



Governor Asa Hutchinson

Arkansas 2016

Individual Income Tax

Forms and Instructions

Short Booklet

Full Year Resident Only

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.

You can 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.)

Pay tax by credit card (Vendor charges nominal fee)

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

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.dfa.arkansas.gov/offices/incometax/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.

For your questions/comments:

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



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

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

Other useful phone numbers:

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 (501) 682-7751
Tax Information Office (Offers In Compromise)

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.dfa.arkansas.gov/offices/incometax/individual
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

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- 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.

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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.dfa.arkansas.gov/offices/incometax/efile for details.)

Over 150,000 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 2016

Tax Brackets Adjusted (Act 22 of 2015)

For tax year 2016, the tax brackets have been adjusted due to rate changes based upon income.

Opt Out Box Added

Beginning with tax year 2016, a box has been added to allow you to opt out of receiving a tax booklet for the following year.

ARDD Direct Deposit Form Removed

Beginning with tax year 2016, the **ARDD** direct deposit form is no longer available for direct deposit requests. The direct deposit information is now included on Forms **AR1000S**, **AR1000F** and **AR1000NR**.

FREQUENTLY ASKED QUESTIONS

You may get additional information on the following topics by accessing our website at:

www.dfa.arkansas.gov/offices/incometax/individual

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

IF THE IRS AUDITS YOU

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

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

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

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 2016.
- 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 2016 refund to your estimated taxes for 2017.

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	\$11,737
	Head of Household with 1 or no dependents	\$16,687
	Head of Household with 2 or more dependents	\$19,892
Married	Married Filing Joint: with 1 or no dependent	\$19,794
	with 2 or more dependents	\$23,822
	Married Filing Separately	\$5,099
Widowed in 2014 or 2015, and not remarried in 2016	Qualifying Widow(er) with 1 or no dependents	\$16,687
	Qualifying Widow(er) with 2 or more dependents	\$19,892

***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, 2016, but **NO LATER THAN April 15, 2017** (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, 2017. Any return not postmarked by April 15, 2017 (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 2016, 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 you 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 from tax.
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.

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 attached to the taxpayer’s state tax return 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** 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** 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, 2017.

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 inside, 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 and email.

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 "Your/ 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, 2016 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 *vacation 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 2016, 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 (Your 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 2014 or 2015 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, 2017, were you **65 or over**?
- On December 31, 2016, were you **deaf**?
- On December 31, 2016, 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 page S2.**

Area Agencies on Aging Program
Arkansas Disaster Relief Program
Arkansas Game and Fish Foundation
Arkansas Schools for the Blind and Deaf
Arkansas Tax Deferred Tuition Savings Program
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, 2017**. 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-TAXSM** (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

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

Date and mail payment on or before April 15th, 2017.

3169

Date April 15, 2017

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

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

One hundred twenty five and no/100 DOLLARS

Tax year 2016
MEMO: 12345678-IIT

Lynne Taxpayer

Make sure both amounts match

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

Don't forget to sign your check!

2016 AR1000S

ARKANSAS INDIVIDUAL INCOME TAX RETURN



S1

Full Year Resident/Short Form

Dept. Use Only

CHECK BOX IF AMENDED RETURN

Software ID

Jan. 1 - Dec. 31, 2016 or fiscal year ending _____, 20

USE LABEL, PRINT OR TYPE	PRIMARY NAME ● MI ● LAST NAME ● PRIMARY SOCIAL SECURITY NUMBER
	SPOUSE NAME ● MI ● LAST NAME ● SPOUSE'S SOCIAL SECURITY NUMBER
	MAILING ADDRESS (Number and Street, P.O. Box or Rural Route) ● CITY ● STATE or PROVINCE ● ZIP ● COUNTRY (if not U.S.)

Check this box if you filed a state or an automatic federal extension Check here if you do NOT want a tax booklet mailed next year.

FILING STATUS Check only 1 box	1. <input type="checkbox"/> SINGLE (Or widowed before 2016 or divorced at end of 2016)	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. IF FILING STATUS 5, USE AR1000F/AR1000NR - LONG FORM
	3. <input type="checkbox"/> HEAD OF HOUSEHOLD (See Instructions) If the qualifying person is 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) _____

PERSONAL TAX CREDITS	7A. <input 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)
	7B. Dependents (Do not list yourself or spouse) Multiply number of boxes checked from 7A <input type="checkbox"/> X \$26 = _____ 00
	7C. TOTAL PERSONAL TAX CREDITS: (Add Lines 7A and 7B. Enter total here and on Line 16).....7C _____ 00

INCOME	ROUND ALL AMOUNTS TO WHOLE DOLLARS		(A) Your/Joint Income	(B) Spouse's Income Status 4 Only
	8. Wages, salaries, tips, etc: (Attach W-2s)..... 8 ●		00	8 ●
9. Interest income/dividend income: (If interest or dividends are over \$1,500, attach page S2)..... 9 ●		00	9 ●	00
10. Miscellaneous income: (List type and amount. See instructions)..... 10 ●		00	10 ●	00
11. TOTAL INCOME / ADJUSTED GROSS INCOME: (Add Lines 8 through 10)..... 11 ●		00	11 ●	00

DEDUCTIONS TAX COMPUTATION	12. Select tax table: ● <input type="checkbox"/> LOW INCOME Table <input type="checkbox"/> REGULAR Table NOTE: If you qualify for the Low Income Table, enter zero (0) on Line 12 Standard Deduction: (See Instructions)..... 12 ●		00	12 ●	00
	13. Taxable Income: (Subtract Line 12 from Line 11)..... 13 ●		00	13 ●	00
	14. Enter tax from table:..... 14 ●		00	14 ●	00
	15. TOTAL TAX: (Add Lines 14A and 14B)..... 15 ●		00	15 ●	00

TAX CREDITS	16. Personal Tax Credits: (Enter total from Line 7C)..... 16 ●		00
	17. Child Care Credit: (20% of federal credit allowed, attach federal Form 2441)..... 17 ●		00
	18. TOTAL CREDITS: (Add Lines 16 and 17)..... 18 ●		00
	19. NET TAX: (Subtract Line 18 from Line 15. If Line 18 is greater than Line 15, enter 0)..... 19 ●		00

