

# Arkansas 2015

## Individual Income Tax

Forms and Instructions

### Full Year Resident Part Year Resident Nonresident



Governor Asa Hutchinson

#### Using e-file will allow you to:

- ◆ Join over 1,000,000 who e-filed last year.
- ◆ Receive confirmation proving you filed.
- ◆ Receive a refund in less than 10 days.

#### Other E-Services available for all filers:

- ◆ Direct Deposit
- ◆ Avoid time consuming phone calls with online refund inquiry
- ◆ Pay tax by credit card
- ◆ Arkansas Taxpayer Access Point (ATAP)

#### 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.

Go to [www.arkansas.gov/efile](http://www.arkansas.gov/efile) for details.

#### Direct Deposit Now Available on Paper Returns

See page 17 for details on how you can get your refund faster than ever with Direct Deposit.



#### 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.arkansas.gov/dfa](http://www.arkansas.gov/dfa)**.

- 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) 285-1121 using a Text Telephone Device (for Spanish, call (866) 656-1842).

Other useful phone numbers:

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

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



## Forms

**To obtain a booklet or forms you may:**

1. Access our website at:  
**[www.arkansas.gov/incometax](http://www.arkansas.gov/incometax)**
2. Visit your county revenue office
3. Visit your local library or
4. Call the Individual Income Tax Hotline

## 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.

# CONTENTS

Tax Help and Forms.....	2
Electronic Filing .....	4
For Taxpayers' Information .....	5
Special Information for 2014 and 2015.....	6
Military Personnel .....	7
Individual Income Tax Account Change Form .....	8
Request for Copies of Arkansas Tax Returns and W-2s (AR4506) .....	9
Definitions .....	10
Instructions .....	11-16
Form Inserts:	
AR1000F	
AR1000NR	
ARDD	
AR3	
AR4	
AR1000ADJ	
AR1000D	
AR1075	
AR1000TC	
AR1000-CO	
Consumer Use	
Voter Registration	
Instructions (continued) .....	17
Instructions for Form AR3, Itemized Deduction Schedule .....	18-19
Student Loan Interest Worksheet .....	20
IRA Phase Out Chart .....	20
Self-Employed Health Insurance Deduction Worksheet.....	21
Mileage and Depletion Allowances .....	21
Depreciation Information.....	21
How to Fill Out Your Check.....	22
Preservation of Tax Records.....	22
If the IRS Audits You .....	23
Information Exchange Programs with the IRS.....	23
Identity Theft .....	24
Taxpayer Bill of Rights .....	25
Low Income Tax Tables .....	26-27
Regular Tax Table .....	28-30
Index to Instructions.....	31
Before Mailing Your Return Checklist .....	Back Cover

# 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.
- **E-file gets your money to you fast**—refunds are issued within 10 days after you receive state acknowledgement.

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



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

## OTHER E-SERVICES

These services are available for all filers (**paper and electronic**).

- Direct Deposit (See page 17 for more information)
- Arkansas Taxpayer Access Point (ATAP) (See page 2 for more information)
- Pay by credit card (Vendor charges nominal fee)

OFFICIAL PAYMENTS CORP.



Cards



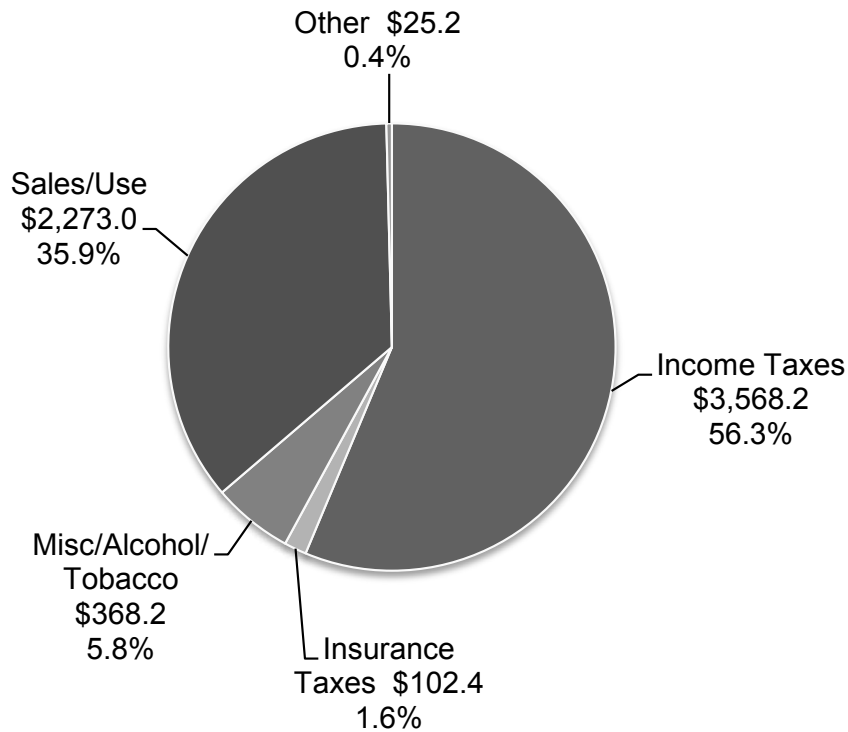
[www.officialpayments.com](http://www.officialpayments.com)  
or call (800) 272-9829

# FOR TAXPAYERS' INFORMATION

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

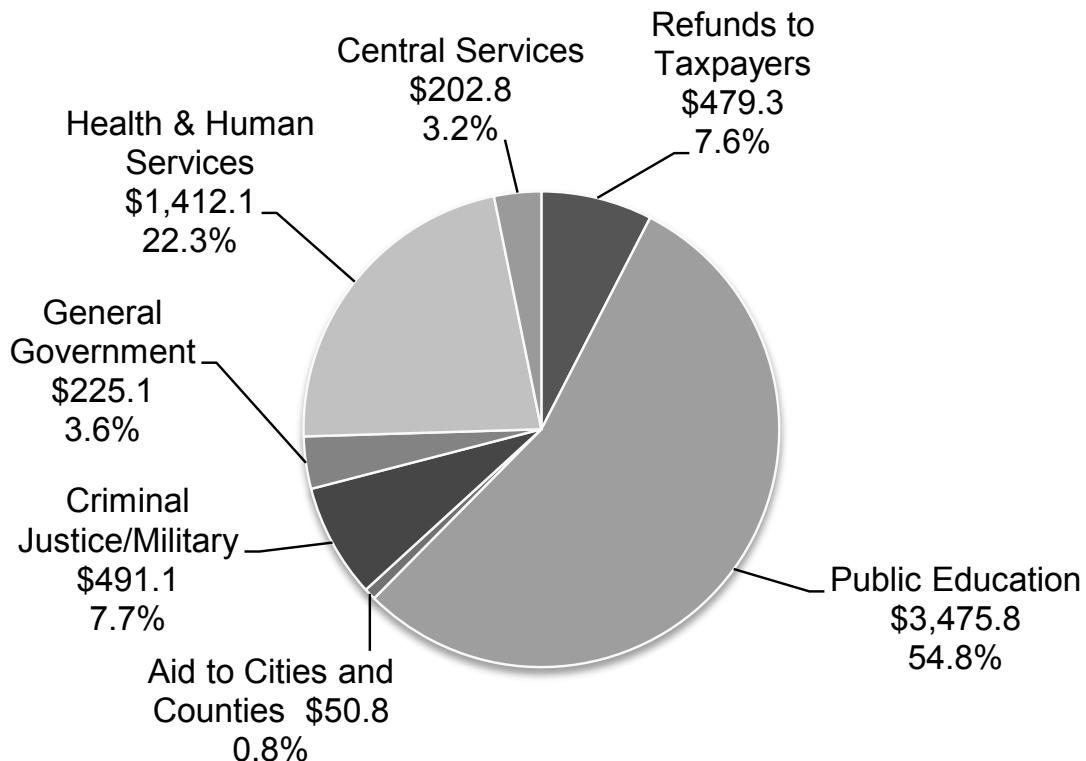
## \$6,337 MILLION GENERAL REVENUE TAX

### Where It Comes From:



## \$6,337 MILLION GENERAL REVENUE TAX

### Where It Is Spent:





# SPECIAL INFORMATION FOR TAX YEAR 2015



## **Capital Gains Exemption (Act 1173 of 2015)**

For tax year 2015, the exemption has been increased:

For gains realized from January 1, 2015 to January 31, 2015, 50% of net capital gains are exempt from tax.

For gains realized from February 1, 2015 to December 31, 2015, 45% 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 Reduced (Act 22 of 2015)**

For tax year 2015, tax brackets have been reduced by one tenth of one percent (.1%) for taxpayers with net income less than \$21,100.

## **New Setoff Added (Act 531 of 2015)**

Authorizes a setoff against an Arkansas income tax refund for a debt owed to the Arkansas Highway and Transportation Department. Effective July 22, 2015.

## **New Check-Off Added And One Eliminated (Act 399 of 2015)**

Beginning with tax year 2015, taxpayers are allowed to contribute all or part of their refund to the Arkansas Game and Fish Foundation. See Form AR1000-CO for instructions. The check-off for the U.S. Olympic Committee Program has been eliminated.

## **Standard Deduction Increased (Act 1488 of 2013)**

Beginning with tax year 2015, the standard deduction has been increased from \$2,000 to \$2,200 for each taxpayer. For married couples filing a joint return (Filing Status 2), the standard deduction will be \$4,400.



# SPECIAL INFORMATION FOR TAX YEAR 2014



## **Federal Tax Provisions May Affect Your 2014 Arkansas Tax Return**

The State of Arkansas retroactively adopted IRC § 163 and 408, part of the Tax Increase Prevention Act of 2014. For tax year 2014 only, deductions of mortgage insurance premiums (PMI) and tax free distributions from an IRA for charitable purposes are allowed. Taxpayers who have already filed 2014 returns but qualify to claim either or both of these tax provisions may amend their returns using Form AR1000F (full year resident) or AR1000NR (part year resident or nonresident).

PMI should be reported on Line 27 of the itemized deduction schedule, Form AR3. Tax free distributions from an IRA for charitable purposes should be reported on Line 51 of Form AR1000F or AR1000NR. Income tax forms are available at [www.arkansas.gov/incometax](http://www.arkansas.gov/incometax) or by calling the Individual Income Tax Section at (501) 682-1100 or (800) 882-9275.

## **Income Tax Technical Corrections Act (Act 580 of 2015)**

**IRC § 167 and 168(a)-(j)** as in effect on January 1, 2015 regarding depreciation and expensing of property for tax years beginning on or after January 1, 2014.

