

Arkansas 2018

Individual Income Tax

Forms and Instructions

Long Booklet Full Year Resident Part Year Resident Nonresident



Governor Asa Hutchinson

ATAP

Please visit our secure site ATAP (Arkansas Taxpayer Access Point) at www.atap.arkansas.gov. ATAP allows taxpayers or their representatives to log on, make payments and manage their account online.

ATAP features are

- Make Tax Payments
- Make Estimated Tax Payments
- Make name and address changes
- Check refund status
- View account letters

ATAP is available 24 hours.

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

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.

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

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



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

ATAP

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

- Make Tax Payments
- Make Estimated Tax Payments
- Make name and address changes
- Check refund status
- View account letters

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



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)

OFFICIAL PAYMENTS CORP.



Cards



www.officialpayments.com

or call (800) 272-9829

SPECIAL INFORMATION FOR TAX YEAR 2018

Capital Gains Exemption (Act 1173 of 2015): For tax year 2018, the exemption for net capital gains is 50% for the entire year.

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.

Arkansas Tax-Deferred Tuition Savings Program Amended: Acts 8 and 15 of the 2018 Second Extraordinary Session amended the Arkansas Tax-Deferred Tuition Savings Program pursuant to 26 U.S.C. §529 in response to the federal Tax Cuts and Jobs Act as in effect January 1, 2018. Distributions can now be used to pay qualified higher education expenses for elementary or secondary public, private or religious schools.

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.

Tax Cuts and Jobs Act: Arkansas has not conformed to certain provisions in the Tax Cuts and Jobs Act (TCJA), P.L. 115-97 enacted in December of 2017.

ADDITIONAL INFORMATION FOR TAX YEAR 2019

Tax Reform and Relief Act of 2017: Beginning in tax year 2019, income tax rates will be adjusted in accordance with Act 78 of the 2017 Regular Session.

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".

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.

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, exemption on U.S. active duty military income and military retirement** as described on pages 9 -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 2018, 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 2018.

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 \$4,150 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 \$4,150 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 \$4,150 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	\$12,260
	Head of Household with 1 or no dependents	\$17,431
	Head of Household with 2 or more dependents	\$20,778
Married	Married Filing Joint with 1 or no dependents	\$20,675
	Married Filing Joint with 2 or more dependents	\$24,883
	Married Filing Separately	\$5,099
Widowed in 2016 or 2017, and not remarried in 2018	Qualifying Widow(er) with 1 or no dependents	\$17,431
	Qualifying Widow(er) with 2 or more dependents	\$20,778

***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, exemption on U.S. active duty military income and military retirement as described on pages 9 -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

NONRESIDENTS (Use Form AR1000NR)
Nonresidents who received any gross 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 gross 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, 2018, but **NO LATER THAN** April 15, 2019, (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 8149
Little Rock, AR 72203-8149

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, 2019 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 11-13.)*

1. **Military Pension** received as a member of the uniformed services.
 2. 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).*
3. 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.
 4. Amounts you received as **child support** payments are exempt from tax.
 5. **Gifts, inheritances, bequests, or devises** are exempt from tax.
 6. **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 22 on Page 13.
 7. **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. (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.

8. **Social Security benefits, VA benefits, Workers' Compensation, Railroad Retirement benefits** and related supplemental benefits are exempt from tax.

9. 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.

10. **Disability income** MAY BE exempt from tax pursuant to Internal Revenue Code §104.

11. 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.

12. 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.

13. 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 12 and 13 cannot exceed \$6,000 per taxpayer, not including recovery of cost.

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

FILING AN AMENDED RETURN

If filing an amended return, check the box at the top right corner of Form AR1000F/AR1000NR. 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 23 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, 2018 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):

- 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.
- Your married child, grandchild, adopted child or stepchild. This child must have been your dependent.
- 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 2018, 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.

Gambling winnings from Arkansas electronic games of skill are not included as income and the 3% withholding is excluded from Line 39. To determine if your gambling winnings are taxable, see instructions for Line 22, Page 13.

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 2016 or 2017 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 2018.
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, 2019, were you age **65 or over**?
- On December 31, 2018, were you **deaf**?
- On December 31, 2018, 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 18 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 34.

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 38A, 38B, 38C, and 38D 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), 1099-R(s) and 1099-G(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 22, 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 AR4684 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 32. If you received a distribution which does not qualify for the Lump-Sum Distribution Averaging Schedule (AR1000TD), list the total distribution received in 2018. (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 18A or 18B.*

LINE 17A. Beginning with tax year 2018, retirement benefits received by a member of the uniformed services are exempted from income tax. If you had U.S. military pension compensation, enter gross amount in the space provided. Attach 1099-R(s)

LINE 17B. If your spouse received retirement benefits as a member of the uniformed services, enter gross amount in the space provided. Attach 1099-R(s)

LINE 18A. 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 18A, 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 18A. **Attach 1099-R(s).**

LINE 18B. 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 18B. **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 19. 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 20. 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 21. Beginning with tax year 2018, unemployment insurance benefits paid from federal unemployment funds; and unemployment insurance benefits received from unemployment compensation (except unemployment for sickness payments) is income subject to tax. Enter amounts received and attach Form 1099-G.

LINE 22. 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 39.

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 2018: 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 23. Add Lines 8 through 22 and enter total in the appropriate columns on this line. This is your **Total Income**.

ADJUSTMENTS

LINE 24. 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 25. Subtract Line 24 from Line 23, Total Income. Enter amount on this line. This is your **Adjusted Gross Income (AGI)**.

LINE 26. Enter the amount(s) from Line 25, Columns A and B.

TAX COMPUTATION

LINE 27. 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 27, 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 27.

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 26 is less than the Standard Deduction, enter the amount from Line 26 on Line 27.)

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 28. Subtract Line 27 from Line 26. This is your **Net Taxable Income**.

LINE 29. Using the appropriate tax table locate the tax for your income and enter here.

LINE 30. Add Lines 29(A) and 29(B) and enter the total.

LINE 31. If you received a lump-sum (total) distribution from a qualified retirement plan during 2018, 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 32. 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 18 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 22 of Form AR1000F/AR1000NR (Other Income).

