State of Arkansas

Department of Finance and Administration Income Tax Administration



Modernized e-File (MeF) Test Package Individual Income Tax Returns

AR1000F (Arkansas Individual Income Tax Return Full Year Resident)

AR1000NR (Arkansas Individual Income Tax Return Nonresident and Part Year Resident)

Tax Year - 2017

REVISIONS

November 7, 2017

- Test Case 10
 - o Updated scenario

November 6, 2017

- Test Case 2
 - o AR3, Line 1 Corrected
 - o AR3, Lines 5 to 7 Corrected.
 - o AR3, Line 24 Corrected.

November 3, 2017

- Test Case 2
 - o AR3, Line 3 Corrected.
- Test Case 9
 - o AR4, Part II Corrected.

October 31, 2017

- Test Case 12
 - o Added Test Case 12.

October 30, 2017

- Test Case 1
 - o AR1000F, Line 7D Corrected the tax amount.
 - o AR-OI, Lines 12 & 14 Corrected the amounts.
- Test Case 3
 - o Scenario, Amount Debited Corrected.
 - o AR1000F, Page 2 Corrected Lines 33 to 50C.
 - o AR1000EC Corrected Lines 4 to 9.
- Test Case 4
 - o AR100F, Line 7B Added Dependent Information.
 - o Added Information for Tuition Savings Program Deduction Information
 - o AR1000D, Line 7b Added amounts.
- Test Case 5
 - o AR-OI, Line 10 Corrected the amounts
- Test Case 6
 - o AR-OI, Line 12 Corrected the amounts
- Test Case 11
 - o Scenario Corrected "Moved to Arkansas" dates.
 - o AR1000D, Line 7b Added amounts.

October 25, 2017

- Test Case 7
 - o AR1000F, Line 26 Corrected the tax amount.

TAX PREPARER, TRANSMITTERS AND ERO ASSISTANCE

DO NOT GIVE TO TAXPAYERS

E-File Technical Support:

Caroline Glover, Fiscal Division Manager & e-File Coordinator

Phone: (501) 682-7925 **Fax:** (501) 682-7393

E-Mail: Caroline.Glover@dfa.arkansas.gov

Cynthia Hastings, e-File Manager

Phone: (501) 682-2194 **Fax:** (501) 682-7393

E-Mail: Cynthia.Hastings@dfa.arkansas.gov

e-File Webpage:

The E-File webpage provides information for tax professionals and taxpayers. Click on the links provided on the left under e-File for additional pages. For questions concerning the e-File webpages, please contact the e-File Technical Support.

www.arkansas.gov/efile

ARKANSAS ELECTRONIC FILING CALENDAR

Note: These dates are subject to change at any time.

TEST DATES:

The beginning test date for the next year's processing is subject to IRS availability and is subject to change.

IRS/State Software Testing Begins	November 6, 201	7
State Software Testing Ends	February 1, 2018	8

PRODUCTION DATE:

First Date for Transmitting Live Electronic	
Individual Income Tax Returns	ame as IRS

MODERNIZED E-FILE ASSURANCE TESTING SYSTEM (ATS)

Initiation of Arkansas testing begins by completing and submitting the Arkansas Letter of Intent. The letter of intent must signed by an authorized representative. The Arkansas E-File Section must receive the completed and signed agreement prior to submitting test submissions. ATS results will not be sent until the signed letter of intent has been received by the Arkansas Electronic Filing Section. The letter of intent must be completed and submitted for each software product.

Arkansas requires all software developers, who create and market software for tax preparation and electronic filing of Arkansas income tax returns, to test their software with the State of Arkansas. These test scenarios are used for professional, preparer software and home filing software.

All test submission IDs must be e-mailed to: <a href="mailed-mail

All Software Developers must test using the test cases from this publication and receive acceptance from Arkansas before submitting live production returns.

Edits and verification or Business rules are defined for each field or data element within the schema set. Developers must closely follow the requirements for each field to insure proper data formatting.

Once the State of Arkansas approves your test cases, you will be sent an e-mail authorizing you as an approved software company.

After you have been approved, each update to your software must be tested and re-approved by this office before it is released for production use.

The Arkansas Department of Revenue will continually monitor the quality of electronic transmissions and payment vouchers. If the quality of the transmission is unacceptable, the Arkansas Department of Revenue will contact the electronic filer, software developer, or transmitter. It is possible that a vendor's software certification may be revoked if a pattern of unacceptable payment vouchers or transmissions is detected.

Social Security Numbers to use for Testing:

Primary social security numbers use the format below:

***-00-550*

Replace the first three numbers of the primary social security numbers with the first three numbers of your ETIN.

Spouse and dependent social security numbers use what's provided in the test case.

MODERNIZED E-FILE ASSURANCE TESTING SYSTEM (ATS) (Continued)

Preparer Information for Testing:

On-Line Products:

When submitting ATS, "Self – Prepared" must be submitted for preparer information.

EF Products:

• Preparer information must be completed with the following:

E-File Section P. O. Box 8067 Little Rock, AR 72203-8067 FEIN: 44-444444 PIN: P44444444

• Discuss with preparer:

All even test cases must = yes All odd test cases must = no

The forms used to prepare the test cases must not to be used for forms development.

Arkansas Test Case 1

Required Forms: AR1000F, AR1000-CO, AR-OI

Taxpayer Name: Single Test

Primary Social Security Number: ***-00-5501

First 3 numbers of primary social security number must be the first 3 numbers of the ETIN.

Arkansas Military Income: 25,000.00

Preparer e-mail address: arefile@dfa.arkansas.gov

Taxpayer: test@hotmail.com

W-G	State	Income	Withholding
Slots	MS	\$75.00	\$20.00
Slots	AR	\$125.00	\$4.00
Horse Races	AR	\$655.00	\$46.00

Direct Deposit:

Routing Number: 282075028 **Account Number:** 9123456

Direct Deposit Note: If your software supports direct deposits to be direct deposited into the service provider's bank account and then deposited to the taxpayers account, you must test the UltimateBankAccount element.

The **UltimateBankAccount** element will be populated in the ReturnHeaderState whenever the Refund Deposit is populated in FinancialTransaction. If there is no intermediate bank account, then the two bank accounts will be identical. If, however, the refund will be deposited by the state into a service provider's bank account and from there deposited to the taxpayer, then FinancialTransaction will contain the service provider's account into which the state makes the deposit, and the UltimateBankAccount will contain the bank account into which the refund is deposited by the service provider.

2017 AR1000F



AR1

ARKANSAS INDIVIDUAL

INCOME TAX RETURN

CHECK BOX IF AMENDED RETURN

Fu	II Year Resident			De	ept. Use	only AME	ND	<u>ED R</u> ETURN		Software	e ID
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OR	Spouse First Name	MI	Last N	lame				Spouse's Social	Sec	curity Number	
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	Spouse • 65 or Over	● 65	Special	•	Blind	• Deaf					
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PERSONAL TAX CREDITS	3.										
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Primary SSN ***-00-5501



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ARKANSAS INDIVIDUAL INCOME TAX OTHER INCOME/LOSS AND DEPRECIATION DIFFERENCES

Primary Name	Primary Social Security Number

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

Nonresident or Part Year Resident Filers - Complete columns (A), (B), and (C) if using filing status 4 (married filing separately on the same return). All other filing statuses must complete columns (A) and (C) only.

Additions to Income	(A) Primary/Joint		(B) Spouse (Status 4)	(C) Arkansas Only
1. Federal depreciation: (Attach Schedule)1		00		00	00
2. HSA and/or MSA taxable distributions2		00		00	00
3. Long-term care insurance contracts3		00		00	00
4. Gambling winnings: (Not Electronic Games of Skill)4	730	00		00	00
5. Lottery / contest winnings:5		00		00	00
6. Scholarships / fellowships / stipends:6		00		00	00
7. Other: JURY DUTY, CANCELED DEBTS7	840	00		00	00
8. INCOME TOTAL: (add lines 1-7 and enter total):	1,570	00		00	00

Cubinations from Income					
Subtractions from Income	(A) Primary/Joint		(B) Spouse (Status 4)		(C) Arkansas Only
9. State depreciation: (Attach Schedule)9		00	С	00	00
10. Net Operating Loss:10		00	С	00	00
11. Foreign earned income exclusion:11		00	С	00	00
12. Loss on excess deferral distribution12	3,565	00	С	00	00
13. Other:13		00	С	00	00
14. LOSSES TOTAL: (add lines 9-13 and enter total)14	3,565	00	С	00	00
15. NET TOTAL: (subtract line 14 from line 8 and enter total of					
each column on line 20 of Form AR1000F / AR1000NR)15	-1,995	00	C	00	00



ARKANSAS INDIVIDUAL INCOME TAX CHECK-OFF CONTRIBUTIONS

Spouse's Name Spouse's Social Sec	curity Number
Mailing Address	
City	Zip
SEE INSTRUCTIONS ON REVERSE SIDE OF THIS FORM	
1. ARKANSAS DISASTER RELIEF PROGRAM	\$
\$1 \$5 \$10 \$20 \$20 \$\frac{1}{Enter Amount}\$ \$\frac{1}{Your Total Refund}\$	
	\$
\$1 \$5 \$10 \$10 Your Total Refund	
	\$
\$1 \$5 \$10 Your Total Refund	
4. BABY SHARON'S CHILDREN'S CATASTROPHIC ILLNESS PROGRAM	\$
\$1 \$5 \$10 \$20 \$20 \$Inter Amount Your Total Refund	
	\$
\$1 \$5 \$10 \$10 Your Total Refund	
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\$1 \$5 \$10 \$20 \$20 \$Inter Amount Your Total Refund	
9. AR 529 COLLEGE INVESTING PLAN (GIFT PLAN OR ISHARES 529 PLAN) IMPORTANT: To contribute to your AR 529 College Investing Plan, you MUST enter the correct ac below. You may contribute part or all of your refund to one or two accounts, provided a minimum of \$2 to each account. (You cannot send a check for this check-off.)	
Account Number: 2651	\$ 100
\$25 \$50 \$100 \$Inter Amount Your Total Refund	
Account Number:	\$ 30
\$25 \$50 \$100 30 Your Total Refund	,
Enter Amount	
10. TOTAL CHECK-OFF CONTRIBUTIONS	\$ 130

Arkansas Test Case 2

Required Forms: AR1000F, AR3, AR1000TC, AR1075, AR1113, and AR-RET

Taxpayer Name: Joint Test

Primary Social Security Number: ***-00-5502

First 3 numbers of primary social security number must be the first 3 numbers of the ETIN.

Taxpayer Retirement Income: 40,000.00 **Spouse Retirement Income:** 5,000.00

Preparer e-mail address: arefile@dfa.arkansas.gov

Spouse e-mail address: spouse@yahoo.com

2017 AR1000F



AR1

ARKANSAS INDIVIDUAL

INCOME TAX RETURN Full Year Resident

CHECK BOX IF AMENDED RETURN

lan	. 1 - Dec. 31, 2017 or fiscal year ending		. 20	•					• John Ware 15	П
Jan		, MI	Last N	ame				Primary Social Secu	rity Number	\dashv
		•						1.	•	
	• JOINT		• TE	3 1				^^^-0	0-5502	
YPE	Spouse First Name	VI	Last N	ame				Spouse's Social Sec	urity Number	┨
	• SPOUSE	•	• TE	ST				400-	00-5512	
LAB	01 0002			01				700-	70-0012	
SE	SPOUSE Mailing Address (Number and Street, P.O. Box or Rural Ro P O BOX 47	oute)						☐ Check if address is	outside U.S.	
٦-	● P O BOX 47							F		
	City State or	Provinc	20		Zip			Foreign Country		
	• N LITTLE ROCK • AR	1 TOVITIC	,6		• 721	47				
	N LITTLE ROCK				721	17				
တ္ခ	1.● Single (Or widowed before 2017 or div	orced a	t end of	2017)	4. •	Married Fili	na Ser	parately on the Same F		ヿ
FILING STATUS Check Only One	2. Namied Elling Joint (Francis and response to			/	5.	╡				
ST	2. Married Filing Joint (Even if only one ha	ad IIICOIII	ie)		3. -	_		parately on Different Re		
S S	3.● Head of Household (See Instructions)	but not		nandant		-		me here and SSN abo	•	-
름충	If the qualifying person was your child, enter child's name here:				6.● _			(er) with dependent ch : (See Instructions)	·IQ	
۲,						•		you have filed a s	tate extension	Н
• L	Check here if you do NOT want a tax bookle	t maile	d to you	next year.				federal extension		
	7A. Yourself • 65 or Over	65	Special	• 🗆	Blind	• Deaf		Head of Household	I/Qualifying Widow(er) (Filing Status 6 Only)	٦
			Special		B l ind	• Deaf		(Filing Status 3 Only)	(Filing Status 6 Only)	
		ш	-			ш		.	79 6	\exists
မှ	Multiply number of boxes checked Dependents (Do not list yourself or s	spouse	e)					/A 3 X \$26 =	78 0	20
		Name	-/	Depende	nt's Soci	al Security Nu	mber	Dependent's r	elationship to you	┨
S	1 ZANE TEST				400-0	0-5522		FOSTER CHILD		ヿ
¥	2									\exists
MAL	2									ᅥ
PERSONAL TAX CREDITS	7B. Multiply number of DEPENDENTS from a	hovo						7P • 1 × \$26 -	26 0	70
E								_	20 0	쒸
	7C. First name of Qualifying Individual(s) from AF		,	,						
	Multiply number of individuals from 7C							7C • X \$500 =	C	00
	7D. TOTAL PERSONAL TAX CREDITS: (A	Add Line	es 7A, 7E	3, and 7C. I	Enter tot	al here and on	Line 3	32)7D	104 0)0
	ROUND ALL AMOU	INTS 1	TO WH	OLE DOLL	ΔRS			(A) Primary/Joint Income	(B) Spouse's Income	,]
(a)							ا ،	• 23,781 00	Status 4 Only	00
(s)66				_				20,701 00		쒸
W-2(s)/10	9A. U.S. Military compensation: (Your/joint gro 9B. U.S. Military compensation: (Spouse's gro		-	•		00	9A 9B			
1-2(8	10. Interest income: (If over \$1,500, attach AR			•		00		• 00	• 10	00
o Jo								• 00		00
top	12. Alimony and separate maintenance receive							• 00		00
u o	13. Business or professional income: (Attach fe							• 00		00
eck	14. Capital gains/(losses) from stocks, bonds, e							• 00		00
ME d	15. Other gains or (losses): (Attach federal Fon							• 00	• C	00
INCOME Attach check on top	16. Non-Qualified IRA distributions and taxable							• 00	• C	00
¥=	17A.Your/Joint Employer pension plan(s)/Qualifi									
here /	Gross Distribution ● 45,000 (nount 🗨	35	5,000 00 Less	o 17A	• 24,000 00		
		ed IRA(s	s): <i>(Filing</i>	g Status 4 C	nly)		- 1			
W-2(s)/1099(s)	Gross Distribution ●			nount 🗨		00 Less		1		00
,(s);	18. Rents, royalties, partnerships, estates, trus							• 00		00
								• 00		00
Attach	20. Other income/depreciation differences: (Att			*				• 00 47 794 00		00
Att								• 47,781 00 • 00		00 00
	22. TOTAL ADJUSTMENTS: (Attach Form 23. ADJUSTED GROSS INCOME: (Subtraction of the content of th									00
	20. ADJUJIED URUJJ INCUIVE: (SUDITA)	UL LITTE 2	L ۱۱۱۱۱۱۱ کے	_ <i></i> ∠ <i>1)</i>			. 20 [,,,,,,,,	ı ·	· U



Primary SSN ***-00-5502



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	45.	AMO	DUNT (OF O	VERPA	YME	NT/RE	FUND	: (If Li	ne 44	is great	ter tha	an Line	36, ente	er differe	ence,)			7	L			00
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ا ا	48.	AMO	DUNT .	то в	E REF	JNDI	ED TO	YOU:	(Subtra	act Lir	nes 46 a	nd 47	from Lir	ine 45)				REFU	ND	48●	\odot			00
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PR	E-m	ail																		.01	١١١٠م			

AR-RET 2017

ARKANSAS INDIVIDUAL INCOME TAX RETIREMENT EXCLUSION Filing Status 2 (Married Filing Joint)

Primary Name	Primary Social Security Number
The purpose of this form is to show the calculation used for \$6,000 retirement exclusion for taxpayers using filing st Complete the lines below for both taxpayer and spouse. For exclusion eligibility, see the AR1000F/AR1000NR instruction	catus 2 (Married Filing Joint). or the \$6,000 retirement
Primary: Employer pension plans or qualified IRAs 1a. Gross Distribution Amount (1099-R, Box 1) 1b. Rollover Amount (if any) 1c. Total Gross Distribution, Add lines 1a and 1b 1d. Taxable Amount (See instructions) 1e. Retirement Exclusion 1 f. Retirement Amount (Subtract line 1e from 1d) Do not enter less than (1a. 30,000 c 1b. 10,000 c 1c. 40,000 c 1d. 30,000 c 1e. \$6,000 c
Spouse: Employer pension plans or qualified IRAs: 2a. Gross Distribution Amount (1099-R, Box 1) 2b. Rollover Amount (if any) 2c. Total Gross Distribution, Add lines 2a and 2b 2d. Taxable Amount (See instructions) 2e. Retirement Exclusion 2 f. Retirement Amount (Subtract line 2e from 2d) Do not enter less than 0	2b. 5,000 C 2c. 5,000 C 2d. 5,000 C 2e.
 3a. Gross Distribution: Add lines 1c and 2c, enter total amount here and Distribution box. 3b. Taxable Amount: Add lines 1d and 2d, enter total amount here and or Amount box. 	3a. 45,000 0
Any taxpayer age 65 or over not claiming the retirement ex AR1000F/AR1000NR is eligible for an additional tax credit. Special". You <u>cannot</u> take both the "65 Special" tax credi	Check the box(es) marked "65
Primary: Complete Line 4a or Line 4b. 4a. If claiming the 65 special credit, enter total amount from line 1d here 4b. If not claiming the 65 special credit, enter total amount from Line 1f here.	
Spouse: Complete Line 5a or Line 5b. 5a. If claiming the 65 special credit, enter total amount from line 2d here 5b. If not claiming the 65 special credit, enter total amount from Line 2f here.	
6. Total Retirement Amount: Add Lines 4a through 5b enter here and on AR1000F/AR1000NR, Line 17A, Column A.	66.

