Arkansas 2017
Individual Income Tax
Forms and Instructions

Short
Booklet
Full Year Resident Only

Governor Asa Hutchinson

7 Simple Reasons to e-file!

- Faster Refunds: With Direct Deposit
- Direct Debit Payments
- Filing Confirmation Provided
- If You Qualify, It's Free
- Makes Complex Returns Easy
- File Federal & State Forms Together
- Secure

ATAP

Arkansas Taxpayer Access Point (ATAP) allows taxpayers or their representatives to log on to a secure site and manage their account online.

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

- Make name and address changes
- View account letters
- Make payments
- Check refund status

(Registration is not required to make payments or to check refund status.)

Free File Alliance:

As a member of the "Free File Alliance", the State of Arkansas offers certain taxpayers the opportunity to electronically file their return with no fee. If you meet the specified criteria (including income, military service, or eligibility for federal Earned Income Tax Credit) you may be eligible for this program.

For details go to:
www.arkansas.gov/efile

Where's My Refund?

Check your refund status at
www.atap.arkansas.gov

Identity Theft has been a growing problem nationally and the Department is taking additional measures to ensure tax refunds are issued to the correct individuals. These additional measures may result in tax refunds not being issued as quickly as in past years.

Pay tax by credit card
(Vendor charges nominal fee)

www.officialpayments.com
or call (800) 272-9829

For your questions/comments:
Manager, Individual Income Tax
P. O. Box 3628
Little Rock, AR 72203-3628

Arkansas e-file

TAX HELP AND FORMS

Internet

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

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

You can e-mail questions to:

individual.income@dfa.arkansas.gov

Phone

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

Representatives are available to assist callers at the numbers above during normal business hours (Monday through Friday from 8:00 a.m. to 4:30 p.m.) with:

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

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

Other useful phone numbers:

Business Incentive Credits	(501) 682-7106
Withholding Tax	(501) 682-7290
Collections	(501) 682-5000
Revenue Legal Counsel	(501) 682-7030
Corporate Income Tax	(501) 682-4775
Sales and Use Tax	(501) 682-7104
Problem Resolution and Tax Information Office (Offers In Compromise)	(501) 682-7751
Internal Revenue Service	(800) 829-1040
Social Security Administration	(800) 772-1213

Forms

To obtain a booklet or forms you may:

1. Access our website at:
   www.arkansas.gov/incometax
2. Visit your county revenue office
3. Visit your local library or
4. Call the Individual Income Tax Hotline
   (501) 682-1100 **or** (800) 882-9275

ATAP

Arkansas Taxpayer Access Point (ATAP) allows taxpayers or their representatives to log on to a secure site and manage their account online.

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

- Make name and address changes
- View account letters
- Make payments
- Check refund status

(Registration is not required to make payments or to check refund status.)

Mail

Choose the appropriate address below to mail your return:

TAX DUE RETURN:
Arkansas State Income Tax
P.O. Box 2144
Little Rock, AR 72203-2144

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

NO TAX DUE RETURN:
Arkansas State Income Tax
P.O. Box 8026
Little Rock, AR 72203-8026

Be sure to apply sufficient postage or your return will not be delivered by the U.S. Postal Service.

Walk-In

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

No appointment is necessary, **but plan to arrive before 4:00 p.m. to allow sufficient time for assistance.**

The Individual Income Tax Office is located in Room 2300, Ledbetter Building, at 1816 W. 7th Street in Little Rock.

Office hours are Monday through Friday from 8:00 a.m. to 4:30 p.m.

CONTENTS

ELECTRONIC FILING

www.arkansas.gov/efile

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

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

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

Over 300,000 taxpayers took advantage of online filing last year. The same advantages are obtained by online filing as by electronic filing, but it does not require a preparer. For a nominal fee your federal and state returns can be prepared and filed electronically.

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

PAY BY CREDIT CARD

(Vendor charges nominal fee)

www.officialpayments.com
or call (800) 272-9829

SPECIAL INFORMATION FOR TAX YEAR 2017

Capital Gains Exemption (Act 1173 of 2015): For tax year 2017, the exemption for net capital gains is 50% for the entire year.

Teacher Classroom Investment Deduction (Act 666 of 2017): Beginning with tax year 2017, a deduction is allowed for a qualified classroom investment expense by a teacher as defined in this Act. The deduction is limited to $250 per taxpayer or $500 for married filing jointly if each taxpayer is a teacher.

Community Match Rural Physician Recruitment Program Incentives (Act 763 of 2017): Beginning with tax year 2017, income received by a taxpayer under the Community Match Rural Physician Recruitment Program is exempt from income tax.

Tuition Savings Account Deduction Carry-forwards (Act 481 of 2017): Beginning on August 1, 2017, if total contributions to the Tax-Deferred Tuition Savings Program exceeds $5,000 per taxpayer in any tax year then the amount over the limit of $5,000 may be carried forward to the next succeeding four (4) tax years.

Non-Arkansas Tuition Savings Programs (Act 883 of 2017): Beginning with tax year 2017, a deduction of up to $3,000 is allowed for contributions to a Tax-Deferred Tuition Savings Program established by another state under 26 U.S.C. § 529 if the amount is not deducted in the other state or on the other state's income taxes.

Income Tax Technical Corrections Act (Act 155 of 2017): Adopted the Internal Revenue Code (IRC) in effect as of January 1, 2017 for the following sections of the IRC: 529, 664, 117, 108, 1017, 105, 132, 1361, 267, 351, 354-358, 361, 362, 367, 368, 72, 219, 402-404, 406-416, 457, 163, 170, 167, 168(a)-(j), 851 et seq., 80a-1 et seq., and 1202. Provisions concerning Child Support Payments and Gambling Losses were clarified.

