

# Arkansas 2019

## Individual Income Tax

Forms and Instructions

### Full Year Resident Part Year Resident Nonresident



Governor Asa Hutchinson

## ATAP

Please visit our secure site ATAP (Arkansas Taxpayer Access Point) at [www.atap.arkansas.gov](http://www.atap.arkansas.gov). ATAP allows taxpayers or their representatives to log on, make payments and manage their account online.

ATAP features are:

- Make Tax Payments
- Make Estimated Tax Payments
- Make name and address changes
- Check refund status
- View account letters
- View 1099-Gs

**ATAP is available 24 hours.**

(Registration is not required to make payments, check refund status or view 1099-Gs.)

### Where's My Refund?

Check your refund status at  
[www.atap.arkansas.gov](http://www.atap.arkansas.gov)

Identity Theft has been a growing problem nationally and the Department is taking additional measures to ensure tax refunds are issued to the correct individuals. These additional measures may result in tax refunds not being issued as quickly as in past years.

**Pay tax by credit card**  
(Vendor charges nominal fee)

[www.officialpayments.com](http://www.officialpayments.com)  
or call (800) 272-9829

## Free File Alliance:

As a member of the "Free File Alliance", the State of Arkansas offers certain taxpayers the opportunity to electronically file their return with no fee. If you meet the specified criteria (including income, military service, or eligibility for federal Earned Income Tax Credit) you may be eligible for this program.

For details go to:

[www.arkansas.gov/efile](http://www.arkansas.gov/efile)

## 7 Simple Reasons to e-file!

- ◆ Faster Refunds: With Direct Deposit
- ◆ Direct Debit Payments
- ◆ Filing Confirmation Provided
- ◆ If You Qualify, It's Free
- ◆ Makes Complex Returns Easy
- ◆ File Federal & State Forms Together
- ◆ Secure



## For your questions/comments:

Manager, Individual Income Tax  
P. O. Box 3628  
Little Rock, AR 72203-3628

# TAX HELP AND FORMS



## Internet

You can access the Department of Finance and Administration's website at **www.dfa.arkansas.gov**.

- Check the status of your refund
- Get current and prior year forms and instructions
- Access latest income tax info and archived news
- Get e-file information

You can e-mail questions to:

**individual.income@dfa.arkansas.gov**



## Phone

Individual Income Tax Hotline..... (501) 682-1100  
**or** (800) 882-9275

Representatives are available to assist callers at the numbers above during normal business hours (Monday through Friday from 8:00 a.m. to 4:30 p.m.) with:

- Taxpayer Assistance
- Notices Received
- Forms
- Amended Returns
- Audit and Examination
- Payment Information

For hearing impaired access, call (800) 285-1131 using a Text Telephone Device (for Spanish, call (866) 656-1842).

Other useful phone numbers:

Business Incentive Credits ..... (501) 682-7106  
Withholding Tax ..... (501) 682-7290  
Collections ..... (501) 682-5000  
Revenue Legal Counsel ..... (501) 682-7030  
Corporate Income Tax ..... (501) 682-4775  
Sales and Use Tax..... (501) 682-7104  
Problem Resolution and ..... (501) 682-7751  
Tax Information Office (Offers In Compromise)

Internal Revenue Service ..... (800) 829-1040  
Social Security Administration ..... (800) 772-1213



## Forms

**To obtain a booklet or forms you may:**

1. Access our website at:  
**www.arkansas.gov/incometax**
2. Visit your county revenue office
3. Visit your local library or
4. Call the Individual Income Tax Hotline  
(501) 682-1100 **or** (800) 882-9275

## ATAP

Arkansas Taxpayer Access Point (ATAP) allows taxpayers or their representatives to log on to a secure site and manage their account online.

Access ATAP at **www.atap.arkansas.gov** to:

- Make Tax Payments
- Make Estimated Tax Payments
- Make name and address changes
- Check refund status
- View account letters
- View 1099-Gs

(Registration is not required to make payments, check refund status or view 1099-Gs.)



## Mail

Choose the appropriate address below to mail your return:

### TAX DUE RETURN:

Arkansas State Income Tax  
P.O. Box 2144  
Little Rock, AR 72203-2144

### REFUND RETURN:

Arkansas State Income Tax  
P.O. Box 1000  
Little Rock, AR 72203-1000

### NO TAX DUE/REFUND RETURN:

Arkansas State Income Tax  
P.O. Box 2144  
Little Rock, AR 72203-2144

Be sure to apply sufficient postage or your return will not be delivered by the U.S. Postal Service.



## Walk-In

Representatives are available to assist walk-in taxpayers with income tax questions, but are **not available to prepare your return**.

No appointment is necessary, **but plan to arrive before 4:00 p.m. to allow sufficient time for assistance.**

The Individual Income Tax Office is located in Room 2300, Ledbetter Building, at 1816 W. 7th Street in Little Rock.

Office hours are Monday through Friday from 8:00 a.m. to 4:30 p.m.

# CONTENTS

Tax Help and Forms .....	2
Electronic Filing .....	4
Special Information for 2019 .....	5
Identity Theft .....	5
If the IRS Audits You .....	6
Information Exchange Programs with the IRS .....	6
Preservation of Tax Records .....	6
Request Copies of Arkansas Tax Returns .....	6
Military Personnel .....	7
Definitions .....	8
Instructions .....	9-14
Form Inserts:	
AR1000F	
AR1000NR	
AR3	
AR4	
AR1000ADJ	
AR1000D	
AR-OI	
AR1000TC	
AR1000-CO	
Consumer Use	
Voter Registration	
Instructions (continued) .....	15
Instructions for Form AR3, Itemized Deduction Schedule .....	16-17
Student Loan Interest Worksheet .....	18
IRA Phase Out Chart .....	18
Self-Employed Health Insurance Deduction Worksheet .....	19
Mileage and Depletion Allowances .....	19
Depreciation Information .....	19
How to Fill Out Your Check .....	19
For Taxpayers' Information .....	20
Taxpayer Bill of Rights .....	21
Low Income Tax Tables .....	22-23
Regular Tax Table .....	24-28
Index to Instructions .....	29
Before Mailing Your Return Checklist .....	Back Cover

# ELECTRONIC FILING

[www.arkansas.gov/efile](http://www.arkansas.gov/efile)

- **E-file is hassle-free**—both your federal and Arkansas income tax returns can be filed electronically in one transmission.
- **E-file is smart**—computer programs catch 98% of tax return errors.
- **E-file is worry-free**—receive acknowledgement within 2 to 3 business days if your return has been received and accepted.

Arkansas participates in the Federal/State Electronic Filing Program for Individual Income Tax. The program is available to most full year residents and certain qualifying nonresidents and part year residents.

Since Arkansas is a member of the **“Free File Alliance,”** depending on the level of income, taxpayers may qualify to file returns for free. (Go to [www.arkansas.gov/efile](http://www.arkansas.gov/efile) for details.)

Over 300,000 taxpayers took advantage of online filing last year. The same advantages are obtained by online filing as by electronic filing, but it does not require a preparer. For a nominal fee your federal and state returns can be prepared and filed electronically.

The State of Arkansas is requesting additional information this filing season in an effort to combat identity tax fraud and ensure that your hard-earned tax refund goes to you. Providing information from your driver’s license or state-issued identification card will help protect your identity and could help process your return quicker. However, this is only a request. Information from your driver’s license is not required, and your return will be processed without the additional information. The information is being requested solely to help protect your identity and ensure a more-secure refund.

## PAY BY CREDIT CARD

(Vendor charges nominal fee)

OFFICIAL PAYMENTS CORP.



Cards



[www.officialpayments.com](http://www.officialpayments.com)

or call (800) 272-9829

# SPECIAL INFORMATION FOR TAX YEAR 2019

## Multiple Direct Deposit (Act 774 of 2019):

Beginning tax year 2019, Arkansas allows up to (2) bank accounts for direct deposit of taxpayer's refund.

## Achieving a Better Life Experience Program (Act 825 of 2019):

Contributions to an ABLÉ account established under §20-3-101 et seq. is deductible by up to \$5,000 per taxpayer in a tax year.

## Limitation for Charitable Contributions increased (Act 870 of 2019):

AGI limitation for cash contributions increased to 60% beginning in 2019.

## Tax Reform and Relief (Act 78 of 2017):

Income tax rates have been reduced for those having net income less than \$22,600.

# ADDITIONAL INFORMATION FOR TAX YEAR 2020

## Tax Competitiveness and Relief (Act 182 of 2019):

Marginal income tax rates have been amended and the top rate will be reduced to 6.6% beginning in 2020.

## IDENTITY THEFT

In recent years, identity theft associated with income tax returns has become an increasingly severe problem. Sometimes thieves steal a taxpayer's Social Security Number and other private information then use this information to file tax returns and receive refunds that were not due to them.

If you believe your identity may have been used to file an Arkansas state tax return, these are the steps we suggest you take:

- Contact us at (501) 682-1100 to report that your identity may have been stolen and request a hold on your account to stop all fraudulent refunds.
- Contact the IRS Identity Protection Specialized Unit at **(800) 908-4490** and inform them that your identity was stolen and may have been used to file a fraudulent tax return. You should complete **IRS Form 14039**, an identity theft affidavit, to support your claim.
- Send a copy of the stamped IRS identity theft affidavit form to:  
Arkansas Individual Income Tax  
PO Box 3628  
Little Rock, AR 72203-3628
- Contact the credit bureaus to ensure there have not been any other thefts related to your identity, and ask to have a fraud alert put on your credit report. The numbers to the credit bureaus are listed below:
  - Equifax - (800) 525-6285
  - Experian - (888) 397-3742
  - Trans-Union - (800) 680-7289

## IF THE IRS AUDITS YOU

If the Internal Revenue Service examines your return for any tax year and changes your net taxable income, you must report the changes to the Arkansas Department of Finance and Administration within one hundred eighty (**180**) days from the receipt of the notice and demand for payment by the Internal Revenue Service.

File an Amended Individual Income Tax Return for the year(s) involved reporting the changes to your state return. **Attach a copy of the federal changes.**

If you fail to notify this Department within one hundred eighty (**180**) days and do not file the required amended return, the Statute of Limitations will remain open for three (**3**) years on the year(s) in question. Additional interest will be figured on any tax you owe the State of Arkansas.

## INFORMATION EXCHANGE PROGRAMS WITH THE IRS

Under authorization of Internal Revenue Code Section 6103(D) the State of Arkansas participates in several information exchange programs with the Internal Revenue Service:

- **CP2000:** The IRS matches income reported on a taxpayer's federal income tax return with documents (W-2s, 1099s, etc.) provided to the IRS by the payer to determine whether income was omitted from the taxpayer's return. If unreported income is discovered, the IRS assesses additional federal tax on the omitted income then notifies the State of Arkansas. The taxpayer's state tax return is then reviewed for unreported income. (Some examples of commonly omitted income include wages, pensions, and cancellation of debt.)
- **Revenue Agent Reports "RARs":** When the IRS adjusts a taxpayer's federal income tax return as the result of an audit, details are provided to the State of Arkansas. The taxpayer's state tax return is then reviewed and adjusted if appropriate. (Some examples of RAR adjustments include disallowance of deductions, expenses, or dependents and assessment of early withdrawal penalties.)
- **Non-filer Identification:** The IRS provides the Arkansas Department of Finance and Administration with a list of taxpayers who filed federal returns using Arkansas addresses. This information is then compared with Arkansas income tax records to identify individuals who filed federal returns using Arkansas addresses but did not file Arkansas returns. Letters are sent inquiring whether the taxpayer is required to file. The taxpayer should file the return in question or provide documentation why he/she is not required to file. If a sufficient response is not received, state tax is assessed using amounts reported on the taxpayer's federal return, and the taxpayer is mailed a Notice of Proposed Assessment.

## PRESERVATION OF TAX RECORDS

A taxpayer who files an Arkansas income tax return is required to retain records to prove the accuracy of that return. The records must be retained for at least six (6) years (unless otherwise provided by law) and are subject to examination by the Director at any reasonable time during that period.

When a taxpayer fails to preserve and maintain the required records, the director may make an estimated assessment based upon any available information as to the amount of tax due by the taxpayer. Per ACA 26-18-506, the burden of proof of refuting this estimated assessment is upon the taxpayer.

## REQUEST FOR COPIES OF ARKANSAS TAX RETURNS

If your tax return was completed by a paid tax preparer, he/she should be able to provide a copy of the return. If you used a software product to prepare your tax return, you should be able to print a copy of the tax return from the software used. Otherwise to request a copy of your Arkansas tax return, please complete and submit Form AR4506. Form AR4506 may be downloaded from our website at: [www.arkansas.gov/incometax](http://www.arkansas.gov/incometax).





# MILITARY PERSONNEL



## **Military Pay Exemption (Act 1408 of 2013):**

Provides a 100% exemption from income tax for service pay or allowance received by an active duty member of the armed forces for tax years beginning on or after January 1, 2014. Active duty includes all members of the armed forces, including the National Guard and Reserve Units.

## **Military Spouses Residency Relief Act:**

Exempts a military spouse's income from Arkansas tax if the servicemember's Home of Record is not Arkansas and the spouse's domicile is the same as the service member's Home of Record. Effective January 1, 2009. Write the words "military spouse" at top of tax return and attach a completed Form AR-MS (available at [www.arkansas.gov/incometax](http://www.arkansas.gov/incometax)) and a copy of service member's Leave and Earning Statement (LES) to verify Home of Record. (For future tax purposes, the nonmilitary spouse must submit a new payroll withholding form ARW-4MS, to his/her employer each year to exempt future withholding.)

## **The Military Family Tax Relief Act of 2003 (Act 372 of 2009):**

This act adopts IRC 121, 134, and 162 as in effect on January 1, 2009. Provisions of this act include exclusion of gain on sale of principal residence, deduction of overnight travel expenses for National Guard and Reserve members, and exclusion from income of "qualified military benefits".

## **Military Retirement Exemption (Act 141 of 2017):**

Beginning with tax year 2018, retirement benefits received by a member of the uniformed services as defined in this Act are exempted from income tax. Retirees cannot claim both the military retirement exemption and the \$6,000 exemption for traditional IRA distributions (A.C.A 26-51-307(f))." Please see instructions for lines 18A and 18b for details.

## **The Servicemembers Civil Relief Act:**

**Deferral of Tax** - Upon notice to the Internal Revenue Service or the tax authority of a state or a political subdivision of a state, the collection of income tax on the income of a servicemember falling due before or during military service shall be deferred for a period not more than 180 days after termination of or release from military service, if a service member's ability to pay such income tax is materially affected by military service.

**Accrual of Interest or Penalty** - No interest or penalty shall accrue for the period of deferment by reason of nonpayment on any amount of tax deferred under this section.

**Statute of Limitations** - The running of a statute of limitations against the collection of tax deferred under this section, by seizure or otherwise, shall be suspended for the period of military service of the servicemember and for an additional period of 270 days thereafter.

**Residence or Domicile** - A servicemember shall neither lose nor acquire a residence or domicile for purposes of taxation with respect to the person, personal property, or income of the servicemember by reason of being absent or present in any tax jurisdiction of the United States solely in compliance with military orders.

**Military Service Compensation** - Compensation of a servicemember for military service shall not be deemed to be income for services performed or from sources within a tax jurisdiction of the United States if the servicemember is not a resident or domiciliary of the jurisdiction in which the servicemember is serving in compliance with military orders.

## **RETIRED MILITARY PERSONNEL**

## **Extension of Time for Veterans (Retirees) to File for Refund (Act 238 of 2009):**

This act extends the statute of limitations for a veteran to file a claim for refund of an overpayment that results from retroactive determination by the Secretary of Veterans Affairs that part or all of the uniformed service retirement payments to the taxpayer are payments made for a service-connected disability and are not included in gross income. Effective January 1, 2001.

# DEFINITIONS

## GROSS INCOME

Gross income is any and all income (before deductions) other than income specifically described as exempt from tax on pages 9 and 10 "Exempt From Income Tax".

**Exception:** The \$6,000 **exemption on retirement income, exemption on U.S. active duty military income and military retirement** as described on pages 9 -10 **are included in gross income.**

## DOMICILE

This is the place you intend to have as your permanent home and the place you intend to return to whenever you are away. You can have only one domicile. Your domicile does not change until you move to a new location which you intend to make your permanent home. If you move to a new location but intend to stay there only for a limited time (no matter how long), your domicile does not change. This also applies if you are working in a foreign country.

## FULL YEAR RESIDENT

You are a full year resident if you lived in Arkansas all of calendar year 2019, or if you have maintained a domicile or Home of Record in Arkansas during the tax year.

## NONRESIDENT

You are a nonresident if you did not make your domicile in Arkansas.

## PART YEAR RESIDENT

You are a part year resident if you established a domicile in Arkansas or moved out of the state during calendar year 2019.

## MILITARY PERSONNEL

If Arkansas is your Home of Record and you are stationed outside of Arkansas, you are still required to file an **AR1000F** reporting all of your income, including U.S. active duty military compensation. However, active duty military compensation is exempt from Arkansas tax beginning in tax year 2014. (If you are stationed in Arkansas and your Home of Record is another state, Arkansas does not tax your U.S. active duty military compensation.)

U.S. active duty military compensation includes wages received by members of the Army, Navy, Air Force, Marine Corps, Coast Guard, National Guard, and Reserve Units.

