

# Arkansas 2016

## Individual Income Tax

Forms and Instructions

### Long Booklet Full Year Resident Part Year Resident Nonresident



**Governor Asa Hutchinson**

## 7 Simple Reasons to e-file!

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

## ATAP

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

You can access ATAP at **[www.atap.arkansas.gov](http://www.atap.arkansas.gov)** to:

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

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

## Pay tax by credit card (Vendor charges nominal fee)

**[www.officialpayments.com](http://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.dfa.arkansas.gov/offices/incometax/efile](http://www.dfa.arkansas.gov/offices/incometax/efile)**

## Where's My Refund?

Check your refund status at  
**[www.atap.arkansas.gov](http://www.atap.arkansas.gov)**

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

## For your questions/comments:

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



# TAX HELP AND FORMS



## Internet

You can access the Department of Finance and Administration's website at **[www.dfa.arkansas.gov](http://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](mailto: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.dfa.arkansas.gov/offices/incometax/individual](http://www.dfa.arkansas.gov/offices/incometax/individual)**
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

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

You can access ATAP at **[www.atap.arkansas.gov](http://www.atap.arkansas.gov)** to:

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

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



## 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](http://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.dfa.arkansas.gov/offices/incometax/efile](http://www.dfa.arkansas.gov/offices/incometax/efile) for details.)

Over 150,000 taxpayers took advantage of online filing last year. The same advantages are obtained by online filing as by electronic filing, but it does not require a preparer. For a nominal fee your federal and state returns can be prepared and filed electronically.

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

## PAY BY CREDIT CARD

(Vendor charges nominal fee)



[www.officialpayments.com](http://www.officialpayments.com)  
or call (800) 272-9829

# SPECIAL INFORMATION FOR TAX YEAR 2016

**Capital Gains Exemption (Act 1173 of 2015):** For tax year 2016, the exemption has been increased:

For gains realized from January 1, 2016 to June 30, 2016, 45% of net capital gains are exempt from tax.

For gains realized from July 1, 2016 to December 31, 2016, 50% of net capital gains are exempt from tax.

For tax year 2014 and forward, 100% of net capital gains in excess of \$10,000,000 are exempt from tax.

**Tax Brackets Adjusted (Act 22 of 2015):** For tax year 2016, the tax brackets have been adjusted due to rate changes based upon income.

**Opt Out Box Added:** Beginning with tax year 2016, a box has been added to allow you to opt out of receiving a tax booklet for the following year.

**ARDD Direct Deposit Form Removed:** Beginning with tax year 2016, the **ARDD** direct deposit form is no longer available for direct deposit requests. The direct deposit information is now included on Forms **AR1000S**, **AR1000F** and **AR1000NR**.

**Additional Information Requested for e-File:** 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.

## 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.

## 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.
  - 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

## 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](http://www.arkansas.gov/incometax).



# MILITARY PERSONNEL



## **Military Pay Exemption (Act 1408 of 2013)**

Creates 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.dfa.arkansas.gov/offices/incometax/individual](http://www.dfa.arkansas.gov/offices/incometax/individual)) and a copy of service member's Leave and Earning Statement (LES) to verify Home of Record. (For future tax purposes, the nonmilitary spouse must submit a new payroll withholding form, **ARW-4MS** to his/her employer each year to exempt future withholding.)

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

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

## **The Servicemembers Civil Relief Act**

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

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

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

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

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

## **RETIRED MILITARY PERSONNEL**

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

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

# DEFINITIONS

## GROSS INCOME

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

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

## DOMICILE

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

## FULL YEAR RESIDENT

You are a full year resident if you lived in Arkansas all of calendar year 2016, 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 2016.

## MILITARY PERSONNEL

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

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

## DEPENDENTS

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

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

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

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

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

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

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

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

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



# INSTRUCTIONS

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

## WHO MUST FILE A TAX RETURN

### FULL YEAR RESIDENTS (Use Form AR1000F)

If your <b>MARITAL STATUS</b> is:	and your <b>FILING STATUS</b> is:	file if <b>GROSS INCOME*</b> is at least
Single (Including divorced and legally separated)	Single	\$11,737
	Head of Household with 1 or no dependents	\$16,687
	Head of Household with 2 or more dependents	\$19,892
Married	Married Filing Joint with 1 or no dependents	\$19,794
	Married Filing Joint with 2 or more dependents	\$23,822
	Married Filing Separately	\$5,099
Widowed in 2014 or 2015, and not remarried in 2016	Qualifying Widow(er) with 1 or no dependents	\$16,687
	Qualifying Widow(er) with 2 or more dependents	\$19,892

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

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

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

### NONRESIDENTS (Use Form AR1000NR)

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

### PART YEAR RESIDENTS (Use Form AR1000NR)

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

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

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, 2017 to avoid failure to pay penalty and interest.

Payments made on extension should be made on Form **AR1000ES**, Voucher 5.

**See Page 15 for information on penalties and interest.**

## EXEMPT FROM INCOME TAX

**NOTE:** List exempt income on **AR4, Part III** and include the total on **AR1000F/AR1000NR, Line 51.** (You do not need to list exclusion amounts from numbers 10-12.)

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

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

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

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

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

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

## WHEN TO FILE

You can file your calendar year original tax return any time after December 31, 2016, but **NO LATER THAN April 15, 2017**, (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 15<sup>th</sup>.

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** before the filing due date of April 15<sup>th</sup>. **Inability to pay is not a valid reason to request an Arkansas extension.** Send your request to:

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

6. **Interest you received from direct United States obligations, its possessions, the State of Arkansas, or any political subdivision of the State of Arkansas is exempt from tax.** Obligations include bonds and other evidence of debt issued pursuant to a government unit's borrowing power. (Interest received on tax refunds is not exempt income, because it did not result from a debt issued by the United States, the State of Arkansas, or any political subdivision of the State of Arkansas.) Interest from government securities paid to individuals through a mutual fund is exempt from tax.

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

8. **The rental value of a home or the housing allowance paid to a duly ordained or licensed minister of a recognized church is exempt to the extent that it was used to rent or provide a home.** The rental value of a home furnished to a minister includes utilities furnished to the minister as part of compensation. The housing allowance paid to a minister includes an allowance for utilities paid to the minister as part of compensation to the extent it was used to furnish utilities in the home.

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

10. Beginning with tax year 2014, **U.S. active duty military compensation** is exempt from tax. To claim the exemption, you must file a return and report all of the income you received during the year.

11. **If you received income from an employer sponsored retirement plan, including disability retirement, that is not exempt under IRC §104, the first \$6,000 is exempt from tax.** If you contributed after-tax dollars to your plan, you are allowed to recover your cost (investment) in your retirement plan in accordance with Internal Revenue Code §72. Then the first \$6,000 of the balance is exempt from tax. (If you received income from military retirement, you may adjust your figures if the payment included Survivor's Benefit Payments. The amount of adjustment must be listed on the income statement, and supporting documentation must be submitted with the return.)

12. **If you received a traditional IRA distribution after reaching age fifty-nine and one-half (59 1/2), the first \$6,000 is exempt from tax.** Your traditional IRA distribution may be adjusted for nondeductible IRA contributions, if any, by completing **Federal Form 8606** and attaching it to your Arkansas return. Premature distributions made on account of the participant's death or disability also qualify for the exemption. **All other premature**

**distributions or early withdrawals including, but not limited to, those taken for medical expenses, higher education expenses or a first-time home purchase do not qualify for the exemption.**

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

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

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

## FILING AN AMENDED RETURN

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

### Amended return needed:

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

### Amended return NOT needed:

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

## FILING STATUS

### DETERMINE YOUR FILING STATUS

#### BOX 1. Filing Status 1 (Single)

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

#### BOX 2. Filing Status 2 (Married Filing Joint)

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

### MARRIED COUPLES—CHOOSING THE BEST FILING STATUS

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

#### METHOD A.

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

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

#### METHOD B.

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

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

#### BOX 3. Filing Status 3 (Head of Household)

To file as Head of Household you must have been unmarried or legally separated on December 31, 2016 and meet either 1 or 2 below. The term "Unmarried" includes certain married persons who lived apart, as discussed at the end of this section.

1. You paid over half the cost of keeping a home for the entire year that was the main home of your parent whom you can claim as a dependent. Your parent did not have to live with you in your home.

#### OR

2. You paid over half the cost of keeping a home in which you lived, **and** in which one of the following also lived, for more than six (6) months of the year (temporary absences, such as vacation or school, are counted as time lived in the home):

- a. Your unmarried child, grandchild, great-grandchild, adopted child or stepchild. This child did not have to be your dependent, but your foster child must have been your dependent.
- b. Your married child, grandchild, adopted child or stepchild. This child must have been your dependent.
- c. Any other person whom you could claim as a dependent.

## MARRIED PERSONS WHO LIVED APART

Even if you were not divorced or legally separated in 2016, you may be considered unmarried and file as Head of Household. See Internal Revenue Service instructions for Head of Household to determine if you qualify.

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

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

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

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

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

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

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

You are eligible to file as a QUALIFYING WIDOW(ER) if your spouse died in 2014 or 2015 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 2016.
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, 2017, were you age **65 or over**?
- On December 31, 2016, were you **deaf**?
- On December 31, 2016, were you **blind**?

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

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

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

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

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

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

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

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

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

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

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

## INCOME

### FULL YEAR RESIDENTS

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

### NONRESIDENTS AND PART YEAR RESIDENTS

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

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

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

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

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

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

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

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

### Ministers Income:

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



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

**Filing Status 2 (Married Filing Joint):**

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

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

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

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

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

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

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

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

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

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

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

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

income (or loss).

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

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

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

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

Arkansas did not adopt the federal "bonus depreciation" provision from previous years. Therefore, there may be a difference in federal and Arkansas amounts of depreciation allowed. Adjust your gains and losses for depreciation differences, **if any**, in the federal and Arkansas amounts on Lines 2, 5 and 10 of the Arkansas Form **AR1000D**.

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

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

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

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

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

received in 2016. (See **AR1000TD** to determine if you qualify to use the averaging method.) **Attach 1099-R(s).**

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

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

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

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

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

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

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

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

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

Nonresident beneficiaries pay tax only on Arkansas income.

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

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

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

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

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

**Net operating loss (NOL) from an earlier year to carry forward to 2016:** enter as a negative amount on Form **AR-OI**. Attach a statement showing how you calculated the amount of loss and the year the loss occurred. A net operating loss may be carried forward for five (5) years. (NOL carrybacks not allowed.)

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

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

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

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

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

**Stipends are taxable.**

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

## ADJUSTMENTS

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

Border city/Texarkana exemption  
Arkansas Tax Deferred 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

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

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

## TAX COMPUTATION

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

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

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

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

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

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

### Itemized Deductions:

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

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

### Standard Deduction:

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

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

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

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

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

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

**LINE 29.** If you received a lump-sum (total) distribution from a qualified retirement plan during 2016, you may be eligible to use the averaging method to figure some of your tax at a lower rate. Read the instructions for Form **AR1000TD** to determine if you are eligible to use this method. If so, complete Form **AR1000TD** and enter amount here. **Attach Form AR1000TD.**

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

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

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

## TAX CREDITS

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

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

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

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

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

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

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

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

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

## PRORATION

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

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

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

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

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

Example:  $\$2,500/\$25,000 = 0.004762$   
or  
 $\$10,000/\$60,000 = 0.166667$

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

## PAYMENTS

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

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

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

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

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

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

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

**LINE 38.** If you made an estimated declaration and paid estimated tax payments on 2016 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 2016 Declaration of Estimated Income Tax (includes January 15, 2017 installment and/or credit brought forward from 2015 tax return).

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

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

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

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

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

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

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

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

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

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



## 2016 AR1000F



AR1

ARKANSAS INDIVIDUAL  
INCOME TAX RETURN

Full Year Resident

CHECK BOX IF  
AMENDED RETURN

Dept. Use Only

Software ID

Jan. 1 - Dec. 31, 2016 or fiscal year ending \_\_\_\_\_, 20\_\_\_\_

DFAWEB

<b>USE LABEL OR PRINT OR TYPE</b>	PRIMARY FIRST NAME •		MI •	LAST NAME •		PRIMARY SOCIAL SECURITY NUMBER •				
	SPOUSE FIRST NAME •		MI •	LAST NAME •		SPOUSE'S SOCIAL SECURITY NUMBER •				
	MAILING ADDRESS (Number and Street, P.O. Box or Rural Route) •						<input type="checkbox"/> <b>Check here if you do NOT want a tax booklet mailed to you next year.</b>			
	CITY •		STATE or PROVINCE •		ZIP •			COUNTRY (if not U.S.)		
<b>FLING STATUS Check Only One Box</b>	1. <input type="checkbox"/> SINGLE (Or widowed before 2016 or divorced at end of 2016) 2. <input type="checkbox"/> MARRIED FILING JOINT (Even if only one had income) 3. <input type="checkbox"/> HEAD OF HOUSEHOLD (See Instructions) If the qualifying person was your child, but not your dependent, enter child's name here: _____				4. <input type="checkbox"/> MARRIED FILING SEPARATELY ON THE SAME RETURN 5. <input type="checkbox"/> MARRIED FILING SEPARATELY ON DIFFERENT RETURNS Enter spouse's name here and SSN above _____ 6. <input type="checkbox"/> QUALIFYING WIDOW(ER) with dependent child Year spouse died: (See Instructions) _____					
	<b>HAVE YOU FILED AN EXTENSION?</b> <span style="color: red;">➤</span>				<input type="checkbox"/> <b>Check this box if you have filed a state extension or an automatic federal extension</b>					
<b>PERSONAL TAX CREDITS</b>	7A. <input type="checkbox"/> YOURSELF • <input type="checkbox"/> 65 or OVER • <input type="checkbox"/> 65 SPECIAL • <input type="checkbox"/> BLIND • <input type="checkbox"/> DEAF <input type="checkbox"/> HEAD OF HOUSEHOLD/QUALIFYING WIDOW(ER) <input type="checkbox"/> SPOUSE • <input type="checkbox"/> 65 or OVER • <input type="checkbox"/> 65 SPECIAL • <input type="checkbox"/> BLIND • <input type="checkbox"/> DEAF Multiply number of boxes checked ..... 7A <input type="checkbox"/> X \$26 = _____ 00 <b>Dependents (Do not list yourself or spouse)</b>									
	First Name		Last Name		Dependent's Social Security Number		Dependent's relationship to you			
	1.									
	2.									
	3.									
	7B. Multiply number of dependents from above ..... 7B <input type="checkbox"/> X \$26 = _____ 00									
	7C. First name of individual(s) with developmental disability: (See Instructions) _____									
	Multiply number of individuals with developmental disabilities from 7C ..... 7C <input type="checkbox"/> X \$500 = _____ 00									
	7D. <b>TOTAL PERSONAL TAX CREDITS:</b> (Add Lines 7A, 7B, and 7C. Enter total here and on Line 32) ..... 7D						00			
	<b>INCOME</b> Attach W-2(s)/1099(s) here / Attach check on top of W-2(s)/1099(s)	<b>ROUND ALL AMOUNTS TO WHOLE DOLLARS</b>						<b>(A) Your/Joint Income</b>		<b>(B) Spouse's Income Status 4 Only</b>
8. Wages, salaries, tips, etc: (Attach W-2s) ..... 8						• 00		• 00		
9A. U.S. Military compensation: (Your/joint gross amount) ..... 9A										
9B. U.S. Military compensation: (Spouse's gross amount) ..... 9B										
10. Interest income: (If over \$1,500, attach AR4) ..... 10						• 00		• 00		
11. Dividend income: (If over \$1,500, attach AR4) ..... 11						• 00		• 00		
12. Alimony and separate maintenance received: ..... 12						• 00		• 00		
13. Business or professional income: (Attach federal Schedule C or C-EZ) ..... 13						• 00		• 00		
14. Capital gains/(losses) from stocks, bonds, etc: (See Instr. Attach Schedule D) ..... 14						• 00		• 00		
15. Other gains or (losses): (Attach federal Form 4797 and/or 4684 if applicable) ..... 15						• 00		• 00		
16. Non-Qualified IRA distributions and taxable annuities: (Attach All 1099Rs) ..... 16						• 00		• 00		
17A. Your/Joint Employer pension plan(s)/Qualified IRA(s): (See Instructions - Attach All 1099Rs) <b>Gross Distribution</b> • 00 <b>Taxable Amount</b> • 00 <b>Less \$6,000</b> 17A						• 00				
17B. Spouse's Employer pension plan(s)/Qualified IRA(s): (Filing Status 4 Only) <b>Gross Distribution</b> • 00 <b>Taxable Amount</b> • 00 <b>Less \$6,000</b> 17B								• 00		
18. Rents, royalties, partnerships, estates, trusts, etc: (Attach federal Schedule E) ..... 18						• 00		• 00		
19. Farm income: (Attach federal Schedule F) ..... 19						• 00		• 00		
20. Other income/depreciation differences: (Attach Form AR-OI) ..... 20						• 00		• 00		
21. <b>TOTAL INCOME:</b> (Add Lines 8 through 20) ..... 21						• 00		• 00		
22. <b>TOTAL ADJUSTMENTS:</b> (Attach Form AR1000ADJ) ..... 22						• 00		• 00		
23. <b>ADJUSTED GROSS INCOME:</b> (Subtract Line 22 from Line 21) ..... 23						• 00		• 00		



