

**State of Arkansas**  
**Department of Finance and Administration**  
**Income Tax Administration**



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

**AR1000F (Arkansas Individual Income Tax Return  
Full Year Resident)**

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

**Tax Year - 2018**

# REVISIONS

## November 9, 2018

### Test Case 1

- AR1000F – Foreign state name corrected

## November 5, 2018

### Test Case 12

- AR1000F – Amended Box checked

### Test Case 13

- AR1000NR – Amended Box checked

## October 22, 2018

### Test Case 3

- Scenario – Removed AR Tax Payment

### Test Case 4

- Scenario, AR Tax Payment – Corrected Date
- Scenario, Estimated Tax Payments – Corrected Date

### Test Case 10

- Scenario, Moved to Arkansas – Corrected Dates

### Test Case 11

- Scenario, AR Tax Payment – Corrected Date

## October 15, 2018

### Test Case 2

- AR2106 – Corrected

### Test Case 3

- AR1000F, Line 7B – Corrected

### Test Case 4

- AR1000F, Line 7A – Corrected
- AR1000D, Column B - Corrected

### Test Case 6

- AR1000F, Line 7A – Corrected
- AR-OI – Corrected

### Test Case 9

- AR1000F, Line 8, Column A – Corrected
- AR1000F, Line 12, Column A - Corrected

### Test Case 12

- Scenario, Taxpayer Name – Corrected

# TAX PREPARER, TRANSMITTERS AND ERO ASSISTANCE

**DO NOT GIVE TO TAXPAYERS**

## **E-File Technical Support:**

### **Caroline Glover, Fiscal Division Manager & e-File Coordinator**

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

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

**E-Mail:** AREfile@dfa.arkansas.gov

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

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

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

**E-Mail:** AREfile@dfa.arkansas.gov

## **E-File Webpage:**

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

[www.arkansas.gov/efile](http://www.arkansas.gov/efile)

# ARKANSAS ELECTRONIC FILING CALENDAR

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

## TEST DATES:

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

IRS/State Software Testing Begins ..... Same as IRS  
State Software Testing Ends ..... January 1, 2019

## PRODUCTION DATE:

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

## **MODERNIZED E-FILE ASSURANCE TESTING SYSTEM (ATS)**

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

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

All test submission IDs must be e-mailed to: [AREfile@dfa.arkansas.gov](mailto:AREfile@dfa.arkansas.gov) to be reviewed. The Arkansas Electronic Filing Section will notify the developer by e-mail as soon as possible of acceptance or if problems exist with your test cases. **Submissions with previous year's test cases will not be reviewed nor will an e-mail be sent.**

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

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

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

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

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

### **Social Security Numbers to use for Testing:**

Primary social security numbers use the format below:

\*\*\*-00-550\*

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

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

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

## **Preparer Information for Testing:**

### **On-Line Products:**

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

### **EF Products:**

- Preparer information must be completed with the following:

E-File Section  
P. O. Box 8067  
Little Rock, AR 72203-8067  
FEIN: 44-4444444  
PIN: P44444444

- Discuss with preparer:  
All even test cases must = yes  
All odd test cases must = no

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

# Arkansas Test Case 1

**Required Forms:** AR1000F and AR-OI

**Taxpayer Name:** Single Test

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

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

**Arkansas Military Income:** 25,000.00

**Preparer e-mail address:** [arefile@dfa.arkansas.gov](mailto:arefile@dfa.arkansas.gov)

**Taxpayer:** test@hotmail.com

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

**Direct Deposit:**

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

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

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



# 2018 AR1000F

## ARKANSAS INDIVIDUAL INCOME TAX RETURN

Full Year Resident

Jan. 1 - Dec. 31, 2018 or fiscal year ending \_\_\_\_\_, 20\_\_



# AR1

CHECK BOX IF AMENDED RETURN

Software ID

USE LABEL OR PRINT OR TYPE	Primary's Legal First Name ● <b>SINGLE</b>	MI ● <b>M</b>	Last Name ● <b>TEST</b>	Primary's Social Security Number ● <b>***-00-5501</b>
	Spouse's Legal First Name ●	MI ●	Last Name ●	Spouse's Social Security Number ●
Mailing Address (Number and Street, P.O. Box or Rural Route) ● <b>CHEMIN DU MONT ROND 3</b>				<input type="checkbox"/> Check if address is outside U.S.
City ● <b>CHAMBESY</b>		State or Province ● <b>GENÈVE</b>		Zip ● <b>1292</b>
				Foreign Country Name <b>SWITZERLAND</b>