ADDITIONAL INFORMATION FOR TAX YEAR 2018

Military Retirement Exemption (Act 141 of 2017): Beginning with tax year 2018, retirement benefits received by a member of the uniformed services as defined in this Act are exempted from income tax.

Unemployment Income Taxable (Act 141 of 2017): Beginning with tax year 2018, Unemployment Compensation received will no longer be exempt income and is subject to the income tax.

FREQUENTLY ASKED QUESTIONS

You may get additional information on the following topics by accessing our website at:
www.arkansas.gov/incometax

TOPICS:

FILING REQUIREMENTS
- Who must file
- Which form - **AR1000F**, **AR1000NR**, **AR1000S**
- When, where and how to file
- Which filing status
- Dependents defined
- Amended returns

INCOME DEFINITIONS
- Wages, salaries and tips
- Interest received
- Dividends received
- Nontaxable income

TAX COMPUTATION
- Choosing the correct table
- Standard deduction
- Tax credits, general
- Child care credit

TOPICS:

GENERAL INFORMATION
- Substitute tax forms
- Refunds - how long to wait
- How to request copies of tax returns
- Extensions of time to file
- Penalty for underpayment of estimated tax
- W-2 forms - what to do if not received

NOTICES AND LETTERS
- Taxpayer Bill of Rights
- Billing procedures
- Penalty and interest charges
- Collection procedures

ELECTRONIC FILING
- Arkansas electronic filing program

WHO CAN USE THE SHORT FORM

There are three types of income tax returns for individuals. Form **AR1000NR** is used by nonresidents and part-year residents. Form **AR1000F** and Form **AR1000S** are used only by full-year residents. All full-year residents may use Form **AR1000F**; however, **if you qualify, you will save time by using Form AR1000S.** (Some people **must** use Form **AR1000F** as explained below.)

YOU CAN USE THE SHORT FORM (AR1000S) IF:

YOU ARE:

- Single
- Married
- Head of Household
- Married Filing Separately on the Same Return **or**
- Qualifying Widow*(er)*

AND:

- You are a full-year Arkansas resident, **and**
- Your income is only from wages, salaries, tips, interest, dividends, and miscellaneous income, **and**
- You do not itemize your deductions, **and**
- Your only credits are:
  a) Personal Tax Credits *(except for an individual with developmental disabilities)* and
  b) Child and Dependent Care Expenses or Early Childhood Program Credits.

YOU CANNOT USE THE SHORT FORM (AR1000S) AND MUST USE THE LONG FORM (AR1000F) IF:

- You file as Married Filing Separately on Different Returns (Filing Status 5).
- You had income other than wages, salaries, tips, interest, dividends, and/or miscellaneous income (such as pension or annuity income, gain from the sale of property, barter income, alimony, or self employment income, including farm income).
- You claim an exemption for military compensation.
- You claim an exemption for employment-related pension plan(s), qualified IRA(s), and/or military retirement.
- You are a minister claiming a housing allowance.
- You file federal Schedules C or C-EZ, D, E, and/or F.
- You file federal Form 2555, Foreign Earned Income.
- You must pay tax on an Individual Retirement Account (IRA) and file federal Form 5329, Additional Taxes on Qualified Plans and Other Tax-Favored Accounts.
- You claim adjustments to gross income for the border city exemption, payments to an IRA, MSA, HSA, SEP, SIMPLE or Keogh plan, interest paid on student loans, contributions to an intergenerational trust, moving expenses, self-employed health insurance, forfeited interest penalty for premature withdrawal, alimony paid, an individual with permanent disabilities, organ donation, and/or for contributions to an Arkansas tax-deferred tuition savings plan.
- You have capital gain or loss income in 2017.
- You itemize your deductions.
- You file Form **AR1000TD**, Tax on Lump Sum Distributions.
- You claim any of the following credits against your tax:
  a) Other State(s) Tax Credit
  b) State Political Contributions Credit
  c) Adoption Expense Credit
  d) Phenylketonuria Disorder Credit
  e) Business Incentive Tax Credit(s), or
  f) Credit for Individuals with Disabilities.
- You made estimated tax payments.
- You file Form **AR2210**, Underpayment of Estimated Tax by Individuals, or
- You apply any part of your 2017 refund to your estimated taxes for 2018.

INSTRUCTIONS

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

A. WHO MUST FILE A TAX RETURN

FULL-YEAR RESIDENTS

If your **MARITAL STATUS** is:	and your **FILING STATUS** is:	you must file if **GROSS INCOME*** is at least:
Single (Including divorced and legally separated)	Single	$11,970
	Head of Household with 1 or no dependents	$17,019
	Head of Household with 2 or more dependents	$20,287
Married	Married Filing Joint:	
	with 1 or no dependent	$20,187
	with 2 or more dependents	$24,295
	Married Filing Separately	$5,099
Widowed in 2015 or 2016, and not remarried in 2017	Qualifying Widow(er) with 1 or no dependents	$17,019
	Qualifying Widow(er) with 2 or more dependents	$20,287

***Gross income is any and all income (before deductions) other than the kinds of income specifically described as exempt from tax on page 8 "Income Exempt from Tax."**

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

B. WHEN TO FILE

You can file your original return any time after December 31, 2017, but NO LATER THAN April 15, 2018 (unless an extension has been granted).

If April 15 falls on a Saturday, Sunday, or legal holiday, the return is considered timely filed if it is postmarked on the next succeeding business day.

