard or Itemized Deductions and Regular Tax Table

(Rev 10/16/2017)

Head of Household/Qualifying Widow(er) with 1 or No Dependents (FILING STATUS 3 or 6)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	17,018	0
17,019	17,100	74
17,101	17,200	85
17,201	17,300	95
17,301	17,400	106
17,401	17,500	116
17,501	17,600	126
17,601	17,700	137
17,701	17,800	147
17,801	17,900	158
17,901	18,000	168
18,001	18,100	178
18,101	18,200	189
18,201	18,300	199
18,301	18,400	210
18,401	18,500	220
18,501	18,600	230
18,601	18,700	241
18,701	18,800	251
18,801	18,900	262
18,901	19,000	272
19,001	19,100	282
19,101	19,200	293
19,201	19,300	303
19,301	19,400	314
19,401	19,500	324
19,501	19,600	334
19,601	19,700	345
19,701	19,800	355
19,801	19,900	366
19,901	20,000	376
20,001	20,100	386
20,101	20,200	397
20,201	20,300	407
20,301	20,400	418
20,401	20,500	428
20,501	20,600	438
20,601	20,700	449
20,701	20,800	459
20,801	20,900	470
20,901	21,000	480
21,001	21,100	490
21,101	21,200	501
21,201	21,300	511
21,301	21,400	522
21,401	21,500	532
21,501	21,600	542
21,601	21,700	553
21,701	21,800	563
21,801	21,900	574
21,901	22,000	584

*Above \$22,000, use Standard or Itemized Deductions and Regular Tax Table

Head of Household/Qualifying Widow(er) with 2 or More Dependents (FILING STATUS 3 or 6)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	20,286	0
20,287	20,300	102
20,301	20,400	116
20,401	20,500	129
20,501	20,600	142
20,601	20,700	156
20,701	20,800	169
20,801	20,900	183
20,901	21,000	196
21,001	21,100	209
21,101	21,200	223
21,201	21,300	236
21,301	21,400	250
21,401	21,500	263
21,501	21,600	276
21,601	21,700	290
21,701	21,800	303
21,801	21,900	317
21,901	22,000	330
22,001	22,100	343
22,101	22,200	357
22,201	22,300	370
22,301	22,400	384
22,401	22,500	397
22,501	22,600	410
22,601	22,700	424
22,701	22,800	437
22,801	22,900	451
22,901	23,000	464
23,001	23,100	477
23,101	23,200	491
23,201	23,300	504
23,301	23,400	518
23,401	23,500	531
23,501	23,600	544
23,601	23,700	558
23,701	23,800	571
23,801	23,900	585
23,901	24,000	616
24,001	24,100	630
24,101	24,200	644
24,201	24,300	658
24,301	24,400	672
24,401	24,500	686
24,501	24,600	700
24,601	24,700	714
24,701	24,800	728

*Above \$24,800, use Standard or Itemized Deductions and Regular Tax Table

2017 Low Income Tax Tables

QUALIFICATIONS:

1. Your total income **from all sources (regardless of whether the income is taxable to Arkansas)** must fall within the limits of the appropriate table based on your filing status.
2. Married couples must file a joint return (*Filing Status 2*) to qualify to use these tables.
3. If you use an exemption for military compensation or employment related pension income, you do not qualify.
4. If you itemize your deductions, you must use the Regular Tax Table.
5. Find your Adjusted Gross Income from Line 24, **AR1000F/AR1000NR**, in the appropriate table below. Your tax is to the right of this amount. Enter the tax on Line 27, **AR1000F/AR1000NR**.

Married Filing Joint (FILING STATUS 2) With One or No Dependents		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	20,186	0
20,187	20,200	82
20,201	20,300	93
20,301	20,400	105
20,401	20,500	116
20,501	20,600	128
20,601	20,700	139
20,701	20,800	150
20,801	20,900	162
20,901	21,000	173
21,001	21,100	185
21,101	21,200	196
21,201	21,300	207
21,301	21,400	219
21,401	21,500	230
21,501	21,600	242
21,601	21,700	253
21,701	21,800	264
21,801	21,900	276
21,901	22,000	287
22,001	22,100	299
22,101	22,200	310
22,201	22,300	321
22,301	22,400	333
22,401	22,500	344
22,501	22,600	356
22,601	22,700	367
22,701	22,800	378
22,801	22,900	390
22,901	23,000	401
23,001	23,100	413
23,101	23,200	424
23,201	23,300	435
23,301	23,400	447
23,401	23,500	458
23,501	23,600	470
23,601	23,700	481
23,701	23,800	492
23,801	23,900	504
23,901	24,000	515
24,001	24,100	527
24,101	24,200	538
24,201	24,300	549
24,301	24,400	561
24,401	24,500	572
24,501	24,600	584
24,601	24,700	595
24,701	24,800	606