LINE 33. Add Lines 30 through 32 and enter the total.

TAX CREDITS

LINE 34. Enter the total personal tax credits from Line 7D.

LINE 35. 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 43, the total amounts from Line 35 and Line 43 can not exceed (20%) of the amount allowed on federal Form 2441.

LINE 36. 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 37. Add Lines 34 through 36 and enter the total.

PAYMENTS

LINE 38. Subtract Line 37 from Line 33. This is your **Net Tax**. If Line 37 is greater than Line 33, enter zero (0).

If Total Credits on Line 37 is more than Total Tax on Line 33, 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 ninety 90% of your net tax, a penalty of ten percent (10%) will be assessed. See instructions for Lines 52A and 52B for more information.

PRORATION

IF FILING A FULL YEAR RESIDENT RETURN, go to instructions for Line 39. The instructions for Line 38A through Line 38D 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 38A. Enter adjusted gross income from Line 25, Column C.

LINE 38B. Enter total of Columns A and B from Line 25.

LINE 38C. Divide amount on Line 38A by amount on Line 38B 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 38D. Multiply amount on Line 38 by decimal on Line 38C for Arkansas apportioned tax liability.

LINE 39. 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 39.**

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

LINE 40. If you made an estimated declaration and paid estimated tax payments on 2018 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 2018 Declaration of Estimated Income Tax (includes January 15, 2019 installment and/or credit brought forward from 2017 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 41. If you filed an Arkansas extension request and paid tax with your request, enter the amount paid.

LINE 42. 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 43. 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 43, the total amounts from Line 35 and Line 43 can not exceed (20%) of the amount allowed on federal Form 2441.

LINE 44. Add the amounts on Lines 39,40,41,42 and 43. This is your **TOTAL PAYMENTS**.

LINE 45. 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 46. Subtract Line 45 from Line 44. This is your **ADJUSTED TOTAL PAYMENTS**.

REFUND OR TAX DUE

LINE 47. If Line 46 is more than Line 38 on Form AR1000F or Line 38D on Form AR1000NR, you overpaid your tax. Write the difference here. If you want a refund only, skip Lines 48 and 49 and enter the amount of your refund on Line 50.

LINE 48. You can apply part or all of the tax you OVERPAID in 2018 to your tax in 2019. Enter the amount you would like to have carried forward. The overpayment will be applied directly to your 2019 estimated account. If you wish to apply only part of Line 47 to pay 2019 tax, you will be issued a refund for the balance of your overpayment.

NOTE: *The amount you carry over to pay 2019 taxes will only be credited to the primary filer. It cannot be divided between the primary filer and spouse.*

LINE 49. 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 50. Subtract Lines 48 and 49 from Line 47. 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 51. If Line 38 of Form AR1000F or Line 38D of Form AR1000NR is more than Line 46, you owe additional tax. Subtract Line 46 from Line 38 of Form AR1000F or Line 38D of Form AR1000NR. Enter amount here. This is the **TAX YOU OWE**.

LINE 52A and 52B. 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 52A. Enter amount from Line 48 of AR2210A in box 52B.

Form AR2210 or AR2210A must be attached and the exception number entered in box 52A to claim any exclusion from the Underestimate Penalty.

LINE 52C. Add Lines 51 and 52B. 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

PAY ONLINE:

Paying online is convenient, secure, and helps make sure we get your payments on time. Please visit our secure site ATAP (Arkansas Taxpayer Access Point) at www.atap.arkansas.gov. ATAP allows taxpayers or their representatives to log on, make payments and manage their account online.

ATAP is available 24 hours

PAY BY CREDIT CARD:

Credit card payments may be made by one of the following methods:

- Call 1-800-2PAY-TAXSM (1-800-272-9829)
- Go to www.officialpayments.com and click 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.

PAY BY MAIL:

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

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, 2019. If the payment is for an amended return, mark the box yes on Form AR1000V for "Is Payment for an Amended Return".

PENALTIES & INTEREST

You must mail your tax return by April 15, 2019. Any return not postmarked by April 15, 2019 (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 26A and 26B.

LINE 3. Multiply Line 2 by, ten percent **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 Form AR4684 and provide necessary supporting documents.**

If you have a Disaster Loss in 2019 on property in a federal disaster area, you may elect to deduct the loss as an itemized deduction in 2018. If you elect to report the loss on your 2018 return, you cannot report the loss on your 2019 return.

A disaster loss is the only loss which may be carried back. You may amend your 2017 return to report a disaster loss incurred in 2018. If you elect to amend your 2017 return, you cannot report the loss on your 2018 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 Form AR2106.**

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 26A and 26B.

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 26, Column A and your spouse's AGI from Line 26, 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 27, Column A.

LINE 34. Subtract Line 33 from Line 29. Enter result here and on Form AR1000F/AR1000NR, Line 27, 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 2018 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) 23A and 23B 3 _____
 4. Enter total adjustments from Form AR1000F/AR1000NR, Line(s) 24A and 24B.
(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

- | | Primary | 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	\$63,000	\$73,000
Married Filing on Same Return (Status 2 or 4), or Qualifying Widow(er)	\$101,000	\$121,000
Married Filing on Separate Returns (Status 5)	\$0	\$10,000
Nonactive Spouse (Income Computed Jointly)	\$189,000	\$199,000

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 2018 for health insurance coverage established under your business for 2018 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, Form AR3.) .. 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..... 54.5 cents/mile
 Charitable..... 14 cents/mile
 Medical/Moving 18 cents/mile
 Mail Carrier (rural)..... Reimbursement received

Depletion Allowance

Depletion (gas and oil) Same as federal
 (Fifteen percent **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, 2019.

