

Arkansas 2025

Individual Income Tax

Forms and Instructions



Governor Sarah Huckabee Sanders



Petit Jean State Park in Morrilton, AR. Photo courtesy of Arkansas Department of Parks, Heritage and Tourism <https://www.arkansas.gov>

Full Year Resident.....AR1000F
Nonresident.....AR1000NR
Part Year Resident.....AR1000NR

Need help deciding which form to use?

Contact our office for assistance at (501) 682-1100 or
(800) 882-9275 or individual.income@dfa.arkansas.gov.

Need additional forms? Scan this:



A Message to Arkansas Taxpayers

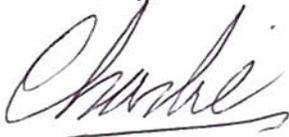
Thank you for your continued support and diligence in filing your annual Individual Income Tax filings and payments. Your efforts do not go unnoticed, and we appreciate the time and commitment you invest in this vital task each year.

Recognizing your significant contributions, Governor Sanders has continued the reduction in Arkansas income tax rates started by her predecessor. The most recent change cut the top rate from 4.4% to 3.9% in the 2024 Second Extraordinary Session. Overall, Governor Sanders and the Legislature have reduced the top tax rate from 4.9% to 3.9% since 2023, changes that directly benefit you, the hardworking taxpayers of Arkansas.

Governor Sanders understands Arkansans thrive when the money they earn remains in their pockets. The Governor and the Legislature continue to work to make sure Arkansas remains competitive with surrounding states by passing legislation that will strengthen the Arkansas economy and encourage economic growth, making the economy of the Natural State work for everyone.

We want to provide you with the best service possible. As always, we appreciate your suggestions. Please mail any suggestions to: Manager, Individual Income Tax, P.O. Box 3628, Little Rock, Arkansas 72203-3628, or send an email to individual.income@dfa.Arkansas.gov.

Sincerely,

A handwritten signature in cursive script, appearing to read "Charlie Collins", written in black ink.

Charlie Collins

Commissioner of Revenue

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TAX HELP AND FORMS



Internet

You can access the Department of Finance and Administration's website at **www.dfa.arkansas.gov**.

- Check the status of your refund
- Get current and prior year forms and instructions
- Access latest income tax info and archived news
- Get e-file information

You can e-mail questions to:

individual.income@dfa.arkansas.gov



Phone

Individual Income Tax Hotline..... (501) 682-1100
or (800) 882-9275

Representatives are available to assist callers at the numbers above during normal business hours (Monday through Friday from 8:00 a.m. to 5:00 p.m.) with:

- Taxpayer Assistance
- Notices Received
- Forms
- Amended Returns
- Audit and Examination
- Payment Information

For hearing impaired access, call (800) 285-1131 using a Text Telephone Device (for Spanish, call (866) 656-1842).

Other useful phone numbers:

Tax Credits..... (501) 682-7106
Withholding Tax (501) 682-7290
Collections (501) 682-5000
Revenue Legal Counsel (501) 682-7030
Corporate Income Tax (501) 682-4775
Sales and Use Tax..... (501) 682-7104
Problem Resolution and (501) 682-7751
Tax Information Office (Offers In Compromise)

Internal Revenue Service (800) 829-1040
Social Security Administration (800) 772-1213
ATAP Helpline..... (877) 280-2827



Forms

To obtain a booklet or forms you may:

1. Access our website at:
<https://www.dfa.arkansas.gov/office/taxes/income-tax-administration/individual-income-tax/>
2. Visit your county revenue office
3. Visit your local library or
4. Call the Individual Income Tax Hotline
(501) 682-1100 **or** (800) 882-9275

ATAP

Arkansas Taxpayer Access Point (ATAP) allows taxpayers or their representatives to log on to a secure website and manage their account online. Please contact the ATAP helpline for registration requirement questions.

Access ATAP at **www.atap.arkansas.gov** to:

- Make Tax Payments
- Make Estimated Tax Payments
- Make name and address changes
- Check refund status
- View account letters
- View 1099-Gs

(Registration is not required to make payments, check refund status or view 1099-Gs.)



Mail

Choose the appropriate address below to mail your return:

TAX DUE RETURN:

Arkansas State Income Tax
P.O. Box 2144
Little Rock, AR 72203-2144

REFUND RETURN:

Arkansas State Income Tax
P.O. Box 1000
Little Rock, AR 72203-1000

NO TAX DUE/REFUND RETURN:

Arkansas State Income Tax
P.O. Box 2144
Little Rock, AR 72203-2144

Be sure to apply sufficient postage or your return will not be delivered by the U.S. Postal Service. If you choose to use a carrier other than USPS, you **MUST** use the physical address located below.



Walk-In

Representatives are available to assist walk-in taxpayers with income tax questions, but are **not available to prepare your return**.

No appointment is necessary, **but plan to arrive before 4:30 p.m. to allow sufficient time for assistance.**

The Individual Income Tax Office is located at 1816 W. 7th Street Suite 2300, Little Rock, Arkansas 72201.

Office hours are Monday through Friday from 8:00 a.m. to 5:00 p.m.

ELECTRONIC FILING

www.arkansas.gov/efile

- **E-file is hassle-free**—both your federal and Arkansas income tax returns can be filed electronically in one transmission.
- **E-file is smart**—computer programs catch 98% of tax return errors.
- **E-file is worry-free**—receive acknowledgement within 2 to 3 business days if your return has been received and accepted.

Arkansas participates in the Federal/State Electronic Filing Program for Individual Income Tax. The program is available to most full year residents and certain qualifying nonresidents and part year residents.

Since Arkansas is a member of the **“Free File Alliance,”** depending on the level of income, taxpayers may qualify to file returns for free. (Go to **www.arkansas.gov/efile** for details.)

The State of Arkansas is requesting additional information this filing season in an effort to combat identity tax fraud and ensure that your hard-earned tax refund goes to you. Providing information from your driver’s license or state-issued identification card will help protect your identity and could help process your return quicker. However, this is only a request. Information from your driver’s license is not required, and your return will be processed without the additional information. The information is being requested solely to help protect your identity and ensure a more-secure refund.

IDENTITY THEFT

In recent years, identity theft associated with income tax returns has become an increasingly severe problem. Sometimes thieves steal a taxpayer’s Social Security Number and other private information then use this information to file tax returns and receive refunds that were not due to them.

If you believe your identity may have been used to file an Arkansas state tax return, these are the steps we suggest you take:

- Contact us at (501) 682-1100 to report that your identity may have been stolen and request a hold on your account to stop all fraudulent refunds.
- Contact the IRS Identity Protection Specialized Unit at **(800) 908-4490** and inform them that your identity was stolen and may have been used to file a fraudulent tax return. You should complete **IRS Form 14039**, an identity theft affidavit, to support your claim.
- **Send a copy of the stamped IRS identity theft affidavit form to: Arkansas Individual Income Tax, PO Box 3628, Little Rock, AR 72203-3628**
- Contact the credit bureaus to ensure there have not been any other thefts related to your identity, and ask to have a fraud alert put on your credit report. The numbers for the credit bureaus are listed below:
 - Equifax - (800) 525-6285
 - Experian - (888) 397-3742
 - Trans-Union - (800) 680-7289

SPECIAL INFORMATION FOR TAX YEAR 2025

Changes to AR1000F and AR1000NR

Withholding will now be reported on separate lines. Line 39A will be where W-2 withholding is reported. Line 39B will be where 1099/K-1 withholding is reported.

Individual Income Tax Rate Reduction (Act 1 of the Second Extraordinary Session of 2024)

Marginal Income Tax rates for 2025 are 3.9%, as amended in 2024.

Pass-Through Entity Tax

If you are a member of an entity that participates in Pass-Through Entity Tax, include all income from the PET return on the individual return. Use the AR-OI form to back out the income or losses reported on the Pass-Through level. Do not include the amount of tax paid on your behalf as withholding.

Additional Tax Credit for Qualified Individuals (Act 1 of the Second Extraordinary Session of 2021)

Allows an individual taxpayer having a net income up to \$27,600 who timely files a tax return, an additional tax credit.

DEVELOPMENTALLY DISABLED CREDIT (Act 191 of the General Session of 2023)

Eliminated the requirement for re-certification of a developmental disability that is expected to continue indefinitely. The form **AR1000RC5** has been changed to **AR1000-DD**. The only change to the form, other than the name, is where it can be claimed on your return. If claiming this credit, you are required to use the **AR1000TC** form, complete line 7, and enter the child(ren)'s name(s) and social security number(s) on the form (7A-7F- one child per line). If this is the first time you use this credit, attach the **AR1000-DD** and the **AR1000TC** to your return. If your **AR1000RC5** was valid on January 1, 2022, you will not be required to submit the **AR1000-DD**. This credit is permanent and no longer requires a renewal every five (5) years; however, you must submit the **AR1000TC** yearly. The credit will follow the child (no matter who the caretaker is) and can only be claimed on one tax return per year.

Remote Work (Act 1019 of the General Session of 2021)

A nonresident who is paid a salary, lump sum payment, or any other form of payment for work inside and outside Arkansas is only taxed on the amount of income while physically located inside Arkansas. For remote workers who perform all of their duties from outside Arkansas, no income would be taxed. If duties performed are a combination of inside and outside Arkansas, only the portion that reasonably can be allocated to work performed in Arkansas is taxable.

Teacher and Retired Teacher Death Benefits (Act 171 of the General Session of 2023)

Among other issues addressed, Act 171 allows teacher and retired teacher death benefits from the Arkansas Teacher Retirement system to be distributed to multiple beneficiaries if requested or to the estate if no beneficiaries are named or survive to receive benefits. Such death benefits are exempt from Arkansas income taxes if a lump sum distribution.

IF THE IRS AUDITS YOU

If the Internal Revenue Service examines your return for any tax year and changes your net taxable income, you must report the changes to the Arkansas Department of Finance and Administration within one hundred eighty (**180**) days from the receipt of the notice and demand for payment by the Internal Revenue Service.

File an Amended Individual Income Tax Return for the year(s) involved reporting the changes to your state return. **Attach a copy of the federal changes.**

If you fail to notify this Department within one hundred eighty (**180**) days and do not file the required amended return, the Statute of Limitations will remain open for three (**3**) years on the year(s) in question. Additional interest will be figured on any tax you owe the State of Arkansas.

INFORMATION EXCHANGE PROGRAMS WITH THE IRS

Under authorization of Internal Revenue Code Section 6103(D) the State of Arkansas participates in several information exchange programs with the Internal Revenue Service:

- **CP2000:** The IRS matches income reported on a taxpayer's federal income tax return with documents (W-2s, 1099s, etc.) provided to the IRS by the payer to determine whether income was omitted from the taxpayer's return. If unreported income is discovered, the IRS assesses additional federal tax on the omitted income then notifies the State of Arkansas. The taxpayer's state tax return is then reviewed for unreported income. (Some examples of commonly omitted income include wages, pensions, and cancellation of debt.)
- **Examination Operational Automation Database "EOAD":** When the IRS adjusts a taxpayer's federal income tax return as the result of an audit, details are provided to the State of Arkansas. The taxpayer's state tax return is then reviewed and adjusted if appropriate. (Some examples of EOAD adjustments include disallowance of deductions, expenses, or dependents and assessment of early withdrawal penalties.)
- **Non-filer Identification:** The IRS provides the Arkansas Department of Finance and Administration with a list of taxpayers who filed federal returns using Arkansas addresses. This information is then compared with Arkansas income tax records to identify individuals who filed federal returns using Arkansas addresses but did not file Arkansas returns. Letters are sent inquiring whether the taxpayer is required to file. The taxpayer should file the return in question or provide documentation why he/she is not required to file. If a sufficient response is not received, state tax is assessed using amounts reported on the taxpayer's federal return, and the taxpayer is mailed a Notice of Proposed Assessment.

PRESERVATION OF TAX RECORDS

A taxpayer who files an Arkansas income tax return is required to retain records to prove the accuracy of that return. The records must be retained for at least **six (6) years** (unless otherwise provided by law) and are subject to examination by the Director at any reasonable time during that period.

When a taxpayer fails to preserve and maintain the required records, the Director may make an estimated assessment based upon any available information as to the amount of tax due by the taxpayer. Per ACA 26-18-506, the burden of proof of refuting this estimated assessment is upon the taxpayer.

REQUEST FOR COPIES OF ARKANSAS TAX RETURNS

If your tax return was completed by a paid tax preparer, he/she should be able to provide a copy of the return. If you used a software product to prepare your tax return, you should be able to print a copy of the tax return from the software used. Otherwise to request a copy of your Arkansas tax return, please complete and submit Form AR4506. Form AR4506 is included in this book and can also be downloaded from our website at: <https://www.dfa.arkansas.gov/office/taxes/income-tax-administration/individual-income-tax/forms/>



MILITARY PERSONNEL



Active-Duty Military

Under federal law, a military servicemember's state of legal residence does not change solely as the result of the servicemember's assignment for service in another state. An Arkansas resident who enters into military service will remain an Arkansas resident unless they officially change their state of legal residence as described in DD Form 2058. Military servicemembers who are Arkansas residents are subject to the same income tax filing requirements as other Arkansas residents, even if they are serving in another state. These requirements are described under the heading "Who Must File A Tax Return".

Military Pay Exemption (Act 1408 of 2013):

Provides a 100% exemption from income tax for service pay or allowance received by an active-duty member of the armed forces for tax years beginning on or after January 1, 2014. Active duty includes all armed forces members, including the National Guard and Reserve Units. You must file to claim the exemption.

Military Spouses Residency Relief Act:

Exempts a military spouse's income from Arkansas tax if the servicemember's Home of Record is not Arkansas and the spouse's domicile is the same as the service member's Home of Record. Effective January 1, 2009. Please check the box on the tax return "Military Spouse" and attach a completed Form AR-MS (available at: <https://www.dfa.arkansas.gov/office/taxes/income-tax-administration/individual-income-tax/forms/>) and a copy of the service member's W-2 or Leave and Earning Statement (LES) to verify Home of Record. (For future tax purposes, the nonmilitary spouse **must** submit a new payroll withholding form, ARW-4MS, to his/her employer each year to exempt future withholding.)

The Military Family Tax Relief Act of 2003 (Act 372 of 2009):

This act adopts IRC 121, 134, and 162 as in effect on January 1, 2009. Provisions of this act include exclusion of gain on sale of principal residence, deduction of overnight travel expenses for National Guard and Reserve members, and exclusion from income of "qualified military benefits".

Military Retirement Exemption (Act 141 of 2017):

Beginning with tax year 2018, retirement benefits received by a member of the uniformed services as defined in this Act are exempted from income tax. Retirees cannot claim the \$6,000 exemption for traditional or employer sponsored distributions if their military retirement exemption exceeds \$6,000. If the military retirement exemption is less than \$6,000, the remaining amount of the exemption may be taken for traditional or employee sponsored distributions. Please see instructions for lines 18A and 18B for details.

The Servicemembers Civil Relief Act:

Deferral of Tax - Upon notice to the Internal Revenue Service or the tax authority of a state or a political subdivision of a state, the collection of income tax on the income of a servicemember falling due before or during military service shall be deferred for a period not more than one hundred and eighty (180) days after termination of or release from military service, if a service member's ability to pay such income tax is materially affected by military service.

Accrual of Interest or Penalty - No interest or penalty shall accrue for the period of deferment by reason of nonpayment on any amount of tax-deferred under this section.

Statute of Limitations - The running of a statute of limitations against the collection of tax deferred under this section, by seizure or otherwise, shall be suspended for the period of military service of the servicemember and for an additional period of two hundred and seventy (270) days thereafter.

Residence or Domicile - A servicemember shall neither lose nor acquire a residence or domicile for purposes of taxation with respect to the person, personal property, or income of the servicemember by reason of being absent or present in any tax jurisdiction of the United States solely in compliance with military orders.