*Above \$24,800, use Standard or Itemized Deductions and Regular Tax Table

Married Filing Joint (FILING STATUS 2) With Two or More Dependents		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	24,294	0
24,295	24,300	118
24,301	24,400	130
24,401	24,500	141
24,501	24,600	153
24,601	24,700	164
24,701	24,800	175
24,801	24,900	187
24,901	25,000	198
25,001	25,100	210
25,101	25,200	221
25,201	25,300	232
25,301	25,400	244
25,401	25,500	255
25,501	25,600	267
25,601	25,700	278
25,701	25,800	289
25,801	25,900	301
25,901	26,000	312
26,001	26,100	324
26,101	26,200	353
26,201	26,300	365
26,301	26,400	377
26,401	26,500	389
26,501	26,600	401
26,601	26,700	413
26,701	26,800	425
26,801	26,900	437
26,901	27,000	449
27,001	27,100	461
27,101	27,200	473
27,201	27,300	485
27,301	27,400	497
27,401	27,500	509
27,501	27,600	521
27,601	27,700	533
27,701	27,800	545
27,801	27,900	557
27,901	28,000	569
28,001	28,100	581
28,101	28,200	593
28,201	28,300	605
28,301	28,400	617
28,401	28,500	629
28,501	28,600	641
28,601	28,700	653
28,701	28,800	665
28,801	28,900	677
28,901	29,000	689
29,001	29,100	701
29,101	29,200	713
29,201	29,300	725
29,301	29,400	737
29,401	29,500	749
29,501	29,600	761
29,601	29,700	773
29,701	29,800	785
29,801	29,900	797
29,901	30,000	809
30,001	30,100	821
30,101	30,200	833
30,201	30,300	845
30,301	30,400	857
30,401	30,500	869
30,501	30,600	881
30,601	30,700	893
30,701	30,800	905
30,801	30,900	917
30,901	31,000	929

*Above \$31,000 use Standard or Itemized Deductions and Regular Tax Table

2017 Regular Tax Table

Instructions:

1. Find your net taxable income from Line 26, **AR1000F/AR1000NR**, in the table below. Your tax is to the right of this amount.
2. Married couples must use the same filing status and tax table. If one spouse uses the Regular Tax Table, then both must use the Regular Tax Table.
3. Be sure to subtract Line 25 (standard deduction or your itemized deductions) from Line 24 before using the regular tax table. If you and your spouse use Filing Status 4 or 5, make sure you prorate your itemized deductions between you and your spouse.

Current year indexed tax brackets are available on our website at www.arkansas.gov/incometax