**IRC § 170** regarding the deduction of charitable contributions, applies retroactively to tax year 2014 only.

**IRC § 179** as in effect on January 1, 2009 regarding depreciation dollar limits and phase out thresholds for tax years beginning on or after January 1, 2014. See page 21 for additional information.



# 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.arkansas.gov/incometax](http://www.arkansas.gov/incometax)) and a copy of service member's 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.





**STATE OF ARKANSAS**  
**Individual Income Tax Account**  
**Change Form**

**REVENUE DIVISION**  
**Individual Income Tax**  
 1816 W 7th Street, Room 2300  
 Post Office Box 3628  
 Little Rock, Arkansas 72203-3628  
 Phone: (501) 682-1100  
 Fax: (501) 682-7691  
<http://www.arkansas.gov/dfa>

Please type or print when filling out this form

<b>SECTION I - COMPLETE THIS PART TO CHANGE YOUR INDIVIDUAL NAME AND/OR ADDRESS</b>			
Check all that apply: <input type="checkbox"/> Name Change <input type="checkbox"/> Address Change <input type="checkbox"/> Lost or Stolen Check <input type="checkbox"/> Remail Check			
<b>1A</b> Your Name (first name, initial, and last name)	<b>1B</b> Your Social Security Number		
<b>2A</b> Spouse's Name (first name, initial, and last name)	<b>2B</b> Spouse's SSN		
<b>3A</b> Your Prior Name (if any)			
<b>3B</b> Spouse's Prior Name (if any)			
<b>4A</b> Old Mailing Address, City, State, and Zip Code			
<b>4B</b> New Mailing Address, City, State, and Zip Code			
<b>SECTION II - COMPLETE THIS PART TO CHANGE BUSINESS ADDRESS OR LOCATION</b>			
Check all that apply: <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary			
<b>5A</b> Business, Estate, or Trust Name	<b>5B</b> Federal Identification Number		
<b>6A</b> Old Mailing Address, City, State, and Zip Code			
<b>6B</b> New Mailing Address, City, State, and Zip Code			
<b>7</b> New Business Location (if different from mailing address)			
<b>SECTION III - SIGNATURE</b>			
<b>If Part I Completed</b>			
_____	_____	_____	
Your Signature	Date	Phone Number	
_____	_____	_____	
If Joint Return, Spouse's Signature	Date	Phone Number	
<b>If Part II Completed</b>			
_____	_____	_____	_____
Signature of Owner, Officer, or Representative	Date	Title	Phone Number

Address Change (R 10/25/12)

CUT ALONG DOTTED LINE

**MAIL COMPLETED FORM TO:**  
**ARKANSAS STATE INCOME TAX**  
**PO BOX 3628**  
**LITTLE ROCK, AR 72203**

**OR**

**FAX COMPLETED FORM TO:**  
**501-682-7691**



**STATE OF ARKANSAS  
REQUEST FOR COPIES  
OF ARKANSAS TAX RETURNS AND W-2S**



**Mail To:**

State of Arkansas  
Individual Income Tax  
P.O. Box 3628  
Little Rock, AR 72203-3628

**Or Bring To:**

Joel Y. Ledbetter Building  
1816 W 7th Street, Room 2300  
Little Rock, AR 72201  
(501) 682-1100 or  
(800) 882-9275

<b>PRINT OR TYPE</b>	Primary Name On Return	SSN, FEIN, or ID Number
	Secondary Name On Return (If Applicable)	SSN or ID Number
	Current Mailing Address (City, State, & Zip)	Daytime Phone Number
	Return(s) Requested (List Tax Year(s))	
	W-2(s) Requested (List Tax Year(s))	

**NOTE** - You may be able to get your tax information from other sources. If you had your tax return completed by a paid preparer, he/she should be able to provide a copy of the return. Your employer should be able to provide a copy of your W-2.

**INSTRUCTIONS**

1. Print or type your name, mailing information, SSN, FEIN (if applicable), Account ID, spouse's information (if applicable), return(s) and/or W-2(s) you are requesting.
2. Copies are **\$2.00 per year**. Attach a check or money order. **DO NOT SEND CASH IN THE MAIL.** (If you make your request in person, you may pay with cash. Bring exact change.)
3. Mail this form with your payment to the mailing address or deliver to the physical address at the top of this form. In order to process your request, signatures are required below. For entities other than individuals, you must attach an authorization document.

**Signature of taxpayer(s).** I declare that I am either the taxpayer whose name is shown above, or a person authorized to obtain the tax information requested. If the request applies to a joint return, either husband or wife must sign. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form AR4506 on behalf of the taxpayer.

\_\_\_\_\_  
Primary Signature    Date

\_\_\_\_\_  
Secondary Signature (If Applicable)                  Date

\_\_\_\_\_  
Title (if primary name is a partnership or trust)

CUT ALONG DOTTED LINE



# DEFINITIONS



## GROSS INCOME

Gross income is any and all income (before deductions) other than income specifically described as exempt from tax on pages 11 and 12 "Exempt From Income Tax".

**Exception:** The \$6,000 **exemption on retirement** income and the **exemption on military income** as described on page 12 **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 2015, 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 2015.

## MILITARY PERSONNEL

If Arkansas is your Home of Record (HOR) and you are stationed outside the State of Arkansas, you are still required to file an AR1000F reporting all of your income, including U.S. Military Compensation. However, 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. Military Compensation.)

U.S. 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 \$4,000 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 \$4,000 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 \$4,000 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	\$11,644
	Head of Household with 1 or no dependents	\$16,554
	Head of Household with 2 or more dependents	\$19,734
Married	Married Filing Joint with 1 or no dependents	\$19,636
	Married Filing Joint with 2 or more dependents	\$23,632
	Married Filing Separately	\$3,999
Widowed in 2013 or 2014, and not remarried in 2015	Qualifying Widow(er) with 1 or no dependents	\$16,554
	Qualifying Widow(er) with 2 or more dependents	\$19,734

**\*Gross income is all income (before deductions) other than income specifically described as exempt on pages 11 and 12 "Exempt From Income Tax."**

**Exception:** The \$6,000 exemption on retirement income and the exemption on military income as described on page 12 are included in gross income.

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

### NONRESIDENTS (Use Form AR1000NR)

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

### PART YEAR RESIDENTS (Use Form AR1000NR)

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

## WHEN TO FILE

You can file your calendar year original tax return any time after December 31, 2015, but **NO LATER THAN April 15, 2016**, (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

**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, 2016 to avoid failure to pay penalty and interest.

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

**See Page 17 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 15.

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. 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. For tax years 2003 and later,** 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.**

**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 15.**

## 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 Page 8.)
- **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.** 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, 2015 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 2015, 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.

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



**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 2013 or 2014 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 2015.
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, 2016, were you age **65 or over**?
- On December 31, 2015, were you **deaf**?
- On December 31, 2015, 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 10. (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 AR-1000RC5 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.

**PART YEAR AND NONRESIDENTS**

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 16.

**PART YEAR RESIDENTS AND NONRESIDENTS 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. 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. 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. 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 (available at [www.arkansas.gov/incometax](http://www.arkansas.gov/incometax)) and a copy of service member's 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.**

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 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 2015. (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 of premature 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 2015:** 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 26-30.**

If you use an exclusion for 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 18-19 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 2015, 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.**



## PRORATION

**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.**

**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.

**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%.**

$$\begin{aligned} \text{Example: } & \$2,500/\$525,000 = 0.004762 \\ & \text{or} \\ & \$10,000/\$60,000 = 0.166667 \end{aligned}$$

**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-R(s). You have already paid this amount of tax during the year. If you have MORE THAN ONE W-2/1099-R, be sure to add the Arkansas income tax withheld from all W-2(s)/1099-R(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-R(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 2015 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 2015 Declaration of Estimated Income Tax (includes January 15, 2016 installment and/or credit brought forward from 2014 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.**

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

# 2015 AR1000F

## ARKANSAS INDIVIDUAL INCOME TAX RETURN

### Full Year Resident



# AR1

**CHECK BOX IF AMENDED RETURN**

Jan. 1 - Dec. 31, 2015 or fiscal year ending \_\_\_\_\_, 20\_\_

Dept. Use Only

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) ●			<b>Important: You MUST enter your SSN(s) above</b>
	CITY, STATE AND ZIP CODE ●			

FILING STATUS Check Only One Box	1. <input type="checkbox"/> SINGLE (Or widowed before 2015 or divorced at end of 2015)	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
	3. <input type="checkbox"/> HEAD OF HOUSEHOLD (See Instructions)	6. <input type="checkbox"/> QUALIFYING WIDOW(ER) with dependent child
	If the qualifying person was your child, but not your dependent, enter child's name here: _____	
	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"/> <b>Check this box if you have filed a state extension or an automatic federal extension</b>
-------------------------------------	--

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) <small>(Filing Status 3 Only) (Filing Status 6 Only)</small>
	<input type="checkbox"/> SPOUSE ● <input type="checkbox"/> 65 or OVER ● <input type="checkbox"/> 65 SPECIAL ● <input type="checkbox"/> BLIND ● <input type="checkbox"/> DEAF

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

**Dependents (Do not list yourself or spouse)**

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

7B. Multiply number of dependents from above ..... 7B <input type="checkbox"/> X \$26 = <input type="text"/> 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 = <input type="text"/> 00
7D. <b>TOTAL PERSONAL TAX CREDITS:</b> (Add Lines 7A, 7B, and 7C. Enter total here and on Line 32) ..... 7D <input type="text"/> 00

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

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



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 <b>larger</b> 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: ( <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
	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 2014: .....	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: _____				
	( <i>20% of federal credit; 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 2016 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 you want your refund direct deposited you must check this box • <input type="checkbox"/> and <b>complete Form ARDD</b> and attach it to your return. ( <i>Direct deposit is not available for amended returns.</i> )				
	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			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 .....	<b>TOTAL DUE</b> 50C			00	
51. Amount of income not subject to Arkansas tax from AR4, Part III: ( <i>Memorandum only</i> )					
FOR MAILING ADDRESSES SEE PAGE 2 OF INSTRUCTIONS			May the Arkansas Revenue Agency discuss this return with the preparer shown below? <input type="checkbox"/> Yes <input type="checkbox"/> No		
PLEASE SIGN HERE	<b>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.</b>				
	Your Signature		Occupation	Date	Telephone:
	Spouse's Signature		Occupation	Date	Alternate Telephone:
PAID PREPARER	Paid Preparer's Signature		ID Number/Social Security Number		<b>For Department Use Only</b>
	Preparer's Name		City/State/Zip		A    _____    •
	Address		Telephone Number		