# AR2

**Primary SSN** \_\_\_\_\_-\_\_\_\_\_-\_\_\_\_\_

		(A) Your/Joint Income	(B) Spouse's Income Status 4 Only
TAX COMPUTATION	24. ADJUSTED GROSS INCOME: (From Line 23, Columns A and B)	00	00
	25. Select tax table: (See Instructions, Line 25) • <input type="checkbox"/> LOW INCOME Table <input type="checkbox"/> REGULAR Table  If you qualify for the Low Income Tax Table, enter zero (0) on Line 25A. If not, then: Enter the larger of your: • <input type="checkbox"/> Itemized Deductions (See Instructions, Line 25 and attach AR3) OR • <input type="checkbox"/> Standard Deduction (See Instructions, Line 25)		
	26. NET TAXABLE INCOME: (Subtract Line 25 from Line 24)	00	00
	27. TAX: (Enter tax from tax table)	00	00
	28. Combined tax: (Add amounts from Line 27, Columns A and B)		00
	29. Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD)		00
	30. Additional tax on IRA and qualified plan withdrawal and overpayment: (Attach federal Form 5329, if required)		00
	31. TOTAL TAX: (Add Lines 28 through 30)		00
TAX CREDITS	32. Personal Tax Credit(s): (Enter total from Line 7D)	00	
	33. Child Care Credit: (20% of federal credit allowed; Attach federal Form 2441)	00	
	34. Other Credits: (Attach AR1000TC)	00	
	35. TOTAL CREDITS: (Add Lines 32 through 34)		00
	36. NET TAX: (Subtract Line 35 from Line 31. If Line 35 is greater than Line 31, enter 0)		00
PAYMENTS	37. Arkansas income tax withheld: [Attach state copies of W-2 and/or 1099R Form(s)]	00	
	38. Estimated tax paid or credit brought forward from 2015:	00	
	39. Payment made with extension: (See Instructions)	00	
	40. AMENDED RETURNS ONLY - Previous payments: (See instructions)	00	
	41. Early childhood program: Certification Number: _____ (20% of federal credit; Attach federal Form 2441 and Form AR1000EC)	00	
	42. TOTAL PAYMENTS: (Add Lines 37 through 41)		00
	43. AMENDED RETURNS ONLY - Previous refund: (See instructions)		00
	44. Adjusted Total Payments: (Subtract Line 43 from Line 42)		00
REFUND OR TAX DUE	45. AMOUNT OF OVERPAYMENT/REFUND: (If Line 44 is greater than Line 36, enter difference)		00
	46. Amount to be applied to 2017 estimated tax:	00	
	47. Amount of Check-off Contributions: (Attach Schedule AR1000-CO)	00	
	48. AMOUNT TO BE REFUNDED TO YOU: (Subtract Lines 46 and 47 from Line 45)	REFUND	☺ 00
	DIRECT DEPOSIT? If your deposit will be ultimately placed in a foreign account check the box. • <input type="checkbox"/> Routing Number: [ ] Account Number: [ ] • <input type="checkbox"/> Checking or Savings		
	49. AMOUNT DUE: (If Line 44 is less than Line 36, enter difference; If over \$1,000, continue to 50A)	TAX DUE	☹ 00
	50A. UEP: Attach Form AR2210 or AR2210A. If required, enter exception in box 50A • <input type="checkbox"/> Penalty 50B • 00		
	50C. Add Lines 49 and 50B. Attach Form AR1000V with check or money order payable in U.S. Dollars to "Dept. of Finance and Administration". Include your SSN on payment. To pay by credit card, see instructions	TOTAL DUE 50C	00
	51. Amount of income not subject to Arkansas tax from AR4, Part III: (Memorandum only)		
	FOR MAILING ADDRESSES SEE PAGE 2 OF INSTRUCTIONS		May the Arkansas Revenue Agency discuss this return with the preparer of the return? <input type="checkbox"/> Yes <input type="checkbox"/> No
PLEASE SIGN HERE	PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
PAID PREPARER	Your Signature	Date	E-mail: Telephone:
	Spouse's Signature	Date	E-mail: Telephone:
	Paid Preparer's Signature	ID Number/Social Security Number	For Department Use Only A • Telephone:



## 2016 AR1000F



AR1

ARKANSAS INDIVIDUAL  
INCOME TAX RETURN

Full Year Resident

CHECK BOX IF  
AMENDED RETURN

Dept. Use Only

Software ID

Jan. 1 - Dec. 31, 2016 or fiscal year ending \_\_\_\_\_, 20\_\_\_\_

DFAWEB

USE LABEL OR PRINT OR TYPE	PRIMARY FIRST NAME •	MI •	LAST NAME •	PRIMARY SOCIAL SECURITY NUMBER •
	SPOUSE FIRST NAME •	MI •	LAST NAME •	SPOUSE'S SOCIAL SECURITY NUMBER •
	MAILING ADDRESS (Number and Street, P.O. Box or Rural Route) •			<input type="checkbox"/> Check here if you do NOT want a tax booklet mailed to you next year.
	CITY •	STATE or PROVINCE •	ZIP •	COUNTRY (if not U.S.)
FILING STATUS Check Only One Box	1. <input type="checkbox"/> SINGLE (Or widowed before 2016 or divorced at end of 2016) 2. <input type="checkbox"/> MARRIED FILING JOINT (Even if only one had income) 3. <input type="checkbox"/> HEAD OF HOUSEHOLD (See Instructions) If the qualifying person was your child, but not your dependent, enter child's name here: _____			4. <input type="checkbox"/> MARRIED FILING SEPARATELY ON THE SAME RETURN 5. <input type="checkbox"/> MARRIED FILING SEPARATELY ON DIFFERENT RETURNS Enter spouse's name here and SSN above _____ 6. <input type="checkbox"/> QUALIFYING WIDOW(ER) with dependent child Year spouse died: (See Instructions) _____
	<b>HAVE YOU FILED AN EXTENSION?</b>			<input type="checkbox"/> Check this box if you have filed a state extension or an automatic federal extension
PERSONAL TAX CREDITS	7A. <input type="checkbox"/> YOURSELF • <input type="checkbox"/> 65 or OVER • <input type="checkbox"/> 65 SPECIAL • <input type="checkbox"/> BLIND • <input type="checkbox"/> DEAF <input type="checkbox"/> HEAD OF HOUSEHOLD/QUALIFYING WIDOW(ER) <input type="checkbox"/> SPOUSE • <input type="checkbox"/> 65 or OVER • <input type="checkbox"/> 65 SPECIAL • <input type="checkbox"/> BLIND • <input type="checkbox"/> DEAF Multiply number of boxes checked ..... 7A <input type="checkbox"/> X \$26 = _____ 00			
	<b>Dependents (Do not list yourself or spouse)</b>			
	First Name	Last Name	Dependent's Social Security Number	Dependent's relationship to you
	1.			
	2.			
	3.			
	7B. Multiply number of dependents from above ..... 7B <input type="checkbox"/> X \$26 = _____ 00			
	7C. First name of individual(s) with developmental disability: (See Instructions) _____ Multiply number of individuals with developmental disabilities from 7C ..... 7C <input type="checkbox"/> X \$500 = _____ 00			
	7D. <b>TOTAL PERSONAL TAX CREDITS:</b> (Add Lines 7A, 7B, and 7C. Enter total here and on Line 32) ..... 7D _____ 00			
	<b>ROUND ALL AMOUNTS TO WHOLE DOLLARS</b>			
INCOME Attach W-2(s)/1099(s) here / Attach check on top of W-2(s)/1099(s)	8. Wages, salaries, tips, etc: (Attach W-2s)..... 8		(A) Your/Joint Income	(B) Spouse's Income Status 4 Only
	9A. U.S. Military compensation: (Your/joint gross amount) •	00	9A	
	9B. U.S. Military compensation: (Spouse's gross amount) •	00	9B	
	10. Interest income: (If over \$1,500, attach AR4)..... 10	00	10	00
	11. Dividend income: (If over \$1,500, attach AR4)..... 11	00	11	00
	12. Alimony and separate maintenance received:..... 12	00	12	00
	13. Business or professional income: (Attach federal Schedule C or C-EZ)..... 13	00	13	00
	14. Capital gains/(losses) from stocks, bonds, etc: (See Instr. Attach Schedule D)..... 14	00	14	00
	15. Other gains or (losses): (Attach federal Form 4797 and/or 4684 if applicable)..... 15	00	15	00
	16. Non-Qualified IRA distributions and taxable annuities: (Attach All 1099Rs)..... 16	00	16	00
	17A. Your/Joint Employer pension plan(s)/Qualified IRA(s): (See Instructions - Attach All 1099Rs) Gross Distribution • Taxable Amount • Less \$6,000 17A		00	00
	17B. Spouse's Employer pension plan(s)/Qualified IRA(s): (Filing Status 4 Only) Gross Distribution • Taxable Amount • Less \$6,000 17B		00	00
	18. Rents, royalties, partnerships, estates, trusts, etc: (Attach federal Schedule E)..... 18	00	18	00
	19. Farm income: (Attach federal Schedule F)..... 19	00	19	00
20. Other income/depreciation differences: (Attach Form AR-OI)..... 20	00	20	00	
21. <b>TOTAL INCOME:</b> (Add Lines 8 through 20)..... 21	00	21	00	
22. <b>TOTAL ADJUSTMENTS:</b> (Attach Form AR1000ADJ)..... 22	00	22	00	
23. <b>ADJUSTED GROSS INCOME:</b> (Subtract Line 22 from Line 21)..... 23	00	23	00	



# AR2

Primary SSN \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

		(A) Your/Joint Income		(B) Spouse's Income Status 4 Only		
TAX COMPUTATION	24. <b>ADJUSTED GROSS INCOME:</b> (From Line 23, Columns A and B).....	24		00		00
	25. Select tax table: (See Instructions, Line 25)					
	• <input type="checkbox"/> <b>LOW INCOME</b> Table <input type="checkbox"/> <b>REGULAR</b> Table					
	If you qualify for the Low Income Tax Table, enter zero (0) on Line 25A. If not, then:					
	Enter the larger of your:	• <input type="checkbox"/> <b>Itemized Deductions</b> (See Instructions, Line 25 and <i>attach AR3</i> )	OR	If your spouse itemizes on a separate return, check here • <input type="checkbox"/>		
	• <input type="checkbox"/> <b>Standard Deduction</b> (See Instructions, Line 25) .....	25	•	00	•	00
	26. <b>NET TAXABLE INCOME:</b> (Subtract Line 25 from Line 24) .....	26	•	00	•	00
	27. <b>TAX:</b> (Enter tax from tax table) .....	27	•	00	•	00
	28. Combined tax: (Add amounts from Line 27, Columns A and B) .....	28	•		•	00
	29. Enter tax from Lump Sum Distribution Averaging Schedule: ( <i>Attach AR1000TD</i> ) .....	29	•		•	00
30. Additional tax on IRA and qualified plan withdrawal and overpayment: ( <i>Attach federal Form 5329, if required</i> ) .....	30	•		•	00	
31. <b>TOTAL TAX:</b> (Add Lines 28 through 30) .....	31	•		•	00	
TAX CREDITS	32. Personal Tax Credit(s): (Enter total from Line 7D) .....	32	•	00		
	33. Child Care Credit: (20% of federal credit allowed; <i>Attach federal Form 2441</i> ) .....	33	•	00		
	34. Other Credits: ( <i>Attach AR1000TC</i> ) .....	34	•	00		
	35. <b>TOTAL CREDITS:</b> (Add Lines 32 through 34) .....	35	•		•	00
	36. <b>NET TAX:</b> (Subtract Line 35 from Line 31. If Line 35 is greater than Line 31, enter 0) .....	36	•		•	00
PAYMENTS	37. Arkansas income tax withheld: ( <i>Attach state copies of W-2 and/or 1099R Form(s)</i> ) .....	37	•	00		
	38. Estimated tax paid or credit brought forward from 2015: .....	38	•	00		
	39. Payment made with extension: (See Instructions) .....	39	•	00		
	40. <b>AMENDED RETURNS ONLY</b> - Previous payments: (See instructions) .....	40	•	00		
	41. Early childhood program: Certification Number: _____ (20% of federal credit; <i>Attach federal Form 2441 and Form AR1000EC</i> ) .....	41	•	00		
	42. <b>TOTAL PAYMENTS:</b> (Add Lines 37 through 41) .....	42	•		•	00
	43. <b>AMENDED RETURNS ONLY</b> - Previous refund: (See instructions) .....	43	•		•	00
44. Adjusted Total Payments: (Subtract Line 43 from Line 42) .....	44	•		•	00	
REFUND OR TAX DUE	45. <b>AMOUNT OF OVERPAYMENT/REFUND:</b> (If Line 44 is greater than Line 36, enter difference) .....	45	•		•	00
	46. Amount to be applied to 2017 estimated tax: .....	46	•	00		
	47. Amount of Check-off Contributions: ( <i>Attach Schedule AR1000-CO</i> ) .....	47	•	00		
	48. <b>AMOUNT TO BE REFUNDED TO YOU:</b> (Subtract Lines 46 and 47 from Line 45) .....	48	•		•	00
	<b>DIRECT DEPOSIT?</b> If your deposit will be ultimately placed in a foreign account check the box. • <input type="checkbox"/>					
	<b>Routing Number</b> <b>Account Number</b>					
	• <table border="1" style="display: inline-table; width: 150px; height: 20px; vertical-align: middle;"></table> • <table border="1" style="display: inline-table; width: 250px; height: 20px; vertical-align: middle;"></table> • <input type="checkbox"/> Checking or <input type="checkbox"/> Savings					
	49. <b>AMOUNT DUE:</b> (If Line 44 is less than Line 36, enter difference; If over \$1,000, continue to 50A) .....					
	<b>TAX DUE</b> 49 • <input type="checkbox"/> 00					
	50A. <b>UEP:</b> <i>Attach Form AR2210 or AR2210A. If required, enter exception in box 50A.</i> • <input type="checkbox"/> <b>Penalty 50B</b> • <input type="checkbox"/> 00					
50C. <i>Add Lines 49 and 50B. Attach Form AR1000V with check or money order payable in U.S. Dollars to "Dept. of Finance and Administration". Include your SSN on payment. To pay by credit card, see instructions.</i> .....						
<b>TOTAL DUE</b> 50C • <input type="checkbox"/> 00						
51. Amount of income not subject to Arkansas tax from AR4, Part III: ( <i>Memorandum only</i> )						
May the Arkansas Revenue Agency discuss this return with the preparer of the return? <input type="checkbox"/> Yes <input type="checkbox"/> No						
FOR MAILING ADDRESSES SEE PAGE 2 OF INSTRUCTIONS						
PLEASE SIGN HERE	<b>PLEASE SIGN HERE:</b> Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.					
	Your Signature		Date	E-mail:	Telephone:	
PAID PREPARER	Spouse's Signature		Date	E-mail:	Telephone:	
	Paid Preparer's Signature		ID Number/Social Security Number		<b>For Department Use Only</b>	
	Preparer's Name:		City/State/Zip:		A <input type="checkbox"/> Telephone:	
E-mail:						