If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS
As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than	
			5,000			10,000		
0	100	0	5,000	5,100	55	10,000	10,100	189
100	200	1	5,100	5,200	58	10,100	10,200	192
200	300	2	5,200	5,300	60	10,200	10,300	196
300	400	3	5,300	5,400	62	10,300	10,400	199
400	500	4	5,400	5,500	65	10,400	10,500	202
500	600	5	5,500	5,600	67	10,500	10,600	206
600	700	6	5,600	5,700	70	10,600	10,700	209
700	800	7	5,700	5,800	72	10,700	10,800	213
800	900	8	5,800	5,900	74	10,800	10,900	216
900	1,000	9	5,900	6,000	77	10,900	11,000	219
			6,000			11,000		
1,000	1,100	9	6,000	6,100	79	11,000	11,100	223
1,100	1,200	10	6,100	6,200	82	11,100	11,200	226
1,200	1,300	11	6,200	6,300	84	11,200	11,300	230
1,300	1,400	12	6,300	6,400	86	11,300	11,400	233
1,400	1,500	13	6,400	6,500	89	11,400	11,500	236
1,500	1,600	14	6,500	6,600	91	11,500	11,600	240
1,600	1,700	15	6,600	6,700	94	11,600	11,700	243
1,700	1,800	16	6,700	6,800	96	11,700	11,800	247
1,800	1,900	17	6,800	6,900	98	11,800	11,900	250
1,900	2,000	18	6,900	7,000	101	11,900	12,000	253
			7,000			12,000		
2,000	2,100	18	7,000	7,100	103	12,000	12,100	257
2,100	2,200	19	7,100	7,200	106	12,100	12,200	260
2,200	2,300	20	7,200	7,300	108	12,200	12,300	264
2,300	2,400	21	7,300	7,400	110	12,300	12,400	267
2,400	2,500	22	7,400	7,500	113	12,400	12,500	270
2,500	2,600	23	7,500	7,600	115	12,500	12,600	274
2,600	2,700	24	7,600	7,700	118	12,600	12,700	277
2,700	2,800	25	7,700	7,800	120	12,700	12,800	281
2,800	2,900	26	7,800	7,900	122	12,800	12,900	284
2,900	3,000	27	7,900	8,000	125	12,900	13,000	287
			8,000			13,000		
3,000	3,100	27	8,000	8,100	127	13,000	13,100	291
3,100	3,200	28	8,100	8,200	130	13,100	13,200	295
3,200	3,300	29	8,200	8,300	132	13,200	13,300	299
3,300	3,400	30	8,300	8,400	134	13,300	13,400	303
3,400	3,500	31	8,400	8,500	137	13,400	13,500	308
3,500	3,600	32	8,500	8,600	139	13,500	13,600	312
3,600	3,700	33	8,600	8,700	142	13,600	13,700	317
3,700	3,800	34	8,700	8,800	145	13,700	13,800	321
3,800	3,900	35	8,800	8,900	148	13,800	13,900	325
3,900	4,000	36	8,900	9,000	151	13,900	14,000	330
			9,000			14,000		
4,000	4,100	36	9,000	9,100	155	14,000	14,100	334
4,100	4,200	37	9,100	9,200	158	14,100	14,200	339
4,200	4,300	38	9,200	9,300	162	14,200	14,300	343
4,300	4,400	39	9,300	9,400	165	14,300	14,400	347
4,400	4,500	41	9,400	9,500	168	14,400	14,500	352
4,500	4,600	43	9,500	9,600	172	14,500	14,600	356
4,600	4,700	46	9,600	9,700	175	14,600	14,700	361
4,700	4,800	48	9,700	9,800	179	14,700	14,800	365
4,800	4,900	50	9,800	9,900	182	14,800	14,900	369
4,900	5,000	53	9,900	10,000	185	14,900	15,000	374