FILING STATUS Check Only One	1. <input checked="" type="checkbox"/> Single (Or widowed before 2018 or divorced at end of 2018)	4. <input type="checkbox"/> Married Filing Separately on the Same Return
	2. <input type="checkbox"/> Married Filing Joint (Even if only one had income)	5. <input type="checkbox"/> Married Filing Separately on Different Returns Enter spouse's name here and SSN above _____
3. <input type="checkbox"/> Head of Household (See Instructions) If the qualifying person was your child, but not your dependent, enter child's name here: _____		6. <input type="checkbox"/> Qualifying Widow(er) with dependent child Year spouse died: (See Instructions) _____

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

7A. <input checked="" type="checkbox"/> Yourself	<input type="checkbox"/> 65 or Over	<input type="checkbox"/> 65 Special	<input type="checkbox"/> Blind	<input type="checkbox"/> Deaf	<input type="checkbox"/> Head of Household/Qualifying Widow(er) (Filing Status 3 Only) (Filing Status 6 Only)
<input type="checkbox"/> Spouse	<input type="checkbox"/> 65 or Over	<input type="checkbox"/> 65 Special	<input type="checkbox"/> Blind	<input type="checkbox"/> Deaf	
Multiply number of boxes checked .....					7A <b>1</b> X \$26 = <b>26</b> 00

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

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

7B. Multiply number of DEPENDENTS from above.....7B  X \$26 = 00

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

7D. TOTAL PERSONAL TAX CREDITS: (Add Lines 7A, 7B, and 7C. Enter total here and on Line 34).....7D **26** 00

ROUND ALL AMOUNTS TO WHOLE DOLLARS		(A) Primary/Joint Income	(B) Spouse's Income Status 4 Only
8. Wages, salaries, tips, etc: (Attach W-2s) .....	8	● <b>12,100</b> 00	● 00
9A. U.S. Military compensation: (Your/joint gross amount)	● <b>25,000</b> 00	9A	
9B. U.S. Military compensation: (Spouse's gross amount)	● 00	9B	
10. Interest income: (If over \$1,500, attach AR4).....	10	● 00	● 00
11. Dividend income: (If over \$1,500, attach AR4).....	11	● 00	● 00
12. Alimony and separate maintenance received:.....	12	● 00	● 00
13. Business or professional income: (Attach federal Schedule C or C-EZ).....	13	● 00	● 00
14. Capital gains/(losses) from stocks, bonds, etc: (See Instr. Attach Schedule D) .....	14	● 00	● 00
15. Other gains or (losses): (Attach federal Form 4797 and/or AR4684 if applicable) .....	15	● 00	● 00
16. Non-Qualified IRA distributions and taxable annuities: (Attach All 1099Rs) .....	16	● 00	● 00
17A.U.S. Military pension: (Your/joint gross amount)	● 00	17A	
17B.U.S. Military pension: (Spouse's gross amount)	● 00	17B	
18A.Your/Joint Employer pension plan(s)/Qualified IRA(s): (See Instructions - Attach All 1099Rs) Gross Distribution ● <b>9,000</b> 00 Taxable Amount ● <b>9,000</b> 00 Less \$6,000 18A		● <b>3,000</b> 00	
18B.Spouse's Employer pension plan(s)/Qualified IRA(s): (Filing Status 4 Only) Gross Distribution ● 00 Taxable Amount ● 00 Less \$6,000 18B			● 00
19. Rents, royalties, partnerships, estates, trusts, etc: (Attach federal Schedule E) .....	19	● 00	● 00
20. Farm income: (Attach federal Schedule F) .....	20	● 00	● 00
21. Unemployment (Attach 1099-G) .....	21	● <b>2,000</b> 00	● 00
22. Other income/depreciation differences: (Attach Form AR-OI) .....	22	● <b>(1,995)</b> 00	● 00
23. TOTAL INCOME: (Add Lines 8 through 22).....	23	● <b>15,105</b> 00	● 00
24. TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ).....	24	● 00	● 00
25. ADJUSTED GROSS INCOME: (Subtract Line 24 from Line 23).....	25	● <b>15,105</b> 00	● 00



