

**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**
  - Updated scenario

## November 6, 2017

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

## November 3, 2017

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

## October 31, 2017

- **Test Case 12**
  - Added Test Case 12.

## October 30, 2017

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

## October 25, 2017

- **Test Case 7**
  - 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**

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### **Cynthia Hastings, e-File Manager**

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## **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](http://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, 2017  
State Software Testing Ends ..... February 1, 2018

## PRODUCTION DATE:

First Date for Transmitting Live Electronic  
Individual Income Tax Returns ..... Same 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 be 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: [arefile@dfa.arkansas.gov](mailto:arefile@dfa.arkansas.gov) to be reviewed. The Arkansas Electronic Filing Section will notify the developer by e-mail as soon as possible of acceptance or if problems exist with your test cases. **Submissions with previous year's test cases will not be reviewed nor will an e-mail be sent.**

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: 44-4444444  
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](mailto: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:**

<b>Routing Number:</b>	282075028
<b>Account Number:</b>	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.

## Full Year Resident



# AR1

**CHECK BOX IF  
AMENDED RETURN**

Software ID

Jan. 1 - Dec. 31, 2017 or fiscal year ending \_\_\_\_\_, 20\_\_\_\_ •

USE LABEL OR PRINT OR TYPE	Primary First Name • SINGLE		MI •	Last Name • TEST		Primary Social Security Number • ***-00-5501		
	Spouse First Name •		MI •	Last Name •		Spouse's Social Security Number •		
	Mailing Address (Number and Street, P.O. Box or Rural Route) • CHEMIN DU MONT-ROUND 3					<input checked="" type="checkbox"/> Check if address is outside U.S.		
	City • CHAMBESY		State or Province • GENEVA		Zip • 1292	Foreign Country SWITZERLAND		
FILING STATUS Check Only One	1. <input checked="" type="checkbox"/> Single (Or widowed before 2017 or divorced at end of 2017)					4. <input type="checkbox"/> Married Filing Separately on the Same Return		
	2. <input type="checkbox"/> Married Filing Joint (Even if only one had income)					5. <input type="checkbox"/> Married Filing Separately on Different Returns Enter spouse's name here and SSN above _____		
PERSONAL TAX CREDITS	3. <input type="checkbox"/> Head of Household (See Instructions) If the qualifying person was your child, but not your dependent, enter child's name here: _____					6. <input type="checkbox"/> Qualifying Widow(er) with dependent child Year spouse died: (See Instructions) _____		
	<input type="checkbox"/> Check here if you do NOT want a tax booklet mailed to you next year.					<input type="checkbox"/> Check this box if you have filed a state extension or an automatic federal extension		
PERSONAL TAX CREDITS	7A. <input checked="" type="checkbox"/> Yourself • <input type="checkbox"/> 65 or Over • <input type="checkbox"/> 65 Special • <input type="checkbox"/> Blind • <input type="checkbox"/> Deaf • <input type="checkbox"/> Head of Household/Qualifying Widow(er) <input type="checkbox"/> Spouse • <input type="checkbox"/> 65 or Over • <input type="checkbox"/> 65 Special • <input type="checkbox"/> Blind • <input type="checkbox"/> Deaf (Filing Status 3 Only) (Filing Status 6 Only)							
	Multiply number of boxes checked ..... 7A 1 X \$26 = 26 00							
	Dependents (Do not list yourself or spouse)							
	First Name		Last Name		Dependent's Social Security Number		Dependent's relationship to you	
	1.							
INCOME	2.							
	3.							
	7B. Multiply number of DEPENDENTS from above ..... 7B • <input type="checkbox"/> X \$26 =							
	7C. First name of Qualifying Individual(s) from AR1000RC5: (See Instructions) _____ Multiply number of individuals from 7C ..... 7C • <input type="checkbox"/> X \$500 =							
	7D. TOTAL PERSONAL TAX CREDITS: (Add Lines 7A, 7B, and 7C. Enter total here and on Line 32) ..... 7D 26 00							
INCOME Attach W-2(s)/1099(s) here / Attach check on top of W-2(s)/1099(s)	ROUND ALL AMOUNTS TO WHOLE DOLLARS						(A) Primary/Joint Income	(B) Spouse's Income Status 4 Only
	8. Wages, salaries, tips, etc: (Attach W-2s) ..... 8						14,100 00	• 00
	9A. U.S. Military compensation: (Your/joint gross amount) • 25,000 00 9A							
	9B. U.S. Military compensation: (Spouse's gross amount) • 00 9B							
	10. Interest income: (If over \$1,500, attach AR4) ..... 10						• 00	• 00
	11. Dividend income: (If over \$1,500, attach AR4) ..... 11						• 00	• 00
	12. Alimony and separate maintenance received: ..... 12						• 00	• 00
	13. Business or professional income: (Attach federal Schedule C or C-EZ) ..... 13						• 00	• 00
	14. Capital gains/(losses) from stocks, bonds, etc: (See Instr. Attach Schedule D) ..... 14						• 00	• 00
	15. Other gains or (losses): (Attach federal Form 4797 and/or 4684 if applicable) ..... 15						• 00	• 00
	16. Non-Qualified IRA distributions and taxable annuities: (Attach All 1099Rs) ..... 16						• 00	• 00
	17A. Your/Joint Employer pension plan(s)/Qualified IRA(s): (See Instructions - Attach All 1099Rs) Gross Distribution • 9,000 00 Taxable Amount • 9,000 00 Less \$6,000 17A						3,000 00	
	17B. Spouse's Employer pension plan(s)/Qualified IRA(s): (Filing Status 4 Only) Gross Distribution • 00 Taxable Amount • 00 Less \$6,000 17B							• 00
	18. Rents, royalties, partnerships, estates, trusts, etc: (Attach federal Schedule E) ..... 18						• 00	• 00
	19. Farm income: (Attach federal Schedule F) ..... 19						• 00	• 00
	20. Other income/depreciation differences: (Attach Form AR-OI) ..... 20						• (1,995) 00	• 00
	21. TOTAL INCOME: (Add Lines 8 through 20) ..... 21						• 15,105 00	• 00
	22. TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ) ..... 22						• 00	• 00
	23. ADJUSTED GROSS INCOME: (Subtract Line 22 from Line 21) ..... 23						• 15,105 00	• 00



# AR2

Primary SSN \*\*\*-00-5501

		(A) Primary/Joint Income		(B) Spouse's Income Status 4 Only																												
TAX COMPUTATION	24. <b>ADJUSTED GROSS INCOME:</b> (From Line 23, Columns A and B).....	24	15,105	00	24		00																									
	25. Select tax table: (See Instructions, Line 25)																															
	• <input type="checkbox"/> <b>LOW INCOME</b> Table <input checked="" type="checkbox"/> <b>REGULAR</b> Table																															
	If you qualify for the Low Income Tax Table, enter zero (0) on Line 25A. If not, then:																															
	Enter the larger of your:	• <input type="checkbox"/> <b>Itemized Deductions</b> (See Instructions, Line 25 and attach AR3)	OR	If your spouse itemizes on a separate return, check here • <input type="checkbox"/>																												
		<input checked="" type="checkbox"/> <b>Standard Deduction</b> (See Instructions, Line 25) .....	25	2,200	00	25		00																								
	26. <b>NET TAXABLE INCOME:</b> (Subtract Line 25 from Line 24) .....	26	12,905	00	26		00																									
	27. <b>TAX:</b> (Enter tax from tax table).....	27	287	00	27		00																									
	28. Combined tax: (Add amounts from Line 27, Columns A and B).....	28			28	287	00																									
	29. Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD) .....	29			29		00																									
30. Additional tax on IRA and qualified plan withdrawal and overpayment: (Attach federal Form 5329, if required) .....	30			30		00																										
31. <b>TOTAL TAX:</b> (Add Lines 28 through 30).....	31			31	287	00																										
TAX CREDITS	32. Personal Tax Credit(s): (Enter total from Line 7D).....	32	26	00																												
	33. Child Care Credit: (20% of federal credit allowed; Attach federal Form 2441) .....	33		00																												
	34. Other Credits: (Attach AR1000TC) .....	34		00																												
	35. <b>TOTAL CREDITS:</b> (Add Lines 32 through 34) .....	35			35	26	00																									
	36. <b>NET TAX:</b> (Subtract Line 35 from Line 31. If Line 35 is greater than Line 31, enter 0) .....	36			36	261	00																									
PAYMENTS	37. Arkansas income tax withheld: (Attach state copies of W-2 and/or 1099R Form(s)).....	37	443	00																												
	38. Estimated tax paid or credit brought forward from 2016:.....	38		00																												
	39. Payment made with extension: (See Instructions) .....	39		00																												
	40. <b>AMENDED RETURNS ONLY</b> - Previous payments: (See instructions) .....	40		00																												
	41. Early childhood program: Certification Number: .....																															
	(20% of federal credit; Attach federal Form 2441 and Form AR1000EC) .....	41		00																												
	42. <b>TOTAL PAYMENTS:</b> (Add Lines 37 through 41).....	42			42		00																									
	43. <b>AMENDED RETURNS ONLY</b> - Previous refund: (See instructions) .....	43			43		00																									
44. Adjusted Total Payments: (Subtract Line 43 from Line 42).....	44			44		00																										
REFUND OR TAX DUE	45. <b>AMOUNT OF OVERPAYMENT/REFUND:</b> (If Line 44 is greater than Line 36, enter difference).....	45			45	182	00																									
	46. Amount to be applied to 2018 estimated tax: .....	46		00																												
	47. Amount of Check-off Contributions: (Attach Schedule AR1000-CO).....	47	130	00																												
	48. <b>AMOUNT TO BE REFUNDED TO YOU:</b> (Subtract Lines 46 and 47 from Line 45).....	48			48		00																									
	<b>REFUND</b>																															
	<b>DIRECT DEPOSIT?</b> If your deposit will be ultimately placed in a foreign account check the box. • <input type="checkbox"/>																															
	<b>Routing Number</b> <b>Account Number</b>																															
	• <table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td>2</td><td>8</td><td>2</td><td>0</td><td>7</td><td>5</td><td>0</td><td>2</td><td>8</td></tr></table> • <table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td>9</td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>						2	8	2	0	7	5	0	2	8	9	1	2	3	4	5	6										
	2	8	2	0	7	5	0	2	8																							
	9	1	2	3	4	5	6																									
• <input checked="" type="checkbox"/> Checking or																																
• <input type="checkbox"/> Savings																																
49. <b>AMOUNT DUE:</b> (If Line 44 is less than Line 36, enter difference; If over \$1,000, continue to 50A) .....	49			49		00																										
<b>TAX DUE</b>																																
50A. UEP: Attach Form AR2210 or AR2210A. If required, enter exception in box 50A • <input type="checkbox"/> Penalty 50B •			00																													
50C. Add Lines 49 and 50B. Attach Form AR1000V with check or money order payable in U.S. Dollars to "Dept. of Finance and Administration". Include your SSN on payment. To pay by credit card, see instructions.....				50C		00																										
<b>TOTAL DUE</b>																																
ID	DL# / State ID <b>123456789</b>	Your state <b>AR</b>	Issue Date (mm/dd/yyyy)	Expiration date (mm/dd/yyyy)																												
	DL# / State ID	Spouse state	Issue Date (mm/dd/yyyy)	Expiration date (mm/dd/yyyy)																												
<b>FOR MAILING ADDRESSES SEE PAGE 2 OF INSTRUCTIONS</b>																																
PLEASE SIGN HERE	<b>PLEASE SIGN HERE:</b> Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.																															
	Primary Signature		Date	Telephone (501) 537-5344	May the Arkansas Revenue Agency discuss this return with the preparer of the return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No																											
PAID PREPARER	Spouse's Signature		Date	Telephone																												
	Paid Preparer's Signature		ID Number/Social Security Number		For Department Use Only																											
	Preparer's Name		City/State/Zip		A      •      Telephone																											
E-mail																																



## 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: ( <i>Attach Schedule</i> ).....1			
2. HSA and/or MSA taxable distributions.....2			
3. Long-term care insurance contracts.....3			
4. Gambling winnings: ( <b>Not</b> <i>Electronic Games of Skill</i> ).....4	730		
5. Lottery / contest winnings: .....5			
6. Scholarships / fellowships / stipends: .....6			
7. Other: <b>JURY DUTY, CANCELED DEBTS</b> .....7	840		
8. <b>INCOME TOTAL:</b> ( <i>add lines 1-7 and enter total</i> ): .....8	1,570		

### Subtractions from Income

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



# ARKANSAS INDIVIDUAL INCOME TAX CHECK-OFF CONTRIBUTIONS

Primary Name		Primary Social Security Number
Spouse's Name		Spouse's Social Security Number
Mailing Address		
City	State	Zip

SEE INSTRUCTIONS ON REVERSE SIDE OF THIS FORM

1. ARKANSAS DISASTER RELIEF PROGRAM.....	•	\$
<input type="checkbox"/> \$1 <input type="checkbox"/> \$5 <input type="checkbox"/> \$10 <input type="checkbox"/> \$20 <input type="checkbox"/> _____ <small>Enter Amount</small>	<input type="checkbox"/> <b>Your Total Refund</b>	
2. ARKANSAS GAME AND FISH FOUNDATION.....	•	\$
<input type="checkbox"/> \$1 <input type="checkbox"/> \$5 <input type="checkbox"/> \$10 <input type="checkbox"/> _____ <small>Enter Amount</small>	<input type="checkbox"/> <b>Your Total Refund</b>	
3. ARKANSAS SCHOOL FOR THE BLIND/SCHOOL FOR THE DEAF.....	•	\$
<input type="checkbox"/> \$1 <input type="checkbox"/> \$5 <input type="checkbox"/> \$10 <input type="checkbox"/> _____ <small>Enter Amount</small>	<input type="checkbox"/> <b>Your Total Refund</b>	
4. BABY SHARON'S CHILDREN'S CATASTROPHIC ILLNESS PROGRAM.....	•	\$
<input type="checkbox"/> \$1 <input type="checkbox"/> \$5 <input type="checkbox"/> \$10 <input type="checkbox"/> \$20 <input type="checkbox"/> _____ <small>Enter Amount</small>	<input type="checkbox"/> <b>Your Total Refund</b>	
5. ORGAN DONOR AWARENESS EDUCATION PROGRAM.....	•	\$
<input type="checkbox"/> \$1 <input type="checkbox"/> \$5 <input type="checkbox"/> \$10 <input type="checkbox"/> _____ <small>Enter Amount</small>	<input type="checkbox"/> <b>Your Total Refund</b>	
6. AREA AGENCIES ON AGING PROGRAM.....	•	\$
<input type="checkbox"/> \$1 <input type="checkbox"/> \$5 <input type="checkbox"/> \$10 <input type="checkbox"/> _____ <small>Enter Amount</small>	<input type="checkbox"/> <b>Your Total Refund</b>	
7. MILITARY FAMILY RELIEF PROGRAM.....	•	\$
<input type="checkbox"/> \$1 <input type="checkbox"/> \$5 <input type="checkbox"/> \$10 <input type="checkbox"/> \$20 <input type="checkbox"/> _____ <small>Enter Amount</small>	<input type="checkbox"/> <b>Your Total Refund</b>	
8. NEWBORN UMBILICAL CORD BLOOD INITIATIVE.....	•	\$
<input type="checkbox"/> \$1 <input type="checkbox"/> \$5 <input type="checkbox"/> \$10 <input type="checkbox"/> \$20 <input type="checkbox"/> _____ <small>Enter Amount</small>	<input type="checkbox"/> <b>Your Total Refund</b>	
9. AR 529 COLLEGE INVESTING PLAN (GIFT PLAN OR ISHARES 529 PLAN)		
<p>IMPORTANT: To contribute to your AR 529 College Investing Plan, you MUST enter the correct account number below. You may contribute part or all of your refund to one or two accounts, provided a minimum of \$25 is contributed to each account. (You cannot send a check for this check-off.)</p>		
Account Number: <u>2651</u> .....	•	\$ <b>100</b>
<input type="checkbox"/> \$25 <input type="checkbox"/> \$50 <input checked="" type="checkbox"/> \$100 <input type="checkbox"/> _____ <small>Enter Amount</small>	<input type="checkbox"/> <b>Your Total Refund</b>	
Account Number: <u>3837</u> .....	•	\$ <b>30</b>
<input type="checkbox"/> \$25 <input type="checkbox"/> \$50 <input type="checkbox"/> \$100 <input checked="" type="checkbox"/> <u>30</u> <small>Enter Amount</small>	<input type="checkbox"/> <b>Your Total Refund</b>	
10. TOTAL CHECK-OFF CONTRIBUTIONS.....		\$ <b>130</b>



## 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](mailto:arefile@dfa.arkansas.gov)

**Spouse e-mail address:** [spouse@yahoo.com](mailto:spouse@yahoo.com)

## Full Year Resident



# AR1

**CHECK BOX IF  
AMENDED RETURN**

Software ID

**Dept. Use Only**

Jan. 1 - Dec. 31, 2017 or fiscal year ending . 20 •

USE LABEL OR PRINT OR TYPE	Primary First Name • <b>JOINT</b>		MI •	Last Name • <b>TEST</b>		Primary Social Security Number • <b>***-00-5502</b>	
	Spouse First Name • <b>SPOUSE</b>		MI •	Last Name • <b>TEST</b>		Spouse's Social Security Number • <b>400-00-5512</b>	
	Mailing Address (Number and Street, P.O. Box or Rural Route) • <b>P O BOX 47</b>					<input type="checkbox"/> Check if address is outside U.S.  Foreign Country	
	City • <b>N LITTLE ROCK</b>		State or Province • <b>AR</b>		Zip • <b>72117</b>		
FILING STATUS Check Only One	1. <input type="checkbox"/> Single (Or widowed before 2017 or divorced at end of 2017)					4. <input type="checkbox"/> Married Filing Separately on the Same Return	
	2. <input checked="" type="checkbox"/> Married Filing Joint (Even if only one had income)					5. <input type="checkbox"/> Married Filing Separately on Different Returns Enter spouse's name here and SSN above _____	
	3. <input type="checkbox"/> Head of Household (See Instructions) If the qualifying person was your child, but not your dependent, enter child's name here: _____					6. <input type="checkbox"/> Qualifying Widow(er) with dependent child Year spouse died: (See Instructions) _____	
	• <input type="checkbox"/> Check here if you do NOT want a tax booklet mailed to you next year.					• <input type="checkbox"/> Check this box if you have filed a state extension or an automatic federal extension	
PERSONAL TAX CREDITS	7A. <input checked="" type="checkbox"/> Yourself • <input type="checkbox"/> 65 or Over • <input type="checkbox"/> 65 Special • <input type="checkbox"/> Blind • <input type="checkbox"/> Deaf <input type="checkbox"/> Head of Household/Qualifying Widow(er) (Filing Status 3 Only) (Filing Status 6 Only)						
	<input checked="" type="checkbox"/> Spouse • <input checked="" type="checkbox"/> 65 or Over • <input type="checkbox"/> 65 Special • <input type="checkbox"/> Blind • <input type="checkbox"/> Deaf						
	Multiply number of boxes checked ..... 7A <b>3</b> X \$26 = <b>78</b> 00						
	<b>Dependents (Do not list yourself or spouse)</b>						
	First Name		Last Name		Dependent's Social Security Number		Dependent's relationship to you
	1. <b>ZANE TEST</b>				<b>400-00-5522</b>		<b>FOSTER CHILD</b>
	2.						
	3.						
	7B. Multiply number of <b>DEPENDENTS</b> from above ..... 7B • <b>1</b> X \$26 = <b>26</b> 00						
	7C. First name of Qualifying Individual(s) from <b>AR1000RC5</b> : (See Instructions) _____ Multiply number of individuals from 7C ..... 7C • <input type="checkbox"/> X \$500 = _____ 00						
	7D. <b>TOTAL PERSONAL TAX CREDITS:</b> (Add Lines 7A, 7B, and 7C. Enter total here and on Line 32) ..... 7D <b>104</b> 00						
INCOME Attach W-2(s)/1099(s) here / Attach check on top of W-2(s)/1099(s)	<b>ROUND ALL AMOUNTS TO WHOLE DOLLARS</b>						
	8. Wages, salaries, tips, etc: (Attach W-2s) ..... 8						(A) Primary/Joint Income
	9A. U.S. Military compensation: (Your/joint gross amount) • _____ 00 9A						• <b>23,781</b> 00
	9B. U.S. Military compensation: (Spouse's gross amount) • _____ 00 9B						
	10. Interest income: (If over \$1,500, attach AR4) ..... 10						• _____ 00
	11. Dividend income: (If over \$1,500, attach AR4) ..... 11						• _____ 00
	12. Alimony and separate maintenance received: ..... 12						• _____ 00
	13. Business or professional income: (Attach federal Schedule C or C-EZ) ..... 13						• _____ 00
	14. Capital gains/(losses) from stocks, bonds, etc: (See Instr. Attach Schedule D) ..... 14						• _____ 00
	15. Other gains or (losses): (Attach federal Form 4797 and/or 4684 if applicable) ..... 15						• _____ 00
	16. Non-Qualified IRA distributions and taxable annuities: (Attach All 1099Rs) ..... 16						• _____ 00
	17A. Your/Joint Employer pension plan(s)/Qualified IRA(s): (See Instructions - Attach All 1099Rs) <b>Gross Distribution</b> • <b>45,000</b> 00 <b>Taxable Amount</b> • <b>35,000</b> 00 <b>Less</b> \$6,000 17A						• <b>24,000</b> 00
	17B. Spouse's Employer pension plan(s)/Qualified IRA(s): (Filing Status 4 Only) <b>Gross Distribution</b> • _____ 00 <b>Taxable Amount</b> • _____ 00 <b>Less</b> \$6,000 17B						• _____ 00
	18. Rents, royalties, partnerships, estates, trusts, etc: (Attach federal Schedule E) ..... 18						• _____ 00
	19. Farm income: (Attach federal Schedule F) ..... 19						• _____ 00
	20. Other income/depreciation differences: (Attach Form AR-OI) ..... 20						• _____ 00
	21. <b>TOTAL INCOME:</b> (Add Lines 8 through 20) ..... 21						• <b>47,781</b> 00
	22. <b>TOTAL ADJUSTMENTS:</b> (Attach Form AR1000ADJ) ..... 22						• _____ 00
	23. <b>ADJUSTED GROSS INCOME:</b> (Subtract Line 22 from Line 21) ..... 23						• <b>47,781</b> 00
							• _____ 00



Page AR2 (R 8/16/2017)

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 the 65 special tax credit and/  
**or \$6,000 retirement exclusion for taxpayers using filing status 2 (Married Filing Joint).**  
Complete the lines below for both taxpayer and spouse. For the \$6,000 retirement  
exclusion eligibility, see the AR1000F/AR1000NR instruction booklet.