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2017 Regular Tax Table

If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS
As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than	
15,000			21,000			27,000		
15,000	15,100	378	21,000	21,100	642	27,000	27,100	956
15,100	15,200	383	21,100	21,200	647	27,100	27,200	961
15,200	15,300	387	21,200	21,300	651	27,200	27,300	966
15,300	15,400	391	21,300	21,400	655	27,300	27,400	971
15,400	15,500	396	21,400	21,500	660	27,400	27,500	976
15,500	15,600	400	21,500	21,600	664	27,500	27,600	981
15,600	15,700	405	21,600	21,700	669	27,600	27,700	986
15,700	15,800	409	21,700	21,800	691	27,700	27,800	991
15,800	15,900	413	21,800	21,900	696	27,800	27,900	996
15,900	16,000	418	21,900	22,000	701	27,900	28,000	1,001
16,000			22,000			28,000		
16,000	16,100	422	22,000	22,100	706	28,000	28,100	1,006
16,100	16,200	427	22,100	22,200	711	28,100	28,200	1,011
16,200	16,300	431	22,200	22,300	716	28,200	28,300	1,016
16,300	16,400	435	22,300	22,400	721	28,300	28,400	1,021
16,400	16,500	440	22,400	22,500	726	28,400	28,500	1,026
16,500	16,600	444	22,500	22,600	731	28,500	28,600	1,031
16,600	16,700	449	22,600	22,700	736	28,600	28,700	1,036
16,700	16,800	453	22,700	22,800	741	28,700	28,800	1,041
16,800	16,900	457	22,800	22,900	746	28,800	28,900	1,046
16,900	17,000	462	22,900	23,000	751	28,900	29,000	1,051
17,000			23,000			29,000		
17,000	17,100	466	23,000	23,100	756	29,000	29,100	1,056
17,100	17,200	471	23,100	23,200	761	29,100	29,200	1,061
17,200	17,300	475	23,200	23,300	766	29,200	29,300	1,066
17,300	17,400	479	23,300	23,400	771	29,300	29,400	1,071
17,400	17,500	484	23,400	23,500	776	29,400	29,500	1,076
17,500	17,600	488	23,500	23,600	781	29,500	29,600	1,081
17,600	17,700	493	23,600	23,700	786	29,600	29,700	1,086
17,700	17,800	497	23,700	23,800	791	29,700	29,800	1,091
17,800	17,900	501	23,800	23,900	796	29,800	29,900	1,096
17,900	18,000	506	23,900	24,000	801	29,900	30,000	1,101
18,000			24,000			30,000		
18,000	18,100	510	24,000	24,100	806	30,000	30,100	1,106
18,100	18,200	515	24,100	24,200	811	30,100	30,200	1,111
18,200	18,300	519	24,200	24,300	816	30,200	30,300	1,116
18,300	18,400	523	24,300	24,400	821	30,300	30,400	1,121
18,400	18,500	528	24,400	24,500	826	30,400	30,500	1,126
18,500	18,600	532	24,500	24,600	831	30,500	30,600	1,131
18,600	18,700	537	24,600	24,700	836	30,600	30,700	1,136
18,700	18,800	541	24,700	24,800	841	30,700	30,800	1,141
18,800	18,900	545	24,800	24,900	846	30,800	30,900	1,146
18,900	19,000	550	24,900	25,000	851	30,900	31,000	1,151
19,000			25,000			31,000		
19,000	19,100	554	25,000	25,100	856	31,000	31,100	1,156
19,100	19,200	559	25,100	25,200	861	31,100	31,200	1,161
19,200	19,300	563	25,200	25,300	866	31,200	31,300	1,166
19,300	19,400	567	25,300	25,400	871	31,300	31,400	1,171
19,400	19,500	572	25,400	25,500	876	31,400	31,500	1,176
19,500	19,600	576	25,500	25,600	881	31,500	31,600	1,181
19,600	19,700	581	25,600	25,700	886	31,600	31,700	1,186
19,700	19,800	585	25,700	25,800	891	31,700	31,800	1,191
19,800	19,900	589	25,800	25,900	896	31,800	31,900	1,196
19,900	20,000	594	25,900	26,000	901	31,900	32,000	1,201
20,000			26,000			32,000		
20,000	20,100	598	26,000	26,100	906	32,000	32,100	1,206
20,100	20,200	603	26,100	26,200	911	32,100	32,200	1,211
20,200	20,300	607	26,200	26,300	916	32,200	32,300	1,216
20,300	20,400	611	26,300	26,400	921	32,300	32,400	1,221
20,400	20,500	616	26,400	26,500	926	32,400	32,500	1,226
20,500	20,600	620	26,500	26,600	931	32,500	32,600	1,231
20,600	20,700	625	26,600	26,700	936	32,600	32,700	1,236
20,700	20,800	629	26,700	26,800	941	32,700	32,800	1,241
20,800	20,900	633	26,800	26,900	946	32,800	32,900	1,246
20,900	21,000	638	26,900	27,000	951	32,900	33,000	1,251