AR3

ARKANSAS INDIVIDUAL INCOME TAX ITEMIZED DEDUCTIONS

Primary Name	Prim	nary Social Security Numb	er
MEDICAL AND DENTAL EXPENSES: [Do not include expense(s) paid by others]. (See Instruc	tiona)		
Medical and dental expenses:		7,321 00	
2. Enter amount from Form AR1000F/AR1000NR, line 24(A) and 24(B):2 47,781	_	7,021 00	
3. Multiply line 2 by 10% (.10), otherwise enter 0:	_	4,778 00	
4. TOTAL MEDICAL EXPENSES: (Subtract line 3 from line 1; if more than line 1, enter 0)			2,543 00
TAXES: (See Instructions)		T P	2,545
5. Real estate tax:	5	300 00	
6. Personal property tax or other taxes: (List type and amount) PERSONAL PROPERTY			
7. TOTAL TAXES: (Add lines 5 and 6)			390 00
INTEREST EXPENSES: (See Instructions)			390 00
8. Home mortgage interest paid to financial institutions:	8	00	
Home mortgage interest paid to an individual: Name:			
Address:	_	00	
10. Deductible points:		00	
11. Investment interest: (Attach federal Form 4952)		00	
12. TOTAL INTEREST EXPENSE: (Add lines 8 through 11)			00
CONTRIBUTIONS: (See Instructions)		12	100
13. Cash contributions:	13	00	
14. Art and literary contributions:		00	
15. Other:		00	
16. Carryover contributions: (List type and amount)			
17. TOTAL CONTRIBUTIONS: (Add lines 13 through 16)			00
CASUALTY AND THEFT LOSSES: (See Instructions)			100
18. TOTAL CASUALTY AND THEFT LOSSES: (Attach federal Form 4684)		18▶	00
POST-SECONDARY EDUCATION TUITION DEDUCTION(S): (See Instructions)			100
19. TOTAL POST-SECONDARY EDUCATION TUITION DEDUCTION(S): [Attach AR1075(s)]		19 ➤	711 00
MISCELLANEOUS DEDUCTIONS SUBJECT TO 2% AGI LIMIT: (See Instructions)			
20. Unreimbursed employee business expenses: (Attach federal Form 2106)	20	1,500 00	
21. Other expenses: (List type and amount)		00	
22. Add the amounts on lines 20 and 21. Enter the total:		1,500 00	
23. Enter amount from Form AR1000F/AR1000NR, line 24(A) and 24(B): 23 47,781	_	1,000	
24. Multiply line 23 above by 2% (.02):		956 00	
25. TOTAL MISCELLANEOUS DEDUCTIONS: (Subtract line 24 from line 22; If line 24 is more than			544 00
OTHER MISCELLANEOUS DEDUCTIONS: (See Instructions)			• 11 10
26. Volunteer firefighter expenses:	26	1,000 00	
27. Other miscellaneous deductions: (List type and amount)		2,349 00	
28. TOTAL MISCELLANEOUS DEDUCTIONS NOT SUBJECT TO THE 2% AGI LIMITATION: (Ad		s 26 and 27) 28 >	3,349 00
TOTAL ITEMIZED DEDUCTIONS:		,	
29. Add amounts on Lines 4, 7, 12, 17, 18,19, 25, and 28 and enter the total here:		29 >	7,537 ₀₀
Complete lines 30 - 34 ONLY if Filing Status 4 or 5.		PRIMARY	SPOUSE'S
	Adj	usted Gross Income	Adjusted Gross Income
30. Enter adjusted gross income from Form AR1000F/AR1000NR, line 24, Columns (A) and (B) here: 30	A	00 _{30B}	00
31. Total Arkansas adjusted gross income: (Add columns 30A and 30B from above)		31	00
32. Divide the amount on line 30A above by the amount on line 31. Enter the percentage here:		32	%
33. Multiply line 29 by the percentage on line 32. Enter here and on Form AR1000F/AR1000NR, li	ine 25	i, Col. (A): (Primary) 33	00
34. Subtract line 33 from line 29. Enter here and on Form AR1000F/AR1000NR, line 25, Column	(B). I	f you and	
your spouse are using Filing Status 5, enter on line 25, Col. (A) of your spouse's return:		(Spouse) 34	00

AR1075 2017

ARKANSAS INDIVIDUAL INCOME TAX DEDUCTION FOR TUITION PAID TO POST-SECONDARY EDUCATIONAL INSTITUTIONS

Taxpayer's Name		Taxpayer's Social Security Nu	ımber	
Student Attending Institution	Relationship to Taxpayer	Student's Social Security Num	nber	
SPOUSE TEST	SPOUSE	400-00-	5512	
	TUDENT PER TYPE	E OF INSTITUT	ION	
1. Name(s) of institution(s): PULASKI TEC	HNICAL			
Check one: 2-Year 4-Ye	ar X Technical Institute			
2. Total tuition paid by taxpayer: (See Instru	ctions)	2>	2,500	00
3. Multiply line 2 by 50% (.50):		3>	1,250	00
4. Enter the appropriate Weighted Average	Tuition from the table below: (Se	ee Instructions)4 ➤	711	00
5. Enter the lesser of line 3 or line 4 here ar	nd on Form AR3, Line 19:	5 >	711	00

Instructions

This deduction is allowed for a portion of the tuition paid by the taxpayer as tuition for the taxpayer, the taxpayer's spouse or their dependent.

- Line 1 Enter the name(s) of institution(s). Study must be for an associate, undergraduate or graduate degree. The institution(s) can be located out of Arkansas, but you must use the Arkansas Weighted Average Tuition in determining the maximum allowable deduction.
- Line 2 Enter the total amount of tuition paid. Reduce the amount of tuition paid by any reimbursements from scholarships, grants, and/or fellowships. Do not include expenses paid for fees, books, or lodging.
- Line 3 Enter 50% of Line 2, tuition paid.
- Line 4 From the list below, choose the type of institution attended and enter the corresponding amount from the <u>50%</u> of Weighted Average Tuition column.

Type of Institution	50% of Weighted Average Tuition
2-year Colleges	\$2,024
4-year Colleges	\$4,282
Technical Institutes	\$711

- Line 5 Enter this amount on Itemized Deductions (AR3), Line 19.
- NOTE: If you completed more than one AR1075, total the amounts from Line 5 on each form and enter on AR3, Line 19.



ARKANSAS INDIVIDUAL INCOME TAX TAX CREDITS

Primary Taxpa	ayer Name/ Tr	ust (Fiduciary)			Primary Social	Security Number	FEIN (Fic	luciary)	
IMPORTANT	: SEE INSTI	RUCTIONS ON REVE	RSE SIDE O	F THIS FORM	I				
State Political Contribution Credit: (See instructions)						1 •			00
2. Other State Tax Credit: [Attach copy of other state tax return(s)]						2			00
Credit for Adoption Expenses: (Attach federal Form 8839)									00
4. Pheny	4. Phenylketonuria Disorder Credit: (See instructions. Attach AR1113)					4 •		1,551	00
					credit(s) claimed must be				00
If certificat Prima		to an individual, le	ave FEIN bo	ox below blank					
5A.	BIC Code	•	FEIN	•	Amount	•	00		
5B.	BIC Code	•	FEIN	•	Amount	•	00		
5C.	BIC Code	•	FEIN	•	Amount	•	00		
Spous	e:								
5D.	BIC Code	•	FEIN	•	Amount	•	00		
5E.	BIC Code	•	FEIN	•	Amount	•	00		
5F.	BIC Code	•	FEIN	•	Amount	•	00		
	. CREDITS: es 1 through 5	5. Enter total on Line 34, F	Form AR1000F	/AR1000NR, or Lin	e 23, Form AR1002/AR10	02NR 6 •		1,551	00
		BUS	SINESS IN	ICENTIVE CF	REDIT TYPES				
Code	e Credit Ty	pe			Code Credit Type				
0002. 0003. 0004. 0005. 0006. 0008. 0009. 0010. 0011. 0013. 0014. 0015. 0016. 0017. 0018.	AR Plus 75%AR Plus 100%Capital DevelChild Care FaCoal MiningDelta GeotouEnterprise ZoEquipment DEquity InvestExisting Worl	ousing Technology-Based			0026Qualified Research 0027Rice Straw 0028Tourism Developmen 0029Tuition Reimburseme 0030Targeted Business Pay 0031Venture Capital Inves 0032Youth Apprenticeship 0033Youth Apprenticeship 0034Waste Reduction, Ret 0035Water Impounded Ou 0036Water Impounded Wi 0036Water Surface Outsid 0038Water Surface Inside 0040Water Surface Inside 0040Water Land Leveling 0041Wetland Riparian Zor 0042Wetland Riparian Zor 0042Wetland Riparian Zor 0043Central Business Imp	nt Program yroll tment Work Base Learnin use or Recycle Equi tside Critical thin Critical e Critical Critical Critical-Industrial of	pment or Commerc		

0045....Recycle Equipment for Steel Manufacturer

0047....Recycle-Expansion Project Act 1046

0046....Recycle-Steel Manufacturer Amendment 82 Project Act 862

0048....Recycle-Steel Manufacturing Specialty Products Facility Act 1046

0022....Research and Development with Universities

0024....In-House Research by Targeted Business Income Tax Credit

0025....In-House Research Area of Strategic Value Income Tax Credit

0023....In-House Research Income Tax Credit

AR1113 2017

ARKANSAS INDIVIDUAL INCOME TAX PHENYLKETONURIA DISORDER AND OTHER METABOLIC DISORDERS CREDIT

Taxpayer's Name	Taxpayer's Social Security Number
Dependent's Name	Dependent's Social Security Number
ZANE TEST	400-00-5522

A credit of up to \$2,400.00, per year, per child, is allowed to individuals or to families with a dependent child or children with Phenylketonuria (PKU), Galactosemia, Organic Acidemias, and Disorders of Amino Acid Metabolism for expenses incurred for the purchase of medically necessary foods and low protein modified food products. Any unused credit amount may be carried forward for an additional two (2) years. This form must be completed in its entirety to receive the credit. Complete one form for each child with an allowable disorder.

	2017 for medically necessary fo	ods and	1 3,600	00
2. Unused credit from 2015 a	and 2016:		2 2,100	00
3. Total credit available for 20	017: (Add Lines 1 and 2)		3 5,700	00
4. Maximum allowable credit			4 \$2,400	00
5. Your total allowable credit:	(Enter the smaller of Line 3 or 4	1)	5 2,400	00
	, Form AR1000F/AR1000NR) aft pt business incentive credits an	er d this credit:	6 1,551	00
7. Credit allowed: (Enter the	smaller of Line 5 or 6 here and o	on Line 4, AR1000TC)	7 1,551	00
PLEASE SIGN HERE: Under disorder and the information e		the above individual has been diagnosed with	phenylketonur	ia
Taxpayer	Date	Spouse (if applicable)	Date	_

Arkansas Test Case 3

Required Forms: AR1000F, AR1000ADJ, AR1000DC and AR1000EC

Taxpayer Name: Hoh Test

Primary Social Security Number: ***-00-5503

First 3 numbers of primary social security number must be the first 3 numbers of the ETIN.

Taxpayer does not qualify for EIC – abuse

Preparer e-mail address: arefile@dfa.arkansas.gov

Taxpayer e-mail address: test@hotmail.com
Spouse e-mail address: spouse@yahoo.com

Dependent Disability:

John Test Autism Jennie Test ADHD

AR Tax Payment:

Routing Number:282075028Account Number:9123456Requested Payment Date:04/15/18Amount Debited:\$37.00

2017 AR1000F



AR1

Coffeenana ID

ARKANSAS INDIVIDUAL

INCOME TAX RETURN Full Voor Dooldont

CHECK BOX IF AMENDED RETURN

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	'		st Name		Primary Social Se	
	• HOH '	• •	TEST		***	*-00-5503
A Y PE	Spouse First Name	ЛI La	st Name		Spouse's Social	Security Number
퍐		•	****		•	•
LABEL IT OR T						
ISE RIN	Mailing Address (Number and Street, P.O. Box or Rural Ro	oute)			☐ Check if addres	s is outside U.S.
٦-	• 123 CENTER ST				Fi Ct	
	City State or	Province		Zip	Foreign Country	
	• LITTLE ROCK • AR	1 10 111100		• 72201		
	ETTEE ROOK AR			72201		
s e	1.● Single (Or widowed before 2017 or div	orced at en	d of 2017)	4. Married Filing Se	parately on the Sam	e Return
FILING STATUS Check Only One	2.● Married Filing Joint (Even if only one ha	d income)		5. Married Filing Se	parately on Differen	Returns
SST	3.• Head of Household (See Instructions)			ı 🗀 "	ame here and SSN	
LIN	If the qualifying person was your child,	but not you	ır dependent,	l — '	v(er) with dependent	
교승	enter child's name here:				l. (See Instructions)	
• [Check here if you do NOT want a tax bookle	t mailed to	you next year.		f you have filed federal extension	a state extension on
	7A.X Yourself • 65 or Over	65 Spe	cial 🛋	Blind • Deaf		
					(Filing Status 3 C	nold/Qualifying Widow(er) nly) (Filing Status 6 Only)
	Spouse • 65 or Over •			Blind • Deaf		1
,,	Multiply number of boxes checked Dependents (Do not list yourself or s	enouso)			7A 2 X \$26	= 52 00
PERSONAL TAX CREDITS		Name	Depende	nt's Social Security Number	Dependent	's relationship to you
CRE	1 JENNIE TEST		1 2 3 4 3 1 1 1	400-00-5513	DAUGHTER	
TAX	2. JOHN TEST			400-00-5523	SON	
ΑF	3.			400 00 0020	00.11	
SOI						50 00
PE	7B. Multiply number of DEPENDENTS from all	bove			/B • 2 × \$20	S = 52 00
	7C. First name of Qualifying Individual(s) from AR		· · · · · · · · · · · · · · · · · · ·			
	Multiply number of individuals from 7C				7C • 1 X \$50	0 = 500 00
	7D. TOTAL PERSONAL TAX CREDITS: (A	Ndd Lines 7	A, 7B, and 7C.	Enter total here and on Line	32)7	'D 604 00
	ROUND ALL AMOL	INTS TO	WHO! E DO!!	APS	(A) Primary/Joint	
					Income	Status 4 Only
(s)66					25,000	00 • 00
W-2(s)/109	9A. U.S. Military compensation: (Your/joint gro			00 9A		
1-2(s	9B. U.S. Military compensation: (Spouse's gro s 10. Interest income: (If over \$1,500, attach AR4		· _	00 9B	•	00 • 00
of V	11. Dividend income: (If over \$1,500, attach AR				•	00 • 00
top	12. Alimony and separate maintenance receive				•	00 • 00
k on	13. Business or professional income: (Attach fe	deral Sche	dule C or C-EZ)	13	•	00 • 00
hecl	14. Capital gains/(losses) from stocks, bonds, e	etc: <i>(See Ins</i>	str. Attach Sche	dule D)14	•	00 • 00
OME ch c	15. Other gains or (losses): (Attach federal Fon			•	•	00 • 00
INCOME Attach ch	16. Non-Qualified IRA distributions and taxable			*	•	00 • 00
re /	17A.Your/Joint Employer pension plan(s)/Qualifi	_ ` ` `		<u>s - Attach All 1099Rs)</u> 00 Less \$6,000 17A		00
) he			e Amount Eiling Status 4 (
W-2(s)/1099(s)	Gross Distribution	_	e Amount	00 Less 6,000 17B		• 00
s)/10	18. Rents, royalties, partnerships, estates, trust			-	•	00 • 00
N-2(:	19. Farm income: (Attach federal Schedule F)			*	•	00 • 00
lch /	20. Other income/depreciation differences: (Atta	ach Form A	R-01)	20	•	00 • 00
Atta	21. TOTAL INCOME: (Add Lines 8 through 2				• 25,800	
	22. TOTAL ADJUSTMENTS: (Attach Form				• 1,000	
Page	23. ADJUSTED GROSS INCOME: (Subtraction 10 Res 125/2017)	ct Line 22 fr	om Line 21)	23	• 24,800	00 • 00



Primary SSN ***-00-5503



						(A) Primai	y/Joint ome			(B) Spouse's Income Status 4 Only	е
	24.	ADJUSTED GROSS INCOME: (From Line 23, Columns A	A and B))	24		24,800	0 2	4 [00
	25.	Select tax table: (See Instructions, Line 25)									
		● X LOW INCOME Table REG	ULAR	Tab l e							
0 0		If you qualify for the Low Income Tax Table, enter zero (0) on			I						
TAT		Enter • Itemized Deductions (See Instruction									
MPU		the larger OR If your spouse itemizes on a separate of your:						۔ ا			00
TAX COMPUTATION	00	Standard Deduction (See Instruction			Г		24,800 C	0 2			00
TAX		NET TAXABLE INCOME: (Subtract Line 25 from Line 24)					728				00
		TAX: (Enter tax from tax table)						_		728	3 00
		Enter tax from Lump Sum Distribution Averaging Schedule: (•								00
		Additional tax on IRA and qualified plan withdrawal and overp									00
		TOTAL TAX: (Add Lines 28 through 30)							1•	728	3 00
s	32.	Personal Tax Credit(s): (Enter total from Line 7D)			32•		604	0			
CREDITS	33.	Child Care Credit: (20% of federal credit allowed; Attach federal a	Form 24	141)	33•		16	_			
		Other Credits: (Attach AR1000TC)			L			0	_		
TAX		TOTAL CREDITS: (Add Lines 32 through 34)							5●		00
Ŀ		NET TAX: (Subtract Line 35 from Line 31. If Line 35 is great						_	6●	108	00
		Arkansas income tax withheld: [Attach state copies of W-2 an						0			
		Estimated tax paid or credit brought forward from 2016:			I			0			
ွ		Payment made with extension: (See Instructions)			Г			00			
PAYMENTS		Early childhood program: Certification Number: 01234	ructions	/	40		Ť	Ĭ			
AYM		(20% of federal credit; Attach federal Form 2441 and Form AR10	000FC)		41		71				
۵	42	TOTAL PAYMENTS: (Add Lines 37 through 41)						_	2●	71	00
		AMENDED RETURNS ONLY - Previous refund: (See instruct							_ ⊢		00
		Adjusted Total Payments: (Subtract Line 43 from Line 42)	,						-	71	00
		AMOUNT OF OVERPAYMENT/REFUND: (If Line 44 is g							5 •		00
	46.	Amount to be applied to 2018 estimated tax:			46●		C	0	_		
		Amount of Check-off Contributions: (Attach Schedule AR1000						0	_		
اسا	48.	AMOUNT TO BE REFUNDED TO YOU: (Subtract Lines	46 and 4	47 from Line	45)		.REFUNI) 4	8●[<u> </u>	00
Da		DIRECT DEPOSIT? If your deposit will be ultimately place	ed in a f	foreign acco	unt check the	e box. •					
Α¥		Routing Number Account N	lumber	r						• Checking	no r
IND OR TAX DUE	•										,
										• Savings	
REFI	40	A	10	0.4.000		504)			~ ~ [7	<u> </u>	7 00
		AMOUNT DUE: (If Line 44 is less than Line 36, enter different					TAX DUI	00	_	<u> </u>	100
		UEP: Attach Form AR2210 or AR2210A. If required, enter exce					t of Finan	_	["] Γ		\top
	300	Add Lines 49 and 50B. Attach Form AR1000V with check or and Administration". Include your SSN on payment. To pay by							c•	37	7 00
		and Administration. Include your ook on payment, to pay by	y Credit	card, see iii	Structions				L		100
$\vdash \vdash$		000005500	Issue	Date			Expiratio	n dat			
۵	DL#	/ State ID 999005503 Your state AR		dd/yyyy)			(mm/dd/y		_		
=	DL#	/ State ID Spouse state	Issue (mm/	dd/yyyy)			Expiratio (mm/dd/y		• —		
Ш	FOR MAILING ADDRESSES SEE PAGE 2 OF INSTRUCTIONS										
ш		ASE SIGN HERE: Under penalties of perjury, I declare that I have viedge and belief, they are true, correct and complete. Declaration of p			-					•	-
PLEASE GN HERE		nary Signature	proparo.	Date		phone		_		e Arkansas Revenue	
PLE/ GN		CICN LEDE						_ `		y discuss this return	
_ <u>s</u>	Spouse's Signature Date Telephone								ar the	e preparer of the retu Yes X No	m11 <i>?</i>
~	Paid	Preparer's Signature		ID Numbe	r/Social Secu	ırity Numbe	r		For	Department Use On	ly
AP ARE	Pren	Preparer's Signature parer's Name	City/Stat	te/Zin				E	Α	•	
NEP.	ep	all	ony/ola	ωιΔιρ					Ге l e	phone	Ī
	⊏-m	all									



ARKANSAS INDIVIDUAL INCOME TAX SCHEDULE OF ADJUSTMENTS

Primary Name	Primary Social Security Number

INSTRUCTIONS

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

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

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

Enter the total of each column on Line 18 of this form and on Line 22 of AR1000F or AR1000NR.

See additional instructions on the reverse side of this form.