Primary: Employer pension plans or qualified IRAs

1a. Gross Distribution Amount (1099-R, Box 1) .....	1a.	30,000	00
1b. Rollover Amount (if any) .....	1b.	10,000	00
1c. Total Gross Distribution, Add lines 1a and 1b .....	1c.	40,000	00
1d. Taxable Amount (See instructions) .....	1d.	30,000	00
1e. Retirement Exclusion .....	1e.	\$6,000	00
1 f. Retirement Amount (Subtract line 1e from 1d) Do not enter less than 0.....	1 f.	24,000	00

Spouse: Employer pension plans or qualified IRAs:

2a. Gross Distribution Amount (1099-R, Box 1) .....	2a.	5,000	00
2b. Rollover Amount (if any) .....	2b.		00
2c. Total Gross Distribution, Add lines 2a and 2b .....	2c.	5,000	00
2d. Taxable Amount (See instructions) .....	2d.	5,000	00
2e. Retirement Exclusion .....	2e.	\$6,000	00
2 f. Retirement Amount (Subtract line 2e from 2d) Do not enter less than 0.....	2 f.		00

3a. <b>Gross Distribution:</b> Add lines 1c and 2c, enter total amount here and on Line 17A, Gross Distribution box. ....	3a.	45,000	00
3b. <b>Taxable Amount:</b> Add lines 1d and 2d, enter total amount here and on Line 17A, Taxable Amount box. ....	3b.	35,000	00

Any taxpayer age 65 or over not claiming the retirement exclusion on Line 17A of form AR1000F/AR1000NR is eligible for an additional tax credit. Check the box(es) marked "65 Special". You cannot take both the "65 Special" tax credit and the retirement exclusion.

**Primary: Complete Line 4a or Line 4b.**

4a. If claiming the 65 special credit, enter total amount from line 1d here. ....	4a.		00
4b. If not claiming the 65 special credit, enter total amount from Line 1f here. ....	4b.	24,000	00

**Spouse: Complete Line 5a or Line 5b.**

5a. If claiming the 65 special credit, enter total amount from line 2d here. ....	5a.		00
5b. If not claiming the 65 special credit, enter total amount from Line 2f here. ....	5b.		00

6. Total Retirement Amount: Add Lines 4a through 5b enter here and on AR1000F/AR1000NR, Line 17A, Column A. ....	6.	24,000	00
--	----	--------	----

# ARKANSAS INDIVIDUAL INCOME TAX ITEMIZED DEDUCTIONS

Primary Name		Primary Social Security Number																			
<b>MEDICAL AND DENTAL EXPENSES:</b> <i>[Do not include expense(s) paid by others]. (See Instructions)</i>																					
1. Medical and dental expenses:.....	1	<div style="border: 1px solid black; padding: 2px;">7,321</div>	<div style="border: 1px solid black; padding: 2px;">00</div>																		
2. Enter amount from Form AR1000F/AR1000NR, line 24(A) and 24(B): .....	2	<div style="border: 1px solid black; padding: 2px;">47,781</div>	<div style="border: 1px solid black; padding: 2px;">00</div>																		
3. Multiply line 2 by 10% (.10), otherwise enter 0:.....	3	<div style="border: 1px solid black; padding: 2px;">4,778</div>	<div style="border: 1px solid black; padding: 2px;">00</div>																		
4. TOTAL MEDICAL EXPENSES: (Subtract line 3 from line 1; if more than line 1, enter 0).....		4	<div style="border: 1px solid black; padding: 2px;">2,543</div> <div style="border: 1px solid black; padding: 2px;">00</div>																		
<b>TAXES:</b> <i>(See Instructions)</i>																					
5. Real estate tax: .....	5	<div style="border: 1px solid black; padding: 2px;">300</div>	<div style="border: 1px solid black; padding: 2px;">00</div>																		
6. Personal property tax or other taxes: (List type and amount) <b>PERSONAL PROPERTY</b> .....	6	<div style="border: 1px solid black; padding: 2px;">90</div>	<div style="border: 1px solid black; padding: 2px;">00</div>																		
7. TOTAL TAXES: (Add lines 5 and 6).....		7	<div style="border: 1px solid black; padding: 2px;">390</div> <div style="border: 1px solid black; padding: 2px;">00</div>																		
<b>INTEREST EXPENSES:</b> <i>(See Instructions)</i>																					
8. Home mortgage interest paid to financial institutions:.....	8	<div style="border: 1px solid black; padding: 2px;"></div>	<div style="border: 1px solid black; padding: 2px;">00</div>																		
9. Home mortgage interest paid to an individual: Name: _____ Address: _____	9	<div style="border: 1px solid black; padding: 2px;"></div>	<div style="border: 1px solid black; padding: 2px;">00</div>																		
10. Deductible points:.....	10	<div style="border: 1px solid black; padding: 2px;"></div>	<div style="border: 1px solid black; padding: 2px;">00</div>																		
11. Investment interest: (Attach federal Form 4952) .....	11	<div style="border: 1px solid black; padding: 2px;"></div>	<div style="border: 1px solid black; padding: 2px;">00</div>																		
12. TOTAL INTEREST EXPENSE: (Add lines 8 through 11) .....		12	<div style="border: 1px solid black; padding: 2px;"></div> <div style="border: 1px solid black; padding: 2px;">00</div>																		
<b>CONTRIBUTIONS:</b> <i>(See Instructions)</i>																					
13. Cash contributions:.....	13	<div style="border: 1px solid black; padding: 2px;"></div>	<div style="border: 1px solid black; padding: 2px;">00</div>																		
14. Art and literary contributions:.....	14	<div style="border: 1px solid black; padding: 2px;"></div>	<div style="border: 1px solid black; padding: 2px;">00</div>																		
15. Other: .....	15	<div style="border: 1px solid black; padding: 2px;"></div>	<div style="border: 1px solid black; padding: 2px;">00</div>																		
16. Carryover contributions: (List type and amount) .....	16	<div style="border: 1px solid black; padding: 2px;"></div>	<div style="border: 1px solid black; padding: 2px;">00</div>																		
17. TOTAL CONTRIBUTIONS: (Add lines 13 through 16) .....		17	<div style="border: 1px solid black; padding: 2px;"></div> <div style="border: 1px solid black; padding: 2px;">00</div>																		
<b>CASUALTY AND THEFT LOSSES:</b> <i>(See Instructions)</i>																					
18. TOTAL CASUALTY AND THEFT LOSSES: (Attach federal Form 4684) .....		18	<div style="border: 1px solid black; padding: 2px;"></div> <div style="border: 1px solid black; padding: 2px;">00</div>																		
<b>POST-SECONDARY EDUCATION TUITION DEDUCTION(S):</b> <i>(See Instructions)</i>																					
19. TOTAL POST-SECONDARY EDUCATION TUITION DEDUCTION(S): (Attach AR1075(s)) .....		19	<div style="border: 1px solid black; padding: 2px;">711</div> <div style="border: 1px solid black; padding: 2px;">00</div>																		
<b>MISCELLANEOUS DEDUCTIONS SUBJECT TO 2% AGI LIMIT:</b> <i>(See Instructions)</i>																					
20. Unreimbursed employee business expenses: (Attach federal Form 2106).....	20	<div style="border: 1px solid black; padding: 2px;">1,500</div>	<div style="border: 1px solid black; padding: 2px;">00</div>																		
21. Other expenses: (List type and amount) .....	21	<div style="border: 1px solid black; padding: 2px;"></div>	<div style="border: 1px solid black; padding: 2px;">00</div>																		
22. Add the amounts on lines 20 and 21. Enter the total: .....	22	<div style="border: 1px solid black; padding: 2px;">1,500</div>	<div style="border: 1px solid black; padding: 2px;">00</div>																		
23. Enter amount from Form AR1000F/AR1000NR, line 24(A) and 24(B): ....	23	<div style="border: 1px solid black; padding: 2px;">47,781</div>	<div style="border: 1px solid black; padding: 2px;">00</div>																		
24. Multiply line 23 above by 2% (.02): .....	24	<div style="border: 1px solid black; padding: 2px;">956</div>	<div style="border: 1px solid black; padding: 2px;">00</div>																		
25. TOTAL MISCELLANEOUS DEDUCTIONS: (Subtract line 24 from line 22; If line 24 is more than line 22, enter 0) .....		25	<div style="border: 1px solid black; padding: 2px;">544</div> <div style="border: 1px solid black; padding: 2px;">00</div>																		
<b>OTHER MISCELLANEOUS DEDUCTIONS:</b> <i>(See Instructions)</i>																					
26. Volunteer firefighter expenses:.....	26	<div style="border: 1px solid black; padding: 2px;">1,000</div>	<div style="border: 1px solid black; padding: 2px;">00</div>																		
27. Other miscellaneous deductions: (List type and amount) .....	27	<div style="border: 1px solid black; padding: 2px;">2,349</div>	<div style="border: 1px solid black; padding: 2px;">00</div>																		
28. TOTAL MISCELLANEOUS DEDUCTIONS NOT SUBJECT TO THE 2% AGI LIMITATION: (Add lines 26 and 27) .....		28	<div style="border: 1px solid black; padding: 2px;">3,349</div> <div style="border: 1px solid black; padding: 2px;">00</div>																		
<b>TOTAL ITEMIZED DEDUCTIONS:</b>																					
29. Add amounts on Lines 4, 7, 12, 17, 18, 19, 25, and 28 and enter the total here: .....		29	<div style="border: 1px solid black; padding: 2px;">7,537</div> <div style="border: 1px solid black; padding: 2px;">00</div>																		
<p>Complete lines 30 - 34 ONLY if Filing Status 4 or 5.</p> <table style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 20%; text-align: center;">PRIMARY Adjusted Gross Income</th> <th style="width: 20%; text-align: center;">SPOUSE'S Adjusted Gross Income</th> </tr> </thead> <tbody> <tr> <td>30. Enter adjusted gross income from Form AR1000F/AR1000NR, line 24, Columns (A) and (B) here: .....</td> <td>30A <div style="border: 1px solid black; padding: 2px;"></div></td> <td>30B <div style="border: 1px solid black; padding: 2px;"></div></td> </tr> <tr> <td>31. Total Arkansas adjusted gross income: (Add columns 30A and 30B from above) .....</td> <td>31</td> <td><div style="border: 1px solid black; padding: 2px;"></div></td> </tr> <tr> <td>32. Divide the amount on line 30A above by the amount on line 31. Enter the percentage here:.....</td> <td>32</td> <td><div style="border: 1px solid black; padding: 2px;"></div><div style="border: 1px solid black; padding: 2px;">%</div></td> </tr> <tr> <td>33. Multiply line 29 by the percentage on line 32. Enter here and on Form AR1000F/AR1000NR, line 25, Col. (A): (Primary) .....</td> <td>33</td> <td><div style="border: 1px solid black; padding: 2px;"></div><div style="border: 1px solid black; padding: 2px;">00</div></td> </tr> <tr> <td>34. Subtract line 33 from line 29. Enter here and on Form AR1000F/AR1000NR, line 25, Column (B). If you and your spouse are using Filing Status 5, enter on line 25, Col. (A) of your spouse's return: .....</td> <td>(Spouse) 34</td> <td><div style="border: 1px solid black; padding: 2px;"></div><div style="border: 1px solid black; padding: 2px;">00</div></td> </tr> </tbody> </table>					PRIMARY Adjusted Gross Income	SPOUSE'S Adjusted Gross Income	30. Enter adjusted gross income from Form AR1000F/AR1000NR, line 24, Columns (A) and (B) here: .....	30A <div style="border: 1px solid black; padding: 2px;"></div>	30B <div style="border: 1px solid black; padding: 2px;"></div>	31. Total Arkansas adjusted gross income: (Add columns 30A and 30B from above) .....	31	<div style="border: 1px solid black; padding: 2px;"></div>	32. Divide the amount on line 30A above by the amount on line 31. Enter the percentage here:.....	32	<div style="border: 1px solid black; padding: 2px;"></div> <div style="border: 1px solid black; padding: 2px;">%</div>	33. Multiply line 29 by the percentage on line 32. Enter here and on Form AR1000F/AR1000NR, line 25, Col. (A): (Primary) .....	33	<div style="border: 1px solid black; padding: 2px;"></div> <div style="border: 1px solid black; padding: 2px;">00</div>	34. Subtract line 33 from line 29. Enter here and on Form AR1000F/AR1000NR, line 25, Column (B). If you and your spouse are using Filing Status 5, enter on line 25, Col. (A) of your spouse's return: .....	(Spouse) 34	<div style="border: 1px solid black; padding: 2px;"></div> <div style="border: 1px solid black; padding: 2px;">00</div>
	PRIMARY Adjusted Gross Income	SPOUSE'S Adjusted Gross Income																			
30. Enter adjusted gross income from Form AR1000F/AR1000NR, line 24, Columns (A) and (B) here: .....	30A <div style="border: 1px solid black; padding: 2px;"></div>	30B <div style="border: 1px solid black; padding: 2px;"></div>																			
31. Total Arkansas adjusted gross income: (Add columns 30A and 30B from above) .....	31	<div style="border: 1px solid black; padding: 2px;"></div>																			
32. Divide the amount on line 30A above by the amount on line 31. Enter the percentage here:.....	32	<div style="border: 1px solid black; padding: 2px;"></div> <div style="border: 1px solid black; padding: 2px;">%</div>																			
33. Multiply line 29 by the percentage on line 32. Enter here and on Form AR1000F/AR1000NR, line 25, Col. (A): (Primary) .....	33	<div style="border: 1px solid black; padding: 2px;"></div> <div style="border: 1px solid black; padding: 2px;">00</div>																			
34. Subtract line 33 from line 29. Enter here and on Form AR1000F/AR1000NR, line 25, Column (B). If you and your spouse are using Filing Status 5, enter on line 25, Col. (A) of your spouse's return: .....	(Spouse) 34	<div style="border: 1px solid black; padding: 2px;"></div> <div style="border: 1px solid black; padding: 2px;">00</div>																			

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

Taxpayer's Name		Taxpayer's Social Security Number
Student Attending Institution <b>SPOUSE TEST</b>	Relationship to Taxpayer <b>SPOUSE</b>	Student's Social Security Number <b>400-00-5512</b>

ONE FORM PER STUDENT PER TYPE OF INSTITUTION

1. Name(s) of institution(s): PULASKI TECHNICAL

Check one:    ☐ 2-Year    ☐ 4-Year    ☒ Technical Institute

2. Total tuition paid by taxpayer: (See Instructions).....2 ➤	<b>2,500</b>	00
3. Multiply line 2 by 50% (.50): .....3 ➤	<b>1,250</b>	00
4. Enter the appropriate Weighted Average Tuition from the table below: (See Instructions) .....4 ➤	<b>711</b>	00
5. Enter the lesser of line 3 or line 4 here and on Form AR3, Line 19: .....5 ➤	<b>711</b>	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 50% of Weighted Average Tuition column.

<u>Type of Institution</u>	<u>50% of Weighted Average Tuition</u>
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 Taxpayer Name/ Trust (Fiduciary)	Primary Social Security Number/ FEIN (Fiduciary)
--	--

**IMPORTANT: SEE INSTRUCTIONS ON REVERSE SIDE OF THIS FORM**

1. State Political Contribution Credit: <i>(See instructions)</i> .....	1	•		00
2. Other State Tax Credit: <i>[Attach copy of other state tax return(s)]</i> .....	2	•		00
3. Credit for Adoption Expenses: <i>(Attach federal Form 8839)</i> .....	3	•		00
4. Phenylketonuria Disorder Credit: <i>(See instructions. Attach AR1113)</i> .....	4	•	1,551	00
5. Business Incentive Tax Credit(s): (Add amounts from 5A-5F below) .....	5	•		00

A copy of the tax credit certificate(s) or appropriate documentation of the credit(s) claimed must be attached.

**If certificate is issued to an individual, leave FEIN box below blank.**

**Primary:**

5A.	BIC Code	•	FEIN	•	Amount	•	00
5B.	BIC Code	•	FEIN	•	Amount	•	00
5C.	BIC Code	•	FEIN	•	Amount	•	00

**Spouse:**

5D.	BIC Code	•	FEIN	•	Amount	•	00
5E.	BIC Code	•	FEIN	•	Amount	•	00
5F.	BIC Code	•	FEIN	•	Amount	•	00

6. **TOTAL CREDITS:**  
 Add Lines 1 through 5. Enter total on Line 34, Form AR1000F/AR1000NR, or Line 23, Form AR1002/AR1002NR..... 6 •

1,551	00
-------	----

### BUSINESS INCENTIVE CREDIT TYPES

**Code Credit Type**

0001....Advantage Arkansas  
 0002....Affordable Housing  
 0003....AR Plus  
 0004....AR Plus 50% Technology-Based  
 0005....AR Plus 75% Technology-Based  
 0006....AR Plus 100% Technology-Based  
 0008....Capital Development Company  
 0009....Child Care Facility  
 0010....Coal Mining Producing and Extracting  
 0011....Delta Geotourism  
 0013....Enterprise Zone  
 0014....Equipment Donation/Sale  
 0015....Equity Investment Incentive  
 0016....Existing Workforce Training  
 0017....Family Savings Initiative Act  
 0018....Historic Rehabilitation  
 0019....Low Income Housing  
 0020....Public Roads Incentive  
 0021....Research Park Authority  
 0022....Research and Development with Universities  
 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

**Code Credit Type**

0026....Qualified Research  
 0027....Rice Straw  
 0028....Tourism Development  
 0029....Tuition Reimbursement Program  
 0030....Targeted Business Payroll  
 0031....Venture Capital Investment  
 0032....Youth Apprenticeship  
 0033....Youth Apprenticeship Work Base Learning  
 0034....Waste Reduction, Reuse or Recycle Equipment  
 0035....Water Impounded Outside Critical  
 0036....Water Impounded Within Critical  
 0037....Water Surface Outside Critical  
 0038....Water Surface Inside Critical  
 0039....Water Surface Inside Critical-Industrial or Commercial  
 0040....Water Land Leveling  
 0041....Wetland Riparian Zone Creation/Restoration  
 0042....Wetland Riparian Zone Conservation  
 0043....Central Business Improvement District Rehab and Dev  
 0044....Biodiesel Incentive  
 0045....Recycle Equipment for Steel Manufacturer  
 0046....Recycle-Steel Manufacturer Amendment 82 Project Act 862  
 0047....Recycle-Expansion Project Act 1046  
 0048....Recycle-Steel Manufacturing Specialty Products Facility Act 1046



ARKANSAS INDIVIDUAL INCOME TAX  
**PHENYLKETONURIA DISORDER AND OTHER  
 METABOLIC DISORDERS CREDIT**

Taxpayer's Name	Taxpayer's Social Security Number
Dependent's Name <b>ZANE TEST</b>	Dependent's Social Security Number <b>400-00-5522</b>

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.