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

C. PENALTIES & INTEREST

You must mail your original tax return by April 15, 2018. Any return not postmarked by April 15, 2018 (unless you have a valid extension) will be considered delinquent. A penalty of one percent **(1%)** per month for failure to pay and five percent **(5%)** per month for failure to file, with a maximum of thirty-five percent **(35%)**, will be assessed on the amount of tax due. Interest of ten percent **(10%)** per year will also be assessed on any additional tax due, calculated from the original due date to the date you paid your tax.

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

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

If you owe additional tax in excess of **$1,000,** a penalty for failure to make a declaration of Estimated Tax and pay on any quarterly due date the equivalent of ninety percent **(90%)** of the amount actually due, or an amount equal to or greater than the tax liability of the preceding income tax year, a penalty of ten percent **(10%)** will be assessed.

D. DEATH OF TAXPAYER

An Arkansas tax return should be filed for a taxpayer who died during the tax year as if the taxpayer had lived the entire year. The word "DECEASED" should appear after his/her name along with the date of death.

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

E. DEFINITIONS

1. DOMICILE

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

2. FULL YEAR RESIDENT

You are a FULL YEAR RESIDENT if you lived in Arkansas all of tax year 2017, or if you have maintained a domicile or Home of Record in Arkansas during the tax year.

3. **DEPENDENT**

You may claim as a dependent any person who received over half of his or her support from you, earned less than **$4,050** in gross income, **and** was your:

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

Or, if related by blood: Uncle, Aunt, Nephew, Niece

Or, an individual *(other than your spouse)* who was a member of your household for the **entire** year.

The term "dependent" includes a **foster child** if the child had as his principle place of abode the home of the taxpayer and was a member of the taxpayer's household for the taxpayer's entire tax year.

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

If your child/stepchild was under age 19 at the end of the year, the **$4,050** gross income limitation does not apply. Your child/stepchild may have had any amount of income and still be your dependent if the other dependency requirements are met.

If your child/stepchild was a student, under age 24 at the end of the calendar year, the **$4,050** gross income limitation does not apply. The other requirements in this section still must be met.

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

A dependent who died during the year may be claimed as a dependent for the entire year.

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

4. **GROSS INCOME**

Gross income is any and all income (before deductions) other than the kinds of income specifically described as exempt from tax in the following section "Income Exempt from Tax."

Exception: The **exemptions for military and retirement income** as described in numbers 8 and 9 **are included in gross income.** However, if you use either of these exemptions you may not use this form; you must file on Form **AR1000F/AR1000NR**.

F. INCOME EXEMPT FROM TAX

1. Money you received from **a life insurance policy** because of death of the person who was insured is exempt from tax.

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

2. Money you received from LIFE INSURANCE, an ENDOWMENT, or a PRIVATE ANNUITY CONTRACT for which you paid the premiums is allowed cost recovery pursuant to Internal Revenue Code § 72.

3. Amounts received as **child support** payments are exempt.

4. You do not pay taxes on a **gift, inheritance, bequest or devise. Scholarships, fellowships, and grants are taxed pursuant to Internal Revenue Code § 117.** (Stipends are taxable in their entirety.)

5. Interest you received from direct **United States obligations**, its possessions, the **State of Arkansas**, or any political subdivision of the State of Arkansas is exempt from tax. Obligations include bonds and other evidence of debt issued pursuant to a government unit's borrowing power. *(Interest due on tax refunds is not exempt income because it does not result from a debt issued by the United States, the State of Arkansas, or any political subdivision of the State of Arkansas.)* Interest from government securities paid to individuals through a mutual fund is exempt from tax.

6. **Social Security benefits, VA benefits, Worker's Compensation, Unemployment Compensation, Railroad Retirement benefits and related supplemental benefits** are exempt from tax.

7. Proceeds from a **disability insurance policy** for which you paid the premiums are exempt from tax pursuant to Internal Revenue Code § 104.

8. **U.S. active duty military compensation is exempt.**

9. If you received income from an employment related **retirement** plan, including disability retirement (premiums paid by your employer), or if you received a qualified traditional IRA distribution, the **first $6,000**, after cost recovery, is exempt from tax. The total exemption from all plans cannot exceed $6,000 per taxpayer.

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

G. IF YOU NEED MORE TIME TO FILE

A taxpayer who requests an extension of time to file his or her federal income tax return *(by filing Federal Form 4868 with the IRS)* shall be entitled to receive the same extension on the taxpayer's corresponding Arkansas income tax return. In order to take advantage of the federal extension for state purposes, the taxpayer must check the box on the front of the Arkansas return indicating that the federal extension has been filed.

The Department no longer requires that a copy of Federal Form 4868 be included as long as the box is checked on the front of the return. The automatic federal extension extends the deadline to file until **October 15th.**

If you do not file a federal extension, you may file an Arkansas extension using Form **AR1055-IT** before the filing due date of April 15th.

Send your request to:

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

NOTE: *The maximum extension that will be granted on an* **AR1055-IT** *is one hundred and eighty* **(180)** *days extending the due date until October 15th.*

Interest and Failure to Pay Penalty will be due if any tax due is not paid by April 15, 2018.

The date of the postmark stamped by the U.S. Postal Service is the date you filed your request for extension.

Check the box on **AR1000S** to indicate you have a state or automatic federal extension or your return will be considered delinquent and penalties will be assessed.

Inability to pay is not a valid reason to request an extension.

H. HOW TO COMPLETE YOUR ARKANSAS RETURN

STAPLE all required W-2 Form(s) to your return. **Use only BLUE or BLACK ink, or type.**

If you received your income tax booklet through the mail and there is a colored peel off label, use the label only if all the information on it is correct. If it is not correct or you do not have a label, enter the name and address of you and your spouse. **You MUST enter your Social Security Number(s) on your return in the space provided, or your return cannot be processed and will be returned to you.** Enter your telephone number.

