

Subject 800

Which Return to Use

Any nonresident who received any amount of income from an Arkansas source, and any part-year resident of Arkansas who received income from any source after becoming a resident of Arkansas, must file a return using Form **AR1000NR**. A nonresident is someone who received income from Arkansas sources but is not a resident of Arkansas. A part-year resident is someone who moved into or out of Arkansas during the tax year.

Married couples cannot file on the same return if one is a resident and the other is not. The resident must file using Form **AR1000F** and the nonresident or part-year resident must file using Form **AR1000NR**. Both must file using Filing Status 5 (Married Filing Separately on different returns).