Military Service Compensation - Compensation of a servicemember for military service shall not be deemed to be income for services performed or from sources within a tax jurisdiction of the United States if the servicemember is not a resident or domiciliary of the jurisdiction in which the servicemember is serving in compliance with military orders.

RETIRED MILITARY PERSONNEL

Extension of Time for Veterans (Retirees) to File for Refund (Act 238 of 2009):

This act extends the statute of limitations for a veteran to file a claim for refund of an overpayment that results from retroactive determination by the Secretary of Veterans Affairs that part or all of the uniformed service retirement payments to the taxpayer are payments made for a service-connected disability and are not included in gross income. Effective January 1, 2001.

DEFINITIONS

GROSS INCOME

Gross income is all income (before deductions) other than income specifically described as exempt on pages 10 and 11.

Exception: The \$6,000 exemption on retirement income, exemption on U.S. active-duty military income and military retirement as described on pages 10 and 11 are included in gross income.

DOMICILE

This is the place you intend to have as your permanent home and the place you intend to return to whenever you are away. You can have only one domicile. Your domicile does not change until you move to a new location which you intend to make your permanent home. If you move to a new location but intend to stay there only for a limited time (no matter how long), your domicile does not change. This also applies if you are working in a foreign country.

FULL YEAR RESIDENT

You are a full year resident if you lived in Arkansas all of calendar year 2025, or if you have maintained a domicile or Home of Record in Arkansas during the tax year.

NONRESIDENT

You are a nonresident if you did not make your domicile in Arkansas.

PART YEAR RESIDENT

You are a part year resident if you established a domicile in Arkansas or moved out of the state during calendar year 2025.

MILITARY PERSONNEL

If Arkansas is your Home of Record and you are stationed outside of Arkansas, you are still required to file an **AR1000F** reporting all of your income, including U.S. active-duty military compensation. However, active-duty military compensation is exempt from Arkansas tax beginning in tax year 2014. (If you are stationed in Arkansas and your Home of Record is another state, Arkansas does not tax your U.S. active-duty military compensation.)

U.S. active-duty military compensation includes wages received by members of the Army, Navy, Air Force, Marine Corps, Coast Guard, National Guard, and Reserve Units.

DEPENDENTS

You may claim as a dependent any person who received over half of his or her support from you, earned less than \$5,200 in gross income, and was your:

Child	Stepchild	Mother	Father	Grandparent	Brother
Sister	Grandchild	Stepbrother	Stepsister	Stepmother	Stepfather
Mother-In-Law	Father-In-Law	Brother-In-Law	Sister-In-Law	Son-In-Law	Daughter-In-Law

Or, an individual (other than your spouse) who, for the tax year of the taxpayer, had the same principal place of abode as the taxpayer and was a member of the taxpayer's household. Or, if related by blood: Uncle, Aunt, Nephew, Niece. The term "dependent" includes a foster child if the child had as his or her principal place of abode the home of the taxpayer and was a member of the taxpayer's household for the taxpayer's entire tax year.

The term "dependent" does not apply to anyone who is a citizen or subject of a foreign country UNLESS that person is a resident of **Mexico or Canada**.

If your child/stepchild was under age 19 at the end of the year, the \$5,200 gross income limitation does not apply. Your child/stepchild may have earned any amount of income and still be your dependent if the other dependency requirements in this section were met.

If your child/stepchild was a student under age 24 at the end of the calendar year, the \$5,200 gross income limitation does not apply. The other requirements in this section must be met.

To qualify as a student, your child/stepchild must have been a full-time student for five (5) months during the calendar year at a qualified school, as defined by the Internal Revenue Service.

If your dependent died during the tax year, you may claim the full amount of tax credit for the dependent on your tax return regardless of when the death occurred during the year.

Arkansas has adopted Internal Revenue Code §151(c)(6) regarding the tax treatment of kidnapped children.

INSTRUCTIONS

THESE INSTRUCTIONS ARE FOR GUIDANCE ONLY AND DO NOT STATE THE COMPLETE LAW

WHO MUST FILE A TAX RETURN

FULL YEAR RESIDENTS (Use Form AR1000F)

If your MARITAL STATUS is:	and your FILING STATUS is:	file if GROSS INCOME* is at least
Single (Including divorced and legally separated)	Single	\$14,644
	Head of Household with 1 or no dependents	\$20,821
	Head of Household with 2 or more dependents	\$24,819
Married	Married Filing Joint with 1 or no dependents	\$24,696
	Married Filing Joint with 2 or more dependents	\$28,723
	Married Filing Separately	\$9,470
Surviving Spouse in 2023 or 2024, and not remarried in 2025	Surviving Spouse with 1 or no dependents	\$20,821
	Surviving Spouse with 2 or more dependents	\$24,819

***Gross Income is all income (before deductions) other than income specifically described as exempt on pages 10 and 11.**

Exception: The \$6,000 exemption on retirement income, exemption on U.S. active-duty military income, and military retirement as described on pages 10 and 11 are included in gross income.

If your gross income was less than the amount shown in the last column for your filing status, you are not required to file a return. **However, you must file a return to claim any refund due.**

NONRESIDENTS (Use Form AR1000NR)

Nonresidents who received any gross income from Arkansas sources **must** file a return (regardless of marital status, filing status, or amount).

Remote workers must file if the employer reports Arkansas taxable income.

PART YEAR RESIDENTS (Use Form AR1000NR)

Part year residents who received any gross income while an Arkansas resident **must** file a return (regardless of marital status, filing status, or amount).

NOTE: The maximum extension that will be granted to an individual on an AR1055-IT is two hundred and ten (210) days, extending the Arkansas due date until November 15th.

When you file your return, check the box indicating you filed a state extension. **If the box on the front of your return is not checked, you will not receive credit for your federal or state extension.**

An extension extends the amount of time to file your return, but does not extend the amount of time to pay. Any tax due must be paid by April 15, 2026 to avoid failure to pay penalty and interest.

Payments made on extension should be made using the voucher attached to Form AR1055-IT.

See page 16 for information on penalties and interest.

EXEMPT FROM INCOME TAX

NOTE: List exempt income on AR4, Part III. (You do not need to list exclusion amounts from numbers 11-13.)

1. **Military Pension** received as a member of the uniformed services.
2. Money you received from a **life insurance policy** because of the death of the person who was insured is exempt from tax.

NOTE: You must include as taxable income any interest payments made to you from the insurer (the insurance company that issued the policy).

3. Money you received from **life insurance**, an endowment, or a private annuity contract for which you paid the premiums is allowed cost recovery pursuant to Internal Revenue Code §72.
4. Amounts you received as **child support** payments are exempt from tax.
5. **Gifts, inheritances, bequests, or devises** are exempt from tax.
6. **Scholarships, fellowships, and grants** are taxed pursuant to Internal Revenue Code §117. (Stipends are fully taxable.) For additional information on scholarships, fellowships, and grants see instructions for line 22 on page 14.
7. **Interest** you received from direct United States obligations, its possessions, the State of Arkansas, or any political subdivision of the State of Arkansas is exempt from tax. (Interest received on tax refunds is not exempt income, because it did not result from a debt issued by the United States, the State of Arkansas, or any political subdivision of the State of Arkansas.) Interest from government securities paid to individuals through a mutual fund is exempt from tax.

WHEN TO FILE

You can file your calendar year original tax return any time after December 31, 2025, but **NO LATER THAN** April 15, 2026, (unless an extension has been granted).

If you file a fiscal year tax return, your return is due **NO LATER THAN** three and one-half (3 ½) months following the close of the income year.

NOTE: The date of the postmark stamped by the U.S. Postal Service is the date you filed your return.

If the due date of your return falls on a Saturday, Sunday, or legal holiday, the return will be considered timely filed if it is postmarked on the next business day.

Statute of Limitations – Refunds. An amended return or claim for refund of an overpayment must be filed by the taxpayer within three (3) years from the time the return was filed or two (2) years from the time the tax was paid, whichever is later.

IF YOU NEED MORE TIME

If you request an extension of time to file your federal income tax return (by filing **federal Form 4868** with the IRS) you are entitled to receive the same extension on your Arkansas income tax return. The federal automatic extension extends the Arkansas deadline to file until November 15th.

The Department no longer requires that a copy of **federal Form 4868** be attached to your state tax return. **When your Arkansas return is complete and ready to file, simply check the box on the face of the return indicating you filed a federal extension.**

If you do not file a federal extension, you can file an Arkansas extension using Form AR1055-IT before the filing due date of April 15th. **Inability to pay is not a valid reason to request an Arkansas extension.** Send your request to:

Individual Income Tax Section
ATTN: Extension
P.O. Box 8149
Little Rock, AR 72203-8149

FILING STATUS

DETERMINE YOUR FILING STATUS

BOX 1. Filing Status 1 (Single)

Check this box if you are SINGLE or UNMARRIED and DO NOT qualify as HEAD OF HOUSEHOLD. (Read the instructions for BOX 3 to determine if you qualify for HEAD OF HOUSEHOLD.)

BOX 2. Filing Status 2 (Married Filing Joint)

Check this box if you were MARRIED and are filing jointly. IF YOU ARE FILING A JOINT RETURN, YOU MUST ADD BOTH SPOUSES' INCOME TOGETHER. Enter the total amount in column A on lines 8 through 23 under "Your/Joint Income".

MARRIED COUPLES—CHOOSING THE BEST FILING STATUS

If you and your spouse had separate incomes, you might save money by figuring your tax separately using one of the following two methods. Use the method that suits you best.

METHOD A.

List your income separately under column A ("Your Income"). List your spouse's income separately under column B ("Spouse's Income"). Figure your tax separately and then add your taxes together. See instructions for Married Filing Separately on the Same Return, box 4.

If you use Method A, your result will be either a COMBINED REFUND or a COMBINED TAX DUE.

METHOD B.

You must file separate individual tax returns. See instructions for Married Filing Separately on Different Returns, box 5.

If you use Method B, one of you may owe tax and the other may get a refund. The tax due must be paid with the proper tax return and the refund will be due on the other return. YOU MAY NOT OFFSET ONE AGAINST THE OTHER.

BOX 3. Filing Status 3 (Head of Household)

To file as Head of Household you must have been unmarried or legally separated on December 31, 2025, and meet either 1 or 2 below. The term "Unmarried" includes certain married persons who lived apart, as discussed at the end of this section.

1. You paid over half the cost of keeping a home for the entire year that was the main home of your parent whom you can claim as a dependent. Your parent did not have to live with you in your home.

OR

2. You paid over half the cost of keeping a home in which you lived, **and** in which one of the following also lived, for more than six (6) months of the year (temporary absences, such as vacation or school, are counted as time lived in the home):

a. Your unmarried child, grandchild, great-grandchild, adopted child or stepchild. This

8. **Social Security benefits, VA benefits, Workers' Compensation, Railroad Retirement benefits** and related supplemental benefits are exempt from tax.

Railroad Retirement Benefits exempt from income tax include tier I, tier II, vested dual benefits (VDB), and supplemental annuity payments reported on Form(s) RRB-1099-R and/or RRB-1099. Private pensions reported on Form 1099-R from railroad companies are not considered exempt Railroad Retirement Benefits.

9. The rental value of a home or the **housing allowance paid to a duly ordained or licensed minister** of a recognized church is exempt to the extent that it was used to rent or provide a home. The rental value of a home furnished to a minister includes utilities furnished to the minister as part of compensation. The housing allowance paid to a minister includes an allowance for utilities paid to the minister as part of compensation to the extent it was used to furnish utilities in the home.

10. **Disability income** MAY BE exempt from tax pursuant to Internal Revenue Code §104.

11. Beginning with tax year 2014, **U.S. active-duty military compensation** is exempt from tax. To claim the exemption, you must file a return and report all of the income you received during the year.

12. If you received income from an **employer-sponsored retirement plan**, including disability retirement, that is not exempt under IRC §104, the first \$6,000 is exempt from tax. If you contributed after-tax dollars to your plan, you are allowed to recover your cost (investment) in your retirement plan in accordance with Internal Revenue Code §72. Then the first \$6,000 of the balance is exempt from tax.

13. If you received a traditional **IRA distribution** after reaching age fifty-nine and one-half (59 1/2), the first \$6,000 is exempt from tax. Your traditional IRA distribution may be adjusted for nondeductible IRA contributions, if any, by completing Federal Form 8606 and attaching it to your Arkansas return. Premature distributions made on account of the participant's death or disability also qualify for the exemption. All other premature distributions or early withdrawals (including, but not limited to, those taken for medical expenses, higher education expenses or a first-time home purchase) do not qualify for the exemption.

A surviving spouse qualifies for the exemption; however he/she is limited to a single \$6,000 exemption.

NOTE: Total exemptions from all plans described under 12 and 13 cannot exceed \$6,000 per taxpayer, not including recovery of cost.

14. Beginning with tax year 2017, income received by a taxpayer under the **Community Match Rural Physician Recruitment Program** is exempt from income tax.

15. **Public Service Loan Forgiveness:** Under current Arkansas law, the amounts discharged under the Public Service Loan Forgiveness ("PSLF") program should be excluded from gross income but amounts discharged from other programs would be included in gross income for Arkansas income tax purposes.

FILING AN AMENDED RETURN

If filing an amended return, check the box at the top right corner of Form AR1000F/AR1000NR. Complete the return, replacing the incorrect entries from your original return with the amended entries. **Attach an explanation and supporting documentation for items changed. (Do not file an amended return until after your original return has been processed.)**

Amended return needed:

- to make changes or adjustments to your original return
- if the IRS examines your federal return for any tax year and changes your net taxable income. (required to file an Arkansas amended return within one hundred eighty (180) days of IRS notification)

Amended return NOT needed:

- **to correct an address.** You must provide a completed Individual Income Tax Account Change Form located on our website at **www.dfa.arkansas.gov**
- **to correct a Social Security Number** Call (501) 682-1100 or write to Individual Income Tax Section, P.O. Box 3628, Little Rock, AR 72203. You may be asked to provide documentation
- if you are notified by the Income Tax Section that there is an error on your original return
- if filing a federal amended return with no impact on your Arkansas income tax return

1099-G

Arkansas no longer mails paper 1099-Gs. Instead, we ask that you get this information from our website at www.atap.arkansas.gov. If you wish for us to mail you a paper 1099-G instead, please check the box located below address section on P1 of the AR1000F/AR1000NR.

Remote workers who file a non-resident return should check the box on P1 of the AR1000NR. If withholding is claimed, but no taxable income is claimed, a statement from the employer must be sent to verify that no work was completed inside the State of Arkansas.

Spouses of non-resident military members should check the Military Spouse box on P1 of the AR1000NR. The Form AR-MS and the military personnel's W-2 or LES are required to be included with the AR1000NR.

child did not have to be your dependent, but your foster child must have been your dependent.

- b. Your married child, grandchild, adopted child or stepchild. This child must have been your dependent.
- c. Any other person whom you could claim as a dependent.

MARRIED PERSONS WHO LIVED APART

Even if you were not divorced or legally separated in 2025, you may be considered unmarried and file as Head of Household. See Internal Revenue Service instructions for Head of Household to determine if you qualify.

BOX 4. Filing Status 4 (Married Filing Separately on the Same Return)

Check this box if you are married and filing SEPARATELY ON THE SAME TAX RETURN. This method of tax computation may reduce your tax liability if both spouses had income. The result will be either a combined refund or a combined tax due.

IF ONE SPOUSE HAD A TOTAL NEGATIVE INCOME, YOU MUST FILE MARRIED FILING JOINTLY.

BOX 5. Filing Status 5 (Married Filing Separately on Different Returns)

Check this box if you were married and are filing separate tax returns.

BOX 6. Filing Status 6 [Surviving Spouse]

Check this box if you are a SURVIVING SPOUSE.