AR2

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

		(A) Primary/Joint Income		(B) Spouse's Income Status 4 Only		
TAX COMPUTATION	26. ADJUSTED GROSS INCOME: (From Line 25, Columns A and B) .....	26	15,105	00	26	00
	27. Select tax table: (See Instructions, Line 27)					
	• <input type="checkbox"/> LOW INCOME Table <input checked="" type="checkbox"/> REGULAR Table					
	If you qualify for the Low Income Tax Table, enter zero (0) on Line 27A. If not, then:					
	Enter the larger } • <input type="checkbox"/> Itemized Deductions (See Instructions, Line 27 and attach AR3)					
	of your:      OR    If your spouse itemizes on a separate return, check here • <input type="checkbox"/>					
	<input checked="" type="checkbox"/> Standard Deduction (See Instructions, Line 27).....	27	2,200	00	27	00
	28. NET TAXABLE INCOME: (Subtract Line 27 from Line 26) .....	28	12,905	00	28	00
	29. TAX: (Enter tax from tax table).....	29	284	00	29	00
	30. Combined tax: (Add amounts from Line 29, Columns A and B) .....	30			284	00
31. Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD).....	31				00	
32. Additional tax on IRA and qualified plan withdrawal and overpayment: (Attach federal Form 5329, if required).....	32				00	
33. TOTAL TAX: (Add Lines 30 through 32).....	33			284	00	
TAX CREDITS	34. Personal Tax Credit(s): (Enter total from Line 7D) .....	34	26	00		
	35. Child Care Credit: (20% of federal credit allowed; Attach federal Form 2441) .....	35		00		
	36. Other Credits: (Attach AR1000TC) .....	36		00		
	37. TOTAL CREDITS: (Add Lines 34 through 36) .....	37			26	00
38. NET TAX: (Subtract Line 37 from Line 33. If Line 37 is greater than Line 33, enter 0) .....	38			258	00	
PAYMENTS	39. Arkansas income tax withheld: (Attach state copies of W-2 and/or 1099R, 1099-G) ...	39	443	00		
	40. Estimated tax paid or credit brought forward from 2017:.....	40		00		
	41. Payment made with extension: (See Instructions).....	41		00		
	42. AMENDED RETURNS ONLY - Previous payments: (See instructions) .....	42		00		
	43. Early childhood program: Certification Number: _____ (20% of federal credit; Attach federal Form 2441 and Form AR1000EC) .....	43		00		
	44. TOTAL PAYMENTS: (Add Lines 39 through 43).....	44			443	00
	45. AMENDED RETURNS ONLY - Previous refund: (See instructions).....	45				00
46. Adjusted Total Payments: (Subtract Line 45 from Line 44).....	46			443	00	
REFUND OR TAX DUE	47. AMOUNT OF OVERPAYMENT/REFUND: (If Line 46 is greater than Line 38, enter difference) .....	47			185	00
	48. Amount to be applied to 2019 estimated tax: .....	48		00		
	49. Amount of Check-off Contributions: (Attach Schedule AR1000-CO) .....	49		00		
	50. AMOUNT TO BE REFUNDED TO YOU: (Subtract Lines 48 and 49 from Line 47).....REFUND	50			185	00
	DIRECT DEPOSIT? If your deposit will be ultimately placed in a foreign account check the box. • <input type="checkbox"/>					
Routing Number	Account Number			<input checked="" type="checkbox"/> Checking or		
• 2 8 2 0 7 5 0 2 8	• 9 1 2 3 4 5 6			<input type="checkbox"/> Savings		
51. AMOUNT DUE: (If Line 46 is less than Line 38, enter difference; If over \$1,000, continue to 52A)... TAX DUE	51				00	
52A. UEP: Attach Form AR2210 or AR2210A. If required, enter exception in box 52A • <input type="checkbox"/> Penalty 52B • _____					00	
52C. Add Lines 51 and 52B. Attach Form AR1000V with check or money order payable in U.S. Dollars to "Dept. of Finance and Administration". Include your SSN on payment. To pay by credit card, see instructions .....	TOTAL DUE 52C				00	
I D	DL# / State ID <u>123456789</u> Your state <u>AR</u> Issue Date _____      Expiration Date _____					
	DL# / State ID _____      Spouse state _____      Issue Date _____      Expiration Date _____					
FOR MAILING ADDRESSES SEE PAGE 2 OF INSTRUCTIONS						
PLEASE SIGN HERE	PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.					
	Primary's Signature	Date	Telephone <b>(501) 537-5344</b>	May the Arkansas Revenue Agency discuss this return with the preparer of the return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	Spouse's Signature	Date	Telephone			
PAID PREPARER	Paid Preparer's Signature		ID Number/Social Security Number		For Department Use Only	
	Preparer's Name		City/State/Zip		A	
	E-mail				Telephone	



