PRINT FORM CLEAR FORM

AR1000DC

2025

ARKANSAS INDIVIDUAL INCOME TAX
CERTIFICATE FOR INDIVIDUALS WITH DISABILITIES

Primary's legal name	Primary's social security number
Spouse's legal name	Spouse's social security number
Name of dependent with disabilities **(cannot be taxpayer or spouse)**	SSN of dependent with disabilities

This certificate must be completed in its entirety to receive the $500 adjustment for individuals with disabilities. **Enter $500 on line 13 of AR1000ADJ.** This certificate is good for **one year**, and must be attached to your Individual Income Tax Return.

To take advantage of this adjustment, the taxpayer and/or individual **must meet the following conditions and standards:**

1. The individual with disabilities is a natural or adopted child, or a dependent of the taxpayer.
2. The taxpayer maintained, supported, and cared for the individual with total and permanent disabilities in the taxpayer's home.
3. An individual with total and permanent disabilities includes any person who was unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than twelve **(12)** months.
4. A physical or mental impairment is an impairment which results in anatomical, physiological, or psychological abnormalities which are demonstrable by medically acceptable clinical or laboratory diagnostic techniques.
5. The above individual has been diagnosed by a physician as having total and permanent disabilities as outlined in conditions 3 and 4 listed above.

Under penalties of perjury, I certify that _____ is an individual with total and permanent disabilities based upon the above criteria.

_____ _____
Taxpayer's signature Date