1. Enter the total cost paid in 2017 for medically necessary foods and low protein modified food products: .....	1	3,600	00
2. Unused credit from 2015 and 2016: .....	2	2,100	00
3. Total credit available for 2017: <i>(Add Lines 1 and 2)</i> .....	3	5,700	00
4. Maximum allowable credit: .....	4	\$2,400	00
5. Your total allowable credit: <i>(Enter the smaller of Line 3 or 4)</i> .....	5	2,400	00
6. Enter net tax due <i>(Line 36, Form AR1000F/AR1000NR)</i> after deducting all credits except business incentive credits and this credit: .....	6	1,551	00
7. Credit allowed: <i>(Enter the smaller of Line 5 or 6 here and on Line 4, AR1000TC)</i> .....	7	1,551	00
<b>PLEASE SIGN HERE: Under penalties of perjury, I declare that the above individual has been diagnosed with phenylketonuria disorder and the information entered is true and correct.</b>			
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <div style="border-top: 1px solid black; margin-bottom: 5px;"></div> <div style="display: flex; justify-content: space-between;"> <span>Taxpayer</span> <span>Date</span> </div> </div> <div style="width: 45%;"> <div style="border-top: 1px solid black; margin-bottom: 5px;"></div> <div style="display: flex; justify-content: space-between;"> <span>Spouse (if applicable)</span> <span>Date</span> </div> </div> </div>			



## 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](mailto:arefile@dfa.arkansas.gov)

**Taxpayer e-mail address:** [test@hotmail.com](mailto:test@hotmail.com)

**Spouse e-mail address:** [spouse@yahoo.com](mailto:spouse@yahoo.com)

**Dependent Disability:**

John Test	Autism
Jennie Test	ADHD

**AR Tax Payment:**

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

## 2017 AR1000F



AR1

ARKANSAS INDIVIDUAL  
INCOME TAX RETURN

Full Year Resident

CHECK BOX IF  
AMENDED RETURN

Dept. Use Only

Software ID

Jan. 1 - Dec. 31, 2017 or fiscal year ending \_\_\_\_\_, 20\_\_\_\_

USE LABEL OR PRINT OR TYPE	Primary First Name • HOH	MI •	Last Name • TEST	Primary Social Security Number • ***-00-5503	
	Spouse First Name •	MI •	Last Name •	Spouse's Social Security Number •	
	Mailing Address (Number and Street, P.O. Box or Rural Route) • 123 CENTER ST			<input type="checkbox"/> Check if address is outside U.S.	
	City • LITTLE ROCK	State or Province • AR	Zip • 72201	Foreign Country	
FILING STATUS Check Only One	1. <input type="checkbox"/> Single (Or widowed before 2017 or divorced at end of 2017)			4. <input type="checkbox"/> Married Filing Separately on the Same Return	
	2. <input type="checkbox"/> Married Filing Joint (Even if only one had income)			5. <input type="checkbox"/> Married Filing Separately on Different Returns	
PERSONAL TAX CREDITS	3. <input checked="" type="checkbox"/> Head of Household (See Instructions) If the qualifying person was your child, but not your dependent, enter child's name here: _____			6. <input type="checkbox"/> Qualifying Widow(er) with dependent child Year spouse died: (See Instructions) _____	
	• <input type="checkbox"/> Check here if you do NOT want a tax booklet mailed to you next year.			• <input type="checkbox"/> Check this box if you have filed a state extension or an automatic federal extension	
PERSONAL TAX CREDITS	7A. <input checked="" type="checkbox"/> Yourself • <input type="checkbox"/> 65 or Over • <input type="checkbox"/> 65 Special • <input type="checkbox"/> Blind • <input type="checkbox"/> Deaf <input checked="" type="checkbox"/> Head of Household/Qualifying Widow(er) (Filing Status 3 Only) (Filing Status 6 Only)				
	<input type="checkbox"/> Spouse • <input type="checkbox"/> 65 or Over • <input type="checkbox"/> 65 Special • <input type="checkbox"/> Blind • <input type="checkbox"/> Deaf				
	Multiply number of boxes checked ..... 7A <input type="text" value="2"/> X \$26 = <input type="text" value="52"/> <input type="text" value="00"/>				
	<b>Dependents (Do not list yourself or spouse)</b>				
PERSONAL TAX CREDITS	First Name		Last Name	Dependent's Social Security Number	Dependent's relationship to you
	1. JENNIE TEST			400-00-5513	DAUGHTER
	2. JOHN TEST			400-00-5523	SON
	3.				
PERSONAL TAX CREDITS	7B. Multiply number of <b>DEPENDENTS</b> from above.....7B • <input type="text" value="2"/> X \$26 = <input type="text" value="52"/> <input type="text" value="00"/>				
	7C. First name of Qualifying Individual(s) from AR1000RC5: (See Instructions) <u>JOHN</u>				
	Multiply number of individuals from 7C ..... 7C • <input type="text" value="1"/> X \$500 = <input type="text" value="500"/> <input type="text" value="00"/>				
	7D. <b>TOTAL PERSONAL TAX CREDITS:</b> (Add Lines 7A, 7B, and 7C. Enter total here and on Line 32).....7D <input type="text" value="604"/> <input type="text" value="00"/>				
INCOME Attach W-2(s)/1099(s) here / Attach check on top of W-2(s)/1099(s)	<b>ROUND ALL AMOUNTS TO WHOLE DOLLARS</b>				
	8. Wages, salaries, tips, etc: (Attach W-2s)..... 8				
	9A. U.S. Military compensation: (Your/joint gross amount) • <input type="text" value="00"/> 9A				
	9B. U.S. Military compensation: (Spouse's gross amount) • <input type="text" value="00"/> 9B				
	10. Interest income: (If over \$1,500, attach AR4)..... 10				
	11. Dividend income: (If over \$1,500, attach AR4)..... 11				
	12. Alimony and separate maintenance received:..... 12				
	13. Business or professional income: (Attach federal Schedule C or C-EZ)..... 13				
	14. Capital gains/(losses) from stocks, bonds, etc: (See Instr. Attach Schedule D)..... 14				
	15. Other gains or (losses): (Attach federal Form 4797 and/or 4684 if applicable)..... 15				
	16. Non-Qualified IRA distributions and taxable annuities: (Attach All 1099Rs)..... 16				
	17A. Your/Joint Employer pension plan(s)/Qualified IRA(s): (See Instructions - Attach All 1099Rs) <b>Gross Distribution</b> • <input type="text" value="00"/> <b>Taxable Amount</b> • <input type="text" value="00"/> Less \$6,000 17A				
	17B. Spouse's Employer pension plan(s)/Qualified IRA(s): (Filing Status 4 Only) <b>Gross Distribution</b> • <input type="text" value="00"/> <b>Taxable Amount</b> • <input type="text" value="00"/> Less \$6,000 17B				
	18. Rents, royalties, partnerships, estates, trusts, etc: (Attach federal Schedule E)..... 18				
19. Farm income: (Attach federal Schedule F)..... 19					
20. Other income/depreciation differences: (Attach Form AR-OI)..... 20					
21. <b>TOTAL INCOME:</b> (Add Lines 8 through 20)..... 21					
22. <b>TOTAL ADJUSTMENTS:</b> (Attach Form AR1000ADJ)..... 22					
23. <b>ADJUSTED GROSS INCOME:</b> (Subtract Line 22 from Line 21)..... 23					



# AR2

Primary SSN \*\*\*-00-5503

		(A) Primary/Joint Income	(B) Spouse's Income Status 4 Only
TAX COMPUTATION	24. <b>ADJUSTED GROSS INCOME:</b> (From Line 23, Columns A and B)..... 24	24,800 00	24
	25. Select tax table: (See Instructions, Line 25) • <input checked="" type="checkbox"/> <b>LOW INCOME</b> Table <input type="checkbox"/> <b>REGULAR</b> Table If you qualify for the Low Income Tax Table, enter zero (0) on Line 25A. If not, then: Enter the <b>larger</b> of your: • <input type="checkbox"/> <b>Itemized Deductions</b> (See Instructions, Line 25 and <i>attach AR3</i> ) OR • <input type="checkbox"/> <b>Standard Deduction</b> (See Instructions, Line 25) ..... 25		
	26. <b>NET TAXABLE INCOME:</b> (Subtract Line 25 from Line 24) ..... 26	24,800 00	25
	27. <b>TAX:</b> (Enter tax from tax table)..... 27	728 00	26
	28. Combined tax: (Add amounts from Line 27, Columns A and B)..... 28		27
	29. Enter tax from Lump Sum Distribution Averaging Schedule: ( <i>Attach AR1000TD</i> ) ..... 29		28
	30. Additional tax on IRA and qualified plan withdrawal and overpayment: ( <i>Attach federal Form 5329, if required</i> ) ..... 30		29
	31. <b>TOTAL TAX:</b> (Add Lines 28 through 30)..... 31		30
	32. Personal Tax Credit(s): (Enter total from Line 7D)..... 32	604 00	31
	33. Child Care Credit: (20% of federal credit allowed; <i>Attach federal Form 2441</i> ) ..... 33	16 00	32
34. Other Credits: ( <i>Attach AR1000TC</i> ) ..... 34		33	
35. <b>TOTAL CREDITS:</b> (Add Lines 32 through 34) ..... 35		34	
36. <b>NET TAX:</b> (Subtract Line 35 from Line 31. If Line 35 is greater than Line 31, enter 0) ..... 36		35	
PAYMENTS	37. Arkansas income tax withheld: ( <i>Attach state copies of W-2 and/or 1099R Form(s)</i> )..... 37		36
	38. Estimated tax paid or credit brought forward from 2016:..... 38		37
	39. Payment made with extension: (See Instructions) ..... 39		38
	40. <b>AMENDED RETURNS ONLY</b> - Previous payments: (See instructions) ..... 40		39
	41. Early childhood program: Certification Number: <b>01234</b> (20% of federal credit; <i>Attach federal Form 2441 and Form AR1000EC</i> ) ..... 41	71 00	40
	42. <b>TOTAL PAYMENTS:</b> (Add Lines 37 through 41)..... 42		41
	43. <b>AMENDED RETURNS ONLY</b> - Previous refund: (See instructions) ..... 43		42
	44. Adjusted Total Payments: (Subtract Line 43 from Line 42)..... 44		43
	45. <b>AMOUNT OF OVERPAYMENT/REFUND:</b> (If Line 44 is greater than Line 36, enter difference)..... 45		44
	46. Amount to be applied to 2018 estimated tax: ..... 46		45
REFUND OR TAX DUE	47. Amount of Check-off Contributions: ( <i>Attach Schedule AR1000-CO</i> )..... 47		46
	48. <b>AMOUNT TO BE REFUNDED TO YOU:</b> (Subtract Lines 46 and 47 from Line 45)..... <b>REFUND</b> 48		47
	<b>DIRECT DEPOSIT?</b> If your deposit will be ultimately placed in a foreign account check the box. • <input type="checkbox"/> <b>Routing Number</b> <b>Account Number</b> •      • • <input type="checkbox"/> Checking or • <input type="checkbox"/> Savings		
	49. <b>AMOUNT DUE:</b> (If Line 44 is less than Line 36, enter difference; If over \$1,000, continue to 50A) ..... <b>TAX DUE</b> 49		48
	50A. UEP: <i>Attach Form AR2210 or AR2210A. If required, enter exception in box 50A.</i> • <input type="checkbox"/> Penalty 50B • <input type="checkbox"/> 00		49
	50C. Add Lines 49 and 50B. <i>Attach Form AR1000V with check or money order payable in U.S. Dollars to "Dept. of Finance and Administration". Include your SSN on payment. To pay by credit card, see instructions.</i> ..... <b>TOTAL DUE</b> 50C		50
ID	DL# / State ID <b>999005503</b> Your state <b>AR</b> Issue Date (mm/dd/yyyy)      Expiration date (mm/dd/yyyy)		
	DL# / State ID      Spouse state      Issue Date (mm/dd/yyyy)      Expiration date (mm/dd/yyyy)		
FOR MAILING ADDRESSES SEE PAGE 2 OF INSTRUCTIONS			
PLEASE SIGN HERE	<b>PLEASE SIGN HERE:</b> Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	Primary Signature	Date	Telephone
PAID PREPARER	Spouse's Signature	Date	Telephone
	Paid Preparer's Signature		May the Arkansas Revenue Agency discuss this return with the preparer of the return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	ID Number/Social Security Number		For Department Use Only
	Preparer's Name		A      •
E-mail		City/State/Zip	Telephone



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

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

ARKANSAS INDIVIDUAL INCOME TAX  
CERTIFICATE FOR INDIVIDUALS WITH DISABILITIES

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

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 individual with total and permanent disabilities based upon the above criteria.

\_\_\_\_\_  
Taxpayer's Signature

\_\_\_\_\_  
Date

ARKANSAS INDIVIDUAL INCOME TAX  
CERTIFICATE FOR INDIVIDUALS WITH DISABILITIES

Primary Name	Primary Social Security Number
Spouse's Name	Spouse's Social Security Number
Name of Dependent with Disabilities <i>(cannot be taxpayer or spouse)</i> <b>JOHN TEST</b>	SSN of Dependent with Disabilities <b>400-00-5523</b>

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

ARKANSAS INDIVIDUAL INCOME TAX  
EARLY CHILDHOOD CERTIFICATION

Name of Facility <b>DAYCARE</b>		Certification Number <b>01234</b>
Address <b>1 GREENTREE CR</b>		Date Certified <b>04/01/2000</b>
City <b>MABELVALE</b>	State <b>AR</b>	Zip <b>72103</b>

Taxpayer Name		Taxpayer Social Security Number
Address		
City	State	Zip

Names of qualifying children or dependents			
<b>JENNIE TEST</b>			
<b>JOHN TEST</b>			
Total Expenditures	<b>\$ 6,000</b>	Qualifying Expenditures	<b>\$ 6,000</b>

### INSTRUCTIONS

Attach this form and a copy of your federal Form 2441 to your Arkansas individual income tax return. Claim this credit on Form AR1000F/AR1000NR, Line 41 or Form AR1000S, Line 22.

Act 1268 of 1993 established a refundable credit for taxpayers who placed their children or dependents in a facility that had a certified early childhood program. The credit is equal to twenty percent (20%) of the federal child care credit. This Early Childhood Credit differs from the standard child care credit because it is refundable and the excess of the credit over the tax liability will be returned as an overpayment. To be able to claim the Early Childhood Credit, a qualified individual must meet all the requirements for claiming the federal child care credit and have incurred child care expenses at a facility which has an appropriate early childhood program certified by the Department of Education.

A taxpayer cannot claim both the standard child care credit and the Early Childhood Credit for the same expenses. If an individual has a federal child care credit that includes expenses from a facility that qualified for the Early Childhood Credit and expenses from a facility that only qualified for the standard child care credit, the credit must be prorated based on the number of days the child attended each facility.

1. Enter the number of days the child attended a facility with an appropriate early childhood program ..... 1. **200**
2. Enter the number of days the child attended a facility without an appropriate early childhood program ..... 2. **45**
3. Add the amounts on Line 1 and Line 2 to arrive at the total number of days the child attended a day care facility..... 3. **245**
4. Enter twenty percent (20%) of the federal credit for child and dependent care expenses from Federal Form 2441, Line 11..... 4. **87**
5. Divide Line 1 by Line 3. Round to the nearest whole percent..... 5. **82**
6. Multiply Line 4 by the decimal amount on Line 5.  
Enter the results here and on Line 41 of Form AR1000F/AR1000NR or Line 22 of Form AR1000S..... 6. **71**

Complete Line 7 through Line 9 only if you had child care expenses at a facility that did not have an early childhood program.

7. Enter twenty percent (20%) of the federal credit for child and dependent care expenses from Federal Form 2441, Line 11..... 7. **87**
8. Divide Line 2 by Line 3. Round to the nearest whole percent..... 8. **18**
9. Multiply Line 7 by the decimal amount on Line 8.  
Enter the results here and on Line 33 of Form AR1000F/AR1000NR 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:

<b>Routing Number:</b>	282075028
<b>Account Number:</b>	9123456

### Voucher 1:

<b>Requested Payment Date:</b>	04/15/18
<b>Amount Debited:</b>	\$700.00

### Voucher 2:

<b>Requested Payment Date:</b>	06/15/18
<b>Amount Debited:</b>	\$650.00

### Voucher 3:

<b>Requested Payment Date:</b>	09/15/18
<b>Amount Debited:</b>	\$700.00

### Voucher 4:

<b>Requested Payment Date:</b>	01/15/19
<b>Amount Debited:</b>	\$648.00

## 2017 AR1000F



AR1

ARKANSAS INDIVIDUAL  
INCOME TAX RETURN

Full Year Resident

CHECK BOX IF  
AMENDED RETURN

Dept. Use Only

Software ID

Jan. 1 - Dec. 31, 2017 or fiscal year ending \_\_\_\_\_, 20\_\_\_\_ •

USE LABEL OR PRINT OR TYPE	Primary First Name • PRIMARY	MI •	Last Name • TEST	Primary Social Security Number • ***-00-5504																																																								
	Spouse First Name • SPOUSE	MI •	Last Name • TEST	Spouse's Social Security Number • 400-00-5514																																																								
	Mailing Address (Number and Street, P.O. Box or Rural Route) • 5708 DEERWOOD DR			<input type="checkbox"/> Check if address is outside U.S.																																																								
	City • TEXARKANA	State or Province • AR	Zip • 71854	Foreign Country																																																								
FILING STATUS Check Only One	1. <input type="checkbox"/> Single (Or widowed before 2017 or divorced at end of 2017) 2. <input type="checkbox"/> Married Filing Joint (Even if only one had income) 3. <input type="checkbox"/> Head of Household (See Instructions) If the qualifying person was your child, but not your dependent, enter child's name here: _____			4. <input checked="" type="checkbox"/> Married Filing Separately on the Same Return 5. <input type="checkbox"/> Married Filing Separately on Different Returns Enter spouse's name here and SSN above _____ 6. <input type="checkbox"/> Qualifying Widow(er) with dependent child Year spouse died: (See Instructions) _____																																																								
	<input type="checkbox"/> Check here if you do NOT want a tax booklet mailed to you next year.			<input type="checkbox"/> Check this box if you have filed a state extension or an automatic federal extension																																																								
PERSONAL TAX CREDITS	7A. <input checked="" type="checkbox"/> Yourself • <input type="checkbox"/> 65 or Over • <input type="checkbox"/> 65 Special • <input type="checkbox"/> Blind • <input checked="" type="checkbox"/> Deaf • <input type="checkbox"/> Head of Household/Qualifying Widow(er) <input checked="" type="checkbox"/> Spouse • <input type="checkbox"/> 65 or Over • <input type="checkbox"/> 65 Special • <input type="checkbox"/> Blind • <input checked="" type="checkbox"/> Deaf Multiply number of boxes checked ..... 7A <b>4</b> X \$26 = <b>104</b> 00																																																											
	<b>Dependents (Do not list yourself or spouse)</b>																																																											
	First Name	Last Name	Dependent's Social Security Number	Dependent's relationship to you																																																								
	1. GABBY TEST		400-00-5524	DAUGHTER																																																								
	2.																																																											
INCOME	7B. Multiply number of <b>DEPENDENTS</b> from above..... 7B • <b>1</b> X \$26 = <b>26</b> 00 7C. First name of Qualifying Individual(s) from AR1000RC5: (See Instructions) _____ Multiply number of individuals from 7C ..... 7C • <input type="checkbox"/> X \$500 = _____ 00 7D. <b>TOTAL PERSONAL TAX CREDITS:</b> (Add Lines 7A, 7B, and 7C. Enter total here and on Line 32)..... 7D <b>130</b> 00																																																											
	<b>ROUND ALL AMOUNTS TO WHOLE DOLLARS</b>																																																											
	<table border="1"> <thead> <tr> <th></th> <th>(A) Primary/Joint Income</th> <th>(B) Spouse's Income Status 4 Only</th> </tr> </thead> <tbody> <tr> <td>8. Wages, salaries, tips, etc: (Attach W-2s)..... 8</td> <td>53,834 00</td> <td>92,751 00</td> </tr> <tr> <td>9A. U.S. Military compensation: (Your/joint gross amount) • 9A</td> <td></td> <td></td> </tr> <tr> <td>9B. U.S. Military compensation: (Spouse's gross amount) • 9B</td> <td></td> <td></td> </tr> <tr> <td>10. Interest income: (If over \$1,500, attach AR4)..... 10</td> <td>800 00</td> <td>1,000 00</td> </tr> <tr> <td>11. Dividend income: (If over \$1,500, attach AR4)..... 11</td> <td>1,000 00</td> <td>600 00</td> </tr> <tr> <td>12. Alimony and separate maintenance received:..... 12</td> <td></td> <td></td> </tr> <tr> <td>13. Business or professional income: (Attach federal Schedule C or C-EZ)..... 13</td> <td></td> <td></td> </tr> <tr> <td>14. Capital gains/(losses) from stocks, bonds, etc: (See Instr. Attach Schedule D)..... 14</td> <td>1,773 00</td> <td>(1,500) 00</td> </tr> <tr> <td>15. Other gains or (losses): (Attach federal Form 4797 and/or 4684 if applicable)..... 15</td> <td></td> <td></td> </tr> <tr> <td>16. Non-Qualified IRA distributions and taxable annuities: (Attach All 1099Rs)..... 16</td> <td>2,000 00</td> <td></td> </tr> <tr> <td>17A. Your/Joint Employer pension plan(s)/Qualified IRA(s): (See Instructions - Attach All 1099Rs) Gross Distribution • 20,000 00 Taxable Amount • 10,000 00 Less \$6,000 17A</td> <td>4,000 00</td> <td></td> </tr> <tr> <td>17B. Spouse's Employer pension plan(s)/Qualified IRA(s): (Filing Status 4 Only) Gross Distribution • 5,000 00 Taxable Amount • 4,000 00 Less \$6,000 17B</td> <td></td> <td></td> </tr> <tr> <td>18. Rents, royalties, partnerships, estates, trusts, etc: (Attach federal Schedule E)..... 18</td> <td></td> <td></td> </tr> <tr> <td>19. Farm income: (Attach federal Schedule F)..... 19</td> <td></td> <td></td> </tr> <tr> <td>20. Other income/depreciation differences: (Attach Form AR-OI)..... 20</td> <td></td> <td></td> </tr> <tr> <td>21. <b>TOTAL INCOME:</b> (Add Lines 8 through 20)..... 21</td> <td>63,407 00</td> <td>92,851 00</td> </tr> <tr> <td>22. <b>TOTAL ADJUSTMENTS:</b> (Attach Form AR1000ADJ)..... 22</td> <td>17,055 00</td> <td>9,195 00</td> </tr> <tr> <td>23. <b>ADJUSTED GROSS INCOME:</b> (Subtract Line 22 from Line 21)..... 23</td> <td>46,352 00</td> <td>83,656 00</td> </tr> </tbody> </table>					(A) Primary/Joint Income	(B) Spouse's Income Status 4 Only	8. Wages, salaries, tips, etc: (Attach W-2s)..... 8	53,834 00	92,751 00	9A. U.S. Military compensation: (Your/joint gross amount) • 9A			9B. U.S. Military compensation: (Spouse's gross amount) • 9B			10. Interest income: (If over \$1,500, attach AR4)..... 10	800 00	1,000 00	11. Dividend income: (If over \$1,500, attach AR4)..... 11	1,000 00	600 00	12. Alimony and separate maintenance received:..... 12			13. Business or professional income: (Attach federal Schedule C or C-EZ)..... 13			14. Capital gains/(losses) from stocks, bonds, etc: (See Instr. Attach Schedule D)..... 14	1,773 00	(1,500) 00	15. Other gains or (losses): (Attach federal Form 4797 and/or 4684 if applicable)..... 15			16. Non-Qualified IRA distributions and taxable annuities: (Attach All 1099Rs)..... 16	2,000 00		17A. Your/Joint Employer pension plan(s)/Qualified IRA(s): (See Instructions - Attach All 1099Rs) Gross Distribution • 20,000 00 Taxable Amount • 10,000 00 Less \$6,000 17A	4,000 00		17B. Spouse's Employer pension plan(s)/Qualified IRA(s): (Filing Status 4 Only) Gross Distribution • 5,000 00 Taxable Amount • 4,000 00 Less \$6,000 17B			18. Rents, royalties, partnerships, estates, trusts, etc: (Attach federal Schedule E)..... 18			19. Farm income: (Attach federal Schedule F)..... 19			20. Other income/depreciation differences: (Attach Form AR-OI)..... 20			21. <b>TOTAL INCOME:</b> (Add Lines 8 through 20)..... 21	63,407 00	92,851 00	22. <b>TOTAL ADJUSTMENTS:</b> (Attach Form AR1000ADJ)..... 22	17,055 00	9,195 00	23. <b>ADJUSTED GROSS INCOME:</b> (Subtract Line 22 from Line 21)..... 23	46,352 00
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# AR2