2016 AR1000NR



NR1

ARKANSAS INDIVIDUAL  
INCOME TAX RETURN

Nonresident and Part Year Resident

CHECK BOX IF  
AMENDED RETURN

Dept. Use Only

Software ID

Jan. 1 - Dec. 31, 2016 or fiscal year ending \_\_\_\_\_, 20\_\_\_\_

DFAWEB

USE LABEL OR PRINT OR TYPE	PRIMARY FIRST NAME •	MI •	LAST NAME •	PRIMARY SOCIAL SECURITY NUMBER •			
	SPOUSE FIRST NAME •	MI •	LAST NAME •	SPOUSE'S SOCIAL SECURITY NUMBER •			
	MAILING ADDRESS (Number and Street, P.O. Box or Rural Route) •			COUNTRY (if not U.S.)			
	CITY •	STATE OR PROVINCE •	ZIP •	<input type="checkbox"/> Check here if you do NOT want a tax booklet mailed to you next year.			
ATTACH A COPY OF YOUR COMPLETE FEDERAL RETURN				NONRESIDENT: <input type="checkbox"/> (List State of residence) PART YEAR RESIDENT: <input type="checkbox"/> (Dates Lived in AR)			
FILING STATUS Check Only One Box	1. <input type="checkbox"/> SINGLE (Or widowed before 2016 or divorced at end of 2016)		4. <input type="checkbox"/> MARRIED FILING SEPARATELY ON THE SAME RETURN				
	2. <input type="checkbox"/> MARRIED FILING JOINT (Even if only one had income)		5. <input type="checkbox"/> MARRIED FILING SEPARATELY ON DIFFERENT RETURNS Enter spouse's name here and SSN above _____				
3. <input type="checkbox"/> HEAD OF HOUSEHOLD (See Instructions) If the qualifying person was your child but not your dependent, enter child's name here: _____		6. <input type="checkbox"/> QUALIFYING WIDOW(ER) with dependent child Year spouse died: (See Instructions) _____					
HAVE YOU FILED AN EXTENSION?				<input type="checkbox"/> Check this box if you have filed a state extension or an automatic federal extension			
PERSONAL TAX CREDITS	7A. <input type="checkbox"/> YOURSELF • <input type="checkbox"/> 65 or OVER • <input type="checkbox"/> 65 SPECIAL • <input type="checkbox"/> BLIND • <input type="checkbox"/> DEAF <input type="checkbox"/> HEAD OF HOUSEHOLD/QUALIFYING WIDOW(ER) <input type="checkbox"/> SPOUSE • <input type="checkbox"/> 65 or OVER • <input type="checkbox"/> 65 SPECIAL • <input type="checkbox"/> BLIND • <input type="checkbox"/> DEAF (Filing Status 3 Only) (Filing Status 6 Only)						
	Multiply number of boxes checked ..... 7A <input type="checkbox"/> X \$26 = _____ 00						
	Dependents (Do not list yourself or spouse)						
	First Name	Last Name	Dependent's Social Security Number	Dependent's relationship to you			
	1.						
	2.						
	3.						
	7B. Multiply number of dependents from above ..... 7B <input type="checkbox"/> X \$26 = _____ 00						
	7C. First name of individual(s) with developmental disability: (See Instructions) _____ Multiply number of individuals with developmental disabilities from 7C ..... 7C <input type="checkbox"/> X \$500 = _____ 00						
	7D. TOTAL PERSONAL TAX CREDITS: (Add Lines 7A, 7B, and 7C. Enter total here and on Line 32) ..... 7D _____ 00						
INCOME Attach W-2(s)/1099(s) here / Attach check on top of W-2(s)/1099(s)	ROUND ALL AMOUNTS TO WHOLE DOLLARS						
	(A) Your/Joint Income	(B) Spouse's Income Status 4 Only	(C) Arkansas Income Only				
	8. Wages, salaries, tips, etc: (Attach W-2s)..... 8	•	00	•	00	•	00
	9A. U. S. Military compensation: (Your/joint gross amt.) •	00	9A				
	9B. U. S. Military compensation: (Spouse's gross amt.) •	00	9B				
	10. Interest income: (If over \$1,500, attach AR4)..... 10	•	00	•	00	•	00
	11. Dividend income: (If over \$1,500, attach AR4)..... 11	•	00	•	00	•	00
	12. Alimony and separate maintenance received: ..... 12	•	00	•	00	•	00
	13. Business or professional income: (Attach federal Schedule C or C-EZ)..... 13	•	00	•	00	•	00
	14. Capital gains/(losses) from stocks, bonds, etc: (See Instr. Attach Schedule D) ..... 14	•	00	•	00	•	00
	15. Other gains or (losses): (Attach federal Form 4797 and/or 4684 if applicable)..... 15	•	00	•	00	•	00
	16. Non-Qualified IRA distributions and taxable annuities: (Attach All 1099Rs)..... 16	•	00	•	00	•	00
	17A. Your/Joint Employer pension plan(s)/Qualified IRA(s): (See Instructions, Attach All 1099Rs) Gross Distribution • Taxable Amount • Less \$6,000	00	00	•	00	•	00
	17B. Spouse Employer pension plan(s)/Qualified IRA(s): (Filing Status 4 only) Gross Distribution • Taxable Amount • Less \$6,000	00	00	•	00	•	00
	18. Rents, royalties, partnerships, estates, trusts, etc.: (Attach federal Schedule E)..... 18	•	00	•	00	•	00
	19. Farm income: (Attach federal Schedule F)..... 19	•	00	•	00	•	00
	20. Other income/depreciation differences: (Attach Form AR-OI)..... 20	•	00	•	00	•	00
	21. TOTAL INCOME: (Add Lines 8 through 20) ..... 21	•	00	•	00	•	00
	22. TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ) ..... 22	•	00	•	00	•	00
	23. ADJUSTED GROSS INCOME: (Subtract Line 22 from Line 21) ..... 23	•	00	•	00	•	00



Primary SSN \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

NR2

		(A) Your/Joint Income	(B) Spouse's Income Status 4 Only																																								
TAX COMPUTATION	24. <b>ADJUSTED GROSS INCOME:</b> (From Line 23, Columns A and B).....24	00	00																																								
	25. Select tax table: <b>(Check the appropriate box)</b> • <input type="checkbox"/> <b>LOW INCOME</b> Table <input type="checkbox"/> <b>REGULAR</b> Table  If you qualify for the Low Income Tax Table, enter zero (0) on Line 25A. If not, then: Enter the larger } • <input type="checkbox"/> <b>Itemized Deductions</b> (See Instructions, Line 25 and <i>attach AR3</i> ) OR If your spouse itemizes on a separate return, check here • <input type="checkbox"/> of your: } <input type="checkbox"/> <b>Standard Deduction</b> (See Instructions, Line 25) .....25	00	00																																								
	26. <b>NET TAXABLE INCOME:</b> (Subtract Line 25 from Line 24) .....26	00	00																																								
	27. <b>TAX:</b> (Enter tax from tax table).....27	00	00																																								
	28. Combined tax: (Add amounts from Line 27, Columns A and B).....28		00																																								
	29. Enter tax from Lump Sum Distribution Averaging Schedule: ( <i>Attach AR1000TD</i> ) .....29		00																																								
	30. Additional tax on IRA and qualified plan withdrawal and overpayment: ( <i>Attach federal Form 5329, if required</i> ) .....30		00																																								
	31. <b>TOTAL TAX:</b> (Add Lines 28 through 30) .....31		00																																								
	TAX CREDITS	32. Personal Tax Credit(s): (Enter total from Line 7D) .....32	00																																								
		33. Child Care Credit: ( <i>20% of federal credit allowed; Attach federal Form 2441</i> ) .....33	00																																								
34. Other Credits: ( <i>Attach AR1000TC</i> ) .....34		00																																									
35. <b>TOTAL CREDITS:</b> (Add Lines 32 through 34) .....35			00																																								
PRORATION	36. <b>NET TAX:</b> (Subtract Line 35 from Line 31. If Line 35 is greater than Line 31, enter 0) .....36		00																																								
	36A. Enter the amount from <b>Line 23, Column C:</b> .....36A	00																																									
	36B. Enter the total amount from <b>Line 23, Columns A and B:</b> .....36B	00																																									
	36C. Divide Line 36A by 36B: (See Instructions) .....36C																																										
PAYMENTS	36D. <b>APPORTIONED TAX LIABILITY:</b> (Multiply Line 36 by Line 36C) .....36D		00																																								
	37. Arkansas income tax withheld: ( <i>Attach state copies of W-2 and/or 1099R Form(s)</i> ) .....37	00																																									
	38. Estimated tax paid or credit brought forward from 2015:.....38	00																																									
	39. Payment made with extension: (See Instructions) .....39	00																																									
	40. <b>AMENDED RETURNS ONLY</b> - Previous payments: (See instructions).....40	00																																									
	41. Early childhood program: Certification Number: .....41 ( <i>20% of federal credit; Attach federal Form 2441 and Form AR1000EC</i> )	00																																									
	42. <b>TOTAL PAYMENTS:</b> (Add Lines 37 through 41).....42		00																																								
	43. <b>AMENDED RETURNS ONLY</b> - Previous refund: (See instructions) .....43		00																																								
REFUND OR TAX DUE	44. Adjusted Total Payments: (Subtract Line 43 from Line 42).....44		00																																								
	45. <b>AMOUNT OF OVERPAYMENT/REFUND:</b> (If Line 44 is greater than Line 36D, enter difference) .....45		00																																								
	46. Amount to be applied to 2017 estimated tax: .....46	00																																									
	47. Amount of Check-off Contributions: ( <i>Attach Schedule AR1000-CO</i> ) .....47	00																																									
	48. <b>AMOUNT TO BE REFUNDED TO YOU:</b> (Subtract Lines 46 and 47 from Line 45)..... <b>REFUND</b> 48		00																																								
	<b>DIRECT DEPOSIT?</b> If your deposit will be ultimately placed in a foreign account check the box. • <input type="checkbox"/> <b>Routing Number</b> <b>Account Number</b> • <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> • <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> • <input type="checkbox"/> Checking or • <input type="checkbox"/> Savings																																										
	49. <b>AMOUNT DUE:</b> (If Line 44 is less than Line 36D, enter difference; If over \$1,000, continue to 50A)..... <b>TAX DUE</b> 49		00																																								
	50A. <b>UEP:</b> Attach Form AR2210 or AR2210A. If required, enter exception in box 50A • <input type="checkbox"/> Penalty 50B • <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> 00																																										
50C. Add Lines 49 and 50B. Attach Form AR1000V with check or money order payable in U.S. Dollars to "Dept. of Finance and Administration". Include your SSN on payment. To pay by credit card, see instructions..... <b>TOTAL DUE</b> 50C		00																																									
51. Amount of income not subject to Arkansas tax from AR4, Part III: (Memorandum only)	May the Arkansas Revenue Agency discuss this return with the preparer of the return? <input type="checkbox"/> Yes <input type="checkbox"/> No																																										
FOR MAILING ADDRESSES SEE PAGE 2 OF INSTRUCTIONS																																											
PLEASE SIGN HERE	<b>PLEASE SIGN HERE:</b> Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.																																										
	Your Signature	Date	E-mail:	Telephone:																																							
PAID PREPARER	Spouse's Signature	Date	E-mail:	Telephone:																																							
	Paid Preparer's Signature		ID Number/Social Security Number	For Department Use Only																																							
	Preparer's Name:		City/State/Zip:	A <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> •																																							
E-mail:		Telephone:																																									

## Nonresident and Part Year Resident



Jan. 1 - Dec. 31, 2016 or fiscal year ending \_\_\_\_\_, 2016 •

**Dept. Use Only****CHECK BOX IF  
AMENDED RETURN**

### Software ID

**DFAWEB**

Page NR1 (R 9/12/16)





