

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 2020 must file a tax return if:

- Single, and gross income was at least \$12,675

Or

- Head of household with:

1 or no dependent, and gross income was at least \$18,021

2 or more dependents, and gross income was at least \$21,482

Or

- Married filing a joint return with:

1 or no dependent, and gross income was at least \$21,375

2 or more dependents, and gross income was at least \$25,726

Or

- Widowed in 2018 or 2019 and not remarried in 2020:

Qualifying widow(er) with 1 dependent and gross income was at least \$18,021

With 2 or more dependents and gross income was at least \$21,482