	(A) Primary/Joint Adjustments		(B) Spouse's Adjustments Status 4 Only		(C) Arkansas Adjustments Only	
Border city exemption: (Attach Form AR-TX)	•	00	•	00	•	00
2. Tuition Savings Program: (See Instructions)2	•	00	•	00	•	00
3. Payments to IRA: (See Instructions)	•	00	•	00	•	00
4. Payments to MSA: (See Instructions)	•	00	•	00	•	00
5. Payments to HSA: (Attach federal Form 8889)	5	00	•	00	•	00
6. Deduction for interest paid on student loans: (See Instructions)	•	00	•	00	•	00
7. Contributions to Intergenerational Trust: (See Instructions)	•	00	•	00	•	00
8. Moving expenses: (Attach federal Form 3903)	•	00	•	00	•	00
Self-employed health insurance deduction: (See Instructions)	•	00	•	00	•	00
10. KEOGH, Self-employed SEP and Simple Plans:10	•	00	•	00	•	00
11. Forfeited interest penalty for premature withdrawal:	•	00	•	00	•	00
12. Alimony/Sep. Maint. paid to: Name:SSN:12	•	00	•	00	•	00
13. Support for individuals with permanent disabilities: (Attach Form AR1000DC)	1,000	00	•	00	•	00
14. Organ Donor Deduction: (Attach Form AR1000OD)14		00	•	00	•	00
15. Military Reserve Expenses:15	5	00	•	00	•	00
16. Reforestation Deduction:16	•	00	•	00	•	00
17. Teachers Qualified Classroom Investment Expense: (Attach Form AR1000CE)	•	00	•	00	•	00
18.TOTAL ADJUSTMENTS: (Enter here and on AR1000F/AR1000NR, Line 22)18	1,000	00	•	00	•	00

NOTE: Do not enter amounts from categories that are not printed on this form. See instructions for additional information.

AR1000DC 2017

ARKANSAS INDIVIDUAL INCOME TAX CERTIFICATE FOR INDIVIDUALS WITH DISABILITIES

	·
JENNIE TEST	400-00-5513
Name of Dependent with Disabilities (cannot be taxpayer or spouse)	SSN of Dependent with Disabilities
Spouse's Name	Spouse's Social Security Number
Primary Name	Primary Social Security Number

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

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

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

Under penalties of perjury, I certify that JENNIE TEST	is an individua
with total and permanent disabilities based upon the above criteria.	
Taxpayer's Signature	Date

AR1000DC 2017

ARKANSAS INDIVIDUAL INCOME TAX CERTIFICATE FOR INDIVIDUALS WITH DISABILITIES

Primary Name	Primary Social Security Number
Timary Name	Timaly Social Security Hamber
Spouse's Name	Spouse's Social Security Number
Name of Dependent with Disabilities (cannot be taxpayer or spouse)	SSN of Dependent with Disabilities
JOHN TEST	400-00-5523
	•

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

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

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

Under penalties of perjury, I certify that JOHN TEST	is an individual
with total and permanent disabilities based upon the above criteria.	
Taxpayer's Signature	 Date

AR1000EC 2017

ARKANSAS INDIVIDUAL INCOME TAX EARLY CHILDHOOD CERTIFICATION

Name	of Facility				Certification	n Number	
DAYC	ARE		01234				
Addres	SS				Date Certif	ied	
1 GRE	ENTREE CR					04/01/20	00
City				State	Zip		
•	ELVALE			AR	72103		
				1			
Taxpa	yer Name				Taxpayer S	Social Secu	rity Number
					' '		•
Addres	SS						
City				State	Zip		
City				State	ΖΙΡ		
Namo	s of qualifying children or dependen	ate .					
		113					
JENN	IE TEST						
IOHN	TEST						
301114	1201						
		T_				<u> </u>	
	Total Expenditures	\$ 6,000		Qualifying Expen	ditures	\$ 6,000	
		INICTI					
		IIIZII	RUCTIONS				
Att	ach this form and a copy of y	our federal Form 2441 to	o vour Arkansas ind	ividual income tax	x return. (Claim this	s credit
	Form AR1000F/AR1000NR, L						
Δct	1268 of 1993 established a refunda	able credit for taxpayers who r	placed their children or o	lenendents in a facility	v that had a	certified es	arly child-
	d program. The credit is equal to the						
	d care credit because it is refundable						
	Early Childhood Credit, a qualified expenses at a facility which has an					nave incur	rea chila
	,			·			
	xpayer cannot claim both the stand d care credit that includes expenses						
	the standard child care credit, the cr					ly that Only	quaiilleu
4				d		4	200
1.	Enter the number of days the child	a attended a facility with an ap	ppropriate early childred	od program		1	
2.	Enter the number of days the child	d attended a facility without ar	n appropriate early child	nood program		2	45
3.	Add the amounts on Line 1 and Li	ne 2 to arrive at the total num	ber of davs the child att	ended a dav care faci	litv	3.	245
							07
4.	Enter twenty percent (20%) of the	federal credit for child and de	ependent care expenses	from Federal Form 2	441, Line 11	4	
5.	Divide Line 1 by Line 3. Round to	the nearest whole percent				5	82
6.	Multiply Line 4 by the decimal amo	ount on Line 5					
٠.	Enter the results here and on Line		ONR or Line 22 of Form	AR1000S		6	71
Cor	mplete Line 7 through Line 9 o	only if you had child care	expenses at a facilit	v that did not have	an early c	childhood	program
	-				_		87
7.	Enter twenty percent (20%) of the	tederal credit for child and de	ependent care expenses	trom Federal Form 2	441, Line 11	7	
8.	Divide Line 2 by Line 3. Round to	the nearest whole percent				8	18
9.	Multiply Line 7 by the decimal amo	ount on Line 8					
٥.	Enter the results here and on Line	33 of Form AR1000F/AR100	0NR or Line 17 of Form	AR1000S		9	16

Arkansas Test Case 4

Required Forms: AR1000F, AR3, AR1000TC, AR4, AR1000ADJ, AR1000CE,

AR1000D, and ARSLWS

Taxpayer Name: Primary Test

Primary Social Security Number: ***-00-5504

First 3 numbers of primary social security number must be the first 3 numbers of the ETIN.

1099R: Spouse Test

Box 2a: Zero (0) **Age:** 59 1/2

Student Loan: Primary: 2.895.00

Spouse: 2,650.00

Montana Taxes:

Montana AGI: 38,000.00

Other State Tax Due:

Allowable Other State Tax Credit: 2,750.00

Montana Withholding Amount: 40.00

AR Tax Payment:

Routing Number: 282075028 **Account Number:** 9123456

Requested Payment Date: 04/15/18 **Amount Debited:** \$2,686.00

Arkansas Test Case 4 (Continued)

Estimated Tax Payments:

Routing Number: 282075028 **Account Number:** 9123456

Voucher 1:

Requested Payment Date: 04/15/18 **Amount Debited:** \$700.00

Voucher 2:

Requested Payment Date: 06/15/18 **Amount Debited:** \$650.00

Voucher 3:

Requested Payment Date: 09/15/18 **Amount Debited:** \$700.00

Voucher 4:

Requested Payment Date: 01/15/19 **Amount Debited:** \$648.00

2017 AR1000F



AR1

ARKANSAS INDIVIDUAL

INCOME TAX RETURN Full Year Resident

CHECK BOX IF AMENDED RETURN

	II Year Resident			D	ept. Use (only AMEN	IDED	RETURN		Software	<u> </u>	_
Jan.	. 1 - Dec. 31, 2017 or fiscal year ending	,	20	_ • •			•			•		
	Primary First Name	MI	Last N				P	rimary Socia l S		•		
	• PRIMARY	•	• TE	ST			•	**	*-0	0-5504		
YPE Y	Spouse First Name	MI	Last N	lame			S	pouse's Social	Sec	urity Number		_
LABEL IT OR T	• SPOUSE	•	• TE	ST			•	40	0-0	00-5514		
E LA	Mailing Address (Number and Street, P.O. Boy or Rural)	Route)						Check if addres	e ie	outside II S		_
US	Mailing Address (Number and Street, P.O. Box or Rural IIII) • 5708 DEERWOOD DR	(outo)					-	Officer if address	33 13	outside 0.0.		
							F	oreign Country				
	'	r Provinc	е		Zip							
	• TEXARKANA • AR				• 718	354						
တ္စ	1.● Single (Or widowed before 2017 or day	ivorced a	t end of	2017)	4. •	Married Filing	Separa	itely on the Sam	ne R	 Return		_
FILING STATUS Check Only One	2.● Married Filing Joint (Even if only one h			,	5. • [=		ite l y on Differen				
STS	3. Head of Household (See Instructions)	ida ii idaii i	0)		"."	_	•	here and SSN				
ECK	If the qualifying person was your child	d, but not	your de	pendent,	6.● [-		with dependent				_
正台	enter child's name here:				[ee Instructions)				_
• [Check here if you do NOT want a tax book	let mailed	l to you	next year.	•	Check this bo				tate extension	1	
H								<u> </u>		1/O Es : \ \ / :- \ . \ / :-	(\	
	7A. Yourself • 65 or Over		Special	•□	Blind	• X Deaf	Ш	(Filing Status 3 C	nola Only)	/Qua l ifying Widow Filing Status 6 Only	(er)	
	Spouse • 65 or Over	● 65 :	Special	•	Blind	● 🔀 Deaf					_	_
١.,	Multiply number of boxes checked							7A 4 X \$26	S =	10)4 0	0
DITS	Dependents (Do not list yourself or First Name Las	spous e t Name)	Donondo	nt's So	cial Security Numb	or I	Dependent	e re	elationship to you	_	_
CRE	1 GABBY TEST	i Name		Depende		00-5524		AUGHTER	.516	stationship to you	—	_
AX.	1. GABBT 1EST				400-0	JU-5524	10,	AUGHIER				_
ALI	2.										—	_
PERSONAL TAX CREDITS	3.	_						🗔				_
PER	7B. Multiply number of DEPENDENTS from	above	•••••		•••••			7B ● 1 X \$26	3 =		26 0	·U
	7C. First name of Qualifying Individual(s) from A	R1000RC	5 : (See	Instructions)							
	Multiply number of individuals from 7C							7C ● X \$50	00 =		0	0
	7D. TOTAL PERSONAL TAX CREDITS:	(Add Line	s 7A, 7E	B, and 7C.	Enter to	otal here and on Lii	ne 32)		7D	1:	30 0	0
								(A) Primary/Joint		(B) Spouse's Inc	ome	
	ROUND ALL AMO							Income	۵۵	Status 4 Onl		_
s)66	8. Wages, salaries, tips, etc: (Attach W-2s)					8		53,834	00	● 92,7 9	51 J 0	<u>.</u> U
10/(9A. U.S. Military compensation: (Your/joint gr					00 9,						
V-2(s	9B. U.S. Military compensation: (Spouse's gro		,	•		00 9		800	00	• 1,0	00 0	0
jo	11. Dividend income: (If over \$1,500, attach A							1,000	00	• 6	00 0	0
top 1	12. Alimony and separate maintenance receiv	/ed:				12	2 •		00		-	0
×	13. Business or professional income: (Attach	federal S	chedule	C or C-EZ)		1	3 •	4 ===	00		-	0
che C	14. Capital gains/(losses) from stocks, bonds,							1,773	00		-	
INCOME Attach check on top of W-2(s)/1099	15. Other gains or (losses): (Attach federal Fo							2,000			0 0	_
							` `	_,,,,,	00		10	Ť
ere	Gross Distribution ● 20,000			mount •		0,000 00 Less \$6,0001	7A •	4,000	00			
(s)	17B.Spouse's Employer pension plan(s)/Qualit			_		-					Т	
W-2(s)/1099(s) here /	Gross Distribution ● 5,000	00 Tax a	able Aı	mount 🗨		4,000 00 Less \$6,0001				•		0
(s)/1	18. Rents, royalties, partnerships, estates, tru								00		0	
	19. Farm income: (Attach federal Schedule F)								00 00		-	0
Attach	20. Other income/depreciation differences: (A			*				63,407	00		_	00
A	21. TOTAL INCOME: (Add Lines 8 through 22. TOTAL ADJUSTMENTS: (Attach Form							17,055	-		95 0	_
	23. ADJUSTED GROSS INCOME: (Subtra							46,352	-			



Primary SSN ***-00-5504



																(A) Prima	ry/Joint			(B) S	pouse's Status	Income	В
	24	ΔD.JI	JSTEI	GRO	OSS IN	1COV	/E: (En	om Line	e 23 C	Colum	ns A and	d B)			24	\vdash	Inc	46,35	2 00	24		Status	83,656	00
							ns, Line		<i>20,</i> C	olalli	110 / 1 0110	رك ١			27				\top	-				十
			_	_	W INC			,		⊠ R	EGULA	R Tal	ble											
z		If you	qualify	for th	e Low I	ncom	e Tax T	ab l e, er	nter ze	ro (0)	on Line	25A.	If not,	then:										
AT		Enter	<u> 1</u>	• 🗵	Item	ized	Dedu	ctions	(See	Instru	ictions, i	Line 2	?5 and <i>a</i>	attach A	R3)									
ᄓ		the la	rger	• OI	R If y	our s	pouse i	itemize	s on a	sepa	rate retu	ırn, ch	neck hei	re • 🗌										
COMPUTATION		of you	ır:		Stan	dard	Dedu	ction	(See I	nstrud	ctions, L	ine 25	5)		25			4,27	7 00	25●			7,604	100
TAX C	26.	NET	TAXA	BLE	INCON	Л Е: (S	Subtrac	t Line 2	25 from	Line	24)				26			42,07	5 00	26●			76,052	2 00
1	27.	TAX:	(Enter	tax fr	om tax	table)									27			1,76	3 00	27			3,803	00
	28.	Comb	ined ta	x: <i>(A</i> a	ld amou	ınts fr	om Line	e 27, Co	olumn	s A ar	nd B)									28			5,566	00
	29.	Enter	tax fro	m Lun	np Sum	Distri	bution /	Averagi	ing Scl	nedul	e: <i>(Attac</i>	h AR	1000TE	O)						29●				00
	30.	Additi	onal ta	x on II	RA and	qualif	ied p l ar	n withdr	rawa l a	and ov	verpaym	ent: (Attach i	federal	Form 5	329,	if requi	ired)		30●				00
	31.	TOT	AL TA	K: (Ac	ld Lines	28 th	rough (30)												31●			5,566	i 00
,s	_				` ' '				,							\vdash		13	00	4				
CREDITS											eral Forn					-			00	4				
	34.	Other	Credits	s: <i>(Att</i>	ach AR	10007	ГС)								34	<u> </u>		2,75	00] .				
TAX	35.	TOT	AL CR	EDIT	S: (Ada	Line	s 32 thr	ough 3	4)											35●			2,880	00
Ĺ	36.	NET	TAX:	(Subtr	act Line	e 35 fi	rom Lin	e 31. If	Line 3	5 is g	reater tl	nan Li	ine 31, e	enter 0)									2,686	i 00
							-				2 and/or								00	1				
							-									1			00	1				
		-					•												00	-				
PAYMENTS										(See	instructi	ons) .			40	┡			00	4				
Z	41.				-		ication l								-									
PA		(20%	of feder	ral cred	dit; Attac	h fede	ral Forn	n 2441 <u>:</u>	and F	om A	R1000E	C)			41				00	╝.				
	42.	TOT	AL PA	MEN	NTS: (A	\dd Li	nes 37	through	h 41)											42●				00
	43.	AME	NDED F	RETUI	RNS O	NLY -	Previou	us refun	nd: (Se	e inst	ructions)								43●				00
						•																		00
	45.	АМО	UNT (OF O	VERPA	YME	NT/RE	FUND): (If Li	ne 44	is great	ter tha	an Line	36, ente	er differ	rence	e)			י ו				00
																_			00	4				
											1000-CC								00	J,				Too
ш	48.	АМО	UNT 1	го ві	E REF	JNDI	ED TO	YOU:	(Subtr	act Lii	nes 46 a	nd 47	from Lii	ne 45)	•••••	•••••		REFU	IND	48●	<u> </u>			00
DOE		DIRE	CT DE	EPOS	IT?	f your	deposi	t wi ll be	ultima	ately p	o l aced ir	n a for	reign ac	count c	heck th	ne bo	х. ● 🗌							
OR TAX		Rout	ing N	umbe	er				Ac	coun	t Num	ber											hecking	n or
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N N		Ш										Ш				_					•	S	avings	
REFUN																								
-	49.	AMO	UNT [DUE:	(If Line	44 is	less tha	an Line	36, en	iter di	fference	; I f ov	er \$1,0	00, con	tinue to	50A	·) <u></u>	TAX E	UE	49●	<u> </u>		2,686	00
											exceptio				Penalty 1 4 1					00				
											or mon	•												
		and A	dminist	ration	". Inclu	de yo	ur SSN	l on pay	/ment.	To pa	ay by cre	edit ca	ard, see	instruc	tions		то	TAL D	UE:	50C●			2,686	i 00
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٥											- `	ssue Da	ate						ation (-				
	DL#	/ State I	D <u>991</u>	0055	14		s	Spouse st		AR		mm/dd						(mm/	dd/yyy	/y) <u> </u>				_
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PLEASE SIGN HERE	Prin	nary S	gnature	Э		_							Date		Tele	epho	ne						Revenue	;
PLE	Sno	uco'c	Signatu	uro.	<u> </u>		-					_	Data		Told	anha	no			_	•	cuss this	s return f the retu	ırn?
S	Spo	use s	Jigilatu										Date		Tele	epho	i i e			Widi			No	
~	Paid	Prepa	arer's S	ignatu	ıre							<u> </u>	D Num	ber/Soc	ial Sec	urity	Numbe	er		_	_	rtment	Use On	ly
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. 6.	r-m	all									- 1													

AR4 2017

ARKANSAS INDIVIDUAL INCOME TAX INTEREST AND DIVIDENDS

Primary Name	Primary Social Security Number

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

Nonresident or Part Year Resident Filers - Complete columns (A), (B), and (C) if using filing status 4 (married filing separately on the same return). All other filing statuses must complete columns (A) and (C) only.

Part I - TAXABLE INTEREST

Interest on bank deposits, notes, mortgages from individuals, corporation bonds, savings and loan deposits, and credit union deposits are taxable. Interest on obligations of other states and subdivisions are fully taxable.

NAME OF PAYER	(A) Primary/Join	t	(B) Spouse (If Filing Status	4)	(C) Arkansas Only
BANK 1	800	00		00	00
WALMART		00	1,000	00	00
		00		00	00
		00		00	00
		00		00	00
		00		00	00
		00		00	00
		00		00	00
		00		00	00
		00		00	00
Add the amounts listed and enter the total here and on Line 10, Form AR1000F/AR1000NR.	800	00	1,000	00	00

Part II - TAXABLE DIVIDENDS

Dividends and other distributions on stock are fully taxable. There is no dividend exclusion applicable to Arkansas.

Dividende and earler diethibatiente en eteek are rany taxable. Th	oro to the divident		Actación apphoa		10 / 11 11011 100101
NAME OF PAYER	(A) Primary/Joint	t	(B) Spouse (If Filing Status	4)	(C) Arkansas Only
BANK 1	1,000	00	-	00	00
BANK 1		00	600	00	00
		00		00	00
		00		00	00
		00		00	00
		00		00	00
		00		00	00
		00		00	00
		00		00	00
		00		00	00
Add the amounts listed and enter the total here and on Line 11, Form AR1000F/AR1000NR.	1,000	00	600	00	00

Part III - INCOME NOT SUBJECT TO ARKANSAS TAX (See Instructions on pages 9 & 10)

Social Security		00		00
Railroad Retirement Benefits		00		00
Ministers Housing Allowance		00		00
UNEMPLOYMENT	2,000	00		00
TOTAL INCOME NOT SUBJECT TO ARKANS	2,000	00		



ARKANSAS INDIVIDUAL INCOME TAX CAPITAL GAINS

Primary Name	Primary Social Security Number

In Arkansas only 50% of the net capital gain is taxed. 100% of the short term capital gain is taxed.

Per Act 1488 of 2013, the amount of net capital gain in excess of ten million dollars (\$10,000,000) from a gain realized on or after January 1, 2014, is exempt from state tax.