# NR2

Primary SSN \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

		(A) Your/Joint Income	(B) Spouse's Income Status 4 Only	
TAX COMPUTATION	24. <b>ADJUSTED GROSS INCOME:</b> (From Line 23, Columns A and B).....24	00	00	
	25. Select tax table: <b>(Check the appropriate box)</b> • <input type="checkbox"/> <b>LOW INCOME</b> Table <input type="checkbox"/> <b>REGULAR</b> Table  If you qualify for the Low Income Tax Table, enter zero (0) on Line 25A. If not, then: Enter the larger } • <input type="checkbox"/> <b>Itemized Deductions</b> (See Instructions, Line 25 and <i>attach AR3</i> ) OR If your spouse itemizes on a separate return, check here • <input type="checkbox"/> of your: } <input type="checkbox"/> <b>Standard Deduction</b> (See Instructions, Line 25) .....25●	00	00	
	26. <b>NET TAXABLE INCOME:</b> (Subtract Line 25 from Line 24) .....26●	00	00	
	27. <b>TAX:</b> (Enter tax from tax table).....27	00	00	
	28. Combined tax: (Add amounts from Line 27, Columns A and B).....28	00	00	
	29. Enter tax from Lump Sum Distribution Averaging Schedule: ( <i>Attach AR1000TD</i> ) .....29●	00	00	
	30. Additional tax on IRA and qualified plan withdrawal and overpayment: ( <i>Attach federal Form 5329, if required</i> ) .....30●	00	00	
	31. <b>TOTAL TAX:</b> (Add Lines 28 through 30) .....31●	00	00	
	TAX CREDITS	32. Personal Tax Credit(s): (Enter total from Line 7D) .....32●	00	00
		33. Child Care Credit: ( <i>20% of federal credit allowed; Attach federal Form 2441</i> ) .....33●	00	00
34. Other Credits: ( <i>Attach AR1000TC</i> ) .....34●		00	00	
35. <b>TOTAL CREDITS:</b> (Add Lines 32 through 34) .....35●		00	00	
PRORATION	36. <b>NET TAX:</b> (Subtract Line 35 from Line 31. If Line 35 is greater than Line 31, enter 0) .....36●	00	00	
	36A. Enter the amount from <b>Line 23, Column C:</b> .....36A●	00	00	
	36B. Enter the total amount from <b>Line 23, Columns A and B:</b> .....36B●	00	00	
	36C. Divide Line 36A by 36B: (See Instructions) .....36C●	00	00	
PAYMENTS	36D. <b>APPORTIONED TAX LIABILITY:</b> (Multiply Line 36 by Line 36C) .....36D●	00	00	
	37. Arkansas income tax withheld: ( <i>Attach state copies of W-2 and/or 1099R Form(s)</i> ) .....37●	00	00	
	38. Estimated tax paid or credit brought forward from 2015:.....38●	00	00	
	39. Payment made with extension: (See Instructions) .....39●	00	00	
	40. <b>AMENDED RETURNS ONLY</b> - Previous payments: (See instructions).....40●	00	00	
	41. Early childhood program: Certification Number: .....41● ( <i>20% of federal credit; Attach federal Form 2441 and Form AR1000EC</i> )	00	00	
	42. <b>TOTAL PAYMENTS:</b> (Add Lines 37 through 41).....42●	00	00	
	43. <b>AMENDED RETURNS ONLY</b> - Previous refund: (See instructions) .....43●	00	00	
REFUND OR TAX DUE	44. Adjusted Total Payments: (Subtract Line 43 from Line 42).....44●	00	00	
	45. <b>AMOUNT OF OVERPAYMENT/REFUND:</b> (If Line 44 is greater than Line 36D, enter difference) .....45●	00	00	
	46. Amount to be applied to 2017 estimated tax: .....46●	00	00	
	47. Amount of Check-off Contributions: ( <i>Attach Schedule AR1000-CO</i> ) .....47●	00	00	
	48. <b>AMOUNT TO BE REFUNDED TO YOU:</b> (Subtract Lines 46 and 47 from Line 45)..... <b>REFUND</b> 48● ☺	00	00	
	<b>DIRECT DEPOSIT?</b> If your deposit will be ultimately placed in a foreign account check the box. • <input type="checkbox"/> <b>Routing Number</b> <b>Account Number</b> • <table border="1" style="display: inline-table; width: 150px; height: 20px; vertical-align: middle;"></table> • <table border="1" style="display: inline-table; width: 250px; height: 20px; vertical-align: middle;"></table> • <input type="checkbox"/> Checking or • <input type="checkbox"/> Savings			
	49. <b>AMOUNT DUE:</b> (If Line 44 is less than Line 36D, enter difference; If over \$1,000, continue to 50A)..... <b>TAX DUE</b> 49● ☹	00	00	
	50A. <b>UEP:</b> Attach Form AR2210 or AR2210A. If required, enter exception in box 50A • <input type="checkbox"/> Penalty 50B • <table border="1" style="display: inline-table; width: 100px; height: 20px; vertical-align: middle;"></table> 00			
	50C. Add Lines 49 and 50B. Attach Form AR1000V with check or money order payable in U.S. Dollars to "Dept. of Finance and Administration". Include your SSN on payment. To pay by credit card, see instructions..... <b>TOTAL DUE</b> 50C●	00	00	
	51. Amount of income not subject to Arkansas tax from AR4, Part III: (Memorandum only)	May the Arkansas Revenue Agency discuss this return with the preparer of the return? <input type="checkbox"/> Yes <input type="checkbox"/> No		
FOR MAILING ADDRESSES SEE PAGE 2 OF INSTRUCTIONS				
PLEASE SIGN HERE	<b>PLEASE SIGN HERE:</b> Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Your Signature	Date	E-mail:	Telephone:
PAID PREPARER	Spouse's Signature	Date	E-mail:	Telephone:
	Paid Preparer's Signature		ID Number/Social Security Number	For Department Use Only
	Preparer's Name:		City/State/Zip:	A <table border="1" style="display: inline-table; width: 50px; height: 20px; vertical-align: middle;"></table> •    Telephone:
E-mail:				

# ARKANSAS INDIVIDUAL INCOME TAX ITEMIZED DEDUCTION SCHEDULE

Name		Social Security Number	
<b>MEDICAL AND DENTAL EXPENSES:</b> <i>[Do not include expense(s) paid by others]. (See Instructions)</i>			
1. Medical and dental expenses:.....		1	00
2. Enter amount from Form AR1000F/AR1000NR, line 24(A) and 24(B): ....		2	00
3A. Multiply line 2 by 10% (.10) if you and your spouse were under 65 at the end of 2016; otherwise enter 0:.....		3A	00
3B. Multiply line 2 by 7.5% (.075) if you or your spouse were 65 or over at the end of 2016; otherwise enter 0:....		3B	00
4. TOTAL MEDICAL EXPENSES: (Subtract lines 3A and 3B from line 1; if more than line 1, enter 0).....		4	00
<b>TAXES:</b> <i>(See Instructions)</i>			
5. Real estate tax: .....		5	00
6. Personal property tax or other taxes: (List type and amount) .....		6	00
7. TOTAL TAXES: (Add lines 5 and 6).....		7	00
<b>INTEREST EXPENSES:</b> <i>(See Instructions)</i>			
8. Home mortgage interest paid to financial institutions:.....		8	00
9. Home mortgage interest paid to an individual: Name: .....			
Address: .....		9	00
10. Deductible points:.....		10	00
11. Investment interest: (Attach federal Form 4952) .....		11	00
12. TOTAL INTEREST EXPENSE: (Add lines 8 through 11) .....		12	00
<b>CONTRIBUTIONS:</b> <i>(See Instructions)</i>			
13. Cash contributions:.....		13	00
14. Art and literary contributions:.....		14	00
15. Other: .....		15	00
16. Carryover contributions: (List type and amount) .....		16	00
17. TOTAL CONTRIBUTIONS: (Add lines 13 through 16) .....		17	00
<b>CASUALTY AND THEFT LOSSES:</b> <i>(See Instructions)</i>			
18. TOTAL CASUALTY AND THEFT LOSSES: (Attach federal Form 4684) .....		18	00
<b>POST-SECONDARY EDUCATION TUITION DEDUCTION(S):</b> <i>(See Instructions)</i>			
19. TOTAL POST-SECONDARY EDUCATION TUITION DEDUCTION(S): (Attach AR1075(s)) .....		19	00
<b>MISCELLANEOUS DEDUCTIONS SUBJECT TO 2% AGI LIMIT:</b> <i>(See Instructions)</i>			
20. Unreimbursed employee business expenses: (Attach federal Form 2106).....		20	00
21. Other expenses: (List type and amount) .....		21	00
22. Add the amounts on lines 20 and 21. Enter the total: .....		22	00
23. Enter amount from Form AR1000F/AR1000NR, line 24(A) and 24(B): ....		23	00
24. Multiply line 23 above by 2% (.02): .....		24	00
25. TOTAL MISCELLANEOUS DEDUCTIONS: (Subtract line 24 from line 22; If line 24 is more than line 22, enter 0) .....		25	00
<b>OTHER MISCELLANEOUS DEDUCTIONS:</b> <i>(See Instructions)</i>			
26. Volunteer firefighter expenses: .....		26	00
27. Other miscellaneous deductions: (List type and amount) .....		27	00
28. TOTAL MISCELLANEOUS DEDUCTIONS NOT SUBJECT TO THE 2% AGI LIMITATION: (Add lines 26 and 27) .....		28	00
<b>TOTAL ITEMIZED DEDUCTIONS:</b>			
29. Add amounts on Lines 4, 7, 12, 17, 18, 19, 25, and 28 and enter the total here:.....		29	00
<b>Complete lines 30 - 34 ONLY if Filing Status 4 or 5.</b>			
		<b>YOUR</b>	<b>SPOUSE'S</b>
		Adjusted Gross Income	Adjusted Gross Income
30. Enter adjusted gross income from Form AR1000F/AR1000NR, line 24, Columns (A) and (B) here:.....		30A	30B
31. Total Arkansas adjusted gross income: (Add columns 30A and 30B from above) .....		31	00
32. Divide the amount on line 30A above by the amount on line 31. Enter the percentage here:.....		32	%
33. Multiply line 29 by the percentage on line 32. Enter here and on Form AR1000F/AR1000NR, line 25, Col. (A): .....		(YOU) 33	00
34. Subtract line 33 from line 29. Enter here and on Form AR1000F/AR1000NR, line 25, Column (B). If you and your spouse are using Filing Status 5, enter on line 25, Col. (A) of your spouse's return: .....		(SPOUSE) 34	00

**ARKANSAS INDIVIDUAL INCOME TAX  
INTEREST AND DIVIDEND INCOME SCHEDULE**

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

**Part I TAXABLE INTEREST INCOME**

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

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

**Part II TAXABLE DIVIDEND INCOME**

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

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

**Part III INCOME NOT SUBJECT TO ARKANSAS TAX (See Instructions on pages 10 & 11)**

Social Security	00		00
Railroad Retirement Benefits	00		00
Unemployment	00		00
Ministers Housing Allowance	00		00
	00		00
	00		00
	00		00
<b>TOTAL INCOME NOT SUBJECT TO ARKANSAS TAX:</b> (Enter here and on Form AR1000F/AR1000NR, Line 51) .....			00





## ARKANSAS INDIVIDUAL INCOME TAX SCHEDULE OF ADJUSTMENTS

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

### INSTRUCTIONS

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

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

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

Enter the total of each column on Line 17 of this form **and** on Line 22 of AR1000F or AR1000NR.

**See additional instructions on the reverse side of this form.**

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

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



## AR1000ADJ INSTRUCTIONS

**LINE 1.** To claim the Texarkana exemption, you must file a return and report all Arkansas income you received during the year. Attach **AR-TX** Form. (**AR-TX** Form is supplied by your employer.)

The **AR-TX** Form is not required for non wage income such as interest, dividends, Schedule C (sole proprietor), Schedule F (farm), Schedule E (rents, royalties, partnerships, etc.) or retirement. Additional information may be required for verification if an adjustment for these types of income is allowed.

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

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

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

**LINE 2.** If you made contributions to a tuition savings account established under the Arkansas Tax Deferred Tuition Savings Program enter the amount here. Contributions to plans established in states other than Arkansas are not deductible. The deductible contribution cannot exceed \$5,000 per taxpayer per tax year. Qualified withdrawals from a tuition savings account established under the Arkansas Tax Deferred Tuition Savings Program or a tax-deferred tuition savings program established by another state will be exempt from Arkansas income tax with respect to the designated beneficiary's income.

**LINE 3.** This line is used to report your allowable contribution to an Individual Retirement Account (IRA). If you contributed to your own IRA, certain limitations may apply to the amount you may use as an adjustment to income. If neither you nor your spouse was covered by an employer provided retirement plan, the entire contribution is deductible up to \$5,500 each for all filing statuses. If either you or your spouse was covered by such a plan, the amount of the deduction depends on the amount of your Adjusted Gross Income (AGI) before the IRA deduction, as shown in the table on **page 18 of the booklet**. Use this table along with your Arkansas AGI to determine your allowable deduction. Catch up Contributions - Individuals who turned 50 before the close of the tax year may increase the maximum permitted annual contribution by up to \$1,000.

**LINE 4.** This line is used to report your allowable contribution to an Archer Medical Savings account (MSA). An MSA is a trust or custodial account that is created or organized exclusively for the purpose of paying the qualified medical expenses of the taxpayer (account holder) and the taxpayer's spouse and/or dependents. To be eligible, a taxpayer must have had insurance coverage under a high deductible health plan (HDHP) only. AHDHP will have the following deductions and limitations: (1) for self-only coverage, the minimum deductible is \$2,250, maximum deductible is \$3,350 and the maximum out of pocket expense is \$4,450, and (2) for family coverage, the minimum deductible is \$4,450, maximum deductible is \$6,700 and the maximum out of pocket expense is \$8,150. The contribution limitation for any month is the amount equal to 1/12 of 65% of the annual deductible for an individual with self-only coverage and 1/12 of 75% of the annual deductible for family coverage. New Archer MSAs may not be established after 2007 but contributions can be made to existing accounts.

**LINE 5.** This line is used to report your allowable contribution to a Health Savings Account (HSA). To be eligible, a taxpayer must have had insurance coverage under a HDHP only. AHDHP will have the following deductions and limitations: (1) for self-only coverage, the minimum deductible is \$1,300 and the maximum out of pocket expense is \$6,550, and (2) for family coverage, the minimum deductible is \$2,600 and the maximum out of pocket expense is \$13,100. You can make pre-tax contributions of up to \$3,350 each year (\$6,750 for families) to cover health care costs. Individuals who reached age 55 by the end of the tax year can increase their annual contribution by \$1,000 for 2016. Maximum contributions allowed to an HSA are reduced by any contributions made to an Archer MSA. Attach federal Form 8889.

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

1. You paid interest in 2016 on a qualified student loan.
2. Your filing status is any status other than married filing separately on different returns (Status 5).
3. Your AGI is less than: \$80,000 if filing Status 1, 3, or 6; \$160,000 if filing Status 2 or 4. Status 4 filers, note that this is a combined income amount.
4. You are not claimed as a dependent on another taxpayer's 2016 tax return.

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

**LINE 7.** You may take an adjustment for contributions made to a long-term intergenerational trust. This is a trust established for an individual under age 18 to provide funds for the minor's retirement. The trustee must be a resident of Arkansas and cannot distribute any of the trust funds to the beneficiary until the beneficiary reaches age 55. Contributions are limited to \$4,000 per year.

**LINE 8.** Employees and self-employed persons can deduct certain moving expenses incurred in 2016.

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

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

**LINE 9.** If you were self-employed and had a net profit for 2016, you may be able to deduct part of the amount paid for health insurance for yourself, your spouse, and/or dependents. Complete the worksheet on page 19 of the booklet to determine your deduction.

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

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

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

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

**LINE 14.** If you paid unreimbursed expenses for yourself or one of your dependents related to the donation of an organ (part of a liver, pancreas, kidney, intestine, lung or bone marrow) you may take a tax deduction up to \$10,000. The deduction must be claimed for the year in which the transplantation occurs. Allowable expenses include travel, lodging, medical expenses and lost wages related to the organ donation. An individual may claim the deduction only once in his or her lifetime. The deduction does not apply to organs harvested from a deceased donor. Attach Form **AR1000-OD**.

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

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

**LINE 17.** Total Adjustments. Add Lines 1 through 16 and enter on this line and on Forms **AR1000F** or **AR1000NR**, Line 22.