Lynne Taxpayer
 2222 Austin Ave
 Tony, AR 11122
 Phone (501) 555-1552

3169

Date April 15, 2019

PAY TO THE ORDER OF: Dept. of Finance and Administration \$ 125.00

One hundred twenty five and no/100 DOLLARS

MEMO: Tax year 2018
12345678-IIT

Lynne Taxpayer

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

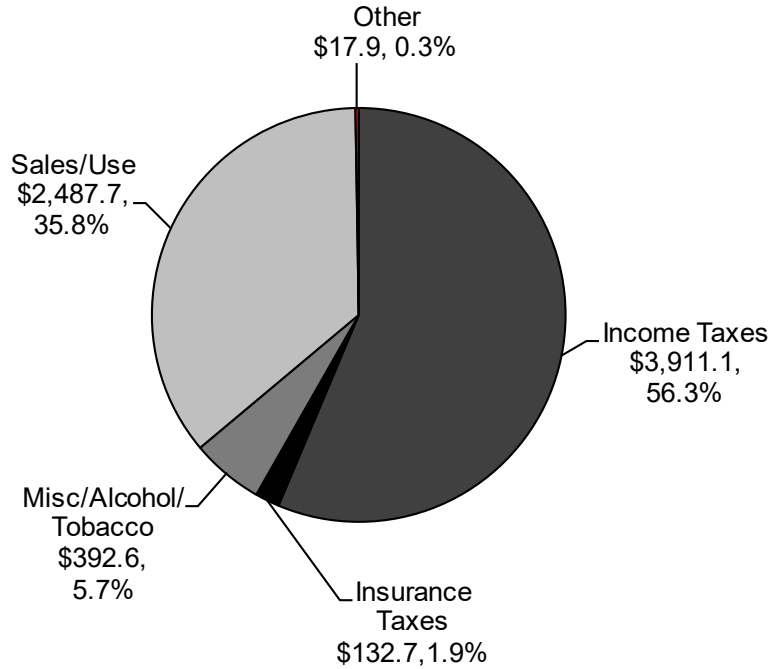
Make sure both amounts match

Don't forget to sign your check!

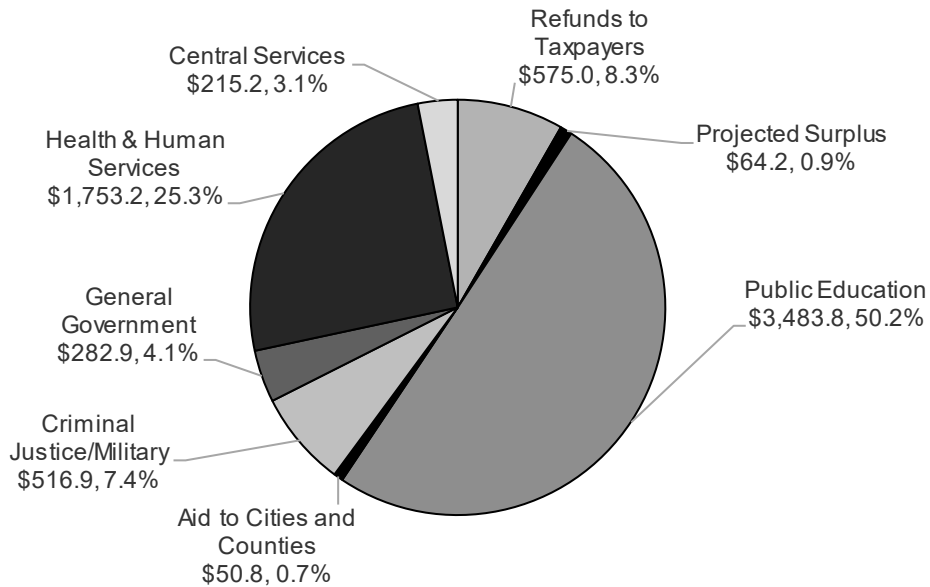
FOR TAXPAYERS' INFORMATION

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

\$6,942 MILLION GENERAL REVENUE TAX Where It Comes From:



\$6,942 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

2018 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, military retirement 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 26, **AR1000F/AR1000NR**, in the appropriate table below. Your tax is to the right of this amount. Enter the tax on Line 29, **AR1000F/AR1000NR**.

Single (FILING STATUS 1)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	12,259	0
12,260	12,300	37
12,301	12,400	45
12,401	12,500	52
12,501	12,600	59
12,601	12,700	67
12,701	12,800	74
12,801	12,900	82
12,901	13,000	89
13,001	13,100	96
13,101	13,200	104
13,201	13,300	111
13,301	13,400	119
13,401	13,500	126
13,501	13,600	133
13,601	13,700	141
13,701	13,800	148
13,801	13,900	156
13,901	14,000	163
14,001	14,100	170
14,101	14,200	178
14,201	14,300	185
14,301	14,400	193
14,401	14,500	200
14,501	14,600	207
14,601	14,700	215
14,701	14,800	222
14,801	14,900	230
14,901	15,000	237
15,001	15,100	244
15,101	15,200	252
15,201	15,300	259
15,301	15,400	267
15,401	15,500	274
15,501	15,600	281
15,601	15,700	289
15,701	15,800	298
15,801	15,900	306

*Above \$15,900 use Standard or Itemized Deductions and Regular Tax Table

(Rev 10/03/2018)

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	17,430	0
17,431	17,500	76
17,501	17,600	86
17,601	17,700	96
17,701	17,800	107
17,801	17,900	117
17,901	18,000	128
18,001	18,100	138
18,101	18,200	148
18,201	18,300	159
18,301	18,400	169
18,401	18,500	180
18,501	18,600	190
18,601	18,700	200
18,701	18,800	211
18,801	18,900	221
18,901	19,000	232
19,001	19,100	242
19,101	19,200	252
19,201	19,300	263
19,301	19,400	273
19,401	19,500	284
19,501	19,600	294
19,601	19,700	304
19,701	19,800	315
19,801	19,900	325
19,901	20,000	336
20,001	20,100	346
20,101	20,200	356
20,201	20,300	367
20,301	20,400	377
20,401	20,500	388
20,501	20,600	398
20,601	20,700	408
20,701	20,800	419
20,801	20,900	429
20,901	21,000	440
21,001	21,100	450
21,101	21,200	460
21,201	21,300	471
21,301	21,400	481
21,401	21,500	492
21,501	21,600	502
21,601	21,700	512
21,701	21,800	523
21,801	21,900	533
21,901	22,000	544
22,001	22,100	554
22,101	22,200	564
22,201	22,300	575
22,301	22,400	585
22,401	22,500	596