PAYMENTS	20. Arkansas Income Tax withheld: [Attach state copies of W-2 Form(s)]..... 20 ●		00
	21. AMENDED RETURNS ONLY - Previous payments: (See instructions)..... 21 ●		00
	22. Early Childhood Program: Cert. # (Attach form. See inst.)..... 22 ●		00
	23. TOTAL PAYMENTS: (Add Lines 20 through 22)..... 23 ●		00
	24. AMENDED RETURNS ONLY - Previous refund: (See instructions)..... 24 ●		00
	25. Adjusted Total Payments (Subtract Line 24 from Line 23)..... 25 ●		00

REFUND OR TAX DUE	26. AMOUNT OF OVERPAYMENT/REFUND: (If Line 25 is greater than Line 19, enter difference)..... 26 ●		00
	27. Amount of Check-off Contributions: (Attach Schedule AR1000-CO)..... 27 ●		00
	28. AMOUNT TO BE REFUNDED TO YOU: (Subtract Line 27 from Line 26)..... REFUND 28 ● ☺		00

DIRECT DEPOSIT? If your deposit will be ultimately placed in a foreign account check the box. ●

Routing Number **Account Number** Checking or Savings

29. **AMOUNT DUE:** (If Line 25 is less than Line 19, enter difference; if over \$1,000 see inst.)..... **TAX DUE** 29 ● ☹

Attach Form AR1000V to your check or money order payable in US Dollars to Dept. of Finance & Admin. Write SSN on payment. For credit card, see inst.

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.

PLEASE SIGN HERE	Your Signature	Date	E-mail:	Telephone:
	Spouse's Signature	Date	E-mail:	
PAID PREPARER	Paid Preparer's Signature		ID Number/Social Security Number	For Department Use Only A ● May the Arkansas Revenue Agency discuss this return with the preparer of the return? <input type="checkbox"/> Yes <input type="checkbox"/> No
	Preparer's Name:		City/State/Zip:	
	E-mail:		Telephone:	



Part 1 INTEREST INCOME	Part 2 DIVIDEND INCOME
-------------------------------	-------------------------------

<p>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 is fully taxable.</p> <p>List below the names of the interest sources and designate ownership by writing Y (Yours), S (Spouse's) or J (Joint).</p>	<p>Dividends and other distributions on stock are fully taxable. There is no dividend exclusion applicable to Arkansas.</p> <p>List below the names of the dividend sources and designate ownership by writing Y (Yours), S (Spouse's) or J (Joint).</p>
---	--

Y S J	NAME OF PAYER	AMOUNT		Y S J	NAME OF PAYER	AMOUNT	
			00				00
			00				00
			00				00
			00				00
			00				00
			00				00
			00				00
			00				00
			00				00
Total Interest Income: <i>Enter here and on Line 9.....</i>			00	Total Dividend Income: <i>Enter here and on Line 9....</i>			00

If you owe an amount due from Line 29, AR1000S, you have the option of paying by credit card.



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



ARKANSAS INDIVIDUAL INCOME TAX
SCHEDULE OF CHECK-OFF CONTRIBUTIONS

NAME, SPOUSE'S NAME, ADDRESS, CITY, STATE, ZIP, SSN

SEE INSTRUCTIONS ON REVERSE SIDE OF THIS FORM

1. ARKANSAS DISASTER RELIEF PROGRAM

Contribution amount options: \$1, \$5, \$10, \$20, Enter Amount

Your Total Refund

Total refund box

2. ARKANSAS GAME AND FISH FOUNDATION

Contribution amount options: \$1, \$5, \$10, Enter Amount

Your Total Refund

Total refund box

3. ARKANSAS SCHOOL FOR THE BLIND/SCHOOL FOR THE DEAF

Contribution amount options: \$1, \$5, \$10, Enter Amount

Your Total Refund

Total refund box

4. BABY SHARON'S CHILDREN'S CATASTROPHIC ILLNESS PROGRAM

Contribution amount options: \$1, \$5, \$10, \$20, Enter Amount

Your Total Refund

Total refund box

5. ORGAN DONOR AWARENESS EDUCATION PROGRAM

Contribution amount options: \$1, \$5, \$10, Enter Amount

Your Total Refund

Total refund box

6. AREA AGENCIES ON AGING PROGRAM

Contribution amount options: \$1, \$5, \$10, Enter Amount

Your Total Refund

Total refund box

7. MILITARY FAMILY RELIEF PROGRAM

Contribution amount options: \$1, \$5, \$10, \$20, Enter Amount

Your Total Refund

Total refund box

8. NEWBORN UMBILICAL CORD BLOOD INITIATIVE

Contribution amount options: \$1, \$5, \$10, \$20, Enter Amount

Your Total Refund

Total refund box

9. ARKANSAS TAX DEFERRED TUITION SAVINGS PROGRAM

IMPORTANT: To contribute to your Arkansas Tax Deferred Tuition Savings Program, you MUST enter the 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.)

CHOOSE ACCOUNT TYPE: GIFT iShares

Contribution amount options: \$25, \$50, \$100, Enter Amount

Your Total Refund

Total refund box

Account Number

CHOOSE ACCOUNT TYPE: GIFT iShares

Contribution amount options: \$25, \$50, \$100, Enter Amount

Your Total Refund

Total refund box

Account Number

10. TOTAL CHECK-OFF CONTRIBUTIONS

Total refund box



INSTRUCTIONS FOR AR1000-CO

GENERAL INSTRUCTIONS:

Check the appropriate box and enter the designated amount for each check-off contribution in the box provided. Total your contributions and enter the amount in Box 10. **Contributions are limited to whole dollar amounts only.**

FOR TAXPAYERS WHO ARE DUE A REFUND:

Attach this schedule to any return claiming a check-off contribution. Enter the amount in Box 10 on Line 47 of Form AR1000F/AR1000NR or Line 27 of Form AR1000S. The total amount you contribute will reduce your refund by a corresponding amount.

If this schedule is not attached to your return **or** if the amount in Box 10 is not entered on your return, your contribution will not be recognized and the amount will be refunded to you.

FOR TAXPAYERS WHO OWE ADDITIONAL TAXES:

Detach this schedule and submit a separate check for the total amount of your check-off contributions. **(You can send a check for check-off contributions #1 through #8. You cannot send a check for check-off contribution #9.) Mail to:** Arkansas Individual Income Tax, P.O. Box 3628, Little Rock, AR 72203.