# **ARKANSAS INDIVIDUAL INCOME TAX CAPITAL GAINS SCHEDULE**

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

**For net capital gains realized from:**

**Jan 1, 2016 - Jun 30, 2016..... 45% is tax exempt**

**Jul 1, 2016 - Dec 31, 2016 ..... 50% is tax exempt**

**Net capital gains in excess of ten million dollars (\$10,000,000) per taxpayer is tax exempt.**

	Federal Schedule D	(A) You/Joint	(B) Spouse (If Filing Status 4)	(C) Arkansas Only
1. Enter federal long-term capital gain or loss reported on Line 15, federal Schedule D or Form 1040, Line 13.....1	00	00	00	00
2. Enter adjustment, <b>if any</b> , for depreciation differences in federal and state amounts.....2		00	00	00
3. Arkansas long-term capital gain or loss, add (or subtract) Line 1 and Line 2.....3		00	00	00
4. Enter federal net short-term capital loss, <b>if any</b> , reported on Line 7, federal Schedule D .....4	00	00	00	00
5. Enter adjustment, <b>if any</b> , for depreciation differences in federal and state amounts.....5		00	00	00
6. Arkansas net short-term capital loss, add (or subtract) Line 4 and Line 5.....6		00	00	00
7a. Arkansas net capital gain or loss (combine lines 3 and 6).....7a		00	00	00
If Line 7a (Column A or B) is more than \$10,000,000, use <b>WORKSHEET</b> . If Line 7a is a loss skip to line 8. If Line 7a is a gain, answer questions A and B.				
<b>Question A:</b> Any transactions during Jan - June of 2016?.....	<input type="checkbox"/> Yes <input type="checkbox"/> No		<input type="checkbox"/> Yes <input type="checkbox"/> No	
If <b>NO</b> then enter zero (0) on line 7b; if <b>YES</b> continue to Question B.				
<b>Question B:</b> Did transactions in Jan - June 2016 result in a net gain?...	<input type="checkbox"/> Yes <input type="checkbox"/> No		<input type="checkbox"/> Yes <input type="checkbox"/> No	
If <b>NO</b> then enter zero (0) on line 7b; if <b>YES</b> then enter the Jan - June net long-term capital gain on line 7b.				
7b. Net long-term capital gain: Jan - June 2016 transactions only.....7b		00	00	00
7c. Enter the SMALLER of Line 7a or 7b.....7c		00	00	00
7d. Subtract Line 7c from Line 7a.....7d		00	00	00
7e. Multiply Line 7c by 55 percent (.55).....7e		00	00	00
7f. Multiply Line 7d by 50 percent (.50).....7f		00	00	00
8. Arkansas taxable amount (add Lines 7e and 7f, or if Line 7a is a loss enter the loss) If the <b>WORKSHEET</b> was used, then Line 9.....8		00	00	00
9. Enter federal short-term capital gain, <b>if any</b> , reported on Line 7, federal Schedule D.....9	00	00	00	00
10. Enter adjustment, <b>if any</b> , for depreciation differences in federal and state amounts.....10		00	00	00
11. Arkansas short-term capital gain, add (or subtract) Line 9 and Line 10.....11		00	00	00
12. Total taxable Arkansas capital gain or loss, add Lines 8 and 11. <b>(Loss limited to \$3,000, for filing status 1, 2, 3 and 6, \$1,500 per taxpayer if filing status 4 or 5.)</b> Enter here and on Line 14, AR1/NR1.....12		00	00	00

# INDIVIDUAL CAPITAL GAINS WORKSHEET

Use this worksheet only if your capital gains are over \$10,000,000. If filing status 2 **AND** both spouses **have a gain**, you **MUST** allocate the income earned by each spouse. If you are filing form **AR1000NR**, you must use Column C to figure the Arkansas capital gains.

## TAXPAYER

	(A) Taxpayer	(C) Arkansas Only AR1000NR
1. Enter the total from Line 7a, Form AR1000D If filing status 2 allocate between spouses if both have a gain. If filing status 4 and the amount on Line 1 is a loss enter that amount on Line 9 .....1		
2. Enter the net capital gain or loss from <b>January 1, 2016 to June 30, 2016</b> .....2		
3. Enter the net capital gain or loss from <b>July 1, 2016 to December 31, 2016</b> .....3		
4. Divide Line 2 by Line 1 and round to six decimal places. If more than 1, enter 1. If less than 0, enter 0.....4		
5. Divide Line 3 by Line 1 and round to six decimal places. If more than 1, enter 1. If less than 0, enter 0.....5		
6. Multiply Line 4 by <b>55 percent (.55)</b> and round to six decimal places.....6		
7. Multiply Line 5 by <b>50 percent (.50)</b> and round to six decimal places.....7		
8. Add Lines 6 and 7.....8		
9. If the amount on Line 1 is <b>MORE</b> than \$10,000,000, multiply Line 8 by \$10,000,000 and enter on Line 8, Form AR1000D. If the amount on Line 1 is <b>LESS</b> than \$10,000,000, multiply Line 8 by Line 1 and enter on Line 8, Form AR1000D. If filing status 2 add total from columns A and B Line 9, and enter on Line 8, Form AR1000D. If using <b>AR1000NR</b> , add total from columns C, Line 9 and enter on Line 8, column C. If filing status 1, 3, 4, 5, and 6, enter on Line 8, Form AR1000D. If using <b>AR1000NR</b> , the amount from Line 9, column C, enter on Line 8, column C. ....9		

## SPOUSE

	(B) Spouse	(C) Arkansas Only AR1000NR
1. Enter the total from Line 7a, Form AR1000D If filing status 2 allocate between spouses if both have a gain. If filing status 4 and the amount on Line 1 is a loss enter that amount on Line 9 .....1		
2. Enter the net capital gain or loss from <b>January 1, 2016 to June 30, 2016</b> .....2		
3. Enter the net capital gain or loss from <b>July 1, 2016 to December 31, 2016</b> .....3		
4. Divide Line 2 by Line 1 and round to six decimal places. If more than 1, enter 1. If less than 0, enter 0.....4		
5. Divide Line 3 by Line 1 and round to six decimal places. If more than 1, enter 1. If less than 0, enter 0.....5		
6. Multiply Line 4 by <b>55 percent (.55)</b> and round to six decimal places.....6		
7. Multiply Line 5 by <b>50 percent (.50)</b> and round to six decimal places.....7		
8. Add Lines 6 and 7.....8		
9. If the amount on Line 1 is <b>MORE</b> than \$10,000,000, multiply Line 8 by \$10,000,000 and enter on Line 8, Form AR1000D. If the amount on Line 1 is <b>LESS</b> than \$10,000,000, multiply Line 8 by Line 1 and enter on Line 8, Form AR1000D. If filing status 2 add total from columns A and B Line 9, and enter on Line 8, Form AR1000D. If using <b>AR1000NR</b> , add total from columns C, Line 9 and enter on Line 8, column C. If filing status 1, 3, 4, 5, and 6, enter on Line 8, Form AR1000D. If using <b>AR1000NR</b> , the amount from Line 9, column C, enter on Line 8, column C. ....9		



## ARKANSAS INDIVIDUAL INCOME TAX SCHEDULE OF TAX CREDITS

Primary Taxpayer Name/ Trust (Fiduciary)

Primary Social Security Number/ FEIN (Fiduciary)

**IMPORTANT: SEE INSTRUCTIONS ON REVERSE SIDE OF THIS FORM**

- |  |   |   |  |    |
|--|---|---|--|----|
| 1. State Political Contribution Credit: <i>(See instructions)</i> .....            | 1 | • |  | 00 |
| 2. Other State Tax Credit: <i>[Attach copy of other state tax return(s)]</i> ..... | 2 | • |  | 00 |
| 3. Credit for Adoption Expenses: <i>(Attach federal Form 8839)</i> .....           | 3 | • |  | 00 |
| 4. Phenylketonuria Disorder Credit: <i>(See instructions. Attach AR1113)</i> ..... | 4 | • |  | 00 |
| 5. Business Incentive Tax Credit(s): (Add amounts from 5A-5F below).....           | 5 | • |  | 00 |
- A copy of the tax credit certificate(s) or appropriate documentation of the credit(s) claimed must be attached.

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

- |              |   |      |   |        |   |    |
|--------------|---|------|---|--------|---|----|
| 5A. BIC Code | • | FEIN | • | Amount | • | 00 |
| 5B. BIC Code | • | FEIN | • | Amount | • | 00 |
| 5C. BIC Code | • | FEIN | • | Amount | • | 00 |

**Spouse:**

- |              |   |      |   |        |   |    |
|--------------|---|------|---|--------|---|----|
| 5D. BIC Code | • | FEIN | • | Amount | • | 00 |
| 5E. BIC Code | • | FEIN | • | Amount | • | 00 |
| 5F. BIC Code | • | FEIN | • | Amount | • | 00 |

**6. TOTAL CREDITS:**

Add Lines 1 through 5. Enter total on Line 34, Form AR1000F/AR1000NR, or Line 23, Form AR1002/AR1002NR..... 6 •   00

**BUSINESS INCENTIVE CREDIT TYPES****Code Credit Type**

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

**Code Credit Type**

0024....In-House Research by Targeted Business Income Tax Credit  
 0025....In-House Research Area of Strategic Value Income Tax Credit  
 0026....Qualified Research  
 0027....Rice Straw  
 0028....Tourism Development  
 0029....Tuition Reimbursement Program  
 0030....Targeted Business Payroll  
 0031....Venture Capital Investment  
 0032....Youth Apprenticeship  
 0033....Youth Apprenticeship Work Base Learning  
 0034....Waste Reduction, Reuse or Recycle Equipment  
 0035....Water Impounded Outside Critical  
 0036....Water Impounded Within Critical  
 0037....Water Surface Outside Critical  
 0038....Water Surface Inside Critical  
 0039....Water Surface Inside Critical-Industrial or Commercial  
 0040....Water Land Leveling  
 0041....Wetland Riparian Zone Creation/Restoration  
 0042....Wetland Riparian Zone Conservation  
 0043....Central Business Improvement District Rehab and Dev  
 0044....Biodiesel Incentive  
 0045....Recycle Equipment for Steel Manufacturer





## INSTRUCTIONS FOR AR1000TC

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

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

For the purposes of this credit, "public office" means any office created by or under the authority of the laws of the State of Arkansas, or a subdivision thereof, that is filled by the voters. **The credit does not apply to contributions made to candidates for federal offices.** The contribution must be made by **April 15, 2017** to be claimed on the **2016** tax return.

Enter the amount of allowable State Political Contributions Credit(s) on this line. The allowable credit(s) cannot exceed \$50 for Filing Status 1, 3, 5 or 6 or \$100 total for Filing Status 2 or 4.

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

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

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

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

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

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

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

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

**LINE 5.** Enter the total allowable credit(s) claimed. Enter the BIC Code(s) and amount(s) on Lines 5A to 5F. If the primary and/or spouse are claiming credits earned by a pass-through entity, then the FEIN of that entity must also be entered. Enter the total amounts from Lines 5A to 5F in box 5. **A copy of the tax credit certificate(s) or appropriate documentation relevant to the tax credit(s) claimed must be attached to AR1000TC.**

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

**LINE 6.** Enter total on Line 34, Form **AR1000F/AR1000NR**, or Line 23, Form **AR1002/AR1002NR.**



**ARKANSAS INDIVIDUAL INCOME TAX  
SCHEDULE OF CHECK-OFF CONTRIBUTIONS**

NAME		SSN
SPOUSE'S NAME		SSN
ADDRESS		
CITY	STATE	ZIP

**SEE INSTRUCTIONS ON REVERSE SIDE OF THIS FORM**

**1. ARKANSAS DISASTER RELIEF PROGRAM** ..... • \$

☐ \$1    ☐ \$5    ☐ \$10    ☐ \$20    ☐ \_\_\_\_\_ Enter Amount    ☐ Your Total Refund

**2. ARKANSAS GAME AND FISH FOUNDATION** ..... • \$

☐ \$1    ☐ \$5    ☐ \$10    ☐ \_\_\_\_\_ Enter Amount    ☐ Your Total Refund

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

☐ \$1    ☐ \$5    ☐ \$10    ☐ \_\_\_\_\_ Enter Amount    ☐ Your Total Refund

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

☐ \$1    ☐ \$5    ☐ \$10    ☐ \$20    ☐ \_\_\_\_\_ Enter Amount    ☐ Your Total Refund

**5. ORGAN DONOR AWARENESS EDUCATION PROGRAM** ..... • \$

☐ \$1    ☐ \$5    ☐ \$10    ☐ \_\_\_\_\_ Enter Amount    ☐ Your Total Refund

**6. AREA AGENCIES ON AGING PROGRAM** ..... • \$

☐ \$1    ☐ \$5    ☐ \$10    ☐ \_\_\_\_\_ Enter Amount    ☐ Your Total Refund

**7. MILITARY FAMILY RELIEF PROGRAM** ..... • \$

☐ \$1    ☐ \$5    ☐ \$10    ☐ \$20    ☐ \_\_\_\_\_ Enter Amount    ☐ Your Total Refund

**8. NEWBORN UMBILICAL CORD BLOOD INITIATIVE** ..... • \$

☐ \$1    ☐ \$5    ☐ \$10    ☐ \$20    ☐ \_\_\_\_\_ Enter Amount    ☐ Your Total Refund

**9. ARKANSAS TAX DEFERRED TUITION SAVINGS PROGRAM**

**IMPORTANT:** To contribute to your Arkansas Tax Deferred Tuition Savings Program, you **MUST** enter the account number below. You may contribute part or all of your refund to one or two accounts, provided a minimum of \$25 is contributed to each account. (You cannot send a check for this check-off.)

**CHOOSE ACCOUNT TYPE:**    ☐ **GIFT**    ☐ **iShares** ..... • \$

☐ \$25    ☐ \$50    ☐ \$100    ☐ \_\_\_\_\_ Enter Amount    ☐ Your Total Refund

Account Number \_\_\_\_\_

**CHOOSE ACCOUNT TYPE:**    ☐ **GIFT**    ☐ **iShares** ..... • \$

☐ \$25    ☐ \$50    ☐ \$100    ☐ \_\_\_\_\_ Enter Amount    ☐ Your Total Refund

Account Number \_\_\_\_\_

**10. TOTAL CHECK-OFF CONTRIBUTIONS** ..... • \$



## INSTRUCTIONS FOR AR1000-CO

### GENERAL INSTRUCTIONS:

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

### FOR TAXPAYERS WHO ARE DUE A REFUND:

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

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

### FOR TAXPAYERS WHO OWE ADDITIONAL TAXES:

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

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

1. Arkansas Disaster Relief Program:  
[www.adem.arkansas.gov](http://www.adem.arkansas.gov)
2. Arkansas Game and Fish Foundation:  
[www.agff.org](http://www.agff.org)
3. Arkansas School for the Blind:  
[www.arkansasasschoolfortheblind.org](http://www.arkansasasschoolfortheblind.org)  
  
Arkansas School for the Deaf:  
[www.arschoolforthedead.org](http://www.arschoolforthedead.org)
4. Baby Sharon's Children's Catastrophic Illness Program:  
[www.babysharonfund.arkansas.gov](http://www.babysharonfund.arkansas.gov)
5. Organ Donor Awareness Education Program:  
[www.arora.org](http://www.arora.org)
6. Area Agencies on Aging Program:  
[www.daas.ar.gov/aaamap.html](http://www.daas.ar.gov/aaamap.html)
7. Military Family Relief Program:  
[www.arguard.org/Family/docs/MFRTF.pdf](http://www.arguard.org/Family/docs/MFRTF.pdf)
8. Newborn Umbilical Cord Blood Initiative:  
[www.cordbloodbankarkansas.org/](http://www.cordbloodbankarkansas.org/)
9. Arkansas Tax Deferred Tuition Savings Program:  
[www.arkansas529.org](http://www.arkansas529.org)