FILING AN AMENDED RETURN

If filing an amended return, check the box at the top right corner of Form **AR1000S**. Complete the return using the following instructions, replacing the incorrect entries from your original return with the corrected entries. **Attach an explanation and supporting forms and/or schedules for items changed. (Do not file an amended return until after your original return has been processed.)**

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

Amended return not needed:
- **to correct an address** (you must provide a completed Individual Income Tax Account Change Form located on our website at **www.dfa.arkansas.gov**)
- **to correct a Social Security Number** (Call (501) 682-1100 or write to Individual Income Tax Section, P.O. Box 3628, Little Rock, AR 72203. You may be requested to provide some documentation.)
- if you are notified by the Income Tax Section that there is an error on your original return
- if filing a federal amended return with no impact on your Arkansas income tax return

FILING STATUS

DETERMINE YOUR FILING STATUS

BOX 1 Filing Status 1 (Single)

Check this box if you are SINGLE or UNMARRIED and DO NOT qualify as Head of Household *(Read the section for "Box 3" to determine if you qualify for Head of Household.).*

BOX 2 Filing Status 2 (Married Filing Joint)

Check this box if you are MARRIED and filing jointly. If you are filing a joint return, you must add both spouses' incomes together. Enter the total amount in Column A on Line 8 through Line 11 under "Primary/Joint Income."

BOX 3 Filing Status 3 (Head of Household)

To claim Head of Household you must have been unmarried or legally separated on December 31, 2017 and meet either 1 or 2 below.

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

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

   a. Your unmarried child, grandchild, great-grandchild, adopted child, or stepchild. *(This child did not have to be your dependent, but your foster child must have been your dependent.)*

   b. Your married child, grandchild, adopted child, or stepchild. *(This child must have been your dependent.)*

   c. Any other relative whom you could claim as a dependent.

MARRIED PERSONS WHO LIVED APART

Even if you were not divorced or legally separated in 2017, you may be considered unmarried and can file as Head of Household. See Internal Revenue Service instructions for Head of Household to determine if you qualify.

MARRIED COUPLES READING THIS MAY SAVE MONEY

If you and your spouse have separate incomes, you may want to calculate your taxes separately. Couples OFTEN SAVE MONEY by filing this way.

See the instructions for BOX 4, Filing Status 4. Your net result will be either a COMBINED REFUND or a COMBINED TAX DUE.

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

Check this box if you were Married and are filing SEPARATELY ON THE SAME TAX RETURN. List your income separately under Column A (Primary Income). List spouse's income separately under Column B (Spouse's Income). Calculate your tax separately and then add your taxes together on Line 15.

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

You cannot use the **AR1000S** form for Filing Status 5 *(Married Filing Separately on Different Returns)*. Use Form **AR1000F/ AR1000NR** for this filing status.

BOX 6 Filing Status 6 [Qualifying Widow(er)]

Check this box if you are a QUALIFYING WIDOW(ER).

You are eligible to file as a QUALIFYING WIDOW(ER) if your spouse died in 2015 or 2016 and you meet the following tests:

1. You were entitled to file MARRIED FILING JOINT or MARRIED FILING SEPARATELY ON THE SAME RETURN with your spouse for the year your spouse died. *(It does not matter whether you actually filed using one of these statuses.)*

2. You did not remarry before the end of the tax year.

3. You have a child, stepchild, adopted child, or foster child who qualified as your dependent for the year.

4. You paid more than half the cost of keeping up your home, which was the main home of that child for the entire year except for temporary absences.

PERSONAL TAX CREDITS

LINE 7A. You can claim additional Personal Tax Credits if you can answer "Yes" to any of these questions:

On January 1, 2018, were you **65 or over?**
On December 31, 2017, were you **deaf?**
On December 31, 2017, were you **blind?**

Any taxpayer sixty-five (65) or over not claiming a retirement income exemption is eligible for an additional $26 (per taxpayer) tax credit. Check the box marked "65 Special" if this additional credit applies to you.

Check the box or boxes that apply to you and/or your spouse. You CANNOT claim any of these credits for your children or dependents. **Blindness** is defined as the inability to tell light from darkness, or eyesight in the better eye not exceeding 20/200 with corrective lens, or field of vision limited to an angle of 20 degrees.

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

Add the number of boxes you checked on Line 7A and write the total in the appropriate box. Multiply the number by **$26** and enter result.

LINE 7B. List the names of your dependent(s), Social Security Number(s), and the relationship to you on this line. The people you can claim as dependents are described in SECTION E of these instructions. (Attach schedule if more than 3 dependents.)

Multiply the number of dependents on Line 7B by **$26** and enter result.

LINE 7C. Total the tax credits from Lines 7A and 7B and enter the total on this line and on Line 16.

INCOME

Round all figures to the nearest dollar amount. For example, if your W-2 shows $10,897.50, round to $10,898. If the amount on the W-2 is $10,897.49, round to $10,897.

LINE 8. Add the wages, salaries, tips, etc. listed on your W-2(s) and write the total on this line. **Staple the state copy of each of your W-2(s) to the left margin of the front page of the return.**

LINE 9. List interest and dividend income. If you had interest from bank deposits, notes, mortgages, corporation bonds, savings and loan association deposits, and/or credit union deposits, enter all interest received or credited to your account during the year. If the interest total is over $1,500, complete the schedule on page S2. List the name(s) of the payer(s) and the amount(s).