FOR INFORMATION ABOUT PROGRAMS/ORGANIZATIONS ON AR1000-CO GO TO:

1. Arkansas Disaster Relief Program:
www.adem.arkansas.gov
2. Arkansas Game and Fish Foundation:
www.agff.org
3. Arkansas School for the Blind:
www.arkansaschoolfortheblind.org

Arkansas School for the Deaf:
www.arschoolforthe deaf.org
4. Baby Sharon's Children's Catastrophic Illness Program:
www.babysharonfund.arkansas.gov
5. Organ Donor Awareness Education Program:
www.arora.org
6. Area Agencies on Aging Program:
www.daas.ar.gov/aaamap.html
7. Military Family Relief Program:
www.arguard.org/Family/docs/MFRTF.pdf
8. Newborn Umbilical Cord Blood Initiative:
www.cordbloodbankarkansas.org/
9. Arkansas Tax Deferred Tuition Savings Program:
www.arkansas529.org



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):	1. Report Period ► _____	
Social Security Number:	A	B
Home Address:	General State Tax	Reduced Food Tax
City/State/Zip:	6.500%	1.500%
Phone Number:	2. State Rate	_____
County of Residence:	3. County Rate	+ _____
If you live outside the city limits check here ► <input type="checkbox"/>	4. City Rate	+ _____
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 _____	5. Total Tax Rate	= _____
	6. Purchases	\$ _____
	7. Total Tax Rate	_____
	8. Total Tax	\$ _____
	9. TOTAL Tax Due	\$ <input style="width: 100px;" type="text"/>
	Check here if this is an aviation purchase ► <input type="checkbox"/>	
	<i>(Attach a copy of the bill of sale)</i>	
	City and county rate may be obtained from our website. http://www.state.ar.us/salestax or by calling (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	B
	General State Tax	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.

ARKANSAS VOTER REGISTRATION APPLICATION

Check all that apply: <input type="checkbox"/> This is a new registration. <input type="checkbox"/> This is a name change. <input type="checkbox"/> This is an address change. <input type="checkbox"/> 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		
	Address Where You Live (See Section "C" Below) (Rural addresses must draw map.)				Apt. or Lot #	City/Town	County	State	Zip Code
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? <input type="checkbox"/> Yes <input type="checkbox"/> No			
9	ID Number - Check the applicable box and provide the appropriate number. <input type="checkbox"/> Arkansas Driver's license number _____ <input type="checkbox"/> If you do not have a driver's license provide the last 4 digits of social security number _____ <input type="checkbox"/> I have neither a driver's license nor social security number.				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.				
10	(A) Are you a citizen of the United States of America and an Arkansas resident? <input type="checkbox"/> Yes <input type="checkbox"/> No (B) Will you be eighteen (18) years of age or older on or before election day? <input type="checkbox"/> Yes <input type="checkbox"/> No (C) Are you presently adjudged mentally incompetent by a court of competent jurisdiction? <input type="checkbox"/> Yes <input type="checkbox"/> No (D) Have you ever been convicted of a felony without your sentence having been discharged or pardoned? <input type="checkbox"/> Yes <input type="checkbox"/> 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.								
					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: MAIL REGISTRANTS: PLEASE SEE SECTION D.

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

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

Example	Route #2	• Grocery Store Woodchuck Road	NORTH ↑
• Public School		X	

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

2016 Low Income Tax Tables

QUALIFICATIONS:

1. Your total income **from all sources (regardless of whether the income is taxable to Arkansas)** must fall within the limits of the appropriate table based on your filing status.
2. Married couples must file a joint return (*Filing Status 2*) to qualify to use these tables.
3. If you itemize your deductions, you must use the Regular Tax Table.
4. Find your Adjusted Gross Income from Line 11, **AR1000S**, in the appropriate table below. Your tax is to the right of this amount. Enter the tax on Line 14, **AR1000S**

Single (FILING STATUS 1)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	11,736	0
11,737	11,800	35
11,801	11,900	43
11,901	12,000	50
12,001	12,100	57
12,101	12,200	65
12,201	12,300	72
12,301	12,400	80
12,401	12,500	87
12,501	12,600	94
12,601	12,700	102
12,701	12,800	109
12,801	12,900	117
12,901	13,000	124
13,001	13,100	131
13,101	13,200	139
13,201	13,300	146
13,301	13,400	154
13,401	13,500	161
13,501	13,600	168
13,601	13,700	176
13,701	13,800	183
13,801	13,900	191
13,901	14,000	198
14,001	14,100	205
14,101	14,200	213
14,201	14,300	220
14,301	14,400	228
14,401	14,500	235
14,501	14,600	242
14,601	14,700	250
14,701	14,800	257
14,801	14,900	265
14,901	15,000	273
15,001	15,100	281
15,101	15,200	289

*Above \$15,200 use Standard or Itemized Deductions and Regular Tax Table

(Rev 10/24/16)

Head of Household/Qualifying Widow(er) with 1 or No Dependents (FILING STATUS 3 or 6)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	16,686	0
16,687	16,700	72
16,701	16,800	83
16,801	16,900	93
16,901	17,000	104
17,001	17,100	114
17,101	17,200	124
17,201	17,300	135
17,301	17,400	145
17,401	17,500	156
17,501	17,600	166
17,601	17,700	176
17,701	17,800	187
17,801	17,900	197
17,901	18,000	208
18,001	18,100	218
18,101	18,200	228
18,201	18,300	239
18,301	18,400	249
18,401	18,500	260
18,501	18,600	270
18,601	18,700	280
18,701	18,800	291
18,801	18,900	301
18,901	19,000	312
19,001	19,100	322
19,101	19,200	332
19,201	19,300	343
19,301	19,400	353
19,401	19,500	364
19,501	19,600	374
19,601	19,700	384
19,701	19,800	395
19,801	19,900	405
19,901	20,000	416
20,001	20,100	426
20,101	20,200	436
20,201	20,300	447
20,301	20,400	457
20,401	20,500	468
20,501	20,600	478
20,601	20,700	488
20,701	20,800	499
20,801	20,900	509
20,901	21,000	520
21,001	21,100	530
21,101	21,200	540
21,201	21,300	551
21,301	21,400	561