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

**CONSUMER USE TAX FORM**

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

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

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

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

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

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

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

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

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

**Line 7** Enter your total tax rate from line 5

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

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

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

<b>Individual Consumer Use Tax Report</b>																															
Arkansas Department of Finance and Administration Sales and Use Tax Section P. O. Box 8054, Little Rock, AR 72203																															
Purchaser(s):  Social Security Number:  Home Address:  City/State/Zip:  Phone Number:  County of Residence:  If you live outside the city limits check here <input type="checkbox"/>  If you live in a city other than what is shown in your mailing address above, please indicate that city here and use that tax rate to compute your tax _____	<table style="width: 100%;"><tr><td style="width: 60%;">1. Report Period ▶ _____</td><td style="width: 20%; text-align: center;"><b>A</b></td><td style="width: 20%; text-align: center;"><b>B</b></td></tr><tr><td></td><td style="text-align: center;">General State Tax</td><td style="text-align: center;">Reduced Food Tax</td></tr><tr><td>2. State Rate</td><td style="text-align: center;">6.500%</td><td style="text-align: center;">1.500%</td></tr><tr><td>3. County Rate</td><td style="text-align: center;">+ _____</td><td style="text-align: center;">_____</td></tr><tr><td>4. City Rate</td><td style="text-align: center;">+ _____</td><td style="text-align: center;">_____</td></tr><tr><td>5. Total Tax Rate</td><td style="text-align: center;">= _____</td><td style="text-align: center;">_____</td></tr><tr><td>6. Purchases</td><td style="text-align: center;">\$ _____</td><td style="text-align: center;">_____</td></tr><tr><td>7. Total Tax Rate</td><td style="text-align: center;">_____</td><td style="text-align: center;">_____</td></tr><tr><td>8. Total Tax</td><td style="text-align: center;">\$ _____</td><td style="text-align: center;">_____</td></tr><tr><td>9. <b>TOTAL Tax Due</b></td><td colspan="2" style="text-align: right;">\$ <input style="width: 100px;" type="text"/></td></tr></table> <p>Check here if this is an aviation purchase ▶ <input type="checkbox"/> (Attach a copy of the bill of sale)</p> <p>City and county rate may be obtained from our website. <a href="http://www.state.ar.us/salestax">http://www.state.ar.us/salestax</a> or by calling (501) 682-7104</p>	1. Report Period ▶ _____	<b>A</b>	<b>B</b>		General State Tax	Reduced Food Tax	2. State Rate	6.500%	1.500%	3. County Rate	+ _____	_____	4. City Rate	+ _____	_____	5. Total Tax Rate	= _____	_____	6. Purchases	\$ _____	_____	7. Total Tax Rate	_____	_____	8. Total Tax	\$ _____	_____	9. <b>TOTAL Tax Due</b>	\$ <input style="width: 100px;" type="text"/>	
1. Report Period ▶ _____	<b>A</b>	<b>B</b>																													
	General State Tax	Reduced Food Tax																													
2. State Rate	6.500%	1.500%																													
3. County Rate	+ _____	_____																													
4. City Rate	+ _____	_____																													
5. Total Tax Rate	= _____	_____																													
6. Purchases	\$ _____	_____																													
7. Total Tax Rate	_____	_____																													
8. Total Tax	\$ _____	_____																													
9. <b>TOTAL Tax Due</b>	\$ <input style="width: 100px;" type="text"/>																														

## Individual Consumer Use Tax Report

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

Purchaser(s):

Social Security Number:

Home Address:

City/State/Zip:

Phone Number:

County of Residence:

If you live outside the city limits check here ☐

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

1. Report Period ► \_\_\_\_\_

	<b>A</b>	<b>B</b>
	General State Tax	Reduced Food Tax
2. State Rate	<u>6.500%</u>	<u>1.500%</u>
3. County Rate	<b>+</b> _____	_____
4. City Rate	<b>+</b> _____	_____
5. Total Tax Rate	<b>=</b> _____	_____
6. Purchases	<b>\$</b> _____	_____
7. Total Tax Rate	_____	_____
8. Total Tax	<b>\$</b> _____	_____
9. <b>TOTAL Tax Due</b>	<b>\$</b> <input type="text"/>	

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

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



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

### CONSUMER USE TAX FORM

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

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

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

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

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

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

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

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

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

**Line 7** Enter your total tax rate from line 5

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

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

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

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

A	Mr. Mrs. Miss Ms.	Previous Last Name	Jr.   Sr.	First Name	Middle Name(s)
			II. III. IV.		

Date of Birth      /      /

**Month      Day      Year**

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

**C**

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

<b>Example</b>	Route #2	• Grocery Store		NORTH ↑
• Public School		Woodchuck Road		
		X		

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

## **Deadline Information**

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

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

**Mail the completed form to:**

**Arkansas Secretary of State**

**ATTN: Voter Registration**

**P. O. Box 8111**

**Little Rock, 72203-8111**

**Questions?**

**Call your local County Clerk**

**or**

**Arkansas Secretary of State**

**Mark Martin**

**Elections Division - Voter Services**

**1-800-482-1127**

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

## REFUND OR TAX DUE

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

**LINE 46.** You can apply part or all of the tax you OVERPAID in 2016 to your tax in 2017. Enter the amount you would like to have carried forward. The overpayment will be applied directly to your 2017 estimated account. If you wish to apply only part of Line 45 to pay 2017 tax, you will be issued a refund for the balance of your overpayment.

**NOTE:** *The amount you carry over to pay 2017 taxes will **only be credited to the primary filer.** It cannot be divided between the primary filer and spouse.*

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

Area Agencies on Aging Program  
Arkansas Disaster Relief Program  
Arkansas Game and Fish Foundation  
Arkansas Schools for the Blind and Deaf  
Arkansas Tax Deferred Tuition Savings Program  
Baby Sharon's Children's Catastrophic Illness Program  
Military Family Relief Program  
Newborn Umbilical Cord Blood Initiative  
Organ Donor Awareness Education Program

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

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

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

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

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

## SET OFF REFUNDS

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

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

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

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

### NOTICE TO MARRIED TAXPAYERS:

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

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

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

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

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

**LINE 51.** Enter the total amount from Form **AR4, Part III** in the space provided.

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

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

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

## PAYMENT INFORMATION

Complete Form **AR1000V** (available at [www.dfa.arkansas.gov](http://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, 2017. If the payment is for an amended return, mark the box yes on Form **AR1000V** for "Is Payment for an Amended Return".

Credit card payments may be made by calling **1-800-2PAY-TAX<sup>SM</sup>** (1-800-272-9829), or by visiting [www.officialpayments.com](http://www.officialpayments.com) and clicking on the "Payment Center" link.

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

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



## PENALTIES & INTEREST

You must mail your tax return by April 15, 2017. Any return not postmarked by April 15, 2017 (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 purports to be a return, but the return does not contain information on which the correctness of the return may be judged, and such conduct is due to a position which is frivolous or an effort to delay or impede the administration of any State law.



# ITEMIZED DEDUCTIONS INSTRUCTIONS (FORM AR3)

## MEDICAL AND DENTAL EXPENSES

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

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

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

**LINE 3A.** If you and your spouse were under the age of 65 at the end of 2016, multiply Line 2 by **10%** (.10). Otherwise enter zero (0).

**LINE 3B.** If either you or your spouse were age 65 or over at the end of 2016, multiply Line 2 by **7.5%** (.075). Otherwise enter zero (0).

**LINE 4.** Subtract Lines 3A and 3B from Line 1.

## TAXES

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

Some taxes you **cannot** deduct are:

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

**LINE 6.** Taxes you may deduct on this line:

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

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

## INTEREST EXPENSE

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

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

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

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

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

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

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

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

## CONTRIBUTIONS

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

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

1. The taxpayer making the donation derived at least **fifty percent (50%)** of his/her current or prior year income from an art related profession;
2. The fair market value of the art work has been verified by an approved independent appraiser, and **a copy of the appraisal is attached;**

3. The artwork was donated to a museum, art gallery, or nonprofit charitable organization qualified under Internal Revenue Code § 501(C)(3) and located in the State of Arkansas; **and**

4. The deduction for donated art work does not exceed **fifteen percent (15%)** of the donor's gross income in the calendar year of donation.

**LINE 15.** List other deductible contributions:

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

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

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

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

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

## CASUALTY AND THEFT LOSSES

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

If you have a Disaster Loss in 2017 on property in a federal disaster area, you may elect to deduct the loss as an itemized deduction in 2016. If you elect to report the loss on your 2016 return, you cannot report the loss on your 2017 return.

A disaster loss is the only loss which may be carried back. You may amend your 2015 return to report a disaster loss incurred in 2016. If you elect to amend your 2015 return, you cannot report the loss on your 2016 return. If loss in federal disaster area, list location on Line 18.

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

## MISCELLANEOUS DEDUCTIONS SUBJECT TO THE 2% AGI LIMITATION

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

**LINE 21.** Other deductions include:

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

**Attach supporting schedule or statement.**

**LINE 22.** Add Lines 20 and 21.

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

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

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

## OTHER MISCELLANEOUS DEDUCTIONS

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

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

**LINE 28.** Add Lines 26 and 27.

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

## PRORATED ITEMIZED DEDUCTIONS

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

**LINE 31.** Add Lines 30A and 30B.

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

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

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

### Deductible vs. Non-deductible Medical Expenses

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

#### Deductible

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

#### Non-deductible

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

## STUDENT LOAN INTEREST WORKSHEET

1. Enter the total interest you paid in 2016 on qualified student loans ..... 1 \_\_\_\_\_
2. Enter the smaller of Line 1 above or \$2,500..... 2 \_\_\_\_\_
3. Enter the amount(s) from Form **AR1000F/AR1000NR**, Line(s) 21A and 21B ..... 3 \_\_\_\_\_
4. Enter total adjustments from Form **AR1000F/AR1000NR**, Line(s) 22A and 22B.  
(Do not include the deduction for interest paid on student loans, Line 6, **AR1000ADJ**). .... 4 \_\_\_\_\_
5. Modified AGI. Subtract Line 4 from Line 3 ..... 5 \_\_\_\_\_  
**Note:** If line 5 is \$80,000 or more and you are filing Status 1, 3, or 6 **or** \$160,000 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; \$130,000 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

- |   | <b>Yours</b> | <b>Spouse</b> |
|---|--------------|---------------|
| 11. Enter the total interest for each spouse<br>up to the combined amount on Line 1 ..... 11A _____                   |              | 11B _____     |
| 12. Total amount paid from Line 1 ..... 12 _____  |              |               |
| 13. Divide Line 11A by Line 12.<br>Enter result as a decimal (rounded to at least three places) ..... 13 _____        |              |               |
| 14. Multiply Line 10 by the amount on Line 13.<br>Enter here and on <b>AR1000ADJ</b> , Line 6, Column A..... 14 _____ |              |               |
| 15. Subtract Line 14 from Line 10. Enter here and on <b>AR1000ADJ</b> , Line 6, Column B ..... 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	\$61,000	\$71,000
Married Filing on Same Return (Status 2 or 4), or Qualifying Widow(er)	\$98,000	\$118,000
Married Filing on Separate Returns (Status 5)	\$0	\$10,000
Nonactive Spouse (Income Computed Jointly)	\$184,000	\$194,000

**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 2016 for health insurance coverage established under your business for 2016 for you, your spouse, and your dependents.....1 \_\_\_\_\_
2. Enter your net profit and any other earned income\* from the business under which the insurance plan was established, less any deductions on **Form AR1000ADJ, Line 10**.....2 \_\_\_\_\_
3. Enter the smaller of Line 1 or Line 2 here and on **Form AR1000ADJ, Line 9**. (Do not include this amount in figuring your medical expense deduction on the Itemized Deduction Schedule.) .....3 \_\_\_\_\_

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

## MILEAGE AND DEPLETION ALLOWANCES

### Mileage Allowance

Business..... 54 cents/mile  
 Charitable..... 14 cents/mile  
 Medical/Moving ..... 19 cents/mile  
 Mail Carrier (rural)..... Reimbursement received

### Depletion Allowance

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

## DEPRECIATION INFORMATION

### Section 179 Facts

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

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

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

## HOW TO FILL OUT YOUR CHECK

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

Date and mail payment on or before April 15th, 2017.

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

3169

Date April 15, 2017

PAY TO THE ORDER OF: **Dept. of Finance and Administration**

**\$ 125.00**

*One hundred twenty five and no/100* DOLLARS

**Tax year 2016**  
 MEMO: **12345678-IIT**

*Lynne Taxpayer*

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

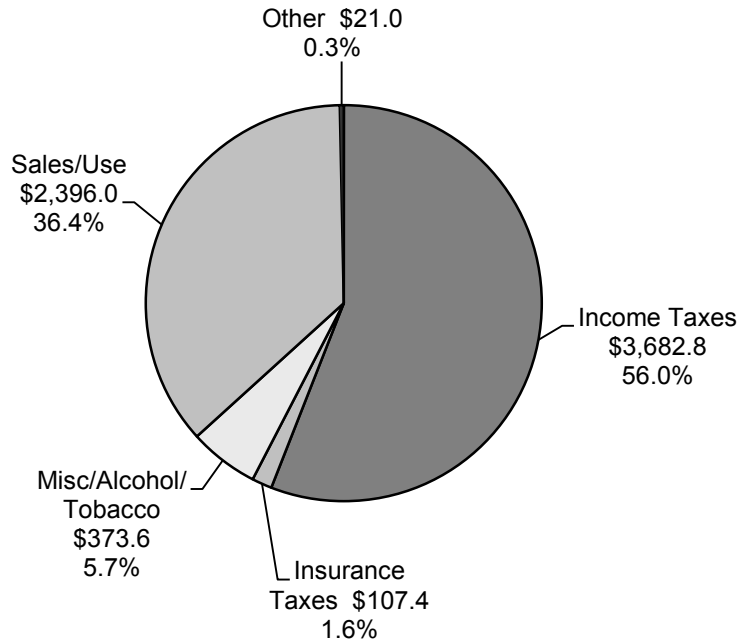
Make sure both amounts match

Don't forget to sign your check!

# FOR TAXPAYERS' INFORMATION

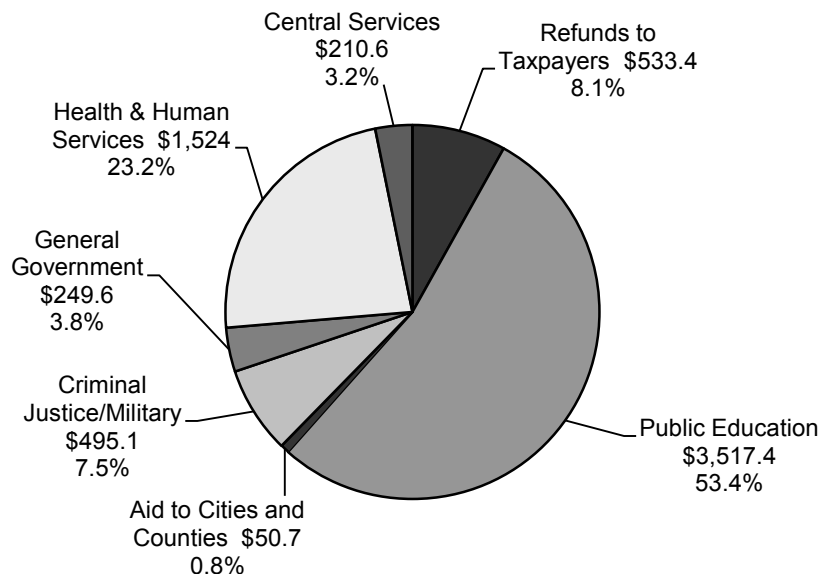
Individual and corporation income taxes are the largest source of state general revenue.