Enter amounts received as dividends and other distributions from stocks in any corporation. If the total is over $1,500, complete the schedule on page S2. List the name of the payer(s) and the amount(s).

LINE 10. If you had miscellaneous income, enter the total in the space provided. Attach a statement explaining the source and amount of the income. If the miscellaneous income requires the use of a federal schedule, you must file on Form **AR1000F/ AR1000NR**.

LINE 11. Add Lines 8 through 10 and enter the total.

TAX COMPUTATION

LINE 12. SELECT TAX TABLE and check the appropriate box. You will be in one of the following categories:

1) You qualify for a Low Income Tax Table, **or**

2) You must use the Regular Tax Table

See tax tables and qualifications for each table on pages 13-19.

NOTE: If you qualify to use a Low Income Table, enter zero *(0)* on Line 12, then go to Line 13.

IF YOU DO NOT QUALIFY FOR LOW INCOME TABLE:
Enter the Standard Deduction as shown below for your filing status. (If the amount on Line 11 is less than the Standard Deduction, enter the amount from Line 11 on Line 12.)

Filing Status	Standard Deduction
1—Single	$2,200
2—Married Filing Joint	$4,400
3—Head of Household	$2,200
4—Married Filing Separately on Same Return	$2,200 each
6—Qualifying Widow(er)	$2,200

NOTE: *The $2,200 Standard Deduction does not apply to taxpayer's dependents.*

LINE 13. Subtract Line 12 from Line 11 to determine your Taxable Income.

LINE 14. Using the appropriate tax table, locate the tax on your income and enter here.

LINE 15. Add Lines 14A and 14B together and enter the total.

TAX CREDITS

LINE 16. Enter the total personal tax credits from Line 7C.

LINE 17. The Child Care Credit allowed on the Arkansas return is **TWENTY PERCENT (.20)** of the amount taken on your federal return. **A copy of "Credit for Child and Dependent Care Expenses," Federal Form 2441 must be attached to your Arkansas return.** If this credit is for the **APPROVED** Early Childhood Credit, see instructions for Line 22.

LINE 18. Add Lines 16 and 17 and enter the total.

LINE 19. Subtract Line 18 from Line 15. This is your **Net Tax**. If Line 18 is greater than Line 15 enter zero (0).

PAYMENTS

Line 20. Arkansas State Income Tax withheld is listed on your W-2(s). (You have already paid this amount of tax during the year.) Write the total in the space provided. **Attach State copy(s) of your W-2(s).**

If you and your spouse are filing on the same return, add the Arkansas State Income Tax withheld on all W-2s and enter combined total in the space provided. **Attach State copy(s) of your W-2(s).**

WHAT TO DO IF YOU DO NOT HAVE W-2(S)

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

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

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

DO NOT include FICA, Federal Income Tax, or tax paid to another state on Line 20.

If your W-2 is incorrect, **DO NOT correct it yourself.** Your employer must issue you a corrected W-2.

LINE 21. Previous Payments: This line is for amended returns only. Enter the total of your previous payments made with your original return and/or billing notices and amended return(s).

LINE 22. Enter approved Early Childhood Program Credit equal to twenty percent **(.20)** of the Federal Child Care Credit (for individuals with a dependent child placed in an approved facility while the parent or guardian worked or sought gainful employment). An approved child care facility is one approved by the Arkansas Department of Education as having an appropriate Early Childhood Program as defined by Arkansas law. **Enter the certification number and attach Federal Form 2441 and Certification Form AR1000EC. Contact your child care facility for Form AR1000EC.**

LINE 23. Add Lines 20, 21 and 22 and enter the total. This is your **Total Payments**.

LINE 24. Previous Refunds: This line is for amended returns only. Enter the total of your previous refunds from your original return and amended return(s).

LINE 25. Subtract Line 24 from Line 23. This is your Adjusted Total Payments.

TAX DUE OR TAX REFUND

LINE 26. If Line 25 is greater than Line 19 you overpaid your tax. Write the difference on this line. This is your **Overpayment**.

LINE 27. If you wish to contribute a portion or all of your overpayment to one or more of the programs listed below, complete Schedule **AR1000-CO** and enter total amount of your donation. **Attach Schedule AR1000-CO after form AR1000S.**

Area Agencies on Aging Program
Arkansas Disaster Relief Program
Arkansas Game and Fish Foundation
Arkansas Schools for the Blind and Deaf
AR 529 College Investing Plan
Baby Sharon's Children's Catastrophic Illness Program
Military Family Relief Program
Newborn Umbilical Cord Blood Initiative
Organ Donor Awareness Education Program

THE AMOUNT ON LINE 27 WILL BE DEDUCTED FROM THE AMOUNT ON LINE 26.

LINE 28. Subtract Line 27 from Line 26 and enter on this line. This is your **Refund**.

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

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

Check your form carefully, since any error could prevent your bank from accepting your direct deposit. Refunds that are not direct deposited because of Institutional refusal, erroneous account or routing transit numbers, closed accounts, bank mergers or any other reason are issued as paper checks. While the State of Arkansas ordinarily processes a request for direct deposit, it reserves the right to issue a paper check and does not guarantee a specific date for deposit of the refund into the taxpayer's account.

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

SETOFF REFUNDS

If you, your spouse, or your former spouse owes a debt to one of the agencies listed below and you have filed an Arkansas State Income Tax return, your refund is subject to being withheld to satisfy the debt. You may have all or part of your income tax refund withheld.