ARKANSAS INDIVIDUAL INCOME TAX  
OTHER INCOME/LOSS AND DEPRECIATION DIFFERENCES

Primary's Legal Name <b>TEST SINGLE</b>	Primary's Social Security Number <b>***-00-5501</b>
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Full Year Resident Filers - Complete columns (A) and (B) if using filing status 4 (married filing separately on the same return). All other filing statuses must complete column (A) only.

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

Additions to Income

	(A) Primary/Joint	(B) Spouse (Status 4)	(C) Arkansas Only
1. Federal depreciation: (Attach Schedule) .....1	00	00	00
2. HSA and/or MSA taxable distributions .....2	00	00	00
3. Long-term care insurance contracts .....3	00	00	00
4. Gambling winnings: (Not Electronic Games of Skill) .....4	<b>730</b> 00	00	00
5. Lottery / contest winnings: .....5	00	00	00
6. Scholarships / fellowships / stipends: .....6	00	00	00
7. Other: (Attach Schedule) .....7	<b>840</b> 00	00	00
8. INCOME TOTAL: (Add Lines 1-7 and enter total): .....8	<b>1,570</b> 00	00	00

Subtractions from Income

	(A) Primary/Joint	(B) Spouse (Status 4)	(C) Arkansas Only
9. State depreciation: (Attach Schedule) .....9	00	00	00
10. Net Operating Loss: .....10	00	00	00
11. Foreign earned income exclusion: .....11	00	00	00
12. Loss on excess deferral distribution .....12	<b>3,565</b> 00	00	00
13. Other: (Attach Schedule) .....13	00	00	00
14. LOSSES TOTAL: (Add Lines 9-13 and enter total) .....14	<b>3,564</b> 00	00	00
15. NET TOTAL: (Subtract Line 14 from Line 8 and enter total of each column on Line 22 of Form AR1000F / AR1000NR) 15	<b>-1,995</b> 00	00	00

## Arkansas Test Case 2

**Required Forms:** AR1000F, AR1000D, AR-RET, AR3, AR4684, AR1075, and AR2106

**Taxpayer Name:** Joint Test

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

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

**Taxpayer Retirement Income:** 40,000.00

**Spouse Retirement Income:** 5,000.00

**Preparer e-mail address:** [arefile@dfa.arkansas.gov](mailto:arefile@dfa.arkansas.gov)

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

2018 AR1000F

ARKANSAS INDIVIDUAL INCOME TAX RETURN

Full Year Resident

Jan. 1 - Dec. 31, 2018 or fiscal year ending \_\_\_\_\_, 20\_\_



AR1

CHECK BOX IF AMENDED RETURN

Software ID

Primary's Legal First Name, MI, Last Name, Primary's Social Security Number, Spouse's Legal First Name, MI, Last Name, Spouse's Social Security Number, Mailing Address, City, State or Province, Zip, Foreign Country Name

FILING STATUS: 1. Single, 2. Married Filing Joint, 3. Head of Household, 4. Married Filing Separately on the Same Return, 5. Married Filing Separately on Different Returns, 6. Qualifying Widow(er) with dependent child

