

Subject 303

Individuals with Permanent Disabilities

For a taxpayer who maintains, supports, and cares for an individual (who is not their spouse) with total and permanent disabilities in their home, Arkansas allows a \$500 adjustment from total income.

To qualify for the adjustment, the individual must have been a natural or adopted child, or dependent, of the taxpayer. The individual must have been unable to engage in any substantial activity for reasons medically determined by a physical or mental impairment which was expected to result in death or last for a period of twelve months or more. The \$500 adjustment is taken on form **AR1000ADJ** and you must complete and attach the form **AR1000DC**.

Arkansas also allows a credit for individuals with developmental disabilities on form **AR1000RC5**. See the form for instructions.