# 2015 AR1000F

## ARKANSAS INDIVIDUAL INCOME TAX RETURN

Full Year Resident



# AR1

**CHECK BOX IF AMENDED RETURN**

Jan. 1 - Dec. 31, 2015 or fiscal year ending \_\_\_\_\_, 20\_\_

Dept. Use Only

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) ●			<b>Important: You MUST enter your SSN(s) above</b>
	CITY, STATE AND ZIP CODE ●			

FILING STATUS Check Only One Box	1. <input type="checkbox"/> SINGLE (Or widowed before 2015 or divorced at end of 2015)	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
	3. <input type="checkbox"/> HEAD OF HOUSEHOLD (See Instructions)	6. <input type="checkbox"/> QUALIFYING WIDOW(ER) with dependent child
	If the qualifying person was your child, but not your dependent, enter child's name here: _____	
	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"/> <b>Check this box if you have filed a state extension or an automatic federal extension</b>
-------------------------------------	--

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) <small>(Filing Status 3 Only) (Filing Status 6 Only)</small>
	<input type="checkbox"/> SPOUSE ● <input type="checkbox"/> 65 or OVER ● <input type="checkbox"/> 65 SPECIAL ● <input type="checkbox"/> BLIND ● <input type="checkbox"/> DEAF

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

**Dependents (Do not list yourself or spouse)**

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

7B. Multiply number of dependents from above ..... 7B <input type="checkbox"/> X \$26 = <input type="text"/> 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 = <input type="text"/> 00
7D. <b>TOTAL PERSONAL TAX CREDITS:</b> (Add Lines 7A, 7B, and 7C. Enter total here and on Line 32) ..... 7D <input type="text"/> 00

<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		● <input type="text"/> 00	● <input type="text"/> 00
9A. U.S. Military compensation: (Your/joint gross amount) ● <input type="text"/> 00	9A		
9B. U.S. Military compensation: (Spouse's gross amount) ● <input type="text"/> 00	9B		
10. Interest income: (If over \$1,500, attach AR4)..... 10		● <input type="text"/> 00	● <input type="text"/> 00
11. Dividend income: (If over \$1,500, attach AR4)..... 11		● <input type="text"/> 00	● <input type="text"/> 00
12. Alimony and separate maintenance received:..... 12		● <input type="text"/> 00	● <input type="text"/> 00
13. Business or professional income: (Attach federal Schedule C or C-EZ)..... 13		● <input type="text"/> 00	● <input type="text"/> 00
14. Capital gains/(losses) from stocks, bonds, etc: (See Instr. Attach Schedule D)..... 14		● <input type="text"/> 00	● <input type="text"/> 00
15. Other gains or (losses): (Attach federal Form 4797 and/or 4684 if applicable)..... 15		● <input type="text"/> 00	● <input type="text"/> 00
16. Non-Qualified IRA distributions and taxable annuities: (Attach All 1099Rs)..... 16		● <input type="text"/> 00	● <input type="text"/> 00
17A. Your/Joint Employer pension plan(s)/Qualified IRA(s): (See Instructions - Attach All 1099Rs)			
<b>Gross Distribution</b> ● <input type="text"/> 00 <b>Taxable Amount</b> ● <input type="text"/> 00 <small>Less \$6,000</small>	17A	● <input type="text"/> 00	
17B. Spouse's Employer pension plan(s)/Qualified IRA(s): (Filing Status 4 Only)			
<b>Gross Distribution</b> ● <input type="text"/> 00 <b>Taxable Amount</b> ● <input type="text"/> 00 <small>Less \$6,000</small>	17B		● <input type="text"/> 00
18. Rents, royalties, partnerships, estates, trusts, etc: (Attach federal Schedule E)..... 18		● <input type="text"/> 00	● <input type="text"/> 00
19. Farm income: (Attach federal Schedule F)..... 19		● <input type="text"/> 00	● <input type="text"/> 00
20. Other income/depreciation differences: (Attach Form AR-OI)..... 20		● <input type="text"/> 00	● <input type="text"/> 00
21. <b>TOTAL INCOME:</b> (Add Lines 8 through 20)..... 21		● <input type="text"/> 00	● <input type="text"/> 00
22. <b>TOTAL ADJUSTMENTS:</b> (Attach Form AR100ADJ)..... 22		● <input type="text"/> 00	● <input type="text"/> 00
23. <b>ADJUSTED GROSS INCOME:</b> (Subtract Line 22 from Line 21)..... 23		● <input type="text"/> 00	● <input type="text"/> 00

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



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 <b>larger</b> of your: <ul style="list-style-type: none"> <li><input type="checkbox"/> <b>Itemized Deductions</b> (See Instructions, Line 25 and <i>attach AR3</i>)</li> <li>OR <input type="checkbox"/> If your spouse itemizes on a separate return, check here <input type="checkbox"/></li> <li><input type="checkbox"/> <b>Standard Deduction</b> (See Instructions, Line 25)..... 25 ●</li> </ul>		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 2014:..... 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	
REFUND OR TAX DUE	43. <b>AMENDED RETURNS ONLY</b> - Previous refund: (See instructions) ..... 43 ●				00	
	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 36, enter difference)..... 45 ●				00	
	46. Amount to be applied to 2016 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 you want your refund direct deposited you must check this box <input type="checkbox"/> and <b>complete Form ARDD</b> and attach it to your return. ( <i>Direct deposit is not available for amended returns.</i> )						
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 ☹				00		
50A. UEP: <i>Attach Form AR2210 or AR2210A. If required, enter exception in box 50A</i> ● <input type="checkbox"/> Penalty 50B ● <input type="checkbox"/>				00		
50C. Add Lines 49 and 50B. <i>Attach Form AR1000V with check or money order payable in U.S. Dollars to "Dept. of Finance and Administration". Include your SSN on payment. To pay by credit card, see instructions</i> ..... <b>TOTAL DUE</b> 50C●				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 shown below? <input type="checkbox"/> Yes <input type="checkbox"/> No					
FOR MAILING ADDRESSES SEE PAGE 2 OF INSTRUCTIONS						
PLEASE SIGN HERE	<b>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.</b>					
	Your Signature	Occupation	Date	Telephone:		
PAID PREPARER	SIGN HERE					
	Spouse's Signature	Occupation	Date	Alternate Telephone:		
PAID PREPARER	Paid Preparer's Signature	ID Number/Social Security Number		For Department Use Only		
	Preparer's Name	City/State/Zip		A	●	
	Address	Telephone Number				



# 2015 AR1000NR



# NR1

## ARKANSAS INDIVIDUAL INCOME TAX RETURN

### Nonresident and Part Year Resident

**CHECK BOX IF AMENDED RETURN**

Jan. 1 - Dec. 31, 2015 or fiscal year ending \_\_\_\_\_, 20\_\_

Dept. Use Only

USE LABEL OR PRINT OR TYPE	PRIMARY FIRST NAME ●	MI ●	LAST NAME ●	YOUR 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) ●			<b>▲ Important: You MUST enter your SSN(s) above ▲</b>
	CITY, STATE AND ZIP CODE ●			

<b>ATTACH A COPY OF YOUR COMPLETE FEDERAL RETURN</b>	NONRESIDENT: <input type="checkbox"/> (List State of residence)	PART YEAR RESIDENT: <input type="checkbox"/> (Dates Lived in AR)
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FILING STATUS Check Only One Box	1. <input type="checkbox"/> SINGLE (Or widowed before 2015 or divorced at end of 2015)	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) _____

<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>
--	--

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 <small>(Filing Status 3 Only) (Filing Status 6 Only)</small>	Multiply number of boxes checked ..... 7A <input type="checkbox"/> X \$26 = <input type="text"/> 00															
	<b>Dependents (Do not list yourself or spouse)</b>																
	<table border="1"> <thead> <tr> <th>First Name</th> <th>Last Name</th> <th>Dependent's Social Security Number</th> <th>Dependent's relationship to you</th> </tr> </thead> <tbody> <tr><td>1.</td><td></td><td></td><td></td></tr> <tr><td>2.</td><td></td><td></td><td></td></tr> <tr><td>3.</td><td></td><td></td><td></td></tr> </tbody> </table>	First Name	Last Name	Dependent's Social Security Number	Dependent's relationship to you	1.				2.				3.			
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 = <input type="text"/> 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 = <input type="text"/> 00
7D. <b>TOTAL PERSONAL TAX CREDITS:</b> (Add Lines 7A, 7B, and 7C. Enter total here and on Line 32) ..... 7D <input type="text"/> 00

	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.) ● <input type="text"/> 00 9A			
9B. U. S. Military compensation: (Spouse's gross amt.) ● <input type="text"/> 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 ● <input type="text"/> 00 Taxable Amount ● <input type="text"/> 00 Less \$6,000 17A	00		00
17B. Spouse Employer pension plan(s)/Qualified IRA(s): (Filing Status 4 only) Gross Distribution ● <input type="text"/> 00 Taxable Amount ● <input type="text"/> 00 Less \$6,000 17B		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. <b>TOTAL INCOME:</b> (Add Lines 8 through 20) ..... 21	00	00	00
22. <b>TOTAL ADJUSTMENTS:</b> (Attach Form AR1000ADJ)..... 22	00	00	00
23. <b>ADJUSTED GROSS INCOME:</b> (Subtract Line 22 from Line 21) ..... 23	00	00	00



# NR2

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

		(A) Your/Joint Income	(B) Spouse's Income Status 4 Only	
<b>TAX COMPUTATION</b>	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 of your: <ul style="list-style-type: none"> <li><input type="checkbox"/> <b>Itemized Deductions</b> (See Instructions, Line 25 and attach AR3)</li> <li>OR</li> <li><input type="checkbox"/> <b>Standard Deduction</b> (See Instructions, Line 25).....25</li> </ul>			
	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: (Attach AR1000TD).....29		00	
	30. Additional tax on IRA and qualified plan withdrawal and overpayment: (Attach federal Form 5329, if required).....30		00	
	31. <b>TOTAL TAX:</b> (Add Lines 28 through 30).....31		00	
	<b>TAX CREDITS</b>	32. Personal Tax Credit(s): (Enter total from Line 7D).....32	00	
		33. Child Care Credit: (20% of federal credit allowed; Attach federal Form 2441).....33	00	
34. Other Credits: (Attach AR1000TC).....34		00		
35. <b>TOTAL CREDITS:</b> (Add Lines 32 through 34).....35			00	
<b>PRORATION</b>	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			
	36D. <b>APPORTIONED TAX LIABILITY:</b> (Multiply Line 36 by Line 36C).....36D		00	
<b>PAYMENTS</b>	37. Arkansas income tax withheld: [Attach state copies of W-2 and/or 1099R Form(s)].....37	00		
	38. Estimated tax paid or credit brought forward from 2014:.....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; Attach federal Form 2441 and Form AR1000EC).....41	00		
	42. <b>TOTAL PAYMENTS:</b> (Add Lines 37 through 41).....42		00	
<b>REFUND OR TAX DUE</b>	43. <b>AMENDED RETURNS ONLY</b> - Previous refund: (See instructions).....43		00	
	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 2016 estimated tax:.....46	00		
	47. Amount of Check-off Contributions: (Attach Schedule AR1000-CO).....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 you want your refund direct deposited you must check this box <input type="checkbox"/> and <b>complete Form ARDD</b> and attach it to your return. (Direct deposit is not available for amended returns.)			
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 <input type="checkbox"/> .....		00		
50C. Add Lines 49 and 50B. Attach Form AR1000V with check or money order payable in U.S. Dollars to "Dept. of Finance and Administration". Include your SSN on payment. To pay by credit card, see instructions..... <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 shown below? <input type="checkbox"/> Yes <input type="checkbox"/> No			
<b>FOR MAILING ADDRESSES SEE PAGE 2 OF INSTRUCTIONS</b>				
<b>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.</b>				
<b>PLEASE SIGN HERE</b>	Your Signature	Occupation	Date	Telephone:
	Spouse's Signature	Occupation	Date	Alternate Telephone:
<b>PAID PREPARER</b>	Paid Preparer's Signature	ID Number/Social Security Number		<b>For Department Use Only</b>
	Preparer's Name	City/State/Zip		A    ●
	Address	Telephone Number		