You are eligible to file as a SURVIVING SPOUSE if your spouse died in 2023 or 2024 and you meet each of the following tests:

1. You were entitled to file MARRIED FILING JOINTLY or MARRIED FILING SEPARATELY ON THE SAME RETURN with your spouse for the year your spouse died. It does not matter whether you actually filed a joint return.
2. You did not remarry before the end of 2025.
3. You had a child, stepchild, adopted child, or foster child who qualified as your dependent for the year.
4. You paid more than half the cost of keeping a home, which was the main home of that child for the entire year except for temporary absences.

DECEASED TAXPAYER

An Arkansas tax return should be filed for a taxpayer who died during the tax year as if the taxpayer had lived the entire year. Check the box after the taxpayer's name.

NOTE: *Any refund check issued to a deceased taxpayer will be made out to the estate of the deceased taxpayer, i.e. "Estate of John/Jane Doe". To cash the check, the bank may require documentation such as death certificate, will, or power of attorney.*

PERSONAL TAX CREDITS

LINE 7A. Each taxpayer and spouse is entitled to one personal tax credit. You can claim additional personal tax credits if you can answer "Yes" to any of these questions:

Is your filing status **Head of Household or Surviving Spouse?**

On January 1, 2026, were you age **65 or over?**

On December 31, 2025, were you **deaf?**

On December 31, 2025, were you **blind?**

Check the box or boxes that apply to you and/or your spouse. You CANNOT claim any of these credits for your children or dependents.

Blindness is defined as being unable to tell light from darkness, having eyesight in the better eye not exceeding 20/200 with corrective lens, or having a field of vision limited to an angle of 20 degrees.

You can claim the **Deaf** Credit only if the average loss in speech frequencies (500 to 2000 Hertz) in the better ear is 86 decibels, I.S.O., or worse.

Any taxpayer **age 65 or over** not claiming a retirement income exemption on line 18 is eligible for an additional **\$29** (per taxpayer) tax credit. Check the box(es) marked "65 Special".

Add the number of boxes you checked on line 7A. Write the total in the box provided. Multiply the number by **\$29** and write amount in space provided.

LINE 7B. List the name(s) of your dependent(s), Social Security Numbers, and relationship to you in the space provided. DO NOT INCLUDE YOURSELF AND/OR YOUR SPOUSE. The individual(s) you can claim as dependent(s) are described on page 9. (Attach schedule if more than six (6) dependents.)

Add the number of dependents listed on line 7B. Write the total in the box provided. Multiply the number by **\$29** and write that amount in the space provided.

LINE 7C. Total the tax credits from lines 7A and 7B. Enter the total on this line and on line 34.

NOTE: *The Developmentally Disabled Dependent Credit is now claimed on the AR1000TC form.*

INCOME

FULL YEAR RESIDENTS

If your filing status is Married Filing Separately on the Same Return, columns A and B must be used. Write the primary's income in column A and the spouse's income in column B. For all other filing statuses, write all income in column A only.

NONRESIDENTS AND PART YEAR RESIDENTS

Complete column A (and column B if using Filing Status 4) of the AR1000NR as if you were a full year resident. List all of your income from all sources for the entire year. (If Filing Status 4 is used, the primary's income will be entered in column A, and the spouse's income will be entered in column B.)

List in column C the total combined income (of both spouses) derived from Arkansas sources and/or received as Arkansas residents (no matter where the income was earned).

The total tax must be computed using the income totals in column(s) A (and B if filing Status 4). After all allowable tax credits have been subtracted from the total tax, prorate the remaining balance. See instructions for lines 38A, 38B, 38C, and 38D on page 15.

NONRESIDENTS AND PART YEAR RESIDENTS MUST ATTACH A COPY OF PAGES 1 AND 2 OF YOUR FEDERAL 1040. THE ARKANSAS RETURN WILL NOT BE PROCESSED WITHOUT IT.

Round all amounts to the nearest dollar. (For example, if your Form W-2 shows \$10,897.50, round to \$10,898. If your Form W-2 shows \$10,897.49, round to \$10,897.)

Staple the state copy of each of your W-2(s), W-2G(s), 1099-R(s), 1099PT(s), and 1099-G(s) to the left margin of P1 of your return. Failing to attach these forms may delay the processing of your return.

LINE 8. Add the wages, salaries, tips, etc. reported on your W-2(s). Enter the total on this line. **Attach W-2(s).**

Enter U.S. Military Compensation on line 9.

Ministers Income:

If you were a duly ordained or licensed minister, you received a housing allowance from your church, and you do not file a federal Schedule C, enter your gross compensation from the ministry less rental value of your home. The balance is subject to tax. **The rental value of your home must be shown on Form AR4, Part III. Attach AR4 and W-2(s).**

LINE 9. Service pay or allowance received by an active-duty member of the armed services is exempt from Arkansas income tax. If you or your spouse had U.S. active-duty military compensation, enter gross amount in the space provided. **Do not** enter an amount in column A. **Attach W-2(s).**

HOME OF RECORD OTHER THAN ARKANSAS: If your Home of Record is not Arkansas, do not report to Arkansas your income or your nonresident spouse's income. Fill out and submit AR-NRMILITARY Form to have a note put on your account that you are not required to file a return.

Your spouse's income is exempt from Arkansas tax if your Home of Record is not Arkansas and your spouse's domicile is the same as your Home of Record.

However, if your spouse had Arkansas income tax withheld, he/she will need to file a return to get a refund. Check the box for Military spouse and attach a completed Form AR-MS and a copy of the service member's W-2 or Leave and Earning Statement (LES) to verify the Home of Record

(For future tax purposes, the nonmilitary spouse must submit a new payroll withholding form, ARW-4MS, to his/her employer each year to exempt future withholding.)

LINE 10. If you received interest from bank deposits, notes, mortgages, corporation bonds, savings and loan association deposits, and credit union deposits, enter all interest received or credited to your account during the year. **If the total is \$1,500 or greater, complete and attach Form AR4.**

LINE 11. If you received dividends and other distributions, enter amounts received as dividends from stocks in any corporation. **If the total is \$1,500 or greater, complete and attach Form AR4.**

LINE 12. Enter alimony or separate maintenance received as the result of a court order.

LINE 13. If you had business or professional income and filed a **federal Schedule C**, enter the total dollar amount(s) of net income (or loss) from your federal Schedule C. If you did not file a federal Schedule C, submit a similar schedule and enter the net income (or loss).

If you filed a federal Schedule C, attach it to your return.

Business income may not be split between you and your spouse unless a partnership was legally established. Report partnership income on Form AR1050 and attach K-1(s) for each partner.

Include on line 22, Other Income, any federal/state depreciation differences. Attach AR-OI.

LINE 14. If you had gains or losses from the sale of real estate, stocks or bonds, or gains or losses from capital assets from partnerships, S corporations, or fiduciaries, enter your taxable share. If any of the above Pass-Through Entities elected to be taxed at the entity level, do not report their corresponding gains or losses on this return. **Adjust the amount of gain or loss for any federal/state depreciation differences.**

Arkansas did not adopt the federal "bonus depreciation" provision from previous years. Therefore, there may be a difference in federal and Arkansas amounts of depreciation allowed. Adjust your gains and losses for depreciation difference, if any, in the federal and Arkansas amounts on lines 2, 5, and 10 of the Arkansas Form AR1000D.

If, after the netting process, you had a capital gain or loss reported on **federal Schedule D** or on Form 1040/1040A, use Arkansas Form **AR1000D** to determine the taxable amount to enter. **Attach federal Schedule D and Arkansas Form AR1000D to your return.**

The amount of capital loss that can be deducted after offsetting capital gains is limited to \$3,000 (\$1,500 per taxpayer for filing Status 4 or 5). If your capital loss was more than the yearly limit on capital loss deductions, you can carry over the unused part to later years until used up.

The gain on the sale of your personal residence is exempt up to \$250,000 per taxpayer (\$500,000 for married couples filing on the same return). The property must, during the five (5) year period ending on the day of sale, be owned and used by the taxpayer(s) as the principal residence for periods aggregating two (2) years or more.

LINE 15. Enter the ordinary gain or (loss) from Part II of federal Form 4797. **Adjust for any differences in Arkansas and federal depreciation.** The capital loss limit does not apply. **Attach federal Form 4797 and/or AR4684 if applicable.**

LINE 16. Use this line to report taxable lump-sum distributions, annuities, and traditional IRA distributions. Include early withdrawal of traditional IRA distributions on this line. **List only the withdrawal amount and attach the federal Form 5329 showing the tax on premature distribution. Also, enter ten percent (10%) of the tax from the federal Form 5329, Part 1 and Part II, on line 32.** If you received a distribution which does not qualify for the Lump-Sum Distribution Averaging Schedule (AR1000TD), list the total distribution received in 2025. (See AR1000TD to determine if you qualify to use the averaging method.) **Attach 1099-R(s).**

Premature distributions are amounts you withdrew from your traditional IRA, deferred compensation, or thrift savings plans before you were either age 59 ½ or disabled. Rollovers on distributions are tax exempt. These amounts are reported in the total distribution box, attach your 1099-R or documents to show the amount deposited as a rollover.

NOTE: *If you filed a claim under **McFadden v Weiss** or **Maples v Weiss** and your basis has been fully recovered, enter the amount from box 1 of your 1099-R(s) as the "Gross" and "Taxable Amount" on line 18A or 18B. Attach 1099-R(s).*

LINE 17. Retirement benefits received by a member of the uniformed services are exempt from income tax. If you or your spouse had U.S. military pension compensation, enter gross amount in the applicable boxes provided for primary and spouse, regardless of filing status. Retirees cannot claim both the military retirement exemption and the \$6,000 exemption for traditional IRA distributions (A.C.A 26-51-307(f)). **Attach 1099-R(s).**

PRIMARY EMPLOYER PENSION PLAN(S) QUALIFIED IRA(s):

LINE 18A. If you had income from an employment-related pension plan or a qualified traditional IRA distribution, enter the gross amount(s) from box 1 of your 1099-R(s) in the space provided. Enter the federal taxable amount from box 2a of your 1099-R(s) in the space provided. If box 2a is blank, use the Simplified Method Worksheet in the federal 1040 Instruction Booklet to calculate the taxable amount of your distribution. You are entitled to a **\$6,000** exemption from the taxable amount; the balance is taxable to Arkansas. Enter the balance on line 18A, column A. **Attach 1099-R(s).**

LINE 18B.

If filing status 2, Married Filing Joint, spouse must enter the taxable amount on line 18B, column A.

If filing status 4, Married Filing Separately on the Same Return, spouse must enter the taxable amount on line 18B, column B. Attach 1099-R(s).

You might be eligible for the **\$6,000** exemption for retirement or disability benefits provided the distribution was from public or private employment-related retirement systems, plans, or programs. **(The recipient does not have to be retired.)** The method of funding is irrelevant. The exemption may be taken from either lump-sum or installment payments. The early withdrawal penalty may be applicable even though the exemption is granted.

If you received a traditional IRA distribution after reaching the age of fifty-nine and one-half (59 1/2), the first **\$6,000** is exempt from tax. Premature distributions made on account of the participant's death or disability also qualify for the exemption. All other premature distributions or early withdrawals including, but not limited to, those taken for medical expenses, higher education expenses, or a first-time home purchase **do not** qualify for the exemption.

Military retirees cannot claim the \$6,000 exemption for traditional or employer-sponsored distributions if their military retirement exemption exceeds \$6,000. If the military retirement exemption is less than \$6,000, the remaining amount of the exemption may be taken for traditional or employer-sponsored distributions.

NOTE: *If you made nondeductible contributions to your traditional IRA, enter taxable amount from federal Form 8606 in the space provided. Attach federal Form 8606.*

LINE 19. If you had income from rents, royalties, estates or trusts, profits (whether received or not) from partnerships, fiduciaries, small business corporations, etc., enter the amounts as reported on your federal Schedule E. If you are filing a return for a taxable year that is not the same as the annual accounting period of your partnership or trust, report your distributive share(s) of net profits in the accounting period that ends in your taxable year. **Attach federal Schedule E.**

Nonresident beneficiaries pay tax only on Arkansas income.

LINE 20. If you had farm income, enter the amount reported on your federal Schedule F. **Farm income may not be split between you and your spouse unless a partnership was legally established.** Partnership income must be reported on Form AR1050, with K-1(s) for each partner. **Attach federal Schedule F.**

LINE 21. Beginning with tax year 2018, unemployment insurance benefits paid from federal unemployment funds; and unemployment insurance benefits received from unemployment compensation (except unemployment for sickness payments) is income subject to tax. Enter amounts received and **attach Form 1099-G(s).**

LINE 22. Enter **net** other income/loss and depreciation differences. **Attach Form AR-OI.** Some examples of what must be reported are:

Cancellation of Debt:

The amount of any debt that has been canceled is taxable. See instructions for Form AR-OI. **Attach 1099-C.**

Pass-Through Entity Tax:

If you are a member of an entity that participates in Pass-Through Entity Tax include all income from the PET return on the Individual return. Use the AR-OI form to back out the income or losses that were reported on the Pass-Through level.

Gambling winnings:

Gambling winnings are subject to tax. Report winnings on line 4 as an addition to income on Form AR-OI. **Attach Form W-2G(s).**

Reimbursement of medical expenses from a previous year: if you itemized deductions in that year and it reduced your tax.

Amounts recovered on bad debts that you deducted in an earlier year.

Net operating loss (NOL) from an earlier year to carry forward to 2025: enter as a subtraction from income. **Attach form AR1000-NOL** to show the amount of loss and the year the loss occurred. A net operating loss may be carried forward. (NOL carrybacks not allowed.) See instructions for specifics.

Scholarships, fellowships, and grants:

A qualified scholarship, fellowship, or grant is exempt from tax only if:

- 1) You were a candidate for a degree at an educational institution, and
- 2) Received a qualified scholarship, fellowship, or grant.

A qualified scholarship, fellowship, or grant is any amount you received that was used under the terms of the grant for:

- 1) Tuition and fees required for enrollment, or
- 2) Fees, books, supplies and equipment required for the course(s) at the educational institution. (These items must have been required of all students in that course.)

Foreign students who are exempt from federal taxes because of a tax treaty must file and pay tax on all income including non-qualified scholarship or fellowship income.

Stipends are taxable.

LINE 23. Add lines 8 through 22 and enter total in the appropriate columns on this line. This is your **Total Income.**

ADJUSTMENTS

LINE 24. If you are claiming an adjustment from the list below, use Form AR1000ADJ and include the total on this line. **Attach Form AR1000ADJ.**

- Border city/Texarkana exemption
- Tuition Savings Program
- Payments to IRA
- Payments to MSA
- Payments to HSA
- Deduction for interest paid on student loans
- Contributions to Intergenerational Trust
- Moving expenses
- Self-employed health insurance deduction
- KEOGH, Self-employed SEP and Simple Plans
- Forfeited interest penalty for premature withdrawal
- Alimony/Separate Maintenance Paid
- Support for permanently disabled individual
- Organ Donor Deduction
- Military Reserve Expenses
- Reforestation Deduction
- Teachers Qualified Classroom Investment Expense
- Achieving A Better Life Experience Program

LINE 25. Subtract line 24 from line 23, Total Income. Enter amount on this line. This is your **Adjusted Gross Income (AGI).**

TAX COMPUTATION

LINE 26. Select only one tax table for line 27.

See tax tables and qualifications for each table on pages 24-30.

If you use an exclusion for active-duty military compensation, employer-sponsored pension income, or a qualified traditional IRA distribution, you do not qualify for a Low Income Tax Table. You may elect NOT TO USE the exclusion(s) to which you are entitled and use a Low Income Tax Table if you fall within the income limits.

CAUTION: *If you qualify to use a Low-Income Tax Table, enter zero (0) on line 27, column A. (The Standard Deduction is already built into the table.)*

If you use the regular tax table, enter the larger of your itemized deductions (from Form AR3) or your Standard Deduction on line 27.