Primary SSN \*\*\*-00-5504

		(A) Primary/Joint Income		(B) Spouse's Income Status 4 Only								
TAX COMPUTATION	24. <b>ADJUSTED GROSS INCOME:</b> (From Line 23, Columns A and B).....	24	46,352	00	24	83,656	00					
	25. Select tax table: (See Instructions, Line 25) <input type="checkbox"/> <b>LOW INCOME</b> Table <input checked="" type="checkbox"/> <b>REGULAR</b> Table If you qualify for the Low Income Tax Table, enter zero (0) on Line 25A. If not, then: Enter the <b>larger</b> of your: <input checked="" type="checkbox"/> <b>Itemized Deductions</b> (See Instructions, Line 25 and <i>attach AR3</i> ) OR <input type="checkbox"/> <b>Standard Deduction</b> (See Instructions, Line 25).....						25	4,277	00	25	7,604	00
	26. <b>NET TAXABLE INCOME:</b> (Subtract Line 25 from Line 24) .....	26	42,075	00	26	76,052	00					
	27. <b>TAX:</b> (Enter tax from tax table).....	27	1,763	00	27	3,803	00					
	28. Combined tax: (Add amounts from Line 27, Columns A and B).....	28	5,566	00	28	5,566	00					
	29. Enter tax from Lump Sum Distribution Averaging Schedule: ( <i>Attach AR1000TD</i> ) .....	29		00	29		00					
	30. Additional tax on IRA and qualified plan withdrawal and overpayment: ( <i>Attach federal Form 5329, if required</i> ) .....	30		00	30		00					
31. <b>TOTAL TAX:</b> (Add Lines 28 through 30).....	31	5,566	00	31	5,566	00						
TAX CREDITS	32. Personal Tax Credit(s): (Enter total from Line 7D).....	32	130	00								
	33. Child Care Credit: (20% of federal credit allowed; <i>Attach federal Form 2441</i> ) .....	33		00								
	34. Other Credits: ( <i>Attach AR1000TC</i> ) .....	34	2,750	00								
	35. <b>TOTAL CREDITS:</b> (Add Lines 32 through 34) .....	35	2,880	00								
36. <b>NET TAX:</b> (Subtract Line 35 from Line 31. If Line 35 is greater than Line 31, enter 0) .....	36	2,686	00									
PAYMENTS	37. Arkansas income tax withheld: ( <i>Attach state copies of W-2 and/or 1099R Form(s)</i> ).....	37		00								
	38. Estimated tax paid or credit brought forward from 2016:.....	38		00								
	39. Payment made with extension: (See Instructions) .....	39		00								
	40. <b>AMENDED RETURNS ONLY</b> - Previous payments: (See instructions) .....	40		00								
	41. Early childhood program: Certification Number: .....	41		00								
	(20% of federal credit; <i>Attach federal Form 2441 and Form AR1000EC</i> ) .....											
	42. <b>TOTAL PAYMENTS:</b> (Add Lines 37 through 41).....	42		00								
43. <b>AMENDED RETURNS ONLY</b> - Previous refund: (See instructions) .....	43		00									
44. Adjusted Total Payments: (Subtract Line 43 from Line 42).....	44		00									
REFUND OR TAX DUE	45. <b>AMOUNT OF OVERPAYMENT/REFUND:</b> (If Line 44 is greater than Line 36, enter difference).....	45		00								
	46. Amount to be applied to 2018 estimated tax: .....	46		00								
	47. Amount of Check-off Contributions: ( <i>Attach Schedule AR1000-CO</i> ).....	47		00								
	48. <b>AMOUNT TO BE REFUNDED TO YOU:</b> (Subtract Lines 46 and 47 from Line 45).....	48	REFUND				00					
	<b>DIRECT DEPOSIT?</b> If your deposit will be ultimately placed in a foreign account check the box. <input type="checkbox"/>											
	<b>Routing Number</b> <b>Account Number</b> <input type="checkbox"/> Checking or <input type="checkbox"/> Savings											
	49. <b>AMOUNT DUE:</b> (If Line 44 is less than Line 36, enter difference; If over \$1,000, continue to 50A) .....	49	TAX DUE	2,686	00							
	50A. UEP: <i>Attach Form AR2210 or AR2210A. If required, enter exception in box 50A.</i> <input type="checkbox"/> Penalty 50B <input type="checkbox"/>											
	50C. Add Lines 49 and 50B. <i>Attach Form AR1000V with check or money order payable in U.S. Dollars to "Dept. of Finance and Administration". Include your SSN on payment. To pay by credit card, see instructions.</i> .....											
	<b>TOTAL DUE</b> 50C	2,686	00									
ID	DL# / State ID <b>991005504</b> Your state <b>AR</b> Issue Date (mm/dd/yyyy)      Expiration date (mm/dd/yyyy)											
	DL# / State ID <b>991005514</b> Spouse state <b>AR</b> Issue Date (mm/dd/yyyy)      Expiration date (mm/dd/yyyy)											
FOR MAILING ADDRESSES SEE PAGE 2 OF INSTRUCTIONS												
PLEASE SIGN HERE	<b>PLEASE SIGN HERE:</b> Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.											
	Primary Signature	Date	Telephone	May the Arkansas Revenue Agency discuss this return with the preparer of the return? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No								
PAID PREPARER	Spouse's Signature	Date	Telephone									
	Paid Preparer's Signature	ID Number/Social Security Number		For Department Use Only								
	Preparer's Name	City/State/Zip		A								
	E-mail			Telephone								

# 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/Joint	(B) Spouse (If Filing Status 4)	(C) Arkansas Only
<b>BANK 1</b>	800 00		00
<b>WALMART</b>		1,000 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.

NAME OF PAYER	(A) Primary/Joint	(B) Spouse (If Filing Status 4)	(C) Arkansas Only
<b>BANK 1</b>	1,000 00		00
<b>BANK 1</b>		600 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)

<b>Social Security</b>		00		00
<b>Railroad Retirement Benefits</b>		00		00
<b>Ministers Housing Allowance</b>		00		00
<b>UNEMPLOYMENT</b>	2,000	00		00
TOTAL INCOME NOT SUBJECT TO ARKANSAS TAX: .....				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 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 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 13.....1	(6,454) 00	3,546 00	(10,000) 00	00
2. Enter adjustment, <b>if any</b> , for depreciation differences in federal and state amounts.....2		00	(7,000) 00	00
3. Arkansas long-term capital gain or loss, add (or subtract) Line 1 and Line 2.....3		3,546 00	(17,000) 00	00
4. Enter federal net short-term capital loss, <b>if any</b> , reported on Line 7, federal Schedule D .....4		00	00	00
5. Enter adjustment, <b>if any</b> , for depreciation differences in federal and state amounts.....5		00	00	00
6. Arkansas net short-term capital loss, add (or subtract) Line 4 and Line 5.....6		00	00	00
7a. Arkansas net capital gain or loss (If gain, subtract Line 6 from 3. If loss add Lines 6 and 3.).....7a		3,546 00	(17,000) 00	00
7b. If the amount on line 7a is over \$10,000,000, only enter \$10,000,000. If less than \$10,000,000, enter the total amount.....7b		3,546 00	(17,000) 00	00
8. Arkansas taxable amount, if a gain multiply Line 7b by 50 percent (.50), otherwise enter loss.....8		1,773 00	(17,000) 00	00
9. Enter federal short-term capital gain, <b>if any</b> , reported on Line 7, federal Schedule D.....9		00	00	00
10. Enter adjustment, <b>if any</b> , for depreciation differences in federal and state amounts.....10		00	00	00
11. Arkansas short-term capital gain, add (or subtract) Line 9 and Line 10.....11		00	00	00
12. Total taxable Arkansas capital gain or loss, add Lines 8 and 11. <b>(Loss limited to \$3,000, for filing status 1, 2, 3 and 6, \$1,500 per taxpayer if filing status 4 or 5.)</b> Enter here and on Line 14, AR1000F/AR1000NR.....12		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
1. Border city exemption: ( <i>Attach Form AR-TX</i> ).....1	●	5,000	00 ●	00
2. Tuition Savings Program: ( <i>See Instructions</i> ).....2	●	10,500	00 ●	8,000
3. Payments to IRA: ( <i>See Instructions</i> ).....3	●	00	00 ●	00
4. Payments to MSA: ( <i>See Instructions</i> ).....4	●	00	00 ●	00
5. Payments to HSA: ( <i>Attach federal Form 8889</i> ).....5	●	00	00 ●	00
6. Deduction for interest paid on student loans: ( <i>See Instructions</i> ).....6	●	1,305	00 ●	1,195
7. Contributions to Intergenerational Trust: ( <i>See Instructions</i> ).....7	●	00	00 ●	00
8. Moving expenses: ( <i>Attach federal Form 3903</i> ).....8	●	00	00 ●	00
9. Self-employed health insurance deduction: ( <i>See Instructions</i> ).....9	●	00	00 ●	00
10. KEOGH, Self-employed SEP and Simple Plans:.....10	●	00	00 ●	00
11. Forfeited interest penalty for premature withdrawal:.....11	●	00	00 ●	00
12. Alimony/Sep. Maint. paid to: Name: _____ SSN: _____ 12	●	00	00 ●	00
13. Support for individuals with permanent disabilities: ( <i>Attach Form AR1000DC</i> ).....13	●	00	00 ●	00
14. Organ Donor Deduction: ( <i>Attach Form AR1000OD</i> ).....14	●	00	00 ●	00
15. Military Reserve Expenses:.....15	●	00	00 ●	00
16. Reforestation Deduction:.....16	●	00	00 ●	00
17. Teachers Qualified Classroom Investment Expense: ( <i>Attach Form AR1000CE</i> ).....17	●	250	00 ●	00
18. TOTAL ADJUSTMENTS: ( <i>Enter here and on AR1000F/AR1000NR, Line 22</i> ).....18	●	17,055	00 ●	9,195

**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.



ARKANSAS INDIVIDUAL INCOME TAX  
STUDENT LOAN INTEREST SCHEDULE

Primary Name	Primary Social Security Number
--------------	--------------------------------

1. Enter the total interest you paid in 2017 on qualified student loans ..... 1 5,545
  2. Enter the smaller of Line 1 above or \$2,500. .... 2 2,500
  3. Enter the amount(s) from Form AR1000F/AR1000NR, Line(s) 21A and 21B ..... 3 156,258
  4. Enter total adjustments from Form AR1000F/AR1000NR, Line(s) 22A and 22B.  
(Do not include the deduction for interest paid on student loans, Line 6, AR1000ADJ.) .... 4 23,750
  5. Modified AGI. Subtract Line 4 from Line 3 ..... 5 132,508
- Note: If line 5 is \$80,000 or more and you are filing Status 1, 3, or 6 or \$165,000 or more and you are filing Status 2 or 4, STOP HERE. You cannot take the deduction.
6. Enter: \$65,000 if filing Status 1, 3, or 6; \$135,000 if filing Status 2 or 4 ..... 6 135,000
  7. Subtract Line 6 from Line 5.  
If zero or less, enter -0- here and on Line 9, skip Line 8, and go to Line 10 ..... 7 0
  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 0
  10. Allowable Deduction: Subtract Line 9 from Line 2.  
Enter result here and on Form AR1000ADJ, Line 6 ..... 10 2,500

FILING STATUS 4 ONLY

- |  | Primary      | Spouse           |
|--|--------------|------------------|
| 11. Enter the total interest for each spouse<br>up to the combined amount on Line 1 ..... 11A            | <u>2,895</u> | 11B <u>2,650</u> |
| 12. Total amount paid from Line 1 ..... 12   | <u>5,545</u> |                  |
| 13. Divide Line 11A by Line 12.<br>Enter result as a decimal (rounded to at least three places) ..... 13 | <u>522</u>   |                  |
| 14. Multiply Line 10 by the amount on Line 13.<br>Enter here and on AR1000ADJ, Line 6, Column A..... 14  | <u>1,305</u> |                  |
| 15. Subtract Line 14 from Line 10. Enter here and on AR1000ADJ, Line 6, Column B..... 15                 | <u>1,195</u> |                  |



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 each 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:**

☒ Primary    ☐ Spouse    ☐ Both

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

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

# ARKANSAS INDIVIDUAL INCOME TAX ITEMIZED DEDUCTIONS

Primary Name		Primary Social Security Number																			
<b>MEDICAL AND DENTAL EXPENSES:</b> <i>[Do not include expense(s) paid by others]. (See Instructions)</i>																					
1. Medical and dental expenses:.....	1	<div style="border: 1px solid black; padding: 2px;">13,429</div>	<div style="border: 1px solid black; padding: 2px;">00</div>																		
2. Enter amount from Form AR1000F/AR1000NR, line 24(A) and 24(B): .....	2	<div style="border: 1px solid black; padding: 2px;">130,008</div>	<div style="border: 1px solid black; padding: 2px;">00</div>																		
3A. Multiply line 2 by 10% (.10) if you and your spouse were under 65 at the end of 2017; otherwise enter 0: .....	3A	<div style="border: 1px solid black; padding: 2px;">13,001</div>	<div style="border: 1px solid black; padding: 2px;">00</div>																		
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: .....	3B	<div style="border: 1px solid black; padding: 2px;"></div>	<div style="border: 1px solid black; padding: 2px;">00</div>																		
4. TOTAL MEDICAL EXPENSES: (Subtract lines 3A and 3B from line 1; if more than line 1, enter 0).....	4	<div style="border: 1px solid black; padding: 2px;">428</div>																			
<b>TAXES:</b> <i>(See Instructions)</i>																					
5. Real estate tax: .....	5	<div style="border: 1px solid black; padding: 2px;">1,000</div>	<div style="border: 1px solid black; padding: 2px;">00</div>																		
6. Personal property tax or other taxes: (List type and amount) <b>PERSONAL PROPERTY</b> .....	6	<div style="border: 1px solid black; padding: 2px;">700</div>	<div style="border: 1px solid black; padding: 2px;">00</div>																		
7. TOTAL TAXES: (Add lines 5 and 6).....	7	<div style="border: 1px solid black; padding: 2px;">1,700</div>																			
<b>INTEREST EXPENSES:</b> <i>(See Instructions)</i>																					
8. Home mortgage interest paid to financial institutions:.....	8	<div style="border: 1px solid black; padding: 2px;">8,653</div>	<div style="border: 1px solid black; padding: 2px;">00</div>																		
9. Home mortgage interest paid to an individual: Name: _____ Address: _____	9	<div style="border: 1px solid black; padding: 2px;"></div>	<div style="border: 1px solid black; padding: 2px;">00</div>																		
10. Deductible points:.....	10	<div style="border: 1px solid black; padding: 2px;"></div>	<div style="border: 1px solid black; padding: 2px;">00</div>																		
11. Investment interest: (Attach federal Form 4952).....	11	<div style="border: 1px solid black; padding: 2px;">1,100</div>	<div style="border: 1px solid black; padding: 2px;">00</div>																		
12. TOTAL INTEREST EXPENSE: (Add lines 8 through 11).....	12	<div style="border: 1px solid black; padding: 2px;">9,753</div>																			
<b>CONTRIBUTIONS:</b> <i>(See Instructions)</i>																					
13. Cash contributions:.....	13	<div style="border: 1px solid black; padding: 2px;"></div>	<div style="border: 1px solid black; padding: 2px;">00</div>																		
14. Art and literary contributions:.....	14	<div style="border: 1px solid black; padding: 2px;"></div>	<div style="border: 1px solid black; padding: 2px;">00</div>																		
15. Other: .....	15	<div style="border: 1px solid black; padding: 2px;"></div>	<div style="border: 1px solid black; padding: 2px;">00</div>																		
16. Carryover contributions: (List type and amount) .....	16	<div style="border: 1px solid black; padding: 2px;"></div>	<div style="border: 1px solid black; padding: 2px;">00</div>																		
17. TOTAL CONTRIBUTIONS: (Add lines 13 through 16).....	17	<div style="border: 1px solid black; padding: 2px;"></div>																			
<b>CASUALTY AND THEFT LOSSES:</b> <i>(See Instructions)</i>																					
18. TOTAL CASUALTY AND THEFT LOSSES: (Attach federal Form 4684).....	18	<div style="border: 1px solid black; padding: 2px;"></div>																			
<b>POST-SECONDARY EDUCATION TUITION DEDUCTION(S):</b> <i>(See Instructions)</i>																					
19. TOTAL POST-SECONDARY EDUCATION TUITION DEDUCTION(S): (Attach AR1075(s)) .....	19	<div style="border: 1px solid black; padding: 2px;"></div>																			
<b>MISCELLANEOUS DEDUCTIONS SUBJECT TO 2% AGI LIMIT:</b> <i>(See Instructions)</i>																					
20. Unreimbursed employee business expenses: (Attach federal Form 2106).....	20	<div style="border: 1px solid black; padding: 2px;"></div>	<div style="border: 1px solid black; padding: 2px;">00</div>																		
21. Other expenses: (List type and amount) .....	21	<div style="border: 1px solid black; padding: 2px;"></div>	<div style="border: 1px solid black; padding: 2px;">00</div>																		
22. Add the amounts on lines 20 and 21. Enter the total: .....	22	<div style="border: 1px solid black; padding: 2px;"></div>	<div style="border: 1px solid black; padding: 2px;">00</div>																		
23. Enter amount from Form AR1000F/AR1000NR, line 24(A) and 24(B): ....	23	<div style="border: 1px solid black; padding: 2px;"></div>	<div style="border: 1px solid black; padding: 2px;">00</div>																		
24. Multiply line 23 above by 2% (.02): .....	24	<div style="border: 1px solid black; padding: 2px;"></div>	<div style="border: 1px solid black; padding: 2px;">00</div>																		
25. TOTAL MISCELLANEOUS DEDUCTIONS: (Subtract line 24 from line 22; if line 24 is more than line 22, enter 0).....	25	<div style="border: 1px solid black; padding: 2px;"></div>																			
<b>OTHER MISCELLANEOUS DEDUCTIONS:</b> <i>(See Instructions)</i>																					
26. Volunteer firefighter expenses:.....	26	<div style="border: 1px solid black; padding: 2px;"></div>	<div style="border: 1px solid black; padding: 2px;">00</div>																		
27. Other miscellaneous deductions: (List type and amount) .....	27	<div style="border: 1px solid black; padding: 2px;"></div>	<div style="border: 1px solid black; padding: 2px;">00</div>																		
28. TOTAL MISCELLANEOUS DEDUCTIONS NOT SUBJECT TO THE 2% AGI LIMITATION: (Add lines 26 and 27).....	28	<div style="border: 1px solid black; padding: 2px;"></div>																			
<b>TOTAL ITEMIZED DEDUCTIONS:</b>																					
29. Add amounts on Lines 4, 7, 12, 17, 18, 19, 25, and 28 and enter the total here:.....	29	<div style="border: 1px solid black; padding: 2px;">11,881</div>																			
<p>Complete lines 30 - 34 ONLY if Filing Status 4 or 5.</p> <table style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:60%;"></th> <th style="width:20%; text-align: center;">PRIMARY Adjusted Gross Income</th> <th style="width:20%; text-align: center;">SPOUSE'S Adjusted Gross Income</th> </tr> </thead> <tbody> <tr> <td>30. Enter adjusted gross income from Form AR1000F/AR1000NR, line 24, Columns (A) and (B) here: .....</td> <td>30A <div style="border: 1px solid black; padding: 2px;">46,352</div></td> <td>30B <div style="border: 1px solid black; padding: 2px;">83,656</div></td> </tr> <tr> <td>31. Total Arkansas adjusted gross income: (Add columns 30A and 30B from above).....</td> <td>31 <div style="border: 1px solid black; padding: 2px;">130,008</div></td> <td><div style="border: 1px solid black; padding: 2px;">00</div></td> </tr> <tr> <td>32. Divide the amount on line 30A above by the amount on line 31. Enter the percentage here:.....</td> <td>32 <div style="border: 1px solid black; padding: 2px;">36.000000</div></td> <td><div style="border: 1px solid black; padding: 2px;">%</div></td> </tr> <tr> <td>33. Multiply line 29 by the percentage on line 32. Enter here and on Form AR1000F/AR1000NR, line 25, Col. (A): (Primary) .....</td> <td>33 <div style="border: 1px solid black; padding: 2px;">4,277</div></td> <td><div style="border: 1px solid black; padding: 2px;">00</div></td> </tr> <tr> <td>34. Subtract line 33 from line 29. Enter here and on Form AR1000F/AR1000NR, line 25, Column (B). If you and your spouse are using Filing Status 5, enter on line 25, Col. (A) of your spouse's return: .....</td> <td>(Spouse) 34 <div style="border: 1px solid black; padding: 2px;">7,604</div></td> <td><div style="border: 1px solid black; padding: 2px;">00</div></td> </tr> </tbody> </table>					PRIMARY Adjusted Gross Income	SPOUSE'S Adjusted Gross Income	30. Enter adjusted gross income from Form AR1000F/AR1000NR, line 24, Columns (A) and (B) here: .....	30A <div style="border: 1px solid black; padding: 2px;">46,352</div>	30B <div style="border: 1px solid black; padding: 2px;">83,656</div>	31. Total Arkansas adjusted gross income: (Add columns 30A and 30B from above).....	31 <div style="border: 1px solid black; padding: 2px;">130,008</div>	<div style="border: 1px solid black; padding: 2px;">00</div>	32. Divide the amount on line 30A above by the amount on line 31. Enter the percentage here:.....	32 <div style="border: 1px solid black; padding: 2px;">36.000000</div>	<div style="border: 1px solid black; padding: 2px;">%</div>	33. Multiply line 29 by the percentage on line 32. Enter here and on Form AR1000F/AR1000NR, line 25, Col. (A): (Primary) .....	33 <div style="border: 1px solid black; padding: 2px;">4,277</div>	<div style="border: 1px solid black; padding: 2px;">00</div>	34. Subtract line 33 from line 29. Enter here and on Form AR1000F/AR1000NR, line 25, Column (B). If you and your spouse are using Filing Status 5, enter on line 25, Col. (A) of your spouse's return: .....	(Spouse) 34 <div style="border: 1px solid black; padding: 2px;">7,604</div>	<div style="border: 1px solid black; padding: 2px;">00</div>
	PRIMARY Adjusted Gross Income	SPOUSE'S Adjusted Gross Income																			
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34. Subtract line 33 from line 29. Enter here and on Form AR1000F/AR1000NR, line 25, Column (B). If you and your spouse are using Filing Status 5, enter on line 25, Col. (A) of your spouse's return: .....	(Spouse) 34 <div style="border: 1px solid black; padding: 2px;">7,604</div>	<div style="border: 1px solid black; padding: 2px;">00</div>																			



# ARKANSAS INDIVIDUAL INCOME TAX TAX CREDITS

Primary Taxpayer Name/ Trust (Fiduciary)	Primary Social Security Number/ FEIN (Fiduciary)
--	--

## IMPORTANT: SEE INSTRUCTIONS ON REVERSE SIDE OF THIS FORM

1. State Political Contribution Credit: <i>(See instructions)</i> .....	1	•		00
2. Other State Tax Credit: <i>[Attach copy of other state tax return(s)]</i> .....	2	•	2,750	00
3. Credit for Adoption Expenses: <i>(Attach federal Form 8839)</i> .....	3	•		00
4. Phenylketonuria Disorder Credit: <i>(See instructions. Attach AR1113)</i> .....	4	•		00
5. Business Incentive Tax Credit(s): (Add amounts from 5A-5F below) .....	5	•		00

A copy of the tax credit certificate(s) or appropriate documentation of the credit(s) claimed must be attached.