Complete the AR1000D if you have a **CAPITAL GAIN OR LOSS** reported on federal Schedule D, or if Schedule D is not required, a gain reported on federal Form 1040, Line 13. **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).** See instructions for Line 14, Form AR1000F/AR1000NR.

Adjust your gains and losses for depreciation differences, if any, in the federal and Arkansas amounts using Lines 2, 5 and 10. *

*(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.)

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

Nonresident or Part Year Resident Filers - Complete colums (A), (B), and (C) if using filing status 4 (married filing separately on the same return). All other filing statuses must complete column (A) and (C) only.

	, ,	<u> </u>							
		Federal Schedule D)	(A) Primary/Joint		(B) Spouse (If Filing Status	4)	(C) Arkansas Only	,
1.	Enter federal long-term capital gain or loss reported on Line 15, federal Schedule D or Form 1040, Line 131	(6,454)	00	3,546	00	(10,000)	00		00
2.	Enter adjustment, if any , for depreciation differe state amounts				00	(7,000)	00		00
3.	Arkansas long-term capital gain or loss, add (or s		3	• 3,546	00	• (17,000)	00	•	00
4.	Enter federal net short-term capital loss, if any , reported on Line 7, federal Schedule D4		00		00		00		00
5.	Enter adjustment, if any , for depreciation differe state amounts				00		00		00
6.	Arkansas net short-term capital loss, add (or sub Line 5		6	•	00	•	00	•	00
7a.	Arkansas net capital gain or loss (If gain, subtrac loss add Lines 6 and 3.)	t Line 6 from 3. If	7a	• 3,546	00	• (17,000)	00	•	00
7b.	If the amount on line 7a is over \$10,000,000, only If less than \$10,000,000, enter the total amount			3,546	00	(17,000)	00		00
8.	Arkansas taxable amount, if a gain multiply Line 50 percent (.50), otherwise enter loss		8	1,773	00	(17,000)	00		00
9.	Enter federal short-term capital gain, if any , reported on Line 7, federal Schedule D9		00		00		00		00
10.	Enter adjustment, if any , for depreciation differe state amounts				00		00		00
11.	Arkansas short-term capital gain, add (or subtraction 10		.11	•	00	•	00	•	00
12.	Total taxable Arkansas capital gain or loss, add L (Loss limited to \$3,000, for filing status \$1,500 per taxpayer if filing status 4 or on Line 14. AR1000F/AR1000NR	1, 2, 3 and 6, 5.) Enter here and		1,773	00	(1,500)	00		00



ARKANSAS INDIVIDUAL INCOME TAX SCHEDULE OF ADJUSTMENTS

Primary Name	Primary Social Security Number

INSTRUCTIONS

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

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

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

Enter the total of each column on Line 18 of this form and on Line 22 of AR1000F or AR1000NR.

See additional instructions on the reverse side of this form.

		(A) Primary/Joint Adjustments		(B) Spouse's Adjustments Status 4 Only		(C) Arkansas Adjustments Only	
Border city exemption: (Attach Form AR-TX)	1	• 5,000	00	•	00	•	00
Tuition Savings Program: (See Instructions)	2	• 10,500	00	• 8,000	00	•	00
3. Payments to IRA: (See Instructions)	3	•	00	•	00	•	00
4. Payments to MSA: (See Instructions)	4	•	00	•	00	•	00
5. Payments to HSA: (Attach federal Form 8889)	5	•	00	•	00	•	00
6. Deduction for interest paid on student loans: (See Instructions)	6	• 1,305	00	• 1,195	00	•	00
7. Contributions to Intergenerational Trust: (See Instructions)	7	•	00	•	00	•	00
8. Moving expenses: (Attach federal Form 3903)	8	•	00	•	00	•	00
9. Self-employed health insurance deduction: (See Instructions)	9	•	00	•	00	•	00
10. KEOGH, Self-employed SEP and Simple Plans:1	0	•	00	•	00	•	00
11. Forfeited interest penalty for premature withdrawal:	11	•	00	•	00	•	00
12. Alimony/Sep. Maint. paid to: Name: SSN: 1	2	•	00	•	00	•	00
13. Support for individuals with permanent disabilities: (Attach Form AR1000DC)	3	•	00	•	00	•	00
14. Organ Donor Deduction: (Attach Form AR1000OD)1	4	•	00	•	00	•	00
15. Military Reserve Expenses:1	5	•	00	•	00	•	00
16. Reforestation Deduction:1	6	•	00	•	00	•	00
17. Teachers Qualified Classroom Investment Expense: (Attach Form AR1000CE)	7	• 250	00	•	00	•	00
18.TOTAL ADJUSTMENTS: (Enter here and on AR1000F/AR1000NR, Line 22)	8	17,055	00	• 9,195	00	•	00

NOTE: Do not enter amounts from categories that are not printed on this form. See instructions for additional information.

Tuition Savings Program Deduction

The maximum amount any taxpayer can deduct for an Arkansas 529 College Savings plan is \$5,000. If both spouses contribute then the amount allowed is \$10,000.

If the taxpayer rolls over an amount from a non-Arkansas plan to the Arkansas plan, then the total amount allowed is up to \$7,500 per taxpayer (an increase of \$2,500 over the Arkansas plan's normal limit) as long as the amount rolled over was not claimed as a deduction from Arkansas income in a tax year. Again, if both spouses roll over their non-Arkansas plan into an Arkansas plan, then they could have deducted \$15,000. The \$7,500 limit per taxpayer is the maximum amount available on the Arkansas plans but it must be the result of a rollover. This is to encourage taxpayers to move the plan from a non-Arkansas plan to an Arkansas plan.

A taxpayer contributing to a non-Arkansas plan is limited to \$3,000 per taxpayer as long as the amount is not deducted from any other state's income tax.

Technically, someone that rolls over their non-Arkansas plan to an Arkansas plan at the same time contributing to a non-Arkansas plan could in fact subtract up to \$10,500 per taxpayer. The \$7,500 rollover limit and the \$3,000 non-Arkansas plan limit.

ARSLWS 2017

ARKANSAS INDIVIDUAL INCOME TAX STUDENT LOAN INTEREST SCHEDULE

ary Name Primary Social Security I			rity Numbe	er			
1.	Enter the total interest you paid in 2017 on qualified student loans		1_	5,54			
2.	Enter the smaller of Line 1 above or \$2,500		2_	2,50			
3.	Enter the amount(s) from Form AR1000F/AR1000NR, Line(s) 21.	A and 21B	3_	156,25			
4.	Enter total adjustments from Form AR1000F/AR1000NR, Line(s) (Do not include the deduction for interest paid on student loans, Line 6		.) 4	23,75			
5.	Modified AGI. Subtract Line 4 from Line 3		5_	132,50			
	Note: If line 5 is \$80,000 or more and you are filing Status 1, 3, or 6 and you are filing Status 2 or 4, STOP HERE. You cannot	or \$165,000 or take the deduct	more ion.				
6.	Enter: \$65,000 if filing Status 1, 3, or 6; \$135,000 if filing Status 2 or 4	6	135,00				
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						
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 result here and on Form AR1000ADJ, Line 6		10	2,50			
FIL	ING STATUS 4 ONLY	Dringony		Chausa			
11.	Enter the total interest for each spouse up to the combined amount on Line 1	Primary 2,895		Spouse 2,65			
12.	Total amount paid from Line 112 _	5,545					
13.	Divide Line 11A by Line 12. Enter result as a decimal (rounded to at least three places) 13 _	522					
14.	Multiply Line 10 by the amount on Line 13. Enter here and on AR1000ADJ, Line 6, Column A14	1,305					
15	Subtract Line 14 from Line 10. Enter here and on AR1000ADJ, Line	e 6. Column B	15	1,19			

AR1000CE 2017

ARKANSAS INDIVIDUAL INCOME TAX TEACHERS QUALIFIED CLASSROOM INVESTMENT EXPENSE

Primary Name	Primary Social Security Number

ACT 666 of 2017 established a deduction FOR THE TEACHER'S CLASSROOM INVESTMENT DEDUCTION; TO PROVIDE FOR AN INCOME TAX DEDUCTION FOR CERTAIN ITEMS PURCHASED BY A TEACHER TO BE USED IN THE TEACHER'S CLASSROOM; AND FOR OTHER PURPOSES.

"Teacher" means a teacher, instructor, counselor, principal or aide for students in any grade from prekindergarten through grade twelve (preK-12) who is employed for at least nine hundred (900) hours in a tax year at a school certified by the state to provide public preschool, elementary, or secondary education.

The deduction allowed shall not exceed two hundred fifty dollars (\$250) per taxpayer or five hundred dollars (\$500) for taxpayers who are married filing jointly if <u>each</u> taxpayer is a teacher.

A taxpayer claiming a deduction must:

- (1) Maintain receipts for his or her qualified classroom expense;
- (2) Itemize the qualified classroom investment expenses.

INSTRUCTIONS

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

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

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

Who is taking the deduction:

X Primary ☐ Spouse ☐ Both						
	(A) Primary/Joi	(B) Spouse's Status 4 Or	(C) Arkansas Only			
1. Books:	50	00		00		00
2. School supplies:2	25	00		00		00
3. Computer equipment and software:	40	00		00		00
4. Athletic equipment:	30	00		00		00
5. Food for the teacher's students:	60	00		00		00
6. Clothing for the teacher's students:	45	00		00		00
7. TOTAL: (Enter here and on AR1000ADJ, Line 17)	250	00		00		00

NOTE: Do not enter amounts from categories that are not printed on this form.

AR3 2017

ARKANSAS INDIVIDUAL INCOME TAX ITEMIZED DEDUCTIONS

Primary Name	Primary Social Security Num	ber
MEDICAL AND DENTAL EXPENSES: [Do not include expense(s) paid by others]. (See Instruct	tions)	
Medical and dental expenses:		
2. Enter amount from Form AR1000F/AR1000NR, line 24(A) and 24(B):2 130,008 0		
3A. Multiply line 2 by 10% (.10) if you and your spouse were under 65 at the end of 2017; otherwise enter 0:		
3B. Multiply line 2 by 7.5% (.075) if you or your spouse were 65 or over at the end of 2017; otherwise enter 0		
4. TOTAL MEDICAL EXPENSES: (Subtract lines 3A and 3B from line 1; if more than line 1, enter	08	428 00
	1 0)4	420 00
TAXES: (See Instructions) 5. Real estate tax:	5 1,000 00	
6. Personal property tax or other taxes: (List type and amount) PERSONAL PROPERTY		
		4 =00 00
7. TOTAL TAXES: (Add lines 5 and 6)	/ >	1,700 00
INTEREST EXPENSES: (See Instructions)	0.652 00	
Home mortgage interest paid to financial institutions:		
Home mortgage interest paid to an individual: Name:	_	
Address:		
10. Deductible points:		
11. Investment interest: (Attach federal Form 4952)		
12. TOTAL INTEREST EXPENSE: (Add lines 8 through 11)	12 >	9,753 00
CONTRIBUTIONS: (See Instructions)		
13. Cash contributions:	13 00	
14. Art and literary contributions:	14 00	
15. Other:	15	
16. Carryover contributions: (List type and amount)	_ 16 00	
17. TOTAL CONTRIBUTIONS: (Add lines 13 through 16)	17 >	- 00
CASUALTY AND THEFT LOSSES: (See Instructions)		
18. TOTAL CASUALTY AND THEFT LOSSES: (Attach federal Form 4684)	18 >	00
POST-SECONDARY EDUCATION TUITION DEDUCTION(S): (See Instructions)		
19. TOTAL POST-SECONDARY EDUCATION TUITION DEDUCTION(S): [Attach AR1075(s)]	19 >	- 00
MISCELLANEOUS DEDUCTIONS SUBJECT TO 2% AGI LIMIT: (See Instructions)		<u>'</u>
20. Unreimbursed employee business expenses: (Attach federal Form 2106)	20 00	
21. Other expenses: (List type and amount)		
22. Add the amounts on lines 20 and 21. Enter the total:		
	00	
24. Multiply line 23 above by 2% (.02):		
25. TOTAL MISCELLANEOUS DEDUCTIONS: (Subtract line 24 from line 22; If line 24 is more than		- 00
OTHER MISCELLANEOUS DEDUCTIONS: (See Instructions)	20 2	1 00
26. Volunteer firefighter expenses:	26 00	
27. Other miscellaneous deductions: (List type and amount)	20	
28. TOTAL MISCELLANEOUS DEDUCTIONS NOT SUBJECT TO THE 2% AGI LIMITATION: (Add	21	- 00
TOTAL ITEMIZED DEDUCTIONS:	u III les 20 ariu 27)20 💆	1
29. Add amounts on Lines 4, 7, 12, 17, 18,19, 25, and 28 and enter the total here:	20	11 001
29. Add amounts on Lines 4, 7, 12, 17, 16,19, 25, and 26 and enter the total here	29 -	11,881 00
Complete lines 20, 24 ONLY if Filing Status 4 or F	PRIMARY	CDOLLCE
Complete lines 30 - 34 ONLY if Filing Status 4 or 5.	Adjusted Gross Income	SPOUSE'S Adjusted Gross Income
20. Enter adjusted gross income from Form AD1000E/AD1000NID line 24. Calumna (A) and (D) have 20.		
30. Enter adjusted gross income from Form AR1000F/AR1000NR, line 24, Columns (A) and (B) here: 30/		
31. Total Arkansas adjusted gross income: (Add columns 30A and 30B from above)		
32. Divide the amount on line 30A above by the amount on line 31. Enter the percentage here:		4.0== 0.0
33. Multiply line 29 by the percentage on line 32. Enter here and on Form AR1000F/AR1000NR, li		4,277 00
34. Subtract line 33 from line 29. Enter here and on Form AR1000F/AR1000NR, line 25, Column		. = 6641
your spouse are using Filing Status 5, enter on line 25, Col. (A) of your spouse's return:	(Spouse) 34	7,604 00



ARKANSAS INDIVIDUAL INCOME TAX TAX CREDITS

Primary Taxp	oayer Name/ Tru	ust (Fiduciary)	Primary Social Security Number/ FEIN (Fiduciary)							
IMPORTAN	T: SEE INSTI	RUCTIONS ON REVE	RSE SIDE OI	F THIS FORM	•					
1. State	Political Contri	bution Credit: (See instru	ctions)			1 •			00	
2. Othe	r State Tax Cred	dit: [Attach copy of other s	state tax return	(s)]		2 •		2,750	00	
3. Cred	it for Adoption E	Expenses: <i>(Attach federal</i>	Form 8839)			3 •			00	
4. Phen	y l ketonuria Dis	order Credit: (See instruc	tions. Attach A	R1113)		4 •			00	
				below)umentation of the credit(s)					00	
If certifica Prima		to an individual, lea	ave FEIN bo	ox below blank.						
5A.	BIC Code	•	FEIN	•	Amount	•	00			
5B.	BIC Code	•	FEIN	•	Amount	•	00			
5C.	BIC Code	•	FEIN	•	Amount	•	00			
Spous	se:									
5D.	BIC Code	•	FEIN	•	Amount	•	00			
5E.	BIC Code	•	FEIN	•	Amount	•	00			
5F.	BIC Code	•	FEIN	•	Amount	•	00			
	L CREDITS: nes 1 through 5	i. Enter total on Line 34, F	orm AR1000F.	/AR1000NR, or Line 23, Fo	orm AR1002/AR10	D2NR 6 ●		2,750	00	
		DU	DINEGO IN	IOENTIVE ODEDIT	TVDEO	L			100	
Cod	le Credit Ty		DINESS IN	ICENTIVE CREDIT	TYPES Credit Type					
0002 0003 0004 0005 0006 0008 0010 0011 0013 0014 0015 0016	AR Plus 75%AR Plus 1009Capital DevelCoal MiningDelta GeotomEnterprise ZoEquipment DEquity InvestExisting WorlFamily SavinHistoric Reha	Technology-Based Techno		0027R 0028T 0029T 0030T 0031V 0032Y 0033Y 0034W 0035W 0036W 0036W 0037W 0039W	ourism Developmen uition Reimburseme argeted Business Pay Jenture Capital Invest Youth Apprenticeship Vaste Reduction, Reuvater Impounded Out Vater Surface Outside Vater Surface Inside Vater Surface Inside Vater Land Leveling Vetland Riparian Zor	nt Program roll tment Work Base Learnin use or Recycle Equip tside Critical thin Critical e Critical Critical Critical Critical Critical-Industrial on	r Commerc	ial		
0020 0021	Low IncomePublic RoadsResearch ParlResearch and	Incentive	ities	0043C 0044B	Vetland Riparian Zor Central Business Imp Giodiesel Incentive Lecycle Equipment for	rovement District R		ev		

0047....Recycle-Expansion Project Act 1046

0046....Recycle-Steel Manufacturer Amendment 82 Project Act 862

0048....Recycle-Steel Manufacturing Specialty Products Facility Act 1046

0023....In-House Research Income Tax Credit

0024....In-House Research by Targeted Business Income Tax Credit

0025....In-House Research Area of Strategic Value Income Tax Credit

Required Forms: AR1000F, AR-OI and AR1000D

Taxpayer Name: Standard Test

Primary Social Security Number: ***-00-5505

First 3 numbers of primary social security number must be the first 3 numbers of the ETIN.