# 2015 AR1000NR



# NR1

## ARKANSAS INDIVIDUAL INCOME TAX RETURN

### Nonresident and Part Year Resident

**CHECK BOX IF AMENDED RETURN**

Jan. 1 - Dec. 31, 2015 or fiscal year ending \_\_\_\_\_, 20\_\_

Dept. Use Only

USE LABEL OR PRINT OR TYPE	PRIMARY FIRST NAME ●	MI ●	LAST NAME ●	YOUR 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) ●			<b>▲ Important: You MUST enter your SSN(s) above ▲</b>
	CITY, STATE AND ZIP CODE ●			

<b>ATTACH A COPY OF YOUR COMPLETE FEDERAL RETURN</b>	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 2015 or divorced at end of 2015)	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) _____

<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>
--	--

7A. <input type="checkbox"/> YOURSELF ● <input type="checkbox"/> 65 or OVER ● <input type="checkbox"/> 65 SPECIAL ● <input type="checkbox"/> BLIND ● <input type="checkbox"/> DEAF	<input type="checkbox"/> HEAD OF HOUSEHOLD/QUALIFYING WIDOW(ER) <small>(Filing Status 3 Only) (Filing Status 6 Only)</small>
<input type="checkbox"/> SPOUSE ● <input type="checkbox"/> 65 or OVER ● <input type="checkbox"/> 65 SPECIAL ● <input type="checkbox"/> BLIND ● <input type="checkbox"/> DEAF	
Multiply number of boxes checked .....	7A <input type="checkbox"/> X \$26 = <input type="text"/> 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 = <input type="text"/> 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 = <input type="text"/> 00
7D. <b>TOTAL PERSONAL TAX CREDITS:</b> (Add Lines 7A, 7B, and 7C. Enter total here and on Line 32) .....	7D <input type="checkbox"/> 00

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



# NR2

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

		(A) Your/Joint Income		(B) Spouse's Income Status 4 Only	
<b>TAX COMPUTATION</b>	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 of your: <ul style="list-style-type: none"> <li><input type="checkbox"/> <b>Itemized Deductions</b> (See Instructions, Line 25 and attach AR3)</li> <li>OR</li> <li><input type="checkbox"/> <b>Standard Deduction</b> (See Instructions, Line 25).....25</li> </ul>				
	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: (Attach AR1000TD).....29			00	
	30. Additional tax on IRA and qualified plan withdrawal and overpayment: (Attach federal Form 5329, if required).....30			00	
	31. <b>TOTAL TAX:</b> (Add Lines 28 through 30).....31			00	
	<b>TAX CREDITS</b>	32. Personal Tax Credit(s): (Enter total from Line 7D).....32	00		00
		33. Child Care Credit: (20% of federal credit allowed; Attach federal Form 2441).....33	00		
34. Other Credits: (Attach AR1000TC).....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		
<b>PRORATION</b>	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				
	36D. <b>APPORTIONED TAX LIABILITY:</b> (Multiply Line 36 by Line 36C).....36D			00	
<b>PAYMENTS</b>	37. Arkansas income tax withheld: [Attach state copies of W-2 and/or 1099R Form(s)].....37	00			
	38. Estimated tax paid or credit brought forward from 2014:.....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; Attach federal Form 2441 and Form AR1000EC).....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		
<b>REFUND OR TAX DUE</b>	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 2016 estimated tax:.....46	00			
	47. Amount of Check-off Contributions: (Attach Schedule AR1000-CO).....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 you want your refund direct deposited you must check this box <input type="checkbox"/> and <b>complete Form ARDD</b> and attach it to your return. (Direct deposit is not available for amended returns.)				
	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 <input type="checkbox"/> 00					
50C. Add Lines 49 and 50B. Attach Form AR1000V with check or money order payable in U.S. Dollars to "Dept. of Finance and Administration". Include your SSN on payment. To pay by credit card, see instructions..... <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 shown below? <input type="checkbox"/> Yes <input type="checkbox"/> No				
<b>FOR MAILING ADDRESSES SEE PAGE 2 OF INSTRUCTIONS</b>					
<b>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.</b>					
<b>PLEASE SIGN HERE</b>	Your Signature	Occupation	Date	Telephone:	
	Spouse's Signature	Occupation	Date	Alternate Telephone:	
<b>PAID PREPARER</b>	Paid Preparer's Signature	ID Number/Social Security Number		<b>For Department Use Only</b>	
	Preparer's Name	City/State/Zip		A    ●	
	Address	Telephone Number			



DIRECT DEPOSIT

Primary Name	Social Security Number
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To comply with banking rules the question below must be answered:

Will this refund go to an account outside the United States? •  Yes •  No

If no, complete rest of form below. If yes, do not complete form. Direct deposits will not be deposited into accounts outside the United States; this includes Puerto Rico, Guam and the Virgin Islands.

If you would like your refund direct deposited, complete the banking information below:

Routing Number •           Type of Account: •  Checking or •  Savings

Account Number •

**Note:** Direct deposit is not available for amended returns.

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 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.

**Attach this form to the AR1000F/AR1000NR as the third page of your tax return. If you are filing Form AR1000S, attach it as the second page of your return.**



**ARKANSAS INDIVIDUAL INCOME TAX  
ITEMIZED DEDUCTION SCHEDULE**

Name	Social Security Number
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**MEDICAL AND DENTAL EXPENSES:** [Do not include expense(s) paid by others]. (See Instructions)

1. Medical and dental expenses:.....	1	<input type="text"/>	<input type="text" value="00"/>
2. Enter amount from Form AR1000F/AR1000NR, line 24(A) and 24(B): .....	2	<input type="text"/>	<input type="text" value="00"/>
3A. Multiply line 2 by 10% (.10) if you and your spouse were under 65 at the end of 2015; otherwise enter 0:.....	3A	<input type="text"/>	<input type="text" value="00"/>
3B. Multiply line 2 by 7.5% (.075) if you or your spouse were 65 or over at the end of 2015; otherwise enter 0:.....	3B	<input type="text"/>	<input type="text" value="00"/>
4. TOTAL MEDICAL EXPENSES: (Subtract lines 3A and 3B from line 1; if more than line 1, enter 0).....	<b>4</b>	<input type="text"/>	<input type="text" value="00"/>

**TAXES:** (See Instructions)

5. Real estate tax: .....	5	<input type="text"/>	<input type="text" value="00"/>
6. Personal property tax or other taxes: (List type and amount) .....	6	<input type="text"/>	<input type="text" value="00"/>
7. TOTAL TAXES: (Add lines 5 and 6).....	<b>7</b>	<input type="text"/>	<input type="text" value="00"/>

**INTEREST EXPENSES:** (See Instructions)

8. Home mortgage interest paid to financial institutions:.....	8	<input type="text"/>	<input type="text" value="00"/>
9. Home mortgage interest paid to an individual: Name: _____ Address: _____	9	<input type="text"/>	<input type="text" value="00"/>
10. Deductible points:.....	10	<input type="text"/>	<input type="text" value="00"/>
11. Investment interest: (Attach federal Form 4952) .....	11	<input type="text"/>	<input type="text" value="00"/>
12. TOTAL INTEREST EXPENSE: (Add lines 8 through 11) .....	<b>12</b>	<input type="text"/>	<input type="text" value="00"/>

**CONTRIBUTIONS:** (See Instructions)

13. Cash contributions:.....	13	<input type="text"/>	<input type="text" value="00"/>
14. Art and literary contributions:.....	14	<input type="text"/>	<input type="text" value="00"/>
15. Other: .....	15	<input type="text"/>	<input type="text" value="00"/>
16. Carryover contributions: (List type and amount) .....	16	<input type="text"/>	<input type="text" value="00"/>
17. TOTAL CONTRIBUTIONS: (Add lines 13 through 16) .....	<b>17</b>	<input type="text"/>	<input type="text" value="00"/>

**CASUALTY AND THEFT LOSSES:** (See Instructions)

18. TOTAL CASUALTY AND THEFT LOSSES: (Attach federal Form 4684) .....	<b>18</b>	<input type="text"/>	<input type="text" value="00"/>
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**POST-SECONDARY EDUCATION TUITION DEDUCTION(S):** (See Instructions)

19. TOTAL POST-SECONDARY EDUCATION TUITION DEDUCTION(S): [Attach AR1075(s)] .....	<b>19</b>	<input type="text"/>	<input type="text" value="00"/>
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**MISCELLANEOUS DEDUCTIONS SUBJECT TO 2% AGI LIMIT:** (See Instructions)

20. Unreimbursed employee business expenses: (Attach federal Form 2106).....	20	<input type="text"/>	<input type="text" value="00"/>
21. Other expenses: (List type and amount) .....	21	<input type="text"/>	<input type="text" value="00"/>
22. Add the amounts on lines 20 and 21. Enter the total: .....	22	<input type="text"/>	<input type="text" value="00"/>
23. Enter amount from Form AR1000F/AR1000NR, line 24(A) and 24(B): ....	23	<input type="text"/>	<input type="text" value="00"/>
24. Multiply line 23 above by 2% (.02): .....	24	<input type="text"/>	<input type="text" value="00"/>
25. TOTAL MISCELLANEOUS DEDUCTIONS: (Subtract line 24 from line 22; if line 24 is more than line 22, enter 0) .....	<b>25</b>	<input type="text"/>	<input type="text" value="00"/>

