

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 2018 must file a tax return if:

- Single, and gross income was at least \$12,260

Or

- Head of household with:

1 or no dependent, and gross income was at least \$17,431

2 or more dependents, and gross income was at least \$20,778

Or

- Married filing a joint return with:

1 or no dependent, and gross income was at least \$20,675

2 or more dependents, and gross income was at least \$24,883

Or

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

Or

- Qualifying widow or widower (widowed in 2016 or 2017, and not remarried in 2018)

with:

1 or no dependent, and gross income was at least \$17,431

2 or more dependents, and gross income was at least \$20,778

Nonresidents or part-year residents who received gross 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**