2017 AR1000F



Dept. Use Only

AR1

Software ID

ARKANSAS INDIVIDUAL

INCOME TAX RETURN Full Year Resident

CHECK BOX IF AMENDED RETURN

Jan.	. 1 - Dec. 31, 2017 or fiscal year ending	, :	20	• •			•			•				
	Primary First Name	ΜI	Last Na	ame				Primary Social S	ecur	ity Number				
	• STANDARD	•	• TES	ST				• **	*-00	0-5505				
س ہے	Construction to Name	AL	14 NI-					Spouse's Social Security Number						
LOR	1 '	ΜI	Last Na	ame						•				
ABEL	•	•	•					40	0-0	0-5545				
126	Mailing Address (Number and Street, P.O. Box or Rural Ro		☐ Check if addres	ss is	outside U.S.									
PR	• 348 BROADWAY	,												
								Foreign Country						
	l '	Province	Э		Zip									
	• ALEXANDER • AR				• 720	002								
-				10.47)	4 . [. 1				
FILING STATUS Check Only One	1.• Single (Or widowed before 2017 or div			:017)	4.● [≓	•	rate l y on the Sam						
STA	2.●	nd income	e)		5.●	Married Fi l ing		-						
2 X S	3.● Head of Household (See Instructions)					—		e here and SSN		•				
먐	If the qualifying person was your child, enter child's name here:	but not y	your dep	endent,	6.●			r) with dependent See Instructions)		d				
	_				<u> </u>	<u> </u>	<u> </u>	ou have filed		tate extens	ion			
• [★ Check here if you do NOT want a tax bookle Check here if you do NOT want a tax bookle	t mailed	l to you r	next year.	• <u>X</u>	or an automa	tic fe	deral extensi	on					
	7A. Yourself • 65 or Over •	65 S	Special	• 🔲	Blind	• Deaf		Head of Housel	họ l d/	Qualifying Wid	low(er)			
	Spouse • 65 or Over •	<u>—</u> П 65 S	Special	• 🗀	B l ind	• Deaf	_	- (Filing Status 3 C	oniy)	(Filing Status 6 C	Jnly)			
			•	ш		ш		70 4			26 00			
ည	Multiply number of boxes checked Dependents (Do not list yourself or s							7A 1 X \$26	=		20 00			
CREDITS		Name	<u> </u>	Depender	nt's So	cial Security Numl	oer	Dependent's relationship to you						
	1													
Æ	2													
NAL	3.													
PERSONAL TAX	7B. Multiply number of DEPENDENTS from a		7B ● X \$26	s = [00								
2			ш	`		- •								
	7C. First name of Qualifying Individual(s) from AF													
	Multiply number of individuals from 7C							7C ● X \$50	00 =		00			
	7D. TOTAL PERSONAL TAX CREDITS: (A	Add Lines	s 7A, 7B,	, and 7C. E	Enter to	otal here and on L	ine 32,)	7D		26 00			
	ROUND ALL AMOU	JNTS T	o who	LE DOLL	ARS			(A) Primary/Joint Income		(B) Spouse's Status 4				
(S)	8. Wages, salaries, tips, etc: (Attach W-2s)					ş	.		00		00			
(s)660							A L		1		120			
s)/1	9B. U.S. Military compensation: (<i>Spouse's</i> gro			•			В							
W-2(s)/1	10. Interest income: (If over \$1,500, attach AR4		, L						00	•	00			
ō		R4)				1	1 •		00	•	00			
top	12. Alimony and separate maintenance receive	:d:				1	2		00	•	00			
k on	13. Business or professional income: (Attach fe	ederal Sc	chedule (C or C-EZ).		1	3 •		00	•	00			
heck	14. Capital gains/(losses) from stocks, bonds, e	etc: <i>(See</i>	Instr. At	tach Sched	lule D)	1	4 •	5,000,000	00	•	00			
NE C	15. Other gains or (losses): (Attach federal For	m 4797 a	and/or 46	684 if applic	cable)	1	5 •		00		00			
INCOME Attach che	16. Non-Qualified IRA distributions and taxable	annuitie	s: (Attac	h All 1099F	₹ <i>s</i>)	1	6		00	•	00			
		_			s - Atta	ch All 1099Rs)								
here				ount 🗨		00 Less \$6,000 1	7A •		00					
(s)60	17B.Spouse's Employer pension plan(s)/Qualific	_			nly)	Less				•	00			
W-2(s)/1099(s)	Gross Distribution	00 Taxa			dula E	00 Less \$6,000 1			00	•	00			
-2(s)	18. Rents, royalties, partnerships, estates, trus19. Farm income: (Attach federal Schedule F).								00		00			
								(4,998,500)	00		00			
Attach	21. TOTAL INCOME: (Add Lines 8 through 2							1,500			00			
4	22. TOTAL ADJUSTMENTS: (Attach Form							•	00		00			
	23. ADJUSTED GROSS INCOME: (Subtra							1,500	00	•	00			
	AR1 (R 8/25/2017)			,										





						(A) Prima	ry/Joint come			use's Inco atus 4 On	
	24.	ADJUSTED GROSS INCOME: (From Line 23, Columns.	A and B))	24		1,500 0	24			00
	25.	Select tax table: (See Instructions, Line 25)						1			
		● LOW INCOME Table	ULAR	Tab l e							
N O		If you qualify for the Low Income Tax Table, enter zero (0) on									
TAT		Enter • Itemized Deductions (See Instruction			— ′						
COMPUTATION		the larger OR If your spouse itemizes on a separate of your:									
CO		Standard Deduction (See Instruction					1,500 0				00
TAX		NET TAXABLE INCOME: (Subtract Line 25 from Line 24)						26 27	•		00
		TAX: (Enter tax from tax table)						_			00
		Combined tax: (Add amounts from Line 27, Columns A and Enter tax from Lump Sum Distribution Averaging Schedule: (00
		Additional tax on IRA and qualified plan withdrawal and over									00
		TOTAL TAX: (Add Lines 28 through 30)									00
S	32.	Personal Tax Credit(s): (Enter total from Line 7D)			32•		26 0)			
CREDITS	33.	Child Care Credit: (20% of federal credit allowed; Attach federal	Form 24	141)	33•		0)			
CRE		Other Credits: (Attach AR1000TC)					0	1			
TAX		TOTAL CREDITS: (Add Lines 32 through 34)									26 00
		NET TAX: (Subtract Line 35 from Line 31. If Line 35 is great						_	•		0 00
		Arkansas income tax withheld: [Attach state copies of W-2 at		•	· •		0	7			
		Estimated tax paid or credit brought forward from 2016:				ı	0	7			
S		Payment made with extension: (See Instructions)					0	-			
L L				•/ •••••			Ť	Ť			
PAYMENTS		(20% of federal credit; Attach federal Form 2441 and Form AR1				,	o				
۵	42	TOTAL PAYMENTS: (Add Lines 37 through 41)	•					_			00
		AMENDED RETURNS ONLY - Previous refund: (See instruc									00
		Adjusted Total Payments: (Subtract Line 43 from Line 42)	,								00
		AMOUNT OF OVERPAYMENT/REFUND: (If Line 44 is							+		00
	46.	Amount to be applied to 2018 estimated tax:			46●		0)			
		Amount of Check-off Contributions: (Attach Schedule AR100					0		_		
ш	48.	AMOUNT TO BE REFUNDED TO YOU: (Subtract Lines	46 and 4	47 from Lin	e 45)		REFUND	489	• 😊		00
Da		DIRECT DEPOSIT? If your deposit will be ultimately place	ced in a f	foreign acc	count check the	e box. ● [
TA)		Routing Number Account N	lumbe r	r					•	Check	king or
IND OR TAX DUE	•		T				TTT		T Ì	_ │ Savin	ue
									_ •_	Joaving	90
REFI	40	AMOUNT DUE: (If Line 44 is less than Line 36, enter differ	ones If	avar \$1.00	O continuo to	EOA)	TAV DUE	404	@		00
		UEP: Attach Form AR2210 or AR2210A. If required, enter exc					. IAX DUE	00	<u> </u>		
		Add Lines 49 and 50B. Attach Form AR1000V with check or					nt of Finan	_			$\overline{}$
	000	and Administration". Include your SSN on payment. To pay b					•		•		00
		and tall mondation is installed your control paymont to pay a	ry crount	ou. u, 000 .							
П	D: "	/ State ID 999005505 Your state AR		Date			Expiration				
۵	DL#	/ State ID 999005505 Your state AR		/dd/yyyy) e Date			(mm/dd/y Expiration				
-	DL#	/ State ID Spouse state		/dd/yyyy)			(mm/dd/y				
Ш		FOR MAILING ADDI	RESSES S	SEE PAGE 2	OF INSTRUCTI	ONS					
Щ		ASE SIGN HERE: Under penalties of perjury, I declare that I have vledge and belief, they are true, correct and complete. Declaration of			-				•		-
PLEASE GN HERE	Prin	nary Signature		Date	Tele	phone		May	the Arkan	sas Reve	nue
PLE	Sno	use's Signature		Data	Tol-	nhono			ncy discus the prepa		
_ <u>s</u>				Date	rele	phone		VVILII	Yes	X No	
2	Paid	Preparer's Signature		ID Numb	er/Social Secu	urity Numbe	er	Fo	or Departr	nent Use	Only
AID	Pren	arer's Name	City/Sta	te/Zin				A		•	
PRE	F_m	Preparer's Signature arer's Name	,,, o ta					Te	elephone		
		wii e									



ARKANSAS INDIVIDUAL INCOME TAX CAPITAL GAINS

Primary Name	Primary Social Security Number

In Arkansas only 50% of the net capital gain is taxed. 100% of the short term capital gain is taxed.

Per Act 1488 of 2013, the amount of net capital gain in excess of ten million dollars (\$10,000,000) from a gain realized on or after January 1, 2014, is exempt from state tax.

Complete the AR1000D if you have a **CAPITAL GAIN OR LOSS** reported on federal Schedule D, or if Schedule D is not required, a gain reported on federal Form 1040, Line 13. **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).** See instructions for Line 14, Form AR1000F/AR1000NR.

Adjust your gains and losses for depreciation differences, if any, in the federal and Arkansas amounts using Lines 2, 5 and 10. *

*(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.)

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

Nonresident or Part Year Resident Filers - Complete colums (A), (B), and (C) if using filing status 4 (married filing separately on the same return). All other filing statuses must complete column (A) and (C) only.

	,	·						1	
		Federal Schedule D)	(A) Primary/Joint	(B) Spouse (If Filing Status	(C) Arkansas Only			
1.	Enter federal long-term capital gain or loss reported on Line 15, federal Schedule D or Form 1040, Line 131	10,021,500	00	10,021,500	00		00		00
2.	Enter adjustment, if any , for depreciation different state amounts				00		00		00
3.	Arkansas long-term capital gain or loss, add (or s		3	• 10,021,500	00	•	00	•	00
4.	Enter federal net short-term capital loss, if any , reported on Line 7, federal Schedule D4		00		00		00		00
5.	Enter adjustment, if any , for depreciation different state amounts				00		00		00
6.	Arkansas net short-term capital loss, add (or sub Line 5		6	•	00	•	00	•	00
7a.	Arkansas net capital gain or loss (If gain, subtractions add Lines 6 and 3.)	t Line 6 from 3. If	7a	• 10,021,500	00	•	00	•	00
7b.	If the amount on line 7a is over \$10,000,000, onl If less than \$10,000,000, enter the total amount			10,000,000	00		00		00
8.	Arkansas taxable amount, if a gain multiply Line 50 percent (.50), otherwise enter loss		8	5,000,000	00		00		00
9.	Enter federal short-term capital gain, if any , reported on Line 7, federal Schedule D9		00		00		00		00
10.	Enter adjustment, if any , for depreciation different state amounts				00		00		00
11.	Arkansas short-term capital gain, add (or subtraction 10		.11	•	00	•	00	•	00
12.	Total taxable Arkansas capital gain or loss, add L (Loss limited to \$3,000, for filing status \$1,500 per taxpayer if filing status 4 or on Line 14, AR1000F/AR1000NR	1, 2, 3 and 6, 5.) Enter here and		5,000,000	00		00		00



ARKANSAS INDIVIDUAL INCOME TAX OTHER INCOME/LOSS AND DEPRECIATION DIFFERENCES

Primary Name	Primary Social Security Number

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

Nonresident or Part Year Resident Filers - Complete columns (A), (B), and (C) if using filing status 4 (married filing separately on the same return). All other filing statuses must complete columns (A) and (C) only.

Additions to Income	(A) Primary/Joint	(B) Spouse (Status 4)	(C) Arkansas Only
1. Federal depreciation: (Attach Schedule)1	00	00	00
2. HSA and/or MSA taxable distributions2	00	00	00
3. Long-term care insurance contracts3	00	00	00
4. Gambling winnings: (Not Electronic Games of Skill)4	00	00	00
5. Lottery / contest winnings:5	00	00	00
6. Scholarships / fellowships / stipends:6	00	00	00
7. Other:	00	00	00
8. INCOME TOTAL: (add lines 1-7 and enter total):8	00	00	00

Subtractions from Income	(A) Primary/Joint		(B) Spouse (Status 4)		(C) Arkansas Only
9. State depreciation: (Attach Schedule)9		00	α	00	00
10. Net Operating Loss:10	4,998,500	00	o	00	00
11. Foreign earned income exclusion:11		00	0	00	00
12. Loss on excess deferral distribution12		00	О	00	00
13. Other:13		00	α	00	00
14. LOSSES TOTAL: (add lines 9-13 and enter total)14		00	О	00	00
15. NET TOTAL: (subtract line 14 from line 8 and enter total of					
each column on line 20 of Form AR1000F / AR1000NR)15	-4,998,500	00	0	00	00

Required Forms: AR1000F and AR-OI

Taxpayer Name: Loss Test

Primary Social Security Number: ***-00-5506

First 3 numbers of primary social security number must be the first 3 numbers of the ETIN.

Age: 26

2017 AR1000F



AR1

ARKANSAS INDIVIDUAL

INCOME TAX RETURN Full Year Resident

CHECK BOX IF AMENDED RETURN

Fu	ıll Year Resident			De	ept. Use (only AM	END	ED RETU	JRN	_	Software ID			
Jan.	. 1 - Dec. 31, 2017 or fiscal year ending		20	• •			•			•				
	Primary First Name	MI	Last Na	ame				Primary S	ocial Secu	rity Nu	mber			
	• LOSS	•	• TE	ST				***-00-5506						
A P		MI	Last Na	ame		Spouse's	Social Sec	curity N	umber					
LABEL T OR T	•	•	•					•						
USE L PRINT	Mailing Address (Number and Street, P.O. Box or Rural F	Route)						☐ Check i	f address is	outside	U.S.			
	• 941 PARK HILL							Foreign C	ountry					
	City State of	r Province	e		Zip			1						
	• ENGLAND • AR				• 720	046								
S er	1. Single (Or widowed before 2017 or di	ivorced at	t end of 2	2017)	4. ●	Married Fil	ling Sep	arate l y on tl	ne Same F	Return				
A P	2.● Married Filing Joint (Even if only one h	nad incom	ne)		5.●	Married Fil	ling Sep	oarately on D	Different R	eturns				
GSI	3. Head of Household (See Instructions)		,		١ '	Enter spou	ıse's na	me here and	d SSN abo	ve				
FILING STATUS Check Only One	If the qualifying person was your child			endent,	6.● [(er) with dep						
_	Cities dilia di lame nore.					Year spous		(See Instru			extension			
• L	Check here if you do NOT want a tax book	let mailed	d to you	next year.		or an auto								
	7A. Yourself • 65 or Over	65 8	Special	•	Blind	• Dea	af [Head of	Household Status 3 Only)	d/Qualify (Filing	ying Widow(er) Status 6 Only)			
	Spouse • 65 or Over	• 65 S	Special	•	Blind	• Dea	af							
,,	Multiply number of boxes checked							7A 2	X \$26 =		52 00			
CREDITS	Dependents (Do not list yourself or First Name Las	st Name	<i>5)</i>	Depende	nt's So	cial Security N	umber	Dependent's relationship to you						
CR	1 SAMUEL TEST				400-	00-1001		SON						
¥	2													
NAL	3.													
PERSONAL TAX	7B. Multiply number of DEPENDENTS from	above						7В ●Г	7 x \$26 =		26 00			
2	7C. First name of Qualifying Individual(s) from A								7					
	Multiply number of individuals from 7C								_ 7		00			
	7D. TOTAL PERSONAL TAX CREDITS:										78 00			
	15. TOTAL PERSONAL TAX ONEDITS:	Add Line	3 1A, 1D	, and ro. I	Linerio	nai nere and o	II LIIIE S	(A) Prima		(B) S	pouse's Income			
	ROUND ALL AMO							Inco	me	S	itatus 4 Only			
(s)6	8. Wages, salaries, tips, etc: (Attach W-2s)						8	• ′	18,500 00	•	00			
W-2(s)/1099	9A. U.S. Military compensation: (Your/joint gr	oss amo	ount)	•		00	9A							
2(s)	9B. U.S. Military compensation: (Spouse's gr			•		00	9B	_	00	-	loc			
								•	00	_	00			
op of	1							•	00	_	00			
n t	12. Alimony and separate maintenance receiv							•	00	_	00			
충	13. Business or professional income: (Attach								00		00			
INCOME Attach check	14. Capital gains/(losses) from stocks, bonds,							•	00		00			
ach SON	15. Other gains or (losses): (Attach federal Fo							•	00	_	00			
Att	16. Non-Qualified IRA distributions and taxable										joc			
W-2(s)/1099(s) here /	17A.Your/Joint Employer pension plan(s)/Qual Gross Distribution 7,000	00 Taxa			S - Alla	7,000 00 Les	ss 00017A	•	1,000 00					
(s)	17B.Spouse's Employer pension plan(s)/Qualit				Only)									
3601	Gross Distribution ●	00 Tax a	able An	nount 🗨		00 Le s	ss 00017B_			•	00			
(s)/1	18. Rents, royalties, partnerships, estates, tru	sts, etc: (Attach fe	ederal Sche	dule E,)	18	•	00	_	00			
W-2								•	00		00			
Attach									3,600) 00	+	00			
Att								• (4,100) 00	1	00			
	22. TOTAL ADJUSTMENTS: (Attach Form	n AR1000	AD /I				22 10	•	00		00			
	23. ADJUSTED GROSS INCOME: (Subtra								4,100) 00	_	oc			





																(A)	Prima	ry/Joint ome			(B)	Spouse's		e
	24	AD.J	USTE	D GR	OSS IN	ICON	//E: (Fr	om I ine	e 23 C	Colum	ns A and	d B)			24		Inc	(4,100)	00	24		Status	4 Only	00
					See Insti		,		, 20, 0	0.0		,								1				\top
			_	_	W INC			,		⊠ R	EGULA	R Tal	ble											
z		If you	ı qua l ify	for th	e Low I	ncom	e Tax T	ab l e, er	nter ze	ro (0)	on Line	25A.	If not,	then:										
ATI		Ente	r 1	• [] Item	ized	Dedu	ctions	(See	Instru	ıctions, l	Line 2	?5 and <i>a</i>	attach A	R3)									
딘		the I	arger	01	R If y	our s	pouse i	temize	s on a	sepa	rate retu	ırn, ch	neck hei	re • 🔲										
COMPUTATION		of yo	ur:	\triangleright	Stan	dard	Dedu	ction	(See I	nstrud	ctions, L	ine 25	5)		25•				00	25●				00
TAX C	26.	NET	TAXA								24)					$\overline{}$		(4,100)	00	26●				00
1	27.	TAX	: (Enter	tax fr	om tax t	table)									27				00	27				00
	28.	Com	bined ta	ax: (Ac	ld amou	ınts fr	om Line	e 27, C	olumns	s A ar	nd B)									28				00
	29.	Ente	r tax fro	m Lun	np Sum	Distri	bution /	Averagi	ing Scl	nedul	e: <i>(Attac</i>	h AR	1000TE	O)						29●				00
	30.	Addi	tiona l ta	x on I l	RA and	qualif	ied p l ar	n withdr	rawal a	and ov	verpaym	ent: (Attach i	federal i	Form 5	329,	if requi	red)		30●	L			00
	31.	TOT	AL TA	X: (Ac	ld Lines	28 th	rough (30)												31●				00
ys .	32.	Pers	onal Ta	k Cred	lit(s): <i>(E</i>	nter t	otal fron	n Line	7D)						32•	<u> </u>		78	00	1				
CREDITS											eral Forn					-			00	1				
CRE	34.	Othe	r Credit	s: <i>(Att</i>	ach AR	10007	°C)								34•	<u> </u>			00					
ТАХ	35.	TOT	AL CR	EDIT	S: (Add	Line	s 32 thr	ough 3	4)											35●			78	00
ഥ	36.	NET	TAX:	(Subti	act Line	9 35 fi	om Line	e 31. If	Line 3	5 is g	reater th	han Li	ine 31, e	enter 0)						36●				00
	37.	Arka	nsas ind	come t	ax withl	he l d:	[Attach	state c	opies (of W-2	2 and/or	1099	R Form	າ(s)]	37•	<u> </u>			00					
	38.	Estin	nated ta	x paid	or cred	lit bro	ught for	ward fr	om 20	16:					38•	┡			00	1				
	39.	Payn	nent ma	ide wit	h exten	sion:	(See In	structio	ns)						39•	<u> </u>			00	-				
NTS	40.	AME	NDED I	RETU	RNS ON	NLY -	Previou	ıs payn	nents:	(See	instructi	ons) .			40•	<u> </u>			00	9				
PAYMENTS	41.	Early	chi l dha	ood pr	ogram: (Certif	cation I	Numbe	r:						_									
PAY		(20%	of fede	ral cred	dit; Attac	h fede	ral Forn	n 2441	and F	om A	R1000E	C)			41•	<u> </u>			00					
	42.	TOT	'AL PA'	YMEN	NTS: (A	dd Li	nes 37	through	1 41)											42●				00
	43.	AME	NDED I	RETU	RNS ON	NLY -	Previou	ıs refun	nd: (Se	e inst	tructions	:)								43●				00
	44.	Adju	sted Tot	al Pay	ments:	(Subt	ract Lin	e 43 fr	om Lin	e 42)										44●				00
	45.	AMO	DUNT (OF O	VERPA	YME	NT/RE	FUND	: (If Li	ne 44	is great	ter the	an Line	36, ente	er differ	ence)			45●				00
	46.	Amo	unt to b	e appl	ied to 20	018 е	stimate	d tax:							46•	· <u>L</u>			00					
											1000-CC								00	J	_			
l l	48.	AMO	DUNT '	то в	E REFU	JNDI	ED TO	YOU:	(Subtra	act Lii	nes 46 a	nd 47	from Lii	ne 45)				REFU	ND	48●	\odot			00
DUE		DIR	ECT D	EPOS	IT? If	vour	deposi ^t	t wi ll be	ultima	atelv r	o l aced ir	n a for	eian ac	count c	heck th	e bo	х. •Г							
TAX			ting N			•	•				nt Numi		Ü				_							
OR.	•							٦ ،						\top	\top	Т		П	\top	\top	٦ °		hecking) or
							Ш				ot							oxdot	\perp		_ •	▶	avings	
REFUN																								
~	49.	АМС	UNT	DUE:	(If Line	44 is	less tha	an Line	36, en	ter di	fference	; I f ov	er \$1,0	00, con	tinue to	50A)	TAX D	UE	49●	8			00
											exceptio				Penalty					00				
	50C	Add	Lines 49	and	50B. At	tach I	Form Al	R1000\	/ with	check	or mon	ey ord	der paya	able in l	U.S. Do	llars	to "Dep	ot. of Fir	anc	e				Т
											ay by cre	-												00
Н				00==	00							ssue Da	ate					Expira	tion (date				
	DL#	/ State	ю <u>991</u>	0055	06		Y	our state	·	<u>AR</u>			/yyyy) 					(mm/c			—			—
<u> </u>	DL#	/ State	ID				S	pouse st	ate			ssue Da mm/dd/						Expira (mm/d						
										ING A	DDRESSI			2 OF INS	TRUCTI	IONS	_	(
	PLE	ASE S	SIGN H	ERE:	Under po	enaltie	s of per										ng sche	dules and	d sta	temer	nts, :	and to the	e best o	f my
38					are true	, corre	ect and c	omplete	e. Decla	aration	ı of prepa			n taxpaye	.			mation o	fwhi	_	_	er has any		
EAS	Prin	nary S	Signatur	е									Date		Tele	ephoi	пе					krkansas F)
PLEASE SIGN HERE	Spo	use's	Signati	ıre	5 R				K	F			Date		Tele	ephoi	ne		\dashv	_		iscuss this reparer of		ırn?
0,	Ĺ		3.10													101					- T	/es	No	
2	Paid	Prep	Signatu arer's S Name	Signatu	ıre								D Num	ber/Soc	ial Sec	urity	Numbe	r	\neg	For	Del	partment	Use On	ly
ARE	Pren	arer'	Name								City/	State/	- /7in						_[Α	\perp		•	
RFP	- rep	aiei S	, ivallie								City/	olale/	ZIP							Tel	eph	one		
	i⊢_m:	aıl									1													