**OTHER MISCELLANEOUS DEDUCTIONS:** (See Instructions)

26. Volunteer firefighter expenses:.....	26	<input type="text"/>	<input type="text" value="00"/>
27. Other miscellaneous deductions: (List type and amount) .....	27	<input type="text"/>	<input type="text" value="00"/>
28. TOTAL MISCELLANEOUS DEDUCTIONS NOT SUBJECT TO THE 2% AGI LIMITATION: (Add lines 26 and 27) .....	<b>28</b>	<input type="text"/>	<input type="text" value="00"/>

**TOTAL ITEMIZED DEDUCTIONS:**

29. Add amounts on Lines 4, 7, 12, 17, 18, 19, 25, and 28 and enter the total here:.....	<b>29</b>	<input type="text"/>	<input type="text" value="00"/>
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**Complete lines 30 - 34 ONLY if Filing Status 4 or 5.**

	<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	<input type="text"/>	30B	<input type="text"/>
31. Total Arkansas adjusted gross income: (Add columns 30A and 30B from above) .....			31	<input type="text" value="00"/>
32. Divide the amount on line 30A above by the amount on line 31. Enter the percentage here:.....			32	<input type="text" value="00"/>
33. Multiply line 29 by the percentage on line 32. Enter here and on Form AR1000F/AR1000NR, line 25, Col. (A):.....	<b>(YOU)</b>	33		<input type="text" value="00"/>
34. Subtract line 33 from line 29. Enter here and on Form AR1000F/AR1000NR, line 25, Column (B). If you and your spouse are using Filing Status 5, enter on line 25, Col. (A) of your spouse's return:.....	<b>(SPOUSE)</b>	34		<input type="text" value="00"/>

ARKANSAS INDIVIDUAL/FIDUCIARY INCOME TAX
INTEREST AND DIVIDEND INCOME SCHEDULE

Name Social Security Number or FEIN

Part I TAXABLE INTEREST INCOME
Part II TAXABLE DIVIDEND 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.
Dividends and other distributions on stock are fully taxable. There is no dividend exclusion applicable to Arkansas.
List below the names of the interest sources and designate ownership by writing Y (Yours), S (Spouse's) or J (Joint).
List below the names of the dividend sources and designate ownership by writing Y (Yours), S (Spouse's) or J (Joint).

Table with columns: YSJ, NAME OF PAYER, AMOUNT. Multiple rows for listing interest and dividend income.

Add the amounts listed above and enter the total here and on Line 10, Form AR1000F/AR1000NR or Line 1, Form AR1002F/AR1002NR.
Add the amounts listed above and enter the total here and on Line 11, Form AR1000F/AR1000NR or Line 2, Form AR1002F/AR1002NR.

Part III INCOME NOT SUBJECT TO ARKANSAS TAX (See Instructions on pages 11 & 12)
Social Security
Railroad Retirement Benefits
Unemployment
Ministers Housing Allowance
TOTAL INCOME NOT SUBJECT TO ARKANSAS TAX: (Enter here and on Form AR1000F/AR1000NR, Line 51) .....



**ARKANSAS INDIVIDUAL INCOME TAX  
SCHEDULE OF ADJUSTMENTS**

Name	Social Security Number
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**INSTRUCTIONS**

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

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

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

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

**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 20 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. A HDHP will have the following deductions and limitations: (1) for self-only coverage, the minimum deductible is \$2,200, maximum deductible is \$3,300 and the maximum out of pocket expense is \$4,450, and (2) for family coverage, the minimum deductible is \$4,450, maximum deductible is \$6,650 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. A HDHP will have the following deductions and limitations: (1) for self-only coverage, the minimum deductible is \$1,300 and the maximum out of pocket expense is \$6,450, and (2) for family coverage, the minimum deductible is \$2,600 and the maximum out of pocket expense is \$12,900. You can make pre-tax contributions of up to \$3,350 each year (\$6,650 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 2015. 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 2015 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 2015 tax return.

Figure your allowable deduction using the worksheet on page 20 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 2015.

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 2015, 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 21 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, 2015 - Jan 31, 2015..... 50% is tax exempt**  
**Feb 1, 2015 - Dec 31, 2015 ..... 45% is tax exempt**

**Net capital gains in excess of ten million dollars (\$10,000,000) per taxpayer from a gain realized after January 1, 2014, is tax exempt.**

Complete this schedule if you have a **CAPITAL GAIN OR LOSS** reported on federal Schedule D, or if Schedule D is not required, a gain reported on federal Form 1040, Line 13. **The amount of capital loss that can be deducted after offsetting capital gains is limited to \$3,000 (\$1,500 per taxpayer for filing Status 4 or 5).** See instructions for Line 14, Form AR1000F/AR1000NR.

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 using Lines 2, 5 and 10.

	(A) Per federal Sch D		(B) You/Joint		(C) Spouse (If Filing Status 4)
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
2. Enter adjustment, <b>if any</b> , for depreciation differences in federal and state amounts.....2			00		00
3. Arkansas long-term capital gain or loss, add (or subtract) Line 1 and Line 2.....3		●	00		00
4. Enter federal net short-term capital loss, <b>if any</b> , reported on Line 7, federal Schedule D.....4	00		00		00
5. Enter adjustment, <b>if any</b> , for depreciation differences in federal and state amounts.....5			00		00
6. Arkansas net short-term capital loss, add (or subtract) Line 4 and Line 5.....6		●	00		00
7a. Arkansas net capital gain or loss (combine lines 3 and 6).....7a		●	00		00
If Line 7a (Column B or C) is more than \$10,000,000, you <b>MUST</b> use the <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> Were there any transactions in the month January 2015? .....			<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 the transactions in January 2015 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 January net long-term capital gain on line 7b.					
7b. Net long-term capital gain --- January 2015 transactions only.....7b			00		00
7c. Enter the <b>SMALLER</b> of Line 7a or 7b.....7c			00		00
7d. Subtract Line <b>7c</b> from Line <b>7a</b> .....7d			00		00
7e. Multiply Line 7c by 50 percent (.50).....7e			00		00
7f. Multiply Line 7d by 55 percent (.55).....7f			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
9. Enter federal short-term capital gain, <b>if any</b> , reported on Line 7, federal Schedule D.....9	00		00		00
10. Enter adjustment, <b>if any</b> , for depreciation differences in federal and state amounts.....10			00		00
11. Arkansas short-term capital gain, add (or subtract) Line 9 and Line 10.....11		●	00		00
12. Total taxable Arkansas capital gain or loss, add Lines 8 and 11. <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

# WORKSHEET CAPITAL GAINS/LOSSES

Use this worksheet only if your total Arkansas 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 applicable.

	Taxpayer (A)	Spouse (B)
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, 2015 to January 31, 2015</b> .....2		
3. Enter the net capital gain or loss from <b>February 1, 2015 to December 31, 2015</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>50 percent (.50)</b> and round to six decimal places.....6		
7. Multiply Line 5 by <b>55 percent (.55)</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 columns A and B Line 9 together, and enter on Line 8, Form AR1000D .....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

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

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

Primary:

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

Spouse:

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

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, 2016** to be claimed on the **2015** 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 his/her 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, SPOUSE'S NAME, ADDRESS, CITY, STATE, ZIP, SSN

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.arkansaschoolfortheblind.org](http://www.arkansaschoolfortheblind.org)  
  
Arkansas School for the Deaf:  
[www.arschoolforthe deaf.org](http://www.arschoolforthe deaf.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):	1. Report Period ► _____	
Social Security Number:	<b>A</b>	<b>B</b>
Home Address:	General State Tax	Reduced Food Tax
City/State/Zip:	6.500%	1.500%
Phone Number:	2. State Rate	_____
County of Residence:	3. County Rate	+ _____
If you live outside the city limits check here ► <input type="checkbox"/>	4. City Rate	+ _____
If you live in a city other than what is shown in your mailing address above, please indicate that city here and use that tax rate to compute your tax _____	5. Total Tax Rate	= _____
	6. Purchases	\$ _____
	7. Total Tax Rate	_____
	8. Total Tax	\$ _____
	9. <b>TOTAL Tax Due</b>	\$ <input style="width: 100px;" type="text"/>
	Check here if this is an aviation purchase ► <input type="checkbox"/>	
	<i>(Attach a copy of the bill of sale)</i>	
	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 style="text-align: center;"><b>Individual Consumer Use Tax Report</b></p> <p style="text-align: center;">Arkansas Department of Finance and Administration Sales and Use Tax Section P. O. Box 8054, Little Rock, AR 72203</p>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">1. Report Period ▶ _____</td> <td style="width: 20%;"></td> <td style="width: 20%;"></td> </tr> <tr> <td></td> <td style="text-align: center;"><b>A</b></td> <td style="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 style="text-align: center;"><b>\$</b></td> <td style="text-align: center;"><input style="width: 100px; height: 20px;" 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>	<b>\$</b>	<input style="width: 100px; height: 20px;" type="text"/>
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8. Total Tax	\$ _____	_____																																
9. <b>TOTAL Tax Due</b>	<b>\$</b>	<input style="width: 100px; height: 20px;" type="text"/>																																

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 _____



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

**CONSUMER USE TAX FORM**

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

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

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

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

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

# ARKANSAS VOTER REGISTRATION APPLICATION

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

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

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

<b>A</b>	Mr. Mrs. Miss Ms.	Previous Last Name	Jr. Sr. II. III. IV.	First Name		Middle Name(s)
----------	----------------------------	--------------------	----------------------------	------------	--	----------------

Date of Birth \_\_\_\_\_  
 Month Day Year

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

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

**C**

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

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

**D IDENTIFICATION REQUIREMENTS**

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

## **Deadline Information**

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

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

**Mail the completed form to:**

**Arkansas Secretary of State**

**ATTN: Voter Registration**

**P. O. Box 8111**

**Little Rock, 72203-8111**

**Questions?**

**Call your local County Clerk**

**or**

**Arkansas Secretary of State**

**Mark Martin**

**Elections Division - Voter Services**

**1-800-482-1127**

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

**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.**

## 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 2015 to your tax in 2016. Enter the amount you would like to have carried forward. The overpayment will be applied directly to your 2016 estimated account. If you wish to apply only part of Line 45 to pay 2016 tax, you will be issued a refund for the balance of your overpayment.

**NOTE:** The amount you carry over to pay 2016 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, check the box on line 48, then fill out Form ARDD and attach it as the third page of your return. Check your form carefully, since any error could prevent your bank from accepting your direct deposit. (If your refund cannot be direct deposited for any reason, you will receive a paper check.) See Form ARDD for additional information. Direct deposit is not available for amended returns.

**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.arkansas.gov/incometax](http://www.arkansas.gov/incometax)) 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, 2016. 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** (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, 2016. Any return not postmarked by April 15, 2016 (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.