If certificate is issued to an individual, leave FEIN box below blank.

### Primary:

5A. BIC Code	•	FEIN	•	Amount	•	00
5B. BIC Code	•	FEIN	•	Amount	•	00
5C. BIC Code	•	FEIN	•	Amount	•	00

### Spouse:

5D. BIC Code	•	FEIN	•	Amount	•	00
5E. BIC Code	•	FEIN	•	Amount	•	00
5F. BIC Code	•	FEIN	•	Amount	•	00

### 6. TOTAL CREDITS:

Add Lines 1 through 5. Enter total on Line 34, Form AR1000F/AR1000NR, or Line 23, Form AR1002/AR1002NR..... 6 •

	2,750	00
--	-------	----

## BUSINESS INCENTIVE CREDIT TYPES

### Code Credit Type

0001....Advantage Arkansas  
 0002....Affordable Housing  
 0003....AR Plus  
 0004....AR Plus 50% Technology-Based  
 0005....AR Plus 75% Technology-Based  
 0006....AR Plus 100% Technology-Based  
 0008....Capital Development Company  
 0009....Child Care Facility  
 0010....Coal Mining Producing and Extracting  
 0011....Delta Geotourism  
 0013....Enterprise Zone  
 0014....Equipment Donation/Sale  
 0015....Equity Investment Incentive  
 0016....Existing Workforce Training  
 0017....Family Savings Initiative Act  
 0018....Historic Rehabilitation  
 0019....Low Income Housing  
 0020....Public Roads Incentive  
 0021....Research Park Authority  
 0022....Research and Development with Universities  
 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

### Code Credit Type

0026....Qualified Research  
 0027....Rice Straw  
 0028....Tourism Development  
 0029....Tuition Reimbursement Program  
 0030....Targeted Business Payroll  
 0031....Venture Capital Investment  
 0032....Youth Apprenticeship  
 0033....Youth Apprenticeship Work Base Learning  
 0034....Waste Reduction, Reuse or Recycle Equipment  
 0035....Water Impounded Outside Critical  
 0036....Water Impounded Within Critical  
 0037....Water Surface Outside Critical  
 0038....Water Surface Inside Critical  
 0039....Water Surface Inside Critical-Industrial or Commercial  
 0040....Water Land Leveling  
 0041....Wetland Riparian Zone Creation/Restoration  
 0042....Wetland Riparian Zone Conservation  
 0043....Central Business Improvement District Rehab and Dev  
 0044....Biodiesel Incentive  
 0045....Recycle Equipment for Steel Manufacturer  
 0046....Recycle-Steel Manufacturer Amendment 82 Project Act 862  
 0047....Recycle-Expansion Project Act 1046  
 0048....Recycle-Steel Manufacturing Specialty Products Facility Act 1046

## **Arkansas Test Case 5**

**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



AR1

ARKANSAS INDIVIDUAL  
INCOME TAX RETURN

Full Year Resident

CHECK BOX IF  
AMENDED RETURN

Dept. Use Only

Software ID

Jan. 1 - Dec. 31, 2017 or fiscal year ending \_\_\_\_\_, 20\_\_\_\_

USE LABEL OR PRINT OR TYPE	Primary First Name • <b>STANDARD</b>	MI •	Last Name • <b>TEST</b>	Primary Social Security Number • <b>***-00-5505</b>
	Spouse First Name •	MI •	Last Name •	Spouse's Social Security Number • <b>400-00-5545</b>
	Mailing Address (Number and Street, P.O. Box or Rural Route) • <b>348 BROADWAY</b>			<input type="checkbox"/> Check if address is outside U.S. Foreign Country
	City • <b>ALEXANDER</b>	State or Province • <b>AR</b>	Zip • <b>72002</b>	
FILING STATUS Check Only One	1. <input type="checkbox"/> Single (Or widowed before 2017 or divorced at end of 2017) 2. <input type="checkbox"/> Married Filing Joint (Even if only one had income) 3. <input type="checkbox"/> Head of Household (See Instructions) If the qualifying person was your child, but not your dependent, enter child's name here: _____			4. <input type="checkbox"/> Married Filing Separately on the Same Return 5. <input checked="" type="checkbox"/> Married Filing Separately on Different Returns Enter spouse's name here and SSN above <b>Steph</b> 6. <input type="checkbox"/> Qualifying Widow(er) with dependent child Year spouse died: (See Instructions) _____
	<input checked="" type="checkbox"/> Check here if you do NOT want a tax booklet mailed to you next year.			<input checked="" type="checkbox"/> Check this box if you have filed a state extension or an automatic federal extension
PERSONAL TAX CREDITS	7A. <input checked="" type="checkbox"/> Yourself • <input type="checkbox"/> 65 or Over • <input type="checkbox"/> 65 Special • <input type="checkbox"/> Blind • <input type="checkbox"/> Deaf • <input type="checkbox"/> Head of Household/Qualifying Widow(er) (Filing Status 3 Only) (Filing Status 6 Only) <input type="checkbox"/> Spouse • <input type="checkbox"/> 65 or Over • <input type="checkbox"/> 65 Special • <input type="checkbox"/> Blind • <input type="checkbox"/> Deaf Multiply number of boxes checked ..... 7A <b>1</b> X \$26 = <b>26</b> 00			
	<b>Dependents (Do not list yourself or spouse)</b>			
	First Name	Last Name	Dependent's Social Security Number	Dependent's relationship to you
	1.			
	2.			
3.				
7B. Multiply number of <b>DEPENDENTS</b> from above..... 7B • <input type="checkbox"/> X \$26 = 00				
7C. First name of Qualifying Individual(s) from AR1000RC5: (See Instructions) _____ Multiply number of individuals from 7C ..... 7C • <input type="checkbox"/> X \$500 = 00				
7D. <b>TOTAL PERSONAL TAX CREDITS:</b> (Add Lines 7A, 7B, and 7C. Enter total here and on Line 32)..... 7D <b>26</b> 00				
INCOME Attach W-2(s)/1099(s) here / Attach check on top of W-2(s)/1099(s)	<b>ROUND ALL AMOUNTS TO WHOLE DOLLARS</b>			
	8. Wages, salaries, tips, etc: (Attach W-2s).....	8		
	9A. U.S. Military compensation: (Your/joint gross amount) • <b>32,580</b> 00	9A		
	9B. U.S. Military compensation: (Spouse's gross amount) • <b>00</b>	9B		
	10. Interest income: (If over \$1,500, attach AR4).....	10		
	11. Dividend income: (If over \$1,500, attach AR4).....	11		
	12. Alimony and separate maintenance received:.....	12		
	13. Business or professional income: (Attach federal Schedule C or C-EZ).....	13		
	14. Capital gains/(losses) from stocks, bonds, etc: (See Instr. Attach Schedule D).....	14	<b>5,000,000</b>	
	15. Other gains or (losses): (Attach federal Form 4797 and/or 4684 if applicable).....	15		
	16. Non-Qualified IRA distributions and taxable annuities: (Attach All 1099Rs).....	16		
	17A. Your/Joint Employer pension plan(s)/Qualified IRA(s): (See Instructions - Attach All 1099Rs) <b>Gross Distribution</b> • <b>00</b> <b>Taxable Amount</b> • <b>00</b> Less \$6,000 17A			
	17B. Spouse's Employer pension plan(s)/Qualified IRA(s): (Filing Status 4 Only) <b>Gross Distribution</b> • <b>00</b> <b>Taxable Amount</b> • <b>00</b> Less \$6,000 17B			
	18. Rents, royalties, partnerships, estates, trusts, etc: (Attach federal Schedule E).....	18		
	19. Farm income: (Attach federal Schedule F).....	19		
20. Other income/depreciation differences: (Attach Form AR-OI).....	20	<b>(4,998,500)</b>		
21. <b>TOTAL INCOME:</b> (Add Lines 8 through 20).....	21	<b>1,500</b>		
22. <b>TOTAL ADJUSTMENTS:</b> (Attach Form AR1000ADJ).....	22			
23. <b>ADJUSTED GROSS INCOME:</b> (Subtract Line 22 from Line 21).....	23	<b>1,500</b>		



# AR2

Primary SSN \*\*\*-00-5505

		(A) Primary/Joint Income		(B) Spouse's Income Status 4 Only			
TAX COMPUTATION	24. <b>ADJUSTED GROSS INCOME:</b> (From Line 23, Columns A and B).....	24	1,500	00	24		00
	25. Select tax table: (See Instructions, Line 25)						
	• <input type="checkbox"/> <b>LOW INCOME</b> Table <input checked="" type="checkbox"/> <b>REGULAR</b> Table						
	If you qualify for the Low Income Tax Table, enter zero (0) on Line 25A. If not, then:						
	Enter the <b>larger</b> of your: • <input type="checkbox"/> <b>Itemized Deductions</b> (See Instructions, Line 25 and <i>attach AR3</i> )						
	OR • <input type="checkbox"/> <b>Standard Deduction</b> (See Instructions, Line 25) ..... <input type="checkbox"/>						
	25. <b>NET TAXABLE INCOME:</b> (Subtract Line 25 from Line 24) ..... 25 • 1,500 00						
	26. <b>TAX:</b> (Enter tax from tax table)..... 26 • 0 00						
	27. Combined tax: (Add amounts from Line 27, Columns A and B)..... 27 • 00						
	28. Enter tax from Lump Sum Distribution Averaging Schedule: ( <i>Attach AR1000TD</i> ) ..... 28 • 00						
TAX CREDITS	29. Additional tax on IRA and qualified plan withdrawal and overpayment: ( <i>Attach federal Form 5329, if required</i> ) ..... 29 • 00						
	30. <b>TOTAL TAX:</b> (Add Lines 28 through 30)..... 30 • 00						
	31. Personal Tax Credit(s): (Enter total from Line 7D)..... 31 • 26 00						
	32. Child Care Credit: (20% of federal credit allowed; <i>Attach federal Form 2441</i> ) ..... 32 • 00						
	33. Other Credits: ( <i>Attach AR1000TC</i> ) ..... 33 • 00						
	34. <b>TOTAL CREDITS:</b> (Add Lines 32 through 34) ..... 34 • 26 00						
	35. <b>NET TAX:</b> (Subtract Line 35 from Line 31. If Line 35 is greater than Line 31, enter 0) ..... 35 • 0 00						
	36. Arkansas income tax withheld: ( <i>Attach state copies of W-2 and/or 1099R Form(s)</i> )..... 36 • 00						
	37. Estimated tax paid or credit brought forward from 2016:..... 37 • 00						
	38. Payment made with extension: (See Instructions) ..... 38 • 00						
PAYMENTS	39. <b>AMENDED RETURNS ONLY</b> - Previous payments: (See instructions) ..... 39 • 00						
	40. Early childhood program: Certification Number: ..... 40 • 00						
	(20% of federal credit; <i>Attach federal Form 2441 and Form AR1000EC</i> ) ..... 41 • 00						
	42. <b>TOTAL PAYMENTS:</b> (Add Lines 37 through 41)..... 42 • 00						
	43. <b>AMENDED RETURNS ONLY</b> - Previous refund: (See instructions) ..... 43 • 00						
	44. Adjusted Total Payments: (Subtract Line 43 from Line 42)..... 44 • 00						
	45. <b>AMOUNT OF OVERPAYMENT/REFUND:</b> (If Line 44 is greater than Line 36, enter difference)..... 45 • 00						
	46. Amount to be applied to 2018 estimated tax: ..... 46 • 00						
	47. Amount of Check-off Contributions: ( <i>Attach Schedule AR1000-CO</i> )..... 47 • 00						
	48. <b>AMOUNT TO BE REFUNDED TO YOU:</b> (Subtract Lines 46 and 47 from Line 45)..... <b>REFUND</b> 48 • ☺ 00						
REFUND OR TAX DUE	<b>DIRECT DEPOSIT?</b> If your deposit will be ultimately placed in a foreign account check the box. • <input type="checkbox"/>						
	<b>Routing Number</b> <b>Account Number</b> • <input type="checkbox"/> Checking or						
	• <input type="checkbox"/> Savings						
	49. <b>AMOUNT DUE:</b> (If Line 44 is less than Line 36, enter difference; If over \$1,000, continue to 50A) ..... <b>TAX DUE</b> 49 • ☹ 00						
	50A. UEP: <i>Attach Form AR2210 or AR2210A. If required, enter exception in box 50A</i> • <input type="checkbox"/> <b>Penalty 50B</b> • 00						
	50C. Add Lines 49 and 50B. <i>Attach Form AR1000V with check or money order payable in U.S. Dollars to "Dept. of Finance and Administration". Include your SSN on payment. To pay by credit card, see instructions</i> ..... <b>TOTAL DUE</b> 50C • 00						
	DL# / State ID <b>999005505</b> Your state <b>AR</b> Issue Date (mm/dd/yyyy)      Expiration date (mm/dd/yyyy)						
	DL# / State ID      Spouse state      Issue Date (mm/dd/yyyy)      Expiration date (mm/dd/yyyy)						
	<b>FOR MAILING ADDRESSES SEE PAGE 2 OF INSTRUCTIONS</b>						
	PLEASE SIGN HERE	<b>PLEASE SIGN HERE:</b> Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.					
Primary Signature      Date      Telephone      May the Arkansas Revenue Agency discuss this return with the preparer of the return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No							
PAID PREPARER	Spouse's Signature      Date      Telephone						
	Paid Preparer's Signature      ID Number/Social Security Number      For Department Use Only						
	Preparer's Name      City/State/Zip      A      Telephone						
E-mail							



# **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 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 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 13.....1	10,021,500 00	10,021,500 00	00	00
2. Enter adjustment, <b>if any</b> , for depreciation differences in federal and state amounts.....2		00	00	00
3. Arkansas long-term capital gain or loss, add (or subtract) Line 1 and Line 2.....3	● 10,021,500 00 ●	00	00 ●	00
4. Enter federal net short-term capital loss, <b>if any</b> , reported on Line 7, federal Schedule D .....4	00	00	00	00
5. Enter adjustment, <b>if any</b> , for depreciation differences in federal and state amounts.....5		00	00	00
6. Arkansas net short-term capital loss, add (or subtract) Line 4 and Line 5.....6	● 00 ●	00	00 ●	00
7a. Arkansas net capital gain or loss (If gain, subtract Line 6 from 3. If loss add Lines 6 and 3.).....7a	● 10,021,500 00 ●	00	00 ●	00
7b. If the amount on line 7a is over \$10,000,000, only enter \$10,000,000. If less than \$10,000,000, enter the total amount.....7b	10,000,000 00	00	00	00
8. Arkansas taxable amount, if a gain multiply Line 7b by 50 percent (.50), otherwise enter loss.....8	5,000,000 00	00	00	00
9. Enter federal short-term capital gain, <b>if any</b> , reported on Line 7, federal Schedule D.....9	00	00	00	00
10. Enter adjustment, <b>if any</b> , for depreciation differences in federal and state amounts.....10		00	00	00
11. Arkansas short-term capital gain, add (or subtract) Line 9 and Line 10.....11	● 00 ●	00	00 ●	00
12. Total taxable Arkansas capital gain or loss, add Lines 8 and 11. <b>(Loss limited to \$3,000, for filing status 1, 2, 3 and 6, \$1,500 per taxpayer if filing status 4 or 5.)</b> Enter here and on Line 14, AR1000F/AR1000NR.....12	5,000,000 00	00	00	00





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

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

**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: ( <i>Attach Schedule</i> ).....1			
2. HSA and/or MSA taxable distributions.....2			
3. Long-term care insurance contracts.....3			
4. Gambling winnings: ( <b>Not</b> <i>Electronic Games of Skill</i> ).....4			
5. Lottery / contest winnings: .....5			
6. Scholarships / fellowships / stipends: .....6			
7. Other:.....7			
8. <b>INCOME TOTAL:</b> ( <i>add lines 1-7 and enter total</i> ): .....8			

### Subtractions from Income

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



## **Arkansas Test Case 6**

**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

Dept. Use Only

Software ID

Jan. 1 - Dec. 31, 2017 or fiscal year ending \_\_\_\_\_, 20\_\_\_\_

USE LABEL OR PRINT OR TYPE	Primary First Name • LOSS	MI •	Last Name • TEST	Primary Social Security Number • ***-00-5506
	Spouse First Name •	MI •	Last Name •	Spouse's Social Security Number •
	Mailing Address (Number and Street, P.O. Box or Rural Route) • 941 PARK HILL			<input type="checkbox"/> Check if address is outside U.S.
	City • ENGLAND	State or Province • AR	Zip • 72046	Foreign Country
FILING STATUS Check Only One	1. <input type="checkbox"/> Single (Or widowed before 2017 or divorced at end of 2017)			4. <input type="checkbox"/> Married Filing Separately on the Same Return
	2. <input type="checkbox"/> Married Filing Joint (Even if only one had income)			5. <input type="checkbox"/> Married Filing Separately on Different Returns
PERSONAL TAX CREDITS	3. <input type="checkbox"/> Head of Household (See Instructions) If the qualifying person was your child, but not your dependent, enter child's name here: _____			6. <input checked="" type="checkbox"/> Qualifying Widow(er) with dependent child Year spouse died: (See Instructions) 2015
	<input type="checkbox"/> Check here if you do NOT want a tax booklet mailed to you next year.			<input type="checkbox"/> Check this box if you have filed a state extension or an automatic federal extension
INCOME Attach W-2(s)/1099(s) here / Attach check on top of W-2(s)/1099(s)	7A. <input checked="" type="checkbox"/> Yourself • <input type="checkbox"/> 65 or Over • <input type="checkbox"/> 65 Special • <input type="checkbox"/> Blind • <input type="checkbox"/> Deaf <input checked="" type="checkbox"/> Head of Household/Qualifying Widow(er) (Filing Status 3 Only) (Filing Status 6 Only)			
	<input type="checkbox"/> Spouse • <input type="checkbox"/> 65 or Over • <input type="checkbox"/> 65 Special • <input type="checkbox"/> Blind • <input type="checkbox"/> Deaf			
	Multiply number of boxes checked ..... 7A <input type="checkbox"/> X \$26 = 52 00			
	Dependents (Do not list yourself or spouse)			
	First Name	Last Name	Dependent's Social Security Number	Dependent's relationship to you
	1. SAMUEL TEST		400-00-1001	SON
	2.			
	3.			
	7B. Multiply number of DEPENDENTS from above..... 7B • <input type="checkbox"/> X \$26 = 26 00			
	7C. First name of Qualifying Individual(s) from AR1000RC5: (See Instructions) _____ Multiply number of individuals from 7C ..... 7C • <input type="checkbox"/> X \$500 = 00			
7D. TOTAL PERSONAL TAX CREDITS: (Add Lines 7A, 7B, and 7C. Enter total here and on Line 32)..... 7D 78 00				
ROUND ALL AMOUNTS TO WHOLE DOLLARS				
8.	Wages, salaries, tips, etc: (Attach W-2s).....	8	(A) Primary/Joint Income	(B) Spouse's Income Status 4 Only
9A.	U.S. Military compensation: (Your/joint gross amount) • 00	9A	18,500 00	00
9B.	U.S. Military compensation: (Spouse's gross amount) • 00	9B		
10.	Interest income: (If over \$1,500, attach AR4).....	10	00	00
11.	Dividend income: (If over \$1,500, attach AR4).....	11	00	00
12.	Alimony and separate maintenance received:.....	12	00	00
13.	Business or professional income: (Attach federal Schedule C or C-EZ).....	13	00	00
14.	Capital gains/(losses) from stocks, bonds, etc: (See Instr. Attach Schedule D).....	14	00	00
15.	Other gains or (losses): (Attach federal Form 4797 and/or 4684 if applicable).....	15	00	00
16.	Non-Qualified IRA distributions and taxable annuities: (Attach All 1099Rs).....	16	00	00
17A.	Your/Joint Employer pension plan(s)/Qualified IRA(s): (See Instructions - Attach All 1099Rs) Gross Distribution • 7,000 00 Taxable Amount • 7,000 00 Less \$6,000 17A		1,000 00	
17B.	Spouse's Employer pension plan(s)/Qualified IRA(s): (Filing Status 4 Only) Gross Distribution • 00 Taxable Amount • 00 Less \$6,000 17B			00
18.	Rents, royalties, partnerships, estates, trusts, etc: (Attach federal Schedule E).....	18	00	00
19.	Farm income: (Attach federal Schedule F).....	19	00	00
20.	Other income/depreciation differences: (Attach Form AR-OI).....	20	(23,600) 00	00
21.	TOTAL INCOME: (Add Lines 8 through 20).....	21	(4,100) 00	00
22.	TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ).....	22	00	00
23.	ADJUSTED GROSS INCOME: (Subtract Line 22 from Line 21).....	23	(4,100) 00	00