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2017 Regular Tax Table

If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS
As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than	
33,000			39,000			45,000		
33,000	33,100	1,256	39,000	39,100	1,583	45,000	45,100	1,943
33,100	33,200	1,261	39,100	39,200	1,589	45,100	45,200	1,949
33,200	33,300	1,266	39,200	39,300	1,595	45,200	45,300	1,955
33,300	33,400	1,271	39,300	39,400	1,601	45,300	45,400	1,961
33,400	33,500	1,276	39,400	39,500	1,607	45,400	45,500	1,967
33,500	33,600	1,281	39,500	39,600	1,613	45,500	45,600	1,973
33,600	33,700	1,286	39,600	39,700	1,619	45,600	45,700	1,979
33,700	33,800	1,291	39,700	39,800	1,625	45,700	45,800	1,985
33,800	33,900	1,296	39,800	39,900	1,631	45,800	45,900	1,991
33,900	34,000	1,301	39,900	40,000	1,637	45,900	46,000	1,997
34,000			40,000			46,000		
34,000	34,100	1,306	40,000	40,100	1,643	46,000	46,100	2,003
34,100	34,200	1,311	40,100	40,200	1,649	46,100	46,200	2,009
34,200	34,300	1,316	40,200	40,300	1,655	46,200	46,300	2,015
34,300	34,400	1,321	40,300	40,400	1,661	46,300	46,400	2,021
34,400	34,500	1,326	40,400	40,500	1,667	46,400	46,500	2,027
34,500	34,600	1,331	40,500	40,600	1,673	46,500	46,600	2,033
34,600	34,700	1,336	40,600	40,700	1,679	46,600	46,700	2,039
34,700	34,800	1,341	40,700	40,800	1,685	46,700	46,800	2,045
34,800	34,900	1,346	40,800	40,900	1,691	46,800	46,900	2,051
34,900	35,000	1,351	40,900	41,000	1,697	46,900	47,000	2,057
35,000			41,000			47,000		
35,000	35,100	1,356	41,000	41,100	1,703	47,000	47,100	2,063
35,100	35,200	1,361	41,100	41,200	1,709	47,100	47,200	2,069
35,200	35,300	1,366	41,200	41,300	1,715	47,200	47,300	2,075
35,300	35,400	1,371	41,300	41,400	1,721	47,300	47,400	2,081
35,400	35,500	1,376	41,400	41,500	1,727	47,400	47,500	2,087
35,500	35,600	1,381	41,500	41,600	1,733	47,500	47,600	2,093
35,600	35,700	1,386	41,600	41,700	1,739	47,600	47,700	2,099
35,700	35,800	1,391	41,700	41,800	1,745	47,700	47,800	2,105
35,800	35,900	1,396	41,800	41,900	1,751	47,800	47,900	2,111
35,900	36,000	1,401	41,900	42,000	1,757	47,900	48,000	2,117
36,000			42,000			48,000		
36,000	36,100	1,406	42,000	42,100	1,763	48,000	48,100	2,123
36,100	36,200	1,411	42,100	42,200	1,769	48,100	48,200	2,129
36,200	36,300	1,416	42,200	42,300	1,775	48,200	48,300	2,135
36,300	36,400	1,421	42,300	42,400	1,781	48,300	48,400	2,141
36,400	36,500	1,427	42,400	42,500	1,787	48,400	48,500	2,147
36,500	36,600	1,433	42,500	42,600	1,793	48,500	48,600	2,153
36,600	36,700	1,439	42,600	42,700	1,799	48,600	48,700	2,159
36,700	36,800	1,445	42,700	42,800	1,805	48,700	48,800	2,165
36,800	36,900	1,451	42,800	42,900	1,811	48,800	48,900	2,171
36,900	37,000	1,457	42,900	43,000	1,817	48,900	49,000	2,177
37,000			43,000			49,000		
37,000	37,100	1,463	43,000	43,100	1,823	49,000	49,100	2,183
37,100	37,200	1,469	43,100	43,200	1,829	49,100	49,200	2,189
37,200	37,300	1,475	43,200	43,300	1,835	49,200	49,300	2,195
37,300	37,400	1,481	43,300	43,400	1,841	49,300	49,400	2,201
37,400	37,500	1,487	43,400	43,500	1,847	49,400	49,500	2,207
37,500	37,600	1,493	43,500	43,600	1,853	49,500	49,600	2,213
37,600	37,700	1,499	43,600	43,700	1,859	49,600	49,700	2,219
37,700	37,800	1,505	43,700	43,800	1,865	49,700	49,800	2,225
37,800	37,900	1,511	43,800	43,900	1,871	49,800	49,900	2,231
37,900	38,000	1,517	43,900	44,000	1,877	49,900	50,000	2,237
38,000			44,000			50,000		
38,000	38,100	1,523	44,000	44,100	1,883	50,000	50,100	2,243
38,100	38,200	1,529	44,100	44,200	1,889	50,100	50,200	2,249
38,200	38,300	1,535	44,200	44,300	1,895	50,200	50,300	2,255
38,300	38,400	1,541	44,300	44,400	1,901	50,300	50,400	2,261
38,400	38,500	1,547	44,400	44,500	1,907	50,400	50,500	2,267
38,500	38,600	1,553	44,500	44,600	1,913	50,500	50,600	2,273
38,600	38,700	1,559	44,600	44,700	1,919	50,600	50,700	2,279
38,700	38,800	1,565	44,700	44,800	1,925	50,700	50,800	2,285
38,800	38,900	1,571	44,800	44,900	1,931	50,800	50,900	2,291
38,900	39,000	1,577	44,900	45,000	1,937	50,900	51,000	2,297