## **\$6,580.8 MILLION GENERAL REVENUE TAX** **Where It Comes From:**



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## **\$6,580.8 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](mailto: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

# 2016 Low Income Tax Tables

## QUALIFICATIONS:

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

Single (FILING STATUS 1)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	11,736	0
11,737	11,800	35
11,801	11,900	43
11,901	12,000	50
12,001	12,100	57
12,101	12,200	65
12,201	12,300	72
12,301	12,400	80
12,401	12,500	87
12,501	12,600	94
12,601	12,700	102
12,701	12,800	109
12,801	12,900	117
12,901	13,000	124
13,001	13,100	131
13,101	13,200	139
13,201	13,300	146
13,301	13,400	154
13,401	13,500	161
13,501	13,600	168
13,601	13,700	176
13,701	13,800	183
13,801	13,900	191
13,901	14,000	198
14,001	14,100	205
14,101	14,200	213
14,201	14,300	220
14,301	14,400	228
14,401	14,500	235
14,501	14,600	242
14,601	14,700	250
14,701	14,800	257
14,801	14,900	265
14,901	15,000	273
15,001	15,100	281
15,101	15,200	289
*Above \$15,200 use Standard or Itemized Deductions and Regular Tax Table		

(Rev 10/24/16)

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	16,686	0
16,687	16,700	72
16,701	16,800	83
16,801	16,900	93
16,901	17,000	104
17,001	17,100	114
17,101	17,200	124
17,201	17,300	135
17,301	17,400	145
17,401	17,500	156
17,501	17,600	166
17,601	17,700	176
17,701	17,800	187
17,801	17,900	197
17,901	18,000	208
18,001	18,100	218
18,101	18,200	228
18,201	18,300	239
18,301	18,400	249
18,401	18,500	260
18,501	18,600	270
18,601	18,700	280
18,701	18,800	291
18,801	18,900	301
18,901	19,000	312
19,001	19,100	322
19,101	19,200	332
19,201	19,300	343
19,301	19,400	353
19,401	19,500	364
19,501	19,600	374
19,601	19,700	384
19,701	19,800	395
19,801	19,900	405
19,901	20,000	416
20,001	20,100	426
20,101	20,200	436
20,201	20,300	447
20,301	20,400	457
20,401	20,500	468
20,501	20,600	478
20,601	20,700	488
20,701	20,800	499
20,801	20,900	509
20,901	21,000	520
21,001	21,100	530
21,101	21,200	540
21,201	21,300	551
21,301	21,400	561
*Above \$21,400, 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	19,891	0
19,892	19,900	100
19,901	20,000	114
20,001	20,100	127
20,101	20,200	140
20,201	20,300	154
20,301	20,400	167
20,401	20,500	181
20,501	20,600	194
20,601	20,700	207
20,701	20,800	221
20,801	20,900	234
20,901	21,000	248
21,001	21,100	261
21,101	21,200	274
21,201	21,300	288
21,301	21,400	301
21,401	21,500	315
21,501	21,600	328
21,601	21,700	341
21,701	21,800	355
21,801	21,900	368
21,901	22,000	382
22,001	22,100	395
22,101	22,200	408
22,201	22,300	422
22,301	22,400	435
22,401	22,500	449
22,501	22,600	462
22,601	22,700	475
22,701	22,800	489
22,801	22,900	502
22,901	23,000	516
23,001	23,100	529
23,101	23,200	542
23,201	23,300	556
23,301	23,400	569
23,401	23,500	603
23,501	23,600	617
23,601	23,700	631
23,701	23,800	645
23,801	23,900	659
23,901	24,000	673
24,001	24,100	687
24,101	24,200	701
24,201	24,300	715
*Above \$24,300, use Standard or Itemized Deductions and Regular Tax Table		

# 2016 Low Income Tax Tables

## QUALIFICATIONS:

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

<b>Married Filing Joint With One or No Dependents</b> (FILING STATUS 2)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	19,793	0
19,794	19,800	80
19,801	19,900	91
19,901	20,000	103
20,001	20,100	114
20,101	20,200	126
20,201	20,300	137
20,301	20,400	148
20,401	20,500	160
20,501	20,600	171
20,601	20,700	183
20,701	20,800	194
20,801	20,900	205
20,901	21,000	217
21,001	21,100	228
21,101	21,200	240
21,201	21,300	251
21,301	21,400	262
21,401	21,500	274
21,501	21,600	285
21,601	21,700	297
21,701	21,800	308
21,801	21,900	319
21,901	22,000	331
22,001	22,100	342
22,101	22,200	354
22,201	22,300	365
22,301	22,400	376
22,401	22,500	388
22,501	22,600	399
22,601	22,700	411
22,701	22,800	422
22,801	22,900	433
22,901	23,000	445
23,001	23,100	456
23,101	23,200	468
23,201	23,300	479
23,301	23,400	490
23,401	23,500	502
23,501	23,600	513
23,601	23,700	525
23,701	23,800	536
23,801	23,900	547
23,901	24,000	559
24,001	24,100	570
24,101	24,200	582
24,201	24,300	593

\*Above \$24,300, use Standard or Itemized Deductions and Regular Tax Table

(Rev 10/24/16)

<b>Married Filing Joint With Two or More Dependents</b> (FILING STATUS 2)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	23,821	0
23,822	23,900	116
23,901	24,000	128
24,001	24,100	139
24,101	24,200	151
24,201	24,300	162
24,301	24,400	173
24,401	24,500	185
24,501	24,600	196
24,601	24,700	208
24,701	24,800	219
24,801	24,900	230
24,901	25,000	242
25,001	25,100	253
25,101	25,200	265
25,201	25,300	276
25,301	25,400	287
25,401	25,500	299
25,501	25,600	310
25,601	25,700	342
25,701	25,800	354
25,801	25,900	366
25,901	26,000	378
26,001	26,100	390
26,101	26,200	402
26,201	26,300	414
26,301	26,400	426
26,401	26,500	438
26,501	26,600	450
26,601	26,700	462
26,701	26,800	474
26,801	26,900	486
26,901	27,000	498
27,001	27,100	510
27,101	27,200	522
27,201	27,300	534
27,301	27,400	546
27,401	27,500	558
27,501	27,600	570
27,601	27,700	582
27,701	27,800	594
27,801	27,900	606
27,901	28,000	618
28,001	28,100	630
28,101	28,200	642
28,201	28,300	654
28,301	28,400	666
28,401	28,500	678
28,501	28,600	690
28,601	28,700	702
28,701	28,800	714
28,801	28,900	726
28,901	29,000	738
29,001	29,100	750
29,101	29,200	762
29,201	29,300	774
29,301	29,400	786
29,401	29,500	798
29,501	29,600	810
29,601	29,700	822
29,701	29,800	834
29,801	29,900	846
29,901	30,000	858
30,001	30,100	870
30,101	30,200	882
30,201	30,300	894
30,301	30,400	906
30,401	30,500	918

\*Above \$30,500 use Standard or Itemized Deductions and Regular Tax Table

# 2016 Regular Tax Table

## Instructions:

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

Current year indexed tax brackets are available on our website at [www.dfa.arkansas.gov/offices/incometax/individual](http://www.dfa.arkansas.gov/offices/incometax/individual)

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	57	10,000	10,100	192
100	200	1	5,100	5,200	59	10,100	10,200	196
200	300	2	5,200	5,300	62	10,200	10,300	199
300	400	3	5,300	5,400	64	10,300	10,400	202
400	500	4	5,400	5,500	66	10,400	10,500	206
500	600	5	5,500	5,600	69	10,500	10,600	209
600	700	6	5,600	5,700	71	10,600	10,700	213
700	800	7	5,700	5,800	74	10,700	10,800	216
800	900	8	5,800	5,900	76	10,800	10,900	219
900	1,000	9	5,900	6,000	78	10,900	11,000	223
1,000			6,000			11,000		
1,000	1,100	9	6,000	6,100	81	11,000	11,100	226
1,100	1,200	10	6,100	6,200	83	11,100	11,200	230
1,200	1,300	11	6,200	6,300	86	11,200	11,300	233
1,300	1,400	12	6,300	6,400	88	11,300	11,400	236
1,400	1,500	13	6,400	6,500	90	11,400	11,500	240
1,500	1,600	14	6,500	6,600	93	11,500	11,600	243
1,600	1,700	15	6,600	6,700	95	11,600	11,700	247
1,700	1,800	16	6,700	6,800	98	11,700	11,800	250
1,800	1,900	17	6,800	6,900	100	11,800	11,900	253
1,900	2,000	18	6,900	7,000	102	11,900	12,000	257
2,000			7,000			12,000		
2,000	2,100	18	7,000	7,100	105	12,000	12,100	260
2,100	2,200	19	7,100	7,200	107	12,100	12,200	264
2,200	2,300	20	7,200	7,300	110	12,200	12,300	267
2,300	2,400	21	7,300	7,400	112	12,300	12,400	270
2,400	2,500	22	7,400	7,500	114	12,400	12,500	274
2,500	2,600	23	7,500	7,600	117	12,500	12,600	277
2,600	2,700	24	7,600	7,700	119	12,600	12,700	281
2,700	2,800	25	7,700	7,800	122	12,700	12,800	285
2,800	2,900	26	7,800	7,900	124	12,800	12,900	289
2,900	3,000	27	7,900	8,000	126	12,900	13,000	293
3,000			8,000			13,000		
3,000	3,100	27	8,000	8,100	129	13,000	13,100	298
3,100	3,200	28	8,100	8,200	131	13,100	13,200	302
3,200	3,300	29	8,200	8,300	134	13,200	13,300	307
3,300	3,400	30	8,300	8,400	136	13,300	13,400	311
3,400	3,500	31	8,400	8,500	138	13,400	13,500	315
3,500	3,600	32	8,500	8,600	141	13,500	13,600	320
3,600	3,700	33	8,600	8,700	145	13,600	13,700	324
3,700	3,800	34	8,700	8,800	148	13,700	13,800	329
3,800	3,900	35	8,800	8,900	151	13,800	13,900	333
3,900	4,000	36	8,900	9,000	155	13,900	14,000	337
4,000			9,000			14,000		
4,000	4,100	36	9,000	9,100	158	14,000	14,100	342
4,100	4,200	37	9,100	9,200	162	14,100	14,200	346
4,200	4,300	38	9,200	9,300	165	14,200	14,300	351
4,300	4,400	40	9,300	9,400	168	14,300	14,400	355
4,400	4,500	42	9,400	9,500	172	14,400	14,500	359
4,500	4,600	45	9,500	9,600	175	14,500	14,600	364
4,600	4,700	47	9,600	9,700	179	14,600	14,700	368
4,700	4,800	50	9,700	9,800	182	14,700	14,800	373
4,800	4,900	52	9,800	9,900	185	14,800	14,900	377
4,900	5,000	54	9,900	10,000	189	14,900	15,000	381

(Rev 10/24/2016)



# 2016 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	386	21,000	21,100	650	27,000	27,100	969
15,100	15,200	390	21,100	21,200	654	27,100	27,200	974
15,200	15,300	395	21,200	21,300	679	27,200	27,300	979
15,300	15,400	399	21,300	21,400	684	27,300	27,400	984
15,400	15,500	403	21,400	21,500	689	27,400	27,500	989
15,500	15,600	408	21,500	21,600	694	27,500	27,600	994
15,600	15,700	412	21,600	21,700	699	27,600	27,700	999
15,700	15,800	417	21,700	21,800	704	27,700	27,800	1,004
15,800	15,900	421	21,800	21,900	709	27,800	27,900	1,009
15,900	16,000	425	21,900	22,000	714	27,900	28,000	1,014
16,000			22,000			28,000		
16,000	16,100	430	22,000	22,100	719	28,000	28,100	1,019
16,100	16,200	434	22,100	22,200	724	28,100	28,200	1,024
16,200	16,300	439	22,200	22,300	729	28,200	28,300	1,029
16,300	16,400	443	22,300	22,400	734	28,300	28,400	1,034
16,400	16,500	447	22,400	22,500	739	28,400	28,500	1,039
16,500	16,600	452	22,500	22,600	744	28,500	28,600	1,044
16,600	16,700	456	22,600	22,700	749	28,600	28,700	1,049
16,700	16,800	461	22,700	22,800	754	28,700	28,800	1,054
16,800	16,900	465	22,800	22,900	759	28,800	28,900	1,059
16,900	17,000	469	22,900	23,000	764	28,900	29,000	1,064
17,000			23,000			29,000		
17,000	17,100	474	23,000	23,100	769	29,000	29,100	1,069
17,100	17,200	478	23,100	23,200	774	29,100	29,200	1,074
17,200	17,300	483	23,200	23,300	779	29,200	29,300	1,079
17,300	17,400	487	23,300	23,400	784	29,300	29,400	1,084
17,400	17,500	491	23,400	23,500	789	29,400	29,500	1,089
17,500	17,600	496	23,500	23,600	794	29,500	29,600	1,094
17,600	17,700	500	23,600	23,700	799	29,600	29,700	1,099
17,700	17,800	505	23,700	23,800	804	29,700	29,800	1,104
17,800	17,900	509	23,800	23,900	809	29,800	29,900	1,109
17,900	18,000	513	23,900	24,000	814	29,900	30,000	1,114
18,000			24,000			30,000		
18,000	18,100	518	24,000	24,100	819	30,000	30,100	1,119
18,100	18,200	522	24,100	24,200	824	30,100	30,200	1,124
18,200	18,300	527	24,200	24,300	829	30,200	30,300	1,129
18,300	18,400	531	24,300	24,400	834	30,300	30,400	1,134
18,400	18,500	535	24,400	24,500	839	30,400	30,500	1,139
18,500	18,600	540	24,500	24,600	844	30,500	30,600	1,144
18,600	18,700	544	24,600	24,700	849	30,600	30,700	1,149
18,700	18,800	549	24,700	24,800	854	30,700	30,800	1,154
18,800	18,900	553	24,800	24,900	859	30,800	30,900	1,159
18,900	19,000	557	24,900	25,000	864	30,900	31,000	1,164
19,000			25,000			31,000		
19,000	19,100	562	25,000	25,100	869	31,000	31,100	1,169
19,100	19,200	566	25,100	25,200	874	31,100	31,200	1,174
19,200	19,300	571	25,200	25,300	879	31,200	31,300	1,179
19,300	19,400	575	25,300	25,400	884	31,300	31,400	1,184
19,400	19,500	579	25,400	25,500	889	31,400	31,500	1,189
19,500	19,600	584	25,500	25,600	894	31,500	31,600	1,194
19,600	19,700	588	25,600	25,700	899	31,600	31,700	1,199
19,700	19,800	593	25,700	25,800	904	31,700	31,800	1,204
19,800	19,900	597	25,800	25,900	909	31,800	31,900	1,209
19,900	20,000	601	25,900	26,000	914	31,900	32,000	1,214
20,000			26,000			32,000		
20,000	20,100	606	26,000	26,100	919	32,000	32,100	1,219
20,100	20,200	610	26,100	26,200	924	32,100	32,200	1,224
20,200	20,300	615	26,200	26,300	929	32,200	32,300	1,229
20,300	20,400	619	26,300	26,400	934	32,300	32,400	1,234
20,400	20,500	623	26,400	26,500	939	32,400	32,500	1,239
20,500	20,600	628	26,500	26,600	944	32,500	32,600	1,244
20,600	20,700	632	26,600	26,700	949	32,600	32,700	1,249
20,700	20,800	637	26,700	26,800	954	32,700	32,800	1,254
20,800	20,900	641	26,800	26,900	959	32,800	32,900	1,259
20,900	21,000	645	26,900	27,000	964	32,900	33,000	1,264

(Rev 10/24/2016)