Itemized Deductions:

To compute your itemized deductions, **complete Form AR3 and attach it to your return.** Make sure that your total itemized deductions exceed the Standard Deduction. (For Form AR3 instructions see pages 17 and 18 of this tax booklet.)

NOTE: *If you are filing status 4 or 5 and one spouse itemizes, then both spouses must itemize. (If you are filing status 5 and your spouse itemizes on a separate return, you must still prorate your deductions based on both spouse's incomes. Include a copy of the AR3 to support deductions.)*

Standard Deduction:

The Standard Deduction for your filing status is shown below. (If the amount on line 25 is less than the Standard Deduction, enter the amount from line 25 on line 27.)

Filing Status	Standard Deduction
1 —Single	\$2,470
2 —Married Filing Joint	\$4,940
3 —Head of Household	\$2,470
4 —Married Filing Separately on Same Return	\$2,470 each
5 —Married Filing Separately on Different Returns	\$2,470
6 —Surviving Spouse	\$2,470

NOTE: *The \$2,470 Standard Deduction does not apply to taxpayer's dependent(s).*

LINE 27. SELECT THE PROPER TAX TABLE and check the appropriate box. You will be in one of the following categories:

- 1) Low Income Tax Table
- 2) Standard deduction
- 3) Itemized deductions

If standard deduction or itemized deductions is selected you **must** use the Regular tax table.

LINE 28. Subtract line 27 from line 25. This is your **Net Taxable Income.**

LINE 29. Using the appropriate tax table locate the tax for your income and enter here.

LINE 30. Add lines 29(A) and 29(B) and enter the total.

LINE 31. If you received a lump-sum (total) distribution from a qualified retirement plan during 2025, you may be eligible to use the averaging method to figure some of your tax at a lower rate. Read the instructions for Form AR1000TD to determine if you are eligible to use this method. If so, complete Form AR1000TD and enter amount here. **Attach Form AR1000TD.**

LINE 32. Taxpayers subject to additional tax on their federal return from a traditional IRA or employer qualified retirement plan are subject to additional tax on their state return. Enter ten percent (10%) of the federal amount from Part I of federal Form 5329. Be sure to enter total distribution(s) from Part I, Form 5329, on line 16 or 18 of Form AR1000F/AR1000NR.

Taxpayers subject to additional tax on a distribution from a Coverdell Education Savings Account, include ten percent (10%) of the federal amount from Part II of federal Form 5329 on this line. Be sure to include the

taxable amount of the Coverdell Education Savings Account distribution on Form AR-OI and on line 22 of Form AR1000F/AR1000NR (Other Income).

LINE 33. Add lines 30 through 32 and enter the total.

TAX CREDITS

LINE 34. Enter the total personal tax credits from line 7C.

LINE 35. To claim the Child Care Credit, use Form AR2441 to figure the amount to be claimed. **A copy of Form AR2441, "Credit for Child and Dependent Care Expenses," must be attached to your Arkansas return.**

If you are claiming the Early Childhood Credit on line 43, the total amounts from lines 35 and 43 cannot exceed the amount allowed on Form AR2441.

LINE 36. Complete Form AR1000TC if you are eligible for any credit(s) listed below and include the total on this line. **Attach Form AR1000TC.**

State Political Contribution Credit
Other State Tax Credit
Credit for Adoption Expenses
Phenylketonuria Disorder Credit
Stillborn Child Credit
Additional Tax Credits For Qualified Individuals
Individuals with Developmental Disabilities Credit
Business Incentive Credits

LINE 37. Add lines 34 through 36 and enter the total.

LINE 38. Subtract line 37 from line 33. This is your **Net Tax**. If line 37 is greater than line 33, enter zero (0).

If Total Credits on line 37 is more than "Total Tax" on line 33, the difference is not refundable.

NOTE: *If your net tax is \$1,000 or more, and you failed to make a declaration of Estimated Tax (Form AR1000ES, Voucher 1), or pay withholding equal to ninety (90%) of your net tax, a penalty of ten percent (10%) will be assessed. See instructions for lines 52A and 52B for more information.*

PRORATION

IF FILING A FULL YEAR RESIDENT RETURN, go to instructions for lines 39A and 39B. The instructions for lines 38A through 38D apply only to nonresidents and part year residents

NONRESIDENTS AND PART YEAR RESIDENTS ONLY, read the following instructions to determine your correct Arkansas tax liability. **Attach a copy of your signed 1040, pages 1 and 2. Please also attach any required federal schedules.**

LINE 38A. Enter the adjusted gross income from line 25, column C.

LINE 38B. Enter total of columns A and B from line 25.

LINE 38C. Divide the amount on line 38A by the amount on line 38B to arrive at your Arkansas percentage of income. Enter as a decimal rounded to six places. **Do not exceed 100%.**

Example: $\$2,500/\$525,000 = 0.004762$
or
 $\$10,000/\$60,000 = 0.166667$

LINE 38D. Multiply the amount on line 38 by the decimal on line 38C for Arkansas apportioned tax liability.

PAYMENTS

LINE 39A. Enter Arkansas tax withheld from your W-2(s) and/or W-2G(s). You have already paid this amount of tax during the year. If you have MORE THAN ONE W-2(s) and W-2G(s), be sure to add the Arkansas income tax withheld from all W-2(s) and W-2G(s). Enter the total withheld.

LINE 39B. Enter Arkansas tax withheld from your 1099-R(s), 1099-PT(s), and/or AR-K1(s). If you have MORE THAN ONE 1099-R(s), 1099-PT(s), or AR-K1(s), be sure to add the Arkansas income tax withheld from all 1099-R(s), 1099-PT(s), and/or AR-K1(s). Enter the total withheld.

IF YOU AND YOUR SPOUSE ARE FILING ON THE SAME RETURN, add the Arkansas state income tax withheld from all of your W-2(s), W-2G(s), 1099-R(s), 1099-PT(s), and AR-K1(s). Enter the combined total withheld.

If you did not receive (or lost) your W-2(s) and Arkansas tax was withheld from your income, you should take the following steps IN THE ORDER LISTED BELOW:

- 1) **Ask your employer** for copies of your W-2(s). If you cannot obtain them from your employer you should
- 2) **Contact the Social Security Administration** at (800) 772-1213. Only if you cannot obtain your W-2(s) from your employer or SSA you may
- 3) **Complete federal Form 4852** and attach a copy of your final pay stub to support your amounts.

CAUTION: *You WILL NOT receive credit for tax withheld or receive a tax refund, unless you attach CORRECT AND LEGIBLE W-2(s) or other approved documentation to your tax return.*

DO NOT include FICA, federal income tax, or tax paid to another state.

DO NOT correct a W-2 yourself. Your employer must issue you a corrected W-2.

LINE 40. If you made an estimated declaration and paid estimated tax payments in 2025 income OTHER THAN wages, salaries, tips, etc., write the total paid in this space. The only amount to enter here is total payments you made on a 2025 Declaration of Estimated Income Tax (includes January 15, 2026 installment and/or credit brought forward from 2024 tax return).

DO NOT INCLUDE PENALTIES OR INTEREST AS PART OF THE AMOUNT PAID.

If you and your spouse filed a JOINT declaration and you and your spouse choose to file your tax returns on separate forms this year, payments made under the joint declaration of estimate will be credited to the primary filer. If the primary taxpayer is deceased, please submit a signed written request that any estimated payments or carryovers from the previous tax year be moved to the spouse's account.

If you are filing prior year tax returns past the due date of the tax return, the refund/overpayment from those tax returns cannot be carried forward as estimated tax.

LINE 41. If you filed an Arkansas extension request and paid tax with your request, enter the amount paid.

LINE 42. PREVIOUS PAYMENTS: **This line is for amended returns only.** Enter the total of any previous payment(s) made with your original return and/or billing notices and amended return(s).

LINE 43. Enter the **APPROVED** Early Childhood Program Credit Form AR2441. This is for individuals with a dependent child placed in an **APPROVED** childcare facility while the parent or guardian worked or pursued employment. (Facility must be approved by the Arkansas Department of Education as having an appropriate early childhood program as defined by Arkansas law.) **Enter the certification number and attach Form AR2441 and Certification Form AR1000EC. Contact your childcare facility for Form AR1000EC.**

If you are claiming the Early Childhood Program Credit on line 43, the total amounts from lines 35 and 43 cannot exceed the amount allowed on Form AR2441.

LINE 44. Add the amounts on lines 39A, 39B, 40, 41, 42, and 43. This is your **TOTAL PAYMENTS**.

LINE 45. PREVIOUS REFUND: **This line is for amended returns only.** Enter the total of any previous refund(s) from your original return and amended return(s).

LINE 46. Subtract line 45 from line 44. This is your **ADJUSTED TOTAL PAYMENTS**.

REFUND OR TAX DUE

LINE 47. If line 46 is more than line 38 on Form AR1000F or line 38D on Form AR1000NR, you overpaid your tax. Write the difference here. If you want a refund only, skip lines 48 and 49 and enter your refund amount on line 50.

LINE 48. You can apply part or all of the tax you **OVERPAID** in 2025 to your tax in 2026. Enter the amount you would like to have carried forward. The overpayment will be applied directly to your 2026 estimated account. If you wish to apply only part of line 47 to pay 2026 tax, you will be issued a refund for the balance of your overpayment.

NOTE: *The amount you carry over to pay 2026 taxes will only be credited to the primary filer. It cannot be divided between the primary filer and spouse. If the primary from the previous year is deceased, you must write a letter requesting the carryforward to be applied to the spouse prior to filing. If you do not, there could be a delay in processing your return correctly.*

LINE 49. If you wish to contribute a portion or all of your overpayment, complete Schedule AR1000CO and enter the total amount of your donation. **Attach Schedule AR1000CO after Form AR1000F/AR1000NR.**

LINE 50. Subtract lines 48 and 49 from line 47. This is the amount of your **REFUND.**

The Secretary is allowed 90 days from the return due date or the date the return was filed, whichever occurs later, to refund an overpayment of tax without interest (Act 262 of 2005).

LINE 51. If line 38 of Form AR1000F or line 38D of Form AR1000NR **IS MORE THAN LINE 46, YOU OWE ADDITIONAL TAX.** Subtract line 46 from line 38 of Form AR1000F or line 38D of Form AR1000NR. Enter the amount here. This is the **TAX DUE / AMOUNT DUE.**

LINE 52A and 52B. UNDERESTIMATE PENALTY: If required, enter the exception number from Part I of the AR2210 or the computed penalty from line 17 of AR2210 in the appropriate box. If you completed AR2210A, enter "6" in box 52A. Enter the amount from line 48 of AR2210A in box 52B.

Form AR2210 or AR2210A must be attached and the exception number entered in box 52A to claim any exclusion from the Underestimate Penalty.

LINE 52C. Add lines 51 and 52B. Enter the total on this line.

DIRECT DEPOSIT

Get your refund faster with direct deposit. For direct deposit to your checking or savings account, you must enter your routing and account numbers and check the box for either checking or savings. If you checked the box ultimately placing your direct deposit into a foreign account, stop here. Direct deposits will not be deposited into accounts outside the United States; this includes Puerto Rico, Guam and the Virgin Islands.

The State of Arkansas is not responsible for the misapplication of a direct deposit that results from error, negligence or malfeasance on the part of the taxpayer, the provider or preparer, financial institution or any of their agents.

Check your form carefully, since any error could prevent your bank from accepting your direct deposit. Refunds that are not direct deposited because of Institutional refusal, erroneous account or routing transit numbers, closed accounts, bank mergers or any other reason are issued as paper checks. While the State of Arkansas ordinarily processes a request for direct deposit, it reserves the right to issue a paper check and does not guarantee a specific date for deposit of the refund into the taxpayer's account. **Please also verify you are using your mailing address on your return, in the event we do have to mail out a paper check.**

SIGNATURE(S)

Your tax return will not be valid and cannot be processed unless you SIGN IT.

Write in the DATE. If you and your spouse are filing a joint tax return or filing separately on the same return, both of you must sign it.

If someone else prepares your return, that person must sign and complete the Paid Preparer section. If you prepare your own return, **DO NOT** use this section.

SET OFF REFUNDS

If you, your spouse, or former spouse owes a debt to one of the agencies below, all or part of your refund is subject to being withheld to satisfy the debt. You will receive a letter advising which agency has claimed your refund.

Any AR housing authority
AR circuit, county, district, or city courts
AR colleges, universities, and technical institutes
AR Department of Transportation
AR Public Defender Commission
AR Real Estate Commission
County tax collectors or treasurers
Department of Finance and Administration
AR Department of Health
AR Department of Higher Education
AR Department of Human Services
AR Employee Benefits Division
Internal Revenue Service
Office of Child Support Enforcement
Office of Personnel Management
The State Securities Department
The Office of Driver Services
AR Tobacco Control & AR Tobacco Control Board
AR Public Employees' Retirement System
The State Insurance Department
The Self-Insured Fidelity Bond Program
Contractors Licensing Board

It is the agency's responsibility to refund any set off amount paid to the agency in error. If you owe a debt for Arkansas income tax, your federal refund may be captured to satisfy your state income tax debt.

NOTICE TO MARRIED TAXPAYERS:

If only one of the married taxpayers owes the debt, the taxpayer who is not liable can avoid having his/her portion of the joint refund applied to the debt if BOTH taxpayers file using status 5, "Married Filing Separately on Different Returns."

PAYMENT INFORMATION

Payment QR code



PAY ONLINE:

Paying online is convenient, secure, and helps make sure we get your payments on time. Please visit our secure website ATAP (Arkansas Taxpayer Access Point) at www.atap.arkansas.gov. ATAP allows taxpayers or their representatives to log on, make payments and manage their account online.

ATAP is available 24 hours

PAY BY CREDIT CARD

(Vendor charges nominal fee)

Credit card payments may be made by one of the following methods:

- Call 1-800-2PAY-TAXSM (1-800-272-9829)
- Go to www.acipayonline.com and click on the "Payment Center" link.

Credit card payments will be processed by ACI Payments, Inc., a private credit card payment services provider. A convenience fee will be charged to your credit card for the use of this service. **The State of Arkansas does not receive this fee.** You will be informed of the exact amount of the fee before you complete your transaction. After you complete your transaction you will be given a confirmation number to keep with your records. This payment will post to your account 15 days after the date payment is completed. It will be effective the date payment was made.

PAY BY MAIL:

NOTE: *Do not send currency or coin by mail.*

Complete Form AR1000V (available at www.dfa.arkansas.gov) and attach a check or money order to your return. Write the tax year and your Social Security Number or account number on the check or money order, and make your check payable in U.S. Dollars to the Department of Finance and Administration. Mail on or before April 15, 2026. If the payment is for an amended return, mark the box yes on Form AR1000V for "Is Payment for an Amended Return".

PENALTIES & INTEREST

You must mail your tax return by April 15, 2026. Any return not postmarked by April 15, 2026 (unless you have an extension) will be delinquent. A penalty of one percent (1%) per month for failure to pay and five percent (5%) per month for failure to file, up to a maximum of thirty-five percent (35%), will be assessed on the amount of tax due on an original return. Interest of ten percent (10%) per year will also be assessed on any additional tax due, calculated from the original due date to the date you paid the tax due on an original or amended return.

An extension to file is not an extension to pay. If you have not paid the amount due by the original due date you will be subject to a failure to pay penalty of one percent (1%) per month of the unpaid balance.

In addition to any other penalties assessed, a penalty of \$500 will be assessed, if any taxpayer files what appears to be a return, but the return does not contain information on which the correctness of the return may be judged, and such conduct is due to a position which is frivolous or an effort to delay or impede the administration of any State law.

ITEMIZED DEDUCTIONS INSTRUCTIONS (FORM AR3)

MEDICAL AND DENTAL EXPENSES

List only amounts you paid and for which you were not reimbursed.

LINE 1. Enter total medical and dental expenses, less reimbursements from insurance or other sources. See the chart on page 18 for examples of deductible and nondeductible expenses.