*Above \$21,400, use Standard or Itemized Deductions and Regular Tax Table

Head of Household/Qualifying Widow(er) with 2 or More Dependents (FILING STATUS 3 or 6)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	19,891	0
19,892	19,900	100
19,901	20,000	114
20,001	20,100	127
20,101	20,200	140
20,201	20,300	154
20,301	20,400	167
20,401	20,500	181
20,501	20,600	194
20,601	20,700	207
20,701	20,800	221
20,801	20,900	234
20,901	21,000	248
21,001	21,100	261
21,101	21,200	274
21,201	21,300	288
21,301	21,400	301
21,401	21,500	315
21,501	21,600	328
21,601	21,700	341
21,701	21,800	355
21,801	21,900	368
21,901	22,000	382
22,001	22,100	395
22,101	22,200	408
22,201	22,300	422
22,301	22,400	435
22,401	22,500	449
22,501	22,600	462
22,601	22,700	475
22,701	22,800	489
22,801	22,900	502
22,901	23,000	516
23,001	23,100	529
23,101	23,200	542
23,201	23,300	556
23,301	23,400	569
23,401	23,500	603
23,501	23,600	617
23,601	23,700	631
23,701	23,800	645
23,801	23,900	659
23,901	24,000	673
24,001	24,100	687
24,101	24,200	701
24,201	24,300	715

*Above \$24,300, use Standard or Itemized Deductions and Regular Tax Table

2016 Low Income Tax Tables

QUALIFICATIONS:

1. Your total income **from all sources (regardless of whether the income is taxable to Arkansas)** must fall within the limits of the appropriate table based on your filing status.
2. Married couples must file a joint return (*Filing Status 2*) to qualify to use these tables.
3. If you itemize your deductions, you must use the Regular Tax Table.
4. Find your Adjusted Gross Income from Line 11, **AR1000S**, in the appropriate table below. Your tax is to the right of this amount. Enter the tax on Line 14, **AR1000S**

Married Filing Joint With One or No Dependents (FILING STATUS 2)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	19,793	0
19,794	19,800	80
19,801	19,900	91
19,901	20,000	103
20,001	20,100	114
20,101	20,200	126
20,201	20,300	137
20,301	20,400	148
20,401	20,500	160
20,501	20,600	171
20,601	20,700	183
20,701	20,800	194
20,801	20,900	205
20,901	21,000	217
21,001	21,100	228
21,101	21,200	240
21,201	21,300	251
21,301	21,400	262
21,401	21,500	274
21,501	21,600	285
21,601	21,700	297
21,701	21,800	308
21,801	21,900	319
21,901	22,000	331
22,001	22,100	342
22,101	22,200	354
22,201	22,300	365
22,301	22,400	376
22,401	22,500	388
22,501	22,600	399
22,601	22,700	411
22,701	22,800	422
22,801	22,900	433
22,901	23,000	445
23,001	23,100	456
23,101	23,200	468
23,201	23,300	479
23,301	23,400	490
23,401	23,500	502
23,501	23,600	513
23,601	23,700	525
23,701	23,800	536
23,801	23,900	547
23,901	24,000	559
24,001	24,100	570
24,101	24,200	582
24,201	24,300	593

*Above \$24,300, use Standard or Itemized Deductions and Regular Tax Table

(Rev 10/24/16)

Married Filing Joint With Two or More Dependents (FILING STATUS 2)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	23,821	0
23,822	23,900	116
23,901	24,000	128
24,001	24,100	139
24,101	24,200	151
24,201	24,300	162
24,301	24,400	173
24,401	24,500	185
24,501	24,600	196
24,601	24,700	208
24,701	24,800	219
24,801	24,900	230
24,901	25,000	242
25,001	25,100	253
25,101	25,200	265
25,201	25,300	276
25,301	25,400	287
25,401	25,500	299
25,501	25,600	310
25,601	25,700	342
25,701	25,800	354
25,801	25,900	366
25,901	26,000	378
26,001	26,100	390
26,101	26,200	402
26,201	26,300	414
26,301	26,400	426
26,401	26,500	438
26,501	26,600	450
26,601	26,700	462
26,701	26,800	474
26,801	26,900	486
26,901	27,000	498
27,001	27,100	510
27,101	27,200	522
27,201	27,300	534
27,301	27,400	546
27,401	27,500	558
27,501	27,600	570
27,601	27,700	582
27,701	27,800	594
27,801	27,900	606
27,901	28,000	618
28,001	28,100	630
28,101	28,200	642
28,201	28,300	654
28,301	28,400	666
28,401	28,500	678
28,501	28,600	690
28,601	28,700	702
28,701	28,800	714
28,801	28,900	726
28,901	29,000	738
29,001	29,100	750
29,101	29,200	762
29,201	29,300	774
29,301	29,400	786
29,401	29,500	798
29,501	29,600	810
29,601	29,700	822
29,701	29,800	834
29,801	29,900	846
29,901	30,000	858
30,001	30,100	870
30,101	30,200	882
30,201	30,300	894
30,301	30,400	906
30,401	30,500	918

*Above \$30,500 use Standard or Itemized Deductions and Regular Tax Table

2016 Regular Tax Table

Instructions:

1. Find your net taxable income from Line 13, **AR1000S**, in the table below. Your tax is to the right of this amount. Enter tax on Line 14.
2. Married couples must use the same filing status and tax table. If one spouse uses the Regular Tax Table, then both must use the Regular Tax Table.
3. Be sure to subtract your standard deduction from Line 11 before using the tax table.