*Above \$22,500, 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	20,777	0
20,778	20,800	105
20,801	20,900	118
20,901	21,000	132
21,001	21,100	145
21,101	21,200	158
21,201	21,300	172
21,301	21,400	185
21,401	21,500	199
21,501	21,600	212
21,601	21,700	225
21,701	21,800	239
21,801	21,900	252
21,901	22,000	266
22,001	22,100	279
22,101	22,200	292
22,201	22,300	306
22,301	22,400	319
22,401	22,500	333
22,501	22,600	346
22,601	22,700	359
22,701	22,800	373
22,801	22,900	386
22,901	23,000	400
23,001	23,100	413
23,101	23,200	426
23,201	23,300	440
23,301	23,400	453
23,401	23,500	467
23,501	23,600	480
23,601	23,700	493
23,701	23,800	507
23,801	23,900	520
23,901	24,000	534
24,001	24,100	547
24,101	24,200	560
24,201	24,300	574
24,301	24,400	587
24,401	24,500	619
24,501	24,600	633
24,601	24,700	647
24,701	24,800	661
24,801	24,900	675
24,901	25,000	689
25,001	25,100	703
25,101	25,200	717
25,201	25,300	731
25,301	25,400	745

*Above \$25,400, use Standard or Itemized Deductions and Regular Tax Table

2018 Low Income Tax Tables

Married Filing Joint (FILING STATUS 2)		
With One or No Dependents		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	20,674	0
20,675	20,700	85
20,701	20,800	96
20,801	20,900	107
20,901	21,000	119
21,001	21,100	130
21,101	21,200	142
21,201	21,300	153
21,301	21,400	164
21,401	21,500	176
21,501	21,600	187
21,601	21,700	199
21,701	21,800	210
21,801	21,900	221
21,901	22,000	233
22,001	22,100	244
22,101	22,200	256
22,201	22,300	267
22,301	22,400	278
22,401	22,500	290
22,501	22,600	301
22,601	22,700	313
22,701	22,800	324
22,801	22,900	335
22,901	23,000	347
23,001	23,100	358
23,101	23,200	370
23,201	23,300	381
23,301	23,400	392
23,401	23,500	404
23,501	23,600	415
23,601	23,700	427
23,701	23,800	438
23,801	23,900	449
23,901	24,000	461
24,001	24,100	472
24,101	24,200	484
24,201	24,300	495
24,301	24,400	506
24,401	24,500	518
24,501	24,600	529
24,601	24,700	541
24,701	24,800	552
24,801	24,900	563
24,901	25,000	575
25,001	25,100	586
25,101	25,200	598
25,201	25,300	609
25,301	25,400	620
25,401	25,500	632

*Above \$25,500, use Standard or Itemized Deductions and Regular Tax Table

(Rev 10/03/2018)

Married Filing Joint (FILING STATUS 2)		
With Two or More Dependents		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	24,882	0
24,883	24,900	122
24,901	25,000	134
25,001	25,100	145
25,101	25,200	157
25,201	25,300	168
25,301	25,400	179
25,401	25,500	191
25,501	25,600	202
25,601	25,700	214
25,701	25,800	225
25,801	25,900	236
25,901	26,000	248
26,001	26,100	259
26,101	26,200	271
26,201	26,300	282
26,301	26,400	293
26,401	26,500	305
26,501	26,600	316
26,601	26,700	328
26,701	26,800	339
26,801	26,900	350
26,901	27,000	361
27,001	27,100	372
27,101	27,200	383
27,201	27,300	394
27,301	27,400	405
27,401	27,500	416
27,501	27,600	427
27,601	27,700	438
27,701	27,800	449
27,801	27,900	460
27,901	28,000	471
28,001	28,100	482
28,101	28,200	493
28,201	28,300	504
28,301	28,400	515
28,401	28,500	526
28,501	28,600	537
28,601	28,700	548
28,701	28,800	559
28,801	28,900	570
28,901	29,000	581
29,001	29,100	592
29,101	29,200	603
29,201	29,300	614
29,301	29,400	625
29,401	29,500	636
29,501	29,600	647
29,601	29,700	658
29,701	29,800	669
29,801	29,900	680
29,901	30,000	691
30,001	30,100	702
30,101	30,200	713
30,201	30,300	724
30,301	30,400	735
30,401	30,500	746
30,501	30,600	757
30,601	30,700	768
30,701	30,800	779
30,801	30,900	790
30,901	31,000	801
31,001	31,100	812
31,101	31,200	823
31,201	31,300	834
31,301	31,400	845
31,401	31,500	856
31,501	31,600	867
31,601	31,700	878
31,701	31,800	889

*Above \$31,800 use Standard or Itemized Deductions and Regular Tax Table

2018 Regular Tax Table

Instructions:

1. Find your net taxable income from Line 28, **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 27 (standard deduction or your itemized deductions) from Line 26 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	54	10,000	10,100	185
100	200	1	5,100	5,200	56	10,100	10,200	189
200	300	2	5,200	5,300	59	10,200	10,300	192
300	400	3	5,300	5,400	61	10,300	10,400	195
400	500	4	5,400	5,500	63	10,400	10,500	199
500	600	5	5,500	5,600	66	10,500	10,600	202
600	700	6	5,600	5,700	68	10,600	10,700	206
700	800	7	5,700	5,800	71	10,700	10,800	209
800	900	8	5,800	5,900	73	10,800	10,900	212
900	1,000	9	5,900	6,000	75	10,900	11,000	216
			6,000			11,000		
1,000	1,100	9	6,000	6,100	78	11,000	11,100	219
1,100	1,200	10	6,100	6,200	80	11,100	11,200	223
1,200	1,300	11	6,200	6,300	83	11,200	11,300	226
1,300	1,400	12	6,300	6,400	85	11,300	11,400	229
1,400	1,500	13	6,400	6,500	87	11,400	11,500	233
1,500	1,600	14	6,500	6,600	90	11,500	11,600	236
1,600	1,700	15	6,600	6,700	92	11,600	11,700	240
1,700	1,800	16	6,700	6,800	95	11,700	11,800	243
1,800	1,900	17	6,800	6,900	97	11,800	11,900	246
1,900	2,000	18	6,900	7,000	99	11,900	12,000	250
			7,000			12,000		
2,000	2,100	18	7,000	7,100	102	12,000	12,100	253
2,100	2,200	19	7,100	7,200	104	12,100	12,200	257
2,200	2,300	20	7,200	7,300	107	12,200	12,300	260
2,300	2,400	21	7,300	7,400	109	12,300	12,400	263
2,400	2,500	22	7,400	7,500	111	12,400	12,500	267
2,500	2,600	23	7,500	7,600	114	12,500	12,600	270
2,600	2,700	24	7,600	7,700	116	12,600	12,700	274
2,700	2,800	25	7,700	7,800	119	12,700	12,800	277
2,800	2,900	26	7,800	7,900	121	12,800	12,900	280
2,900	3,000	27	7,900	8,000	123	12,900	13,000	284
			8,000			13,000		
3,000	3,100	27	8,000	8,100	126	13,000	13,100	287
3,100	3,200	28	8,100	8,200	128	13,100	13,200	291
3,200	3,300	29	8,200	8,300	131	13,200	13,300	294
3,300	3,400	30	8,300	8,400	133	13,300	13,400	297
3,400	3,500	31	8,400	8,500	135	13,400	13,500	301
3,500	3,600	32	8,500	8,600	138	13,500	13,600	306
3,600	3,700	33	8,600	8,700	140	13,600	13,700	310
3,700	3,800	34	8,700	8,800	143	13,700	13,800	315
3,800	3,900	35	8,800	8,900	145	13,800	13,900	319
3,900	4,000	36	8,900	9,000	148	13,900	14,000	323
			9,000			14,000		
4,000	4,100	36	9,000	9,100	151	14,000	14,100	328
4,100	4,200	37	9,100	9,200	155	14,100	14,200	332
4,200	4,300	38	9,200	9,300	158	14,200	14,300	337
4,300	4,400	39	9,300	9,400	161	14,300	14,400	341
4,400	4,500	40	9,400	9,500	165	14,400	14,500	345
4,500	4,600	42	9,500	9,600	168	14,500	14,600	350
4,600	4,700	44	9,600	9,700	172	14,600	14,700	354
4,700	4,800	47	9,700	9,800	175	14,700	14,800	359
4,800	4,900	49	9,800	9,900	178	14,800	14,900	363
4,900	5,000	51	9,900	10,000	182	14,900	15,000	367

(Rev 10/01/2018)

2018 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	372	21,000	21,100	636	27,000	27,100	947
15,100	15,200	376	21,100	21,200	640	27,100	27,200	952
15,200	15,300	381	21,200	21,300	645	27,200	27,300	957
15,300	15,400	385	21,300	21,400	649	27,300	27,400	962
15,400	15,500	389	21,400	21,500	653	27,400	27,500	967
15,500	15,600	394	21,500	21,600	658	27,500	27,600	972
15,600	15,700	398	21,600	21,700	662	27,600	27,700	977
15,700	15,800	403	21,700	21,800	667	27,700	27,800	982
15,800	15,900	407	21,800	21,900	671	27,800	27,900	987
15,900	16,000	411	21,900	22,000	675	27,900	28,000	992
16,000			22,000			28,000		
16,000	16,100	416	22,000	22,100	680	28,000	28,100	997
16,100	16,200	420	22,100	22,200	684	28,100	28,200	1,002
16,200	16,300	425	22,200	22,300	707	28,200	28,300	1,007
16,300	16,400	429	22,300	22,400	712	28,300	28,400	1,012
16,400	16,500	433	22,400	22,500	717	28,400	28,500	1,017
16,500	16,600	438	22,500	22,600	722	28,500	28,600	1,022
16,600	16,700	442	22,600	22,700	727	28,600	28,700	1,027
16,700	16,800	447	22,700	22,800	732	28,700	28,800	1,032
16,800	16,900	451	22,800	22,900	737	28,800	28,900	1,037
16,900	17,000	455	22,900	23,000	742	28,900	29,000	1,042
17,000			23,000			29,000		
17,000	17,100	460	23,000	23,100	747	29,000	29,100	1,047
17,100	17,200	464	23,100	23,200	752	29,100	29,200	1,052
17,200	17,300	469	23,200	23,300	757	29,200	29,300	1,057
17,300	17,400	473	23,300	23,400	762	29,300	29,400	1,062
17,400	17,500	477	23,400	23,500	767	29,400	29,500	1,067
17,500	17,600	482	23,500	23,600	772	29,500	29,600	1,072
17,600	17,700	486	23,600	23,700	777	29,600	29,700	1,077
17,700	17,800	491	23,700	23,800	782	29,700	29,800	1,082
17,800	17,900	495	23,800	23,900	787	29,800	29,900	1,087
17,900	18,000	499	23,900	24,000	792	29,900	30,000	1,092
18,000			24,000			30,000		
18,000	18,100	504	24,000	24,100	797	30,000	30,100	1,097
18,100	18,200	508	24,100	24,200	802	30,100	30,200	1,102
18,200	18,300	513	24,200	24,300	807	30,200	30,300	1,107
18,300	18,400	517	24,300	24,400	812	30,300	30,400	1,112
18,400	18,500	521	24,400	24,500	817	30,400	30,500	1,117
18,500	18,600	526	24,500	24,600	822	30,500	30,600	1,122
18,600	18,700	530	24,600	24,700	827	30,600	30,700	1,127
18,700	18,800	535	24,700	24,800	832	30,700	30,800	1,132
18,800	18,900	539	24,800	24,900	837	30,800	30,900	1,137
18,900	19,000	543	24,900	25,000	842	30,900	31,000	1,142
19,000			25,000			31,000		
19,000	19,100	548	25,000	25,100	847	31,000	31,100	1,147
19,100	19,200	552	25,100	25,200	852	31,100	31,200	1,152
19,200	19,300	557	25,200	25,300	857	31,200	31,300	1,157
19,300	19,400	561	25,300	25,400	862	31,300	31,400	1,162
19,400	19,500	565	25,400	25,500	867	31,400	31,500	1,167
19,500	19,600	570	25,500	25,600	872	31,500	31,600	1,172
19,600	19,700	574	25,600	25,700	877	31,600	31,700	1,177
19,700	19,800	579	25,700	25,800	882	31,700	31,800	1,182
19,800	19,900	583	25,800	25,900	887	31,800	31,900	1,187
19,900	20,000	587	25,900	26,000	892	31,900	32,000	1,192
20,000			26,000			32,000		
20,000	20,100	592	26,000	26,100	897	32,000	32,100	1,197
20,100	20,200	596	26,100	26,200	902	32,100	32,200	1,202
20,200	20,300	601	26,200	26,300	907	32,200	32,300	1,207
20,300	20,400	605	26,300	26,400	912	32,300	32,400	1,212
20,400	20,500	609	26,400	26,500	917	32,400	32,500	1,217
20,500	20,600	614	26,500	26,600	922	32,500	32,600	1,222
20,600	20,700	618	26,600	26,700	927	32,600	32,700	1,227
20,700	20,800	623	26,700	26,800	932	32,700	32,800	1,232
20,800	20,900	627	26,800	26,900	937	32,800	32,900	1,237
20,900	21,000	631	26,900	27,000	942	32,900	33,000	1,242