## DEPENDENTS

You may claim as a dependent any person who received over half of his or her support from you, earned less than \$4,200 in gross income, and was your:

Child	Stepchild	Mother	Father	Grandparent	Brother
Sister	Grandchild	Stepbrother	Stepsister	Stepmother	Stepfather
Mother-In-Law	Father-In-Law	Brother-In-Law	Sister-In-Law	Son-In-Law	Daughter-In-Law

Or, an individual (other than your spouse) who, for the tax year of the taxpayer, had the same principal place of abode as the taxpayer and was a member of the taxpayer's household. Or, if related by blood: Uncle, Aunt, Nephew, Niece. The term "dependent" includes a foster child if the child had as his principal place of abode the home of the taxpayer and was a member of the taxpayer's household for the taxpayer's entire tax year.

The term "dependent" does not apply to anyone who is a citizen or subject of a foreign country UNLESS that person is a resident of **Mexico or Canada.**

**If your child/stepchild was under age 19** at the end of the year, the \$4,200 gross income limitation does not apply. Your child/stepchild may have earned any amount of income and still be your dependent if the other dependency requirements in this section were met.

**If your child/stepchild was a student under age 24** at the end of the calendar year, the \$4,200 gross income limitation does not apply. The other requirements in this section must be met.

**To qualify as a student,** your child/stepchild must have been a full-time student for five (5) months during the calendar year at a qualified school, as defined by the Internal Revenue Service.

**If your dependent died** during the tax year, you may claim the full amount of tax credit for the dependent on your tax return regardless of when the death occurred during the year.

Arkansas has adopted Internal Revenue Code §151(c)(6) regarding the tax treatment of kidnapped children.



# INSTRUCTIONS

**THESE INSTRUCTIONS ARE FOR GUIDANCE ONLY AND DO NOT STATE THE COMPLETE LAW**

## WHO MUST FILE A TAX RETURN

### FULL YEAR RESIDENTS (Use Form AR1000F)

If your <b>MARITAL STATUS</b> is:	and your <b>FILING STATUS</b> is:	file if <b>GROSS INCOME*</b> is at least
Single (Including divorced and legally separated)	Single	\$12,493
	Head of Household with 1 or no dependents	\$17,762
	Head of Household with 2 or more dependents	\$21,173
Married	Married Filing Joint with 1 or no dependents	\$21,068
	Married Filing Joint with 2 or more dependents	\$25,356
	Married Filing Separately	\$8,099
Widowed in 2017 or 2018, and not remarried in 2019	Qualifying Widow(er) with 1 or no dependents	\$17,762
	Qualifying Widow(er) with 2 or more dependents	\$21,173

**\*Gross income is all income (before deductions) other than income specifically described as exempt on pages 9 and 10 "Exempt From Income Tax."**

**Exception:** The \$6,000 exemption on retirement income, exemption on U.S. active duty military income and military retirement as described on pages 9-10 are included in gross income.

If your gross income was less than the amount shown in the last column for your filing status, you are not required to file a return. **However, you must file a return to claim any refund due.**

### NONRESIDENTS (Use Form AR1000NR)

Nonresidents who received any gross income from Arkansas sources **must** file a return (regardless of marital status, filing status, or amount).

### PART YEAR RESIDENTS (Use Form AR1000NR)

Part year residents who received any gross income while an Arkansas resident **must** file a return (regardless of marital status, filing status, or amount).

**NOTE:** The maximum extension that will be granted to an individual on an AR1055-IT is one hundred and eighty (180) days, extending the due date until October 15<sup>th</sup>.

When you file your return, check the box indicating you filed a state extension. **If the box on the front of your return is not checked, you will not receive credit for your federal or state extension.**

An extension extends the amount of time to file your return, but does not extend the amount of time to pay. Any tax due must be paid by April 15, 2020 to avoid failure to pay penalty and interest.

Payments made on extension should be made using the voucher attached to Form AR1055-IT.

**See Page 15 for information on penalties and interest.**

## EXEMPT FROM INCOME TAX

**NOTE:** List exempt income on AR4, Part III. (You do not need to list exclusion amounts from numbers 11-13.)

1. **Military Pension** received as a member of the uniformed services.
  2. Money you received from a **life insurance policy** because of the death of the person who was insured is exempt from tax.
- NOTE:** You must include as taxable income any interest payments made to you from the insurer (the insurance company that issued the policy).

3. Money you received from **life insurance**, an endowment, or a private annuity contract for which you paid the premiums is allowed cost recovery pursuant to Internal Revenue Code §72.
4. Amounts you received as **child support** payments are exempt from tax.
5. **Gifts, inheritances, bequests, or devises** are exempt from tax.
6. **Scholarships, fellowships, and grants** are taxed pursuant to Internal Revenue Code §117. (Stipends are fully taxable.) For additional information on scholarships, fellowships, and grants see instructions for Line 22 on Page 13.
7. **Interest** you received from direct United States obligations, its possessions, the State of Arkansas, or any political subdivision of the State of Arkansas is exempt from tax. (Interest received on tax refunds is not exempt income, because it did not result from a debt issued by the United States, the State of Arkansas, or any political subdivision of the State of Arkansas.) Interest from government securities paid to individuals through a mutual fund is exempt from tax.

## WHEN TO FILE

You can file your calendar year original tax return any time after December 31, 2019, but **NO LATER THAN** April 15, 2020, (unless an extension has been granted).

If you file a fiscal year tax return, your return is due **NO LATER THAN** three and one-half (3 ½) months following the close of the income year.

**NOTE:** The date of the postmark stamped by the U.S. Postal Service is the date you filed your return.

If the due date of your return falls on a Saturday, Sunday, or legal holiday, the return will be considered timely filed if it is postmarked on the next business day.

Statute of Limitations – Refunds. An amended return or claim for refund of an overpayment must be filed by the taxpayer within three (3) years from the time the return was filed or two (2) years from the time the tax was paid, whichever is later.

## IF YOU NEED MORE TIME

If you request an extension of time to file your federal income tax return (by filing **federal Form 4868** with the IRS) you are entitled to receive the same extension on your Arkansas income tax return. The federal automatic extension extends the deadline to file until October 15<sup>th</sup>.

The Department no longer requires that a copy of **federal Form 4868** be attached to your state tax return. **When your Arkansas return is complete and ready to file, simply check the box on the face of the return indicating you filed a federal extension.**

If you do not file a federal extension, you can file an Arkansas extension using Form AR1055-IT before the filing due date of April 15<sup>th</sup>. **Inability to pay is not a valid reason to request an Arkansas extension.** Send your request to:

Individual Income Tax Section  
ATTN: Extension  
P.O. Box 8149  
Little Rock, AR 72203-8149

8. **Social Security benefits, VA benefits, Workers' Compensation, Railroad Retirement benefits** and related supplemental benefits are exempt from tax.

Railroad Retirement Benefits exempt from income tax include tier I, tier II, vested dual benefits (VDB), and supplemental annuity payments reported on Form(s) RRB-1099-R and/or RRB-1099. **Private pensions reported on form 1099-R from railroad companies are not considered exempt Railroad Retirement Benefits.**

9. The rental value of a home or the **housing allowance paid to a duly ordained or licensed minister** of a recognized church is exempt to the extent that it was used to rent or provide a home. The rental value of a home furnished to a minister includes utilities furnished to the minister as part of compensation. The housing allowance paid to a minister includes an allowance for utilities paid to the minister as part of compensation to the extent it was used to furnish utilities in the home.
10. **Disability income** MAY BE exempt from tax pursuant to Internal Revenue Code §104.
11. Beginning with tax year 2014, **U.S. active duty military compensation** is exempt from tax. To claim the exemption, you must file a return and report all of the income you received during the year.
12. If you received income from an **employer sponsored retirement plan**, including disability retirement, that is not exempt under IRC §104, the first \$6,000 is exempt from tax. If you contributed after-tax dollars to your plan, you are allowed to recover your cost (investment) in your retirement plan in accordance with Internal Revenue Code §72. Then the first \$6,000 of the balance is exempt from tax.
13. If you received a traditional **IRA distribution** after reaching age fifty-nine and one-half (59 1/2), the first \$6,000 is exempt from tax. Your traditional IRA distribution may be adjusted for nondeductible IRA contributions, if any, by completing Federal Form 8606 and attaching it to your Arkansas return. Premature distributions made on account of the participant's death or disability also qualify for the exemption. All other premature distributions or early withdrawals including, but not limited to, those taken for medical expenses, higher education expenses or a first-time home purchase do not qualify for the exemption.

*A surviving spouse qualifies for the exemption; however he/she is limited to a single \$6,000 exemption.*

**NOTE:** Total exemptions from all plans described under 12 and 13 cannot exceed \$6,000 per taxpayer, not including recovery of cost.

14. Beginning with tax year 2017, income received by a taxpayer under the **Community Match Rural Physician Recruitment Program** is exempt from income tax.

## FILING AN AMENDED RETURN

If filing an amended return, check the box at the top right corner of Form AR1000F/AR1000NR. Complete the return, replacing the incorrect entries from your original return with the amended entries. **Attach an explanation and supporting documentation for items changed. (Do not file an amended return until after your original return has been processed.)**

### Amended return needed:

- to make changes or adjustments to your original return
- if the IRS examines your federal return for any tax year and changes your net taxable income (required to file an Arkansas amended return **within 180 days of IRS notification**)

### Amended return NOT needed:

- to correct an address** (You must provide a completed Individual Income Tax Account Change Form located on our website at [www.dfa.arkansas.gov](http://www.dfa.arkansas.gov))
- to correct a Social Security Number** (Call (501) 682-1100 or write to Individual Income Tax Section, P.O. Box 3628, Little Rock, AR 72203. You may be asked to provide documentation.)
- if you are notified by the Income Tax Section that there is an error on your original return
- if filing a federal amended return with no impact on your Arkansas income tax return

## FILING STATUS

### DETERMINE YOUR FILING STATUS

#### BOX 1. Filing Status 1 (Single)

Check this box if you are SINGLE or UNMARRIED and DO NOT qualify as HEAD OF HOUSEHOLD. (Read the instructions for BOX 3 to determine if you qualify for HEAD OF HOUSEHOLD.)

#### BOX 2. Filing Status 2 (Married Filing Joint)

Check this box if you were MARRIED and are filing jointly. IF YOU ARE FILING A JOINT RETURN, YOU MUST ADD BOTH SPOUSES' INCOME TOGETHER. Enter the total amount in column A on Lines 8 through 23 under "Your/Joint Income".

### MARRIED COUPLES—CHOOSING THE BEST FILING STATUS

If you and your spouse had separate incomes, you might save money by figuring your tax separately using one of the following two methods. Use the method that suits you best.

#### METHOD A.

List your income separately under Column A ("Your Income"). List your spouse's income separately under Column B ("Spouse's Income"). Figure your tax separately and then add your taxes together. See instructions for Married Filing Separately on the Same Return, Box 4.

If you use Method A, your result will be either a COMBINED REFUND or a COMBINED TAX DUE.

#### METHOD B.

You must file separate individual tax returns. See instructions for Married Filing Separately on Different Returns, Box 5.

If you use Method B, one of you may owe tax and the other may get a refund. The tax due must be paid with the proper tax return and the refund will be due on the other return. YOU MAY NOT OFFSET ONE AGAINST THE OTHER.

#### BOX 3. Filing Status 3 (Head of Household)

To file as Head of Household you must have been unmarried or legally separated on December 31, 2019 and meet either 1 or 2 below. The term "Unmarried" includes certain married persons who lived apart, as discussed at the end of this section.

- You paid over half the cost of keeping a home for the entire year that was the main home of your parent whom you can claim as a dependent. Your parent did not have to live with you in your home.

#### OR

- You paid over half the cost of keeping a home in which you lived, **and** in which one of the following also lived, for more than six (6) months of the year (temporary absences, such as vacation or school, are counted as time lived in the home):

- Your unmarried child, grandchild, great-grandchild, adopted child or stepchild. This child did not have to be your dependent, but your foster child must have been your dependent.
- Your married child, grandchild, adopted child or stepchild. This child must have been your dependent.
- Any other person whom you could claim as a dependent.

### MARRIED PERSONS WHO LIVED APART

Even if you were not divorced or legally separated in 2019, you may be considered unmarried and file as Head of Household. See Internal Revenue Service instructions for Head of Household to determine if you qualify.

#### BOX 4. Filing Status 4 (Married Filing Separately on the Same Return)

Check this box if you were married and are filing SEPARATELY ON THE SAME TAX RETURN. This method of tax computation may reduce your tax liability if both spouses had income. The result will be either a combined refund or a combined tax due.

IF ONE SPOUSE HAD A TOTAL NEGATIVE INCOME, YOU MUST FILE MARRIED FILING JOINTLY.

#### BOX 5. Filing Status 5 (Married Filing Separately on Different Returns)

Check this box if you were married and are filing separate tax returns.

## BOX 6. Filing Status 6 [Qualifying Widow(er)]

Check this box if you are a QUALIFYING WIDOW(ER).

You are eligible to file as a QUALIFYING WIDOW(ER) if your spouse died in 2017 or 2018 and you meet each of the following tests:

1. You were entitled to file MARRIED FILING JOINTLY or MARRIED FILING SEPARATELY ON THE SAME RETURN with your spouse for the year your spouse died. It does not matter whether you actually filed a joint return.
2. You did not remarry before the end of 2019.
3. You had a child, stepchild, adopted child, or foster child who qualified as your dependent for the year.
4. You paid more than half the cost of keeping a home, which was the main home of that child for the entire year except for temporary absences.

## DECEASED TAXPAYER

An Arkansas tax return should be filed for a taxpayer who died during the tax year as if the taxpayer had lived the entire year. The word "DECEASED" should appear after his/her name along with the date of death.

**NOTE:** Any refund check issued to a deceased taxpayer will be made out to the estate of the deceased taxpayer, i.e. "Estate of John/Jane Doe". To cash the check, the bank may require documentation such as death certificate, will, or power of attorney.

## PERSONAL TAX CREDITS

**LINE 7A.** Each taxpayer and spouse is entitled to one personal tax credit. You can claim additional personal tax credits if you can answer "Yes" to any of these questions:

- Is your filing status **Head of Household** or **Qualifying Widow(er)**?  
On January 1, 2020, were you age **65 or over**?  
On December 31, 2019, were you **deaf**?  
On December 31, 2019, were you **blind**?

Check the box or boxes that apply to you and/or your spouse. You CANNOT claim any of these credits for your children or dependents.

**Blindness** is defined as being unable to tell light from darkness, having eyesight in the better eye not exceeding 20/200 with corrective lens, or having a field of vision limited to an angle of 20 degrees.

You can claim the **Deaf** Credit only if the average loss in speech frequencies (500 to 2000 Hertz) in the better ear is 86 decibels, I.S.O., or worse.

Any taxpayer **age 65 or over** not claiming a retirement income exemption on Line 18 is eligible for an additional **\$26** (per taxpayer) tax credit. Check the box(es) marked "65 Special". Add the number of boxes you checked on Line 7A.

Write the total in the box provided. Multiply the number by **\$26** and write amount in space provided.

**LINE 7B.** List the name(s) of your dependent(s), Social Security Numbers, and relationship to you in the space provided. DO NOT INCLUDE YOURSELF AND/OR YOUR SPOUSE. The individual(s) you can claim as dependent(s) are described on Page 8. (Attach schedule if more than 3 dependents.)

Add the number of dependents listed on Line 7B. Write the total in the box provided. Multiply the number by **\$26** and write that amount in the space provided.

**LINE 7C.** If one or more of your dependents had developmental disabilities, enter his/her name(s) on the line. Multiply \$500 by number of dependents with developmental disabilities. Enter the total. (Individual must qualify for credit. See Form AR1000RC5 to check if eligible.)

**NOTE:** You must attach Form AR1000RC5 to your return if this is the first year you claim the Credit for Individuals with Developmental Disabilities.

A certified AR1000RC5 must be filed with your tax return every five (5) years. If credit was received on a prior year's return, do not file another AR1000RC5 until the Individual Income Tax Section notifies you.

**LINE 7D.** Total the tax credits from Lines 7A, 7B, and 7C. Enter the total on this line and on Line 34.

## DIRECT DEPOSIT

**Get your refund faster with direct deposit.** For direct deposit to your checking or savings account, you must enter your routing and account numbers and check the box for either checking or savings. If you checked the box ultimately placing your direct deposit into a foreign account, stop here. Direct deposits will not be deposited into accounts outside the United States; this includes Puerto Rico, Guam and the Virgin Islands.

**Beginning in tax year 2019, the state will allow you to have up to two direct deposits.**

*The State of Arkansas is not responsible for the misapplication of a direct deposit that results from error, negligence or malfeasance on the part of the taxpayer, the provider or preparer, financial institution or any of their agents.*

**Check your form carefully,** since any error could prevent your bank from accepting your direct deposit. Refunds that are not direct deposited because of Institutional refusal, erroneous account or routing transit numbers, closed accounts, bank mergers or any other reason are issued as paper checks. While the State of Arkansas ordinarily processes a request for direct deposit, it reserves the right to issue a paper check and does not guarantee a specific date for deposit of the refund into the taxpayer's account.