LINE 2. Enter the total amount from Form AR1000F/AR1000NR, lines 25A and 25B.

LINE 3. Multiply line 2 by ten percent 10% (.10); otherwise, enter zero (0).

LINE 4. Subtract line 3 from line 1; if more than line 1, enter zero (0).

TAXES

LINE 5. You may deduct real estate taxes you paid on property you own that was not used for business. Do not include any special assessments or levy taxes.

Some taxes you **CANNOT** deduct are:

- Arkansas income taxes
- Car tags & registration
- Cigarette and beverage taxes
- Dog licenses
- Estate taxes
- Federal income taxes
- Federal Social Security taxes
- Hunting and fishing licenses
- Improvement taxes
- Sales taxes

LINE 6. Taxes you may deduct on this line:

- City income taxes
- Mississippi gambling taxes
- Personal property taxes
- Taxes paid to a foreign country on income taxed on this return

LINE 7. Add the amounts on lines 5 and 6.

INTEREST EXPENSE

LINE 8. You may deduct the home mortgage interest paid to a bank or other financial institution.

The deduction is generally limited to interest attributable to a debt for not more than the cost of the principal, and/or second residence, plus improvements.

LINE 9. Deduct home mortgage interest paid to an individual on this line, and list that person's name and address.

LINE 10. Enter the amount of deductible points paid on this line. Deductible points are those that:

1. Are incurred in the purchase or improvement

of the taxpayer's principal residence; and

2. Reflect an established business practice of charging points in the geographical area where the loan is made; and
3. Do not exceed the number of points generally charged for the type of transaction. (Points paid in refinancing a mortgage must be amortized over the life of the loan.)

NOTE: *In order to deduct the full amount of the points paid, payment of the points must be made from separate funds brought to the loan closing.*

LINE 11. Enter deductible investment interest. The deduction is limited to the amount of investment income. Interest that is disallowed because of the limitation can be carried forward to the next year and deducted to the extent of the limitation in the carryover year. **Attach federal Form 4952.**

LINE 12. Add lines 8, 9, 10, and 11.

CONTRIBUTIONS

LINE 13. Enter the total contributions you made by cash or check. If you gave **\$3,000** or more to any one organization, list the donee and amount given. If you have non-cash contributions of **\$500** or more, **attach federal Form 8283.**

LINE 14. In addition to other contributions, a deduction is allowed for the donated value of artistic, literary, and musical creations **if the following qualifications are met:**

1. The taxpayer making the donation derived at least fifty percent (**50%**) of his/her current or prior year income from an art related profession;
2. The fair market value of the art work has been verified by an approved independent appraiser, and **a copy of the appraisal is attached;**
3. The artwork was donated to a museum, art gallery, or nonprofit charitable organization qualified under Internal Revenue Code § 501(C)(3) and located in the State of Arkansas; **and**
4. The deduction for donated art work does not exceed fifteen percent (**15%**) of the donor's gross income in the calendar year of donation.

LINE 15. List other deductible contributions:

1. Unreimbursed amounts spent to maintain an elementary or high school student (other than a dependent or relative) in a taxpayer's home under a program sponsored by a charitable organization.
2. A gift of property to a non-profit organization. Attach a description of the property, date of gift, and method of valuation. For each gift in excess of **\$500**, list any conditions attached to the gift, manner of acquisition, and cost or basis if owned by you for less than five (5) years.

NOTE: *Payments to private academies or other schools for the education of dependents are not deductible as contributions.*

LINE 16. If you made contributions in excess of sixty percent (**60%**) of your adjusted gross income, you may carry the excess deduction over for a period of five (**5**) years.

If you are deducting an excess contribution from a previous year, enter the amount and year of the original contribution.

LINE 17. Add lines 13, 14, 15, and 16.

CASUALTY AND THEFT LOSSES

LINE 18. The method of computing casualty or theft losses is the same as the federal method with the **\$100** exclusion. The amount of each loss must exceed ten percent (**10%**) of your adjusted gross income. **Attach Form AR4684 and provide necessary supporting documents.**

If you have a Disaster Loss in 2026 on property in a federal disaster area, you may elect to deduct the loss as an itemized deduction in 2025. If you elect to report the loss on your 2025 return, you cannot report the loss on your 2026 return.

A disaster loss is the only loss which may be carried back. You may amend your 2024 return to report a disaster loss incurred in 2025. If you elect to amend your 2024 return, you cannot report the loss on your 2025 return. If loss occurred in a federal disaster area, list location on line 18.

LINE 19. Enter your Post-Secondary Education Tuition Deduction and **attach Form AR1075(s).**

MISCELLANEOUS DEDUCTIONS SUBJECT TO THE 2% AGI LIMITATION

LINE 20. Enter unreimbursed employee business expenses. Arkansas recognizes the federal mileage allowance for computing business travel expenses. **Attach Form AR2106.**

LINE 21. Other deductions include:

- Union or professional dues
- Tax return preparation fees
- Expenses for safety equipment
- Expenses of entertaining customers
- Tools and supplies
- Fees paid to employment agencies
- Brokerage fees (Investment fees) & expenses

Attach supporting schedule or statement.

Items not deductible:

- Appraisal fees for casualty loss
- Casualty & theft loss while as an employee
- Credit card convenience fees
- Fees to collect interest & dividends.
- Hobby expenses in excess of hobby income
- Indirect miscellaneous deductions from pass-through entities
- Service charges on dividend reinvestment plans
- Loss on deposits in an insolvent or bankrupt financial institution
- Loss on traditional IRAs or Roth IRAs when all amounts have been distributed to you.

LINE 22. Add lines 20 and 21.

LINE 23. Enter the combined amount from Form AR1000F/AR1000NR, lines 25A, and 25B.

LINE 24. Multiply line 23 by two percent (2% or .02).

LINE 25. Subtract line 24 from line 22. This is your total allowable miscellaneous deductions.

OTHER MISCELLANEOUS DEDUCTIONS

LINE 26. Volunteer firefighters may deduct unreimbursed expenses of firefighting equipment required by the volunteer fire department **and/ or** loss of value of personal property damaged or destroyed during volunteer firefighting activities. To qualify, you must have received less than \$5,000 total compensation for the taxable year from the volunteer fire department you served. **This deduction may not exceed \$1,000 per volunteer firefighter.**

LINE 27. Enter your gambling losses here. **Gambling losses cannot exceed gambling winnings.**

LINE 28. Enter your other miscellaneous deductions not subject to the two percent (2% or .02) AGI limit. **Attach a detailed schedule of each deduction.**

LINE 29. Add lines 26, 27, and 28.

LINE 30. Add lines 4, 7,12,17,18,19, 25 and 29.

PRORATED ITEMIZED DEDUCTIONS

LINE 31. If you are married filing separately, status 4 or 5, you must prorate your itemized deductions between spouses. For status 4 filers, enter your AGI from line 25, column A, and your spouse's AGI from line 25, column B of Form AR1000F/AR1000NR. Enter these amounts on lines 31A and 31B.

LINE 32. Add lines 31A and 31B.

LINE 33. Divide line 31A by line 32 and enter the percentage here. **Round to the nearest whole percent.**

LINE 34. Multiply the total itemized deductions reported on line 30 by your percentage on line 33. Enter the result here and on Form AR1000F/AR1000NR, line 27, column A.

LINE 35. Subtract line 34 from line 30. Enter the result here and on Form AR1000F/AR 1000NR, line 27, column B. If you and your spouse are using status 5, this is the amount of the total itemized deductions your spouse is allowed to claim on his/ her tax return.

Deductible vs. Nondeductible Medical Expenses

The chart below lists specific types of expenses and whether or not a deduction for the expense is permitted.

Deductible

Alcoholism, treatment of
Ambulance hire
Attendant to accompany blind
or deaf student
Chiropractor
Contact lenses
Contraceptives, prescription
Dental fees
Drug addiction, recovery from
Drugs, prescription
Eye examinations and glasses
Hearing aids
Insulin
Laser eye surgery
Long-term care expenses
Orthopedic shoes
Psychiatric care
Psychologist
Smoking, program to stop
Wheelchair
X-rays

Nondeductible

Anticipated medical expenses
Baby-sitting expenses to enable
parent to see doctor
Cosmetic surgery, unnecessary
Diaper service
Ear piercing
Electrolysis
Funeral expenses
Gravestone
Hair transplants, surgical
Health club dues
Hygienic supplies
Insurance premiums-loss of income
Insurance premiums-loss of limb
Marriage counseling
Maternity clothes
Spiritual guidance
Tattoos
Teeth, whitening
Toilet articles
Trips, general health improvement

STUDENT LOAN INTEREST WORKSHEET

1. Enter the total interest you paid in 2025 on qualified student loans. 1 _____
 2. Enter the smaller of line 1 above or \$2,500. 2 _____
 3. Enter the amount(s) from Form AR1000F/AR1000NR, line(s) 23A and 23B..... 3 _____
 4. Enter total adjustments from Form AR1000F/AR1000NR, line(s) 24A and 24B.
(Do not include the deduction for interest paid on student loans, line 6, AR1000ADJ). 4 _____
 5. Modified AGI. Subtract line 4 from line 3. 5 _____
- Note:** If line 5 is \$100,000 or more and you are filing status 1, 3, or 6 **or** \$200,000 or more and you are filing status 2 or 4, **STOP HERE.** You **cannot** take the deduction.
6. Enter: \$85,000 if filing status 1, 3, or 6; \$170,000 if filing status 2 or 4. 6 _____
 7. Subtract line 6 from line 5.
If zero or less, enter -0- here and on line 9, skip line 8, and go to line 10. 7 _____
 8. Divide line 7 by \$15,000 (\$30,000 if filing status 2 or 4).
Enter result as a decimal (rounded to at least three places). 8 _____
 9. Multiply line 2 by line 8. 9 _____
 10. Allowable Deduction: Subtract line 9 from line 2.
Enter the result here and on Form AR1000ADJ, line 6. 10 _____

FILING STATUS 4 ONLY

- | | Primary | Spouse |
|--|----------------|---------------|
| 11. Enter the total interest for each spouse
up to the combined amount on line 1. 11A _____ | 11A _____ | 11B _____ |
| 12. Total amount paid from line 1. 12 _____ | 12 _____ | |
| 13. Divide line 11A by line 12.
Enter result as a decimal (rounded to at least three places). 13 _____ | 13 _____ | |
| 14. Multiply line 10 by the amount on line 13.
Enter here and on AR1000ADJ, line 6, column A. 14 _____ | 14 _____ | |
| 15. Subtract line 14 from line 10. Enter here and on AR1000ADJ, line 6, column B. 15 _____ | | 15 _____ |

IRA PHASE-OUT CHART

IF YOUR FILING STATUS IS:	YOUR ALLOWABLE TRADITIONAL IRA DEDUCTION	
	Phases out when Arkansas AGI exceeds:	Will be zero when Arkansas AGI is:
Single, Head of Household	\$79,000	\$89,000
Married Filing on Same Return (Status 2 or 4), or Surviving Spouse	\$126,000	\$146,000
Married Filing on Separate Returns (Status 5)	\$0	\$10,000
Nonactive Spouse (Income Computed Jointly)	\$236,000	\$246,000

If your Arkansas AGI is within one of the above phaseout ranges, see IRS Publication 590 to figure your allowable IRA deduction.

SELF-EMPLOYED HEALTH INSURANCE DEDUCTION WORKSHEET

1. Enter the total amount paid in 2025 for health insurance coverage established under your business for 2025 for you, your spouse, and your dependents. 1 _____
2. Enter your net profit and any other earned income* from the business under which the insurance plan was established, less any deductions on Form AR1000ADJ, line 10. 2 _____
3. Enter the smaller of line 1 or line 2 here and on Form AR1000ADJ, line 9.
(Do not include this amount in figuring your medical expense deduction on Itemized Deduction, Form AR3) ... 3 _____

**Earned income includes net earnings and gains from the sale, transfer, or licensing of property you created. It does not include capital gain income. If you were more than a two percent (2%) shareholder in an S corporation, earned income is your wages from that corporation.*

MILEAGE AND DEPLETION ALLOWANCES

Mileage Allowance

January 1 to Dec. 31, 2025

Business.....70 cents/mile
 Charitable.....14 cents/mile
 Medical/Moving.....21 cents/mile
 Mail Carrier (rural).....Reimbursement received

Depletion Allowance

Depletion (gas and oil).....Same as federal
 (Fifteen percent **(15%)** for most gas and oil production)

DEPRECIATION INFORMATION

Section 179 Facts

Arkansas adopted IRC §179 as in effect on January 1, 2022, for purchases made after 2022.

- Deduction Limit – \$1,250,000
- Cost of qualifying property limit – \$3,130,000
- No deduction allowed above \$3,130,000 with deduction phasing out dollar for dollar until hitting \$0 at \$4,270,000
- More than one property placed in service – limit \$3,130,000. Divide the deduction among the property in any way desired as long as the total amount stays under the deduction limit
- Any cost not deducted in one year may be carried forward to next year
- Deduction may not be used to reduce taxable income below zero

HOW TO FILL OUT YOUR CHECK

Make your check payable to "Dept. of Finance and Administration".

Date and mail payment on or before April 15th, 2026.

Lynne Taxpayer
 2222 Austin Ave
 Tony, AR 11122
 Phone (501) 555-1552

3169

Date April 15, 2026

PAY TO THE ORDER OF: Dept. of Finance and Administration \$ 125.00

One hundred twenty five and no/100 DOLLARS

MEMO: Tax year 2025
12345678-IIT

Lynne Taxpayer

Include your Account ID or Social Security Number and the tax year on the memo line.

Make sure both amounts match

Don't forget to sign your check!

ADDITIONAL TAX CREDIT FOR QUALIFIED INDIVIDUALS WORKSHEET

An individual taxpayer having a net income up to \$27,600 and who timely files a tax return is allowed an additional tax credit. If your net income amount on line 28 is \$27,600 or less, fill out the worksheet below to determine amount of credit.