ARKANSAS INDIVIDUAL INCOME TAX OTHER INCOME/LOSS AND DEPRECIATION DIFFERENCES

Primary Name	Primary Social Security Number

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

Nonresident or Part Year Resident Filers - Complete columns (A), (B), and (C) if using filing status 4 (married filing separately on the same return). All other filing statuses must complete columns (A) and (C) only.

Additions to Income	(A) Primary/Joint	(B) Spouse (Status 4)	(C) Arkansas Only
1. Federal depreciation: (Attach Schedule)1	00	00	00
2. HSA and/or MSA taxable distributions2	00	00	00
3. Long-term care insurance contracts3	oc	00	00
4. Gambling winnings: (Not Electronic Games of Skill)4	00	00	00
5. Lottery / contest winnings:5	00	00	00
6. Scholarships / fellowships / stipends:6	00	00	00
7. Other:	00	00	00
8. INCOME TOTAL: (add lines 1-7 and enter total):8	00	00	00

Subtractions from Income	(A) Primary/Joint		(B) Spouse (Status 4)	(C) Arkansas Only	
9. State depreciation: (Attach Schedule)9		00	oc		00
10. Net Operating Loss:10		00	oc	(00
11. Foreign earned income exclusion:11		00	oc		00
12. Loss on excess deferral distribution12	23,600	00	oc	(00
13. Other:13		00	00		00
14. LOSSES TOTAL: (add lines 9-13 and enter total)14		00	oc		00
15. NET TOTAL: (subtract line 14 from line 8 and enter total of					
each column on line 20 of Form AR1000F / AR1000NR)15	-23,600	00	oc		00

Required Forms: AR1000F

Taxpayer Name: M. S. Test

Primary Social Security Number: ***-00-5507

First 3 numbers of primary social security number must be the first 3 numbers of the ETIN.

2017 AR1000F



AR1

ARKANSAS INDIVIDUAL

INCOME TAX RETURN Full Voor Dooldont

CH	ECK	BOX	IF
AMEN	IDED	RFT	URN

Fu	II Year Resident			D	ept. Use	Only AN	IEND	ED RETU	JRN	Software) ID
Jan.	.1 - Dec. 31, 2017 or fiscal year ending		, 20	_ • •			•			•	
	Primary First Name	MI	Last N	lame				Primary S	ocia l Secu	rity Number	
	● M	• s	• TE	ST				•	***-0	0-5507	
PE	Spouse First Name	MI	Last N	lame				Spouse's	Social Sec	curity Number	
ABEL OR T	•	•	•					•	400-	00-5555	
125		Route)						☐ Check i	address is	outside U.S.	
USE	• 25 POINTE CR										
	City State o	r Provinc	20		Zip			Foreign C	ountry		
	• BENTON • AR	i i ioviiic	50		• 72	015					
	BENTON				12	013					
US	1.● Single (Or widowed before 2017 or di	vorced a	at end of	2017)	4.●	Married F	iling Se	parate l y on tl	ne Same F	Return	
TAT	2.● Married Filing Joint (Even if only one h	ad incon	ne)		5.●	Married F	iling Se	parate l y on D	ifferent Re	eturns	
15 S	3. Head of Household (See Instructions)					Enter spo	use's na	ame here and	SSN abo	ve Sadie	
FILING STATUS Check Only One	If the qualifying person was your child enter child's name here:		t your de	pendent,	6.●			ı(er) with dep I: <i>(See Instru</i>		ild	
_ [al 4a					·		tate extension	
<u> </u>	Check here if you do NOT want a tax bookl	et maile	a to you	next year.		or an auto	matic	federal ex	tension		
	7A. Yourself • 65 or Over	65	Special	•	Blind	• De	af	Head of (Filing S	Householo tatus 3 Only)	l/Qualifying Widow((Filing Status 6 Only)	er)
	Spouse • 65 or Over	65	Special	•	Blind	• De	af				
								7A 1	X \$26 =	2	26 00
CREDITS	Dependents (Do not list yourself or First Name Las	<i>spous</i> t Name	e)	Donondo	mt'a Ca	cial Security N	li i ma la a v	Don	ondont'o r	elationship to you	
CRE	First Name Las	l Marrie		Depende	ent's 50	cial Security is	lumber	Dep	endentsi	elationship to you	
	1.										
ALI	2.										
PERSONAL TAX	3.								,	I	
PER	7B. Multiply number of DEPENDENTS from a	above						7B ● <u></u>	X \$26 =		00
	7C. First name of Qualifying Individual(s) from A	R1000R	<mark>C5</mark> : (See	Instructions	:)				_		
	Multiply number of individuals from 7C							7C •	X \$500 =		00
	7D. TOTAL PERSONAL TAX CREDITS: (Add Line	es 7A, 7l	B, and 7C.	Enter to	otal here and	on Line	32)	7D	2	26 00
	ROUND ALL AMO	UNTS '	TO WH	OLE DOLI	_ARS			(A) Prima		(B) Spouse's Inco	
s)							8		6,189 00	_	00
)660	8. Wages, salaries, tips, etc: (Attach W-2s) 9A. U.S. Military compensation: (Your/joint gro	nee am	ount)	•		00	6 9A		2, 22 33		100
s)/1	9B. U.S. Military compensation: (<i>Spouse's</i> gro			•		00	9B				
W-2(s)/1099	10. Interest income: (If over \$1,500, attach AR		,					•	00	•	00
jo c	11. Dividend income: (If over \$1,500, attach A	R4)					11	•	00		00
n to	12. Alimony and separate maintenance receiv							•	00		00
상	13. Business or professional income: (Attach t							•	00		00
= e	14. Capital gains/(losses) from stocks, bonds,							•	00	 	00
INCOME Attach ch	15. Other gains or (losses): (Attach federal Fo16. Non-Qualified IRA distributions and taxable							•	00		00
Att	17A.Your/Joint Employer pension plan(s)/Quali							-	- 00		100
ere		_		mount •	0 711114	00 \$6	ss 000 17A	•	00		
(s)		-			Only)						
600	Gross Distribution ●	00 Tax	able A	mount 🗨		00 \$6,	ss 000 17B			•	00
W-2(s)/1099(s)	18. Rents, royalties, partnerships, estates, trus							•	00		00
_								•	00	 	00
tach	20. Other income/depreciation differences: (At								6,189 00		00
At	21. TOTAL INCOME: (Add Lines 8 through 22. TOTAL ADJUSTMENTS: (Attach Form							•	0,103 00		00
	23. ADJUSTED GROSS INCOME: (Subtra							•	6,189 00		00
Page	AR1 (R 8/25/2017)	J. LIIIO	1101111	1/			20		,	1	





																	(A)		ry/Joint come				pouse's Status	Income)
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	30.	Addi	tional	tax	on IF	RA and	quali	fied p l a	า withd	Irawal	and o	verpaym	ent:	(Attach	federal i	Form 53	329, if	^r requi	ired)		30●				00
	31.	TOT	AL T	AX	(Ad	d Line	s 28 t	hrough	30)												31●			3,809	00
s	32.	Pers	ona l 1	ax (Cred	it(s): <i>(E</i>	nter	otal fro	n Line	7D)						32•			26	00	1				
CREDITS	33.	Child	d Care	Cre	edit:	(20% c	f fede	ral credi	allowe	ed; Atta	ch fea	leral Forn	า 244	!1)		33•				00					
KE	34.	Othe	r Cre	dits:	(Atta	ach AF	1000	TC)								34•				00					
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	42.	TOT	'AL P	ΑΥΙ	MEN	ITS: (/	Add L	ines 37	throug	ıh 41)											42●			5,000	00
	43.	AME	NDE) RI	ETUF	RNS O	NLY -	Previo	ıs refu	nd: (S	e ins	tructions)								43●				00
	44.	Adju	sted T	otal	Pay	ments	(Sub	tract Lii	ne 43 fi	rom Li	ne 42,)									44●			5,000	00
	45.	AM	ואטכ	ГΟ	F O\	/ERP/	YME	NT/RI	FUNI	D: (If L	ine 4	4 is great	ter th	an Line	36, ente	er differe	ence)				45●			1,217	00
	46.	Amo	unt to	be	appli	ed to 2	2018 €	estimate	d tax:							46•				00					
	47.	Amo	unt of	Ch	eck-d	off Con	tributi	ons: (A	tach S	Schedu	le AR	1000-CC))			47•				00	1				
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	ı⊏-m	all										1								I					

Required Forms: AR1000F

Taxpayer Name: Dependent Test

A dependent on parent's return.

Primary Social Security Number: ***-00-5508

First 3 numbers of primary social security number must be the first 3 numbers of the ETIN.

2017 AR1000F



AR1

ARKANSAS INDIVIDUAL

INCOME TAX RETURN Full Year Resident

CHECK BOX IF AMENDED RETURN

	ll Year Resident			D	ept. Use	only AME	NDE	D RETU	JRN	Softw	are ID
	1 - Dec. 31, 2017 or fiscal year ending	To an	, 20	_ • •			•			•	
	Primary First Name	MI	Last N					Primary S		rity Number	
	• DEPENDENT	•	• TE	ST					***-0	0-5508	
К린	Spouse First Name	MI	Last N	lame				Spouse's	Social Sec	urity Number	
LABEL T OR T)	•	•	•					•			
E LA	Mailing Address (4)										
PR	Mailing Address (Number and Street, P.O. Box or • RT. 2	Rurai Roule)						Check I	r address is	outside U.S.	
	111. 2							Foreign C	ountry		
	, , , , , , , , , , , , , , , , , , ,	ate or Provinc	ce		Zip						
	• HENSLEY	AR			• 720	065					
60 0	1.● Single (Or widowed before 2017	or divorced a	at end of	2017)	4. •	Married Filin	a Seni	I arately on tl	ne Same F	eturn	
FILING STATUS Check Only One	2. Married Filing Joint (Even if only			2011)	5.●	Married Filin		•			
Only			ne)		J. • [Enter spous	•	•			
ECK ECK	Head of Household (See Instruction If the qualifying person was you	*	t vour de	ependent.	6.●	Qualifying V					
트등	enter child's name here:				0.0	Year spouse					
• [Check here if you do NOT want a tax	ooklet maile	d to you	next year.	•	Check this b				tate extens	ion
_						or an autom	atic t	_			
	7A. Yourself • 65 or Over	● 65	Special	•	Blind	• Deaf	L	Head of (Filing S	Household Status 3 Only)	/Qua l ifying Wic (Filing Status 6 (low(er) Only)
	Spouse • 65 or Over	● 65	Special	•	B l ind	● Deaf					
	Multiply number of boxes checked							7A 1	X \$26 =		26 00
DITS	Dependents (Do not list yourse	Last Name	e)	Donondo	nt'a Ca	aial Coourity Nur	abor	Don	ondont's r	elationship to	
CRE	First Name	Last Name		Depende	nts So	cial Security Nur	nber	Бер	endentsi	elationship to y	/ou
AX	1.										
IAL.	2.										
PERSONAL TAX CREDITS	3.	<u> </u>							7 ,, ,,,,,		00
PEF	7B. Multiply number of DEPENDENTS	rom above	•••••					/B ●	X \$26 =		
	7C. First name of Qualifying Individual(s) fr	om <i>AR1000R</i> 0	C5: (See	Instructions)				=		
	Multiply number of individuals from 70	;						7C •	X \$500 =		00
	7D. TOTAL PERSONAL TAX CREDI	TS: (Add Line	es 7A, 7l	B, and 7C.	Enter to	otal here and on	Line 3	2)	7D		26 00
	ROUND ALL	AMOUNTS '	TO WH	OLE DOLL	ΔRS			(A) Prima		(B) Spouse's	
(\$							8	Inco	2,289 00	Status 4	Only OO
3)660	8. Wages, salaries, tips, etc: (Attach W-9A. U.S. Military compensation: (Your/joi	2s)	t)				ĭ		2,203 00		100
s)/1099	9B. U.S. Military compensation: (<i>Younjoin</i>	_		•		00	9A 9B				
W-2(10. Interest income: (<i>If over \$1,500, atta</i>	_							00	•	00
jo o	11. Dividend income: (If over \$1,500, att	ach AR4)					11	•	00		00
n to	12. Alimony and separate maintenance								00		00
eck o	13. Business or professional income: (Al							<u> </u>	00		00
먇	14. Capital gains/(losses) from stocks, b15. Other gains or (losses): (Attach fede.)							<u>, </u>	00		00
INCOME Attach ch	16. Non-Qualified IRA distributions and t							•	00		00
/ At	17A.Your/Joint Employer pension plan(s)						``				
here	Gross Distribution			mount 🗨		00 Less \$6,00	017A	•	00		
(s)660	17B.Spouse's Employer pension plan(s)/			_	Only)	Less					
109	Gross Distribution			mount •		00 Less \$6,00			loo	•	00
W-2(s)/	18. Rents, royalties, partnerships, estate							<u>, </u>	00		00
h.	19. Farm income: (Attach federal Sched)20. Other income/depreciation difference							•	00		00
ttac	21. TOTAL INCOME: (Add Lines 8 thr	•		*				•	2,289 00		00
٩	22. TOTAL ADJUSTMENTS: (Attach								00		00
	23. ADJUSTED GROSS INCOME: (,	2,289 00	•	00





																(A)		ry/Joint ome			(B	Spouse's Status		е
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			• 🗙	LO	W INC	ОМЕ	Tab l e			☐ R	EGUL#	AR Tal	ble											
N O		If you qu	a l ify f	or the	e Low I	ncom	e Tax 1	able, e	nter ze	ro (0)	on Line	25A.	If not,	then:										
TAT		Enter	1		_				,		ıctions, i													
COMPUTATION		the larg	er >	OF	-						rate retu													
CO		•									ctions, L					$\overline{}$		0.000		25•				00
TAX		NET TAX				•										<u>`</u>		2,289		26 • 27	<u>'</u>			00
•		TAX: (E				,														-	H			00
		Enter ta																			\vdash			00
		Addition						_	_												-			00
		TOTAL				-	-																	00
s	32.	Persona	l Tax (Credi	it(s): <i>(E</i>	nter t	otal fro	m Line	7D)						32•			26	00		•			
CREDITS	33.	Child Ca	re Cre	edit:	(20% 01	f feder	al credi	t allowe	d; Attac	ch fed	eral Forn	n <mark>244</mark> 1	1)		33•	·			00	4				
CRE	34.	Other C	edits:	(Atta	ach AR	1000	ГС)								34•	·			00					
TAX		TOTAL			•			Ū	,												\vdash		26	00
Ŀ	36.	NET T	X: (S	Subtr	act Line	e 35 fi	om Lir	e 31. It	f Line 3	85 is g	ıreater ti	han Li	ine 31, e	enter 0)					T	_				00
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		Estimate														1			00	4				
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PAYMENTS		(20% of			-											,			00					
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		AMEND						_																00
		Adjusted							•												-		15	00
	45.	AMOU	NT O	F O\	/ERPA	YME	NT/RI	FUN	D: (If Li	ine 44	is grea	ter tha	an Line	36, ent	er differ	ence))			45●			15	00
		Amount														-			00	4				
		Amount																	00	J	_			
ш	48.	AMOU	NT TO	O BE	REF	UNDI	ED TO	YOU:	(Subtr	act Lii	nes 46 a	nd 47	from Lii	ne 45)				REFU	ND	48●	\odot	·	15	00
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PA 3EP/	Prep	arer's N	me								City/	State/	/Zip						ľ	Tel	epł	hone	1	
اء ا	E m	ail									- 1													

Required Forms: AR1000F, AR4, AR-OI

Taxpayer Name: Foreign Test

Primary Social Security Number: ***-00-5509

First 3 numbers of primary social security number must be the first 3 numbers of the ETIN.

