AR1000RC5

2009

ARKANSAS INDIVIDUAL INCOME TAX

CERTIFICATE FOR DEVELOPMENTALLY DISABLED INDIVIDUAL

DCN - FOR ELECTRONIC FILING USE ONLY

00 — _____ — _____ — 0

CLICK HERE TO CLEAR FORM

Taxpayer's Name	Social Security Number

This certificate must be completed in its entirety to receive the $500 Developmentally Disabled Individual Credit. It must be attached to your Individual Income Tax Return the first time this credit is taken. It is good for five (5) years from the date the original tax credit is filed. At the end of five (5) years you must have a new certificate completed and attached to your Individual Income Tax Return. The credit is in addition to your regular dependent tax credit.

To take advantage of this credit the taxpayer and/or individual **must meet all of the following conditions:**

1. The Individual was a person of the taxpayer's blood or an adopted child without regard to chronological age or a dependent within the meaning of §26-51-501(a)(3)(b).
2. The individual was dependent on the taxpayer for more than fifty percent (50%) of his/her maintenance, support, and care in the taxpayer's home. The individual was mentally or physically deficient to the extent that he/she was incapable of managing himself/herself or his/her affairs and was eligible for admission to one of the Arkansas Human Development Centers. **(See ACA 20-48-206.)**
3. The individual was unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death, or has lasted or can be expected to last for a continuous period of not less than twelve **(12)** months. A physical or mental impairment is an impairment that results from anatomical, physiological, or psychological abnormalities which are demonstrable by medically acceptable clinical or laboratory diagnostic techniques.
4. This $500 **tax credit** is not being claimed by any other taxpayer.

_____ Qualifying Individual's Name _____ Social Security Number _____ Relationship to Taxpayer

Did the individual reside in your home more than six **(6)** months of the year? ☐ Yes ☐ No

Check the box for the diagnosis:

☐ Cerebral Palsy ☐ Epilepsy ☐ Autism

☐ Intellectual Disability - Enter IQ score _____ **or** check the appropriate box: Mild ☐ Moderate ☐ Severe ☐
(Includes Down's Syndrome)

DO NOT ADD ADDITIONAL BOXES

The above individual has been diagnosed as developmentally disabled by a medical doctor, a licensed psychologist, or a licensed psychological examiner. I certify that the information listed above is true and correct.

_____ **Doctor or Examiner's Signature** _____ Date

_____ Doctor or Examiner's Name _____ Telephone Number

_____ Street Address _____ City _____ State _____ Zip

_____ Taxpayer's Signature _____ Date

INSTRUCTIONS FOR AR1000RC5

A developmental disability is a disability which:

(A) (i) Is attributable to intellectual disability, cerebral palsy, epilepsy, or autism; **or**
(ii) Is attributable to any other condition found to be closely related to intellectual disability because it results in an impairment of general intellectual functioning or adaptive behavior similar to that of intellectually disabled persons or requires treatment and services similar to those required for such persons; **or**
(iii) Is attributable to dyslexia resulting from a disability described in (A)(i) of this section; **and**

(B) Originates before the person attains the age of twenty-two **(22)** years; **and**

(C) Has continued or can be expected to continue indefinitely; **and**

(D) Constitutes a substantial handicap to the person's ability to function without appropriate support services including, but not limited to, planned recreational activities, medical services such as physical therapy and speech therapy, and possibilities for sheltered employment or job training.

DIAGNOSED DISABILITY:

1. **Intellectual disability**: Individuals are eligible for services if their I.Q. scores fall two or more standard deviations below the mean of a standardized test **or** their condition is closely related to intellectual disability by virtue of their adaptive behavior function and the nature of the treatment and services they require. **You must enter the I.Q. score or check the intellectual disability level in the space provided on the front of the form.**

   NOTE: The individual must have been eligible for admission into an intermediate care facility for intellectual disability *(ICF/MR)*. To meet ICF/MR level of care, an individual must have had substantial functional limitation **in three or more** of the following areas of major life activity:

   A) **Self Care**: Ability to care for one's own toileting, grooming, dressing, and eating needs.
   B) **Understanding and Use of Language**: Ability to communicate needs and responses to others using a formal speech system.
   C) **Learning**: Ability to process information, retain it, and apply it to different situations as appropriate to the individual's age level.
   D) **Mobility**: Ability to move self from place to place either by walking or propelling adaptive equipment.
   E) **Self-Direction**: Ability to make appropriate decisions regarding time, travel, finances, and health.
   F) **Capacity for Independent Living**: Ability to cook, shop, clean, and otherwise maintain self in an independent living situation.

2. **Cerebral palsy**: As established by the results of a medical examination by a licensed physician.

3. **Epilepsy**: As established by the results of a neurological examination by a licensed neurologist and/or licensed physician.

4. **Autism**: As established by the results of a team evaluation by a licensed physician **and** a licensed psychologist or psychological examiner.

Check the appropriate box of the Developmental Disability, **and** list the **I. Q. score** *(if required)* in the space provided on the AR1000RC5.

NOTE: **Each of these four conditions, independent of each other, is sufficient for determination of eligibility.** This means a person who has been diagnosed as intellectually disabled does not have to have autism, epilepsy, or cerebral palsy. Conversely, a person who has autism, cerebral palsy, or epilepsy does not have to be intellectually disabled to receive services.