Filing Status 1,3,5, and 6

1. Enter amount from line 28 of your AR1000F or AR1000NR..... 1. _____
2. Find income range in the table below. Enter corresponding credit here and on line 6 of the AR1000TC..... 2. _____

Filing Status 2

1. Enter amount from line 28 of your AR1000F or AR1000NR..... 1. _____
2. Find your net taxable income in the table below. Enter corresponding credit here..... 2. _____
3. Double the credit from line 2 . Enter the amount here and on line 6 of the AR1000TC..... 3. _____

Filing Status 4

Primary **Spouse**

1. Enter amount from line 28 of your AR1000F or AR1000NR..... 1A. _____ 1B. _____
2. Find your net taxable income in the table below. Enter corresponding credit for each spouse here..... 2A. _____ 2B. _____
3. Add primary and spouse columns from line 2 above. Enter the amount here and on line 6 of the AR1000TC..... 3. _____

ADDITIONAL TAX CREDIT FOR QUALIFIED INDIVIDUALS TABLE

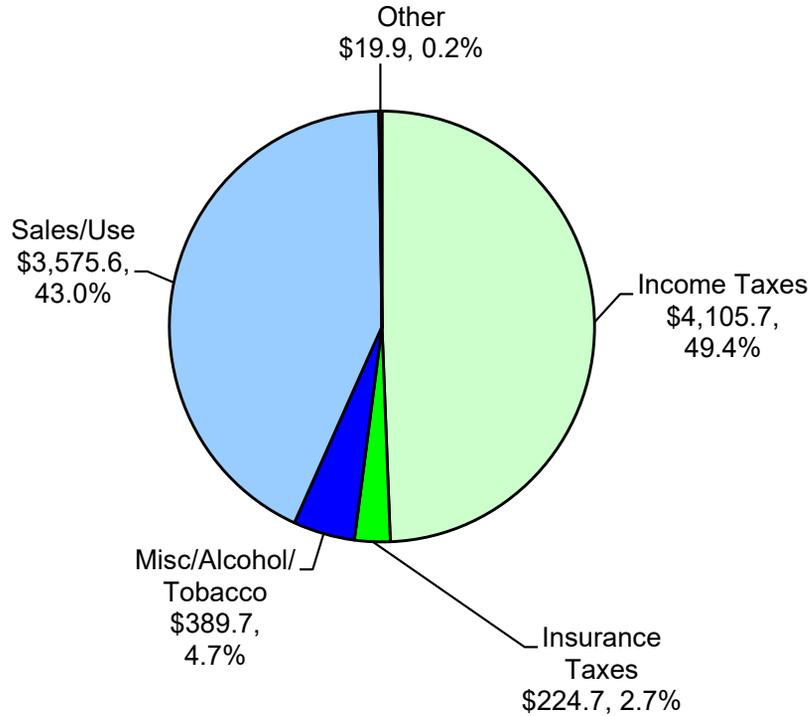
Income Range	Credit
\$0 - \$26,500	\$60
\$26,501 - \$26,600	\$55
\$26,601 - \$26,700	\$50
\$26,701 - \$26,800	\$45
\$26,801 - \$26,900	\$40
\$26,901 - \$27,000	\$35
\$27,001 - \$27,100	\$30
\$27,101 - \$27,200	\$25
\$27,201 - \$27,300	\$20
\$27,301 - \$27,400	\$15
\$27,401 - \$27,500	\$10
\$27,501 - \$27,600	\$5
\$27,601 and up	\$0

(R 10/10/2025)

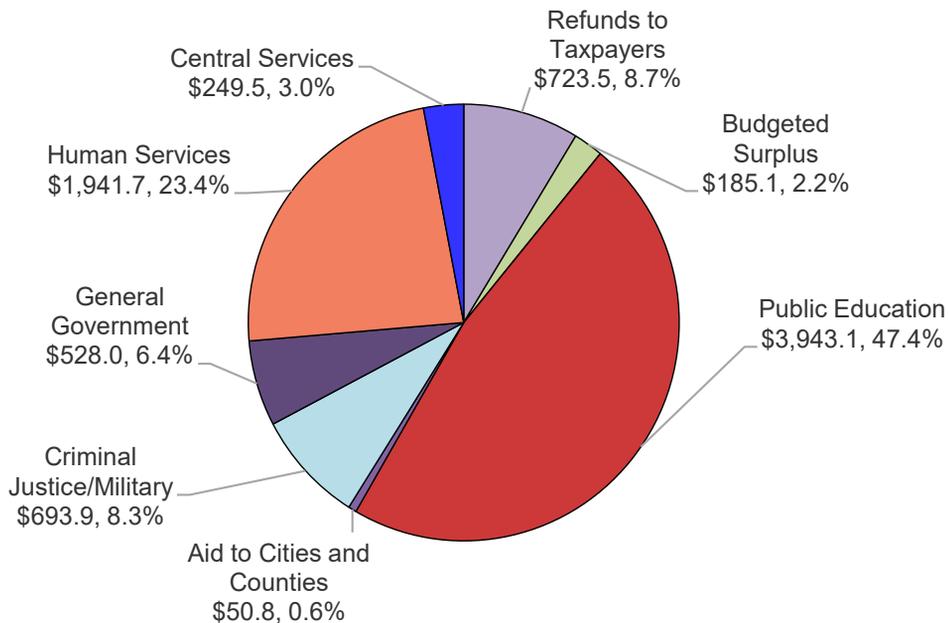
FOR TAXPAYERS' INFORMATION

Individual and corporation income taxes are the largest source of state general revenue.

\$8,315.6 MILLION GENERAL REVENUE TAX Where It Comes From:



\$8,315.6 MILLION GENERAL REVENUE TAX Where It Is Spent:





STATE OF ARKANSAS

DEPARTMENT OF FINANCE AND ADMINISTRATION

YOUR RIGHTS AS A TAXPAYER

You have the right to a full explanation of all actions by any employee of the Secretary of the Department of Finance and Administration both during an audit and during collection activities.

- All tax information contained in the records and files of the Secretary of the Department of Finance and Administration (hereinafter "Secretary") pertaining to you or your business is confidential subject to exceptions in Ark. Code Ann. § 26-18-303.
- You may represent yourself in any proceeding or interview before the Secretary or you may be represented by anyone whom you authorize in writing to be your representative.
- You have the right to consult with a lawyer, accountant, or other representative at any time during an interview with an employee of the Secretary. The Secretary shall suspend the interview to allow you to consult with your representative.
- You may record any interview with the Secretary or his or her employee at your expense. You should let the Secretary or his or her employee know in advance of your intention to record the interview. The Secretary may likewise record an interview, and a copy may be obtained within a reasonable time at your expense.
- You may protest a proposed assessment of tax by filing a petition with the Tax Appeals Commission ("Commission"). You must file your petition in writing no later than 90 days from the date the Department issues a proposed assessment. The petition may be heard in-person, by teleconference, by videoconference, by any combination of those means, or solely upon the documents filed with the Commission. If you do not file a petition with the Commission, you may still pursue judicial remedies by filing an action in circuit court.
- A decision of the Commission has the same effect and shall be enforced in the same manner as a decision of a circuit court, unless judicial review of the decision is pending. After the issuance of the Notice of Final Assessment or the final decision of the Commission, you may seek judicial relief by following the procedures stated in the Arkansas Tax Procedure Act and appealing the tax assessment to circuit court. To pursue your appeal of a tax assessment to circuit court, you must do one of the following:
 - (1) File suit within 180 days of the date of the Notice of Final Assessment or final decision of the Commission if the taxpayer does not make any payment of the tax, penalty, or interest due;
 - (2) Pay the entire amount of tax due within one year of the date of the Notice of Final Assessment or final decision of the Commission and file suit within one year of the date of payment; or
 - (3) File suit within one year of the date of the final decision of the Commission to recover assessed tax, penalty, and interest paid prior to the time for issuance of the Notice of Final Assessment.
- A taxpayer may file an amended return or a verified claim for credit or refund of an overpayment of any state tax within three years from the date the return was filed or two years from the date the tax was paid, whichever is later. Any amended return or claim for refund should be filed with the office of the Revenue Division which administers the type of tax in question. The ability to file an amended return is not available to a taxpayer whose liability was determined as a result of an audit by the Department.
- If the Secretary disallows the refund claim either in whole or in part, the Secretary will issue a Notice of Claim Denial. You may protest the Notice of Claim Denial by filing a petition with the Commission. This protest must be filed with the Commission within 90 days from the date the Department issues the Notice of Claim Denial.
- Following the final decision of the Commission, you may seek judicial relief from the Notice of Claim Denial by appealing the decision to circuit court. Judicial review is available whether or not you filed a petition with the Commission. To pursue your appeal to circuit court, you must file suit within one year of the date of the mailing of the Notice of Claim Denial or the final determination of the Commission.
- Any taxpayer who wishes to file a petition to protest a proposed assessment or refund claim denial should file the petition in writing to:

Tax Appeals Commission

Mail: 900 West Capitol Avenue, Suite 310, Little Rock AR 72201

Online: ig.arkansas.gov/tax-appeals-commission/

- In administering the state tax laws, the Secretary is authorized by law to make an examination or investigation of the business, books, and records of the taxpayer. If the Secretary determines that an additional amount of tax is due, then a Notice of Proposed Assessment shall be issued to the taxpayer. The taxpayer may seek relief from the Notice of Proposed Assessment as outlined above. If the taxpayer fails to preserve and maintain records suitable to determine the amount of tax due or to prove accuracy of any return, the Secretary may make an estimated assessment based upon the best information available as to the amount of tax due by the taxpayer.
- The Secretary may issue a jeopardy assessment against any taxpayer (1) whose tax liability exceeds any bond on file indemnifying the state for the payment of a state tax, (2) who intends to leave the State, remove his or her property, or conceal himself or herself or his or her property, (3) who intends to discontinue his or her business without making adequate provisions for payment of state taxes, or (4) who does any other act tending to prejudice or jeopardize the Secretary's ability to compute, assess, or collect any state tax. Any taxpayer seeking relief from a jeopardy assessment must file a petition with the Commission within five days from the receipt of the jeopardy assessment.
- When collecting any state tax due from a taxpayer, the Secretary is authorized to file a Certificate of Indebtedness (state tax lien) with the circuit clerk of any county of this state certifying that the person named therein is indebted to the state for the amount of tax due as established by the Secretary. The Certificate of Indebtedness shall have the same force and effect as the entry of a judgment rendered by a circuit court and shall constitute a lien upon the title of any real and personal property of the taxpayer in the county where the Certificate of Indebtedness is recorded.
- After the filing of the Certificate of Indebtedness, the Secretary may take all steps authorized by law for the collection of the tax, including the issuance of a writ of execution, garnishment, and cancellation of any state tax permits or registrations.
- Any court costs or sheriff's fees which result from the Secretary's attempt to collect delinquent taxes shall be collected from the taxpayer in addition to the tax, interest, and penalties included in the Certificate of Indebtedness.

Revised 01/2023

2025 Low Income Tax Tables

QUALIFICATIONS:

1. Your total income **from all sources (regardless of whether the income is taxable to Arkansas)** must fall within the limits of the appropriate table based on your filing status.
2. Married couples must file a joint return (*Filing Status 2*) to qualify to use these tables.
3. If you use an exemption for military compensation, military retirement or employment related pension income, you do not qualify.
4. If you itemize your deductions, you must use the Regular Income Tax Table.
5. Find your Adjusted Gross Income from line 25, **AR1000F/AR1000NR**, in the appropriate table below. Your tax is to the right of this amount. Enter the tax on line 29, **AR1000F/AR1000NR**.

Single (FILING STATUS 1)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	14,643	0
14,644	14,700	29
14,701	14,800	33
14,801	14,900	40
14,901	15,000	47
15,001	15,100	54
15,101	15,200	61
15,201	15,300	68
15,301	15,400	75
15,401	15,500	82
15,501	15,600	89
15,601	15,700	96
15,701	15,800	103
15,801	15,900	110
15,901	16,000	117
16,001	16,100	124
16,101	16,200	131
16,201	16,300	138
16,301	16,400	145
16,401	16,500	152
16,501	16,600	159
16,601	16,700	166
16,701	16,800	173
16,801	16,900	180
16,901	17,000	187
17,001	17,100	194
17,101	17,200	201
17,201	17,300	208
17,301	17,400	215
17,401	17,500	222

*Above \$17,500, use Standard or Itemized Deductions and Regular Income Tax Table

(Rev 12/12/2025)

Head of Household/Surviving Spouse with 1 or No Dependents (FILING STATUS 3 or 6)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	20,820	0
20,821	20,900	67
20,901	21,000	77
21,001	21,100	86
21,101	21,200	95
21,201	21,300	105
21,301	21,400	114
21,401	21,500	124
21,501	21,600	133
21,601	21,700	142
21,701	21,800	152
21,801	21,900	161
21,901	22,000	171
22,001	22,100	180
22,101	22,200	189
22,201	22,300	199
22,301	22,400	208
22,401	22,500	218
22,501	22,600	227
22,601	22,700	236
22,701	22,800	246
22,801	22,900	255
22,901	23,000	265
23,001	23,100	274
23,101	23,200	283
23,201	23,300	293
23,301	23,400	302
23,401	23,500	312
23,501	23,600	321
23,601	23,700	330
23,701	23,800	340
23,801	23,900	349
23,901	24,000	359
24,001	24,100	368
24,101	24,200	377
24,201	24,300	387
24,301	24,400	396
24,401	24,500	406
24,501	24,600	415
24,601	24,700	424
24,701	24,800	434
24,801	24,900	443
24,901	25,000	453
25,001	25,100	462
25,101	25,200	471
25,201	25,300	481

*Above \$25,300, use Standard or Itemized Deductions and Regular Income Tax Table

Head of Household/Surviving Spouse with 2 or More Dependents (FILING STATUS 3 or 6)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	24,818	0
24,819	24,900	94
24,901	25,000	107
25,001	25,100	119
25,101	25,200	132
25,201	25,300	144
25,301	25,400	156
25,401	25,500	169
25,501	25,600	181
25,601	25,700	194
25,701	25,800	206
25,801	25,900	218
25,901	26,000	231
26,001	26,100	243
26,101	26,200	256
26,201	26,300	268
26,301	26,400	280
26,401	26,500	293
26,501	26,600	305
26,601	26,700	318
26,701	26,800	330
26,801	26,900	342
26,901	27,000	355
27,001	27,100	367
27,101	27,200	380
27,201	27,300	392
27,301	27,400	404
27,401	27,500	417
27,501	27,600	429
27,601	27,700	442
27,701	27,800	454
27,801	27,900	466
27,901	28,000	479
28,001	28,100	491
28,101	28,200	504
28,201	28,300	516
28,301	28,400	528
28,401	28,500	541
28,501	28,600	553
28,601	28,700	566
28,701	28,800	578
28,801	28,900	590
28,901	29,000	603

*Above \$29,000, use Standard or Itemized Deductions and Regular Income Tax Table

2025 Low Income Tax Tables

Married Filing Joint (FILING STATUS 2)		
With One or No Dependents		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	24,695	0
24,696	24,700	77
24,701	24,800	87
24,801	24,900	98
24,901	25,000	108
25,001	25,100	118
25,101	25,200	129
25,201	25,300	139
25,301	25,400	150
25,401	25,500	160
25,501	25,600	170
25,601	25,700	181
25,701	25,800	191
25,801	25,900	202
25,901	26,000	212
26,001	26,100	222
26,101	26,200	233
26,201	26,300	243
26,301	26,400	254
26,401	26,500	264
26,501	26,600	274
26,601	26,700	285
26,701	26,800	295
26,801	26,900	306
26,901	27,000	316
27,001	27,100	326
27,101	27,200	337
27,201	27,300	347
27,301	27,400	358
27,401	27,500	368
27,501	27,600	378
27,601	27,700	389
27,701	27,800	399
27,801	27,900	410
27,901	28,000	420
28,001	28,100	430
28,101	28,200	441
28,201	28,300	451
28,301	28,400	462
28,401	28,500	472
28,501	28,600	482
28,601	28,700	493
28,701	28,800	503
28,801	28,900	514
28,901	29,000	524

*Above \$29,000, use Standard or Itemized Deductions and Regular Income Tax Table

(Rev 09/29/2025)

Married Filing Joint (FILING STATUS 2)		
With Two or More Dependents		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	29,722	0
29,723	29,800	111
29,801	29,900	122
29,901	30,000	132
30,001	30,100	143
30,101	30,200	153
30,201	30,300	163
30,301	30,400	174
30,401	30,500	184
30,501	30,600	195
30,601	30,700	205
30,701	30,800	215
30,801	30,900	226
30,901	31,000	236
31,001	31,100	247
31,101	31,200	257
31,201	31,300	267
31,301	31,400	278
31,401	31,500	289
31,501	31,600	300
31,601	31,700	311
31,701	31,800	322
31,801	31,900	333
31,901	32,000	343
32,001	32,100	354
32,101	32,200	365
32,201	32,300	376
32,301	32,400	387
32,401	32,500	398
32,501	32,600	409
32,601	32,700	420
32,701	32,800	431
32,801	32,900	442
32,901	33,000	452
33,001	33,100	463
33,101	33,200	474
33,201	33,300	485
33,301	33,400	496
33,401	33,500	507
33,501	33,600	518
33,601	33,700	529
33,701	33,800	540
33,801	33,900	551
33,901	34,000	561
34,001	34,100	572
34,101	34,200	583
34,201	34,300	594
34,301	34,400	605
34,401	34,500	616
34,501	34,600	627
34,601	34,700	638
34,701	34,800	649
34,801	34,900	660
34,901	35,000	670
35,001	35,100	681
35,101	35,200	692
35,201	35,300	703
35,301	35,400	714
35,401	35,500	725
35,501	35,600	736
35,601	35,700	747
35,701	35,800	758
35,801	35,900	769
35,901	36,000	779
36,001	36,100	790

*Above \$36,100 use Standard or Itemized Deductions and Regular Income Tax Table

2025 Regular Income Tax Table

Instructions:

1. Find your net taxable income from line 28, **AR1000F/AR1000NR**, in the table below. Your tax is to the right of this amount.
2. Married couples must use the same filing status and tax table. If one spouse uses the Regular Income Tax Table, then both must use the Regular Income Tax Table.
3. Be sure to subtract line 27 (standard deduction or your itemized deductions) from line 25 before using the Regular Income Tax Table. If you and your spouse use Filing status 4 or 5, make sure you prorate your itemized deductions between you and your spouse.