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2017 Regular Tax Table

If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS
As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than	
51,000			57,000			63,000		
51,000	51,100	2,303	57,000	57,100	2,663	63,000	63,100	3,023
51,100	51,200	2,309	57,100	57,200	2,669	63,100	63,200	3,029
51,200	51,300	2,315	57,200	57,300	2,675	63,200	63,300	3,035
51,300	51,400	2,321	57,300	57,400	2,681	63,300	63,400	3,041
51,400	51,500	2,327	57,400	57,500	2,687	63,400	63,500	3,047
51,500	51,600	2,333	57,500	57,600	2,693	63,500	63,600	3,053
51,600	51,700	2,339	57,600	57,700	2,699	63,600	63,700	3,059
51,700	51,800	2,345	57,700	57,800	2,705	63,700	63,800	3,065
51,800	51,900	2,351	57,800	57,900	2,711	63,800	63,900	3,071
51,900	52,000	2,357	57,900	58,000	2,717	63,900	64,000	3,077
52,000			58,000			64,000		
52,000	52,100	2,363	58,000	58,100	2,723	64,000	64,100	3,083
52,100	52,200	2,369	58,100	58,200	2,729	64,100	64,200	3,089
52,200	52,300	2,375	58,200	58,300	2,735	64,200	64,300	3,095
52,300	52,400	2,381	58,300	58,400	2,741	64,300	64,400	3,101
52,400	52,500	2,387	58,400	58,500	2,747	64,400	64,500	3,107
52,500	52,600	2,393	58,500	58,600	2,753	64,500	64,600	3,113
52,600	52,700	2,399	58,600	58,700	2,759	64,600	64,700	3,119
52,700	52,800	2,405	58,700	58,800	2,765	64,700	64,800	3,125
52,800	52,900	2,411	58,800	58,900	2,771	64,800	64,900	3,131
52,900	53,000	2,417	58,900	59,000	2,777	64,900	65,000	3,137
53,000			59,000			65,000		
53,000	53,100	2,423	59,000	59,100	2,783	65,000	65,100	3,143
53,100	53,200	2,429	59,100	59,200	2,789	65,100	65,200	3,149
53,200	53,300	2,435	59,200	59,300	2,795	65,200	65,300	3,155
53,300	53,400	2,441	59,300	59,400	2,801	65,300	65,400	3,161
53,400	53,500	2,447	59,400	59,500	2,807	65,400	65,500	3,167
53,500	53,600	2,453	59,500	59,600	2,813	65,500	65,600	3,173
53,600	53,700	2,459	59,600	59,700	2,819	65,600	65,700	3,179
53,700	53,800	2,465	59,700	59,800	2,825	65,700	65,800	3,185
53,800	53,900	2,471	59,800	59,900	2,831	65,800	65,900	3,191
53,900	54,000	2,477	59,900	60,000	2,837	65,900	66,000	3,197
54,000			60,000			66,000		
54,000	54,100	2,483	60,000	60,100	2,843	66,000	66,100	3,203
54,100	54,200	2,489	60,100	60,200	2,849	66,100	66,200	3,209
54,200	54,300	2,495	60,200	60,300	2,855	66,200	66,300	3,215
54,300	54,400	2,501	60,300	60,400	2,861	66,300	66,400	3,221
54,400	54,500	2,507	60,400	60,500	2,867	66,400	66,500	3,227
54,500	54,600	2,513	60,500	60,600	2,873	66,500	66,600	3,233
54,600	54,700	2,519	60,600	60,700	2,879	66,600	66,700	3,239
54,700	54,800	2,525	60,700	60,800	2,885	66,700	66,800	3,245
54,800	54,900	2,531	60,800	60,900	2,891	66,800	66,900	3,251
54,900	55,000	2,537	60,900	61,000	2,897	66,900	67,000	3,257
55,000			61,000			67,000		
55,000	55,100	2,543	61,000	61,100	2,903	67,000	67,100	3,263
55,100	55,200	2,549	61,100	61,200	2,909	67,100	67,200	3,269
55,200	55,300	2,555	61,200	61,300	2,915	67,200	67,300	3,275
55,300	55,400	2,561	61,300	61,400	2,921	67,300	67,400	3,281
55,400	55,500	2,567	61,400	61,500	2,927	67,400	67,500	3,287
55,500	55,600	2,573	61,500	61,600	2,933	67,500	67,600	3,293
55,600	55,700	2,579	61,600	61,700	2,939	67,600	67,700	3,299
55,700	55,800	2,585	61,700	61,800	2,945	67,700	67,800	3,305
55,800	55,900	2,591	61,800	61,900	2,951	67,800	67,900	3,311
55,900	56,000	2,597	61,900	62,000	2,957	67,900	68,000	3,317
56,000			62,000			68,000		
56,000	56,100	2,603	62,000	62,100	2,963	68,000	68,100	3,323
56,100	56,200	2,609	62,100	62,200	2,969	68,100	68,200	3,329
56,200	56,300	2,615	62,200	62,300	2,975	68,200	68,300	3,335
56,300	56,400	2,621	62,300	62,400	2,981	68,300	68,400	3,341
56,400	56,500	2,627	62,400	62,500	2,987	68,400	68,500	3,347
56,500	56,600	2,633	62,500	62,600	2,993	68,500	68,600	3,353
56,600	56,700	2,639	62,600	62,700	2,999	68,600	68,700	3,359
56,700	56,800	2,645	62,700	62,800	3,005	68,700	68,800	3,365
56,800	56,900	2,651	62,800	62,900	3,011	68,800	68,900	3,371
56,900	57,000	2,657	62,900	63,000	3,017	68,900	69,000	3,377