## 1099-G

**Beginning January 2021, Arkansas will no longer mail paper 1099-Gs. Instead, we ask that you get this information from our website at [www.atap.arkansas.gov](http://www.atap.arkansas.gov). If you wish for us to mail you a paper 1099-G instead, please check the box located above the signature line on page AR1.**

## SIGNATURE(S)

**Your tax return will not be legal and cannot be processed unless you SIGN IT.**

Write in the DATE. If you and your spouse are filing a joint tax return or filing separately on the same return, both of you must sign it.

If someone else prepares your return, that person must sign and complete the Paid Preparer section. If you prepare your own return, **DO NOT** use this section.

## INCOME

### FULL YEAR RESIDENTS

If your filing status is Married Filing Separately on the Same Return, both Column A and Column B must be used. Write your income in Column A and your spouse's income in Column B. For all other filing statuses, write all income in Column A only.

### NONRESIDENTS AND PART YEAR RESIDENTS

Complete Column A (and Column B if using Filing Status 4) of the AR1000NR as if you were a full year resident. List all of your income from all sources for the entire year in these two columns.

List in Column C the total combined income (for both spouses) earned while Arkansas residents and income derived from Arkansas sources.

The total tax must be computed on the income totals in Columns A and B. After all allowable tax credits have been subtracted from the total tax, prorate the remaining balance. See instructions for Lines 38A, 38B, 38C, and 38D on Page 14.

**NONRESIDENTS AND PART YEAR RESIDENTS MUST ATTACH A COPY OF YOUR FEDERAL RETURN, OR YOUR ARKANSAS RETURN WILL NOT BE PROCESSED.**

**Round all amounts to the nearest dollar.** (For example, if your Form W-2 shows \$10,897.50, round to \$10,898. If your Form W-2 shows \$10,897.49, round to \$10,897.)

**Staple the state copy of each of your W-2(s), 1099-R(s) and 1099-G(s) to the left margin of the front of the return.**

**LINE 8.** Add the wages, salaries, tips, etc. reported on your W-2(s). Enter the total on this line. **Attach W-2(s).**

**Enter U.S. Military Compensation on Line 9.**

### Ministers Income:

If you were a duly ordained or licensed minister, you received a housing allowance from your church, and you do not file a federal Schedule C, enter your gross compensation from the ministry less rental value of your home. The balance is subject to tax. **The rental value of your home must be shown on Form AR4, Part III. Attach AR4 and W-2(s).**



**LINE 9.** Service pay or allowance received by an active duty member of the armed services is exempt from Arkansas income tax. If you or your spouse had U.S. active duty military compensation, enter gross amount in the space provided. **Do not** enter an amount in Column A. **Attach W-2(s).**

**HOME OF RECORD OTHER THAN ARKANSAS:** If your Home of Record is not Arkansas, do not report to Arkansas your income or your nonresident spouse's income. Fill out and submit AR-NRMILITARY Form to have a note put on your account that you are not required to file a return.

Your spouse's income is exempt from Arkansas tax if your Home of Record is not Arkansas and your spouse's domicile is the same as your Home of Record.

However, if your spouse had Arkansas income tax withheld, he/she will need to file a return to get a refund. Write the words "military spouse" at top of tax return and attach a completed Form AR-MS and a copy of service member's Leave and Earning Statement (LES) to verify Home of Record.

(For future tax purposes, your nonmilitary spouse must submit a new payroll withholding form, ARW-4MS to his/her employer each year to exempt withholding.)

**LINE 10.** If you received interest from bank deposits, notes, mortgages, corporation bonds, savings and loan association deposits, and credit union deposits, enter all interest received or credited to your account during the year. **If the total is over \$1,500, complete and attach Form AR4.**

**LINE 11.** If you received dividends and other distributions, enter amounts received as dividends from stocks in any corporation. **If the total is over \$1,500, complete and attach Form AR4.**

**LINE 12.** Enter alimony or separate maintenance received as the result of a court order.

**LINE 13.** If you had business or professional income and filed a **federal Schedule C**, enter the total dollar amount(s) of net income (or loss) from your federal Schedule C. If you did not file a federal Schedule C, submit a similar schedule and enter the net income (or loss).

**If you filed a federal Schedule C, attach it to your return.**

**Business income may not be split between you and your spouse unless a partnership was legally established.** Report partnership income on Form AR1050 and attach K-1(s) for each partner.

**Include on Line 22, Other Income, any federal/state depreciation differences.**

**LINE 14.** If you had gains or losses from the sale of real estate, stocks or bonds, or gains or losses from capital assets from partnerships, S corporations, or fiduciaries, enter your taxable share. **Adjust the amount of gain or loss for any federal/state depreciation differences.**

Arkansas did not adopt the federal "bonus depreciation" provision from previous years.

Therefore, there may be a difference in federal and Arkansas amounts of depreciation allowed. Adjust your gains and losses for depreciation differences, **if any**, in the federal and Arkansas amounts on Lines 2, 5 and 10 of the Arkansas Form AR1000D.

If, after the netting process, you had a capital gain or loss reported on **federal Schedule D** or on Form 1040/1040A, use Arkansas Form **AR1000D** to determine the taxable amount to enter. **Attach federal Schedule D and Arkansas Form AR1000D to your return.**

**The amount of capital loss that can be deducted after offsetting capital gains is limited to \$3,000 (\$1,500 per taxpayer for filing Status 4 or 5).** If your capital loss was more than the yearly limit on capital loss deductions, you can carry over the unused part to later years until used up.

The gain on the sale of your personal residence is exempt up to \$250,000 per taxpayer (\$500,000 for married couples filing on the same return). The property must, during the 5 year period ending on the day of sale, be owned and used by the taxpayer(s) as the principal residence for periods aggregating 2 years or more.

**LINE 15.** Enter the ordinary gain or (loss) from Part II of federal Form 4797. **Adjust for any differences in Arkansas and federal depreciation.** The capital loss limit does not apply. **Attach federal Form 4797 and/or AR4684 if applicable.**

**LINE 16.** Use this line to report taxable lump-sum distributions, annuities, and traditional IRA distributions. Include early withdrawal of traditional IRA distributions on this line. List only the amount of withdrawal and attach the federal Form 5329 showing the tax on premature distribution. Also, enter ten percent (**10%**) of the tax from the federal Form 5329, Part I and Part II, on Line 32. If you received a distribution which does not qualify for the Lump-Sum Distribution Averaging Schedule (AR1000TD), list the total distribution received in 2019. (See AR1000TD to determine if you qualify to use the averaging method.) **Attach 1099-R(s).**

Premature distributions are amounts you withdrew from your traditional IRA, deferred compensation, or thrift savings plans before you were either age 59 ½ or disabled. Rollovers on distributions are tax exempt.

**NOTE:** *If you filed a claim under **McFadden v. Weiss** or **Maples v. Weiss** and your basis has been fully recovered, enter the amount from Box 1 of your 1099-R(s) as the "Gross" and "Taxable Amount" on Line 18A or 18B.*

**LINE 17.** Retirement benefits received by a member of the uniformed services are exempt from income tax. If you or your spouse had U.S. military pension compensation, enter gross amount in the applicable boxes provided for primary and spouse, regardless of filing status. Retirees cannot claim both the military retirement exemption and the \$6,000 exemption for traditional IRA distributions (A.C.A 26-51-307(f)). **Attach 1099-R(s).**

## **PRIMARY EMPLOYER PENSION PLAN(S) QUALIFIED IRA(s): (new instructions)**

**LINE 18A.** If you had income from an employment-related pension plan or a qualified traditional IRA distribution, enter the gross amount(s) from Box 1 of your 1099-R(s) in the space provided. Enter the federal taxable amount from Box 2a of your 1099-R(s) in the space provided. If Box 2a is blank, use the Simplified Method Worksheet in the federal 1040 Instruction Booklet to calculate the taxable amount of your distribution. You are entitled to a **\$6,000** exemption from the taxable amount; the balance is taxable to Arkansas. Enter the balance on Line 18A, Column A. **Attach 1099-R(s).**

### **LINE 18B.**

**If filing status 2, Married Filing Joint, spouse must enter the taxable amount on line 18B, Column A.**

**If filing status 4, Married Filing Separately on the Same Return, spouse must enter the taxable amount on line 18B, Column B.**

You are eligible for the **\$6,000** exemption for retirement or disability benefits provided the distribution was from public or private employment-related retirement systems, plans, or programs. **(The recipient does not have to be retired.)** The method of funding is irrelevant. The exemption may be taken from either lump-sum or installment payments. The early withdrawal penalty may be applicable even though the exemption is granted.

If you received a traditional IRA distribution after reaching the age of fifty-nine and one-half (59 1/2), the first **\$6,000** is exempt from tax. Premature distributions made on account of the participant's death or disability also qualify for the exemption. All other premature distributions or early withdrawals including, but not limited to, those taken for medical expenses, higher education expenses, or a first-time home purchase **do not** qualify for the exemption.

**Retirees cannot claim both the military retirement exemption and the \$6,000 exemption for traditional IRA distributions (A.C.A 26-51-307(f)).**

**NOTE:** *If you made nondeductible contributions to your traditional IRA, enter taxable amount from federal Form 8606 in the space provided. **Attach federal Form 8606.***

**LINE 19.** If you had income from rents, royalties, estates or trusts, profits (whether received or not) from partnerships, fiduciaries, small business corporations, etc., enter the amounts as reported on your federal Schedule E. If you are filing a return for a taxable year that is not the same as the annual accounting period of your partnership or trust, report your distributive share(s) of net profits in the accounting period that ends in your taxable year. **Attach federal Schedule E.**

Nonresident beneficiaries pay tax only on Arkansas income.

## ADJUSTMENTS

**LINE 20.** If you had farm income, enter the amount reported on your federal Schedule F. **Farm income may not be split between you and your spouse unless a partnership was legally established.** Partnership income must be reported on Form AR1050, with K-1(s) for each partner. **Attach federal Schedule F.**

**LINE 21.** Beginning with tax year 2018, unemployment insurance benefits paid from federal unemployment funds; and unemployment insurance benefits received from unemployment compensation (except unemployment for sickness payments) is income subject to tax. Enter amounts received and attach Form 1099-G.

**LINE 22.** Enter **net** other income/loss and depreciation differences. **Attach Form AR-OI.** Some examples of what must be reported are:

### Gambling winnings:

Gambling winnings are subject to tax. Report winnings on line 4 as an addition to income of Form AR-OI. Attach Form W-2G(s).

**Reimbursement of medical expenses from a previous year:** if you itemized deductions in that year and it reduced your tax.

**Amounts recovered on bad debts** that you deducted in an earlier year.

**Net operating loss (NOL) from an earlier year to carry forward to 2019:** enter as a subtraction from income. Attach a statement showing how you calculated the amount of loss and the year the loss occurred. A net operating loss may be carried forward for five (5) years. (NOL carrybacks not allowed.)

### Scholarships, fellowships, and grants:

A qualified scholarship, fellowship, or grant is exempt from tax only if:

- 1) You were a candidate for a degree at an educational institution, and
- 2) Received a qualified scholarship, fellowship, or grant.

A qualified scholarship, fellowship, or grant is any amount you received that was used under the terms of the grant for:

- 1) Tuition and fees required for enrollment, **or**
- 2) Fees, books, supplies and equipment required for the course(s) at the educational institution. (These items must have been required of all students in that course.)

**Foreign students** who are exempt from federal taxes because of a tax treaty must file and pay tax on all income including non-qualified scholarship or fellowship income.

**Stipends are taxable.**

**LINE 23.** Add Lines 8 through 22 and enter total in the appropriate columns on this line. This is your **Total Income.**

**LINE 24.** If you are claiming an adjustment from the list below, use Form AR1000ADJ and include the total on this line. **Attach Form AR1000ADJ.**

Border city/Texarkana exemption  
Tuition Savings Program  
Payments to IRA  
Payments to MSA  
Payments to HSA  
Deduction for interest paid on student loans  
Contributions to Intergenerational Trust  
Moving expenses  
Self-employed health insurance deduction  
KEOGH, Self-employed SEP and Simple Plans  
Forfeited interest penalty for premature withdrawal  
Alimony/Separate Maintenance Paid  
Support for permanently disabled individual  
Organ Donor Deduction  
Military Reserve Expenses  
Reforestation Deduction  
Teachers Qualified Classroom Investment Expense  
Achieving A Better Life Experience Program

**LINE 25.** Subtract Line 24 from Line 23, Total Income. Enter amount on this line. This is your **Adjusted Gross Income (AGI).**

## TAX COMPUTATION

**LINE 26.** Select only one tax table for Line 27.

**See tax tables and qualifications for each table on pages 22-28.**

If you use an exclusion for active duty military compensation, employer sponsored pension income, or a qualified traditional IRA distribution, you do not qualify for a Low Income Tax Table. You may elect NOT TO USE the exclusion(s) to which you are entitled and use a Low Income Tax Table if you fall within the income limits.

**CAUTION:** *If you qualify to use a Low Income Tax Table, enter zero (0) on Line 27, Column A. (The Standard Deduction is already built into the table.)*

If you use the regular tax table, enter the larger of your itemized deductions (from Form AR3) or your Standard Deduction on Line 27.

### Itemized Deductions:

To compute your itemized deductions, complete Form AR3 and attach it to your return. Make sure that your total itemized deductions exceed the Standard Deduction. (For Form AR3 instructions see pages 16-17 of this booklet.)

**NOTE:** *If you are filing status 4 or 5 and one spouse itemizes, then both spouses must itemize. (If you are filing status 5 and your spouse itemizes on a separate return, check the appropriate box.)*

### Standard Deduction:

The Standard Deduction for your filing status is the amount shown below. (If the amount on Line 25 is less than the Standard Deduction, enter the amount from Line 25 on Line 27.)

Filing Status	Standard Deduction
<b>1</b> —Single	\$2,200
<b>2</b> —Married Filing Joint	\$4,400
<b>3</b> —Head of Household	\$2,200
<b>4</b> —Married Filing Separately on Same Return	\$2,200 each
<b>5</b> —Married Filing Separately on Different Returns	\$2,200
<b>6</b> —Qualifying Widow(er)	\$2,200

**NOTE:** *The \$2,200 Standard Deduction does not apply to taxpayer's dependent(s).*

**LINE 27.** SELECT THE PROPER TAX TABLE and check the appropriate box. You will be in one of the following categories:

- 1) Low Income Tax Table
- 2) Standard deduction
- 3) Itemized deductions

If standard deduction or itemized deductions is selected you **must** use the Regular tax table.

**LINE 28.** Subtract Line 27 from Line 25. This is your **Net Taxable Income.**

**LINE 29.** Using the appropriate tax table locate the tax for your income and enter here.

**LINE 30.** Add Lines 29(A) and 29(B) and enter the total.

**LINE 31.** If you received a lump-sum (total) distribution from a qualified retirement plan during 2019, you may be eligible to use the averaging method to figure some of your tax at a lower rate. Read the instructions for Form AR1000TD to determine if you are eligible to use this method. If so, complete Form AR1000TD and enter amount here. **Attach Form AR1000TD.**

**LINE 32.** Taxpayers subject to additional tax on their federal return from a traditional IRA or employer qualified retirement plan are subject to additional tax on their state return. Enter ten percent (**10%**) of the federal amount from Part I of federal Form 5329. Be sure to enter total distribution(s) from Part I, Form 5329, on Line 16 or 18 of Form AR1000F/AR1000NR.

Taxpayers subject to additional tax on a distribution from a Coverdell Education Savings Account, include ten percent (**10%**) of the federal amount from Part II of federal Form 5329 on this line. Be sure to include the taxable amount of the Coverdell Education Savings Account distribution on Line 22 of Form AR1000F/AR1000NR (Other Income).

**LINE 33.** Add Lines 30 through 32 and enter the total.

## TAX CREDITS

**LINE 34.** Enter the total personal tax credits from Line 7D.

**LINE 35.** The Child Care Credit allowed is twenty percent (20%) of the amount allowed on your federal return. **A copy of federal Form 2441, "Credit for Child and Dependent Care Expenses" must be attached to your Arkansas return.**

**If you are claiming the Early Childhood Program Credit on Line 43, the total amounts from Line 35 and Line 43 can not exceed (20%) of the amount allowed on federal Form 2441.**

**LINE 36.** Complete Form AR1000TC if you are eligible for any credit(s) listed below and include the total on this line. **Attach Form AR1000TC.**

State Political Contribution Credit  
Other State Tax Credit  
Credit for Adoption Expenses  
Phenylketonuria Disorder Credit  
Business Incentive Tax Credit(s)

**LINE 37.** Add Lines 34 through 36 and enter the total.

**LINE 38.** Subtract Line 37 from Line 33. This is your **Net Tax**. If Line 37 is greater than Line 33, enter zero (0).