Any housing authority
Arkansas circuit, county, district, city courts
Arkansas colleges, universities, technical institutes
Arkansas Highway and Transportation Department
Arkansas Public Defender Commission
Arkansas Real Estate Commission
County tax collectors or treasurers
Department of Finance and Administration
Department of Health
Department of Higher Education
Department of Human Services
Employee Benefits Division of DFA
Internal Revenue Service
Office of Child Support Enforcement
Office of Personnel Management of DFA

If your refund has been applied to a debt to one of these agencies, you will receive a letter reporting which agency has claimed all or part of your refund. If the debt has already been satisfied, it is the agency's responsibility to refund any setoff amount paid to the agency in error. Contact the agency at the telephone number furnished to you on your "Notice of Refund Offset Letter" to resolve any questions or differences.

If you owe a debt for Arkansas income tax, your federal refund may be captured to satisfy this state debt.

NOTICE TO MARRIED TAXPAYERS

If only one of the married taxpayers owes the debt, the taxpayer who is not liable can avoid having his/her refund applied to the debt if both taxpayers file Status 5 (using Form **AR1000F/AR1000NR**).

LINE 29. If not enough tax was withheld, the amount on Line 19 will be larger than the amount on Line 25. Subtract Line 25 from Line 19 and enter the result. This is the **Amount You Owe**.

Complete Form **AR1000V** and attach with a check or money order to your return. (Form **AR1000V** is available at **www.arkansas.gov/incometax**) Make your check payable in U.S. Dollars to: Department of Finance and Administration. **Write your Social Security Number or account ID, daytime phone number, and tax year on your check or money order.** Mail on or before April 15, 2018. If the payment is for an amended return, mark the box yes on Form **AR1000V** for "Is Payment for an Amended Return".

Credit card payments may be made by calling **1-800-2PAY-TAX**[SM] *(1-800-272-9829)* or by visiting **www.officialpayments.com**. Credit card payments will be processed by Official Payments Corporation, a private credit card payment services provider. A convenience fee will be charged to your credit card for the use of this service. **The State of Arkansas does not receive this fee.** You will be informed of the exact amount of the fee before you complete your transaction. After you complete your transaction you will be given a confirmation number to keep with your records.

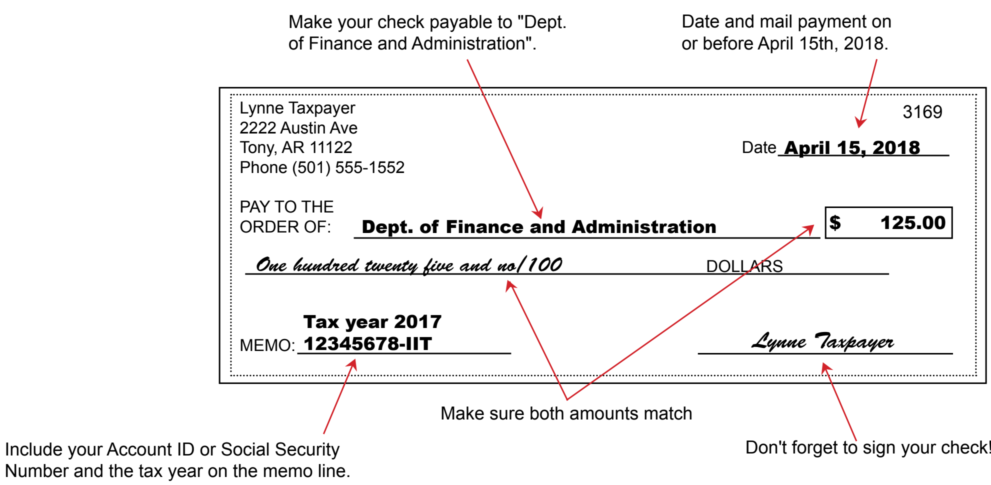
There is a penalty for not paying enough tax during the year. You may have to pay a penalty if your net tax *(Line 19)* is **$1,000,** or more, **and** the amount of Arkansas income tax withheld *(Line 20)* is less than **90%** of the amount of your net tax.

You may choose to have income tax personnel calculate the penalty for you and send you a bill. However, if you want to calculate the penalty yourself, you cannot use the Short Form (**AR1000S**).

DO NOT FORGET TO SIGN AND DATE YOUR RETURN

Your tax return will not be legal and cannot be processed unless you SIGN IT. Write in the DATE. If you and your spouse are filing a joint return or filing separately on the same return, both of you must sign it. If someone prepares your return, that person must complete the Preparer Information section on the bottom of the form.

HOW TO FILL OUT YOUR CHECK



State of Arkansas
Department of Finance and Administration
Sales and Use Tax Section

CONSUMER USE TAX FORM

If you purchased taxable merchandise outside the State of Arkansas for use, storage, consumption or distribution within the state, a state and local consumer use tax may be due on the purchase price, including transportation charges. Due to the rapid increase in purchases being made through mail order, telephone, and the Internet, it has become a concern that individuals may not be aware of their obligation to report the consumer use tax on untaxed out of state purchases. Examples of merchandise subject to the consumer use tax include cassettes, CD's, books, furniture, jewelry, food, and clothing.

The use tax is a companion tax to the sales tax whose purpose is to not only raise revenue for the state, but more importantly to protect local merchants, who must collect sales tax, from the unfair advantage of out of state sellers who do not collect Arkansas's sales tax. The use tax has been in effect since 1949.

The use tax rate is the same as the sales tax rate, 6.50% for all transactions except food purchases which has a reduced rate of 1.5% plus the applicable city and/or county rates where the merchandise is delivered in the state. The tax applies to the purchase price of the merchandise plus any shipping and handling charges that the merchant adds to your bill. If the total tax due is greater than $100 per month, the use tax report should be filed on a monthly basis. If the total tax due is $25 - $100 per month, the use tax report should be filed on a quarterly basis. If the total tax due is less than $25 per month, the use tax report should be filed on an annual basis.