# 2016 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	1,269	39,000	39,100	1,608	45,000	45,100	1,968
33,100	33,200	1,274	39,100	39,200	1,614	45,100	45,200	1,974
33,200	33,300	1,279	39,200	39,300	1,620	45,200	45,300	1,980
33,300	33,400	1,284	39,300	39,400	1,626	45,300	45,400	1,986
33,400	33,500	1,289	39,400	39,500	1,632	45,400	45,500	1,992
33,500	33,600	1,294	39,500	39,600	1,638	45,500	45,600	1,998
33,600	33,700	1,299	39,600	39,700	1,644	45,600	45,700	2,004
33,700	33,800	1,304	39,700	39,800	1,650	45,700	45,800	2,010
33,800	33,900	1,309	39,800	39,900	1,656	45,800	45,900	2,016
33,900	34,000	1,314	39,900	40,000	1,662	45,900	46,000	2,022
34,000			40,000			46,000		
34,000	34,100	1,319	40,000	40,100	1,668	46,000	46,100	2,028
34,100	34,200	1,324	40,100	40,200	1,674	46,100	46,200	2,034
34,200	34,300	1,329	40,200	40,300	1,680	46,200	46,300	2,040
34,300	34,400	1,334	40,300	40,400	1,686	46,300	46,400	2,046
34,400	34,500	1,339	40,400	40,500	1,692	46,400	46,500	2,052
34,500	34,600	1,344	40,500	40,600	1,698	46,500	46,600	2,058
34,600	34,700	1,349	40,600	40,700	1,704	46,600	46,700	2,064
34,700	34,800	1,354	40,700	40,800	1,710	46,700	46,800	2,070
34,800	34,900	1,359	40,800	40,900	1,716	46,800	46,900	2,076
34,900	35,000	1,364	40,900	41,000	1,722	46,900	47,000	2,082
35,000			41,000			47,000		
35,000	35,100	1,369	41,000	41,100	1,728	47,000	47,100	2,088
35,100	35,200	1,374	41,100	41,200	1,734	47,100	47,200	2,094
35,200	35,300	1,380	41,200	41,300	1,740	47,200	47,300	2,100
35,300	35,400	1,386	41,300	41,400	1,746	47,300	47,400	2,106
35,400	35,500	1,392	41,400	41,500	1,752	47,400	47,500	2,112
35,500	35,600	1,398	41,500	41,600	1,758	47,500	47,600	2,118
35,600	35,700	1,404	41,600	41,700	1,764	47,600	47,700	2,124
35,700	35,800	1,410	41,700	41,800	1,770	47,700	47,800	2,130
35,800	35,900	1,416	41,800	41,900	1,776	47,800	47,900	2,136
35,900	36,000	1,422	41,900	42,000	1,782	47,900	48,000	2,142
36,000			42,000			48,000		
36,000	36,100	1,428	42,000	42,100	1,788	48,000	48,100	2,148
36,100	36,200	1,434	42,100	42,200	1,794	48,100	48,200	2,154
36,200	36,300	1,440	42,200	42,300	1,800	48,200	48,300	2,160
36,300	36,400	1,446	42,300	42,400	1,806	48,300	48,400	2,166
36,400	36,500	1,452	42,400	42,500	1,812	48,400	48,500	2,172
36,500	36,600	1,458	42,500	42,600	1,818	48,500	48,600	2,178
36,600	36,700	1,464	42,600	42,700	1,824	48,600	48,700	2,184
36,700	36,800	1,470	42,700	42,800	1,830	48,700	48,800	2,190
36,800	36,900	1,476	42,800	42,900	1,836	48,800	48,900	2,196
36,900	37,000	1,482	42,900	43,000	1,842	48,900	49,000	2,202
37,000			43,000			49,000		
37,000	37,100	1,488	43,000	43,100	1,848	49,000	49,100	2,208
37,100	37,200	1,494	43,100	43,200	1,854	49,100	49,200	2,214
37,200	37,300	1,500	43,200	43,300	1,860	49,200	49,300	2,220
37,300	37,400	1,506	43,300	43,400	1,866	49,300	49,400	2,226
37,400	37,500	1,512	43,400	43,500	1,872	49,400	49,500	2,232
37,500	37,600	1,518	43,500	43,600	1,878	49,500	49,600	2,238
37,600	37,700	1,524	43,600	43,700	1,884	49,600	49,700	2,244
37,700	37,800	1,530	43,700	43,800	1,890	49,700	49,800	2,250
37,800	37,900	1,536	43,800	43,900	1,896	49,800	49,900	2,256
37,900	38,000	1,542	43,900	44,000	1,902	49,900	50,000	2,262
38,000			44,000			50,000		
38,000	38,100	1,548	44,000	44,100	1,908	50,000	50,100	2,268
38,100	38,200	1,554	44,100	44,200	1,914	50,100	50,200	2,274
38,200	38,300	1,560	44,200	44,300	1,920	50,200	50,300	2,280
38,300	38,400	1,566	44,300	44,400	1,926	50,300	50,400	2,286
38,400	38,500	1,572	44,400	44,500	1,932	50,400	50,500	2,292
38,500	38,600	1,578	44,500	44,600	1,938	50,500	50,600	2,298
38,600	38,700	1,584	44,600	44,700	1,944	50,600	50,700	2,304
38,700	38,800	1,590	44,700	44,800	1,950	50,700	50,800	2,310
38,800	38,900	1,596	44,800	44,900	1,956	50,800	50,900	2,316
38,900	39,000	1,602	44,900	45,000	1,962	50,900	51,000	2,322

(Rev 10/24/2016)

# 2016 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	2,328	57,000	57,100	2,688	63,000	63,100	3,048
51,100	51,200	2,334	57,100	57,200	2,694	63,100	63,200	3,054
51,200	51,300	2,340	57,200	57,300	2,700	63,200	63,300	3,060
51,300	51,400	2,346	57,300	57,400	2,706	63,300	63,400	3,066
51,400	51,500	2,352	57,400	57,500	2,712	63,400	63,500	3,072
51,500	51,600	2,358	57,500	57,600	2,718	63,500	63,600	3,078
51,600	51,700	2,364	57,600	57,700	2,724	63,600	63,700	3,084
51,700	51,800	2,370	57,700	57,800	2,730	63,700	63,800	3,090
51,800	51,900	2,376	57,800	57,900	2,736	63,800	63,900	3,096
51,900	52,000	2,382	57,900	58,000	2,742	63,900	64,000	3,102
52,000			58,000			64,000		
52,000	52,100	2,388	58,000	58,100	2,748	64,000	64,100	3,108
52,100	52,200	2,394	58,100	58,200	2,754	64,100	64,200	3,114
52,200	52,300	2,400	58,200	58,300	2,760	64,200	64,300	3,120
52,300	52,400	2,406	58,300	58,400	2,766	64,300	64,400	3,126
52,400	52,500	2,412	58,400	58,500	2,772	64,400	64,500	3,132
52,500	52,600	2,418	58,500	58,600	2,778	64,500	64,600	3,138
52,600	52,700	2,424	58,600	58,700	2,784	64,600	64,700	3,144
52,700	52,800	2,430	58,700	58,800	2,790	64,700	64,800	3,150
52,800	52,900	2,436	58,800	58,900	2,796	64,800	64,900	3,156
52,900	53,000	2,442	58,900	59,000	2,802	64,900	65,000	3,162
53,000			59,000			65,000		
53,000	53,100	2,448	59,000	59,100	2,808	65,000	65,100	3,168
53,100	53,200	2,454	59,100	59,200	2,814	65,100	65,200	3,174
53,200	53,300	2,460	59,200	59,300	2,820	65,200	65,300	3,180
53,300	53,400	2,466	59,300	59,400	2,826	65,300	65,400	3,186
53,400	53,500	2,472	59,400	59,500	2,832	65,400	65,500	3,192
53,500	53,600	2,478	59,500	59,600	2,838	65,500	65,600	3,198
53,600	53,700	2,484	59,600	59,700	2,844	65,600	65,700	3,204
53,700	53,800	2,490	59,700	59,800	2,850	65,700	65,800	3,210
53,800	53,900	2,496	59,800	59,900	2,856	65,800	65,900	3,216
53,900	54,000	2,502	59,900	60,000	2,862	65,900	66,000	3,222
54,000			60,000			66,000		
54,000	54,100	2,508	60,000	60,100	2,868	66,000	66,100	3,228
54,100	54,200	2,514	60,100	60,200	2,874	66,100	66,200	3,234
54,200	54,300	2,520	60,200	60,300	2,880	66,200	66,300	3,240
54,300	54,400	2,526	60,300	60,400	2,886	66,300	66,400	3,246
54,400	54,500	2,532	60,400	60,500	2,892	66,400	66,500	3,252
54,500	54,600	2,538	60,500	60,600	2,898	66,500	66,600	3,258
54,600	54,700	2,544	60,600	60,700	2,904	66,600	66,700	3,264
54,700	54,800	2,550	60,700	60,800	2,910	66,700	66,800	3,270
54,800	54,900	2,556	60,800	60,900	2,916	66,800	66,900	3,276
54,900	55,000	2,562	60,900	61,000	2,922	66,900	67,000	3,282
55,000			61,000			67,000		
55,000	55,100	2,568	61,000	61,100	2,928	67,000	67,100	3,288
55,100	55,200	2,574	61,100	61,200	2,934	67,100	67,200	3,294
55,200	55,300	2,580	61,200	61,300	2,940	67,200	67,300	3,300
55,300	55,400	2,586	61,300	61,400	2,946	67,300	67,400	3,306
55,400	55,500	2,592	61,400	61,500	2,952	67,400	67,500	3,312
55,500	55,600	2,598	61,500	61,600	2,958	67,500	67,600	3,318
55,600	55,700	2,604	61,600	61,700	2,964	67,600	67,700	3,324
55,700	55,800	2,610	61,700	61,800	2,970	67,700	67,800	3,330
55,800	55,900	2,616	61,800	61,900	2,976	67,800	67,900	3,336
55,900	56,000	2,622	61,900	62,000	2,982	67,900	68,000	3,342
56,000			62,000			68,000		
56,000	56,100	2,628	62,000	62,100	2,988	68,000	68,100	3,348
56,100	56,200	2,634	62,100	62,200	2,994	68,100	68,200	3,354
56,200	56,300	2,640	62,200	62,300	3,000	68,200	68,300	3,360
56,300	56,400	2,646	62,300	62,400	3,006	68,300	68,400	3,366
56,400	56,500	2,652	62,400	62,500	3,012	68,400	68,500	3,372
56,500	56,600	2,658	62,500	62,600	3,018	68,500	68,600	3,378
56,600	56,700	2,664	62,600	62,700	3,024	68,600	68,700	3,384
56,700	56,800	2,670	62,700	62,800	3,030	68,700	68,800	3,390
56,800	56,900	2,676	62,800	62,900	3,036	68,800	68,900	3,396
56,900	57,000	2,682	62,900	63,000	3,042	68,900	69,000	3,402

(Rev 10/24/2016)

# 2016 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	3,408	75,001	75,101	3,829	81,001	81,101	4,683
69,100	69,200	3,414	75,101	75,201	3,836	81,101	81,201	4,690
69,200	69,300	3,420	75,201	75,301	3,843	81,201	81,301	4,697
69,300	69,400	3,426	75,301	75,401	3,850	81,301	81,401	4,704
69,400	69,500	3,432	75,401	75,501	3,856	81,401	81,501	4,710
69,500	69,600	3,438	75,501	75,601	3,863	81,501	81,601	4,717
69,600	69,700	3,444	75,601	75,701	3,870	81,601	81,701	4,724
69,700	69,800	3,450	75,701	75,801	3,877	81,701	81,801	4,731
69,800	69,900	3,456	75,801	75,901	3,884	81,801	81,901	4,738
69,900	70,000	3,462	75,901	76,001	3,891	81,901	82,001	4,745
70,000			76,001			82,001		
70,000	70,100	3,468	76,001	76,101	3,998	82,001	82,101	4,752
70,100	70,200	3,474	76,101	76,201	4,005	82,101	82,201	4,759
70,200	70,300	3,480	76,201	76,301	4,012	82,201	82,301	4,766
70,300	70,400	3,486	76,301	76,401	4,019	82,301	82,401	4,773
70,400	70,500	3,492	76,401	76,501	4,025	82,401	82,501	4,779
70,500	70,600	3,498	76,501	76,601	4,032	82,501	82,601	4,786
70,600	70,700	3,504	76,601	76,701	4,039	82,601	82,701	4,793
70,700	70,800	3,510	76,701	76,801	4,046	82,701	82,801	4,800
70,800	70,900	3,516	76,801	76,901	4,053	82,801	82,901	4,807
70,900	71,000	3,522	76,901	77,001	4,060	82,901	83,001	4,814
71,000			77,001			83,001		
71,000	71,100	3,528	77,001	77,101	4,167	83,001	83,101	4,821
71,100	71,200	3,534	77,101	77,201	4,174	83,101	83,201	4,828
71,200	71,300	3,540	77,201	77,301	4,181	83,201	83,301	4,835
71,300	71,400	3,546	77,301	77,401	4,188	83,301	83,401	4,842
71,400	71,500	3,552	77,401	77,501	4,194	83,401	83,501	4,848
71,500	71,600	3,558	77,501	77,601	4,201	83,501	83,601	4,855
71,600	71,700	3,564	77,601	77,701	4,208	83,601	83,701	4,862
71,700	71,800	3,570	77,701	77,801	4,215	83,701	83,801	4,869
71,800	71,900	3,576	77,801	77,901	4,222	83,801	83,901	4,876
71,900	72,000	3,582	77,901	78,001	4,229	83,901	84,001	4,883
72,000			78,001			84,001		
72,000	72,100	3,588	78,001	78,101	4,336	84,001	84,101	4,890
72,100	72,200	3,594	78,101	78,201	4,343	84,101	84,201	4,897
72,200	72,300	3,600	78,201	78,301	4,350	84,201	84,301	4,904
72,300	72,400	3,606	78,301	78,401	4,357	84,301	84,401	4,911
72,400	72,500	3,612	78,401	78,501	4,363	84,401	84,501	4,917
72,500	72,600	3,618	78,501	78,601	4,370	84,501	84,601	4,924
72,600	72,700	3,624	78,601	78,701	4,377	84,601	84,701	4,931
72,700	72,800	3,630	78,701	78,801	4,384	84,701	84,801	4,938
72,800	72,900	3,636	78,801	78,901	4,391	84,801	84,901	4,945
72,900	73,000	3,642	78,901	79,001	4,398	84,901	85,001	4,952
73,000			79,001			85,001		
73,000	73,100	3,648	79,001	79,101	4,505	85,001	85,101	4,959
73,100	73,200	3,654	79,101	79,201	4,512	85,101	85,201	4,966
73,200	73,300	3,660	79,201	79,301	4,519	85,201	85,301	4,973
73,300	73,400	3,666	79,301	79,401	4,526	85,301	85,401	4,980
73,400	73,500	3,672	79,401	79,501	4,532	85,401	85,501	4,986
73,500	73,600	3,678	79,501	79,601	4,539	85,501	85,601	4,993
73,600	73,700	3,684	79,601	79,701	4,546	85,601	85,701	5,000
73,700	73,800	3,690	79,701	79,801	4,553	85,701	85,801	5,007
73,800	73,900	3,696	79,801	79,901	4,560	85,801	85,901	5,014
73,900	74,000	3,702	79,901	80,001	4,567	85,901	86,001	5,021
74,000			80,001			PLEASE NOTE:  For \$86,001 and over, your tax is \$5,021 + 6.9% of the excess over \$86,000		
74,000	74,100	3,708	80,001	80,101	4,614			
74,100	74,200	3,714	80,101	80,201	4,621			
74,200	74,300	3,720	80,201	80,301	4,628			
74,300	74,400	3,726	80,301	80,401	4,635			
74,400	74,500	3,732	80,401	80,501	4,641			
74,500	74,600	3,738	80,501	80,601	4,648			
74,600	74,700	3,744	80,601	80,701	4,655			
74,700	74,800	3,750	80,701	80,801	4,662			
74,800	74,900	3,756	80,801	80,901	4,669			
74,900	75,001	3,762	80,901	81,001	4,676			

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# 2016 ARKANSAS INDIVIDUAL INCOME TAX INDEX TO INSTRUCTIONS

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## **BEFORE YOU MAIL YOUR RETURN CHECKLIST**

**YOU MUST FILE BY APRIL 15, 2017**

- ☐ 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, 2017?

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