

## Subject 100

### Who Must File

Whether or not you have to file a tax return depends on your **filing status** and **gross income**.

**Full-year residents** of Arkansas for tax year 2016 must file a tax return if:

- Single, and gross income was at least \$11,737

**Or**

- Head of household with:
  - 1 or no dependent, and gross income was at least \$16,687
  - 2 or more dependents, and gross income was at least \$19,892

**Or**

- Married filing a joint return with:
  - 1 or no dependent, and gross income was at least \$19,794
  - 2 or more dependents, and gross income was at least \$23,822

**Or**

- Married filing separately, same or different returns, and gross income was at least \$5,099

**Or**

- Qualifying widow or widower (widowed in 2014 or 2015, and not remarried in 2016) with:
  - 1 or no dependent, and gross income was at least \$16,687
  - 2 or more dependents, and gross income was at least \$19,892

**Nonresidents or part-year residents** who received income from Arkansas sources must file an Arkansas Form **AR1000NR** regardless of the amount of income received.

For more information on **nonresidents or part-year residents** access **Subject 800**.