Line 1 Indicate the month and year you are reporting. (mm/yyyy)
Report all taxable purchases except food in Column A, food purchases are reported in Column B.
Line 3 Fill in the County Rate where you reside (Column A and/or Column B)
Line 4 Fill in the City rate where you reside. (Column A and/or Column B)
Line 5 Enter total rate - the sum of lines 2 through 4. (Column A and/or Column B)
Line 6 Enter total purchases (column A is for all items except food) (column B is for Food only)
Line 7 Enter your total tax rate from line 5
Line 8 Multiply line 7 by line 6 and enter the product.
Line 9 Add lines 8A and 8B and enter the total. (This is the TOTAL tax to remit with this report.)

If you have questions or need additional forms, please call the Sales and Use Tax Office at (501) 682-7104.

Individual Consumer Use Tax Report

Arkansas Department of Finance and Administration
Sales and Use Tax Section
P. O. Box 8054, Little Rock, AR 72203

Purchaser(s):

Social Security Number:

Home Address:

City/State/Zip:

Phone Number:

County of Residence:

If you live outside the city limits check here ► ☐

If you live in a city other than what is shown in your mailing address above, please indicate that city here and use that tax rate to compute your tax ____________________

1. Report Period ► ____________________

		A General State Tax	B Reduced Food Tax
2. State Rate		6.500%	1.500%
3. County Rate	+		
4. City Rate	+		
5. Total Tax Rate	=		
6. Purchases	$		
7. Total Tax Rate			
8. Total Tax	$		

9. **TOTAL Tax Due** $ ☐

Check here if this is an aviation purchase ► ☐
(Attach a copy of the bill of sale)

City and county rate may be obtained from our website.
http://www.state.ar.us/salestax
or by calling (501) 682-7104

CU-1 (R 07/2013)

Individual Consumer Use Tax Report

Arkansas Department of Finance and Administration
Sales and Use Tax Section
P. O. Box 8054, Little Rock, AR 72203

Purchaser(s):

Social Security Number:

Home Address:

City/State/Zip:

Phone Number:

County of Residence:

If you live outside the city limits check here ► ☐

If you live in a city other than what is shown in your mailing address above, please indicate that city here and use that tax rate to compute your tax ____________________

1. Report Period ► ____________________

		A General State Tax	B Reduced Food Tax
2. State Rate		6.500%	1.500%
3. County Rate	+		
4. City Rate	+		
5. Total Tax Rate	=		
6. Purchases	$		
7. Total Tax Rate			
8. Total Tax	$		

9. **TOTAL Tax Due** $ ☐

Check here if this is an aviation purchase ► ☐
(Attach a copy of the bill of sale)

City and county rate may be obtained from our website.
http://www.state.ar.us/salestax
or by calling (501) 682-7104

State of Arkansas
Department of Finance and Administration
Sales and Use Tax Section

CONSUMER USE TAX FORM

If you purchased taxable merchandise outside the State of Arkansas for use, storage, consumption or distribution within the state, a state and local consumer use tax may be due on the purchase price, including transportation charges. Due to the rapid increase in purchases being made through mail order, telephone, and the Internet, it has become a concern that individuals may not be aware of their obligation to report the consumer use tax on untaxed out of state purchases. Examples of merchandise subject to the consumer use tax include cassettes, CD's, books, furniture, jewelry, food, and clothing.

The use tax is a companion tax to the sales tax whose purpose is to not only raise revenue for the state, but more importantly to protect local merchants, who must collect sales tax, from the unfair advantage of out of state sellers who do not collect Arkansas's sales tax. The use tax has been in effect since 1949.

The use tax rate is the same as the sales tax rate, 6.50% for all transactions except food purchases which has a reduced rate of 1.5% plus the applicable city and/or county rates where the merchandise is delivered in the state. The tax applies to the purchase price of the merchandise plus any shipping and handling charges that the merchant adds to your bill. If the total tax due is greater than $100 per month, the use tax report should be filed on a monthly basis. If the total tax due is $25 - $100 per month, the use tax report should be filed on a quarterly basis. If the total tax due is less than $25 per month, the use tax report should be filed on an annual basis.

Line 1 Indicate the month and year you are reporting. (mm/yyyy)
Report all taxable purchases except food in Column A, food purchases are reported in Column B.
Line 3 Fill in the County Rate where you reside (Column A and/or Column B)
Line 4 Fill in the City rate where you reside. (Column A and/or Column B)
Line 5 Enter total rate - the sum of lines 2 through 4. (Column A and/or Column B)
Line 6 Enter total purchases (column A is for all items except food) (column B is for Food only)
Line 7 Enter your total tax rate from line 5
Line 8 Multiply line 7 by line 6 and enter the product.
Line 9 Add lines 8A and 8B and enter the total. (This is the TOTAL tax to remit with this report.)

If you have questions or need additional forms, please call the Sales and Use Tax Office at (501) 682-7104.