Current year indexed tax brackets are available on the Individual Income Tax website at www.dfa.arkansas.gov/offices/incometax/individual

If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS
As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than	
			5,000			10,000		
0	100	0	5,000	5,100	57	10,000	10,100	192
100	200	1	5,100	5,200	59	10,100	10,200	196
200	300	2	5,200	5,300	62	10,200	10,300	199
300	400	3	5,300	5,400	64	10,300	10,400	202
400	500	4	5,400	5,500	66	10,400	10,500	206
500	600	5	5,500	5,600	69	10,500	10,600	209
600	700	6	5,600	5,700	71	10,600	10,700	213
700	800	7	5,700	5,800	74	10,700	10,800	216
800	900	8	5,800	5,900	76	10,800	10,900	219
900	1,000	9	5,900	6,000	78	10,900	11,000	223
1,000			6,000			11,000		
1,000	1,100	9	6,000	6,100	81	11,000	11,100	226
1,100	1,200	10	6,100	6,200	83	11,100	11,200	230
1,200	1,300	11	6,200	6,300	86	11,200	11,300	233
1,300	1,400	12	6,300	6,400	88	11,300	11,400	236
1,400	1,500	13	6,400	6,500	90	11,400	11,500	240
1,500	1,600	14	6,500	6,600	93	11,500	11,600	243
1,600	1,700	15	6,600	6,700	95	11,600	11,700	247
1,700	1,800	16	6,700	6,800	98	11,700	11,800	250
1,800	1,900	17	6,800	6,900	100	11,800	11,900	253
1,900	2,000	18	6,900	7,000	102	11,900	12,000	257
2,000			7,000			12,000		
2,000	2,100	18	7,000	7,100	105	12,000	12,100	260
2,100	2,200	19	7,100	7,200	107	12,100	12,200	264
2,200	2,300	20	7,200	7,300	110	12,200	12,300	267
2,300	2,400	21	7,300	7,400	112	12,300	12,400	270
2,400	2,500	22	7,400	7,500	114	12,400	12,500	274
2,500	2,600	23	7,500	7,600	117	12,500	12,600	277
2,600	2,700	24	7,600	7,700	119	12,600	12,700	281
2,700	2,800	25	7,700	7,800	122	12,700	12,800	285
2,800	2,900	26	7,800	7,900	124	12,800	12,900	289
2,900	3,000	27	7,900	8,000	126	12,900	13,000	293
3,000			8,000			13,000		
3,000	3,100	27	8,000	8,100	129	13,000	13,100	298
3,100	3,200	28	8,100	8,200	131	13,100	13,200	302
3,200	3,300	29	8,200	8,300	134	13,200	13,300	307
3,300	3,400	30	8,300	8,400	136	13,300	13,400	311
3,400	3,500	31	8,400	8,500	138	13,400	13,500	315
3,500	3,600	32	8,500	8,600	141	13,500	13,600	320
3,600	3,700	33	8,600	8,700	145	13,600	13,700	324
3,700	3,800	34	8,700	8,800	148	13,700	13,800	329
3,800	3,900	35	8,800	8,900	151	13,800	13,900	333
3,900	4,000	36	8,900	9,000	155	13,900	14,000	337
4,000			9,000			14,000		
4,000	4,100	36	9,000	9,100	158	14,000	14,100	342
4,100	4,200	37	9,100	9,200	162	14,100	14,200	346
4,200	4,300	38	9,200	9,300	165	14,200	14,300	351
4,300	4,400	40	9,300	9,400	168	14,300	14,400	355
4,400	4,500	42	9,400	9,500	172	14,400	14,500	359
4,500	4,600	45	9,500	9,600	175	14,500	14,600	364
4,600	4,700	47	9,600	9,700	179	14,600	14,700	368
4,700	4,800	50	9,700	9,800	182	14,700	14,800	373
4,800	4,900	52	9,800	9,900	185	14,800	14,900	377
4,900	5,000	54	9,900	10,000	189	14,900	15,000	381

2016 Regular Tax Table

If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS
As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than	
15,000			21,000			27,000		
15,000	15,100	386	21,000	21,100	650	27,000	27,100	969
15,100	15,200	390	21,100	21,200	654	27,100	27,200	974
15,200	15,300	395	21,200	21,300	679	27,200	27,300	979
15,300	15,400	399	21,300	21,400	684	27,300	27,400	984
15,400	15,500	403	21,400	21,500	689	27,400	27,500	989
15,500	15,600	408	21,500	21,600	694	27,500	27,600	994
15,600	15,700	412	21,600	21,700	699	27,600	27,700	999
15,700	15,800	417	21,700	21,800	704	27,700	27,800	1,004
15,800	15,900	421	21,800	21,900	709	27,800	27,900	1,009
15,900	16,000	425	21,900	22,000	714	27,900	28,000	1,014
16,000			22,000			28,000		
16,000	16,100	430	22,000	22,100	719	28,000	28,100	1,019
16,100	16,200	434	22,100	22,200	724	28,100	28,200	1,024
16,200	16,300	439	22,200	22,300	729	28,200	28,300	1,029
16,300	16,400	443	22,300	22,400	734	28,300	28,400	1,034
16,400	16,500	447	22,400	22,500	739	28,400	28,500	1,039
16,500	16,600	452	22,500	22,600	744	28,500	28,600	1,044
16,600	16,700	456	22,600	22,700	749	28,600	28,700	1,049
16,700	16,800	461	22,700	22,800	754	28,700	28,800	1,054
16,800	16,900	465	22,800	22,900	759	28,800	28,900	1,059
16,900	17,000	469	22,900	23,000	764	28,900	29,000	1,064
17,000			23,000			29,000		
17,000	17,100	474	23,000	23,100	769	29,000	29,100	1,069
17,100	17,200	478	23,100	23,200	774	29,100	29,200	1,074
17,200	17,300	483	23,200	23,300	779	29,200	29,300	1,079
17,300	17,400	487	23,300	23,400	784	29,300	29,400	1,084
17,400	17,500	491	23,400	23,500	789	29,400	29,500	1,089
17,500	17,600	496	23,500	23,600	794	29,500	29,600	1,094
17,600	17,700	500	23,600	23,700	799	29,600	29,700	1,099
17,700	17,800	505	23,700	23,800	804	29,700	29,800	1,104
17,800	17,900	509	23,800	23,900	809	29,800	29,900	1,109
17,900	18,000	513	23,900	24,000	814	29,900	30,000	1,114
18,000			24,000			30,000		
18,000	18,100	518	24,000	24,100	819	30,000	30,100	1,119
18,100	18,200	522	24,100	24,200	824	30,100	30,200	1,124
18,200	18,300	527	24,200	24,300	829	30,200	30,300	1,129
18,300	18,400	531	24,300	24,400	834	30,300	30,400	1,134
18,400	18,500	535	24,400	24,500	839	30,400	30,500	1,139
18,500	18,600	540	24,500	24,600	844	30,500	30,600	1,144
18,600	18,700	544	24,600	24,700	849	30,600	30,700	1,149
18,700	18,800	549	24,700	24,800	854	30,700	30,800	1,154
18,800	18,900	553	24,800	24,900	859	30,800	30,900	1,159
18,900	19,000	557	24,900	25,000	864	30,900	31,000	1,164
19,000			25,000			31,000		
19,000	19,100	562	25,000	25,100	869	31,000	31,100	1,169
19,100	19,200	566	25,100	25,200	874	31,100	31,200	1,174
19,200	19,300	571	25,200	25,300	879	31,200	31,300	1,179
19,300	19,400	575	25,300	25,400	884	31,300	31,400	1,184
19,400	19,500	579	25,400	25,500	889	31,400	31,500	1,189
19,500	19,600	584	25,500	25,600	894	31,500	31,600	1,194
19,600	19,700	588	25,600	25,700	899	31,600	31,700	1,199
19,700	19,800	593	25,700	25,800	904	31,700	31,800	1,204
19,800	19,900	597	25,800	25,900	909	31,800	31,900	1,209
19,900	20,000	601	25,900	26,000	914	31,900	32,000	1,214
20,000			26,000			32,000		
20,000	20,100	606	26,000	26,100	919	32,000	32,100	1,219
20,100	20,200	610	26,100	26,200	924	32,100	32,200	1,224
20,200	20,300	615	26,200	26,300	929	32,200	32,300	1,229
20,300	20,400	619	26,300	26,400	934	32,300	32,400	1,234
20,400	20,500	623	26,400	26,500	939	32,400	32,500	1,239
20,500	20,600	628	26,500	26,600	944	32,500	32,600	1,244
20,600	20,700	632	26,600	26,700	949	32,600	32,700	1,249
20,700	20,800	637	26,700	26,800	954	32,700	32,800	1,254
20,800	20,900	641	26,800	26,900	959	32,800	32,900	1,259
20,900	21,000	645	26,900	27,000	964	32,900	33,000	1,264