*If Total Credits on Line 37 is more than Total Tax on Line 33, the difference is not refundable.*

**NOTE:** *If your net tax is \$1,000 or more, and you failed to make a declaration of Estimated Tax (Form AR1000ES, Voucher 1), or pay withholding equal to ninety 90% of your net tax, a penalty of ten percent (10%) will be assessed. See instructions for Lines 52A and 52B for more information.*

## PRORATION

**IF FILING A FULL YEAR RESIDENT RETURN, go to instructions for Line 39. The instructions for Line 38A through Line 38D apply only to nonresidents and part year residents.**

**NONRESIDENTS AND PART YEAR RESIDENTS ONLY,** read the following instructions to determine your correct Arkansas tax liability. **Attach a complete copy of your federal return.**

**LINE 38A.** Enter adjusted gross income from Line 25, Column C.

**LINE 38B.** Enter total of Columns A and B from Line 25.

**LINE 38C.** Divide amount on Line 38A by amount on Line 38B to arrive at your Arkansas percentage of income. Enter percentage as a decimal rounded to six places. **Do not exceed 100%.**

$$\begin{aligned} \text{Example: } & \$2,500/\$525,000 = 0.004762 \\ & \text{or} \\ & \$10,000/\$60,000 = 0.166667 \end{aligned}$$

**LINE 38D.** Multiply amount on Line 38 by decimal on Line 38C for Arkansas apportioned tax liability.

## PAYMENTS

**LINE 39.** Enter Arkansas tax withheld from your W-2(s)/1099(s). You have already paid this amount of tax during the year. If you have MORE THAN ONE W-2/1099, be sure to add the Arkansas income tax withheld from all W-2(s)/1099(s). Enter the total withheld.

**IF YOU AND YOUR SPOUSE ARE FILING ON THE SAME RETURN,** add the Arkansas state income tax withheld from all your W-2(s)/1099(s). Enter the combined total withheld.

**If you did not receive (or lost) your W-2(s)** and Arkansas tax was withheld from your income, you should take the following steps **IN THE ORDER LISTED BELOW:**

- 1) **Ask your employer** for copies of your W-2(s). If you cannot obtain them from your employer you should
- 2) **Contact the Social Security Administration** at (800) 772-1213. Only if you cannot obtain your W-2(s) from your employer or SSA you may
- 3) **Complete federal Form 4852** and attach a copy of your final pay stub to support your amounts.

**CAUTION:** *You WILL NOT receive credit for tax withheld or receive a tax refund, unless you attach CORRECT AND LEGIBLE W-2(s) or other approved documentation to your tax return.*

DO NOT include FICA, federal income tax or tax paid to another state.

**DO NOT correct a W-2 yourself.** Your employer must issue you a corrected W-2.

**LINE 40.** If you made an estimated declaration and paid estimated tax payments on 2019 income OTHER THAN wages, salaries, tips, etc., write the total paid in this space. The only amount to enter here is total payments you made on a 2019 Declaration of Estimated Income Tax (includes January 15, 2020 installment and/or credit brought forward from 2018 tax return).

DO NOT include PENALTIES OR INTEREST as part of the amount paid.

**If you and your spouse filed a JOINT declaration and you and your spouse choose to file your tax returns on separate forms this year, payments made under the joint declaration of estimate will be credited to the primary filer.**

**If you are filing prior year tax returns past the due date of the tax return, the refund/overpayment from those tax returns cannot be carried forward as estimated tax.**

**LINE 41.** If you filed an Arkansas extension request and paid tax with your request, enter the amount paid.

**LINE 42. PREVIOUS PAYMENTS:** **This line is for amended returns only.** Enter the total of any previous payment(s) made with your original return and/or billing notices and amended return(s).

**LINE 43.** Enter the **APPROVED** Early Childhood Program Credit (20% of the federal child care credit). This is for individuals with a dependent child placed in an **APPROVED** child care facility while the parent or guardian worked or pursued employment. (Facility must be approved by the Arkansas Department of Education as having an appropriate early childhood program as defined by Arkansas law.) **Enter the certification number and attach federal Form 2441 and Certification Form AR1000EC. Contact your child care facility for Form AR1000EC.**

**If you are claiming the Early Childhood Program Credit on Line 43, the total amounts from Line 35 and Line 43 can not exceed (20%) of the amount allowed on federal Form 2441.**

**LINE 44.** Add the amounts on Lines 39, 40, 41, 42 and 43. This is your **TOTAL PAYMENTS.**

**LINE 45. PREVIOUS REFUND:** **This line is for amended returns only.** Enter the total of any previous refund(s) from your original return and amended return(s).

**LINE 46.** Subtract Line 45 from Line 44. This is your **ADJUSTED TOTAL PAYMENTS.**





**State of Arkansas**  
 Department of Finance and Administration  
 Sales and Use Tax Section

**CONSUMER USE TAX FORM**

If you purchased taxable merchandise outside the State of Arkansas for use, storage, consumption or distribution within the state, a state and local consumer use tax may be due on the purchase price, including transportation charges. Due to the rapid increase in purchases being made through mail order, telephone, and the Internet, it has become a concern that individuals may not be aware of their obligation to report the consumer use tax on untaxed out of state purchases. Examples of merchandise subject to the consumer use tax include cassettes, CD's, books, furniture, jewelry, food, and clothing.

The use tax is a companion tax to the sales tax whose purpose is to not only raise revenue for the state, but more importantly to protect local merchants, who must collect sales tax, from the unfair advantage of out of state sellers who do not collect Arkansas's sales tax. The use tax has been in effect since 1949.

The use tax rate is the same as the sales tax rate, 6.50% for all transactions except food purchases which has a reduced rate of 1.5% plus the applicable city and/or county rates where the merchandise is delivered in the state. The tax applies to the purchase price of the merchandise plus any shipping and handling charges that the merchant adds to your bill. If the total tax due is greater than \$100 per month, the use tax report should be filed on a monthly basis. If the total tax due is \$25 - \$100 per month, the use tax report should be filed on a quarterly basis. If the total tax due is less than \$25 per month, the use tax report should be filed on an annual basis.

- Line 1** Indicate the month and year you are reporting. (mm/yyyy)
- Report all taxable purchases except food in Column A, food purchases are reported in Column B.**
- Line 3** Fill in the County Rate where you reside (Column A and/or Column B)
- Line 4** Fill in the City rate where you reside. (Column A and/or Column B)
- Line 5** Enter total rate - the sum of lines 2 through 4. (Column A and/or Column B)
- Line 6** Enter total purchases (column A is for all items except food) (column B is for Food only)
- Line 7** Enter your total tax rate from line 5
- Line 8** Multiply line 7 by line 6 and enter the product.
- Line 9** Add lines 8A and 8B and enter the total. (This is the TOTAL tax to remit with this report.)

If you have questions or need additional forms, please call the Sales and Use Tax Office at (501) 682-7104.

<b>Individual Consumer Use Tax Report</b>		
Arkansas Department of Finance and Administration Sales and Use Tax Section P. O. Box 8054, Little Rock, AR 72203		
Purchaser(s):	1. Report Period ► _____	
Social Security Number:	<b>A</b>	<b>B</b>
Home Address:	General State Tax	Reduced Food Tax
City/State/Zip:	6.500%	1.500%
Phone Number:	2. State Rate	_____
County of Residence:	3. County Rate	+ _____
If you live outside the city limits check here ► <input type="checkbox"/>	4. City Rate	+ _____
If you live in a city other than what is shown in your mailing address above, please indicate that city here and use that tax rate to compute your tax _____	5. Total Tax Rate	= _____
	6. Purchases	\$ _____
	7. Total Tax Rate	_____
	8. Total Tax	\$ _____
	9. <b>TOTAL Tax Due</b>	\$ <input style="width: 100px;" type="text"/>
	Check here if this is an aviation purchase ► <input type="checkbox"/>	
	<i>(Attach a copy of the bill of sale)</i>	
	City and county rate may be obtained from our website. <a href="http://www.state.ar.us/salestax">http://www.state.ar.us/salestax</a> or by calling (501) 682-7104	

## Individual Consumer Use Tax Report

Arkansas Department of Finance and Administration  
Sales and Use Tax Section  
P. O. Box 8054, Little Rock, AR 72203

Purchaser(s):

Social Security Number:

Home Address:

City/State/Zip:

Phone Number:

County of Residence:

If you live outside the city limits check here

If you live in a city other than what is shown in your mailing address above, please indicate that city here and use that tax rate to compute your tax \_\_\_\_\_

1. Report Period ► \_\_\_\_\_

	<b>A</b>	<b>B</b>
	General State Tax	Reduced Food Tax
2. State Rate	6.500%	1.500%

3. County Rate + \_\_\_\_\_

4. City Rate + \_\_\_\_\_

5. Total Tax Rate = \_\_\_\_\_

6. Purchases \$ \_\_\_\_\_

7. Total Tax Rate \_\_\_\_\_

8. Total Tax \$ \_\_\_\_\_

9. **TOTAL Tax Due** \$

Check here if this is an aviation purchase ►   
(Attach a copy of the bill of sale)

City and county rate may be obtained from our website.  
<http://www.state.ar.us/salestax>  
or by calling (501) 682-7104



## State of Arkansas Department of Finance and Administration Sales and Use Tax Section

### CONSUMER USE TAX FORM

If you purchased taxable merchandise outside the State of Arkansas for use, storage, consumption or distribution within the state, a state and local consumer use tax may be due on the purchase price, including transportation charges. Due to the rapid increase in purchases being made through mail order, telephone, and the Internet, it has become a concern that individuals may not be aware of their obligation to report the consumer use tax on untaxed out of state purchases. Examples of merchandise subject to the consumer use tax include cassettes, CD's, books, furniture, jewelry, food, and clothing.

The use tax is a companion tax to the sales tax whose purpose is to not only raise revenue for the state, but more importantly to protect local merchants, who must collect sales tax, from the unfair advantage of out of state sellers who do not collect Arkansas's sales tax. The use tax has been in effect since 1949.

The use tax rate is the same as the sales tax rate, 6.50% for all transactions except food purchases which has a reduced rate of 1.5% plus the applicable city and/or county rates where the merchandise is delivered in the state. The tax applies to the purchase price of the merchandise plus any shipping and handling charges that the merchant adds to your bill. If the total tax due is greater than \$100 per month, the use tax report should be filed on a monthly basis. If the total tax due is \$25 - \$100 per month, the use tax report should be filed on a quarterly basis. If the total tax due is less than \$25 per month, the use tax report should be filed on an annual basis.

**Line 1** Indicate the month and year you are reporting (mm/yyyy).

**Report all taxable purchases except food in Column A, food purchases are reported in Column B.**

**Line 3** Fill in the County Rate where you reside (Column A and/or Column B).

**Line 4** Fill in the City rate where you reside (Column A and/or Column B).

**Line 5** Enter total rate - the sum of lines 2 through 4 (Column A and/or Column B).

**Line 6** Enter total purchases (column A is for all items except food) (column B is for Food only).

**Line 7** Enter your total tax rate from line 5.

**Line 8** Multiply line 7 by line 6 and enter the product.

**Line 9** Add lines 8A and 8B and enter the total (this is the TOTAL tax to remit with this report).

If you have questions or need additional forms, please call the Sales and Use Tax Office at (501) 682-7104.

# ARKANSAS VOTER REGISTRATION APPLICATION

<b>Check all that apply:</b> <input type="checkbox"/> This is a new registration. <input type="checkbox"/> This is a name change. <input type="checkbox"/> This is an address change. <input type="checkbox"/> This is a party change.				Office Use Only			
					Assigned ID		
<b>1</b>	Mr. Mrs. Miss Ms.	Last Name	Jr. Sr. II. III. IV.	First Name	Middle Name		
<b>2</b>	Address Where You Live (See Section "C" Below) (Rural addresses must draw map.)			Apt. or Lot #	City/Town	County	
<b>3</b>	Address Where You Receive Mail If Different From Above			Apt. or Lot #	City/Town	County	
<b>4</b>	Date of Birth _____ Month / Day / Year		<b>5</b>	Home & Work Phone Numbers (Optional) (H) (W)		<b>6</b>	
<b>7</b>	E-mail Address (Optional)				<b>8</b> Have you ever voted in a federal election in this State? <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>9</b>	ID Number - Check the applicable box and provide the appropriate number. <input type="checkbox"/> Arkansas Driver's license number _____ <input type="checkbox"/> <b>If you do not have a driver's license provide the last 4 digits of social security number</b> _____ <input type="checkbox"/> I have neither a driver's license nor social security number.				Signature of elector - Please sign full name or put mark.  _____  The information I have provided is true to the best of my knowledge. I do not claim the right to vote in another county or state. If I have provided false information, I may be subject to a fine of up to \$10,000 and/or imprisonment of up to 10 years under state and federal laws.		
<b>10</b>	(A) Are you a citizen of the United States of America and an Arkansas resident? <input type="checkbox"/> Yes <input type="checkbox"/> No (B) Will you be eighteen (18) years of age or older on or before election day? <input type="checkbox"/> Yes <input type="checkbox"/> No (C) Are you presently adjudged mentally incompetent by a court of competent jurisdiction? <input type="checkbox"/> Yes <input type="checkbox"/> No (D) Have you ever been convicted of a felony without your sentence having been discharged or pardoned? <input type="checkbox"/> Yes <input type="checkbox"/> No  If you checked <b>No</b> in response to either questions A or B, do not complete this form. If you checked <b>Yes</b> in response to either questions C or D, do not complete this form.						
					<b>11</b>		
					Date: _____ Month / Day / Year  If applicant is <b>unable to sign his/her name</b> , provide name, address and phone number of the person providing assistance: Name: _____ Address: _____ City: _____ State: _____ Phone#: _____		

**Please complete the sections below if: MAIL REGISTRANTS: PLEASE SEE SECTION D.**

- You were previously registered in another county or state, or
- You wish to change the name or address on your current registration.

<b>A</b>	Mr. Mrs. Miss Ms.	Previous Last Name	Jr. Sr. II. III. IV.	First Name	Middle Name(s)
----------	----------------------------	--------------------	----------------------------	------------	----------------

Date of Birth \_\_\_\_\_  
Month / Day / Year

<b>B</b>	Previous House Number and Street Name	Apt. or Lot #	City or Town	State	Zip Code
----------	---------------------------------------	---------------	--------------	-------	----------

**If you live in a rural area but do not have a house or street number, or if you have no address, please show on the map where you live.**

<b>C</b>	<ul style="list-style-type: none"> <li>Write in the names of the crossroads (or streets) nearest where you live.</li> <li>Draw an "X" to show where you live.</li> <li>Use a dot to show any schools, churches, stores or other landmarks near where you live and write the name of the landmark.</li> </ul>																
<b>Example</b>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 20%;"></td> <td style="width: 20%; text-align: center;">Route #2</td> <td style="width: 20%; text-align: center;">NORTH ↑</td> <td style="width: 40%;"></td> </tr> <tr> <td></td> <td style="text-align: center;">• Grocery Store</td> <td></td> <td></td> </tr> <tr> <td></td> <td style="text-align: center;">Woodchuck Road</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">• Public School</td> <td></td> <td></td> <td style="text-align: center;"><b>X</b></td> </tr> </table>		Route #2	NORTH ↑			• Grocery Store				Woodchuck Road			• Public School			<b>X</b>
	Route #2	NORTH ↑															
	• Grocery Store																
	Woodchuck Road																
• Public School			<b>X</b>														

<b>D</b>	<p><b>IDENTIFICATION REQUIREMENTS</b></p> <p><b>IMPORTANT:</b> If your voter registration application form is submitted by mail and you are registering for the first time, and you do not have a <b>valid Arkansas driver's license</b> number or <b>social security number</b>, in order to avoid the additional identification requirements upon voting for the first time you must submit with the mailed registration form: <b>(a)</b> a current and valid photo identification; or <b>(b)</b> a copy of a current utility bill, bank statement, government check, paycheck, or other government document that shows your name and address.</p>
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## **Deadline Information**

To qualify to vote in the next election, you must apply to register to vote 30 days before the election. If you mail this form, it must be postmarked by that date. You may also present it to a voter registration agency representative by that date. If you miss the deadline you will not be registered in time to vote in that election. *Please don't delay. Make sure your vote counts.*

If you are qualified and the information on your form is complete, you will be notified of your voting precinct by your local County Clerk.

**Mail the completed form to:**

**Arkansas Secretary of State**

**ATTN: Voter Registration**

**P. O. Box 8111**

**Little Rock, 72203-8111**

**Questions?**

**Call your local County Clerk**

**or**

**Arkansas Secretary of State**

**Mark Martin**

**Elections Division - Voter Services**

**1-800-482-1127**

**Contact your County Clerk if you have not received confirmation of this application within two weeks**

## REFUND OR TAX DUE

**LINE 47.** If Line 46 is more than Line 38 on Form AR1000F or Line 38D on Form AR1000NR, you overpaid your tax. Write the difference here. If you want a refund only, skip Lines 48 and 49 and enter the amount of your refund on Line 50.

**LINE 48.** You can apply part or all of the tax you OVERPAID in 2019 to your tax in 2020. Enter the amount you would like to have carried forward. The overpayment will be applied directly to your 2020 estimated account. If you wish to apply only part of Line 47 to pay 2020 tax, you will be issued a refund for the balance of your overpayment.

**NOTE:** *The amount you carry over to pay 2020 taxes will only be credited to the primary filer. It cannot be divided between the primary filer and spouse.*

**LINE 49.** If you wish to contribute a portion or all of your overpayment to one or more of the programs listed below, complete Schedule AR1000-CO and enter total amount of your donation. **Attach Schedule AR1000-CO after Form AR1000F/AR1000NR.**

Area Agencies on Aging Program  
Arkansas Disaster Relief Program  
Arkansas Game and Fish Foundation  
Arkansas Schools for the Blind and Deaf  
AR 529 College Investing Plan  
Baby Sharon's Children's Catastrophic Illness Program  
Military Family Relief Program  
Newborn Umbilical Cord Blood Initiative  
Organ Donor Awareness Education Program

**LINE 50.** Subtract Lines 48 and 49 from Line 47. This is the amount of your **REFUND**.

**The Director is allowed 90 days from the return due date or the date the return was filed, whichever occurs later, to refund an overpayment of tax without interest (Act 262 of 2005).**

## SET OFF REFUNDS

If you, your spouse, or former spouse owes a debt to one of the agencies below, all or part of your refund is subject to being withheld to satisfy the debt. You will receive a letter advising which agency has claimed your refund.