Current year indexed tax brackets are available on our website at www.dfa.arkansas.gov/incometax

If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS
As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than	
5,000			9,000			13,000			17,000		
0	5,100	0	9,000	9,100	69	13,000	13,100	168	17,000	17,100	292
5,100	5,200	0	9,100	9,200	71	13,100	13,200	171	17,100	17,200	295
5,200	5,300	0	9,200	9,300	73	13,200	13,300	174	17,200	17,300	299
5,300	5,400	0	9,300	9,400	75	13,300	13,400	177	17,300	17,400	302
5,400	5,500	0	9,400	9,500	77	13,400	13,500	180	17,400	17,500	305
5,500	5,600	0	9,500	9,600	79	13,500	13,600	183	17,500	17,600	309
5,600	5,700	1	9,600	9,700	81	13,600	13,700	186	17,600	17,700	312
5,700	5,800	3	9,700	9,800	83	13,700	13,800	189	17,700	17,800	316
5,800	5,900	5	9,800	9,900	85	13,800	13,900	192	17,800	17,900	319
5,900	6,000	7	9,900	10,000	87	13,900	14,000	195	17,900	18,000	322
6,000			10,000			14,000			18,000		
6,000	6,100	9	10,000	10,100	89	14,000	14,100	198	18,000	18,100	326
6,100	6,200	11	10,100	10,200	91	14,100	14,200	201	18,100	18,200	329
6,200	6,300	13	10,200	10,300	93	14,200	14,300	204	18,200	18,300	333
6,300	6,400	15	10,300	10,400	95	14,300	14,400	207	18,300	18,400	336
6,400	6,500	17	10,400	10,500	97	14,400	14,500	210	18,400	18,500	339
6,500	6,600	19	10,500	10,600	99	14,500	14,600	213	18,500	18,600	343
6,600	6,700	21	10,600	10,700	101	14,600	14,700	216	18,600	18,700	346
6,700	6,800	23	10,700	10,800	103	14,700	14,800	219	18,700	18,800	350
6,800	6,900	25	10,800	10,900	105	14,800	14,900	222	18,800	18,900	353
6,900	7,000	27	10,900	11,000	107	14,900	15,000	225	18,900	19,000	356
7,000			11,000			15,000			19,000		
7,000	7,100	29	11,000	11,100	109	15,000	15,100	228	19,000	19,100	360
7,100	7,200	31	11,100	11,200	111	15,100	15,200	231	19,100	19,200	363
7,200	7,300	33	11,200	11,300	114	15,200	15,300	234	19,200	19,300	367
7,300	7,400	35	11,300	11,400	117	15,300	15,400	237	19,300	19,400	370
7,400	7,500	37	11,400	11,500	120	15,400	15,500	240	19,400	19,500	373
7,500	7,600	39	11,500	11,600	123	15,500	15,600	243	19,500	19,600	377
7,600	7,700	41	11,600	11,700	126	15,600	15,700	246	19,600	19,700	380
7,700	7,800	43	11,700	11,800	129	15,700	15,800	249	19,700	19,800	384
7,800	7,900	45	11,800	11,900	132	15,800	15,900	252	19,800	19,900	387
7,900	8,000	47	11,900	12,000	135	15,900	16,000	255	19,900	20,000	390
8,000			12,000			16,000			20,000		
8,000	8,100	49	12,000	12,100	138	16,000	16,100	258	20,000	20,100	394
8,100	8,200	51	12,100	12,200	141	16,100	16,200	261	20,100	20,200	397
8,200	8,300	53	12,200	12,300	144	16,200	16,300	265	20,200	20,300	401
8,300	8,400	55	12,300	12,400	147	16,300	16,400	268	20,300	20,400	404
8,400	8,500	57	12,400	12,500	150	16,400	16,500	271	20,400	20,500	407
8,500	8,600	59	12,500	12,600	153	16,500	16,600	275	20,500	20,600	411
8,600	8,700	61	12,600	12,700	156	16,600	16,700	278	20,600	20,700	414
8,700	8,800	63	12,700	12,800	159	16,700	16,800	282	20,700	20,800	418
8,800	8,900	65	12,800	12,900	162	16,800	16,900	285	20,800	20,900	421
8,900	9,000	67	12,900	13,000	165	16,900	17,000	288	20,900	21,000	424

(Rev 09/29/2025)

2025 Regular Income Tax Table

If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS
As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than	
21,000			26,000			31,000			36,000		
21,000	21,100	428	26,000	26,100	598	31,000	31,100	791	36,000	36,100	986
21,100	21,200	431	26,100	26,200	601	31,100	31,200	795	36,100	36,200	990
21,200	21,300	435	26,200	26,300	605	31,200	31,300	799	36,200	36,300	994
21,300	21,400	438	26,300	26,400	608	31,300	31,400	803	36,300	36,400	998
21,400	21,500	441	26,400	26,500	612	31,400	31,500	807	36,400	36,500	1,002
21,500	21,600	445	26,500	26,600	615	31,500	31,600	810	36,500	36,600	1,005
21,600	21,700	448	26,600	26,700	619	31,600	31,700	814	36,600	36,700	1,009
21,700	21,800	452	26,700	26,800	623	31,700	31,800	818	36,700	36,800	1,013
21,800	21,900	455	26,800	26,900	627	31,800	31,900	822	36,800	36,900	1,017
21,900	22,000	458	26,900	27,000	631	31,900	32,000	826	36,900	37,000	1,021
22,000			27,000			32,000			37,000		
22,000	22,100	462	27,000	27,100	635	32,000	32,100	830	37,000	37,100	1,025
22,100	22,200	465	27,100	27,200	639	32,100	32,200	834	37,100	37,200	1,029
22,200	22,300	469	27,200	27,300	643	32,200	32,300	838	37,200	37,300	1,033
22,300	22,400	472	27,300	27,400	647	32,300	32,400	842	37,300	37,400	1,037
22,400	22,500	475	27,400	27,500	651	32,400	32,500	846	37,400	37,500	1,041
22,500	22,600	479	27,500	27,600	654	32,500	32,600	849	37,500	37,600	1,044
22,600	22,700	482	27,600	27,700	658	32,600	32,700	853	37,600	37,700	1,048
22,700	22,800	486	27,700	27,800	662	32,700	32,800	857	37,700	37,800	1,052
22,800	22,900	489	27,800	27,900	666	32,800	32,900	861	37,800	37,900	1,056
22,900	23,000	492	27,900	28,000	670	32,900	33,000	865	37,900	38,000	1,060
23,000			28,000			33,000			38,000		
23,000	23,100	496	28,000	28,100	674	33,000	33,100	869	38,000	38,100	1,064
23,100	23,200	499	28,100	28,200	678	33,100	33,200	873	38,100	38,200	1,068
23,200	23,300	503	28,200	28,300	682	33,200	33,300	877	38,200	38,300	1,072
23,300	23,400	506	28,300	28,400	686	33,300	33,400	881	38,300	38,400	1,076
23,400	23,500	509	28,400	28,500	690	33,400	33,500	885	38,400	38,500	1,080
23,500	23,600	513	28,500	28,600	693	33,500	33,600	888	38,500	38,600	1,083
23,600	23,700	516	28,600	28,700	697	33,600	33,700	892	38,600	38,700	1,087
23,700	23,800	520	28,700	28,800	701	33,700	33,800	896	38,700	38,800	1,091
23,800	23,900	523	28,800	28,900	705	33,800	33,900	900	38,800	38,900	1,095
23,900	24,000	526	28,900	29,000	709	33,900	34,000	904	38,900	39,000	1,099
24,000			29,000			34,000			39,000		
24,000	24,100	530	29,000	29,100	713	34,000	34,100	908	39,000	39,100	1,103
24,100	24,200	533	29,100	29,200	717	34,100	34,200	912	39,100	39,200	1,107
24,200	24,300	537	29,200	29,300	721	34,200	34,300	916	39,200	39,300	1,111
24,300	24,400	540	29,300	29,400	725	34,300	34,400	920	39,300	39,400	1,115
24,400	24,500	543	29,400	29,500	729	34,400	34,500	924	39,400	39,500	1,119
24,500	24,600	547	29,500	29,600	732	34,500	34,600	927	39,500	39,600	1,122
24,600	24,700	550	29,600	29,700	736	34,600	34,700	931	39,600	39,700	1,126
24,700	24,800	554	29,700	29,800	740	34,700	34,800	935	39,700	39,800	1,130
24,800	24,900	557	29,800	29,900	744	34,800	34,900	939	39,800	39,900	1,134
24,900	25,000	560	29,900	30,000	748	34,900	35,000	943	39,900	40,000	1,138
25,000			30,000			35,000			40,000		
25,000	25,100	564	30,000	30,100	752	35,000	35,100	947	40,000	40,100	1,142
25,100	25,200	567	30,100	30,200	756	35,100	35,200	951	40,100	40,200	1,146
25,200	25,300	571	30,200	30,300	760	35,200	35,300	955	40,200	40,300	1,150
25,300	25,400	574	30,300	30,400	764	35,300	35,400	959	40,300	40,400	1,154
25,400	25,500	577	30,400	30,500	768	35,400	35,500	963	40,400	40,500	1,158
25,500	25,600	581	30,500	30,600	771	35,500	35,600	966	40,500	40,600	1,161
25,600	25,700	584	30,600	30,700	775	35,600	35,700	970	40,600	40,700	1,165
25,700	25,800	588	30,700	30,800	779	35,700	35,800	974	40,700	40,800	1,169
25,800	25,900	591	30,800	30,900	783	35,800	35,900	978	40,800	40,900	1,173
25,900	26,000	594	30,900	31,000	787	35,900	36,000	982	40,900	41,000	1,177

(Rev 09/29/2025)

2025 Regular Income Tax Table

If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS
As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than	
41,000			46,000			51,000			56,000		
41,000	41,100	1,181	46,000	46,100	1,376	51,000	51,100	1,571	56,000	56,100	1,766
41,100	41,200	1,185	46,100	46,200	1,380	51,100	51,200	1,575	56,100	56,200	1,770
41,200	41,300	1,189	46,200	46,300	1,384	51,200	51,300	1,579	56,200	56,300	1,774
41,300	41,400	1,193	46,300	46,400	1,388	51,300	51,400	1,583	56,300	56,400	1,778
41,400	41,500	1,197	46,400	46,500	1,392	51,400	51,500	1,587	56,400	56,500	1,782
41,500	41,600	1,200	46,500	46,600	1,395	51,500	51,600	1,590	56,500	56,600	1,785
41,600	41,700	1,204	46,600	46,700	1,399	51,600	51,700	1,594	56,600	56,700	1,789
41,700	41,800	1,208	46,700	46,800	1,403	51,700	51,800	1,598	56,700	56,800	1,793
41,800	41,900	1,212	46,800	46,900	1,407	51,800	51,900	1,602	56,800	56,900	1,797
41,900	42,000	1,216	46,900	47,000	1,411	51,900	52,000	1,606	56,900	57,000	1,801
42,000			47,000			52,000			57,000		
42,000	42,100	1,220	47,000	47,100	1,415	52,000	52,100	1,610	57,000	57,100	1,805
42,100	42,200	1,224	47,100	47,200	1,419	52,100	52,200	1,614	57,100	57,200	1,809
42,200	42,300	1,228	47,200	47,300	1,423	52,200	52,300	1,618	57,200	57,300	1,813
42,300	42,400	1,232	47,300	47,400	1,427	52,300	52,400	1,622	57,300	57,400	1,817
42,400	42,500	1,236	47,400	47,500	1,431	52,400	52,500	1,626	57,400	57,500	1,821
42,500	42,600	1,239	47,500	47,600	1,434	52,500	52,600	1,629	57,500	57,600	1,824
42,600	42,700	1,243	47,600	47,700	1,438	52,600	52,700	1,633	57,600	57,700	1,828
42,700	42,800	1,247	47,700	47,800	1,442	52,700	52,800	1,637	57,700	57,800	1,832
42,800	42,900	1,251	47,800	47,900	1,446	52,800	52,900	1,641	57,800	57,900	1,836
42,900	43,000	1,255	47,900	48,000	1,450	52,900	53,000	1,645	57,900	58,000	1,840
43,000			48,000			53,000			58,000		
43,000	43,100	1,259	48,000	48,100	1,454	53,000	53,100	1,649	58,000	58,100	1,844
43,100	43,200	1,263	48,100	48,200	1,458	53,100	53,200	1,653	58,100	58,200	1,848
43,200	43,300	1,267	48,200	48,300	1,462	53,200	53,300	1,657	58,200	58,300	1,852
43,300	43,400	1,271	48,300	48,400	1,466	53,300	53,400	1,661	58,300	58,400	1,856
43,400	43,500	1,275	48,400	48,500	1,470	53,400	53,500	1,665	58,400	58,500	1,860
43,500	43,600	1,278	48,500	48,600	1,473	53,500	53,600	1,668	58,500	58,600	1,863
43,600	43,700	1,282	48,600	48,700	1,477	53,600	53,700	1,672	58,600	58,700	1,867
43,700	43,800	1,286	48,700	48,800	1,481	53,700	53,800	1,676	58,700	58,800	1,871
43,800	43,900	1,290	48,800	48,900	1,485	53,800	53,900	1,680	58,800	58,900	1,875
43,900	44,000	1,294	48,900	49,000	1,489	53,900	54,000	1,684	58,900	59,000	1,879
44,000			49,000			54,000			59,000		
44,000	44,100	1,298	49,000	49,100	1,493	54,000	54,100	1,688	59,000	59,100	1,883
44,100	44,200	1,302	49,100	49,200	1,497	54,100	54,200	1,692	59,100	59,200	1,887
44,200	44,300	1,306	49,200	49,300	1,501	54,200	54,300	1,696	59,200	59,300	1,891
44,300	44,400	1,310	49,300	49,400	1,505	54,300	54,400	1,700	59,300	59,400	1,895
44,400	44,500	1,314	49,400	49,500	1,509	54,400	54,500	1,704	59,400	59,500	1,899
44,500	44,600	1,317	49,500	49,600	1,512	54,500	54,600	1,707	59,500	59,600	1,902
44,600	44,700	1,321	49,600	49,700	1,516	54,600	54,700	1,711	59,600	59,700	1,906
44,700	44,800	1,325	49,700	49,800	1,520	54,700	54,800	1,715	59,700	59,800	1,910
44,800	44,900	1,329	49,800	49,900	1,524	54,800	54,900	1,719	59,800	59,900	1,914
44,900	45,000	1,333	49,900	50,000	1,528	54,900	55,000	1,723	59,900	60,000	1,918
45,000			50,000			55,000			60,000		
45,000	45,100	1,337	50,000	50,100	1,532	55,000	55,100	1,727	60,000	60,100	1,922
45,100	45,200	1,341	50,100	50,200	1,536	55,100	55,200	1,731	60,100	60,200	1,926
45,200	45,300	1,345	50,200	50,300	1,540	55,200	55,300	1,735	60,200	60,300	1,930
45,300	45,400	1,349	50,300	50,400	1,544	55,300	55,400	1,739	60,300	60,400	1,934
45,400	45,500	1,353	50,400	50,500	1,548	55,400	55,500	1,743	60,400	60,500	1,938
45,500	45,600	1,356	50,500	50,600	1,551	55,500	55,600	1,746	60,500	60,600	1,941
45,600	45,700	1,360	50,600	50,700	1,555	55,600	55,700	1,750	60,600	60,700	1,945
45,700	45,800	1,364	50,700	50,800	1,559	55,700	55,800	1,754	60,700	60,800	1,949
45,800	45,900	1,368	50,800	50,900	1,563	55,800	55,900	1,758	60,800	60,900	1,953
45,900	46,000	1,372	50,900	51,000	1,567	55,900	56,000	1,762	60,900	61,000	1,957