(Rev 10/24/2016)

2016 Regular Tax Table

If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS
As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than	
33,000			39,000			45,000		
33,000	33,100	1,269	39,000	39,100	1,608	45,000	45,100	1,968
33,100	33,200	1,274	39,100	39,200	1,614	45,100	45,200	1,974
33,200	33,300	1,279	39,200	39,300	1,620	45,200	45,300	1,980
33,300	33,400	1,284	39,300	39,400	1,626	45,300	45,400	1,986
33,400	33,500	1,289	39,400	39,500	1,632	45,400	45,500	1,992
33,500	33,600	1,294	39,500	39,600	1,638	45,500	45,600	1,998
33,600	33,700	1,299	39,600	39,700	1,644	45,600	45,700	2,004
33,700	33,800	1,304	39,700	39,800	1,650	45,700	45,800	2,010
33,800	33,900	1,309	39,800	39,900	1,656	45,800	45,900	2,016
33,900	34,000	1,314	39,900	40,000	1,662	45,900	46,000	2,022
34,000			40,000			46,000		
34,000	34,100	1,319	40,000	40,100	1,668	46,000	46,100	2,028
34,100	34,200	1,324	40,100	40,200	1,674	46,100	46,200	2,034
34,200	34,300	1,329	40,200	40,300	1,680	46,200	46,300	2,040
34,300	34,400	1,334	40,300	40,400	1,686	46,300	46,400	2,046
34,400	34,500	1,339	40,400	40,500	1,692	46,400	46,500	2,052
34,500	34,600	1,344	40,500	40,600	1,698	46,500	46,600	2,058
34,600	34,700	1,349	40,600	40,700	1,704	46,600	46,700	2,064
34,700	34,800	1,354	40,700	40,800	1,710	46,700	46,800	2,070
34,800	34,900	1,359	40,800	40,900	1,716	46,800	46,900	2,076
34,900	35,000	1,364	40,900	41,000	1,722	46,900	47,000	2,082
35,000			41,000			47,000		
35,000	35,100	1,369	41,000	41,100	1,728	47,000	47,100	2,088
35,100	35,200	1,374	41,100	41,200	1,734	47,100	47,200	2,094
35,200	35,300	1,380	41,200	41,300	1,740	47,200	47,300	2,100
35,300	35,400	1,386	41,300	41,400	1,746	47,300	47,400	2,106
35,400	35,500	1,392	41,400	41,500	1,752	47,400	47,500	2,112
35,500	35,600	1,398	41,500	41,600	1,758	47,500	47,600	2,118
35,600	35,700	1,404	41,600	41,700	1,764	47,600	47,700	2,124
35,700	35,800	1,410	41,700	41,800	1,770	47,700	47,800	2,130
35,800	35,900	1,416	41,800	41,900	1,776	47,800	47,900	2,136
35,900	36,000	1,422	41,900	42,000	1,782	47,900	48,000	2,142
36,000			42,000			48,000		
36,000	36,100	1,428	42,000	42,100	1,788	48,000	48,100	2,148
36,100	36,200	1,434	42,100	42,200	1,794	48,100	48,200	2,154
36,200	36,300	1,440	42,200	42,300	1,800	48,200	48,300	2,160
36,300	36,400	1,446	42,300	42,400	1,806	48,300	48,400	2,166
36,400	36,500	1,452	42,400	42,500	1,812	48,400	48,500	2,172
36,500	36,600	1,458	42,500	42,600	1,818	48,500	48,600	2,178
36,600	36,700	1,464	42,600	42,700	1,824	48,600	48,700	2,184
36,700	36,800	1,470	42,700	42,800	1,830	48,700	48,800	2,190
36,800	36,900	1,476	42,800	42,900	1,836	48,800	48,900	2,196
36,900	37,000	1,482	42,900	43,000	1,842	48,900	49,000	2,202
37,000			43,000			49,000		
37,000	37,100	1,488	43,000	43,100	1,848	49,000	49,100	2,208
37,100	37,200	1,494	43,100	43,200	1,854	49,100	49,200	2,214
37,200	37,300	1,500	43,200	43,300	1,860	49,200	49,300	2,220
37,300	37,400	1,506	43,300	43,400	1,866	49,300	49,400	2,226
37,400	37,500	1,512	43,400	43,500	1,872	49,400	49,500	2,232
37,500	37,600	1,518	43,500	43,600	1,878	49,500	49,600	2,238
37,600	37,700	1,524	43,600	43,700	1,884	49,600	49,700	2,244
37,700	37,800	1,530	43,700	43,800	1,890	49,700	49,800	2,250
37,800	37,900	1,536	43,800	43,900	1,896	49,800	49,900	2,256
37,900	38,000	1,542	43,900	44,000	1,902	49,900	50,000	2,262
38,000			44,000			50,000		
38,000	38,100	1,548	44,000	44,100	1,908	50,000	50,100	2,268
38,100	38,200	1,554	44,100	44,200	1,914	50,100	50,200	2,274
38,200	38,300	1,560	44,200	44,300	1,920	50,200	50,300	2,280
38,300	38,400	1,566	44,300	44,400	1,926	50,300	50,400	2,286
38,400	38,500	1,572	44,400	44,500	1,932	50,400	50,500	2,292
38,500	38,600	1,578	44,500	44,600	1,938	50,500	50,600	2,298
38,600	38,700	1,584	44,600	44,700	1,944	50,600	50,700	2,304
38,700	38,800	1,590	44,700	44,800	1,950	50,700	50,800	2,310
38,800	38,900	1,596	44,800	44,900	1,956	50,800	50,900	2,316
38,900	39,000	1,602	44,900	45,000	1,962	50,900	51,000	2,322