(Rev 10/01/2018)

2018 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	1,247	39,000	39,100	1,565	45,000	45,100	1,925
33,100	33,200	1,252	39,100	39,200	1,571	45,100	45,200	1,931
33,200	33,300	1,257	39,200	39,300	1,577	45,200	45,300	1,937
33,300	33,400	1,262	39,300	39,400	1,583	45,300	45,400	1,943
33,400	33,500	1,267	39,400	39,500	1,589	45,400	45,500	1,949
33,500	33,600	1,272	39,500	39,600	1,595	45,500	45,600	1,955
33,600	33,700	1,277	39,600	39,700	1,601	45,600	45,700	1,961
33,700	33,800	1,282	39,700	39,800	1,607	45,700	45,800	1,967
33,800	33,900	1,287	39,800	39,900	1,613	45,800	45,900	1,973
33,900	34,000	1,292	39,900	40,000	1,619	45,900	46,000	1,979
34,000			40,000			46,000		
34,000	34,100	1,297	40,000	40,100	1,625	46,000	46,100	1,985
34,100	34,200	1,302	40,100	40,200	1,631	46,100	46,200	1,991
34,200	34,300	1,307	40,200	40,300	1,637	46,200	46,300	1,997
34,300	34,400	1,312	40,300	40,400	1,643	46,300	46,400	2,003
34,400	34,500	1,317	40,400	40,500	1,649	46,400	46,500	2,009
34,500	34,600	1,322	40,500	40,600	1,655	46,500	46,600	2,015
34,600	34,700	1,327	40,600	40,700	1,661	46,600	46,700	2,021
34,700	34,800	1,332	40,700	40,800	1,667	46,700	46,800	2,027
34,800	34,900	1,337	40,800	40,900	1,673	46,800	46,900	2,033
34,900	35,000	1,342	40,900	41,000	1,679	46,900	47,000	2,039
35,000			41,000			47,000		
35,000	35,100	1,347	41,000	41,100	1,685	47,000	47,100	2,045
35,100	35,200	1,352	41,100	41,200	1,691	47,100	47,200	2,051
35,200	35,300	1,357	41,200	41,300	1,697	47,200	47,300	2,057
35,300	35,400	1,362	41,300	41,400	1,703	47,300	47,400	2,063
35,400	35,500	1,367	41,400	41,500	1,709	47,400	47,500	2,069
35,500	35,600	1,372	41,500	41,600	1,715	47,500	47,600	2,075
35,600	35,700	1,377	41,600	41,700	1,721	47,600	47,700	2,081
35,700	35,800	1,382	41,700	41,800	1,727	47,700	47,800	2,087
35,800	35,900	1,387	41,800	41,900	1,733	47,800	47,900	2,093
35,900	36,000	1,392	41,900	42,000	1,739	47,900	48,000	2,099
36,000			42,000			48,000		
36,000	36,100	1,397	42,000	42,100	1,745	48,000	48,100	2,105
36,100	36,200	1,402	42,100	42,200	1,751	48,100	48,200	2,111
36,200	36,300	1,407	42,200	42,300	1,757	48,200	48,300	2,117
36,300	36,400	1,412	42,300	42,400	1,763	48,300	48,400	2,123
36,400	36,500	1,417	42,400	42,500	1,769	48,400	48,500	2,129
36,500	36,600	1,422	42,500	42,600	1,775	48,500	48,600	2,135
36,600	36,700	1,427	42,600	42,700	1,781	48,600	48,700	2,141
36,700	36,800	1,432	42,700	42,800	1,787	48,700	48,800	2,147
36,800	36,900	1,437	42,800	42,900	1,793	48,800	48,900	2,153
36,900	37,000	1,442	42,900	43,000	1,799	48,900	49,000	2,159
37,000			43,000			49,000		
37,000	37,100	1,447	43,000	43,100	1,805	49,000	49,100	2,165
37,100	37,200	1,452	43,100	43,200	1,811	49,100	49,200	2,171
37,200	37,300	1,457	43,200	43,300	1,817	49,200	49,300	2,177
37,300	37,400	1,463	43,300	43,400	1,823	49,300	49,400	2,183
37,400	37,500	1,469	43,400	43,500	1,829	49,400	49,500	2,189
37,500	37,600	1,475	43,500	43,600	1,835	49,500	49,600	2,195
37,600	37,700	1,481	43,600	43,700	1,841	49,600	49,700	2,201
37,700	37,800	1,487	43,700	43,800	1,847	49,700	49,800	2,207
37,800	37,900	1,493	43,800	43,900	1,853	49,800	49,900	2,213
37,900	38,000	1,499	43,900	44,000	1,859	49,900	50,000	2,219
38,000			44,000			50,000		
38,000	38,100	1,505	44,000	44,100	1,865	50,000	50,100	2,225
38,100	38,200	1,511	44,100	44,200	1,871	50,100	50,200	2,231
38,200	38,300	1,517	44,200	44,300	1,877	50,200	50,300	2,237
38,300	38,400	1,523	44,300	44,400	1,883	50,300	50,400	2,243
38,400	38,500	1,529	44,400	44,500	1,889	50,400	50,500	2,249
38,500	38,600	1,535	44,500	44,600	1,895	50,500	50,600	2,255
38,600	38,700	1,541	44,600	44,700	1,901	50,600	50,700	2,261
38,700	38,800	1,547	44,700	44,800	1,907	50,700	50,800	2,267
38,800	38,900	1,553	44,800	44,900	1,913	50,800	50,900	2,273
38,900	39,000	1,559	44,900	45,000	1,919	50,900	51,000	2,279