(Rev 09/29/2025)

2025 Regular Income Tax Table

If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS
As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than	
61,000			66,000			71,000			76,001		
61,000	61,100	1,961	66,000	66,100	2,156	71,000	71,100	2,351	76,001	76,101	2,546
61,100	61,200	1,965	66,100	66,200	2,160	71,100	71,200	2,355	76,101	76,201	2,550
61,200	61,300	1,969	66,200	66,300	2,164	71,200	71,300	2,359	76,201	76,301	2,554
61,300	61,400	1,973	66,300	66,400	2,168	71,300	71,400	2,363	76,301	76,401	2,558
61,400	61,500	1,977	66,400	66,500	2,172	71,400	71,500	2,367	76,401	76,501	2,562
61,500	61,600	1,980	66,500	66,600	2,175	71,500	71,600	2,370	76,501	76,601	2,566
61,600	61,700	1,984	66,600	66,700	2,179	71,600	71,700	2,374	76,601	76,701	2,569
61,700	61,800	1,988	66,700	66,800	2,183	71,700	71,800	2,378	76,701	76,801	2,573
61,800	61,900	1,992	66,800	66,900	2,187	71,800	71,900	2,382	76,801	76,901	2,577
61,900	62,000	1,996	66,900	67,000	2,191	71,900	72,000	2,386	76,901	77,001	2,581
62,000			67,000			72,000			77,001		
62,000	62,100	2,000	67,000	67,100	2,195	72,000	72,100	2,390	77,001	77,101	2,585
62,100	62,200	2,004	67,100	67,200	2,199	72,100	72,200	2,394	77,101	77,201	2,589
62,200	62,300	2,008	67,200	67,300	2,203	72,200	72,300	2,398	77,201	77,301	2,593
62,300	62,400	2,012	67,300	67,400	2,207	72,300	72,400	2,402	77,301	77,401	2,597
62,400	62,500	2,016	67,400	67,500	2,211	72,400	72,500	2,406	77,401	77,501	2,601
62,500	62,600	2,019	67,500	67,600	2,214	72,500	72,600	2,409	77,501	77,601	2,605
62,600	62,700	2,023	67,600	67,700	2,218	72,600	72,700	2,413	77,601	77,701	2,608
62,700	62,800	2,027	67,700	67,800	2,222	72,700	72,800	2,417	77,701	77,801	2,612
62,800	62,900	2,031	67,800	67,900	2,226	72,800	72,900	2,421	77,801	77,901	2,616
62,900	63,000	2,035	67,900	68,000	2,230	72,900	73,000	2,425	77,901	78,001	2,620
63,000			68,000			73,000			78,001		
63,000	63,100	2,039	68,000	68,100	2,234	73,000	73,100	2,429	78,001	78,101	2,624
63,100	63,200	2,043	68,100	68,200	2,238	73,100	73,200	2,433	78,101	78,201	2,628
63,200	63,300	2,047	68,200	68,300	2,242	73,200	73,300	2,437	78,201	78,301	2,632
63,300	63,400	2,051	68,300	68,400	2,246	73,300	73,400	2,441	78,301	78,401	2,636
63,400	63,500	2,055	68,400	68,500	2,250	73,400	73,500	2,445	78,401	78,501	2,640
63,500	63,600	2,058	68,500	68,600	2,253	73,500	73,600	2,448	78,501	78,601	2,644
63,600	63,700	2,062	68,600	68,700	2,257	73,600	73,700	2,452	78,601	78,701	2,647
63,700	63,800	2,066	68,700	68,800	2,261	73,700	73,800	2,456	78,701	78,801	2,651
63,800	63,900	2,070	68,800	68,900	2,265	73,800	73,900	2,460	78,801	78,901	2,655
63,900	64,000	2,074	68,900	69,000	2,269	73,900	74,000	2,464	78,901	79,001	2,659
64,000			69,000			74,000			79,001		
64,000	64,100	2,078	69,000	69,100	2,273	74,000	74,100	2,468	79,001	79,101	2,663
64,100	64,200	2,082	69,100	69,200	2,277	74,100	74,200	2,472	79,101	79,201	2,667
64,200	64,300	2,086	69,200	69,300	2,281	74,200	74,300	2,476	79,201	79,301	2,671
64,300	64,400	2,090	69,300	69,400	2,285	74,300	74,400	2,480	79,301	79,401	2,675
64,400	64,500	2,094	69,400	69,500	2,289	74,400	74,500	2,484	79,401	79,501	2,679
64,500	64,600	2,097	69,500	69,600	2,292	74,500	74,600	2,487	79,501	79,601	2,683
64,600	64,700	2,101	69,600	69,700	2,296	74,600	74,700	2,491	79,601	79,701	2,686
64,700	64,800	2,105	69,700	69,800	2,300	74,700	74,800	2,495	79,701	79,801	2,690
64,800	64,900	2,109	69,800	69,900	2,304	74,800	74,900	2,499	79,801	79,901	2,694
64,900	65,000	2,113	69,900	70,000	2,308	74,900	75,001	2,503	79,901	80,001	2,698
65,000			70,000			75,001			80,001		
65,000	65,100	2,117	70,000	70,100	2,312	75,001	75,101	2,507	80,001	80,101	2,702
65,100	65,200	2,121	70,100	70,200	2,316	75,101	75,201	2,511	80,101	80,201	2,706
65,200	65,300	2,125	70,200	70,300	2,320	75,201	75,301	2,515	80,201	80,301	2,710
65,300	65,400	2,129	70,300	70,400	2,324	75,301	75,401	2,519	80,301	80,401	2,714
65,400	65,500	2,133	70,400	70,500	2,328	75,401	75,501	2,523	80,401	80,501	2,718
65,500	65,600	2,136	70,500	70,600	2,331	75,501	75,601	2,527	80,501	80,601	2,722
65,600	65,700	2,140	70,600	70,700	2,335	75,601	75,701	2,530	80,601	80,701	2,725
65,700	65,800	2,144	70,700	70,800	2,339	75,701	75,801	2,534	80,701	80,801	2,729
65,800	65,900	2,148	70,800	70,900	2,343	75,801	75,901	2,538	80,801	80,901	2,733
65,900	66,000	2,152	70,900	71,000	2,347	75,901	76,001	2,542	80,901	81,001	2,737

(Rev 09/29/2025)

2025 Regular Income Tax Table

If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS
As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than	
81,001			86,001			91,001			96,001		
81,001	81,101	2,741	86,001	86,101	2,936	91,001	91,101	3,131	96,001	96,101	3,477
81,101	81,201	2,745	86,101	86,201	2,940	91,101	91,201	3,135	96,101	96,201	3,491
81,201	81,301	2,749	86,201	86,301	2,944	91,201	91,301	3,139	96,201	96,301	3,504
81,301	81,401	2,753	86,301	86,401	2,948	91,301	91,401	3,143	96,301	96,401	3,518
81,401	81,501	2,757	86,401	86,501	2,952	91,401	91,501	3,147	96,401	96,501	3,532
81,501	81,601	2,761	86,501	86,601	2,956	91,501	91,601	3,151	96,501	96,601	3,546
81,601	81,701	2,764	86,601	86,701	2,959	91,601	91,701	3,154	96,601	96,701	3,560
81,701	81,801	2,768	86,701	86,801	2,963	91,701	91,801	3,158	96,701	96,801	3,574
81,801	81,901	2,772	86,801	86,901	2,967	91,801	91,901	3,162	96,801	96,901	3,588
81,901	82,001	2,776	86,901	87,001	2,971	91,901	92,001	3,166	96,901	97,001	3,602
82,001			87,001			92,001			97,001		
82,001	82,101	2,780	87,001	87,101	2,975	92,001	92,101	3,170	97,001	97,101	3,616
82,101	82,201	2,784	87,101	87,201	2,979	92,101	92,201	3,174	97,101	97,201	3,630
82,201	82,301	2,788	87,201	87,301	2,983	92,201	92,301	3,178	97,201	97,301	3,643
82,301	82,401	2,792	87,301	87,401	2,987	92,301	92,401	3,182	97,301	97,401	3,657
82,401	82,501	2,796	87,401	87,501	2,991	92,401	92,501	3,186	97,401	97,501	3,671
82,501	82,601	2,800	87,501	87,601	2,995	92,501	92,601	3,190	97,501	97,601	3,685
82,601	82,701	2,803	87,601	87,701	2,998	92,601	92,701	3,193	97,601	97,701	3,699
82,701	82,801	2,807	87,701	87,801	3,002	92,701	92,801	3,197	97,701	97,801	3,713
82,801	82,901	2,811	87,801	87,901	3,006	92,801	92,901	3,201	97,801	97,901	3,727
82,901	83,001	2,815	87,901	88,001	3,010	92,901	93,001	3,205	97,901	98,001	3,731
83,001			88,001			93,001			98,001		
83,001	83,101	2,819	88,001	88,101	3,014	93,001	93,101	3,209	98,001	98,101	3,735
83,101	83,201	2,823	88,101	88,201	3,018	93,101	93,201	3,213	98,101	98,201	3,739
83,201	83,301	2,827	88,201	88,301	3,022	93,201	93,301	3,217	98,201	98,301	3,742
83,301	83,401	2,831	88,301	88,401	3,026	93,301	93,401	3,221	98,301	98,401	3,746
83,401	83,501	2,835	88,401	88,501	3,030	93,401	93,501	3,225	98,401	98,501	3,750
83,501	83,601	2,839	88,501	88,601	3,034	93,501	93,601	3,229	98,501	98,601	3,754
83,601	83,701	2,842	88,601	88,701	3,037	93,601	93,701	3,232	98,601	98,701	3,758
83,701	83,801	2,846	88,701	88,801	3,041	93,701	93,801	3,236	98,701	98,801	3,762
83,801	83,901	2,850	88,801	88,901	3,045	93,801	93,901	3,240	98,801	98,901	3,766
83,901	84,001	2,854	88,901	89,001	3,049	93,901	94,001	3,244	98,901	99,001	3,770
84,001			89,001			94,001			99,001		
84,001	84,101	2,858	89,001	89,101	3,053	94,001	94,101	3,248	99,001	99,101	3,774
84,101	84,201	2,862	89,101	89,201	3,057	94,101	94,201	3,252	99,101	99,201	3,778
84,201	84,301	2,866	89,201	89,301	3,061	94,201	94,301	3,256	99,201	99,301	3,781
84,301	84,401	2,870	89,301	89,401	3,065	94,301	94,401	3,260	99,301	99,401	3,785
84,401	84,501	2,874	89,401	89,501	3,069	94,401	94,501	3,264	99,401	99,501	3,789
84,501	84,601	2,878	89,501	89,601	3,073	94,501	94,601	3,268	99,501	99,601	3,793
84,601	84,701	2,881	89,601	89,701	3,076	94,601	94,701	3,271	99,601	99,701	3,797
84,701	84,801	2,885	89,701	89,801	3,080	94,701	94,801	3,296	99,701	99,801	3,801
84,801	84,901	2,889	89,801	89,901	3,084	94,801	94,901	3,310	99,801	99,901	3,805
84,901	85,001	2,893	89,901	90,001	3,088	94,901	95,001	3,324	99,901	100,001	3,809
85,001			90,001			95,001			100,001		
85,001	85,101	2,897	90,001	90,101	3,092	95,001	95,101	3,338	PLEASE NOTE: For \$100,001 and over, your tax is \$3,809 + 3.9% of the excess over \$100,000		
85,101	85,201	2,901	90,101	90,201	3,096	95,101	95,201	3,352			
85,201	85,301	2,905	90,201	90,301	3,100	95,201	95,301	3,365			
85,301	85,401	2,909	90,301	90,401	3,104	95,301	95,401	3,379			
85,401	85,501	2,913	90,401	90,501	3,108	95,401	95,501	3,393			
85,501	85,601	2,917	90,501	90,601	3,112	95,501	95,601	3,407			
85,601	85,701	2,920	90,601	90,701	3,115	95,601	95,701	3,421			
85,701	85,801	2,924	90,701	90,801	3,119	95,701	95,801	3,435			
85,801	85,901	2,928	90,801	90,901	3,123	95,801	95,901	3,449			
85,901	86,001	2,932	90,901	91,001	3,127	95,901	96,001	3,463			

(Rev 09/29/2025)



AR4506

STATE OF ARKANSAS REQUEST FOR COPIES OF ARKANSAS TAX RETURNS AND W-2S

REVENUE DIVISION
Individual Income Tax
1816 W 7th St., Room 2300
Post Office Box 3628
Little Rock, Arkansas 72203-3628
Phone: (501) 682-1100
Fax: (501) 682-7692
www.dfa.arkansas.gov

PRINT OR TYPE	Primary Legal Name	SSN, FEIN, or ID Number
	Spouse Legal Name (If Applicable)	SSN or ID Number
	Street	Daytime Phone Number
	City, State, & Zip	
	Email	
	Return(s) Requested (List Tax Year(s))	W-2(s) Requested (List Tax Year(s))

NOTE - You may be able to get your tax information from other sources. If you had your tax return completed by a paid preparer, he/she should be able to provide a copy of the return. Your employer should be able to provide a copy of your W-2. **Tax returns and W2's for tax years prior to 2010 are no longer available.**

INSTRUCTIONS

1. Print or type your name, mailing information, SSN, FEIN (if applicable), Account ID, spouse's information (if applicable), return(s) and/or W-2(s) you are requesting.
2. Copies are **\$2.00 per year**. Attach a check or money order. **DO NOT SEND CASH IN THE MAIL.** (If you make your request in person, you may pay with cash. Bring exact change.)
3. Mail this form with your payment to the mailing address or deliver to the physical address at the top of this form. In order to process your request, signatures are required below. For entities other than individuals, you must attach an authorization document.

Signature of taxpayer(s). I declare that I am either the taxpayer whose name is shown above, or a person authorized to obtain the tax information requested. If the request applies to a joint return, either husband or wife must sign. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form **AR4506** on behalf of the taxpayer.

Primary Signature	Date
Spouse Signature (If Applicable)	Date
Title (if primary name is a partnership or trust)	

Mail To:

State of Arkansas
Individual Income Tax
P.O. Box 3628, Little Rock, AR 72203-3628

Or Bring To:

Joel Y. Ledbetter Building
1816 W 7th Street, Room 2300
Little Rock, AR 72201
(501) 682-1100 or (800) 882-9275

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BEFORE YOU MAIL YOUR RETURN CHECKLIST

YOU MUST FILE BY APRIL 15, 2026

- 1. Is your name and address correct on the preprinted color label? If so, it should be placed on the front of your return. (Use this label even if you take your return to another person for preparation or you use software to prepare it.) If not, did you enter the name(s) and mailing address for you and your spouse in the space provided on the front of your return?
- 2. Did you enter the correct and complete Social Security Number(s) for you and your spouse?
- 3. Did you use the correct filing status column and the correct taxable income to find your tax from the tax table?
- 4. Did you attach all W-2(s)/1099(s)?
- 5. Did you add and subtract correctly when calculating refund or amount owed?
- 6. Did you sign and date your return?
- 7. Did you keep a complete copy of your return for your records? (Keep for 6 years.)
- 8. Have you mailed your return by April 15, 2026?

PLEASE ALLOW UP TO 10 WEEKS FOR YOUR RETURN TO PROCESS.