2017 Regular Tax Table

If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS
As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than	
69,000			75,001			81,001		
69,000	69,100	3,383	75,001	75,101	3,743	81,001	81,101	4,512
69,100	69,200	3,389	75,101	75,201	3,749	81,101	81,201	4,519
69,200	69,300	3,395	75,201	75,301	3,755	81,201	81,301	4,526
69,300	69,400	3,401	75,301	75,401	3,761	81,301	81,401	4,533
69,400	69,500	3,407	75,401	75,501	3,767	81,401	81,501	4,540
69,500	69,600	3,413	75,501	75,601	3,773	81,501	81,601	4,546
69,600	69,700	3,419	75,601	75,701	3,779	81,601	81,701	4,653
69,700	69,800	3,425	75,701	75,801	3,785	81,701	81,801	4,660
69,800	69,900	3,431	75,801	75,901	3,791	81,801	81,901	4,667
69,900	70,000	3,437	75,901	76,001	3,797	81,901	82,001	4,674
70,000			76,001			82,001		
70,000	70,100	3,443	76,001	76,101	3,803	82,001	82,101	4,681
70,100	70,200	3,449	76,101	76,201	3,809	82,101	82,201	4,688
70,200	70,300	3,455	76,201	76,301	3,815	82,201	82,301	4,695
70,300	70,400	3,461	76,301	76,401	3,821	82,301	82,401	4,702
70,400	70,500	3,467	76,401	76,501	3,827	82,401	82,501	4,709
70,500	70,600	3,473	76,501	76,601	3,833	82,501	82,601	4,715
70,600	70,700	3,479	76,601	76,701	3,839	82,601	82,701	4,762
70,700	70,800	3,485	76,701	76,801	3,845	82,701	82,801	4,769
70,800	70,900	3,491	76,801	76,901	3,851	82,801	82,901	4,776
70,900	71,000	3,497	76,901	77,001	3,857	82,901	83,001	4,783
71,000			77,001			83,001		
71,000	71,100	3,503	77,001	77,101	3,863	83,001	83,101	4,790
71,100	71,200	3,509	77,101	77,201	3,869	83,101	83,201	4,797
71,200	71,300	3,515	77,201	77,301	3,875	83,201	83,301	4,804
71,300	71,400	3,521	77,301	77,401	3,881	83,301	83,401	4,811
71,400	71,500	3,527	77,401	77,501	3,964	83,401	83,501	4,818
71,500	71,600	3,533	77,501	77,601	3,970	83,501	83,601	4,824
71,600	71,700	3,539	77,601	77,701	3,977	83,601	83,701	4,831
71,700	71,800	3,545	77,701	77,801	3,984	83,701	83,801	4,838
71,800	71,900	3,551	77,801	77,901	3,991	83,801	83,901	4,845
71,900	72,000	3,557	77,901	78,001	3,998	83,901	84,001	4,852
72,000			78,001			84,001		
72,000	72,100	3,563	78,001	78,101	4,005	84,001	84,101	4,859
72,100	72,200	3,569	78,101	78,201	4,012	84,101	84,201	4,866
72,200	72,300	3,575	78,201	78,301	4,019	84,201	84,301	4,873
72,300	72,400	3,581	78,301	78,401	4,026	84,301	84,401	4,880
72,400	72,500	3,587	78,401	78,501	4,133	84,401	84,501	4,887
72,500	72,600	3,593	78,501	78,601	4,139	84,501	84,601	4,893
72,600	72,700	3,599	78,601	78,701	4,146	84,601	84,701	4,900