(Rev 10/01/2018)

2018 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	2,285	57,000	57,100	2,645	63,000	63,100	3,005
51,100	51,200	2,291	57,100	57,200	2,651	63,100	63,200	3,011
51,200	51,300	2,297	57,200	57,300	2,657	63,200	63,300	3,017
51,300	51,400	2,303	57,300	57,400	2,663	63,300	63,400	3,023
51,400	51,500	2,309	57,400	57,500	2,669	63,400	63,500	3,029
51,500	51,600	2,315	57,500	57,600	2,675	63,500	63,600	3,035
51,600	51,700	2,321	57,600	57,700	2,681	63,600	63,700	3,041
51,700	51,800	2,327	57,700	57,800	2,687	63,700	63,800	3,047
51,800	51,900	2,333	57,800	57,900	2,693	63,800	63,900	3,053
51,900	52,000	2,339	57,900	58,000	2,699	63,900	64,000	3,059
52,000			58,000			64,000		
52,000	52,100	2,345	58,000	58,100	2,705	64,000	64,100	3,065
52,100	52,200	2,351	58,100	58,200	2,711	64,100	64,200	3,071
52,200	52,300	2,357	58,200	58,300	2,717	64,200	64,300	3,077
52,300	52,400	2,363	58,300	58,400	2,723	64,300	64,400	3,083
52,400	52,500	2,369	58,400	58,500	2,729	64,400	64,500	3,089
52,500	52,600	2,375	58,500	58,600	2,735	64,500	64,600	3,095
52,600	52,700	2,381	58,600	58,700	2,741	64,600	64,700	3,101
52,700	52,800	2,387	58,700	58,800	2,747	64,700	64,800	3,107
52,800	52,900	2,393	58,800	58,900	2,753	64,800	64,900	3,113
52,900	53,000	2,399	58,900	59,000	2,759	64,900	65,000	3,119
53,000			59,000			65,000		
53,000	53,100	2,405	59,000	59,100	2,765	65,000	65,100	3,125
53,100	53,200	2,411	59,100	59,200	2,771	65,100	65,200	3,131
53,200	53,300	2,417	59,200	59,300	2,777	65,200	65,300	3,137
53,300	53,400	2,423	59,300	59,400	2,783	65,300	65,400	3,143
53,400	53,500	2,429	59,400	59,500	2,789	65,400	65,500	3,149
53,500	53,600	2,435	59,500	59,600	2,795	65,500	65,600	3,155
53,600	53,700	2,441	59,600	59,700	2,801	65,600	65,700	3,161
53,700	53,800	2,447	59,700	59,800	2,807	65,700	65,800	3,167
53,800	53,900	2,453	59,800	59,900	2,813	65,800	65,900	3,173
53,900	54,000	2,459	59,900	60,000	2,819	65,900	66,000	3,179
54,000			60,000			66,000		
54,000	54,100	2,465	60,000	60,100	2,825	66,000	66,100	3,185
54,100	54,200	2,471	60,100	60,200	2,831	66,100	66,200	3,191
54,200	54,300	2,477	60,200	60,300	2,837	66,200	66,300	3,197
54,300	54,400	2,483	60,300	60,400	2,843	66,300	66,400	3,203
54,400	54,500	2,489	60,400	60,500	2,849	66,400	66,500	3,209
54,500	54,600	2,495	60,500	60,600	2,855	66,500	66,600	3,215
54,600	54,700	2,501	60,600	60,700	2,861	66,600	66,700	3,221
54,700	54,800	2,507	60,700	60,800	2,867	66,700	66,800	3,227
54,800	54,900	2,513	60,800	60,900	2,873	66,800	66,900	3,233
54,900	55,000	2,519	60,900	61,000	2,879	66,900	67,000	3,239
55,000			61,000			67,000		
55,000	55,100	2,525	61,000	61,100	2,885	67,000	67,100	3,245
55,100	55,200	2,531	61,100	61,200	2,891	67,100	67,200	3,251
55,200	55,300	2,537	61,200	61,300	2,897	67,200	67,300	3,257
55,300	55,400	2,543	61,300	61,400	2,903	67,300	67,400	3,263
55,400	55,500	2,549	61,400	61,500	2,909	67,400	67,500	3,269
55,500	55,600	2,555	61,500	61,600	2,915	67,500	67,600	3,275
55,600	55,700	2,561	61,600	61,700	2,921	67,600	67,700	3,281
55,700	55,800	2,567	61,700	61,800	2,927	67,700	67,800	3,287
55,800	55,900	2,573	61,800	61,900	2,933	67,800	67,900	3,293
55,900	56,000	2,579	61,900	62,000	2,939	67,900	68,000	3,299
56,000			62,000			68,000		
56,000	56,100	2,585	62,000	62,100	2,945	68,000	68,100	3,305
56,100	56,200	2,591	62,100	62,200	2,951	68,100	68,200	3,311
56,200	56,300	2,597	62,200	62,300	2,957	68,200	68,300	3,317
56,300	56,400	2,603	62,300	62,400	2,963	68,300	68,400	3,323
56,400	56,500	2,609	62,400	62,500	2,969	68,400	68,500	3,329
56,500	56,600	2,615	62,500	62,600	2,975	68,500	68,600	3,335
56,600	56,700	2,621	62,600	62,700	2,981	68,600	68,700	3,341
56,700	56,800	2,627	62,700	62,800	2,987	68,700	68,800	3,347
56,800	56,900	2,633	62,800	62,900	2,993	68,800	68,900	3,353
56,900	57,000	2,639	62,900	63,000	2,999	68,900	69,000	3,359