Any housing authority  
Arkansas circuit, county, district, or city courts  
AR colleges, universities, and technical institutes  
Arkansas Highway and Transportation Dept.  
Arkansas Public Defender Commission  
Arkansas Real Estate Commission  
County tax collectors or treasurers  
Department of Finance and Administration  
Department of Health  
Department of Higher Education  
Department of Human Services  
Employee Benefits Division of DFA  
Internal Revenue Service  
Office of Child Support Enforcement  
Office of Personnel Management of DFA

**It is the agency's responsibility to refund any set off amount paid to the agency in error.**

**If you owe a debt for Arkansas income tax, your federal refund may be captured to satisfy your state income tax debt.**

### NOTICE TO MARRIED TAXPAYERS:

If only one of the married taxpayers owes the debt, the taxpayer who is not liable can avoid having his/her refund applied to the debt if both taxpayers file Status 5, Married Filing Separately on Different Returns.

**LINE 51.** If Line 38 of Form AR1000F or Line 38D of Form AR1000NR is more than Line 46, you owe additional tax. Subtract Line 46 from Line 38 of Form AR1000F or Line 38D of Form AR1000NR. Enter amount here. This is the **TAX YOU OWE**.

**LINE 52A and 52B. UNDERESTIMATE PENALTY:** If required enter the exception number from Part 3 of the AR2210, or the computed penalty from Line 18 of AR2210 in the appropriate box. **If you completed AR2210A, enter "6" in box 52A.** Enter amount from Line 48 of AR2210A in box 52B.

**Form AR2210 or AR2210A must be attached and the exception number entered in box 52A to claim any exclusion from the Underestimate Penalty.**

**LINE 52C.** Add Lines 51 and 52B. Enter total on this line.

## PAYMENT INFORMATION

### PAY ONLINE:

Paying online is convenient, secure, and helps make sure we get your payments on time. Please visit our secure site ATAP (Arkansas Taxpayer Access Point) at [www.atap.arkansas.gov](http://www.atap.arkansas.gov). ATAP allows taxpayers or their representatives to log on, make payments and manage their account online.

**ATAP is available 24 hours**

### PAY BY CREDIT CARD:

Credit card payments may be made by one of the following methods:

- Call 1-800-2PAY-TAX<sup>SM</sup> (1-800-272-9829)
- Go to [www.officialpayments.com](http://www.officialpayments.com) and click on the "Payment Center" link.

Credit card payments will be processed by Official Payments Corporation, a private credit card payment services provider. A convenience fee will be charged to your credit card for the use of this service. **The State of Arkansas does not receive this fee.** You will be informed of the exact amount of the fee before you complete your transaction. After you complete your transaction you will be given a confirmation number to keep with your records.

### PAY BY MAIL:

**NOTE:** *Do not send currency or coin by mail.*

Complete Form AR1000V (available at [www.dfa.arkansas.gov](http://www.dfa.arkansas.gov)) and attach a check or money order to your return. Write the tax year and your Social Security Number or account number on the check or money order, and make your check payable in U.S. Dollars to the Department of Finance and Administration. Mail on or before April 15, 2020. If the payment is for an amended return, mark the box yes on Form AR1000V for "Is Payment for an Amended Return".

## PENALTIES & INTEREST

You must mail your tax return by April 15, 2020. Any return not postmarked by April 15, 2020 (unless you have an extension) will be delinquent. A penalty of one percent (1%) per month for failure to pay and five percent (5%) per month for failure to file, up to a maximum of thirty-five percent (35%), will be assessed on the amount of tax due on an original return. Interest of ten percent (10%) per year will also be assessed on any additional tax due, calculated from the original due date to the date you paid the tax due on an original or amended return.

**An extension to file is not an extension to pay.** If you have not paid the amount due by the original due date you will be subject to a failure to pay penalty of one percent (1%) per month of the unpaid balance.

In addition to any other penalties assessed, a penalty of \$500 will be assessed, if any taxpayer files what appears to be a return, but the return does not contain information on which the correctness of the return may be judged, and such conduct is due to a position which is frivolous or an effort to delay or impede the administration of any State law.



# ITEMIZED DEDUCTIONS INSTRUCTIONS (FORM AR3)

## MEDICAL AND DENTAL EXPENSES

List only amounts you paid and for which you were not reimbursed.

**LINE 1.** Enter total medical and dental expenses, less reimbursements from insurance or other sources. See chart on Page 17 for examples of deductible and nondeductible expenses.

**LINE 2.** Enter total amount from Form AR1000F/AR1000NR, Lines 25A and 25B.

**LINE 3.** Multiply Line 2 by, ten percent **10% (.10)**, Otherwise enter zero **(0)**.

**LINE 4.** Subtract line 3 from line 1; if more than line 1, enter 0.

## TAXES

**LINE 5.** You may deduct real estate taxes you paid on property you own that was not used for business. Do not include any special assessments or levy taxes.

Some taxes you **cannot** deduct are:

- Arkansas income taxes
- Car tags
- Cigarette and beverage taxes
- Dog licenses
- Estate taxes
- Federal income taxes
- Federal Social Security taxes
- Hunting and fishing licenses
- Improvement taxes
- Sales taxes

**LINE 6.** Taxes you may deduct on this line:

- City income taxes
- Mississippi gambling taxes
- Personal property taxes
- Taxes paid to a foreign country on income taxed on this return

**LINE 7.** Add the amounts on Lines 5 and 6.

## INTEREST EXPENSE

**LINE 8.** You may deduct the home mortgage interest paid to a bank or other financial institution.

The deduction is generally limited to interest attributable to a debt for not more than the cost of the principal, and/or second residence, plus improvements.

**LINE 9.** Deduct home mortgage interest paid to an individual on this line, and list that person's name and address.

**LINE 10.** Enter the amount of deductible points paid on this line. Deductible points are those that:

1. Are incurred in the purchase or improvement of the taxpayer's principal residence; **and**
2. Reflect an established business practice of charging points in the geographical area where the loan is made; **and**
3. Do not exceed the number of points generally charged for the type of transaction. (Points paid in refinancing a mortgage must be amortized over the life of the loan.)

**NOTE:** *In order to deduct the full amount of the points paid, payment of the points must be made from separate funds brought to the loan closing.*

**LINE 11.** Enter deductible investment interest. The deduction is limited to the amount of investment income. Interest that is disallowed because of the limitation can be carried forward to the next year and deducted to the extent of the limitation in the carryover year. **Attach federal Form 4952.**

**LINE 12.** Add Lines 8, 9, 10, and 11.

## CONTRIBUTIONS

**LINE 13.** Enter the total contributions you made by cash or check. If you gave **\$3,000** or more to any one organization, list the donee and amount given. If you have non-cash contributions of **\$500** or more, **attach federal Form 8283.**

**LINE 14.** In addition to other contributions, a deduction is allowed for the donated value of artistic, literary, and musical creations **if the following qualifications are met:**

1. The taxpayer making the donation derived at least fifty percent (**50%**) of his/her current or prior year income from an art related profession;
2. The fair market value of the art work has been verified by an approved independent appraiser, and **a copy of the appraisal is attached;**
3. The artwork was donated to a museum, art gallery, or nonprofit charitable organization qualified under Internal Revenue Code § 501(C)(3) and located in the State of Arkansas; **and**
4. The deduction for donated art work does not exceed fifteen percent (**15%**) of the donor's gross income in the calendar year of donation.

**LINE 15.** List other deductible contributions:

1. Unreimbursed amounts spent to maintain an elementary or high school student (other than a dependent or relative) in a taxpayer's home under a program sponsored by a charitable organization.
2. A gift of property to a non-profit organization. Attach a description of the property, date of gift, and method of valuation. For each gift in excess of **\$500**, list any conditions attached to the gift, manner of acquisition, and cost or basis if owned by you for less than five (5) years.

**NOTE:** *Payments to private academies or other schools for the education of dependents are not deductible as contributions.*

**LINE 16.** If you made contributions in excess of sixty percent (**60%**) of your adjusted gross income, you may carry the excess deduction over for a period of five (**5**) years.

If you are deducting an excess contribution from a previous year, enter the amount and year of the original contribution.

**LINE 17.** Add lines 13, 14, 15, and 16.

## CASUALTY AND THEFT LOSSES

**LINE 18.** The method of computing casualty or theft losses is the same as the federal method with the **\$100** exclusion. The amount of each loss must exceed ten percent (**10%**) of your adjusted gross income. **Attach Form AR4684 and provide necessary supporting documents.**

If you have a Disaster Loss in 2020 on property in a federal disaster area, you may elect to deduct the loss as an itemized deduction in 2019. If you elect to report the loss on your 2019 return, you cannot report the loss on your 2020 return.

A disaster loss is the only loss which may be carried back. You may amend your 2018 return to report a disaster loss incurred in 2019. If you elect to amend your 2018 return, you cannot report the loss on your 2019 return. If loss in federal disaster area, list location on Line 18.

**LINE 19.** Enter your Post-Secondary Education Tuition Deduction and **attach Form AR1075(s).**

## MISCELLANEOUS DEDUCTIONS SUBJECT TO THE 2% AGI LIMITATION

**LINE 20.** Enter unreimbursed employee business expenses. Arkansas recognizes the federal mileage allowance for computing business travel expenses. **Attach Form AR2106.**

**LINE 21.** Other deductions include:

- Union or professional dues
- Tax return preparation fees
- Expenses for safety equipment
- Expenses of entertaining customers
- Tools and supplies
- Fees paid to employment agencies

**Attach supporting schedule or statement.**

**LINE 22.** Add Lines 20 and 21.

**LINE 23.** Enter combined amount from Form AR1000F/AR1000NR, Lines 25A and 25B.

**LINE 24.** Multiply Line 23 by **2%** (.02).

**LINE 25.** Subtract Line 24 from Line 22. This is your total allowable miscellaneous deductions.



## OTHER MISCELLANEOUS DEDUCTIONS

**LINE 26. Volunteer firefighters** may deduct unreimbursed expenses of firefighting equipment required by the volunteer fire department **and/or** loss of value of personal property damaged or destroyed during volunteer firefighting activities. To qualify, you must have received less than \$5,000 total compensation for the taxable year from the volunteer fire department you served. **This deduction may not exceed \$1,000 per volunteer firefighter.**

**LINE 27.** Enter your other miscellaneous deductions not subject to the 2% AGI limit. **Attach detailed schedule of each deduction.**

**LINE 28.** Add Lines 26 and 27.

**LINE 29.** Add Lines 4,7,12,17,18,19, 25 and 28.

## PRORATED ITEMIZED DEDUCTIONS

**LINE 30.** If you are married filing separately, Status 4 or 5, you must prorate your itemized deductions between spouses. Enter your AGI from Line 25, Column A and your spouse's AGI from Line 25, Column B of Form AR1000F/AR1000NR.

**LINE 31.** Add Lines 30A and 30B.

**LINE 32.** Divide Line 30A by Line 31 and enter the percentage here. **Round to the nearest whole percent.**

**LINE 33.** Multiply the total itemized deductions reported on Line 29 by your percentage on Line 32. Enter result here and on Form AR1000F/AR1000NR, Line 27, Column A.

**LINE 34.** Subtract Line 33 from Line 29. Enter result here and on Form AR1000F/AR1000NR, Line 27, Column B. If you and your spouse are using Filing Status 5, this is the amount of the total itemized deductions your spouse is allowed to claim on his/her tax return.

### Deductible vs. Non-deductible Medical Expenses

The chart below lists specific types of expenses and whether or not a deduction for the expense is permitted.

#### Deductible

Alcoholism, treatment of  
Ambulance hire  
Attendant to accompany blind  
or deaf student  
Chiropractor  
Contact lenses  
Contraceptives, prescription  
Dental fees  
Drug addiction, recovery from  
Drugs, prescription  
Eye examinations and glasses  
Hearing aids  
Insulin  
Laser eye surgery  
Long-term care expenses  
Orthopedic shoes  
Psychiatric care  
Psychologist  
Smoking, program to stop  
Wheelchair  
X-rays

#### Non-deductible

Anticipated medical expenses  
Baby-sitting expenses to enable  
parent to see doctor  
Cosmetic surgery, unnecessary  
Diaper service  
Ear piercing  
Electrolysis  
Funeral expenses  
Gravestone  
Hair transplants, surgical  
Health club dues  
Hygienic supplies  
Insurance premiums-loss of income  
Insurance premiums-loss of limb  
Marriage counseling  
Maternity clothes  
Spiritual guidance  
Tattoos  
Teeth, whitening  
Toilet articles  
Trips, general health improvement

## STUDENT LOAN INTEREST WORKSHEET

1. Enter the total interest you paid in 2019 on qualified student loans. .... 1 \_\_\_\_\_
  2. Enter the smaller of Line 1 above or \$2,500. .... 2 \_\_\_\_\_
  3. Enter the amount(s) from Form AR1000F/AR1000NR, Line(s) 23A and 23B. .... 3 \_\_\_\_\_
  4. Enter total adjustments from Form AR1000F/AR1000NR, Line(s) 24A and 24B.  
(Do not include the deduction for interest paid on student loans, Line 6, AR1000ADJ). .... 4 \_\_\_\_\_
  5. Modified AGI. Subtract Line 4 from Line 3. .... 5 \_\_\_\_\_
- Note:** If Line 5 is \$85,000 or more and you are filing Status 1, 3, or 6 **or** \$170,000 or more and you are filing Status 2 or 4, **STOP HERE.** You **cannot** take the deduction.
6. Enter: \$70,000 if filing Status 1, 3, or 6; \$140,000 if filing Status 2 or 4. .... 6 \_\_\_\_\_
  7. Subtract Line 6 from Line 5.  
**If zero or less,** enter -0- here and on Line 9, skip Line 8, and go to Line 10. .... 7 \_\_\_\_\_
  8. Divide Line 7 by \$15,000 (\$30,000 if filing status 2 or 4).  
Enter result as a decimal (rounded to at least three places). .... 8 \_\_\_\_\_
  9. Multiply Line 2 by Line 8. .... 9 \_\_\_\_\_
  10. Allowable Deduction: Subtract Line 9 from Line 2.  
Enter result here and on Form AR1000ADJ, Line 6. .... 10 \_\_\_\_\_

### FILING STATUS 4 ONLY

- |  | <b>Primary</b> | <b>Spouse</b> |
|--|----------------|---------------|
| 11. Enter the total interest for each spouse up to the combined amount on Line 1. .... 11A _____               | 11A _____      | 11B _____     |
| 12. Total amount paid from Line 1. .... 12 _____   | 12 _____       |               |
| 13. Divide Line 11A by Line 12.<br>Enter result as a decimal (rounded to at least three places). .... 13 _____ | 13 _____       |               |
| 14. Multiply Line 10 by the amount on Line 13.<br>Enter here and on AR1000ADJ, Line 6, Column A. .... 14 _____ | 14 _____       |               |
| 15. Subtract Line 14 from Line 10. Enter here and on AR1000ADJ, Line 6, Column B. .... 15 _____                |                | 15 _____      |

### IRA PHASE OUT CHART

IF YOUR FILING STATUS IS:	YOUR ALLOWABLE TRADITIONAL IRA DEDUCTION	
	Phases out when Arkansas AGI exceeds:	Will be zero when Arkansas AGI is:
Single, Head of Household	\$64,000	\$74,000
Married Filing on Same Return (Status 2 or 4), or Qualifying Widow(er)	\$103,000	\$123,000
Married Filing on Separate Returns (Status 5)	\$0	\$10,000
Nonactive Spouse (Income Computed Jointly)	\$193,000	\$203,000

**If your Arkansas AGI is within one of the above phaseout ranges, see IRS Publication 590 to figure your allowable IRA deduction.**

## SELF-EMPLOYED HEALTH INSURANCE DEDUCTION WORKSHEET

1. Enter the total amount paid in 2019 for health insurance coverage established under your business for 2019 for you, your spouse, and your dependents. .... 1 \_\_\_\_\_
2. Enter your net profit and any other earned income\* from the business under which the insurance plan was established, less any deductions on Form AR1000ADJ, Line 10. .... 2 \_\_\_\_\_
3. Enter the smaller of Line 1 or Line 2 here and on Form AR1000ADJ, Line 9.  
(Do not include this amount in figuring your medical expense deduction on Itemized Deduction, Form AR3) ... 3 \_\_\_\_\_

*\*Earned income includes net earnings and gains from the sale, transfer, or licensing of property you created. It does not include capital gain income. If you were more than a 2% shareholder in an S corporation, earned income is your wages from that corporation.*

## MILEAGE AND DEPLETION ALLOWANCES

### Mileage Allowance

Business..... 58 cents/mile  
 Charitable..... 14 cents/mile  
 Medical/Moving ..... 20 cents/mile  
 Mail Carrier (rural)..... Reimbursement received

### Depletion Allowance

Depletion (gas and oil) ..... Same as federal  
 (Fifteen percent **15%** for most gas and oil production)

## DEPRECIATION INFORMATION

### Section 179 Facts

Arkansas adopted IRC §179 as in effect on January 1, 2009, allowing greater dollar limits and phase out thresholds.

