

Subject 900

Electronic Filing Program

The State of Arkansas participates in the combined Federal and State Electronic Filing Program. This program allows you to file your Arkansas tax return electronically at the same time your federal tax return is electronically filed. Electronic filing provides more accurate processing of your tax return and a fast turn-around time for your refund.

Electronic filing of your state return can be done if you file your federal return electronically. Your Arkansas return must be filed as a paper return if you do not file your federal return electronically.

The following types of returns are excluded from electronic filing for tax year 2018:

1. Prior Year returns - Tax Year 2014 and prior.
2. Tax returns that have a different filing status from the Federal return.
Exception: Married Filing Separately on the Same Return is allowed for taxpayers who use Married Filing Joint on their Federal return.
3. Unlinked Returns (State Only).
4. Federal 1040-SS or 1040-PR – U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico)

Taxpayers who do not qualify for electronic filing must file a paper return.