# AR2

Primary SSN \*\*\*-00-5506

		(A) Primary/Joint Income	(B) Spouse's Income Status 4 Only
TAX COMPUTATION	24. <b>ADJUSTED GROSS INCOME:</b> (From Line 23, Columns A and B)..... 24	(4,100) 00	24
	25. Select tax table: (See Instructions, Line 25) • <input type="checkbox"/> <b>LOW INCOME</b> Table <input checked="" type="checkbox"/> <b>REGULAR</b> Table If you qualify for the Low Income Tax Table, enter zero (0) on Line 25A. If not, then: Enter the <b>larger</b> of your: • <input type="checkbox"/> <b>Itemized Deductions</b> (See Instructions, Line 25 and <i>attach AR3</i> ) OR • <input checked="" type="checkbox"/> <b>Standard Deduction</b> (See Instructions, Line 25) ..... 25		
	26. <b>NET TAXABLE INCOME:</b> (Subtract Line 25 from Line 24) ..... 26	(4,100) 00	26
	27. <b>TAX:</b> (Enter tax from tax table)..... 27		27
	28. Combined tax: (Add amounts from Line 27, Columns A and B)..... 28		28
	29. Enter tax from Lump Sum Distribution Averaging Schedule: ( <i>Attach AR1000TD</i> ) ..... 29		29
	30. Additional tax on IRA and qualified plan withdrawal and overpayment: ( <i>Attach federal Form 5329, if required</i> ) ..... 30		30
	31. <b>TOTAL TAX:</b> (Add Lines 28 through 30)..... 31		31
	32. Personal Tax Credit(s): (Enter total from Line 7D)..... 32	78 00	
	33. Child Care Credit: (20% of federal credit allowed; <i>Attach federal Form 2441</i> ) ..... 33		
TAX CREDITS	34. Other Credits: ( <i>Attach AR1000TC</i> ) ..... 34		
	35. <b>TOTAL CREDITS:</b> (Add Lines 32 through 34) ..... 35		78 00
	36. <b>NET TAX:</b> (Subtract Line 35 from Line 31. If Line 35 is greater than Line 31, enter 0) ..... 36		
PAYMENTS	37. Arkansas income tax withheld: ( <i>Attach state copies of W-2 and/or 1099R Form(s)</i> )..... 37		00
	38. Estimated tax paid or credit brought forward from 2016:..... 38		00
	39. Payment made with extension: (See Instructions) ..... 39		00
	40. <b>AMENDED RETURNS ONLY</b> - Previous payments: (See instructions) ..... 40		00
	41. Early childhood program: Certification Number: ..... (20% of federal credit; <i>Attach federal Form 2441 and Form AR1000EC</i> ) ..... 41		00
	42. <b>TOTAL PAYMENTS:</b> (Add Lines 37 through 41)..... 42		00
	43. <b>AMENDED RETURNS ONLY</b> - Previous refund: (See instructions) ..... 43		00
	44. Adjusted Total Payments: (Subtract Line 43 from Line 42)..... 44		00
REFUND OR TAX DUE	45. <b>AMOUNT OF OVERPAYMENT/REFUND:</b> (If Line 44 is greater than Line 36, enter difference)..... 45		00
	46. Amount to be applied to 2018 estimated tax: ..... 46		00
	47. Amount of Check-off Contributions: ( <i>Attach Schedule AR1000-CO</i> )..... 47		00
	48. <b>AMOUNT TO BE REFUNDED TO YOU:</b> (Subtract Lines 46 and 47 from Line 45)..... <b>REFUND</b> 48		00
	<b>DIRECT DEPOSIT?</b> If your deposit will be ultimately placed in a foreign account check the box. • <input type="checkbox"/> <b>Routing Number</b> <b>Account Number</b> • <input type="checkbox"/> Checking or • <input type="checkbox"/> Savings		
	49. <b>AMOUNT DUE:</b> (If Line 44 is less than Line 36, enter difference; If over \$1,000, continue to 50A) ..... <b>TAX DUE</b> 49		00
	50A. UEP: <i>Attach Form AR2210 or AR2210A. If required, enter exception in box 50A.</i> • <input type="checkbox"/> Penalty 50B •		00
	50C. Add Lines 49 and 50B. <i>Attach Form AR1000V with check or money order payable in U.S. Dollars to "Dept. of Finance and Administration". Include your SSN on payment. To pay by credit card, see instructions.</i> ..... <b>TOTAL DUE</b> 50C		00
	ID	DL# / State ID <b>991005506</b> Your state <b>AR</b> Issue Date (mm/dd/yyyy)      Expiration date (mm/dd/yyyy)	
DL# / State ID      Spouse state      Issue Date (mm/dd/yyyy)      Expiration date (mm/dd/yyyy)			
FOR MAILING ADDRESSES SEE PAGE 2 OF INSTRUCTIONS			
PLEASE SIGN HERE	<b>PLEASE SIGN HERE:</b> Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	Primary Signature	Date	Telephone
PAID PREPARER	Spouse's Signature	Date	Telephone
	Paid Preparer's Signature		May the Arkansas Revenue Agency discuss this return with the preparer of the return? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	ID Number/Social Security Number		For Department Use Only
	Preparer's Name		A      •
E-mail		City/State/Zip	Telephone



## 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: ( <i>Attach Schedule</i> ).....1			
2. HSA and/or MSA taxable distributions.....2			
3. Long-term care insurance contracts.....3			
4. Gambling winnings: ( <b>Not</b> <i>Electronic Games of Skill</i> ).....4			
5. Lottery / contest winnings: .....5			
6. Scholarships / fellowships / stipends: .....6			
7. Other:.....7			
8. <b>INCOME TOTAL:</b> ( <i>add lines 1-7 and enter total</i> ): .....8			

### Subtractions from Income

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

## **Arkansas Test Case 7**

**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 Year Resident

CHECK BOX IF  
AMENDED RETURN

Dept. Use Only

Software ID

Jan. 1 - Dec. 31, 2017 or fiscal year ending \_\_\_\_\_, 20\_\_\_\_

USE LABEL OR PRINT OR TYPE	Primary First Name • M	MI • S	Last Name • TEST	Primary Social Security Number • ***-00-5507
	Spouse First Name •	MI •	Last Name •	Spouse's Social Security Number • 400-00-5555
	Mailing Address (Number and Street, P.O. Box or Rural Route) • 25 POINTE CR			<input type="checkbox"/> Check if address is outside U.S. Foreign Country
	City • BENTON	State or Province • AR	Zip • 72015	
FILING STATUS Check Only One	1. <input type="checkbox"/> Single (Or widowed before 2017 or divorced at end of 2017) 2. <input type="checkbox"/> Married Filing Joint (Even if only one had income) 3. <input type="checkbox"/> Head of Household (See Instructions) If the qualifying person was your child, but not your dependent, enter child's name here: _____			4. <input type="checkbox"/> Married Filing Separately on the Same Return 5. <input checked="" type="checkbox"/> Married Filing Separately on Different Returns Enter spouse's name here and SSN above <u>Sadie</u> 6. <input type="checkbox"/> Qualifying Widow(er) with dependent child Year spouse died: (See Instructions) _____
	<input type="checkbox"/> Check here if you do NOT want a tax booklet mailed to you next year.			<input type="checkbox"/> Check this box if you have filed a state extension or an automatic federal extension
PERSONAL TAX CREDITS	7A. <input checked="" type="checkbox"/> Yourself • <input type="checkbox"/> 65 or Over • <input type="checkbox"/> 65 Special • <input type="checkbox"/> Blind • <input type="checkbox"/> Deaf • <input type="checkbox"/> Head of Household/Qualifying Widow(er) (Filing Status 3 Only) (Filing Status 6 Only) <input type="checkbox"/> Spouse • <input type="checkbox"/> 65 or Over • <input type="checkbox"/> 65 Special • <input type="checkbox"/> Blind • <input type="checkbox"/> Deaf Multiply number of boxes checked ..... 7A <u>1</u> X \$26 = <u>26</u> 00			
	<b>Dependents (Do not list yourself or spouse)</b>			
	First Name	Last Name	Dependent's Social Security Number	Dependent's relationship to you
	1.			
	2.			
3.				
7B. Multiply number of <b>DEPENDENTS</b> from above.....7B • <input type="checkbox"/> X \$26 = <u>00</u>				
7C. First name of Qualifying Individual(s) from AR1000RC5: (See Instructions) _____ Multiply number of individuals from 7C ..... 7C • <input type="checkbox"/> X \$500 = <u>00</u>				
7D. <b>TOTAL PERSONAL TAX CREDITS:</b> (Add Lines 7A, 7B, and 7C. Enter total here and on Line 32).....7D <u>26</u> 00				
INCOME Attach W-2(s)/1099(s) here / Attach check on top of W-2(s)/1099(s)	<b>ROUND ALL AMOUNTS TO WHOLE DOLLARS</b>			
	8. Wages, salaries, tips, etc: (Attach W-2s).....	8	(A) Primary/Joint Income	(B) Spouse's Income Status 4 Only
	9A. U.S. Military compensation: (Your/joint gross amount) • <u>00</u>	9A	• 76,189 00	• <u>00</u>
	9B. U.S. Military compensation: (Spouse's gross amount) • <u>00</u>	9B		
	10. Interest income: (If over \$1,500, attach AR4).....	10	• <u>00</u>	• <u>00</u>
	11. Dividend income: (If over \$1,500, attach AR4).....	11	• <u>00</u>	• <u>00</u>
	12. Alimony and separate maintenance received:.....	12	• <u>00</u>	• <u>00</u>
	13. Business or professional income: (Attach federal Schedule C or C-EZ).....	13	• <u>00</u>	• <u>00</u>
	14. Capital gains/(losses) from stocks, bonds, etc: (See Instr. Attach Schedule D).....	14	• <u>00</u>	• <u>00</u>
	15. Other gains or (losses): (Attach federal Form 4797 and/or 4684 if applicable).....	15	• <u>00</u>	• <u>00</u>
	16. Non-Qualified IRA distributions and taxable annuities: (Attach All 1099Rs).....	16	• <u>00</u>	• <u>00</u>
	17A. Your/Joint Employer pension plan(s)/Qualified IRA(s): (See Instructions - Attach All 1099Rs) <b>Gross Distribution</b> • <u>00</u> <b>Taxable Amount</b> • <u>00</u> Less \$6,000 17A		• <u>00</u>	
	17B. Spouse's Employer pension plan(s)/Qualified IRA(s): (Filing Status 4 Only) <b>Gross Distribution</b> • <u>00</u> <b>Taxable Amount</b> • <u>00</u> Less \$6,000 17B			• <u>00</u>
	18. Rents, royalties, partnerships, estates, trusts, etc: (Attach federal Schedule E).....	18	• <u>00</u>	• <u>00</u>
	19. Farm income: (Attach federal Schedule F).....	19	• <u>00</u>	• <u>00</u>
20. Other income/depreciation differences: (Attach Form AR-OI).....	20	• <u>00</u>	• <u>00</u>	
21. <b>TOTAL INCOME:</b> (Add Lines 8 through 20).....	21	• 76,189 00	• <u>00</u>	
22. <b>TOTAL ADJUSTMENTS:</b> (Attach Form AR1000ADJ).....	22	• <u>00</u>	• <u>00</u>	
23. <b>ADJUSTED GROSS INCOME:</b> (Subtract Line 22 from Line 21).....	23	• 76,189 00	• <u>00</u>	



# AR2

Primary SSN \*\*\*-00-5507

		(A) Primary/Joint Income		(B) Spouse's Income Status 4 Only																														
TAX COMPUTATION	24. <b>ADJUSTED GROSS INCOME:</b> (From Line 23, Columns A and B).....	24	76,189	00	24		00																											
	25. Select tax table: (See Instructions, Line 25)																																	
	• <input type="checkbox"/> <b>LOW INCOME</b> Table <input checked="" type="checkbox"/> <b>REGULAR</b> Table																																	
	If you qualify for the Low Income Tax Table, enter zero (0) on Line 25A. If not, then:																																	
	Enter the <b>larger</b> of your: • <input checked="" type="checkbox"/> <b>Itemized Deductions</b> (See Instructions, Line 25 and <i>attach AR3</i> )																																	
	OR • <input type="checkbox"/> <b>Standard Deduction</b> (See Instructions, Line 25) .....						25	00																										
	26. <b>NET TAXABLE INCOME:</b> (Subtract Line 25 from Line 24) .....	26	76,189	00	26		00																											
	27. <b>TAX:</b> (Enter tax from tax table).....	27	3,809	00	27		00																											
	28. Combined tax: (Add amounts from Line 27, Columns A and B).....	28			28	3,809	00																											
	29. Enter tax from Lump Sum Distribution Averaging Schedule: ( <i>Attach AR1000TD</i> ) .....	29			29		00																											
30. Additional tax on IRA and qualified plan withdrawal and overpayment: ( <i>Attach federal Form 5329, if required</i> ) .....	30			30		00																												
31. <b>TOTAL TAX:</b> (Add Lines 28 through 30).....	31			31	3,809	00																												
TAX CREDITS	32. Personal Tax Credit(s): (Enter total from Line 7D).....	32	26	00																														
	33. Child Care Credit: (20% of federal credit allowed; <i>Attach federal Form 2441</i> ) .....	33		00																														
	34. Other Credits: ( <i>Attach AR1000TC</i> ) .....	34		00																														
	35. <b>TOTAL CREDITS:</b> (Add Lines 32 through 34) .....	35			35	26	00																											
	36. <b>NET TAX:</b> (Subtract Line 35 from Line 31. If Line 35 is greater than Line 31, enter 0) .....	36			36	3,783	00																											
PAYMENTS	37. Arkansas income tax withheld: ( <i>Attach state copies of W-2 and/or 1099R Form(s)</i> ).....	37	5,000	00																														
	38. Estimated tax paid or credit brought forward from 2016:.....	38		00																														
	39. Payment made with extension: (See Instructions) .....	39		00																														
	40. <b>AMENDED RETURNS ONLY</b> - Previous payments: (See instructions) .....	40		00																														
	41. Early childhood program: Certification Number: .....																																	
	(20% of federal credit; <i>Attach federal Form 2441 and Form AR1000EC</i> ) .....	41		00																														
	42. <b>TOTAL PAYMENTS:</b> (Add Lines 37 through 41).....	42			42	5,000	00																											
	43. <b>AMENDED RETURNS ONLY</b> - Previous refund: (See instructions) .....	43			43		00																											
44. Adjusted Total Payments: (Subtract Line 43 from Line 42).....	44			44	5,000	00																												
REFUND OR TAX DUE	45. <b>AMOUNT OF OVERPAYMENT/REFUND:</b> (If Line 44 is greater than Line 36, enter difference).....	45			45	1,217	00																											
	46. Amount to be applied to 2018 estimated tax: .....	46		00																														
	47. Amount of Check-off Contributions: ( <i>Attach Schedule AR1000-CO</i> ).....	47		00																														
	48. <b>AMOUNT TO BE REFUNDED TO YOU:</b> (Subtract Lines 46 and 47 from Line 45).....	48			48	1,217	00																											
	<b>DIRECT DEPOSIT?</b> If your deposit will be ultimately placed in a foreign account check the box. • <input type="checkbox"/>																																	
	<b>Routing Number</b> <b>Account Number</b>																																	
	• <table border="1"><tr><td>2</td><td>6</td><td>5</td><td>2</td><td>7</td><td>0</td><td>4</td><td>1</td><td>3</td></tr></table> • <table border="1"><tr><td>3</td><td>1</td><td>5</td><td>6</td><td>1</td><td>1</td><td>1</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>						2	6	5	2	7	0	4	1	3	3	1	5	6	1	1	1												
	2	6	5	2	7	0	4	1	3																									
	3	1	5	6	1	1	1																											
	• <input type="checkbox"/> Checking or																																	
• <input checked="" type="checkbox"/> Savings																																		
49. <b>AMOUNT DUE:</b> (If Line 44 is less than Line 36, enter difference; If over \$1,000, continue to 50A) .....	49			49		00																												
50A. UEP: <i>Attach Form AR2210 or AR2210A. If required, enter exception in box 50A</i> • <input type="checkbox"/> Penalty 50B •			00																															
50C. Add Lines 49 and 50B. <i>Attach Form AR1000V with check or money order payable in U.S. Dollars to "Dept. of Finance and Administration". Include your SSN on payment. To pay by credit card, see instructions</i> .....				50C		00																												
<b>TOTAL DUE</b>																																		
ID	DL# / State ID <b>999005507</b>	Your state <b>AR</b>	Issue Date (mm/dd/yyyy) _____	Expiration date (mm/dd/yyyy) _____																														
	DL# / State ID _____	Spouse state _____	Issue Date (mm/dd/yyyy) _____	Expiration date (mm/dd/yyyy) _____																														
FOR MAILING ADDRESSES SEE PAGE 2 OF INSTRUCTIONS																																		
PLEASE SIGN HERE	<b>PLEASE SIGN HERE:</b> Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.																																	
	Primary Signature	Date	Telephone	May the Arkansas Revenue Agency discuss this return with the preparer of the return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No																														
PAID PREPARER	Spouse's Signature	Date	Telephone																															
	Paid Preparer's Signature	ID Number/Social Security Number		For Department Use Only																														
	Preparer's Name	City/State/Zip		A		•																												
	E-mail			Telephone																														

## Arkansas Test Case 8

**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

Dept. Use Only

Software ID

Jan. 1 - Dec. 31, 2017 or fiscal year ending \_\_\_\_\_, 20\_\_\_\_

USE LABEL OR PRINT OR TYPE	Primary First Name • <b>DEPENDENT</b>	MI •	Last Name • <b>TEST</b>	Primary Social Security Number • <b>***-00-5508</b>
	Spouse First Name •	MI •	Last Name •	Spouse's Social Security Number •
	Mailing Address (Number and Street, P.O. Box or Rural Route) • <b>RT. 2</b>			<input type="checkbox"/> Check if address is outside U.S. Foreign Country
	City • <b>HENSLEY</b>	State or Province • <b>AR</b>	Zip • <b>72065</b>	
FILING STATUS Check Only One	1. <input checked="" type="checkbox"/> Single (Or widowed before 2017 or divorced at end of 2017) 2. <input type="checkbox"/> Married Filing Joint (Even if only one had income) 3. <input type="checkbox"/> Head of Household (See Instructions) If the qualifying person was your child, but not your dependent, enter child's name here: _____			4. <input type="checkbox"/> Married Filing Separately on the Same Return 5. <input type="checkbox"/> Married Filing Separately on Different Returns Enter spouse's name here and SSN above _____ 6. <input type="checkbox"/> Qualifying Widow(er) with dependent child Year spouse died: (See Instructions) _____
	<input type="checkbox"/> Check here if you do NOT want a tax booklet mailed to you next year.			<input type="checkbox"/> Check this box if you have filed a state extension or an automatic federal extension
PERSONAL TAX CREDITS	7A. <input checked="" type="checkbox"/> Yourself • <input type="checkbox"/> 65 or Over • <input type="checkbox"/> 65 Special • <input type="checkbox"/> Blind • <input type="checkbox"/> Deaf • <input type="checkbox"/> Head of Household/Qualifying Widow(er) (Filing Status 3 Only) (Filing Status 6 Only) <input type="checkbox"/> Spouse • <input type="checkbox"/> 65 or Over • <input type="checkbox"/> 65 Special • <input type="checkbox"/> Blind • <input type="checkbox"/> Deaf			
	Multiply number of boxes checked ..... 7A <b>1</b> X \$26 = <b>26</b> 00			
	<b>Dependents (Do not list yourself or spouse)</b>			
	First Name	Last Name	Dependent's Social Security Number	Dependent's relationship to you
	1.			
	2.			
	3.			
	7B. Multiply number of <b>DEPENDENTS</b> from above ..... 7B • <input type="checkbox"/> X \$26 = <b>00</b>			
	7C. First name of Qualifying Individual(s) from <b>AR1000RC5</b> : (See Instructions) _____ Multiply number of individuals from 7C ..... 7C • <input type="checkbox"/> X \$500 = <b>00</b>			
	7D. <b>TOTAL PERSONAL TAX CREDITS:</b> (Add Lines 7A, 7B, and 7C. Enter total here and on Line 32) ..... 7D <b>26</b> 00			
INCOME Attach W-2(s)/1099(s) here / Attach check on top of W-2(s)/1099(s)	<b>ROUND ALL AMOUNTS TO WHOLE DOLLARS</b>			
	8. Wages, salaries, tips, etc: (Attach W-2s).....	8	(A) Primary/Joint Income	(B) Spouse's Income Status 4 Only
	9A. U.S. Military compensation: (Your/joint gross amount) •	9A	• <b>2,289</b> 00	• <b>00</b> 00
	9B. U.S. Military compensation: (Spouse's gross amount) •	9B		
	10. Interest income: (If over \$1,500, attach AR4).....	10	• <b>00</b> 00	• <b>00</b> 00
	11. Dividend income: (If over \$1,500, attach AR4).....	11	• <b>00</b> 00	• <b>00</b> 00
	12. Alimony and separate maintenance received:.....	12	• <b>00</b> 00	• <b>00</b> 00
	13. Business or professional income: (Attach federal Schedule C or C-EZ).....	13	• <b>00</b> 00	• <b>00</b> 00
	14. Capital gains/(losses) from stocks, bonds, etc: (See Instr. Attach Schedule D).....	14	• <b>00</b> 00	• <b>00</b> 00
	15. Other gains or (losses): (Attach federal Form 4797 and/or 4684 if applicable).....	15	• <b>00</b> 00	• <b>00</b> 00
	16. Non-Qualified IRA distributions and taxable annuities: (Attach All 1099Rs).....	16	• <b>00</b> 00	• <b>00</b> 00
	17A. Your/Joint Employer pension plan(s)/Qualified IRA(s): (See Instructions - Attach All 1099Rs) <b>Gross Distribution</b> • <b>00</b> <b>Taxable Amount</b> • <b>00</b> <b>Less \$6,000</b> 17A		• <b>00</b> 00	
	17B. Spouse's Employer pension plan(s)/Qualified IRA(s): (Filing Status 4 Only) <b>Gross Distribution</b> • <b>00</b> <b>Taxable Amount</b> • <b>00</b> <b>Less \$6,000</b> 17B			• <b>00</b> 00
	18. Rents, royalties, partnerships, estates, trusts, etc: (Attach federal Schedule E).....	18	• <b>00</b> 00	• <b>00</b> 00
	19. Farm income: (Attach federal Schedule F).....	19	• <b>00</b> 00	• <b>00</b> 00
	20. Other income/depreciation differences: (Attach Form AR-OI).....	20	• <b>00</b> 00	• <b>00</b> 00
	21. <b>TOTAL INCOME:</b> (Add Lines 8 through 20).....	21	• <b>2,289</b> 00	• <b>00</b> 00
22. <b>TOTAL ADJUSTMENTS:</b> (Attach Form AR1000ADJ).....	22	• <b>00</b> 00	• <b>00</b> 00	
23. <b>ADJUSTED GROSS INCOME:</b> (Subtract Line 22 from Line 21).....	23	• <b>2,289</b> 00	• <b>00</b> 00	