2017 AR1000F



AR1

ARKANSAS INDIVIDUAL INCOME TAX RETURN

CHECK BOX IF AMENDED RETURN Full Year Resident Dept. Use Only

Fu	ll Year Resident			De	ept. Use	only AMEI	IDE	D RETURN		ئے	Software ID
Jan.	1 - Dec. 31, 2017 or fiscal year ending	T	, 20	_ • •			•			•	
	Primary First Name	MI	Last N					Primary Social		•	
	• FOREIGN	•	• TE	ST				*	**-0	0-550	9
OR (PE	Spouse First Name	MI	Last N	lame				Spouse's Socia	l Sed	curity Nu	ımber
LABEL OF TY	•	•	•					•			
E LAI NT 0	Malling Address (t. 1. 10) 100 0										
USE	Mailing Address (Number and Street, P.O. Box or Rural I	Route)						☐ Check if addre	ess is	outside	U.S.
	10 CENT LOCKOOT							Foreign Country	,		
	City State of	r Provin	ice		Zip						
	• SHERIDAN • AR				• 72	150					
	1.● X Single (Or widowed before 2017 or d	ivorcod	at and of	2017)	4. ● [Married Filing	Sena	rate l y on the Sa	me F	Peturn	
One				2011)	"	≓	•	•			
STA Only	2. Married Filing Joint (Even if only one I		me)		5.●	_	•	rately on Differe			
FILING STATUS Check Only One	3. Head of Household (See Instructions) If the qualifying person was your child		nt vour de	nendent	6,●	—		e here and SSN r) with depende			
₽Ą	enter child's name here:			perident,	0.0			See Instructions		iiu	
• [Check here if you do NOT want a tax book	lot maile	ed to you	nevt vear	•	Check this bo				tate e	xtension
			- Jou	Tiest years		or an automa	tic fe	_			
	7A. Yourself • 65 or Over	● 65	Specia l	•	Blind	• Deaf	L	Head of Hous (Filing Status 3	eho l c Only)	I/Qualifyi Filing S	ng Widow(er) Status 6 Only)
	Spouse • 65 or Over	• 65	Specia l	•	Blind	• Deaf					
	Multiply number of boxes checked							7A 1 X \$2	26 =		26 00
ITS	Dependents (Do not list yourself or								41		
KEC	First Name Las	st Name		Depende	nt's So	cial Security Numl	per	Depender	nt's r	elations	nip to you
AX	1.						_				
AL T	2.						-				
PERSONAL TAX CREDITS	3.										
PER	7B. Multiply number of DEPENDENTS from	above						7B ● X \$	26 =		00
	7C. First name of Qualifying Individual(s) from A	R1000R	RC5: (See	Instructions)							
	Multiply number of individuals from 7C							7C ● X \$	500 =		00
	7D. TOTAL PERSONAL TAX CREDITS:	(Add Lin	nes 7A, 7E	B, and 7C. I	Enter to	otal here and on L	ne 32)	.7D		26 00
								(A) Primary/Joir	ıt	(B) Sp	oouse's Income
_	ROUND ALL AMO						-	Income	1		tatus 4 Only
(s)66	8. Wages, salaries, tips, etc: (Attach W-2s)						•		00	•	00
s)/1099	9A. U.S. Military compensation: (Your/joint gr			•		00	A				
V-2(s	9B. U.S. Military compensation: (Spouse's gr 10. Interest income: (If over \$1,500, attach AF		,	•		00	B -		00	•	00
of	11. Dividend income: (<i>If over \$1,500</i> , attach A							15,50	_		00
top	12. Alimony and separate maintenance receiv	/ed:				1	2		00	•	00
Š	13. Business or professional income: (Attach	federal 3	Schedule	C or C-EZ)		1	3 👤		00	-	00
F	14. Capital gains/(losses) from stocks, bonds,								00	<u> </u>	00
INCOME Attach ch	15. Other gains or (losses): (Attach federal Fo								00	<u> </u>	00
Att	 Non-Qualified IRA distributions and taxable 17A.Your/Joint Employer pension plan(s)/Qual 						۰ 🟲		100		100
ere			. , .	mount •	s - Alla	00 Less \$6,0001	7A •		00		
(s) h	17B.Spouse's Employer pension plan(s)/Quali	_			nly)						
(s)6601	Gross Distribution ●	00 Ta x	xable Aı	mount 🗨		00 Less \$6,000			Ţ	•	00
)(s)/1	18. Rents, royalties, partnerships, estates, tru								00	1	00
א ר (19. Farm income: (Attach federal Schedule F,								00	•	00
itach	20. Other income/depreciation differences: (A 21. TOTAL INCOME: (Add Lines 8 through			*				15,50	_		00
Ā	22. TOTAL ADJUSTMENTS: (Attach Form							,	00	t	00
	23. ADJUSTED GROSS INCOME: (Subtr							15,50	00	•	00





															(A)		ry/Joint			(B)		's Income s 4 Only	е
	24	ADJ	USTED GE	ROSS IN	NCO!	/E: <i>(Fi</i>	rom I in	e 23 (Colum	ns A and	d B)			24		Inc	15,50	0 00	24		Statu	s 4 Only	00
			ct tax table:			,		o 0, o			<i>_</i> /							T	1			-	
			• 🛛 L(OW INC	ОМЕ	Table			R	EGUL#	\R Tak	ole											
NO		If yo	u qualify for t	the Low I	Incom	e Tax 1	Гаb l e, е	nter ze	ero (0)	on Line	∍ 25A.	If not,	then:										
IAT		Ente	r] • [Item				,						-									
IPU.				_	-					rate retu				_									1
COMPUTATION		of yo		Stan															25●				00
TAX			TAXABLE		•					,					<u> </u>		15,50		4	_			00
-			(Enter tax															6 00	-			206	00
			bined tax: (A																	H			00
			r tax from Lu tional tax on				_	-												-			00
			'AL TAX: (/			-																296	00
			onal Tax Cre															6 00	1	_			-
ITS	_		d Care Credit	` ' '				,							-			00	4				
CREDITS			er Credits: (A												-			00	1				
TAX C			AL CREDI																່35 ●			26	00
1	36.	NET	TAX: (Sub	tract Line	e 35 fi	rom Lir	ne 31. If	f Line 3	35 is g	reater ti	han Liı	ne 31, e	enter C))					36●	r		270	00
	37.	Arka	nsas income	tax with	held:	[Attach	state c	copies	of W-:	2 and/or	r 1099l	R Form	າ(ຣ)ໄ	37			52	0 00					
			nated tax pa															00	1				
			nent made w												1			00					
TS	40.	AME	NDED RET	JRNS OI	NLY -	Previo	us payr	ments:	(See	instructi	ions)			40				00					
MEN	41.	Early	/ chi l dhood p	rogram:	Certif	ication	Numbe	er:															
PAYMENTS		(20%	of federal cr	edit; Attac	ch fede	eral For	m 2441	and F	om A	R1000E	EC)			41				00					
-	42.	тот	AL PAYME	NTS: (A	Add Li	nes 37	through	h 41)											42 •			520	00
			NDED RETU				_																00
			sted Total Pa					,														520	00
	45.	AMO	DUNT OF C	OVERPA	YME	NT/RI	EFUND	D: (If Li	ine 44	is grea	ter tha	n Line	36, en	ter differ	ence)			45●			250	00
	46.	Amo	unt to be ap	plied to 2	.018 e	stimate	ed tax:.							46				00					
	47.	Amo	unt of Check	c-off Conf	tributio	ons: <i>(A</i>	ttach S	chedul	le AR1	1000-CC))			47	·			00		_			
l	48.	AMO	OUNT TO E	BE REF	UNDI	ED TO	YOU:	(Subtr	act Lir	1es 46 a	nd 47	from Lir	ne 45).				REFU	JND	48●	\odot		250	00
ND OR TAX DUE		DIR	ECT DEPO	SIT?	f vour	depos	it wi ll be	e u l tima	ate l v r	o l aced ir	n a for	eian ac	count	check th	e bo	х. •Г							
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OR.	•			1 1	1		┐ ,	• 🗀				$\neg \Gamma$	\top	$\neg \neg$	\neg	$\neg \vdash$	T	\top	\neg	٦ ٔ	• 🖳 '	Checking	g or
								Ĺ	$oldsymbol{ol}}}}}}}}}}}}}}}}}}$	$oldsymbol{ol}}}}}}}}}}}}}}}}}$	$\perp \perp$		$\perp \perp$	$\perp \perp \perp$				\perp			• 🔲 🤄	Savings	
REFU																							
~	49.	AMO	DUNT DUE	(If Line	44 is	less th	an Line	36, er	nter di	fference	e; I f ove	er \$1,0	00, coi	ntinue to	50A)	TAX I	DUE	49●	8			00
	50A.	UEP	: Attach Form	n AR2210	or AF	R2210A	A. If req	quired,	enter	exceptic	on in bo	ox 50A	•	Penalty	50B	•			00				-
	50C	Add	Lines 49 and	50B. A	ttach l	Form A	R1000\	V with	check	or mon	ey ord	der paya	able in	U.S. Do	llars	to "De	pt. of Fi	nanc	e				
		and /	Administratio	n". Inclu	ıde yo	ur SSN	l on pay	yment.	. To pa	ay by cre	edit ca	ırd, see	instru	ctions		ТС	TAL [UE	50C•				00
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	D. "		,, QQQNN5	500					A D		ssue Da							ation					
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-	DL#	/ State	ID			5	Spouse s	tate			mm/dd/							/dd/yy					
							FO	R MAIL	ING A	DDRESS	ES SEE	PAGE 2	2 OF IN	STRUCTI	ONS								
ш			SIGN HERE: and belief, the	-		-								-	-	-							-
PLEASE SIGN HERE			Signature	cy are true	c, com	cetana	complet	CI DCCI	uration	Tor prope		Date	Тахрау		phor		mation	0		_		Revenue	
SLE/																			_	-	liscuss th		
SIC	Spo	use's	Signature								Ī	Date		Tele	ephor	ne			with t	_ `	oreparer o	of the retu	ırn?
~	Paid	Pren	arer's Signa	ture								D Num	ber/So	cial Sec	uritv	Numbe	er	-	For			it Use Onl	lv
REF	5.10	•)							Α.	T			,
																			$\overline{}$	- 1		•	
PAII	Prep	arer's	oarer's Signa s Name							City/	/State/2	Zip								eph	one		

AR4 2017

ARKANSAS INDIVIDUAL INCOME TAX INTEREST AND DIVIDENDS

Primary Name	Primary Social Security Number

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

Nonresident or Part Year Resident Filers - Complete columns (A), (B), and (C) if using filing status 4 (married filing separately on the same return). All other filing statuses must complete columns (A) and (C) only.

Part I - TAXABLE INTEREST

Interest on bank deposits, notes, mortgages from individuals, corporation bonds, savings and loan deposits, and credit union deposits are taxable. Interest on obligations of other states and subdivisions are fully taxable.

differ deposits are taxable. Interest on obligations of other state	OO ana oabarrioioni	dio rany tanabio.	
NAME OF PAYER	(A) Primary/Joint	(B) Spouse (If Filing Status 4)	(C) Arkansas Only
	00	00	00
	00	00	00
	00	00	00
	00	00	00
	00	00	00
	00	00	00
	00	00	00
	00	00	00
	00	00	00
	00	00	00
Add the amounts listed and enter the total here and on Line 10, Form AR1000F/AR1000NR.	00	00	00

Part II - TAXABLE DIVIDENDS

Dividends and other distributions on stock are fully taxable. There is no dividend exclusion applicable to Arkansas.

2acida di ila								
NAME OF PAYER	(A) Primary/Join	t	(B) Spouse (If Filing Status	4)	(C) Arkansas Only			
1099-DIV	15,500	00		00	00			
		00		00	00			
		00		00	00			
		00		00	00			
		00		00	00			
		00		00	00			
		00		00	00			
		00		00	00			
		00		00	00			
		00		00	00			
Add the amounts listed and enter the total here and on Line 11, Form AR1000F/AR1000NR.	15,500	00		00	00			

Part III - INCOME NOT SUBJECT TO ARKANSAS TAX (See Instructions on pages 9 & 10)

Social Security	0	00	00				
Railroad Retirement Benefits	0	00	00				
Ministers Housing Allowance	0	00	00				
	0	00	00				
TOTAL INCOME NOT SUBJECT TO ARKANS	TOTAL INCOME NOT SUBJECT TO ARKANSAS TAX:						



ARKANSAS INDIVIDUAL INCOME TAX OTHER INCOME/LOSS AND DEPRECIATION DIFFERENCES

Primary Name	Primary Social Security Number

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

Nonresident or Part Year Resident Filers - Complete columns (A), (B), and (C) if using filing status 4 (married filing separately on the same return). All other filing statuses must complete columns (A) and (C) only.

Additions to Income	(A) Primary/Joint		(B) Spouse (Status 4	l)	(C) Arkansas Only
1. Federal depreciation: (Attach Schedule)1		00		00	00
2. HSA and/or MSA taxable distributions2		00		00	00
3. Long-term care insurance contracts		00		00	00
4. Gambling winnings: (Not Electronic Games of Skill)4		00		00	00
5. Lottery / contest winnings:5		00		00	00
6. Scholarships / fellowships / stipends:6		00		00	00
7. Other: FOREIGN INCOME7	55,824	00		00	00
8. INCOME TOTAL: (add lines 1-7 and enter total):8	55,824	00		00	00

Clating attacks from Income					
Subtractions from Income	(A) Primary/Joint		(B) Spouse (Status 4)		(C) Arkansas Only
9. State depreciation: (Attach Schedule)9		00	С	00	00
10. Net Operating Loss:10		00	С	00	00
11. Foreign earned income exclusion:11	55,824	00	С	00	00
12. Loss on excess deferral distribution12		00	С	00	00
13. Other:13		00	С	00	00
14. LOSSES TOTAL: (add lines 9-13 and enter total)14	55,824	00	С	00	00
15. NET TOTAL: (subtract line 14 from line 8 and enter total of					
each column on line 20 of Form AR1000F / AR1000NR)15	0	00	C	00	00

Required Forms: AR1000NR, AR-MS

Taxpayer Name: Military Test

Primary Social Security Number: ***-00-5510

First 3 numbers of primary social security number must be the first 3 numbers of the ETIN.

Primary Home of Record: Alaska **Spouse Home of Record:** Alaska

Primary Income:

Military Income: 65,000.00

Alimony: 20,000.00

Arkansas Walmart: 8,145.00

Spouse Income:

Arkansas Dental Office: 28,900.00

2017 AR1000NR



NR1

ARKANSAS INDIVIDUAL

		ME TAX RETURN esident and Part Yo	ear Re	esid	ent	De	ept. Use Onl	у	CHEC AMEND					So	ftware	o
Jan.	1 - D	ec. 31, 2017 or fiscal year ending		,	20	• •			•]		•			
		ary First Name	M		Last N					Prir	mary So	ocial Secur ***-0				
동믭	Spot	use First Name	M	I	Last N	lame				Spo	ouse's S	Social Sec	urity	/ Num	ber	_
LABEL OR IT OR TYPE	• S	POUSE	•		• TE	ST				•		400-0	00-	5519	Э	
LAB	Maili	ng Address (Number and Street, P.O. Box	or Rural Rou	ıte)	1						Check if	address is	outs	side U.	.S.	_
USE PRIN	• 2	5 OAK ST														
	City		State or F	Province	e		Zip			For	eign Co	ountry				
	-	ACKSONVILLE	• AR				• 7207	76								
A	TTA	CH A COPY OF YOUR COM	PLETE I	FEDEI	RAL R	ETURN	NONRES		idonos) X AI	PAF	RT YEAR	RESIDENT:	•			
ŏ	4.5					0047)	<u> </u>									_
TUS ne B	1.•	Single (Or widowed before 20				2017)	4.	╡	rried Filing Se							
STA	2.•		•	id incor	ne)		5.●		rried Fi l ing Se er spouse's n					ns		
S S	3.●	Head of Household (See Inst. If the qualifying person was y	,	out not	vour de	nendent	6.● □	_	a l ifving Widow							_
FILING STATUS Check Only One Box		enter child's name here:	our orma, i		your do	portaont,	"."		ar spouse died	` '			<u> </u>			
• [Ch	neck here if you do NOT want a ta	x booklet	mailed	l to you	next year.			k this box i				ate	e ext	ension	
	7A.	Yourself • 65 or Ove	r •Γ	T 65 S	Special	• 🗆	Blind	• [Deaf	П	lead of I	lousehold/	Qua	alifying	Widow(er)	_
	F.			=	•				╡	ш	(Filing St	atus 3 Only)	(Fil.	ing Stat	us 6 Only) ´	
	<u> </u>	Spouse • 65 or Ove		_	Special	ш	Blind	• L	Deaf		74				50	_
Z		ply number of boxes checked pendents <i>(Do not list yours</i>									/A _2 _	X \$26 =			52	00
EDI	201	First Name	Last N		,	Depender	nt's Socia	I Seci	urity Number		Depe	endent's re	latio	onshir	to vou	_
×	1															_
ΤŢ	2															_
NA	3.															_
PERSONAL TAX CREDITS		ALC: L. CREDENBENIE	0 ()							7.		V #00				_
Ξ		Multiply number of DEPENDENT								/E	· •	X \$26 =				00
		First name of Qualifying Individual(s										l				l
		Multiply number of individuals from										X \$500 =				00
	7D.	TOTAL PERSONAL TAX CRE	DITS: (Ad	dd Line:	s 7A, 7E	3, and 7C. I	Enter tota	l here			T .		_	(0)	52	00
(s)		ROUND ALL	AMOUNT	rs to	WHOL	E DOLLA	RS		(A) Primary/. Incom	Joint ie		ouse's Inco tatus 4 Onl			Arkansas ncome Only	,
W-2(s)/1099(8.	Wages, salaries, tips, etc: (Attach	W-2s)					8	28,14	45 00	•		00	•	8,145	00
2(s)/	9A.	U.S. Military compensation: (Your/join	t gross am	ıt.)			00	9A								
-		U. S. Military compensation: (Spouse's	_				00	9B		loo						00
p of		Interest income: (If over \$1,500, a							•	00			00 d			00
on top	11.	Dividend income: (If over \$1,500,							•	00			00			00
eck	12. 13.	Alimony and separate maintenance Business or professional income:							•	00			00			00
발	14.	Capital gains/(losses) from stocks, b							•	00			00			00
INCOME Attach cho	15.	Other gains or (losses): (Attach fe		•					•	00	•		00	•		00
¥=	16.	Non-Qualified IRA distributions ar							•	00	•		00	•		00
here	17A.	Your/Joint Employer pension plan(s)	/Qualified l	IRA(s): <mark>(</mark>	See Ins											l
		Gross Distribution ●	00 Taxab				00 Less \$6,00	0 ^{17A}	•	00		ı	_	•		00
W-2(s)/1099(s)	17B.	Spouse Employer pension plan(s)											ارم	_		00
2(s)/.	10	Gross Distribution	00 Taxab				00 Less \$6,00			00	•		00 i			00
-M		Rents, royalties, partnerships, esta Farm income: (Attach federal Sch							•	00			00			00
tack		Other income/depreciation differe							•	00			00			00
At		TOTAL INCOME: (Add Lines 8				*			• 28,1	45 00			00		8,145	\vdash
		TOTAL ADJUSTMENTS: (Atta							•	00	•		00	•		00
		ADJUSTED GROSS INCOME							• 28,1	45 00	•		00	•	8,145	00