- Deduction Limit – \$25,000
- Cost of qualifying property limit – \$200,000
- No deduction allowed above \$225,000
- More than one property placed in service – limit \$25,000 deduction per taxpayer per year
- Any cost not deducted in one year may be carried forward to next year
- Deduction may not be used to reduce taxable income below zero

**Note:** Arkansas has not yet adopted the most recent federal changes.

## HOW TO FILL OUT YOUR CHECK

Make your check payable to "Dept. of Finance and Administration".

Date and mail payment on or before April 15th, 2020.

Lynne Taxpayer  
 2222 Austin Ave  
 Tony, AR 11122  
 Phone (501) 555-1552

3169

Date **April 15, 2020**

PAY TO THE ORDER OF: **Dept. of Finance and Administration**      \$ **125.00**

One hundred twenty five and no/100 \_\_\_\_\_  
 DOLLARS

MEMO: **Tax year 2019**  
**12345678-IIT**

*Lynne Taxpayer*

Include your Account ID or Social Security Number and the tax year on the memo line.

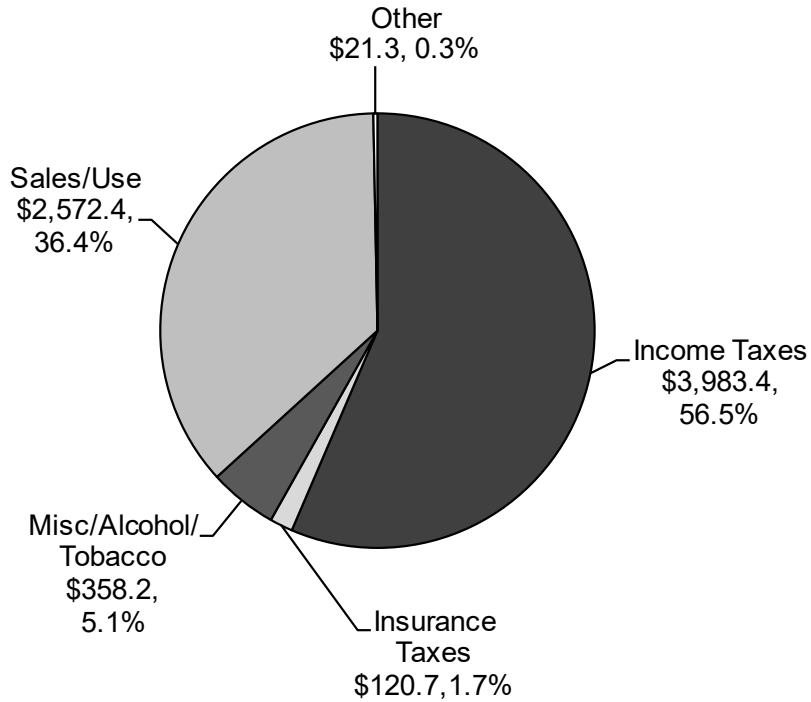
Make sure both amounts match

Don't forget to sign your check!

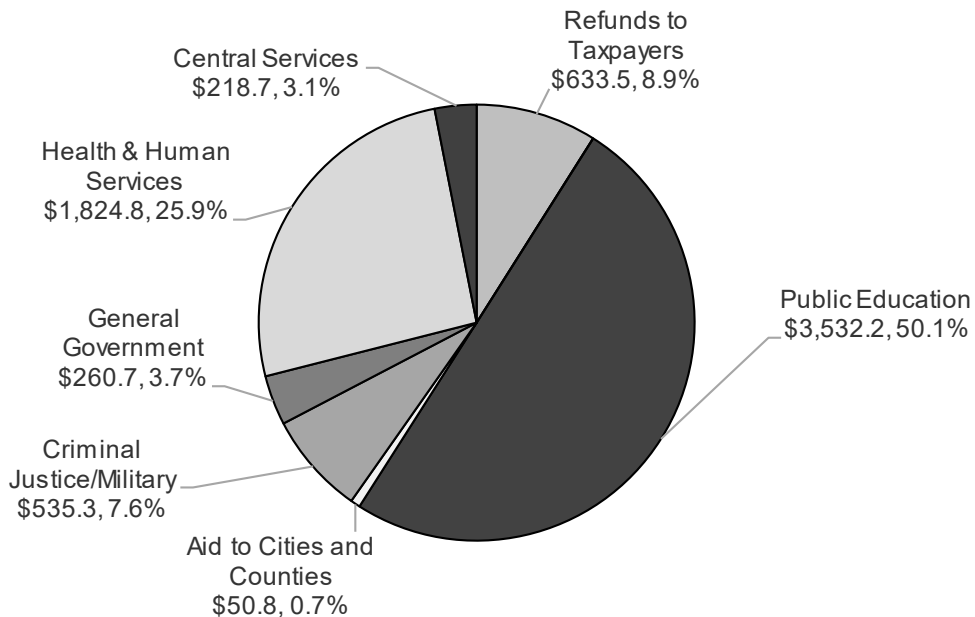
# FOR TAXPAYERS' INFORMATION

Individual and corporation income taxes are the largest source of state general revenue.

## \$7,056 MILLION GENERAL REVENUE TAX Where It Comes From:



## \$7,056 MILLION GENERAL REVENUE TAX Where It Is Spent:



# TAXPAYER BILL OF RIGHTS

## Your Rights As A Taxpayer

You have the right to a full explanation of all actions by any employee of the Director of the Department of Finance and Administration both during an audit and during collection activities.

- All tax information contained in the records and files of the Director of the Department of Finance and Administration (hereinafter "Director") pertaining to you or your business is confidential subject to exceptions in Ark. Code Ann. § 26-18-303.
- You may represent yourself in any proceeding or interview before the Director or you may be represented by anyone whom you authorize in writing to be your representative.
- You have the right to consult with a lawyer, accountant, or other representative at any time during an interview with an employee of the Director. The Director shall suspend the interview to allow you to consult with your representative.
- You may record any interview with the Director or his or her employee at your own expense. You should let the Director or his or her employee know in advance of your intention to record the interview. The Director may likewise record an interview, and a copy may be obtained within a reasonable time at your expense.
- You may request an administrative review (file a protest) of any proposed assessment of tax. You must request this review in writing within 60 days of your receipt of a Notice of Proposed Assessment. The administrative review may be based on an in-person hearing, a telephone hearing, or consideration of written documents. If you do not request an administrative hearing, you may still pursue your judicial remedies by filing an action in the circuit court.
- If you receive an unfavorable decision from your administrative review, then you may request a review of the decision by the Director. This request must be in writing and must be received by the Director within 20 days of the mailing of the hearing decision. If you receive an unfavorable decision from the Director on any issue, you may pursue judicial remedies as discussed below.
- After the issuance of the Notice of Final Assessment or the final determination of the hearing officer or Director, you may appeal the tax assessment to circuit court, regardless of whether you protested the assessment and requested an administrative review. To pursue your appeal of a tax assessment to circuit court you must do one of the following:
  - (1) File suit within 180 days of the date of the Notice of Final Assessment or final determination of the hearing officer or Director if the taxpayer does not make any payment of the tax, penalty, or interest due; or
  - (2) Pay the entire amount of tax due within one year of the date of the Notice of Final Assessment or final determination of the hearing officer or Director and file suit within one year of the date of payment; or
  - (3) File suit within one year of the date of the final determination of the hearing officer or Director to recover assessed tax, penalty, and interest paid prior to the time for issuance of the Notice of Final Assessment.
- A taxpayer may file an amended return or a verified claim for credit or refund of an overpayment of any state tax within three years from the date the return was filed or two years from the date the tax was paid, whichever is later. Any amended return or claim for refund should be filed with the office of the Revenue Division which administers the type of tax in question. The ability to file an amended return is not available to a taxpayer whose liability was determined as a result of an audit by the Department.
- If the Director disallows the refund claim either in whole or in part, the Director will issue a Notice of Claim Denial. You may request an administrative review (protest) of the Notice of Claim Denial. This request must be made within 60 days of your receipt of the Notice of Claim Denial. If you receive an unfavorable decision from your administrative review, you may request a review of the decision by the Director. This request must be made in writing within 20 days of the mailing of the hearing decision.
- Following an administrative hearing and corresponding review, the taxpayer may seek judicial relief from the Notice of Claim Denial by appealing the decision to circuit court. Judicial review is available whether or not you requested an administrative review. To pursue your appeal to circuit court, you must file suit within one year of the date of the mailing of the Notice of Claim Denial, the final determination of the hearing officer, or revision decision of the Director, whichever is later. If the Director fails to issue a written decision in response to the refund claim within six months of the date a claim for refund is filed, the taxpayer may then file suit to recover the amount claimed.
- Any taxpayer who wishes to file a request for administrative review (protest) of a proposed assessment or a complaint regarding any activity concerning the administration or collection of any state tax by the Revenue Division should make the protest or complaint in writing to:

### ASSISTANT COMMISSIONER FOR POLICY AND LEGAL

Mailing Address: LEDBETTER BUILDING, ROOM 2440, P.O. BOX 1272, LITTLE ROCK, AR 72203-1272

Overnight Mailing Address: LEDBETTER BUILDING, ROOM 2440, 1816 W. 7TH ST., LITTLE ROCK, AR 72201

Email Address: [protest@dfa.arkansas.gov](mailto:protest@dfa.arkansas.gov)

Fax: (501) 683-1161

- In administering the state tax laws, the Director is authorized by law to make an examination or investigation of the business, books, and records of the taxpayer. If the Director determines that an additional amount of tax is due, then a Notice of Proposed Assessment shall be issued to the taxpayer. The taxpayer may seek relief from the Notice of Proposed Assessment as outlined above. If the taxpayer fails to preserve and maintain records suitable to determine the amount of tax due or to prove accuracy of any return, the Director may make an estimated assessment based upon the best information available as to the amount of tax due by the taxpayer.
- The Director may issue a jeopardy assessment against any taxpayer (1) whose tax liability exceeds any bond on file indemnifying the state for the payment of a state tax, (2) who intends to leave the state, remove his or her property, or conceal himself or herself or his or her property, (3) who intends to discontinue his or her business without making adequate provisions for payment of state taxes, or (4) who does any other act tending to prejudice or jeopardize the Director's ability to compute, assess, or collect any state tax. Any taxpayer seeking relief from a jeopardy assessment must request an administrative hearing within five days from the receipt of the Notice of Proposed Assessment.
- When collecting any state tax due from a taxpayer, the Director is authorized to file a Certificate of Indebtedness (state tax lien) with the circuit clerk of any county of this state certifying that the person named therein is indebted to the state for the amount of tax due as established by the Director. The Certificate of Indebtedness shall have the same force and effect as the entry of a judgment rendered by a circuit court and shall constitute a lien upon the title of any real and personal property of the taxpayer in the county where the Certificate of Indebtedness is recorded.
- After the filing of the Certificate of Indebtedness, the Director may take all steps authorized by law for the collection of the tax, including the issuance of a writ of execution, garnishment, and cancellation of any state tax permits or registrations.

Any court costs or sheriff's fees which result from the Director's attempt to collect delinquent taxes shall be collected from the taxpayer in addition to the tax, interest, and penalties included in the Certificate of Indebtedness.

Revised 02/2016

# 2019 Low Income Tax Tables

## QUALIFICATIONS:

1. Your total income **from all sources (regardless of whether the income is taxable to Arkansas)** must fall within the limits of the appropriate table based on your filing status.
2. Married couples must file a joint return (*Filing Status 2*) to qualify to use these tables.
3. If you use an exemption for military compensation, military retirement or employment related pension income, you do not qualify.
4. If you itemize your deductions, you must use the Regular Tax Table.
5. Find your Adjusted Gross Income from Line 25, **AR1000F/AR1000NR**, in the appropriate table below. Your tax is to the right of this amount. Enter the tax on Line 29, **AR1000F/AR1000NR**.

<b>Single</b> (FILING STATUS 1)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	12,492	0
12,493	12,500	25
12,501	12,600	32
12,601	12,700	39
12,701	12,800	46
12,801	12,900	53
12,901	13,000	60
13,001	13,100	67
13,101	13,200	74
13,201	13,300	81
13,301	13,400	88
13,401	13,500	95
13,501	13,600	102
13,601	13,700	109
13,701	13,800	116
13,801	13,900	123
13,901	14,000	130
14,001	14,100	137
14,101	14,200	144
14,201	14,300	151
14,301	14,400	158
14,401	14,500	165
14,501	14,600	172
14,601	14,700	179
14,701	14,800	186
14,801	14,900	193

\*Above \$14,900 use Standard or Itemized Deductions and Regular Tax Table

(Rev 9/27/2019)

<b>Head of Household/Qualifying Widow(er) with 1 or No Dependents</b> (FILING STATUS 3 or 6)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	17,761	0
17,762	17,800	58
17,801	17,900	67
17,901	18,000	77
18,001	18,100	86
18,101	18,200	96
18,201	18,300	105
18,301	18,400	114
18,401	18,500	124
18,501	18,600	133
18,601	18,700	143
18,701	18,800	152
18,801	18,900	161
18,901	19,000	171
19,001	19,100	180
19,101	19,200	190
19,201	19,300	199
19,301	19,400	208
19,401	19,500	218
19,501	19,600	227
19,601	19,700	237
19,701	19,800	246
19,801	19,900	255
19,901	20,000	265
20,001	20,100	274
20,101	20,200	284
20,201	20,300	293
20,301	20,400	302
20,401	20,500	312
20,501	20,600	321
20,601	20,700	331
20,701	20,800	340
20,801	20,900	349
20,901	21,000	359
21,001	21,100	368
21,101	21,200	378
21,201	21,300	387
21,301	21,400	396
21,401	21,500	406
21,501	21,600	415

\*Above \$21,600, use Standard or Itemized Deductions and Regular Tax Table

<b>Head of Household/Qualifying Widow(er) with 2 or More Dependents</b> (FILING STATUS 3 or 6)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	21,172	0
21,173	21,200	81
21,201	21,300	93
21,301	21,400	105
21,401	21,500	118
21,501	21,600	130
21,601	21,700	143
21,701	21,800	155
21,801	21,900	167
21,901	22,000	180
22,001	22,100	192
22,101	22,200	205
22,201	22,300	217
22,301	22,400	229
22,401	22,500	242
22,501	22,600	254
22,601	22,700	267
22,701	22,800	279
22,801	22,900	291
22,901	23,000	304
23,001	23,100	316
23,101	23,200	329
23,201	23,300	341
23,301	23,400	353
23,401	23,500	366
23,501	23,600	378
23,601	23,700	391
23,701	23,800	403
23,801	23,900	415
23,901	24,000	428
24,001	24,100	440
24,101	24,200	453
24,201	24,300	465
24,301	24,400	477
24,401	24,500	490
24,501	24,600	502
24,601	24,700	515
24,701	24,800	527

\*Above \$24,800, use Standard or Itemized Deductions and Regular Tax Table



# 2019 Low Income Tax Tables

<b>Married Filing Joint (FILING STATUS 2)</b>		
<b>With One or No Dependents</b>		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	21,067	0
21,068	21,100	66
21,101	21,200	77
21,201	21,300	87
21,301	21,400	98
21,401	21,500	108
21,501	21,600	118
21,601	21,700	129
21,701	21,800	139
21,801	21,900	150
21,901	22,000	160
22,001	22,100	170
22,101	22,200	181
22,201	22,300	191
22,301	22,400	202
22,401	22,500	212
22,501	22,600	222
22,601	22,700	233
22,701	22,800	243
22,801	22,900	254
22,901	23,000	264
23,001	23,100	274
23,101	23,200	285
23,201	23,300	295
23,301	23,400	306
23,401	23,500	316
23,501	23,600	326
23,601	23,700	337
23,701	23,800	347
23,801	23,900	358
23,901	24,000	368
24,001	24,100	378
24,101	24,200	389
24,201	24,300	399
24,301	24,400	410
24,401	24,500	420
24,501	24,600	430
24,601	24,700	441
24,701	24,800	451

\*Above \$24,800, use Standard or Itemized Deductions and Regular Tax Table

(Rev 9/27/2019)

<b>Married Filing Joint (FILING STATUS 2)</b>		
<b>With Two or More Dependents</b>		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	25,355	0
25,356	25,400	95
25,401	25,500	105
25,501	25,600	115
25,601	25,700	126
25,701	25,800	136
25,801	25,900	147
25,901	26,000	157
26,001	26,100	167
26,101	26,200	178
26,201	26,300	188
26,301	26,400	199
26,401	26,500	209
26,501	26,600	219
26,601	26,700	230
26,701	26,800	240
26,801	26,900	251
26,901	27,000	261
27,001	27,100	450
27,101	27,200	462
27,201	27,300	474
27,301	27,400	486
27,401	27,500	498
27,501	27,600	510
27,601	27,700	522
27,701	27,800	534
27,801	27,900	546
27,901	28,000	558
28,001	28,100	570
28,101	28,200	582
28,201	28,300	594
28,301	28,400	606
28,401	28,500	618
28,501	28,600	630
28,601	28,700	642
28,701	28,800	654
28,801	28,900	666
28,901	29,000	678
29,001	29,100	690
29,101	29,200	702
29,201	29,300	714
29,301	29,400	726
29,401	29,500	738
29,501	29,600	750
29,601	29,700	762
29,701	29,800	774
29,801	29,900	786
29,901	30,000	798
30,001	30,100	810
30,101	30,200	822
30,201	30,300	834
30,301	30,400	846
30,401	30,500	858
30,501	30,600	870
30,601	30,700	882
30,701	30,800	894

\*Above \$30,800 use Standard or Itemized Deductions and Regular Tax Table

# 2019 Regular Tax Table

## Instructions:

1. Find your net taxable income from Line 28, **AR1000F/AR1000NR**, in the table below. Your tax is to the right of this amount.
2. Married couples must use the same filing status and tax table. If one spouse uses the Regular Tax Table, then both must use the Regular Tax Table.
3. Be sure to subtract Line 27 (standard deduction or your itemized deductions) from Line 25 before using the regular tax table. If you and your spouse use Filing Status 4 or 5, make sure you prorate your itemized deductions between you and your spouse.