2016 Regular Tax Table

If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS
As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than	
51,000			57,000			63,000		
51,000	51,100	2,328	57,000	57,100	2,688	63,000	63,100	3,048
51,100	51,200	2,334	57,100	57,200	2,694	63,100	63,200	3,054
51,200	51,300	2,340	57,200	57,300	2,700	63,200	63,300	3,060
51,300	51,400	2,346	57,300	57,400	2,706	63,300	63,400	3,066
51,400	51,500	2,352	57,400	57,500	2,712	63,400	63,500	3,072
51,500	51,600	2,358	57,500	57,600	2,718	63,500	63,600	3,078
51,600	51,700	2,364	57,600	57,700	2,724	63,600	63,700	3,084
51,700	51,800	2,370	57,700	57,800	2,730	63,700	63,800	3,090
51,800	51,900	2,376	57,800	57,900	2,736	63,800	63,900	3,096
51,900	52,000	2,382	57,900	58,000	2,742	63,900	64,000	3,102
52,000			58,000			64,000		
52,000	52,100	2,388	58,000	58,100	2,748	64,000	64,100	3,108
52,100	52,200	2,394	58,100	58,200	2,754	64,100	64,200	3,114
52,200	52,300	2,400	58,200	58,300	2,760	64,200	64,300	3,120
52,300	52,400	2,406	58,300	58,400	2,766	64,300	64,400	3,126
52,400	52,500	2,412	58,400	58,500	2,772	64,400	64,500	3,132
52,500	52,600	2,418	58,500	58,600	2,778	64,500	64,600	3,138
52,600	52,700	2,424	58,600	58,700	2,784	64,600	64,700	3,144
52,700	52,800	2,430	58,700	58,800	2,790	64,700	64,800	3,150
52,800	52,900	2,436	58,800	58,900	2,796	64,800	64,900	3,156
52,900	53,000	2,442	58,900	59,000	2,802	64,900	65,000	3,162
53,000			59,000			65,000		
53,000	53,100	2,448	59,000	59,100	2,808	65,000	65,100	3,168
53,100	53,200	2,454	59,100	59,200	2,814	65,100	65,200	3,174
53,200	53,300	2,460	59,200	59,300	2,820	65,200	65,300	3,180
53,300	53,400	2,466	59,300	59,400	2,826	65,300	65,400	3,186
53,400	53,500	2,472	59,400	59,500	2,832	65,400	65,500	3,192
53,500	53,600	2,478	59,500	59,600	2,838	65,500	65,600	3,198
53,600	53,700	2,484	59,600	59,700	2,844	65,600	65,700	3,204
53,700	53,800	2,490	59,700	59,800	2,850	65,700	65,800	3,210
53,800	53,900	2,496	59,800	59,900	2,856	65,800	65,900	3,216
53,900	54,000	2,502	59,900	60,000	2,862	65,900	66,000	3,222
54,000			60,000			66,000		
54,000	54,100	2,508	60,000	60,100	2,868	66,000	66,100	3,228
54,100	54,200	2,514	60,100	60,200	2,874	66,100	66,200	3,234
54,200	54,300	2,520	60,200	60,300	2,880	66,200	66,300	3,240
54,300	54,400	2,526	60,300	60,400	2,886	66,300	66,400	3,246
54,400	54,500	2,532	60,400	60,500	2,892	66,400	66,500	3,252
54,500	54,600	2,538	60,500	60,600	2,898	66,500	66,600	3,258
54,600	54,700	2,544	60,600	60,700	2,904	66,600	66,700	3,264
54,700	54,800	2,550	60,700	60,800	2,910	66,700	66,800	3,270
54,800	54,900	2,556	60,800	60,900	2,916	66,800	66,900	3,276
54,900	55,000	2,562	60,900	61,000	2,922	66,900	67,000	3,282
55,000			61,000			67,000		
55,000	55,100	2,568	61,000	61,100	2,928	67,000	67,100	3,288
55,100	55,200	2,574	61,100	61,200	2,934	67,100	67,200	3,294
55,200	55,300	2,580	61,200	61,300	2,940	67,200	67,300	3,300
55,300	55,400	2,586	61,300	61,400	2,946	67,300	67,400	3,306
55,400	55,500	2,592	61,400	61,500	2,952	67,400	67,500	3,312
55,500	55,600	2,598	61,500	61,600	2,958	67,500	67,600	3,318
55,600	55,700	2,604	61,600	61,700	2,964	67,600	67,700	3,324
55,700	55,800	2,610	61,700	61,800	2,970	67,700	67,800	3,330
55,800	55,900	2,616	61,800	61,900	2,976	67,800	67,900	3,336
55,900	56,000	2,622	61,900	62,000	2,982	67,900	68,000	3,342
56,000			62,000			68,000		
56,000	56,100	2,628	62,000	62,100	2,988	68,000	68,100	3,348
56,100	56,200	2,634	62,100	62,200	2,994	68,100	68,200	3,354
56,200	56,300	2,640	62,200	62,300	3,000	68,200	68,300	3,360
56,300	56,400	2,646	62,300	62,400	3,006	68,300	68,400	3,366
56,400	56,500	2,652	62,400	62,500	3,012	68,400	68,500	3,372
56,500	56,600	2,658	62,500	62,600	3,018	68,500	68,600	3,378
56,600	56,700	2,664	62,600	62,700	3,024	68,600	68,700	3,384
56,700	56,800	2,670	62,700	62,800	3,030	68,700	68,800	3,390
56,800	56,900	2,676	62,800	62,900	3,036	68,800	68,900	3,396
56,900	57,000	2,682	62,900	63,000	3,042	68,900	69,000	3,402