# AR2

Primary SSN \*\*\*-00-5508

		(A) Primary/Joint Income		(B) Spouse's Income Status 4 Only			
TAX COMPUTATION	24. <b>ADJUSTED GROSS INCOME:</b> (From Line 23, Columns A and B).....	24	2,289	00	24		00
	25. Select tax table: (See Instructions, Line 25)						
	• <input checked="" type="checkbox"/> <b>LOW INCOME</b> Table <input type="checkbox"/> <b>REGULAR</b> Table						
	If you qualify for the Low Income Tax Table, enter zero (0) on Line 25A. If not, then:						
	Enter the larger of your:	• <input type="checkbox"/> <b>Itemized Deductions</b> (See Instructions, Line 25 and attach AR3)	OR	If your spouse itemizes on a separate return, check here • <input type="checkbox"/>			
	• <input type="checkbox"/> <b>Standard Deduction</b> (See Instructions, Line 25) .....	25		00	25		00
	26. <b>NET TAXABLE INCOME:</b> (Subtract Line 25 from Line 24) .....	26	2,289	00	26		00
	27. <b>TAX:</b> (Enter tax from tax table).....	27		00	27		00
	28. Combined tax: (Add amounts from Line 27, Columns A and B).....	28			28		00
	29. Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD) .....	29			29		00
30. Additional tax on IRA and qualified plan withdrawal and overpayment: (Attach federal Form 5329, if required) .....	30			30		00	
31. <b>TOTAL TAX:</b> (Add Lines 28 through 30).....	31			31		00	
TAX CREDITS	32. Personal Tax Credit(s): (Enter total from Line 7D).....	32	26	00			
	33. Child Care Credit: (20% of federal credit allowed; Attach federal Form 2441) .....	33		00			
	34. Other Credits: (Attach AR1000TC) .....	34		00			
	35. <b>TOTAL CREDITS:</b> (Add Lines 32 through 34) .....	35			35	26	00
	36. <b>NET TAX:</b> (Subtract Line 35 from Line 31. If Line 35 is greater than Line 31, enter 0) .....	36			36		00
PAYMENTS	37. Arkansas income tax withheld: (Attach state copies of W-2 and/or 1099R Form(s)).....	37	15	00			
	38. Estimated tax paid or credit brought forward from 2016:.....	38		00			
	39. Payment made with extension: (See Instructions) .....	39		00			
	40. <b>AMENDED RETURNS ONLY</b> - Previous payments: (See instructions) .....	40		00			
	41. Early childhood program: Certification Number: .....						
	(20% of federal credit; Attach federal Form 2441 and Form AR1000EC) .....	41		00			
	42. <b>TOTAL PAYMENTS:</b> (Add Lines 37 through 41).....	42			42	15	00
	43. <b>AMENDED RETURNS ONLY</b> - Previous refund: (See instructions) .....	43			43		00
44. Adjusted Total Payments: (Subtract Line 43 from Line 42).....	44			44	15	00	
REFUND OR TAX DUE	45. <b>AMOUNT OF OVERPAYMENT/REFUND:</b> (If Line 44 is greater than Line 36, enter difference).....	45			45	15	00
	46. Amount to be applied to 2018 estimated tax: .....	46		00			
	47. Amount of Check-off Contributions: (Attach Schedule AR1000-CO).....	47		00			
	48. <b>AMOUNT TO BE REFUNDED TO YOU:</b> (Subtract Lines 46 and 47 from Line 45).....	48			48	15	00
	<b>REFUND</b>						
	<b>DIRECT DEPOSIT?</b> If your deposit will be ultimately placed in a foreign account check the box. • <input type="checkbox"/>						
	<b>Routing Number</b> <b>Account Number</b>						
	• <input type="checkbox"/> Checking or						
	• <input type="checkbox"/> Savings						
	49. <b>AMOUNT DUE:</b> (If Line 44 is less than Line 36, enter difference; If over \$1,000, continue to 50A) .....	49			49		00
50A. UEP: Attach Form AR2210 or AR2210A. If required, enter exception in box 50A • <input type="checkbox"/> Penalty 50B • <input type="checkbox"/>							
50C. Add Lines 49 and 50B. Attach Form AR1000V with check or money order payable in U.S. Dollars to "Dept. of Finance and Administration". Include your SSN on payment. To pay by credit card, see instructions.....							
<b>TOTAL DUE</b> 50C •						00	
ID	DL# / State ID _____ Your state _____	Issue Date (mm/dd/yyyy) _____	Expiration date (mm/dd/yyyy) _____				
	DL# / State ID _____ Spouse state _____	Issue Date (mm/dd/yyyy) _____	Expiration date (mm/dd/yyyy) _____				
FOR MAILING ADDRESSES SEE PAGE 2 OF INSTRUCTIONS							
PLEASE SIGN HERE	<b>PLEASE SIGN HERE:</b> Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.						
	Primary Signature	Date	Telephone	May the Arkansas Revenue Agency discuss this return with the preparer of the return?			
	Spouse's Signature	Date	Telephone	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
PAID PREPARER	Paid Preparer's Signature	ID Number/Social Security Number		For Department Use Only			
	Preparer's Name	City/State/Zip		A		•	
	E-mail			Telephone			

## **Arkansas Test Case 9**

**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.

## Full Year Resident



# AR1

**CHECK BOX IF  
AMENDED RETURN**

Software ID

**Dept. Use Only**

Jan. 1 - Dec. 31, 2017 or fiscal year ending

. 20

●

•

•

USE LABEL OR PRINT OR TYPE	Primary First Name • <b>FOREIGN</b>		MI •	Last Name • <b>TEST</b>		Primary Social Security Number • <b>***-00-5509</b>	
	Spouse First Name •		MI •	Last Name •		Spouse's Social Security Number •	
	Mailing Address (Number and Street, P.O. Box or Rural Route) • <b>16 CLIFF LOCKOUT</b>					<input type="checkbox"/> Check if address is outside U.S.  Foreign Country	
	City • <b>SHERIDAN</b>		State or Province • <b>AR</b>		Zip • <b>72150</b>		
FILING STATUS Check Only One	1. <input checked="" type="checkbox"/> Single (Or widowed before 2017 or divorced at end of 2017)					4. <input type="checkbox"/> Married Filing Separately on the Same Return	
	2. <input type="checkbox"/> Married Filing Joint (Even if only one had income)					5. <input type="checkbox"/> Married Filing Separately on Different Returns Enter spouse's name here and SSN above _____	
PERSONAL TAX CREDITS	3. <input type="checkbox"/> Head of Household (See Instructions) If the qualifying person was your child, but not your dependent, enter child's name here: _____					6. <input type="checkbox"/> Qualifying Widow(er) with dependent child Year spouse died: (See Instructions) _____	
	• <input type="checkbox"/> Check here if you do NOT want a tax booklet mailed to you next year.					• <input type="checkbox"/> Check this box if you have filed a state extension or an automatic federal extension	
PERSONAL TAX CREDITS	7A. <input checked="" type="checkbox"/> Yourself • <input type="checkbox"/> 65 or Over • <input type="checkbox"/> 65 Special • <input type="checkbox"/> Blind • <input type="checkbox"/> Deaf • <input type="checkbox"/> Head of Household/Qualifying Widow(er) <input type="checkbox"/> Spouse • <input type="checkbox"/> 65 or Over • <input type="checkbox"/> 65 Special • <input type="checkbox"/> Blind • <input type="checkbox"/> Deaf (Filing Status 3 Only) (Filing Status 6 Only)						
	Multiply number of boxes checked ..... 7A <b>1</b> X \$26 = <b>26</b> 00						
	<b>Dependents (Do not list yourself or spouse)</b>						
	First Name		Last Name		Dependent's Social Security Number		Dependent's relationship to you
	1.						
INCOME	2.						
	3.						
	7B. Multiply number of <b>DEPENDENTS</b> from above..... 7B • <input type="checkbox"/> X \$26 =						00
	7C. First name of Qualifying Individual(s) from <b>AR1000RC5</b> : (See Instructions) _____ Multiply number of individuals from 7C ..... 7C • <input type="checkbox"/> X \$500 =						00
	7D. <b>TOTAL PERSONAL TAX CREDITS:</b> (Add Lines 7A, 7B, and 7C. Enter total here and on Line 32)..... 7D						<b>26</b> 00
INCOME Attach W-2(s)/1099(s) here / Attach check on top of W-2(s)/1099(s)	<b>ROUND ALL AMOUNTS TO WHOLE DOLLARS</b>						
	8. Wages, salaries, tips, etc: (Attach W-2s)..... 8						
	9A. U.S. Military compensation: (Your/joint <b>gross amount</b> ) • 9A						
	9B. U.S. Military compensation: (Spouse's <b>gross amount</b> ) • 9B						
	10. Interest income: (If over \$1,500, attach AR4)..... 10						
	11. Dividend income: (If over \$1,500, attach AR4)..... 11						
	12. Alimony and separate maintenance received:..... 12						
	13. Business or professional income: (Attach federal Schedule C or C-EZ)..... 13						
	14. Capital gains/(losses) from stocks, bonds, etc: (See Instr. Attach Schedule D)..... 14						
	15. Other gains or (losses): (Attach federal Form 4797 and/or 4684 if applicable)..... 15						
	16. Non-Qualified IRA distributions and taxable annuities: (Attach All 1099Rs)..... 16						
	17A. Your/Spouse's Employer pension plan(s)/Qualified IRA(s): (See Instructions - Attach All 1099Rs) <b>Gross Distribution</b> • 00 <b>Taxable Amount</b> • 00 <b>Less \$6,000</b> 17A						
	17B. Spouse's Employer pension plan(s)/Qualified IRA(s): (Filing Status 4 Only) <b>Gross Distribution</b> • 00 <b>Taxable Amount</b> • 00 <b>Less \$6,000</b> 17B						
	18. Rents, royalties, partnerships, estates, trusts, etc: (Attach federal Schedule E)..... 18						
	19. Farm income: (Attach federal Schedule F)..... 19						
	20. Other income/depreciation differences: (Attach Form AR-OI)..... 20						
	21. <b>TOTAL INCOME:</b> (Add Lines 8 through 20)..... 21						
	22. <b>TOTAL ADJUSTMENTS:</b> (Attach Form AR1000ADJ)..... 22						
	23. <b>ADJUSTED GROSS INCOME:</b> (Subtract Line 22 from Line 21)..... 23						



# AR2

Primary SSN \*\*\*-00-5509

		(A) Primary/Joint Income	(B) Spouse's Income Status 4 Only	
TAX COMPUTATION	24. <b>ADJUSTED GROSS INCOME:</b> (From Line 23, Columns A and B)..... 24	15,500 00	24	
	25. Select tax table: (See Instructions, Line 25) • <input checked="" type="checkbox"/> <b>LOW INCOME</b> Table <input type="checkbox"/> <b>REGULAR</b> Table If you qualify for the Low Income Tax Table, enter zero (0) on Line 25A. If not, then: Enter the <b>larger</b> of your: • <input type="checkbox"/> <b>Itemized Deductions</b> (See Instructions, Line 25 and <i>attach AR3</i> ) OR • <input type="checkbox"/> <b>Standard Deduction</b> (See Instructions, Line 25) ..... 25		25	
	26. <b>NET TAXABLE INCOME:</b> (Subtract Line 25 from Line 24) ..... 26	15,500 00	26	
	27. <b>TAX:</b> (Enter tax from tax table)..... 27	296 00	27	
	28. Combined tax: (Add amounts from Line 27, Columns A and B)..... 28		28	
	29. Enter tax from Lump Sum Distribution Averaging Schedule: ( <i>Attach AR1000TD</i> ) ..... 29		29	
	30. Additional tax on IRA and qualified plan withdrawal and overpayment: ( <i>Attach federal Form 5329, if required</i> ) ..... 30		30	
	31. <b>TOTAL TAX:</b> (Add Lines 28 through 30)..... 31		296 00	
	TAX CREDITS	32. Personal Tax Credit(s): (Enter total from Line 7D)..... 32	26 00	
		33. Child Care Credit: (20% of federal credit allowed; <i>Attach federal Form 2441</i> ) ..... 33		
34. Other Credits: ( <i>Attach AR1000TC</i> ) ..... 34				
35. <b>TOTAL CREDITS:</b> (Add Lines 32 through 34) ..... 35			26 00	
36. <b>NET TAX:</b> (Subtract Line 35 from Line 31. If Line 35 is greater than Line 31, enter 0) ..... 36			270 00	
PAYMENTS	37. Arkansas income tax withheld: ( <i>Attach state copies of W-2 and/or 1099R Form(s)</i> )..... 37	520 00		
	38. Estimated tax paid or credit brought forward from 2016:..... 38			
	39. Payment made with extension: (See Instructions) ..... 39			
	40. <b>AMENDED RETURNS ONLY</b> - Previous payments: (See instructions) ..... 40			
	41. Early childhood program: Certification Number: ..... (20% of federal credit; <i>Attach federal Form 2441 and Form AR1000EC</i> ) ..... 41			
	42. <b>TOTAL PAYMENTS:</b> (Add Lines 37 through 41)..... 42		520 00	
REFUND OR TAX DUE	43. <b>AMENDED RETURNS ONLY</b> - Previous refund: (See instructions) ..... 43			
	44. Adjusted Total Payments: (Subtract Line 43 from Line 42)..... 44		520 00	
	45. <b>AMOUNT OF OVERPAYMENT/REFUND:</b> (If Line 44 is greater than Line 36, enter difference)..... 45		250 00	
	46. Amount to be applied to 2018 estimated tax: ..... 46			
	47. Amount of Check-off Contributions: ( <i>Attach Schedule AR1000-CO</i> )..... 47			
	48. <b>AMOUNT TO BE REFUNDED TO YOU:</b> (Subtract Lines 46 and 47 from Line 45)..... <b>REFUND</b> 48		250 00	
	<b>DIRECT DEPOSIT?</b> If your deposit will be ultimately placed in a foreign account check the box. • <input type="checkbox"/> <b>Routing Number</b> <b>Account Number</b> • <input type="checkbox"/> Checking or • <input type="checkbox"/> Savings			
	49. <b>AMOUNT DUE:</b> (If Line 44 is less than Line 36, enter difference; If over \$1,000, continue to 50A) ..... <b>TAX DUE</b> 49			
	50A. UEP: <i>Attach Form AR2210 or AR2210A. If required, enter exception in box 50A.</i> • <input type="checkbox"/> Penalty 50B • <input type="checkbox"/> 00			
	50C. Add Lines 49 and 50B. <i>Attach Form AR1000V with check or money order payable in U.S. Dollars to "Dept. of Finance and Administration". Include your SSN on payment. To pay by credit card, see instructions.</i> ..... <b>TOTAL DUE</b> 50C			
ID	DL# / State ID <b>999005509</b> Your state <b>AR</b> Issue Date (mm/dd/yyyy)      Expiration date (mm/dd/yyyy)			
	DL# / State ID      Spouse state      Issue Date (mm/dd/yyyy)      Expiration date (mm/dd/yyyy)			
FOR MAILING ADDRESSES SEE PAGE 2 OF INSTRUCTIONS				
PLEASE SIGN HERE	<b>PLEASE SIGN HERE:</b> Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Primary Signature	Date	Telephone	
PAID PREPARER	Spouse's Signature	Date	Telephone	
	Paid Preparer's Signature		May the Arkansas Revenue Agency discuss this return with the preparer of the return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
	Preparer's Name		For Department Use Only	
	E-mail		Telephone	

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/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
	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.

NAME OF PAYER	(A) Primary/Joint	(B) Spouse (If Filing Status 4)	(C) Arkansas Only
<b>1099-DIV</b>	<b>15,500</b>	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	00	00
Add the amounts listed and enter the total here and on Line 11, Form AR1000F/ AR1000NR.	<b>15,500</b>	00	00

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

<b>Social Security</b>	00	00
<b>Railroad Retirement Benefits</b>	00	00
<b>Ministers Housing Allowance</b>	00	00
<b>TOTAL INCOME NOT SUBJECT TO ARKANSAS TAX:</b> .....		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: ( <i>Attach Schedule</i> ).....1			
2. HSA and/or MSA taxable distributions.....2			
3. Long-term care insurance contracts.....3			
4. Gambling winnings: ( <b>Not</b> <i>Electronic Games of Skill</i> ).....4			
5. Lottery / contest winnings: .....5			
6. Scholarships / fellowships / stipends: .....6			
7. Other: <b>FOREIGN INCOME</b> .....7	<b>55,824</b>		
8. <b>INCOME TOTAL:</b> ( <i>add lines 1-7 and enter total</i> ): .....8	<b>55,824</b>		

### Subtractions from Income

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



## **Arkansas Test Case 10**

**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  
INCOME TAX RETURN**
**Nonresident and Part Year Resident**
**CHECK BOX IF  
AMENDED RETURN**

Dept. Use Only

Software ID

Jan. 1 - Dec. 31, 2017 or fiscal year ending \_\_\_\_\_, 20\_\_\_\_ •

USE LABEL OR PRINT OR TYPE	Primary First Name • <b>MILITARY</b>	MI •	Last Name • <b>TEST</b>	Primary Social Security Number • <b>***-00-5510</b>
	Spouse First Name • <b>SPOUSE</b>	MI •	Last Name • <b>TEST</b>	Spouse's Social Security Number • <b>400-00-5519</b>
	Mailing Address (Number and Street, P.O. Box or Rural Route) • <b>25 OAK ST</b>			<input type="checkbox"/> Check if address is outside U.S.
	City • <b>JACKSONVILLE</b>	State or Province • <b>AR</b>	Zip • <b>72076</b>	Foreign Country

**ATTACH A COPY OF YOUR COMPLETE FEDERAL RETURN**
**NONRESIDENT:** • ☒ **AK** **PART YEAR RESIDENT:** • ☐  
 (List State of residence) (Dates Lived in AR)

FILING STATUS Check Only One Box	1. <input type="checkbox"/> Single (Or widowed before 2017 or divorced at end of 2017)	4. <input type="checkbox"/> Married Filing Separately on the Same Return
	2. <input checked="" type="checkbox"/> Married Filing Joint (Even if only one had income)	5. <input type="checkbox"/> Married Filing Separately on Different Returns Enter spouse's name here and SSN above _____
	3. <input type="checkbox"/> Head of Household (See Instructions) If the qualifying person was your child, but not your dependent, enter child's name here: _____	6. <input type="checkbox"/> Qualifying Widow(er) with dependent child Year spouse died: (See Instructions) _____

☐ **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**

PERSONAL TAX CREDITS	7A. <input checked="" type="checkbox"/> Yourself • <input type="checkbox"/> 65 or Over • <input type="checkbox"/> 65 Special • <input type="checkbox"/> Blind • <input type="checkbox"/> Deaf	<input type="checkbox"/> Head of Household/Qualifying Widow(er) (Filing Status 3 Only) (Filing Status 6 Only)
	<input checked="" type="checkbox"/> Spouse • <input type="checkbox"/> 65 or Over • <input type="checkbox"/> 65 Special • <input type="checkbox"/> Blind • <input type="checkbox"/> Deaf	
	Multiply number of boxes checked ..... 7A <b>2</b> X \$26 = <b>52</b> 00	

**Dependents (Do not list yourself or spouse)**

First Name	Last Name	Dependent's Social Security Number	Dependent's relationship to you
1.			
2.			
3.			

