

## **Subject 106**

### **Amended Returns**

Amended returns are used to make changes to previously filed original returns.

File an amended return if, on your original tax return, you omitted income, claimed deductions or credits you were not entitled to, failed to claim deductions or credits you were entitled to, etc. You should also file an amended return if you were audited by the Internal Revenue Service (IRS) unless the IRS audit had no impact on your state return.

Do not file an amended return if there are calculation errors on the original return and/or forms and schedules were left out. The Income Tax Section will correct any errors and/or request additional information from you.

For tax year 2010 and forward, use Form AR1000F or AR1000NR to amend your tax return. Simply check the box at the top of the return to indicate that you are filing an amended return, and then complete the return using the corrected information.

For 2009 and prior tax years, use Form AR1000A if you were a full-year resident or Form AR1000ANR if you were a part-year or nonresident. Form AR1000A has four columns—Columns A and B, Part 1, are used to report amounts from the original return, and Columns A and B, Part 2, are used to report the corrected figures. The AR1000ANR has six columns—Column C in Parts 1 and 2 is used to report Arkansas income only.

Provide an explanation for the specific changes being made on the return. If the changes involve other schedules or forms, attach them to the amended form. For example, if you are filing an amended return because you now want to claim the Child Care Credit, attach Federal Form 2441 to show how the credit was calculated.

To claim a refund, the amended return must be filed within three years from the date your original return was due, or within two years from the date you paid your tax, whichever is later. Amended returns reporting a tax due will be charged interest from the date the original return was due.

Be sure to include your name, address, and Social Security Number on the return. If you are filing more than one return, mail each in a separate envelope.