(Rev 10/01/2018)

2018 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	3,365	75,001	75,101	3,725	81,001	81,101	4,290
69,100	69,200	3,371	75,101	75,201	3,731	81,101	81,201	4,297
69,200	69,300	3,377	75,201	75,301	3,737	81,201	81,301	4,304
69,300	69,400	3,383	75,301	75,401	3,743	81,301	81,401	4,410
69,400	69,500	3,389	75,401	75,501	3,749	81,401	81,501	4,417
69,500	69,600	3,395	75,501	75,601	3,755	81,501	81,601	4,424
69,600	69,700	3,401	75,601	75,701	3,761	81,601	81,701	4,431
69,700	69,800	3,407	75,701	75,801	3,767	81,701	81,801	4,438
69,800	69,900	3,413	75,801	75,901	3,773	81,801	81,901	4,445
69,900	70,000	3,419	75,901	76,001	3,779	81,901	82,001	4,452
70,000			76,001			82,001		
70,000	70,100	3,425	76,001	76,101	3,785	82,001	82,101	4,459
70,100	70,200	3,431	76,101	76,201	3,791	82,101	82,201	4,466
70,200	70,300	3,437	76,201	76,301	3,797	82,201	82,301	4,473
70,300	70,400	3,443	76,301	76,401	3,803	82,301	82,401	4,479
70,400	70,500	3,449	76,401	76,501	3,809	82,401	82,501	4,486
70,500	70,600	3,455	76,501	76,601	3,815	82,501	82,601	4,593
70,600	70,700	3,461	76,601	76,701	3,821	82,601	82,701	4,600
70,700	70,800	3,467	76,701	76,801	3,827	82,701	82,801	4,607
70,800	70,900	3,473	76,801	76,901	3,833	82,801	82,901	4,614
70,900	71,000	3,479	76,901	77,001	3,839	82,901	83,001	4,621
71,000			77,001			83,001		
71,000	71,100	3,485	77,001	77,101	3,845	83,001	83,101	4,628
71,100	71,200	3,491	77,101	77,201	3,851	83,101	83,201	4,635
71,200	71,300	3,497	77,201	77,301	3,857	83,201	83,301	4,642
71,300	71,400	3,503	77,301	77,401	3,863	83,301	83,401	4,648
71,400	71,500	3,509	77,401	77,501	3,869	83,401	83,501	4,655
71,500	71,600	3,515	77,501	77,601	3,875	83,501	83,601	4,662
71,600	71,700	3,521	77,601	77,701	3,881	83,601	83,701	4,769
71,700	71,800	3,527	77,701	77,801	3,887	83,701	83,801	4,776
71,800	71,900	3,533	77,801	77,901	3,893	83,801	83,901	4,783
71,900	72,000	3,539	77,901	78,001	3,899	83,901	84,001	4,790
72,000			78,001			84,001		
72,000	72,100	3,545	78,001	78,101	3,905	84,001	84,101	4,797
72,100	72,200	3,551	78,101	78,201	3,911	84,101	84,201	4,804
72,200	72,300	3,557	78,201	78,301	3,917	84,201	84,301	4,811
72,300	72,400	3,563	78,301	78,401	3,923	84,301	84,401	4,817
72,400	72,500	3,569	78,401	78,501	3,929	84,401	84,501	4,824
72,500	72,600	3,575	78,501	78,601	3,935	84,501	84,601	4,831
72,600	72,700	3,581	78,601	78,701	3,941	84,601	84,701	4,878
72,700	72,800	3,587	78,701	78,801	3,947	84,701	84,801	4,885
72,800	72,900	3,593	78,801	78,901	3,953	84,801	84,901	4,892
72,900	73,000	3,599	78,901	79,001	3,959	84,901	85,001	4,899
73,000			79,001			85,001		
73,000	73,100	3,605	79,001	79,101	3,965	85,001	85,101	4,906
73,100	73,200	3,611	79,101	79,201	3,971	85,101	85,201	4,913
73,200	73,300	3,617	79,201	79,301	3,977	85,201	85,301	4,920
73,300	73,400	3,623	79,301	79,401	4,072	85,301	85,401	4,926
73,400	73,500	3,629	79,401	79,501	4,079	85,401	85,501	4,933
73,500	73,600	3,635	79,501	79,601	4,086	85,501	85,601	4,940
73,600	73,700	3,641	79,601	79,701	4,093	85,601	85,701	4,947
73,700	73,800	3,647	79,701	79,801	4,100	85,701	85,801	4,954
73,800	73,900	3,653	79,801	79,901	4,107	85,801	85,901	4,961
73,900	74,000	3,659	79,901	80,001	4,114	85,901	86,001	4,968
74,000			80,001			PLEASE NOTE: For \$86,001 and over, your tax is \$4,968 + 6.9% of the excess over \$86,000		
74,000	74,100	3,665	80,001	80,101	4,121			
74,100	74,200	3,671	80,101	80,201	4,128			
74,200	74,300	3,677	80,201	80,301	4,135			
74,300	74,400	3,683	80,301	80,401	4,241			
74,400	74,500	3,689	80,401	80,501	4,248			
74,500	74,600	3,695	80,501	80,601	4,255			
74,600	74,700	3,701	80,601	80,701	4,262			
74,700	74,800	3,707	80,701	80,801	4,269			
74,800	74,900	3,713	80,801	80,901	4,276			
74,900	75,001	3,719	80,901	81,001	4,283			

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BEFORE YOU MAIL YOUR RETURN CHECKLIST

YOU MUST FILE BY APRIL 15, 2019

- 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, 2019?

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