# INSTRUCTIONS FOR ITEMIZED DEDUCTIONS (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 19 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 2015, 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 2015, 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 2016 on property in a federal disaster area, you may elect to deduct the loss as an itemized deduction in 2015. If you elect to report the loss on your 2015 return, you cannot report the loss on your 2016 return.

A disaster loss is the only loss which may be carried back. You may amend your 2014 return to report a disaster loss incurred in 2015. If you elect to amend your 2014 return, you cannot report the loss on your 2015 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 2015 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 _____            | 11A _____    | 11B _____     |
| 12. Total amount paid from Line 1 ..... 12 _____   | 12 _____     |               |
| 13. Divide Line 11A by Line 12.<br>Enter result as a decimal (rounded to at least three places) ..... 13 _____ | 13 _____     |               |
| 14. Multiply Line 10 by the amount on Line 13.<br>Enter here and on AR1000ADJ, Line 6, Column A ..... 14 _____ | 14 _____     |               |
| 15. Subtract Line 14 from Line 10. Enter here and on AR1000ADJ, Line 6, Column B..... 15 _____                 | 15 _____     |               |

## IRA PHASE OUT CHART

IF YOUR FILING STATUS IS:	YOUR ALLOWABLE TRADITIONAL IRA DEDUCTION	
	Phases out when Arkansas AGI exceeds:	Will be zero when Arkansas AGI is:
Single, Head of Household	\$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)	\$183,000	\$193,000

**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 2015 for health insurance coverage established under your business for 2015 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..... 57.5 cents/mile  
Charitable..... 14 cents/mile  
Medical/Moving ..... 23 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, 2016.

Lynne Taxpayer 2222 Austin Ave Tony, AR 11122 Phone (501) 555-1552	3169
PAY TO THE ORDER OF: <b>Dept. of Finance and Administration</b>	Date <b>April 15, 2016</b>
<i>One hundred twenty five and no/100</i>	<b>\$ 125.00</b>
<b>Tax year 2015</b>	DOLLARS
MEMO: <b>12345678-IIT</b>	<i>Lynne Taxpayer</i>

Make sure both amounts match

Don't forget to sign your check!

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

## 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.

## 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 from the Internal Revenue Service.

File an amended return using Arkansas Form AR1000F/AR1000NR (or Form AR1000A/AR1000ANR for tax years 2009 and prior) to report changes to your state return for the year(s) in question. **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 calculated 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 Tax Adjustment.



## 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



# TAXPAYER BILL OF RIGHTS

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 of any proposed assessment of tax. You must request this review 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 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.
- 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 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 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 complaint regarding any activity concerning the administration or collection of any state tax by the Revenue Division should make the 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: [John.Theis@dfa.arkansas.gov](mailto:John.Theis@dfa.arkansas.gov)

- 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.

# 2015 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>Single</b> (FILING STATUS 1)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	11,643	0
11,644	11,700	35
11,701	11,800	42
11,801	11,900	50
11,901	12,000	57
12,001	12,100	64
12,101	12,200	72
12,201	12,300	79
12,301	12,400	87
12,401	12,500	94
12,501	12,600	101
12,601	12,700	109
12,701	12,800	116
12,801	12,900	124
12,901	13,000	131
13,001	13,100	138
13,101	13,200	146
13,201	13,300	153
13,301	13,400	161
13,401	13,500	168
13,501	13,600	175
13,601	13,700	183
13,701	13,800	190
13,801	13,900	198
13,901	14,000	205
14,001	14,100	212
14,101	14,200	220
14,201	14,300	227
14,301	14,400	235
14,401	14,500	242
14,501	14,600	249
14,601	14,700	257
14,701	14,800	264
14,801	14,900	272
14,901	15,000	280
15,001	15,100	288

\*Above \$15,100 use Standard or Itemized Deductions and Regular Tax Table

(Rev 10/9/15)

<b>Head of Household/Qualifying Widow(er) with 1 or No Dependents</b> (FILING STATUS 3 or 6)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	16,553	0
16,554	16,600	71
16,601	16,700	81
16,701	16,800	92
16,801	16,900	102
16,901	17,000	113
17,001	17,100	123
17,101	17,200	133
17,201	17,300	144
17,301	17,400	154
17,401	17,500	165
17,501	17,600	175
17,601	17,700	185
17,701	17,800	196
17,801	17,900	206
17,901	18,000	217
18,001	18,100	227
18,101	18,200	237
18,201	18,300	248
18,301	18,400	258
18,401	18,500	269
18,501	18,600	279
18,601	18,700	289
18,701	18,800	300
18,801	18,900	310
18,901	19,000	321
19,001	19,100	331
19,101	19,200	341
19,201	19,300	352
19,301	19,400	362
19,401	19,500	373
19,501	19,600	383
19,601	19,700	393
19,701	19,800	404
19,801	19,900	414
19,901	20,000	425
20,001	20,100	435
20,101	20,200	445
20,201	20,300	456
20,301	20,400	466
20,401	20,500	477
20,501	20,600	487
20,601	20,700	497
20,701	20,800	508
20,801	20,900	518
20,901	21,000	529
21,001	21,100	539
21,101	21,200	549
21,201	21,300	560

\*Above \$21,300, use Standard or Itemized Deductions and Regular Tax Table

<b>Head of Household/Qualifying Widow(er) with 2 or More Dependents</b> (FILING STATUS 3 or 6)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	19,733	0
19,734	19,800	99
19,801	19,900	112
19,901	20,000	126
20,001	20,100	139
20,101	20,200	152
20,201	20,300	166
20,301	20,400	179
20,401	20,500	193
20,501	20,600	206
20,601	20,700	219
20,701	20,800	233
20,801	20,900	246
20,901	21,000	260
21,001	21,100	273
21,101	21,200	286
21,201	21,300	300
21,301	21,400	313
21,401	21,500	327
21,501	21,600	340
21,601	21,700	353
21,701	21,800	367
21,801	21,900	380
21,901	22,000	394
22,001	22,100	407
22,101	22,200	420
22,201	22,300	434
22,301	22,400	447
22,401	22,500	461
22,501	22,600	474
22,601	22,700	487
22,701	22,800	501
22,801	22,900	514
22,901	23,000	528
23,001	23,100	541
23,101	23,200	554
23,201	23,300	568
23,301	23,400	599
23,401	23,500	614
23,501	23,600	629
23,601	23,700	644
23,701	23,800	659
23,801	23,900	674
23,901	24,000	689
24,001	24,100	704
24,101	24,200	719

\*Above \$24,200, use Standard or Itemized Deductions and Regular Tax Table

# 2015 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 (FILING STATUS 2)</b>		
<b>IF YOUR ADJUSTED GROSS INCOME IS</b>		<b>YOUR TAX IS</b>
<b>FROM</b>	<b>TO</b>	
0	19,635	0
19,636	19,700	79
19,701	19,800	90
19,801	19,900	101
19,901	20,000	113
20,001	20,100	124
20,101	20,200	136
20,201	20,300	147
20,301	20,400	158
20,401	20,500	170
20,501	20,600	181
20,601	20,700	193
20,701	20,800	204
20,801	20,900	215
20,901	21,000	227
21,001	21,100	238
21,101	21,200	250
21,201	21,300	261
21,301	21,400	272
21,401	21,500	284
21,501	21,600	295
21,601	21,700	307
21,701	21,800	318
21,801	21,900	329
21,901	22,000	341
22,001	22,100	352
22,101	22,200	364
22,201	22,300	375
22,301	22,400	386
22,401	22,500	398
22,501	22,600	409
22,601	22,700	421
22,701	22,800	432
22,801	22,900	443
22,901	23,000	455
23,001	23,100	466
23,101	23,200	478
23,201	23,300	489
23,301	23,400	500
23,401	23,500	512
23,501	23,600	523
23,601	23,700	535
23,701	23,800	546
23,801	23,900	557
23,901	24,000	569
24,001	24,100	580
24,101	24,200	592

\*Above \$24,200, use Standard or Itemized Deductions and Regular Tax Table

(Rev 10/9/15)

<b>Married Filing Joint With Two or More Dependents (FILING STATUS 2)</b>		
<b>IF YOUR ADJUSTED GROSS INCOME IS</b>		<b>YOUR TAX IS</b>
<b>FROM</b>	<b>TO</b>	
0	23,631	0
23,632	23,700	114
23,701	23,800	125
23,801	23,900	136
23,901	24,000	148
24,001	24,100	159
24,101	24,200	171
24,201	24,300	182
24,301	24,400	193
24,401	24,500	205
24,501	24,600	216
24,601	24,700	228
24,701	24,800	239
24,801	24,900	250
24,901	25,000	262
25,001	25,100	273
25,101	25,200	285
25,201	25,300	296
25,301	25,400	307
25,401	25,500	319
25,501	25,600	348
25,601	25,700	361
25,701	25,800	374
25,801	25,900	387
25,901	26,000	400
26,001	26,100	413
26,101	26,200	426
26,201	26,300	439
26,301	26,400	452
26,401	26,500	465
26,501	26,600	478
26,601	26,700	491
26,701	26,800	504
26,801	26,900	517
26,901	27,000	530
27,001	27,100	543
27,101	27,200	556
27,201	27,300	569
27,301	27,400	582
27,401	27,500	595
27,501	27,600	608
27,601	27,700	621
27,701	27,800	634
27,801	27,900	647
27,901	28,000	660
28,001	28,100	673
28,101	28,200	686
28,201	28,300	699
28,301	28,400	712
28,401	28,500	725
28,501	28,600	738
28,601	28,700	751
28,701	28,800	764
28,801	28,900	777
28,901	29,000	790
29,001	29,100	803
29,101	29,200	816
29,201	29,300	829
29,301	29,400	842
29,401	29,500	855
29,501	29,600	868
29,601	29,700	881
29,701	29,800	894
29,801	29,900	907
29,901	30,000	920
30,001	30,100	933
30,101	30,200	946

\*Above \$30,200 use Standard or Itemized Deductions and Regular Tax Table

# 2015 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 the Individual Income Tax website at [www.arkansas.gov/incometax](http://www.arkansas.gov/incometax)

