

**ARKANSAS INDIVIDUAL INCOME TAX  
OTHER INCOME/LOSS AND DEPRECIATION DIFFERENCES**

Name	Social Security Number
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**Full Year Resident Filers** - Complete columns (A) **and** (B), if using filing status 4 (*married filing separately on the same return*). All other filing statuses must complete column (A) **only**.

**Part Year Resident Filers** - Complete columns (A) **and** (B), if using filing status 4 (*married filing separately on the same return*). All other filing statuses must complete column (A) **only**. Enter **only** the amount of income/loss attributable to Arkansas in column (C).

**Full Year Nonresident Filers** - Complete columns (A) **and** (B), if using filing status 4 (*married filing separately on the same return*). All other filing statuses must complete column (A) **only**. If an amount is entered in column (C), attach explanation.

		(A) Primary/Joint	(B) Spouse (Status 4)	(C) Arkansas Only
1.	HSA and/or MSA taxable distributions:.....1	00	00	00
2.	Long-term care insurance contracts:.....2	00	00	00
3.	Gambling winnings:.....3	00	00	00
4.	Lottery / contest winnings:.....4	00	00	00
5.	Federal / state depreciation differences:.....5	00	00	00
6.	Net Operating Loss:.....6	00	00	00
7.	Foreign earned income exclusion: (attach federal Form 2555 or 2555-EZ).....7	00	00	00
8.	Scholarships / fellowships / grants:.....8	00	00	00
9.	Loss on excess deferral distribution:.....9	00	00	00
10.	Other:			
	Description:.....10a	00	00	00
	Description:.....10b	00	00	00
	Description:.....10c	00	00	00
11.	<b>TOTAL:</b> (add lines 1-10 and enter total of each column on line 20 of Form AR1000F / AR1000NR).....11	00	00	00