(Rev 10/24/2016)

2016 Regular Tax Table

If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS
As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than	
69,000			75,001			81,001		
69,000	69,100	3,408	75,001	75,101	3,829	81,001	81,101	4,683
69,100	69,200	3,414	75,101	75,201	3,836	81,101	81,201	4,690
69,200	69,300	3,420	75,201	75,301	3,843	81,201	81,301	4,697
69,300	69,400	3,426	75,301	75,401	3,850	81,301	81,401	4,704
69,400	69,500	3,432	75,401	75,501	3,856	81,401	81,501	4,710
69,500	69,600	3,438	75,501	75,601	3,863	81,501	81,601	4,717
69,600	69,700	3,444	75,601	75,701	3,870	81,601	81,701	4,724
69,700	69,800	3,450	75,701	75,801	3,877	81,701	81,801	4,731
69,800	69,900	3,456	75,801	75,901	3,884	81,801	81,901	4,738
69,900	70,000	3,462	75,901	76,001	3,891	81,901	82,001	4,745
70,000			76,001			82,001		
70,000	70,100	3,468	76,001	76,101	3,998	82,001	82,101	4,752
70,100	70,200	3,474	76,101	76,201	4,005	82,101	82,201	4,759
70,200	70,300	3,480	76,201	76,301	4,012	82,201	82,301	4,766
70,300	70,400	3,486	76,301	76,401	4,019	82,301	82,401	4,773
70,400	70,500	3,492	76,401	76,501	4,025	82,401	82,501	4,779
70,500	70,600	3,498	76,501	76,601	4,032	82,501	82,601	4,786
70,600	70,700	3,504	76,601	76,701	4,039	82,601	82,701	4,793
70,700	70,800	3,510	76,701	76,801	4,046	82,701	82,801	4,800
70,800	70,900	3,516	76,801	76,901	4,053	82,801	82,901	4,807
70,900	71,000	3,522	76,901	77,001	4,060	82,901	83,001	4,814
71,000			77,001			83,001		
71,000	71,100	3,528	77,001	77,101	4,167	83,001	83,101	4,821
71,100	71,200	3,534	77,101	77,201	4,174	83,101	83,201	4,828
71,200	71,300	3,540	77,201	77,301	4,181	83,201	83,301	4,835
71,300	71,400	3,546	77,301	77,401	4,188	83,301	83,401	4,842
71,400	71,500	3,552	77,401	77,501	4,194	83,401	83,501	4,848
71,500	71,600	3,558	77,501	77,601	4,201	83,501	83,601	4,855
71,600	71,700	3,564	77,601	77,701	4,208	83,601	83,701	4,862
71,700	71,800	3,570	77,701	77,801	4,215	83,701	83,801	4,869
71,800	71,900	3,576	77,801	77,901	4,222	83,801	83,901	4,876
71,900	72,000	3,582	77,901	78,001	4,229	83,901	84,001	4,883
72,000			78,001			84,001		
72,000	72,100	3,588	78,001	78,101	4,336	84,001	84,101	4,890
72,100	72,200	3,594	78,101	78,201	4,343	84,101	84,201	4,897
72,200	72,300	3,600	78,201	78,301	4,350	84,201	84,301	4,904
72,300	72,400	3,606	78,301	78,401	4,357	84,301	84,401	4,911
72,400	72,500	3,612	78,401	78,501	4,363	84,401	84,501	4,917
72,500	72,600	3,618	78,501	78,601	4,370	84,501	84,601	4,924
72,600	72,700	3,624	78,601	78,701	4,377	84,601	84,701	4,931
72,700	72,800	3,630	78,701	78,801	4,384	84,701	84,801	4,938
72,800	72,900	3,636	78,801	78,901	4,391	84,801	84,901	4,945
72,900	73,000	3,642	78,901	79,001	4,398	84,901	85,001	4,952
73,000			79,001			85,001		
73,000	73,100	3,648	79,001	79,101	4,505	85,001	85,101	4,959
73,100	73,200	3,654	79,101	79,201	4,512	85,101	85,201	4,966
73,200	73,300	3,660	79,201	79,301	4,519	85,201	85,301	4,973
73,300	73,400	3,666	79,301	79,401	4,526	85,301	85,401	4,980
73,400	73,500	3,672	79,401	79,501	4,532	85,401	85,501	4,986
73,500	73,600	3,678	79,501	79,601	4,539	85,501	85,601	4,993
73,600	73,700	3,684	79,601	79,701	4,546	85,601	85,701	5,000
73,700	73,800	3,690	79,701	79,801	4,553	85,701	85,801	5,007
73,800	73,900	3,696	79,801	79,901	4,560	85,801	85,901	5,014
73,900	74,000	3,702	79,901	80,001	4,567	85,901	86,001	5,021
74,000			80,001			PLEASE NOTE: For \$86,001 and over, your tax is \$5,021 + 6.9% of the excess over \$86,000		
74,000	74,100	3,708	80,001	80,101	4,614			
74,100	74,200	3,714	80,101	80,201	4,621			
74,200	74,300	3,720	80,201	80,301	4,628			
74,300	74,400	3,726	80,301	80,401	4,635			
74,400	74,500	3,732	80,401	80,501	4,641			
74,500	74,600	3,738	80,501	80,601	4,648			
74,600	74,700	3,744	80,601	80,701	4,655			
74,700	74,800	3,750	80,701	80,801	4,662			
74,800	74,900	3,756	80,801	80,901	4,669			
74,900	75,001	3,762	80,901	81,001	4,676			

BEFORE YOU MAIL YOUR RETURN CHECKLIST

YOU MUST FILE BY APRIL 15, 2017

- 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, 2017?

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