NR2

				(A) Primary/Joint Income		(B) Spouse's Income Status 4 Only
	24.	ADJUSTED GROSS INCOME: (From Line 23, Columns A and B)	24	28,145 00	24	00
	25.	Select tax table: (Check the appropriate box)			1	
		● LOW INCOME Table X REGULAR Table				
ON		If you qualify for the Low Income Tax Table, enter zero (0) on Line 25A. If not,	then:			
TAT		Enter • Itemized Deductions (See Instructions, Line 25 and a	attach AR3)			
IPU.		the larger OR If your spouse itemizes on a separate return, check he	ere ● 🗌			
COMPUTATION		of your: Standard Deduction (See Instructions, Line 25)			1	
TAX	26.	NET TAXABLE INCOME: (Subtract Line 25 from Line 24)	26 •			
-	27.	TAX: (Enter tax from tax table)		791 00		00
	28.	Combined tax: (Add amounts from Line 27, Columns A and B)				791 00
	29.	Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TE				
	30.	Additional tax on IRA and qualified plan withdrawal and overpayment: (Attach		the state of the s		
	31.	TOTAL TAX: (Add Lines 28 through 30)			31 ●	791 00
TS		Personal Tax Credit(s): (Enter total from Line 7D).				
CREDITS	33.	Child Care Credit: (20% of federal credit allowed; Attach federal Form 2441) Other Credits: (Attach AR1000TC)			l	
	34.	TOTAL CREDITS: (Add Lines 32 through 34).			J	52 00
TAX	35. 36.	NET TAX: (Subtract Line 35 from Line 31. If Line 35 is greater than Line 31,				
z		Enter the amount from Line 23, Column C:				100 00
 		Enter the total amount from Line 23, Columns A and B:	r		ĺ	
PRORATION		Divide Line 36A by 36B: (See Instructions)	_		ı 86C ●	0.289394
PR		APPORTIONED TAX LIABILITY: (Multiply Line 36 by Line 36C)				
		Arkansas income tax withheld: [Attach state copies of W-2 and/or 1099R Form				
	38.	Estimated tax paid or credit brought forward from 2016:	38 •	00	1	
	39.	Payment made with extension: (See Instructions)	39 •	00		
NTS	40.	AMENDED RETURNS ONLY - Previous payments: (See instructions)	40 •	00		
PAYMENTS	41.	Early childhood program: Certification Number:		00		
PA		(20% of federal credit; Attach federal Form 2441 and Form AR1000EC)				
	42.	TOTAL PAYMENTS: (Add Lines 37 through 41)				100
	43.	AMENDED RETURNS ONLY - Previous refund: (See instructions)				
		Adjusted Total Payments: (Subtract Line 43 from Line 42)				
	45.	AMOUNT OF OVERPAYMENT/REFUND: (If Line 44 is greater than Line	· -		1	217 00
		Amount to be applied to 2018 estimated tax:				
ш		Amount of Check-off Contributions: (Attach Schedule AR1000-CO)	_		 	217 00
DUE	48.	AMOUNT TO BE REFUNDED TO YOU: (Subtract Lines 46 and 47 from a	Line 45)	REFUND	48	217 00
TAX		DIRECT DEPOSIT? If your deposit will be ultimately placed in a foreign ac	count check th	e box. •		
OR		Routing Number Account Number				• Checking or
JND	•	•				
REFUND OR TAX						Savings
-	49.	AMOUNT DUE: (If Line 44 is less than Line 36D, enter difference; If over \$1	,000, continue	to 50A) TAX DUE	49●	(B) (00
	50A.	UEP: Attach Form AR2210 or AR2210A. If required, enter exception in box 50A	A ● Penalty	7 50B ●	00	
	50C.	. Add Lines 49 and 50B. Attach Form AR1000V with check or money order pay	ab <mark>le in U.S. D</mark> o	ollars to "Dept. of Finan	се	
		and Administration". Include your SSN on payment. To pay by credit card, see	e instructions			00
	DL#/	State ID 999005510 Your state AK Issue Date (mm/dd/yyyy)		Expiration (mm/dd/yy		
0		OQQOOEEE		Expiration	Date	
	DL# /	State ID 599003333 Spouse state AT (mm/dd/yyyy) FOR MAILING ADDRESSES SEE PAGE 2	OF INSTRUCTION	(mm/dd/yy	уу) _	
		ASE SIGN HERE: Under penalties of perjury, I declare that I have examined this retu	urn and accompa	anying schedules and sta	teme	nts, and to the best of my
ERE E	know	ledge and belief, they are true, correct and complete. Declaration of preparer (other than t			_	
EAS	Prima	ary Signature Date	Tele	phone		the Arkansas Revenue cy discuss this return
PLEASE SIGN HERE	Spou	ıse's Signature Date	Teler	phone	with t	the preparer of the return?
	Ĺ				>	Yes No
ER	Paid I	Preparer's Signature ID Numb	er/Social Secu	ırity Number		r Department Use Only
PAR	Prepa	arer's Name City/State/Zip			A	ephone
PRE	E-ma	Preparer's Signature Date Date City/State/Zip Diagram of the control of the c			161	Српопе

STATE OF ARKANSAS

Tax Exemption Certificate

For Military Spouse

Military spouses may use Form AR-MS to claim exemption from Arkansas income tax. The Military Spouses Residency Relief Act of 2009 amends the Servicemembers Civil Relief Act of 2003 to allow servicemembers' spouses' income to be taxed in the state of domicile.

If a military spouse's employer withheld Arkansas tax from income and the conditions in the sections below are met, income earned in Arkansas is not taxable to Arkansas. Attach this completed certificate and an LES to Form AR1000NR. Write "Military Spouse" at the top of the return and list amount of Arkansas tax withheld on second page of Form AR1000NR. (Do not list income on Form AR1000NR.)

SECTION I	
Employee's Name SPOUSE TEST	Employee's SSN 400-00-5519
Military Servicemember's Name MILITARY TEST	Military Sevicemember's SSN ***-00-5510
Current Street Address, City, and Zip Code 25 OAK ST., JACKSONVILLE, AR 72076	Military Servicemember's Domicile ALASKA
SECTION II	
To qualify for the exemption you must meet the conditions belo	w. Complete this section in full.
I am not a military servicemember	TRUE FALSE
I am married to a military servicemember	TRUE FALSE
I live with my spouse	X TRUE TALSE
My spouse's current military orders assign him/her to a loc	
My domicile is a state other than Arkansas	X TRUE TALSE
State of domicile ALASKA	
SECTION III	
Employee's Signature Date	Phone Number
Under penalties of perjury, I certify that I am not subject to Arkansas withholdin Civil Relief Act, as amended by the Military Spouses Residency Relief Act (P	0

AR-MS (R 7/1/2016)

Attach this certificate to your AR1000NR tax return

Required Forms: AR1000NR, AR1000D

Taxpayer Name: Part Test

Primary Social Security Number: ***-00-5511

First 3 numbers of primary social security number must be the first 3 numbers of the ETIN.

Moved to Arkansas: 07/01/2017 to 12/31/2017

2017 AR1000NR



NR1

ARKANSAS INDIVIDUAL INCOME TAX RETURN

CHECK BOX IF AMENDED RETURN

No	onresident and Part Year R	esid	dent	D	ept. Use O	nly	AMEND	ED I	RETU	JRN		Softwar	e ID
Jan.	.1 - Dec. 31, 2017 or fiscal year ending		, 20	• •			•]		•		
	Primary First Name	MI	Last N	ame				Prir	nary So	ocia l Secu	-		
	• PART	•	• TE	ST				•		***-(00-	5511	
OR YPE	Spouse First Name	MI	Last N	ame				Spo	ouse's \$	Social Sec	curity	y Number	
12E		•	•					•				,	
USE LABEL (Mailing Address (Number and Street, P.O. Box or Rural R	outo)						 	Chook if	address is	out	oido II C	
SEL	• 800 PLEASANT VALLEY	oute)						۱۳,	CHECK II	audiess is	out	side U.S.	
> =		D .			I			For	eign Co	ountry			
	City State or	Provir	nce		Zip ● 72 2	227							
	• LITTLE ROCK • AR				• 122								
A	TTACH A COPY OF YOUR COMPLETE	FED	ERAL RI	ETURN		SIDEN ate of res		PAF (Da	RT YEAR tes Live	R RESIDENT d in AR)	[: ● []	07/01/2017 12	2/31/2017
US Box	1.● X Single (Or widowed before 2017 or div	orced/	at end of	2017)	4.●	Ma	rried Fi l ing Se _l	parate	y on th	ne Same F	Retu	ırn	
TATI	2. Married Filing Joint (Even if only one h	nad inc	come)		5.●	─ Ma	rried Filing Se	parate	ly on E	ifferent R	etur	ns	
S N	3. Head of Household (See Instructions)					Ent	ter spouse's na	me h	ere and	d SSN abo	ove		
FILING STATUS Check Only One Box	If the qualifying person was your child enter child's name here:	, but no	ot your de	pendent,	6.●		a l ifying Widow ar spouse died	٠,			i l d		
• [Check here if you do NOT want a tax booklet mailed to you next year. • Check this box if you have filed a state extension or an automatic federal extension												
	7A. Yourself • 65 or Over •	65	5 Special	• 🗆	Blind	• [Deaf	\neg	lead of	Househo l d	/Qua	a l ifying Widov	v(er)
		=	-		DU:I				(Filing S	tatus 3 Only)	(Fi	ling Status 6 Onl	v) ´
		_	5 Specia l	ш	Blind	•	Deaf		7.4	1			26
TS.	Multiply number of boxes checked Dependents (Do not list yourself or s								/A[1	X \$26 =			26 00
CREDITS		Name		Depende	nt's Soc	ial Sec	urity Number		Depe	endent's re	elati	onship to you	u
	1						,					. ,	
TAX	2.												
PERSONAL	3.												
RSC										1 ,, ,,,			
1	7B. Multiply number of DEPENDENTS from a							/ E	· •	X \$26 =	_		00
	7C. First name of Qualifying Individual(s) from AF									1			
	Multiply number of individuals from 7C									X \$500 =			00
	7D. TOTAL PERSONAL TAX CREDITS: (A	Add Lin	nes 7A, 7B	3, and 7C. I	Enter to	tal here	T .		T		Щ	(0)	26 00
(s)	ROUND ALL AMOUN	ITS T	O WHOL	E DOLLA	RS		(A) Primary/J Incom			ouse's Inco tatus 4 On		(C) Arkan Income	
(s)6601	8. Wages, salaries, tips, etc: (Attach W-2s)					8	• 28,00	00	•		00	•	00
W-2(s)/1	9A. U.S. Military compensation: (Your/joint gross a	mt.)	•		00	9A							
×.	9B. U.S. Military compensation: (Spouse's gross a	mt.)	•		00	9B		-				_	
p of	· · · · · · · · · · · · · · · · · · ·	1						00	_		00		700 00
on top	11. Dividend income: (If over \$1,500, attach A						• 1,40	00			00 00		700 00
C S	12. Alimony and separate maintenance receiv						•	00	-		00		00
INCOME Attach check	13. Business or professional income: (Attach t14. Capital gains/(losses) from stocks, bonds, etc						• (3,00	_	-		00	-	-
CO	15. Other gains or (losses): (Attach federal Fo						•	00	_		00		00
							•	00	•		00	•	00
ere	17A. Your/Joint Employer pension plan(s)/Qualified	d IRA(s	s):(See Insti	ructions, Atta	ach All 1	099Rs)							
(s)	Gross Distribution ● 00 Taxa	able An	nount 🗨		00 Les	55 000	•	00				•	00
Attach W-2(s)/1099(s) here /	17B. Spouse Employer pension plan(s)/Qualifie												
(s)/1	Gross Distribution ● 00 Taxa				00 Les	17B	_	loo	•		00		00
W-2	18. Rents, royalties, partnerships, estates, trust						•	00	-		00 00		00
ach	19. Farm income: (Attach federal Schedule F).							00			00		00
Att	20. Other income/depreciation differences: (At21. TOTAL INCOME: (Add Lines 8 through						• 27,80	_			00		00) 00
	22. TOTAL ADJUSTMENTS: (Attach Form						•	00			00	•	00
	23. ADJUSTED GROSS INCOME: (Subtra						• 27,80	00	•		00	• (6	00) 00

NR2

		-	(A) Primary/Joint Income		(B) Spouse's Income Status 4 Only
	24.	ADJUSTED GROSS INCOME: (From Line 23, Columns A and B)24	27,800 00	24	00
	25.	Select tax table: (Check the appropriate box)			
		● LOW INCOME Table X REGULAR Table			
NO		If you qualify for the Low Income Tax Table, enter zero (0) on Line 25A. If not, then:			
COMPUTATION		Enter • Itemized Deductions (See Instructions, Line 25 and attach AR3)			
PU		the larger OR If your spouse itemizes on a separate return, check here ●			
SON		of your: Standard Deduction (See Instructions, Line 25)25			
TAX (26.	NET TAXABLE INCOME: (Subtract Line 25 from Line 24)			00
F	27.	TAX: (Enter tax from tax table)	886 00	27	00
	28.	Combined tax: (Add amounts from Line 27, Columns A and B)		.28	886 00
	29.	Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD)		.29	
	30.	Additional tax on IRA and qualified plan withdrawal and overpayment: (Attach federal Form			
	31.	TOTAL TAX: (Add Lines 28 through 30)		.31	886 00
TS	32.	Personal Tax Credit(s): (Enter total from Line 7D)			
CREDITS	33.	Child Care Credit: (20% of federal credit allowed; Attach federal Form 2441)			
	34.	Other Credits: (Attach AR1000TC)		l	- aalaa
TAX	35.	TOTAL CREDITS: (Add Lines 32 through 34)			_
	36.	NET TAX: (Subtract Line 35 from Line 31. If Line 35 is greater than Line 31, enter 0)		.36 €	, 860 00
PRORATION		Enter the amount from Line 23, Column C: 36A	()		
RAI		Enter the total amount from Line 23, Columns A and B :		ı	0
PRO		APPORTIONED TAX LIABILITY: (Multiply Line 36 by Line 36C)			
	37.	Arkansas income tax withheld: [Attach state copies of W-2 and/or 1099R Form(s)]37			100
	38	Estimated tax paid or credit brought forward from 2016:	1		
	39.	Payment made with extension: (See Instructions)			
TS	40.	AMENDED RETURNS ONLY - Previous payments: (See instructions)			
N	41	Early childhood program: Certification Number:	00		
PAYMENTS	-	(20% of federal credit; Attach federal Form 2441 and Form AR1000EC)	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
	42.	TOTAL PAYMENTS: (Add Lines 37 through 41)		.42 •	00
	43.	AMENDED RETURNS ONLY - Previous refund: (See instructions)		43 €	00
	44.	Adjusted Total Payments: (Subtract Line 43 from Line 42)		44●	00
	45.	AMOUNT OF OVERPAYMENT/REFUND: (If Line 44 is greater than Line 36D, enter	difference)	.45 •	00
	46.	Amount to be applied to 2018 estimated tax:46	00		
	47.	Amount of Check-off Contributions: (Attach Schedule AR1000-CO)	00		
DUE	48.	AMOUNT TO BE REFUNDED TO YOU: (Subtract Lines 46 and 47 from Line 45)	REFUND	48	© 00
		DIRECT DEPOSIT? If your deposit will be ultimately placed in a foreign account check	the box		
R T/			the box.		
0 0		Routing Number Account Number		$\overline{}$	Checking or
REFUND OR TAX					● Savings
RE					
	49.	AMOUNT DUE: (If Line 44 is less than Line 36D, enter difference; If over \$1,000, contin	<u> </u>	_	<u> </u> 00
		UEP: Attach Form AR2210 or AR2210A. If required, enter exception in box 50A ● Pena	•	00	
	50C.	Add Lines 49 and 50B. Attach Form AR1000V with check or money order payable in U.S.	•		
		and Administration". Include your SSN on payment. To pay by credit card, see instructions	Expiration		00
O	DL# /	State ID Your state (mm/dd/yyyy)	(mm/dd/yy	уу) _	
Ξ	DL# /	Issue Date	Expiration (mm/dd/yy		
		FOR MAILING ADDRESSES SEE PAGE 2 OF INSTRUC	TIONS		
,,,		SE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accordance and ballef they are true correct and complete. Declaration of preparer (other than tax payer) is by			
PLEASE		ledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is ba ary Signature Date Te	elephone	_	eparer nas any knowledge. the Arkansas Revenue
LEA	ГШП	CICN LIEDE	Jephone		ncy discuss this return
SIG	Spou	se's Signature Date Te	elephone	with t	the preparer of the return?
	D		annita Nimeleen	L	Yes X No
ŒR	Paid I	Preparer's Signature ID Number/Social Se	curity Number		r Department Use Only
PAID	Prepa	rer's Name City/State/Zip		A Tol	• • • • • • • • • •
PRE	E-mai	Preparer's Signature ID Number/Social Segrer's Name City/State/Zip il		161	орноно



ARKANSAS INDIVIDUAL INCOME TAX CAPITAL GAINS

Primary Name	Primary Social Security Number

In Arkansas only 50% of the net capital gain is taxed. 100% of the short term capital gain is taxed.

Per Act 1488 of 2013, the amount of net capital gain in excess of ten million dollars (\$10,000,000) from a gain realized on or after January 1, 2014, is exempt from state tax.

Complete the AR1000D if you have a **CAPITAL GAIN OR LOSS** reported on federal Schedule D, or if Schedule D is not required, a gain reported on federal Form 1040, Line 13. **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).** See instructions for Line 14, Form AR1000F/AR1000NR.

Adjust your gains and losses for depreciation differences, if any, in the federal and Arkansas amounts using Lines 2, 5 and 10. *

*(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.)

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

Nonresident or Part Year Resident Filers - Complete colums (A), (B), and (C) if using filing status 4 (married filing separately on the same return). All other filing statuses must complete column (A) and (C) only.

		Federal Schedule D		(A) Primary/Joint		(B) Spouse (If Filing Status 4)		(C) Arkansas Only	
1.	Enter federal long-term capital gain or loss reported on Line 15, federal Schedule D or Form 1040, Line 131	(7,500)	00	(7,500)	00		00	(2,000)	00
2.	Enter adjustment, if any , for depreciation different state amounts				00		00		00
3.	Arkansas long-term capital gain or loss, add (or Line 2		3	• (7,500)	00	•	00	• (2,000)	00
4.	Enter federal net short-term capital loss, if any , reported on Line 7, federal Schedule D4		00		00		00		00
5.	Enter adjustment, if any , for depreciation different state amounts				00		00		00
6.	Arkansas net short-term capital loss, add (or sub		6	•	00	•	00	•	00
7a.	Arkansas net capital gain or loss (If gain, subtractions add Lines 6 and 3.)	ct Line 6 from 3. If	7a	• (7,500)	00	•	00	• (2,000)	00
7b.	If the amount on line 7a is over \$10,000,000, on If less than \$10,000,000, enter the total amount			(7,500)	00		00	(2,000)	00
8.	Arkansas taxable amount, if a gain multiply Line 50 percent (.50), otherwise enter loss		8	(7,500)	00		00	(2,000)	00
9.	Enter federal short-term capital gain, if any , reported on Line 7, federal Schedule D9		00		00		00		00
10.	Enter adjustment, if any , for depreciation differentiate amounts				00		00		00
11.	Arkansas short-term capital gain, add (or subtrac		.11	•	00	•	00	•	00
12.	Total taxable Arkansas capital gain or loss, add L (Loss limited to \$3,000, for filing status \$1,500 per taxpayer if filing status 4 or on Line 14, AR1000F/AR1000NR	s 1, 2, 3 and 6, r 5.) Enter here and		(3,000)	00		00	(2,000)	00

Required Forms: AR1055-IT

Taxpayer Name: Primary Test

Primary Social Security Number: ***-00-5512

First 3 numbers of primary social security number must be the first 3 numbers of the ETIN.

AR Tax Payment:

Routing Number: 282075028 **Account Number:** 9123456

Requested Payment Date: 04/15/18 **Amount Debited:** \$2,686.00

AR1055-IT 2017

STATE OF ARKANSAS REQUEST FOR EXTENSION OF TIME FOR FILING INDIVIDUAL TAX RETURNS

Fiscal Year Ending(MM/DD/YYYY)									
Primary First Name	MI	Last Name		Primary Social Security Number					
PRIMARY		TEST		***-00-551					
Spouse First Name	МІ	Last Name		Spouse's Social Security Number					
SPOUSE		TEST		400-00-5522					
Mailing Address (Number and Street, P.O. Box or Rural Route) POBOX 8067									
City LITTLE ROCK	State or Province	е	Zip 72203	☐ Check if address is outside U.S. Foreign Country					

Filing this Arkansas extension form will extend the date to file your return to October 15th for calendar year filers. Fiscal year filers will have an extension of 180 days from their return due date.

File this request on or before the due date of your return. Keep a copy for your records.

NOTE: Income tax returns must be filed and the tax paid on or before the fifteenth (15th) day of the fourth (4th) month following the close of the tax year (April 15th for calendar year filers). This extension is an agreement by the Commissioner of Revenue to waive the statutory penalty for failure to file timely if the return is filed by the extension due date and the tax is paid by the original due date of the return (April 15th for calendar year filers).

Mail to the following address:

Individual Income Tax Section P.O. Box 3628 Little Rock, AR 72203-3628

Caution: An extension to file is not an extension to pay. Interest and failure to pay penalty will be assessed if any tax due is not paid by the original due date, April 15th for calendar year filers.

AR1055-IT	ansas sion Payment	2017	
Software ID	Calendar Year 2 Fiscal Year Ending(M	2017 or M/DD/YYYY)	٦
Primary Social Security Number	Spouse's Social Security Number (if applicable)	Due Date 04/15/2018	
Primary Name Spouse Name Address City, State, Zip Telephone #		Amount	Include Cents (ex. 1,234,567.00)