If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS
As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than	
			<b>5,000</b>			<b>10,000</b>		
0	100	0	5,000	5,100	57	10,000	10,100	193
100	200	1	5,100	5,200	59	10,100	10,200	197
200	300	2	5,200	5,300	62	10,200	10,300	200
300	400	3	5,300	5,400	64	10,300	10,400	203
400	500	4	5,400	5,500	66	10,400	10,500	207
500	600	5	5,500	5,600	69	10,500	10,600	210
600	700	6	5,600	5,700	71	10,600	10,700	214
700	800	7	5,700	5,800	74	10,700	10,800	217
800	900	8	5,800	5,900	76	10,800	10,900	220
900	1,000	9	5,900	6,000	78	10,900	11,000	224
			<b>6,000</b>			<b>11,000</b>		
1,000	1,100	9	6,000	6,100	81	11,000	11,100	227
1,100	1,200	10	6,100	6,200	83	11,100	11,200	231
1,200	1,300	11	6,200	6,300	86	11,200	11,300	234
1,300	1,400	12	6,300	6,400	88	11,300	11,400	237
1,400	1,500	13	6,400	6,500	90	11,400	11,500	241
1,500	1,600	14	6,500	6,600	93	11,500	11,600	244
1,600	1,700	15	6,600	6,700	95	11,600	11,700	248
1,700	1,800	16	6,700	6,800	98	11,700	11,800	251
1,800	1,900	17	6,800	6,900	100	11,800	11,900	254
1,900	2,000	18	6,900	7,000	102	11,900	12,000	258
			<b>7,000</b>			<b>12,000</b>		
2,000	2,100	18	7,000	7,100	105	12,000	12,100	261
2,100	2,200	19	7,100	7,200	107	12,100	12,200	265
2,200	2,300	20	7,200	7,300	110	12,200	12,300	268
2,300	2,400	21	7,300	7,400	112	12,300	12,400	271
2,400	2,500	22	7,400	7,500	114	12,400	12,500	275
2,500	2,600	23	7,500	7,600	117	12,500	12,600	278
2,600	2,700	24	7,600	7,700	119	12,600	12,700	282
2,700	2,800	25	7,700	7,800	122	12,700	12,800	286
2,800	2,900	26	7,800	7,900	124	12,800	12,900	290
2,900	3,000	27	7,900	8,000	126	12,900	13,000	294
			<b>8,000</b>			<b>13,000</b>		
3,000	3,100	27	8,000	8,100	129	13,000	13,100	299
3,100	3,200	28	8,100	8,200	131	13,100	13,200	303
3,200	3,300	29	8,200	8,300	134	13,200	13,300	308
3,300	3,400	30	8,300	8,400	136	13,300	13,400	312
3,400	3,500	31	8,400	8,500	139	13,400	13,500	316
3,500	3,600	32	8,500	8,600	142	13,500	13,600	321
3,600	3,700	33	8,600	8,700	146	13,600	13,700	325
3,700	3,800	34	8,700	8,800	149	13,700	13,800	330
3,800	3,900	35	8,800	8,900	152	13,800	13,900	334
3,900	4,000	36	8,900	9,000	156	13,900	14,000	338
			<b>9,000</b>			<b>14,000</b>		
4,000	4,100	36	9,000	9,100	159	14,000	14,100	343
4,100	4,200	37	9,100	9,200	163	14,100	14,200	347
4,200	4,300	38	9,200	9,300	166	14,200	14,300	352
4,300	4,400	40	9,300	9,400	169	14,300	14,400	356
4,400	4,500	42	9,400	9,500	173	14,400	14,500	360
4,500	4,600	45	9,500	9,600	176	14,500	14,600	365
4,600	4,700	47	9,600	9,700	180	14,600	14,700	369
4,700	4,800	50	9,700	9,800	183	14,700	14,800	374
4,800	4,900	52	9,800	9,900	186	14,800	14,900	378
4,900	5,000	54	9,900	10,000	190	14,900	15,000	382

(Rev 10/9/15)



# 2015 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	
<b>15,000</b>			<b>21,000</b>			<b>27,000</b>		
15,000	15,100	387	21,000	21,100	651	27,000	27,100	1,027
15,100	15,200	391	21,100	21,200	673	27,100	27,200	1,033
15,200	15,300	396	21,200	21,300	679	27,200	27,300	1,039
15,300	15,400	400	21,300	21,400	685	27,300	27,400	1,045
15,400	15,500	404	21,400	21,500	691	27,400	27,500	1,051
15,500	15,600	409	21,500	21,600	697	27,500	27,600	1,057
15,600	15,700	413	21,600	21,700	703	27,600	27,700	1,063
15,700	15,800	418	21,700	21,800	709	27,700	27,800	1,069
15,800	15,900	422	21,800	21,900	715	27,800	27,900	1,075
15,900	16,000	426	21,900	22,000	721	27,900	28,000	1,081
<b>16,000</b>			<b>22,000</b>			<b>28,000</b>		
16,000	16,100	431	22,000	22,100	727	28,000	28,100	1,087
16,100	16,200	435	22,100	22,200	733	28,100	28,200	1,093
16,200	16,300	440	22,200	22,300	739	28,200	28,300	1,099
16,300	16,400	444	22,300	22,400	745	28,300	28,400	1,105
16,400	16,500	448	22,400	22,500	751	28,400	28,500	1,111
16,500	16,600	453	22,500	22,600	757	28,500	28,600	1,117
16,600	16,700	457	22,600	22,700	763	28,600	28,700	1,123
16,700	16,800	462	22,700	22,800	769	28,700	28,800	1,129
16,800	16,900	466	22,800	22,900	775	28,800	28,900	1,135
16,900	17,000	470	22,900	23,000	781	28,900	29,000	1,141
<b>17,000</b>			<b>23,000</b>			<b>29,000</b>		
17,000	17,100	475	23,000	23,100	787	29,000	29,100	1,147
17,100	17,200	479	23,100	23,200	793	29,100	29,200	1,153
17,200	17,300	484	23,200	23,300	799	29,200	29,300	1,159
17,300	17,400	488	23,300	23,400	805	29,300	29,400	1,165
17,400	17,500	492	23,400	23,500	811	29,400	29,500	1,171
17,500	17,600	497	23,500	23,600	817	29,500	29,600	1,177
17,600	17,700	501	23,600	23,700	823	29,600	29,700	1,183
17,700	17,800	506	23,700	23,800	829	29,700	29,800	1,189
17,800	17,900	510	23,800	23,900	835	29,800	29,900	1,195
17,900	18,000	514	23,900	24,000	841	29,900	30,000	1,201
<b>18,000</b>			<b>24,000</b>			<b>30,000</b>		
18,000	18,100	519	24,000	24,100	847	30,000	30,100	1,207
18,100	18,200	523	24,100	24,200	853	30,100	30,200	1,213
18,200	18,300	528	24,200	24,300	859	30,200	30,300	1,219
18,300	18,400	532	24,300	24,400	865	30,300	30,400	1,225
18,400	18,500	536	24,400	24,500	871	30,400	30,500	1,231
18,500	18,600	541	24,500	24,600	877	30,500	30,600	1,237
18,600	18,700	545	24,600	24,700	883	30,600	30,700	1,243
18,700	18,800	550	24,700	24,800	889	30,700	30,800	1,249
18,800	18,900	554	24,800	24,900	895	30,800	30,900	1,255
18,900	19,000	558	24,900	25,000	901	30,900	31,000	1,261
<b>19,000</b>			<b>25,000</b>			<b>31,000</b>		
19,000	19,100	563	25,000	25,100	907	31,000	31,100	1,267
19,100	19,200	567	25,100	25,200	913	31,100	31,200	1,273
19,200	19,300	572	25,200	25,300	919	31,200	31,300	1,279
19,300	19,400	576	25,300	25,400	925	31,300	31,400	1,285
19,400	19,500	580	25,400	25,500	931	31,400	31,500	1,291
19,500	19,600	585	25,500	25,600	937	31,500	31,600	1,297
19,600	19,700	589	25,600	25,700	943	31,600	31,700	1,303
19,700	19,800	594	25,700	25,800	949	31,700	31,800	1,309
19,800	19,900	598	25,800	25,900	955	31,800	31,900	1,315
19,900	20,000	602	25,900	26,000	961	31,900	32,000	1,321
<b>20,000</b>			<b>26,000</b>			<b>32,000</b>		
20,000	20,100	607	26,000	26,100	967	32,000	32,100	1,327
20,100	20,200	611	26,100	26,200	973	32,100	32,200	1,333
20,200	20,300	616	26,200	26,300	979	32,200	32,300	1,339
20,300	20,400	620	26,300	26,400	985	32,300	32,400	1,345
20,400	20,500	624	26,400	26,500	991	32,400	32,500	1,351
20,500	20,600	629	26,500	26,600	997	32,500	32,600	1,357
20,600	20,700	633	26,600	26,700	1,003	32,600	32,700	1,363
20,700	20,800	638	26,700	26,800	1,009	32,700	32,800	1,369
20,800	20,900	642	26,800	26,900	1,015	32,800	32,900	1,375
20,900	21,000	646	26,900	27,000	1,021	32,900	33,000	1,381

(Rev 10/9/15)