Current year indexed tax brackets are available on our website at [www.arkansas.gov/incometax](http://www.arkansas.gov/incometax)

If Your Income is			If Your Income is			If Your Income is			If Your Income is		
As Much As		But Less Than	As Much As		But Less Than	As Much As		But Less Than	As Much As		But Less Than
		YOUR TAX IS			YOUR TAX IS			YOUR TAX IS			YOUR TAX IS
			<b>4,000</b>			<b>8,000</b>			<b>12,000</b>		
0	100	0	4,000	4,100	0	8,000	8,100	69	12,000	12,100	179
100	200	0	4,100	4,200	0	8,100	8,200	71	12,100	12,200	182
200	300	0	4,200	4,300	0	8,200	8,300	73	12,200	12,300	185
300	400	0	4,300	4,400	0	8,300	8,400	75	12,300	12,400	188
400	500	0	4,400	4,500	0	8,400	8,500	77	12,400	12,500	191
500	600	0	4,500	4,600	0	8,500	8,600	79	12,500	12,600	194
600	700	0	4,600	4,700	1	8,600	8,700	81	12,600	12,700	197
700	800	0	4,700	4,800	3	8,700	8,800	83	12,700	12,800	200
800	900	0	4,800	4,900	5	8,800	8,900	85	12,800	12,900	203
900	1,000	0	4,900	5,000	7	8,900	9,000	87	12,900	13,000	206
			<b>5,000</b>			<b>9,000</b>			<b>13,000</b>		
1,000	1,100	0	5,000	5,100	9	9,000	9,100	89	13,000	13,100	209
1,100	1,200	0	5,100	5,200	11	9,100	9,200	92	13,100	13,200	212
1,200	1,300	0	5,200	5,300	13	9,200	9,300	95	13,200	13,300	215
1,300	1,400	0	5,300	5,400	15	9,300	9,400	98	13,300	13,400	218
1,400	1,500	0	5,400	5,500	17	9,400	9,500	101	13,400	13,500	221
1,500	1,600	0	5,500	5,600	19	9,500	9,600	104	13,500	13,600	224
1,600	1,700	0	5,600	5,700	21	9,600	9,700	107	13,600	13,700	227
1,700	1,800	0	5,700	5,800	23	9,700	9,800	110	13,700	13,800	230
1,800	1,900	0	5,800	5,900	25	9,800	9,900	113	13,800	13,900	233
1,900	2,000	0	5,900	6,000	27	9,900	10,000	116	13,900	14,000	237
			<b>6,000</b>			<b>10,000</b>			<b>14,000</b>		
2,000	2,100	0	6,000	6,100	29	10,000	10,100	119	14,000	14,100	240
2,100	2,200	0	6,100	6,200	31	10,100	10,200	122	14,100	14,200	243
2,200	2,300	0	6,200	6,300	33	10,200	10,300	125	14,200	14,300	247
2,300	2,400	0	6,300	6,400	35	10,300	10,400	128	14,300	14,400	250
2,400	2,500	0	6,400	6,500	37	10,400	10,500	131	14,400	14,500	254
2,500	2,600	0	6,500	6,600	39	10,500	10,600	134	14,500	14,600	257
2,600	2,700	0	6,600	6,700	41	10,600	10,700	137	14,600	14,700	260
2,700	2,800	0	6,700	6,800	43	10,700	10,800	140	14,700	14,800	264
2,800	2,900	0	6,800	6,900	45	10,800	10,900	143	14,800	14,900	267
2,900	3,000	0	6,900	7,000	47	10,900	11,000	146	14,900	15,000	271
			<b>7,000</b>			<b>11,000</b>			<b>15,000</b>		
3,000	3,100	0	7,000	7,100	49	11,000	11,100	149	15,000	15,100	274
3,100	3,200	0	7,100	7,200	51	11,100	11,200	152	15,100	15,200	277
3,200	3,300	0	7,200	7,300	53	11,200	11,300	155	15,200	15,300	281
3,300	3,400	0	7,300	7,400	55	11,300	11,400	158	15,300	15,400	284
3,400	3,500	0	7,400	7,500	57	11,400	11,500	161	15,400	15,500	288
3,500	3,600	0	7,500	7,600	59	11,500	11,600	164	15,500	15,600	291
3,600	3,700	0	7,600	7,700	61	11,600	11,700	167	15,600	15,700	294
3,700	3,800	0	7,700	7,800	63	11,700	11,800	170	15,700	15,800	298
3,800	3,900	0	7,800	7,900	65	11,800	11,900	173	15,800	15,900	301
3,900	4,000	0	7,900	8,000	67	11,900	12,000	176	15,900	16,000	305

(Rev 9/30/2019)

# 2019 Regular Tax Table

If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS
As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than	
<b>16,000</b>			<b>21,000</b>			<b>26,000</b>			<b>31,000</b>		
16,000	16,100	308	21,000	21,100	478	26,000	26,100	881	31,000	31,100	1,131
16,100	16,200	311	21,100	21,200	481	26,100	26,200	886	31,100	31,200	1,136
16,200	16,300	315	21,200	21,300	485	26,200	26,300	891	31,200	31,300	1,141
16,300	16,400	318	21,300	21,400	488	26,300	26,400	896	31,300	31,400	1,146
16,400	16,500	322	21,400	21,500	492	26,400	26,500	901	31,400	31,500	1,151
16,500	16,600	325	21,500	21,600	495	26,500	26,600	906	31,500	31,600	1,156
16,600	16,700	328	21,600	21,700	498	26,600	26,700	911	31,600	31,700	1,161
16,700	16,800	332	21,700	21,800	502	26,700	26,800	916	31,700	31,800	1,166
16,800	16,900	335	21,800	21,900	505	26,800	26,900	921	31,800	31,900	1,171
16,900	17,000	339	21,900	22,000	509	26,900	27,000	926	31,900	32,000	1,176
<b>17,000</b>			<b>22,000</b>			<b>27,000</b>			<b>32,000</b>		
17,000	17,100	342	22,000	22,100	512	27,000	27,100	931	32,000	32,100	1,181
17,100	17,200	345	22,100	22,200	515	27,100	27,200	936	32,100	32,200	1,186
17,200	17,300	349	22,200	22,300	519	27,200	27,300	941	32,200	32,300	1,191
17,300	17,400	352	22,300	22,400	522	27,300	27,400	946	32,300	32,400	1,196
17,400	17,500	356	22,400	22,500	526	27,400	27,500	951	32,400	32,500	1,201
17,500	17,600	359	22,500	22,600	529	27,500	27,600	956	32,500	32,600	1,206
17,600	17,700	362	22,600	22,700	711	27,600	27,700	961	32,600	32,700	1,211
17,700	17,800	366	22,700	22,800	716	27,700	27,800	966	32,700	32,800	1,216
17,800	17,900	369	22,800	22,900	721	27,800	27,900	971	32,800	32,900	1,221
17,900	18,000	373	22,900	23,000	726	27,900	28,000	976	32,900	33,000	1,226
<b>18,000</b>			<b>23,000</b>			<b>28,000</b>			<b>33,000</b>		
18,000	18,100	376	23,000	23,100	731	28,000	28,100	981	33,000	33,100	1,231
18,100	18,200	379	23,100	23,200	736	28,100	28,200	986	33,100	33,200	1,236
18,200	18,300	383	23,200	23,300	741	28,200	28,300	991	33,200	33,300	1,241
18,300	18,400	386	23,300	23,400	746	28,300	28,400	996	33,300	33,400	1,246
18,400	18,500	390	23,400	23,500	751	28,400	28,500	1,001	33,400	33,500	1,251
18,500	18,600	393	23,500	23,600	756	28,500	28,600	1,006	33,500	33,600	1,256
18,600	18,700	396	23,600	23,700	761	28,600	28,700	1,011	33,600	33,700	1,261
18,700	18,800	400	23,700	23,800	766	28,700	28,800	1,016	33,700	33,800	1,266
18,800	18,900	403	23,800	23,900	771	28,800	28,900	1,021	33,800	33,900	1,271
18,900	19,000	407	23,900	24,000	776	28,900	29,000	1,026	33,900	34,000	1,276
<b>19,000</b>			<b>24,000</b>			<b>29,000</b>			<b>34,000</b>		
19,000	19,100	410	24,000	24,100	781	29,000	29,100	1,031	34,000	34,100	1,281
19,100	19,200	413	24,100	24,200	786	29,100	29,200	1,036	34,100	34,200	1,286
19,200	19,300	417	24,200	24,300	791	29,200	29,300	1,041	34,200	34,300	1,291
19,300	19,400	420	24,300	24,400	796	29,300	29,400	1,046	34,300	34,400	1,296
19,400	19,500	424	24,400	24,500	801	29,400	29,500	1,051	34,400	34,500	1,301
19,500	19,600	427	24,500	24,600	806	29,500	29,600	1,056	34,500	34,600	1,306
19,600	19,700	430	24,600	24,700	811	29,600	29,700	1,061	34,600	34,700	1,311
19,700	19,800	434	24,700	24,800	816	29,700	29,800	1,066	34,700	34,800	1,316
19,800	19,900	437	24,800	24,900	821	29,800	29,900	1,071	34,800	34,900	1,321
19,900	20,000	441	24,900	25,000	826	29,900	30,000	1,076	34,900	35,000	1,326
<b>20,000</b>			<b>25,000</b>			<b>30,000</b>			<b>35,000</b>		
20,000	20,100	444	25,000	25,100	831	30,000	30,100	1,081	35,000	35,100	1,331
20,100	20,200	447	25,100	25,200	836	30,100	30,200	1,086	35,100	35,200	1,336
20,200	20,300	451	25,200	25,300	841	30,200	30,300	1,091	35,200	35,300	1,341
20,300	20,400	454	25,300	25,400	846	30,300	30,400	1,096	35,300	35,400	1,346
20,400	20,500	458	25,400	25,500	851	30,400	30,500	1,101	35,400	35,500	1,351
20,500	20,600	461	25,500	25,600	856	30,500	30,600	1,106	35,500	35,600	1,356
20,600	20,700	464	25,600	25,700	861	30,600	30,700	1,111	35,600	35,700	1,361
20,700	20,800	468	25,700	25,800	866	30,700	30,800	1,116	35,700	35,800	1,366
20,800	20,900	471	25,800	25,900	871	30,800	30,900	1,121	35,800	35,900	1,371
20,900	21,000	475	25,900	26,000	876	30,900	31,000	1,126	35,900	36,000	1,376

(Rev 9/30/2019)

# 2019 Regular Tax Table

If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS
As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than	
<b>36,000</b>			<b>41,000</b>			<b>46,000</b>			<b>51,000</b>		
36,000	36,100	1,381	41,000	41,100	1,663	46,000	46,100	1,963	51,000	51,100	2,263
36,100	36,200	1,386	41,100	41,200	1,669	46,100	46,200	1,969	51,100	51,200	2,269
36,200	36,300	1,391	41,200	41,300	1,675	46,200	46,300	1,975	51,200	51,300	2,275
36,300	36,400	1,396	41,300	41,400	1,681	46,300	46,400	1,981	51,300	51,400	2,281
36,400	36,500	1,401	41,400	41,500	1,687	46,400	46,500	1,987	51,400	51,500	2,287
36,500	36,600	1,406	41,500	41,600	1,693	46,500	46,600	1,993	51,500	51,600	2,293
36,600	36,700	1,411	41,600	41,700	1,699	46,600	46,700	1,999	51,600	51,700	2,299
36,700	36,800	1,416	41,700	41,800	1,705	46,700	46,800	2,005	51,700	51,800	2,305
36,800	36,900	1,421	41,800	41,900	1,711	46,800	46,900	2,011	51,800	51,900	2,311
36,900	37,000	1,426	41,900	42,000	1,717	46,900	47,000	2,017	51,900	52,000	2,317
<b>37,000</b>			<b>42,000</b>			<b>47,000</b>			<b>52,000</b>		
37,000	37,100	1,431	42,000	42,100	1,723	47,000	47,100	2,023	52,000	52,100	2,323
37,100	37,200	1,436	42,100	42,200	1,729	47,100	47,200	2,029	52,100	52,200	2,329
37,200	37,300	1,441	42,200	42,300	1,735	47,200	47,300	2,035	52,200	52,300	2,335
37,300	37,400	1,446	42,300	42,400	1,741	47,300	47,400	2,041	52,300	52,400	2,341
37,400	37,500	1,451	42,400	42,500	1,747	47,400	47,500	2,047	52,400	52,500	2,347
37,500	37,600	1,456	42,500	42,600	1,753	47,500	47,600	2,053	52,500	52,600	2,353
37,600	37,700	1,461	42,600	42,700	1,759	47,600	47,700	2,059	52,600	52,700	2,359
37,700	37,800	1,466	42,700	42,800	1,765	47,700	47,800	2,065	52,700	52,800	2,365
37,800	37,900	1,471	42,800	42,900	1,771	47,800	47,900	2,071	52,800	52,900	2,371
37,900	38,000	1,477	42,900	43,000	1,777	47,900	48,000	2,077	52,900	53,000	2,377
<b>38,000</b>			<b>43,000</b>			<b>48,000</b>			<b>53,000</b>		
38,000	38,100	1,483	43,000	43,100	1,783	48,000	48,100	2,083	53,000	53,100	2,383
38,100	38,200	1,489	43,100	43,200	1,789	48,100	48,200	2,089	53,100	53,200	2,389
38,200	38,300	1,495	43,200	43,300	1,795	48,200	48,300	2,095	53,200	53,300	2,395
38,300	38,400	1,501	43,300	43,400	1,801	48,300	48,400	2,101	53,300	53,400	2,401
38,400	38,500	1,507	43,400	43,500	1,807	48,400	48,500	2,107	53,400	53,500	2,407
38,500	38,600	1,513	43,500	43,600	1,813	48,500	48,600	2,113	53,500	53,600	2,413
38,600	38,700	1,519	43,600	43,700	1,819	48,600	48,700	2,119	53,600	53,700	2,419
38,700	38,800	1,525	43,700	43,800	1,825	48,700	48,800	2,125	53,700	53,800	2,425
38,800	38,900	1,531	43,800	43,900	1,831	48,800	48,900	2,131	53,800	53,900	2,431
38,900	39,000	1,537	43,900	44,000	1,837	48,900	49,000	2,137	53,900	54,000	2,437
<b>39,000</b>			<b>44,000</b>			<b>49,000</b>			<b>54,000</b>		
39,000	39,100	1,543	44,000	44,100	1,843	49,000	49,100	2,143	54,000	54,100	2,443
39,100	39,200	1,549	44,100	44,200	1,849	49,100	49,200	2,149	54,100	54,200	2,449
39,200	39,300	1,555	44,200	44,300	1,855	49,200	49,300	2,155	54,200	54,300	2,455
39,300	39,400	1,561	44,300	44,400	1,861	49,300	49,400	2,161	54,300	54,400	2,461
39,400	39,500	1,567	44,400	44,500	1,867	49,400	49,500	2,167	54,400	54,500	2,467
39,500	39,600	1,573	44,500	44,600	1,873	49,500	49,600	2,173	54,500	54,600	2,473
39,600	39,700	1,579	44,600	44,700	1,879	49,600	49,700	2,179	54,600	54,700	2,479
39,700	39,800	1,585	44,700	44,800	1,885	49,700	49,800	2,185	54,700	54,800	2,485
39,800	39,900	1,591	44,800	44,900	1,891	49,800	49,900	2,191	54,800	54,900	2,491
39,900	40,000	1,597	44,900	45,000	1,897	49,900	50,000	2,197	54,900	55,000	2,497
<b>40,000</b>			<b>45,000</b>			<b>50,000</b>			<b>55,000</b>		
40,000	40,100	1,603	45,000	45,100	1,903	50,000	50,100	2,203	55,000	55,100	2,503
40,100	40,200	1,609	45,100	45,200	1,909	50,100	50,200	2,209	55,100	55,200	2,509
40,200	40,300	1,615	45,200	45,300	1,915	50,200	50,300	2,215	55,200	55,300	2,515
40,300	40,400	1,621	45,300	45,400	1,921	50,300	50,400	2,221	55,300	55,400	2,521
40,400	40,500	1,627	45,400	45,500	1,927	50,400	50,500	2,227	55,400	55,500	2,527
40,500	40,600	1,633	45,500	45,600	1,933	50,500	50,600	2,233	55,500	55,600	2,533
40,600	40,700	1,639	45,600	45,700	1,939	50,600	50,700	2,239	55,600	55,700	2,539
40,700	40,800	1,645	45,700	45,800	1,945	50,700	50,800	2,245	55,700	55,800	2,545
40,800	40,900	1,651	45,800	45,900	1,951	50,800	50,900	2,251	55,800	55,900	2,551
40,900	41,000	1,657	45,900	46,000	1,957	50,900	51,000	2,257	55,900	56,000	2,557