 7B. Multiply number of **DEPENDENTS** from above..... 7B • ☐ X \$26 = **52** 00

 7C. First name of Qualifying Individual(s) from **AR1000RC5**: (See Instructions) \_\_\_\_\_  
 Multiply number of individuals from 7C ..... 7C • ☐ X \$500 = **52** 00

 7D. **TOTAL PERSONAL TAX CREDITS:** (Add Lines 7A, 7B, and 7C. Enter total here and on Line 32)..... 7D **52** 00

**ROUND ALL AMOUNTS TO WHOLE DOLLARS**

INCOME Attach W-2(s)/1099(s) here / Attach check on top of W-2(s)/1099(s)	ROUND ALL AMOUNTS TO WHOLE DOLLARS		(A) Primary/Joint Income	(B) Spouse's Income Status 4 Only	(C) Arkansas Income Only
	8. Wages, salaries, tips, etc: (Attach W-2s)..... 8			28,145 00	
9A. U. S. Military compensation: (Your joint gross amt.) • 00 9A					
9B. U. S. Military compensation: (Spouse's gross amt.) • 00 9B					
10. Interest income: (If over \$1,500, attach AR4)..... 10			00	00	00
11. Dividend income: (If over \$1,500, attach AR4)..... 11			00	00	00
12. Alimony and separate maintenance received: ..... 12			00	00	00
13. Business or professional income: (Attach federal Schedule C or C-EZ)..... 13			00	00	00
14. Capital gains/(losses) from stocks, bonds, etc: (See Instr. Attach Schedule D) ..... 14			00	00	00
15. Other gains or (losses): (Attach federal Form 4797 and/or 4684 if applicable)..... 15			00	00	00
16. Non-Qualified IRA distributions and taxable annuities: (Attach All 1099Rs)..... 16			00	00	00
17A. Your/Joint Employer pension plan(s)/Qualified IRA(s): (See Instructions, Attach All 1099Rs) Gross Distribution • 00 Taxable Amount • 00 Less \$6,000 17A			00		00
17B. Spouse Employer pension plan(s)/Qualified IRA(s): (Filing Status 4 only) Gross Distribution • 00 Taxable Amount • 00 Less \$6,000 17B				00	00
18. Rents, royalties, partnerships, estates, trusts, etc.: (Attach federal Schedule E)..... 18			00	00	00
19. Farm income: (Attach federal Schedule F)..... 19			00	00	00
20. Other income/depreciation differences: (Attach Form AR-OI)..... 20			00	00	00
21. <b>TOTAL INCOME:</b> (Add Lines 8 through 20) ..... 21			28,145 00	00	8,145 00
22. <b>TOTAL ADJUSTMENTS:</b> (Attach Form AR1000ADJ) ..... 22			00	00	00
23. <b>ADJUSTED GROSS INCOME:</b> (Subtract Line 22 from Line 21) ..... 23			28,145 00	00	8,145 00



# NR2

Primary SSN \*\*\*-00-5510

		(A) Primary/Joint Income	(B) Spouse's Income Status 4 Only	
TAX COMPUTATION	24. ADJUSTED GROSS INCOME: (From Line 23, Columns A and B).....24	28,145 00	24	
	25. Select tax table: (Check the appropriate box) • <input type="checkbox"/> LOW INCOME Table <input checked="" type="checkbox"/> REGULAR Table If you qualify for the Low Income Tax Table, enter zero (0) on Line 25A. If not, then: Enter the larger } • <input type="checkbox"/> Itemized Deductions (See Instructions, Line 25 and attach AR3) OR If your spouse itemizes on a separate return, check here • <input type="checkbox"/> of your: <input checked="" type="checkbox"/> Standard Deduction (See Instructions, Line 25).....25 •	4,400 00	25 •	
	26. NET TAXABLE INCOME: (Subtract Line 25 from Line 24).....26 •	23,745 00	26 •	
	27. TAX: (Enter tax from tax table).....27	791 00	27	
	28. Combined tax: (Add amounts from Line 27, Columns A and B).....28	791 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 5329, if required).....30 •			
	31. TOTAL TAX: (Add Lines 28 through 30).....31 •	791 00		
	TAX CREDITS	32. Personal Tax Credit(s): (Enter total from Line 7D).....32 •	52 00	
		33. Child Care Credit: (20% of federal credit allowed; Attach federal Form 2441).....33 •	00	
34. Other Credits: (Attach AR1000TC).....34 •		00		
35. TOTAL CREDITS: (Add Lines 32 through 34).....35 •		52 00		
36. NET TAX: (Subtract Line 35 from Line 31. If Line 35 is greater than Line 31, enter 0).....36 •		739 00		
PRORATION	36A. Enter the amount from Line 23, Column C:.....36A •	8,145 00		
	36B. Enter the total amount from Line 23, Columns A and B:.....36B •	28,145 00		
	36C. Divide Line 36A by 36B: (See Instructions).....36C •	0.289394		
	36D. APPORTIONED TAX LIABILITY: (Multiply Line 36 by Line 36C).....36D •	214 00		
PAYMENTS	37. Arkansas income tax withheld: [Attach state copies of W-2 and/or 1099R Form(s)].....37 •	431 00		
	38. Estimated tax paid or credit brought forward from 2016:.....38 •	00		
	39. Payment made with extension: (See Instructions).....39 •	00		
	40. AMENDED RETURNS ONLY - Previous payments: (See instructions).....40 •	00		
	41. Early childhood program: Certification Number: _____ (20% of federal credit; Attach federal Form 2441 and Form AR1000EC).....41 •	00		
	42. TOTAL PAYMENTS: (Add Lines 37 through 41).....42 •	431 00		
	43. AMENDED RETURNS ONLY - Previous refund: (See instructions).....43 •	00		
	44. Adjusted Total Payments: (Subtract Line 43 from Line 42).....44 •	431 00		
REFUND OR TAX DUE	45. AMOUNT OF OVERPAYMENT/REFUND: (If Line 44 is greater than Line 36D, enter difference).....45 •	217 00		
	46. Amount to be applied to 2018 estimated tax:.....46 •	00		
	47. Amount of Check-off Contributions: (Attach Schedule AR1000-CO).....47 •	00		
	48. AMOUNT TO BE REFUNDED TO YOU: (Subtract Lines 46 and 47 from Line 45).....REFUND 48 • ☺	217 00		
	DIRECT DEPOSIT? If your deposit will be ultimately placed in a foreign account check the box. • <input type="checkbox"/> Routing Number                      Account Number                      • <input type="checkbox"/> Checking or • <input type="checkbox"/> Savings			
	49. AMOUNT DUE: (If Line 44 is less than Line 36D, enter difference; If over \$1,000, continue to 50A).....TAX DUE 49 • ☹	00		
	50A. UEP: Attach Form AR2210 or AR2210A. If required, enter exception in box 50A • <input type="checkbox"/> Penalty 50B • <input type="checkbox"/> 00			
	50C. Add Lines 49 and 50B. Attach Form AR1000V with check or money order payable in U.S. Dollars to "Dept. of Finance and Administration". Include your SSN on payment. To pay by credit card, see instructions.....TOTAL DUE 50C •	00		
	ID			
	DL# / State ID 999005510      Your state AK      Issue Date (mm/dd/yyyy)      Expiration Date (mm/dd/yyyy)			
DL# / State ID 999005555      Spouse state AK      Issue Date (mm/dd/yyyy)      Expiration Date (mm/dd/yyyy)				
FOR MAILING ADDRESSES SEE PAGE 2 OF INSTRUCTIONS				
PLEASE SIGN HERE	PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Primary Signature	Date	Telephone	
PAID PREPARER	Spouse's Signature	Date	Telephone	
	May the Arkansas Revenue Agency discuss this return with the preparer of the return? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
	Paid Preparer's Signature	ID Number/Social Security Number	For Department Use Only	
	Preparer's Name	City/State/Zip	A    •    Telephone	
E-mail				

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 <b>SPOUSE TEST</b>	Employee's SSN <b>400-00-5519</b>
Military Servicemember's Name <b>MILITARY TEST</b>	Military Servicemember's SSN <b>***-00-5510</b>
Current Street Address, City, and Zip Code <b>25 OAK ST., JACKSONVILLE, AR 72076</b>	Military Servicemember's Domicile <b>ALASKA</b>

**SECTION II**

To qualify for the exemption you must meet the conditions below. 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 ..... ☒ TRUE ☐ FALSE  
My spouse's current military orders assign him/her to a location in Arkansas ..... ☒ TRUE ☐ FALSE  
My domicile is a state other than Arkansas ..... ☒ TRUE ☐ FALSE

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 withholding tax because I meet the conditions set forth under the Servicemembers Civil Relief Act, as amended by the Military Spouses Residency Relief Act (P.L. 111-97)

**Attach this certificate to your AR1000NR tax return**

## **Arkansas Test Case 11**

**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**
**Nonresident and Part Year Resident**
**CHECK BOX IF  
AMENDED RETURN**

Dept. Use Only

Software ID

Jan. 1 - Dec. 31, 2017 or fiscal year ending \_\_\_\_\_, 20\_\_\_\_

USE LABEL OR PRINT OR TYPE	Primary First Name • <b>PART</b>	MI •	Last Name • <b>TEST</b>	Primary Social Security Number • <b>***-00-5511</b>
	Spouse First Name •	MI •	Last Name •	Spouse's Social Security Number •
	Mailing Address (Number and Street, P.O. Box or Rural Route) • <b>800 PLEASANT VALLEY</b>			<input type="checkbox"/> Check if address is outside U.S.
	City • <b>LITTLE ROCK</b>	State or Province • <b>AR</b>	Zip • <b>72227</b>	Foreign Country

**ATTACH A COPY OF YOUR COMPLETE FEDERAL RETURN**
**NONRESIDENT:** ☐ (List State of residence)

**PART YEAR RESIDENT:** ☒ (Dates Lived in AR)

07/01/2017 12/31/2017

FILING STATUS Check Only One Box	1. <input checked="" type="checkbox"/> Single (Or widowed before 2017 or divorced at end of 2017)	4. <input type="checkbox"/> Married Filing Separately on the Same Return
	2. <input type="checkbox"/> Married Filing Joint (Even if only one had income)	5. <input type="checkbox"/> Married Filing Separately on Different Returns Enter spouse's name here and SSN above _____
3. <input type="checkbox"/> Head of Household (See Instructions) If the qualifying person was your child, but not your dependent, enter child's name here: _____	6. <input type="checkbox"/> Qualifying Widow(er) with dependent child Year spouse died: (See Instructions) _____	

☐ 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

PERSONAL TAX CREDITS	7A. <input checked="" type="checkbox"/> Yourself	<input type="checkbox"/> 65 or Over	<input type="checkbox"/> 65 Special	<input type="checkbox"/> Blind	<input type="checkbox"/> Deaf	<input type="checkbox"/> Head of Household/Qualifying Widow(er) (Filing Status 3 Only) (Filing Status 6 Only)
	<input type="checkbox"/> Spouse	<input type="checkbox"/> 65 or Over	<input type="checkbox"/> 65 Special	<input type="checkbox"/> Blind	<input type="checkbox"/> Deaf	
	Multiply number of boxes checked .....7A <b>1</b> X \$26 =					<b>26</b> 00
	<b>Dependents (Do not list yourself or spouse)</b>					

First Name	Last Name	Dependent's Social Security Number	Dependent's relationship to you
1.			
2.			
3.			

7B. Multiply number of <b>DEPENDENTS</b> from above.....7B <input type="checkbox"/> X \$26 =		00
7C. First name of Qualifying Individual(s) from <b>AR1000RC5</b> : (See Instructions) _____ Multiply number of individuals from 7C .....7C <input type="checkbox"/> X \$500 =		00
7D. <b>TOTAL PERSONAL TAX CREDITS:</b> (Add Lines 7A, 7B, and 7C. Enter total here and on Line 32).....7D	<b>26</b>	00

ROUND ALL AMOUNTS TO WHOLE DOLLARS		(A) Primary/Joint Income	(B) Spouse's Income Status 4 Only	(C) Arkansas Income Only
8. Wages, salaries, tips, etc: (Attach W-2s).....8		28,000	00	00
9A. U. S. Military compensation: (Your joint gross amt.) • 00	9A			
9B. U. S. Military compensation: (Spouse's gross amt.) • 00	9B			
10. Interest income: (If over \$1,500, attach AR4).....10		1,400	00	700
11. Dividend income: (If over \$1,500, attach AR4).....11		1,400	00	700
12. Alimony and separate maintenance received: .....12			00	00
13. Business or professional income: (Attach federal Schedule C or C-EZ).....13			00	00
14. Capital gains/(losses) from stocks, bonds, etc: (See Instr. Attach Schedule D) .....14		(3,000)	00	(2,000)
15. Other gains or (losses): (Attach federal Form 4797 and/or 4684 if applicable).....15			00	00
16. Non-Qualified IRA distributions and taxable annuities: (Attach All 1099Rs).....16			00	00
17A. Your/Joint Employer pension plan(s)/Qualified IRA(s): (See Instructions, Attach All 1099Rs) Gross Distribution • 00 Taxable Amount • 00 Less \$6,000	17A	00		00
17B. Spouse Employer pension plan(s)/Qualified IRA(s): (Filing Status 4 only) Gross Distribution • 00 Taxable Amount • 00 Less \$6,000	17B		00	00
18. Rents, royalties, partnerships, estates, trusts, etc.: (Attach federal Schedule E).....18			00	00
19. Farm income: (Attach federal Schedule F).....19			00	00
20. Other income/depreciation differences: (Attach Form AR-OI).....20			00	00
21. <b>TOTAL INCOME:</b> (Add Lines 8 through 20) .....21		27,800	00	(600)
22. <b>TOTAL ADJUSTMENTS:</b> (Attach Form AR1000ADJ) .....22			00	00
23. <b>ADJUSTED GROSS INCOME:</b> (Subtract Line 22 from Line 21) .....23		27,800	00	(600)



# NR2

Primary SSN \*\*\*-00-5511

		(A) Primary/Joint Income		(B) Spouse's Income Status 4 Only	
TAX COMPUTATION	24. <b>ADJUSTED GROSS INCOME:</b> (From Line 23, Columns A and B).....24	27,800	00	24	00
	25. Select tax table: <b>(Check the appropriate box)</b> • <input type="checkbox"/> <b>LOW INCOME</b> Table <input checked="" type="checkbox"/> <b>REGULAR</b> Table  If you qualify for the Low Income Tax Table, enter zero (0) on Line 25A. If not, then: Enter the <b>larger</b> of your: • <input type="checkbox"/> <b>Itemized Deductions</b> (See Instructions, Line 25 and <i>attach AR3</i> ) OR • <input checked="" type="checkbox"/> <b>Standard Deduction</b> (See Instructions, Line 25).....25 •				
	26. <b>NET TAXABLE INCOME:</b> (Subtract Line 25 from Line 24).....26 •	25,600	00	26 •	00
	27. <b>TAX:</b> (Enter tax from tax table).....27	886	00	27	00
	28. Combined tax: (Add amounts from Line 27, Columns A and B).....28	886	00		00
	29. Enter tax from Lump Sum Distribution Averaging Schedule: ( <i>Attach AR1000TD</i> ).....29 •				00
	30. Additional tax on IRA and qualified plan withdrawal and overpayment: ( <i>Attach federal Form 5329, if required</i> ).....30 •				00
31. <b>TOTAL TAX:</b> (Add Lines 28 through 30).....31 •	886	00		00	
TAX CREDITS	32. Personal Tax Credit(s): (Enter total from Line 7D).....32 •	26	00		
	33. Child Care Credit: (20% of federal credit allowed; <i>Attach federal Form 2441</i> ).....33 •		00		
	34. Other Credits: ( <i>Attach AR1000TC</i> ).....34 •		00		
	35. <b>TOTAL CREDITS:</b> (Add Lines 32 through 34).....35 •	26	00		00
36. <b>NET TAX:</b> (Subtract Line 35 from Line 31. If Line 35 is greater than Line 31, enter 0).....36 •	860	00		00	
PRORATION	36A. Enter the amount from <b>Line 23, Column C:</b> .....36A •	(600)	00		
	36B. Enter the total amount from <b>Line 23, Columns A and B:</b> .....36B •	27,800	00		
	36C. Divide Line 36A by 36B: (See Instructions).....36C •			0	
	36D. <b>APPORTIONED TAX LIABILITY:</b> (Multiply Line 36 by Line 36C).....36D •				00
PAYMENTS	37. Arkansas income tax withheld: ( <i>Attach state copies of W-2 and/or 1099R Form(s)</i> ).....37 •		00		
	38. Estimated tax paid or credit brought forward from 2016:.....38 •		00		
	39. Payment made with extension: (See Instructions).....39 •		00		
	40. <b>AMENDED RETURNS ONLY</b> - Previous payments: (See instructions).....40 •		00		
	41. Early childhood program: Certification Number: _____ (20% of federal credit; <i>Attach federal Form 2441 and Form AR1000EC</i> ).....41 •		00		
	42. <b>TOTAL PAYMENTS:</b> (Add Lines 37 through 41).....42 •				00
	43. <b>AMENDED RETURNS ONLY</b> - Previous refund: (See instructions).....43 •				00
44. Adjusted Total Payments: (Subtract Line 43 from Line 42).....44 •				00	
REFUND OR TAX DUE	45. <b>AMOUNT OF OVERPAYMENT/REFUND:</b> (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: ( <i>Attach Schedule AR1000-CO</i> ).....47 •		00		
	48. <b>AMOUNT TO BE REFUNDED TO YOU:</b> (Subtract Lines 46 and 47 from Line 45).....REFUND 48 • ☺				00
	<b>DIRECT DEPOSIT?</b> If your deposit will be ultimately placed in a foreign account check the box. • <input type="checkbox"/>				
	<b>Routing Number</b> <b>Account Number</b> • <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table> • <table border="1" style="display: inline-table; width: 250px; height: 20px;"></table> • <input type="checkbox"/> Checking or <input type="checkbox"/> Savings				
	49. <b>AMOUNT DUE:</b> (If Line 44 is less than Line 36D, enter difference; If over \$1,000, continue to 50A).....TAX DUE 49 • ☹				00
	50A. <b>UEP:</b> Attach Form AR2210 or AR2210A. If required, enter exception in box 50A • <input type="checkbox"/> Penalty 50B • <table border="1" style="display: inline-table; width: 100px; height: 20px;"></table> 00				
	50C. Add Lines 49 and 50B. Attach Form AR1000V with check or money order payable in U.S. Dollars to "Dept. of Finance and Administration". Include your SSN on payment. To pay by credit card, see instructions..... <b>TOTAL DUE</b> 50C •				00
ID	DL# / State ID _____ Your state _____ Issue Date (mm/dd/yyyy) _____ Expiration Date (mm/dd/yyyy) _____				
	DL# / State ID _____ Spouse state _____ Issue Date (mm/dd/yyyy) _____ Expiration Date (mm/dd/yyyy) _____				
<b>FOR MAILING ADDRESSES SEE PAGE 2 OF INSTRUCTIONS</b>					
PLEASE SIGN HERE	<b>PLEASE SIGN HERE:</b> Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.				
	Primary Signature	Date	Telephone	May the Arkansas Revenue Agency discuss this return with the preparer of the return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
PAID PREPARER	Spouse's Signature	Date	Telephone		
	Paid Preparer's Signature	ID Number/Social Security Number		For Department Use Only	
	Preparer's Name	City/State/Zip		A	
	E-mail			Telephone	





# ARKANSAS INDIVIDUAL INCOME TAX CAPITAL GAINS

Primary Name	Primary Social Security Number
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**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 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 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 13.....1	(7,500) 00	(7,500) 00	00	(2,000) 00
2. Enter adjustment, <b>if any</b> , for depreciation differences in federal and state amounts.....2		00	00	00
3. Arkansas long-term capital gain or loss, add (or subtract) Line 1 and Line 2.....3	• (7,500) 00	• 00	• 00	• (2,000) 00
4. Enter federal net short-term capital loss, <b>if any</b> , reported on Line 7, federal Schedule D .....4	00	00	00	00
5. Enter adjustment, <b>if any</b> , for depreciation differences in federal and state amounts.....5		00	00	00
6. Arkansas net short-term capital loss, add (or subtract) Line 4 and Line 5.....6	• 00	• 00	• 00	• 00
7a. Arkansas net capital gain or loss (If gain, subtract Line 6 from 3. If loss add Lines 6 and 3.).....7a	• (7,500) 00	• 00	• 00	• (2,000) 00
7b. If the amount on line 7a is over \$10,000,000, only enter \$10,000,000. If less than \$10,000,000, enter the total amount.....7b	(7,500) 00	00	00	(2,000) 00
8. Arkansas taxable amount, if a gain multiply Line 7b by 50 percent (.50), otherwise enter loss.....8	(7,500) 00	00	00	(2,000) 00
9. Enter federal short-term capital gain, <b>if any</b> , reported on Line 7, federal Schedule D.....9	00	00	00	00
10. Enter adjustment, <b>if any</b> , for depreciation differences in federal and state amounts.....10		00	00	00
11. Arkansas short-term capital gain, add (or subtract) Line 9 and Line 10.....11	• 00	• 00	• 00	• 00
12. Total taxable Arkansas capital gain or loss, add Lines 8 and 11. <b>(Loss limited to \$3,000, for filing status 1, 2, 3 and 6, \$1,500 per taxpayer if filing status 4 or 5.)</b> Enter here and on Line 14, AR1000F/AR1000NR.....12	(3,000) 00	00	00	(2,000) 00

## Arkansas Test Case 12

**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



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

Fiscal Year Ending \_\_\_\_\_  
(MM/DD/YYYY)

Primary First Name <b>PRIMARY</b>	MI	Last Name <b>TEST</b>	Primary Social Security Number <b>***-00-551</b>
Spouse First Name <b>SPOUSE</b>	MI	Last Name <b>TEST</b>	Spouse's Social Security Number <b>400-00-5522</b>
Mailing Address (Number and Street, P.O. Box or Rural Route) <b>P O BOX 8067</b>			
City <b>LITTLE ROCK</b>	State or Province <b>AR</b>	Zip <b>72203</b>	<input type="checkbox"/> Check if address is outside U.S. Foreign Country

Filing this Arkansas extension form will extend the date to file your return to October 15<sup>th</sup> 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 (15<sup>th</sup>) day of the fourth (4<sup>th</sup>) month following the close of the tax year (April 15<sup>th</sup> 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 15<sup>th</sup> 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 15<sup>th</sup> for calendar year filers.**

AR1055-IT (R 8/22/2017)	STATE of ARKANSAS Individuals Extension Payment	2017
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Software ID  Calendar Year 2017 or  
Fiscal Year Ending \_\_\_\_\_  
(MM/DD/YYYY)

Primary Social Security Number  Spouse's Social Security Number (if applicable)  Due Date  04/15/2018

Primary Name	<input type="text"/>
Spouse Name	<input type="text"/>
Address	<input type="text"/>
City, State, Zip	<input type="text"/>
Telephone #	<input type="text"/>

Amount of this Payment \$   
Include Cents (ex. 1,234,567.00)