# 2015 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	
<b>33,000</b>			<b>39,000</b>			<b>45,000</b>		
33,000	33,100	1,387	39,000	39,100	1,784	45,000	45,100	2,204
33,100	33,200	1,393	39,100	39,200	1,791	45,100	45,200	2,211
33,200	33,300	1,399	39,200	39,300	1,798	45,200	45,300	2,218
33,300	33,400	1,405	39,300	39,400	1,805	45,300	45,400	2,225
33,400	33,500	1,411	39,400	39,500	1,812	45,400	45,500	2,232
33,500	33,600	1,417	39,500	39,600	1,819	45,500	45,600	2,239
33,600	33,700	1,423	39,600	39,700	1,826	45,600	45,700	2,246
33,700	33,800	1,429	39,700	39,800	1,833	45,700	45,800	2,253
33,800	33,900	1,435	39,800	39,900	1,840	45,800	45,900	2,260
33,900	34,000	1,441	39,900	40,000	1,847	45,900	46,000	2,267
<b>34,000</b>			<b>40,000</b>			<b>46,000</b>		
34,000	34,100	1,447	40,000	40,100	1,854	46,000	46,100	2,274
34,100	34,200	1,453	40,100	40,200	1,861	46,100	46,200	2,281
34,200	34,300	1,459	40,200	40,300	1,868	46,200	46,300	2,288
34,300	34,400	1,465	40,300	40,400	1,875	46,300	46,400	2,295
34,400	34,500	1,471	40,400	40,500	1,882	46,400	46,500	2,302
34,500	34,600	1,477	40,500	40,600	1,889	46,500	46,600	2,309
34,600	34,700	1,483	40,600	40,700	1,896	46,600	46,700	2,316
34,700	34,800	1,489	40,700	40,800	1,903	46,700	46,800	2,323
34,800	34,900	1,495	40,800	40,900	1,910	46,800	46,900	2,330
34,900	35,000	1,501	40,900	41,000	1,917	46,900	47,000	2,337
<b>35,000</b>			<b>41,000</b>			<b>47,000</b>		
35,000	35,100	1,507	41,000	41,100	1,924	47,000	47,100	2,344
35,100	35,200	1,513	41,100	41,200	1,931	47,100	47,200	2,351
35,200	35,300	1,519	41,200	41,300	1,938	47,200	47,300	2,358
35,300	35,400	1,525	41,300	41,400	1,945	47,300	47,400	2,365
35,400	35,500	1,532	41,400	41,500	1,952	47,400	47,500	2,372
35,500	35,600	1,539	41,500	41,600	1,959	47,500	47,600	2,379
35,600	35,700	1,546	41,600	41,700	1,966	47,600	47,700	2,386
35,700	35,800	1,553	41,700	41,800	1,973	47,700	47,800	2,393
35,800	35,900	1,560	41,800	41,900	1,980	47,800	47,900	2,400
35,900	36,000	1,567	41,900	42,000	1,987	47,900	48,000	2,407
<b>36,000</b>			<b>42,000</b>			<b>48,000</b>		
36,000	36,100	1,574	42,000	42,100	1,994	48,000	48,100	2,414
36,100	36,200	1,581	42,100	42,200	2,001	48,100	48,200	2,421
36,200	36,300	1,588	42,200	42,300	2,008	48,200	48,300	2,428
36,300	36,400	1,595	42,300	42,400	2,015	48,300	48,400	2,435
36,400	36,500	1,602	42,400	42,500	2,022	48,400	48,500	2,442
36,500	36,600	1,609	42,500	42,600	2,029	48,500	48,600	2,449
36,600	36,700	1,616	42,600	42,700	2,036	48,600	48,700	2,456
36,700	36,800	1,623	42,700	42,800	2,043	48,700	48,800	2,463
36,800	36,900	1,630	42,800	42,900	2,050	48,800	48,900	2,470
36,900	37,000	1,637	42,900	43,000	2,057	48,900	49,000	2,477
<b>37,000</b>			<b>43,000</b>			<b>49,000</b>		
37,000	37,100	1,644	43,000	43,100	2,064	49,000	49,100	2,484
37,100	37,200	1,651	43,100	43,200	2,071	49,100	49,200	2,491
37,200	37,300	1,658	43,200	43,300	2,078	49,200	49,300	2,498
37,300	37,400	1,665	43,300	43,400	2,085	49,300	49,400	2,505
37,400	37,500	1,672	43,400	43,500	2,092	49,400	49,500	2,512
37,500	37,600	1,679	43,500	43,600	2,099	49,500	49,600	2,519
37,600	37,700	1,686	43,600	43,700	2,106	49,600	49,700	2,526
37,700	37,800	1,693	43,700	43,800	2,113	49,700	49,800	2,533
37,800	37,900	1,700	43,800	43,900	2,120	49,800	49,900	2,540
37,900	38,000	1,707	43,900	44,000	2,127	49,900	50,000	2,547
<b>38,000</b>			<b>44,000</b>			<b>PLEASE NOTE:</b>  <b>For \$50,000 and over,</b> <b>your tax is \$2,547 + 7% of</b> <b>the excess over \$49,999</b>		
38,000	38,100	1,714	44,000	44,100	2,134			
38,100	38,200	1,721	44,100	44,200	2,141			
38,200	38,300	1,728	44,200	44,300	2,148			
38,300	38,400	1,735	44,300	44,400	2,155			
38,400	38,500	1,742	44,400	44,500	2,162			
38,500	38,600	1,749	44,500	44,600	2,169			
38,600	38,700	1,756	44,600	44,700	2,176			
38,700	38,800	1,763	44,700	44,800	2,183			
38,800	38,900	1,770	44,800	44,900	2,190			
38,900	39,000	1,777	44,900	45,000	2,197			

(Rev 10/9/15)

# 2015 ARKANSAS INDIVIDUAL INCOME TAX INDEX TO INSTRUCTIONS

<b>A</b>	
Adjustments to Income.....	15
Adoption Expense Credit.....	AR1000TC, 16
Alimony Paid.....	AR1000ADJ
Alimony Received.....	14
Amended Returns.....	12, 23
Amount You Owe or Refund Due .....	17
Annuities.....	11, 14
Arkansas Tax Deferred Tuition	
Savings Program.....	AR1000-CO, 15, 17
AR1000ADJ	
<b>B</b>	
Baby Sharon's Children's Catastrophic	
Illness Program .....	AR1000-CO, 17
Blindness - Personal Credit.....	13
Border City Exemption.....	AR1000ADJ, 15
Business Income and Expenses .....	14
Business Incentive Tax Credits... AR1000TC, 16	
<b>C</b>	
Capital Gains and Losses.....	AR1000D, 6, 14
Capital Gains Distributions .....	14
Casualty and Theft Losses .....	18
Check Offs.....	AR1000-CO, 6, 17
Child and Dependent Care Expense -	
Credit for.....	16
Child Support - Exempt Income.....	11
Contributions - Charitable.....	18
Credits Against Tax.....	AR1000TC, 13, 16
Credit for Tax Paid to Another State...AR1000TC, 16	
<b>D</b>	
Deafness - Personal Credit .....	13
Dependent - Definition.....	10
Depletion Allowance Rates.....	21
Depreciation .....	21
Developmentally Disabled Individual -	
Credit for.....	13
Disability Income .....	12
Disabled Individual Adjustment...AR1000ADJ, 15	
Disaster Relief Program .....	AR1000-CO, 17
Dividends.....	14
Domicile - Definition.....	10
<b>E</b>	
Early Childhood Credit.....	16
Electronic Filing .....	4
Estimated Tax .....	16
Extension of Time to File .....	11
<b>F</b>	
Farm Income and Expenses.....	15
Filing Requirements.....	11
Filing Status.....	12-13
Forms (How to Obtain).....	2
Full Year Resident - Definition .....	10
<b>G</b>	
Gambling .....	12, 15
Gifts - Exempt Income.....	11
Gifts to Charity.....	18
Gross Income - Definition.....	10
<b>H</b>	
Head of Household.....	12-13
<b>I</b>	
Identity Theft.....	24
Inheritances - Exempt from Tax.....	11
Income - Exempt from Tax.....	11-12
Income to be Reported.....	13-15
Individual Retirement Accounts:	
Contributions to .....	AR1000ADJ
Distributions from .....	12, 14
Phaseout Chart .....	20
Interest Expense.....	18
Interest Income.....	14
Interest Income - Tax Exempt.....	11-12
Interest - Penalty on Premature	
Withdrawal of Savings .....	AR1000ADJ
Interest Paid on Student Loans ..AR1000ADJ, 20	
Itemized Deductions or	
Standard Deduction.....	AR3, 15, 18, 19
IRA Distributions and	
Fully Taxable Annuities.....	14, 16
<b>K</b>	
Keogh Plan - Deduction for .....	AR1000ADJ, 15
<b>L</b>	
Life Insurance .....	11
Long-Term Intergenerational Trust...AR1000ADJ	
Lump-sum Distributions.....	14, 15
<b>M</b>	
Mailing Information .....	2
Married Persons - Filing Joint	
or Separate Returns .....	12-13
Medical and Dental Expenses .....	18, 19
Medical Savings Accounts.....	AR1000ADJ, 15
Mileage Allowance Rates .....	21
Military Compensation -	
Exempt Amounts .....	12, 13, 14
Military Personnel -	
Home of Record .....	7, 10, 14
Minister's Income -	
Rental Value of Home.....	12, 13
Miscellaneous Itemized Deductions .....	19
Moving Expense.....	AR1000ADJ, 15, 21
<b>N</b>	
Net Operating Loss (NOL).....	15
Newborn Umbilical Cord Blood	
Initiative .....	AR1000-CO, 17
Nonresident - Definition.....	10
<b>O</b>	
Organ Donor Awareness	
Education Program.....	AR1000-CO, 17
Other Gains and Losses.....	14
Other Income.....	15
<b>P</b>	
Partnerships .....	15
Part-year Resident - Definition .....	10
Pay by Credit Card .....	4, 17
Payments.....	16-17

<b>P (continued)</b>	
Penalty:	
Early Withdrawal of Savings.....	AR1000ADJ
Frivolous Return .....	17
Late Filing.....	17
Late Payment .....	17
Pensions and Annuities .....	12, 14-15
Personal Tax Credits .....	13
Proration of Itemized Deductions .....	19
Proration of Tax Liability .....	16
<b>R</b>	
Railroad Retirement Benefits.....	12
Refund or Amount You Owe .....	17
Rental Income .....	15
Request Copies of Tax Returns .....	9
Retirement -	
First \$6,000 Exempt .....	12, 14
Royalties.....	15
<b>S</b>	
Sale of Home.....	14
Scholarships, Fellowships,	
and Grants.....	11, 15
School for the Blind,	
Contribution to .....	AR1000-CO, 17
School for the Deaf,	
Contribution to .....	AR1000-CO, 17
Self-employed Health Insurance... AR1000ADJ, 21	
Set Off Refunds .....	6, 17
65 Special Personal Credit .....	13
Social Security Benefits.....	12
Standard or Itemized Deduction .....	15
Stipends.....	11, 15
Student - Definition .....	10
Student Loan Interest .....	AR1000ADJ, 20
<b>T</b>	
Tax Proration .....	16
Tax Computation.....	15, 16
Tax Tables.....	26-30
Tax Credits.....	16
Taxes You May Deduct .....	18
Texarkana - Exemption.....	AR1000ADJ, 15
Tuition Savings Program	
.....	AR1000ADJ, AR1000-CO, 15
<b>U</b>	
Underestimate Penalty .....	17
Unemployment Compensation .....	12
<b>V</b>	
Veterans Benefits - Exempt.....	12
Vouchers.....	17
<b>W</b>	
Wages, Salaries, Tips.....	13
When to File .....	11
Where to File .....	2
Who Must File.....	11
Widow(er), Qualifying .....	13
Workers Compensation .....	12

**PLACE THE ADDRESS LABEL ABOVE ON THE FRONT OF YOUR RETURN**

**BEFORE YOU MAIL YOUR RETURN CHECKLIST**

**YOU MUST FILE BY APRIL 15, 2016**

- 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 Social Security Number(s) for you and your spouse? (You must enter the SSN(s) on the return whether you use the colored peel off label or not.)
- 3. Did you use the correct filing status and the correct taxable income to find your tax from the tax table?
- 4. Did you attach all W-2(s) and 1099 Forms?
- 5. Did you add and subtract correctly when calculating refund or amount owed?
- 6. Did you sign and date your return?
- 7. If you are filing Form AR1000NR, did you attach a copy of your federal return?
- 8. Did you keep a complete copy of your return for your records? (Keep for 6 years).
- 9. Have you mailed your return by APRIL 15, 2016?

**PLEASE ALLOW 6 WEEKS FOR YOUR RETURN TO PROCESS.**