PLEASE PRINT AND USE BLACK INK TO COMPLETE Rev. 7/12

ARKANSAS VOTER REGISTRATION APPLICATION

Check all that apply:
____ **This is a new registration.**
____ **This is a name change.**
____ **This is an address change.**
____ **This is a party change.**

Office Use Only

Assigned ID

1	Mr. Mrs. Miss Ms.	Last Name	Jr. Sr. II. III. IV.	First Name	Middle Name

2	Address Where You Live (See Section "C" Below) (Rural addresses must draw map.)	Apt. or Lot #	City/Town	County	State	Zip Code
3	Address Where You Receive Mail If Different From Above	Apt. or Lot #	City/Town	County	State	Zip Code

4 Date of Birth ________/________/________ **Month** **Day** **Year**

5 Home & Work Phone Numbers (Optional) **(H)** **(W)**

6 Party Affiliation (Optional)

7 E-mail Address (Optional)

8 Have you ever voted in a federal election in this State? ☐ Yes ☐ No

9 ID Number - Check the applicable box and provide the appropriate number.
☐ Arkansas Driver's license number ______________________
☐ **If you do not have a driver's license provide the last 4 digits of social security number** ______________________
☐ I have neither a driver's license nor social security number.

10
(A) Are you a citizen of the United States of America and an Arkansas resident?
☐ Yes ☐ No
(B) Will you be eighteen (18) years of age or older on or before election day?
☐ Yes ☐ No
(C) Are you presently adjudged mentally incompetent by a court of competent jurisdiction?
☐ Yes ☐ No
(D) Have you ever been convicted of a felony without your sentence having been discharged or pardoned?
☐ Yes ☐ No

If you checked **No** in response to either questions A or B, do not complete this form.
If you checked **Yes** in response to either questions C or D, do not complete this form.

Signature of elector - Please sign full name or put mark.

The information I have provided is true to the best of my knowledge. I do not claim the right to vote in another county or state. If I have provided false information, I may be subject to a fine of up to $10,000 and/or imprisonment of up to 10 years under state and federal laws.

11
Date: ________/________/________ **Month** **Day** **Year**

If applicant is **unable to sign his/her name**, provide name, address and phone number of the person providing assistance:
Name: ____________________Address: ________________
City: ________________ State: ____Phone#: ______________

Please complete the sections below if:

- You were previously registered in another county or state, or
- You wish to change the name or address on your current registration.

MAIL REGISTRANTS: PLEASE SEE SECTION D.

Agency Code (For Official Use Only)

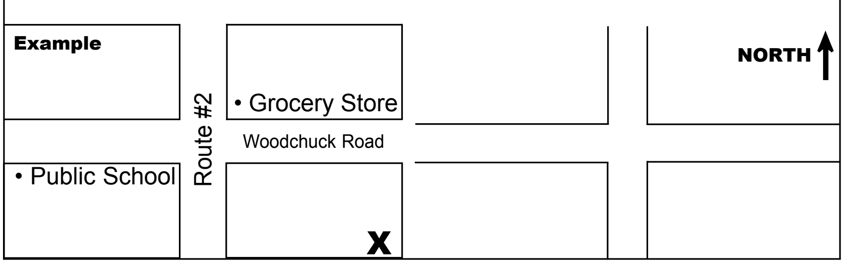
A	Mr. Mrs. Miss Ms.	Previous Last Name	Jr. Sr. II. III. IV.	First Name	Middle Name(s)

Date of Birth ________/________/________ **Month** **Day** **Year**

B	Previous House Number and Street Name	Apt. or Lot #	City or Town	State	Zip Code

If you live in a rural area but do not have a house or street number, or if you have no address, please show on the map where you live.

C
- Write in the names of the crossroads (or streets) nearest where you live.
- Draw an "X" to show where you live.
- Use a dot to show any schools, churches, stores or other landmarks near where you live and write the name of the landmark.



D

IDENTIFICATION REQUIREMENTS

IMPORTANT: If your voter registration application form is submitted by mail and you are registering for the first time, and you do not have a **valid Arkansas driver's license** number or **social security number**, in order to avoid the additional identification requirements upon voting for the first time you must submit with the mailed registration form: **(a)** a current and valid photo identification; or **(b)** a copy of a current utility bill, bank statement, government check, paycheck, or other government document that shows your name and address.

Deadline Information

To qualify to vote in the next election, you must apply to register to vote 30 days before the election. If you mail this form, it must be postmarked by that date. You may also present it to a voter registration agency representative by that date. If you miss the deadline you will not be registered in time to vote in that election. *Please don't delay. Make sure your vote counts.*

If you are qualified and the information on your form is complete, you will be notified of your voting precinct by your local County Clerk.

Mail the completed form to:

Arkansas Secretary of State
ATTN: Voter Registration
P. O. Box 8111
Little Rock, 72203-8111

Questions?
Call your local County Clerk
or
Arkansas Secretary of State
Mark Martin
Elections Division - Voter Services
1-800-482-1127

Contact your County Clerk if you have not received confirmation of this application within two weeks

397207
State of Arkansas
State Income Tax
P. O. Box 1000
Little Rock, AR 72203-1000

BEFORE YOU MAIL YOUR RETURN CHECKLIST

YOU MUST FILE BY APRIL 15, 2018

- ☐ 1. Is your name and address correct on the preprinted color label? If so, it should be placed on the front of your return. (Use this label even if you take your return to another person for preparation or you use software to prepare it.) If not, did you enter the name(s) and address for you and your spouse in the space provided on the front of your return?
- ☐ 2. Did you enter the correct Social Security Number(s) for you and your spouse? (You must enter the SSN(s) on the return whether you use the color peel off label or not.)
- ☐ 3. Did you use the correct filing status column and the correct taxable income to find your tax from the tax table?
- ☐ 4. Did you attach all W-2(s)?
- ☐ 5. Did you add and subtract correctly when calculating refund or amount owed?
- ☐ 6. Did you sign and date your return?
- ☐ 7. Did you keep a complete copy of your return for your records? (Keep for 6 years).
- ☐ 8. Have you mailed your return by APRIL 15, 2018?

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