(Rev 9/30/2019)

# 2019 Regular Tax Table

If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS
As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than	
<b>56,000</b>			<b>61,000</b>			<b>66,000</b>			<b>71,000</b>		
56,000	56,100	2,563	61,000	61,100	2,863	66,000	66,100	3,163	71,000	71,100	3,463
56,100	56,200	2,569	61,100	61,200	2,869	66,100	66,200	3,169	71,100	71,200	3,469
56,200	56,300	2,575	61,200	61,300	2,875	66,200	66,300	3,175	71,200	71,300	3,475
56,300	56,400	2,581	61,300	61,400	2,881	66,300	66,400	3,181	71,300	71,400	3,481
56,400	56,500	2,587	61,400	61,500	2,887	66,400	66,500	3,187	71,400	71,500	3,487
56,500	56,600	2,593	61,500	61,600	2,893	66,500	66,600	3,193	71,500	71,600	3,493
56,600	56,700	2,599	61,600	61,700	2,899	66,600	66,700	3,199	71,600	71,700	3,499
56,700	56,800	2,605	61,700	61,800	2,905	66,700	66,800	3,205	71,700	71,800	3,505
56,800	56,900	2,611	61,800	61,900	2,911	66,800	66,900	3,211	71,800	71,900	3,511
56,900	57,000	2,617	61,900	62,000	2,917	66,900	67,000	3,217	71,900	72,000	3,517
<b>57,000</b>			<b>62,000</b>			<b>67,000</b>			<b>72,000</b>		
57,000	57,100	2,623	62,000	62,100	2,923	67,000	67,100	3,223	72,000	72,100	3,523
57,100	57,200	2,629	62,100	62,200	2,929	67,100	67,200	3,229	72,100	72,200	3,529
57,200	57,300	2,635	62,200	62,300	2,935	67,200	67,300	3,235	72,200	72,300	3,535
57,300	57,400	2,641	62,300	62,400	2,941	67,300	67,400	3,241	72,300	72,400	3,541
57,400	57,500	2,647	62,400	62,500	2,947	67,400	67,500	3,247	72,400	72,500	3,547
57,500	57,600	2,653	62,500	62,600	2,953	67,500	67,600	3,253	72,500	72,600	3,553
57,600	57,700	2,659	62,600	62,700	2,959	67,600	67,700	3,259	72,600	72,700	3,559
57,700	57,800	2,665	62,700	62,800	2,965	67,700	67,800	3,265	72,700	72,800	3,565
57,800	57,900	2,671	62,800	62,900	2,971	67,800	67,900	3,271	72,800	72,900	3,571
57,900	58,000	2,677	62,900	63,000	2,977	67,900	68,000	3,277	72,900	73,000	3,577
<b>58,000</b>			<b>63,000</b>			<b>68,000</b>			<b>73,000</b>		
58,000	58,100	2,683	63,000	63,100	2,983	68,000	68,100	3,283	73,000	73,100	3,583
58,100	58,200	2,689	63,100	63,200	2,989	68,100	68,200	3,289	73,100	73,200	3,589
58,200	58,300	2,695	63,200	63,300	2,995	68,200	68,300	3,295	73,200	73,300	3,595
58,300	58,400	2,701	63,300	63,400	3,001	68,300	68,400	3,301	73,300	73,400	3,601
58,400	58,500	2,707	63,400	63,500	3,007	68,400	68,500	3,307	73,400	73,500	3,607
58,500	58,600	2,713	63,500	63,600	3,013	68,500	68,600	3,313	73,500	73,600	3,613
58,600	58,700	2,719	63,600	63,700	3,019	68,600	68,700	3,319	73,600	73,700	3,619
58,700	58,800	2,725	63,700	63,800	3,025	68,700	68,800	3,325	73,700	73,800	3,625
58,800	58,900	2,731	63,800	63,900	3,031	68,800	68,900	3,331	73,800	73,900	3,631
58,900	59,000	2,737	63,900	64,000	3,037	68,900	69,000	3,337	73,900	74,000	3,637
<b>59,000</b>			<b>64,000</b>			<b>69,000</b>			<b>74,000</b>		
59,000	59,100	2,743	64,000	64,100	3,043	69,000	69,100	3,343	74,000	74,100	3,643
59,100	59,200	2,749	64,100	64,200	3,049	69,100	69,200	3,349	74,100	74,200	3,649
59,200	59,300	2,755	64,200	64,300	3,055	69,200	69,300	3,355	74,200	74,300	3,655
59,300	59,400	2,761	64,300	64,400	3,061	69,300	69,400	3,361	74,300	74,400	3,661
59,400	59,500	2,767	64,400	64,500	3,067	69,400	69,500	3,367	74,400	74,500	3,667
59,500	59,600	2,773	64,500	64,600	3,073	69,500	69,600	3,373	74,500	74,600	3,673
59,600	59,700	2,779	64,600	64,700	3,079	69,600	69,700	3,379	74,600	74,700	3,679
59,700	59,800	2,785	64,700	64,800	3,085	69,700	69,800	3,385	74,700	74,800	3,685
59,800	59,900	2,791	64,800	64,900	3,091	69,800	69,900	3,391	74,800	74,900	3,691
59,900	60,000	2,797	64,900	65,000	3,097	69,900	70,000	3,397	74,900	75,001	3,697
<b>60,000</b>			<b>65,000</b>			<b>70,000</b>			<b>75,001</b>		
60,000	60,100	2,803	65,000	65,100	3,103	70,000	70,100	3,403	75,001	75,101	3,703
60,100	60,200	2,809	65,100	65,200	3,109	70,100	70,200	3,409	75,101	75,201	3,709
60,200	60,300	2,815	65,200	65,300	3,115	70,200	70,300	3,415	75,201	75,301	3,715
60,300	60,400	2,821	65,300	65,400	3,121	70,300	70,400	3,421	75,301	75,401	3,721
60,400	60,500	2,827	65,400	65,500	3,127	70,400	70,500	3,427	75,401	75,501	3,727
60,500	60,600	2,833	65,500	65,600	3,133	70,500	70,600	3,433	75,501	75,601	3,733
60,600	60,700	2,839	65,600	65,700	3,139	70,600	70,700	3,439	75,601	75,701	3,739
60,700	60,800	2,845	65,700	65,800	3,145	70,700	70,800	3,445	75,701	75,801	3,745
60,800	60,900	2,851	65,800	65,900	3,151	70,800	70,900	3,451	75,801	75,901	3,751
60,900	61,000	2,857	65,900	66,000	3,157	70,900	71,000	3,457	75,901	76,001	3,757

(Rev 9/30/2019)

# 2019 Regular Tax Table

If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS
As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than	
<b>76,001</b>			<b>81,001</b>			<b>86,001</b>		
76,001	76,101	3,763	81,001	81,101	4,171	86,001	86,101	4,916
76,101	76,201	3,769	81,101	81,201	4,178	86,101	86,201	4,923
76,201	76,301	3,775	81,201	81,301	4,185	86,201	86,301	4,970
76,301	76,401	3,781	81,301	81,401	4,192	86,301	86,401	4,977
76,401	76,501	3,787	81,401	81,501	4,198	86,401	86,501	4,983
76,501	76,601	3,793	81,501	81,601	4,205	86,501	86,601	4,990
76,601	76,701	3,799	81,601	81,701	4,212	86,601	86,701	4,997
76,701	76,801	3,805	81,701	81,801	4,219	86,701	86,801	5,004
76,801	76,901	3,811	81,801	81,901	4,326	86,801	86,901	5,011
76,901	77,001	3,817	81,901	82,001	4,333	86,901	87,001	5,018
<b>77,001</b>			<b>82,001</b>			<b>PLEASE NOTE:</b>  <b>For \$87,001 and over, your tax is \$5,018 + 6.9% of the excess over \$87,000</b>		
77,001	77,101	3,823	82,001	82,101	4,340			
77,101	77,201	3,829	82,101	82,201	4,347			
77,201	77,301	3,835	82,201	82,301	4,354			
77,301	77,401	3,841	82,301	82,401	4,361			
77,401	77,501	3,847	82,401	82,501	4,367			
77,501	77,601	3,853	82,501	82,601	4,374			
77,601	77,701	3,859	82,601	82,701	4,381			
77,701	77,801	3,865	82,701	82,801	4,388			
77,801	77,901	3,871	82,801	82,901	4,495			
77,901	78,001	3,877	82,901	83,001	4,502			
<b>78,001</b>			<b>83,001</b>					
78,001	78,101	3,883	83,001	83,101	4,509			
78,101	78,201	3,889	83,101	83,201	4,516			
78,201	78,301	3,895	83,201	83,301	4,523			
78,301	78,401	3,901	83,301	83,401	4,530			
78,401	78,501	3,907	83,401	83,501	4,536			
78,501	78,601	3,913	83,501	83,601	4,543			
78,601	78,701	3,919	83,601	83,701	4,550			
78,701	78,801	3,925	83,701	83,801	4,557			
78,801	78,901	3,931	83,801	83,901	4,564			
78,901	79,001	3,937	83,901	84,001	4,571			
<b>79,001</b>			<b>84,001</b>					
79,001	79,101	3,943	84,001	84,101	4,578			
79,101	79,201	3,949	84,101	84,201	4,685			
79,201	79,301	3,955	84,201	84,301	4,692			
79,301	79,401	3,961	84,301	84,401	4,699			
79,401	79,501	3,967	84,401	84,501	4,705			
79,501	79,601	3,973	84,501	84,601	4,712			
79,601	79,701	3,979	84,601	84,701	4,719			
79,701	79,801	3,985	84,701	84,801	4,726			
79,801	79,901	3,991	84,801	84,901	4,733			
79,901	80,001	3,997	84,901	85,001	4,740			
<b>80,001</b>			<b>85,001</b>					
80,001	80,101	4,003	85,001	85,101	4,747			
80,101	80,201	4,009	85,101	85,201	4,754			
80,201	80,301	4,015	85,201	85,301	4,861			
80,301	80,401	4,021	85,301	85,401	4,868			
80,401	80,501	4,027	85,401	85,501	4,874			
80,501	80,601	4,033	85,501	85,601	4,881			
80,601	80,701	4,039	85,601	85,701	4,888			
80,701	80,801	4,045	85,701	85,801	4,895			
80,801	80,901	4,157	85,801	85,901	4,902			
80,901	81,001	4,164	85,901	86,001	4,909			

(Rev 9/30/2019)



# 2019 ARKANSAS INDIVIDUAL INCOME TAX INDEX TO INSTRUCTIONS

## A

Adjustments to Income. ....	13
Adoption Expense Credit. ....	AR1000TC
Alimony Paid. ....	AR1000ADJ
Alimony Received. ....	12
Amended Returns. ....	6,9, 10
Amount You Owe or Refund Due. ....	15
Annuities. ....	9, 12

## B

Baby Sharon's Children's Catastrophic Illness Program. ....	AR1000-CO
Blindness - Personal Credit. ....	11
Border City Exemption. ....	AR1000ADJ
Business Income and Expenses. ....	12
Business Incentive Tax Credits. ....	AR1000TC

## C

Capital Gains and Losses. ....	AR1000D, 12
Casualty and Theft Losses. ....	AR3, 16
Check Offs. ....	AR1000-CO
Child and Dependent Care Expense - Credit for. ....	14
Child Support - Exempt Income. ....	9
Contributions - Charitable. ....	AR3, 16
Credits Against Tax. ....	AR1000TC, 11, 14
Credit for Tax Paid to Another State. ....	AR1000TC

## D

Deafness - Personal Credit. ....	11
Definitions. ....	8
Depletion Allowance Rates. ....	19
Depreciation. ....	19
Developmentally Disabled Individual - Credit for. ....	11
Disability Income. ....	10
Disabled Individual Adjustment. ....	AR1000ADJ
Disaster Relief Program. ....	AR1000-CO
Dividends. ....	AR4, 12

## E

Early Childhood Credit. ....	14
Electronic Filing. ....	4
Estimated Tax. ....	14
Extension of Time to File. ....	9

## F

Farm Income and Expenses. ....	13
Filing Requirements. ....	9
Filing Status. ....	10-11
Forms (How to Obtain). ....	2

## G

Gambling. ....	AR3, 13
Gifts - Exempt Income. ....	9
Gifts to Charity. ....	AR3, 16

## H

Head of Household. ....	10-11
-------------------------	-------

## I

Identity Theft. ....	5
Income - Exempt from Tax. ....	9-10
Income to be Reported. ....	11-13
Individual Retirement Accounts: Contributions to. ....	AR1000ADJ
Distributions from. ....	10, 12
Phaseout Chart. ....	18
Interest Expense. ....	AR3, 16
Interest Income. ....	AR4, 12
Interest - Penalty on Premature Withdrawal of Savings. ....	AR1000ADJ
Itemized Deductions. ....	AR3, 13, 16, 17
IRA Distributions and Fully Taxable Annuities. ....	12

## K

Keogh Plan - Deduction for. ....	AR1000ADJ
----------------------------------	-----------

## L

Life Insurance. ....	9
Long-Term Intergenerational Trust. ....	AR1000ADJ
Lump-sum Distributions. ....	12, 13

## M

Mailing Information. ....	2
Married Persons - Filing Joint or Separate Returns. ....	10-13
Medical and Dental Expenses. ....	AR3, 16
Medical Savings Accounts. ....	AR1000ADJ
Mileage Allowance Rates. ....	19
Military Compensation - Exempt Amounts. ....	10-12
Military Personnel - Home of Record. ....	7, 8, 12
Minister's Income - Rental Value of Home. ....	10-11
Miscellaneous Itemized Deductions. ....	16-17
Moving Expense. ....	AR1000ADJ, 19

## N

Net Operating Loss (NOL). ....	AR-OI, 13
Newborn Umbilical Cord Blood Initiative. ....	AR1000-CO

## O

Organ Donor Awareness Education Program. ....	AR1000-CO
Other Gains and Losses. ....	12
Other Income. ....	13

## P

Partnerships. ....	12
Pay by Credit Card. ....	4, 15
Payments. ....	14
Penalty: Early Withdrawal of Savings. ....	AR1000ADJ
Frivolous Return. ....	15
Late Filing. ....	15
Late Payment. ....	15
Pensions and Annuities. ....	10, 12
Personal Tax Credits. ....	11
Proration of Itemized Deductions. ....	AR3, 17

## R

Railroad Retirement Benefits. ....	10
Refund or Amount You Owe. ....	15
Rental Income. ....	12
Request Copies of Tax Returns. ....	6
Retirement - First \$6,000 Exempt. ....	10, 12
Royalties. ....	12

## S

Sale of Home. ....	12
Scholarships, Fellowships, and Grants. ....	9, 13
School for the Blind, Contribution to. ....	AR1000-CO
School for the Deaf, Contribution to. ....	AR1000-CO
Self-employed Health Insurance. ....	AR1000ADJ
Set Off Refunds. ....	15
65 Special Personal Credit. ....	11
Social Security Benefits. ....	10
Standard or Itemized Deduction. ....	13
Stipends. ....	9, 13
Student Loan Interest. ....	AR1000ADJ, 18

## T

Tax Proration. ....	14
Tax Computation. ....	13-15
Tax Tables. ....	22-28
Tax Credits. ....	14
Taxes You May Deduct. ....	16
Teacher Qualified Classroom Investment Expense. ....	AR1000ADJ
Texarkana - Exemption. ....	AR1000ADJ
Tuition Savings Program .....	AR1000ADJ, AR1000-CO

## U

Underestimate Penalty. ....	15
Unemployment Compensation. ....	13

## V

Veterans Benefits - Exempt. ....	10
Vouchers. ....	15

## W

Wages, Salaries, Tips. ....	11
When to File. ....	9
Where to File. ....	2
Who Must File. ....	9
Widow(er), Qualifying. ....	11
Workers Compensation. ....	10

## **BEFORE YOU MAIL YOUR RETURN CHECKLIST**

### **YOU MUST FILE BY APRIL 15, 2020**

- 1. Is your name and address correct on the preprinted color label? If so, it should be placed on the front of your return. (Use this label even if you take your return to another person for preparation or you use software to prepare it.) If not, did you enter the name(s) and address for you and your spouse in the space provided on the front of your return?
- 2. Did you enter the correct Social Security Number(s) for you and your spouse? (You must enter the SSN(s) on the return whether you use the color peel off label or not.)
- 3. Did you use the correct filing status column and the correct taxable income to find your tax from the tax table?
- 4. Did you attach all W-2(s)?
- 5. Did you add and subtract correctly when calculating refund or amount owed?
- 6. Did you sign and date your return?
- 7. Did you keep a complete copy of your return for your records? (Keep for 6 years.)
- 8. Have you mailed your return by APRIL 15, 2020?

**PLEASE ALLOW UP TO 10 WEEKS FOR YOUR RETURN TO PROCESS.**