72,700	72,800	3,605	78,701	78,801	4,153	84,701	84,801	4,907
72,800	72,900	3,611	78,801	78,901	4,160	84,801	84,901	4,914
72,900	73,000	3,617	78,901	79,001	4,167	84,901	85,001	4,921
73,000			79,001			85,001		
73,000	73,100	3,623	79,001	79,101	4,174	85,001	85,101	4,928
73,100	73,200	3,629	79,101	79,201	4,181	85,101	85,201	4,935
73,200	73,300	3,635	79,201	79,301	4,188	85,201	85,301	4,942
73,300	73,400	3,641	79,301	79,401	4,195	85,301	85,401	4,949
73,400	73,500	3,647	79,401	79,501	4,302	85,401	85,501	4,956
73,500	73,600	3,653	79,501	79,601	4,308	85,501	85,601	4,962
73,600	73,700	3,659	79,601	79,701	4,315	85,601	85,701	4,969
73,700	73,800	3,665	79,701	79,801	4,322	85,701	85,801	4,976
73,800	73,900	3,671	79,801	79,901	4,329	85,801	85,901	4,983
73,900	74,000	3,677	79,901	80,001	4,336	85,901	86,001	4,990
74,000			80,001			PLEASE NOTE: For \$86,001 and over, your tax is \$4,990 + 6.9% of the excess over \$86,000		
74,000	74,100	3,683	80,001	80,101	4,343			
74,100	74,200	3,689	80,101	80,201	4,350			
74,200	74,300	3,695	80,201	80,301	4,357			
74,300	74,400	3,701	80,301	80,401	4,364			
74,400	74,500	3,707	80,401	80,501	4,371			
74,500	74,600	3,713	80,501	80,601	4,377			
74,600	74,700	3,719	80,601	80,701	4,484			
74,700	74,800	3,725	80,701	80,801	4,491			
74,800	74,900	3,731	80,801	80,901	4,498			
74,900	75,001	3,737	80,901	81,001	4,505			

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BEFORE YOU MAIL YOUR RETURN CHECKLIST

YOU MUST FILE BY APRIL 15, 2018

- 1. Is your name and address correct on the preprinted color label? If so, it should be placed on the front of your return. (Use this label even if you take your return to another person for preparation or you use software to prepare it.) If not, did you enter the name(s) and address for you and your spouse in the space provided on the front of your return?
- 2. Did you enter the correct Social Security Number(s) for you and your spouse? (You must enter the SSN(s) on the return whether you use the color peel off label or not.)
- 3. Did you use the correct filing status column and the correct taxable income to find your tax from the tax table?
- 4. Did you attach all W-2(s)?
- 5. Did you add and subtract correctly when calculating refund or amount owed?
- 6. Did you sign and date your return?
- 7. Did you keep a complete copy of your return for your records? (Keep for 6 years).
- 8. Have you mailed your return by APRIL 15, 2018?

PLEASE ALLOW UP TO 10 WEEKS FOR YOUR RETURN TO PROCESS.