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

7A. Yourself, Spouse, 65 or Over, 65 Special, Blind, Deaf, Head of Household/Qualifying Widow(er). Multiply number of boxes checked 7A 5 x \$26 = 130 00

Table with 4 columns: First Name, Last Name, Dependent's Social Security Number, Dependent's relationship to you. Row 1: ZANE TEST, 400-00-5522, FOSTERCHILD

7B. Multiply number of DEPENDENTS from above 7B 1 x \$26 = 26 00. 7C. First name of Qualifying Individual(s) from AR1000RC5. 7D. TOTAL PERSONAL TAX CREDITS: 156 00

Table with 3 columns: Description, (A) Primary/Joint Income, (B) Spouse's Income. Rows include Wages, salaries, tips, U.S. Military compensation, Interest income, Dividend income, Alimony, Business or professional income, Capital gains/losses, Other gains or losses, Non-Qualified IRA distributions, U.S. Military pension, Your/Joint Employer pension plan(s), Spouse's Employer pension plan(s), Rents, royalties, partnerships, estates, trusts, Farm income, Unemployment, Other income/depreciation differences, TOTAL ADJUSTMENTS, ADJUSTED GROSS INCOME.



Primary SSN \*\*\*-00-5502

		(A) Primary/Joint Income		(B) Spouse's Income Status 4 Only		
TAX COMPUTATION	26. ADJUSTED GROSS INCOME: (From Line 25, Columns A and B) .....	26	47,781	00	26	00
	27. Select tax table: (See Instructions, Line 27)					
	• <input type="checkbox"/> LOW INCOME Table <input checked="" type="checkbox"/> REGULAR Table					
	If you qualify for the Low Income Tax Table, enter zero (0) on Line 27A. If not, then:					
	Enter the larger of your:      • <input checked="" type="checkbox"/> Itemized Deductions (See Instructions, Line 27 and attach AR3)					
	OR      If your spouse itemizes on a separate return, check here      • <input type="checkbox"/>					
	• <input type="checkbox"/> Standard Deduction (See Instructions, Line 27).....	27	34,765	00	27	00
	28. NET TAXABLE INCOME: (Subtract Line 27 from Line 26) .....	28	13,016	00	28	00
	29. TAX: (Enter tax from tax table).....	29	287	00	29	00
	30. Combined tax: (Add amounts from Line 29, Columns A and B) .....	30			30	287 00
31. Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD).....	31			31	00	
32. Additional tax on IRA and qualified plan withdrawal and overpayment: (Attach federal Form 5329, if required).....	32			32	00	
33. TOTAL TAX: (Add Lines 30 through 32).....	33			33	287 00	
TAX CREDITS	34. Personal Tax Credit(s): (Enter total from Line 7D) .....	34	156	00		
	35. Child Care Credit: (20% of federal credit allowed; Attach federal Form 2441) .....	35		00		
	36. Other Credits: (Attach AR1000TC) .....	36		00		
	37. TOTAL CREDITS: (Add Lines 34 through 36) .....	37			37	156 00
38. NET TAX: (Subtract Line 37 from Line 33. If Line 37 is greater than Line 33, enter 0) .....	38			38	131 00	
PAYMENTS	39. Arkansas income tax withheld: (Attach state copies of W-2 and/or 1099R, 1099-G) ...	39		00		
	40. Estimated tax paid or credit brought forward from 2017:.....	40		00		
	41. Payment made with extension: (See Instructions).....	41		00		
	42. AMENDED RETURNS ONLY - Previous payments: (See instructions) .....	42		00		
	43. Early childhood program: Certification Number: _____ (20% of federal credit; Attach federal Form 2441 and Form AR1000EC) .....	43		00		
	44. TOTAL PAYMENTS: (Add Lines 39 through 43).....	44			44	00
	45. AMENDED RETURNS ONLY - Previous refund: (See instructions).....	45			45	00
46. Adjusted Total Payments: (Subtract Line 45 from Line 44).....	46			46	00	
REFUND OR TAX DUE	47. AMOUNT OF OVERPAYMENT/REFUND: (If Line 46 is greater than Line 38, enter difference) .....	47		00		
	48. Amount to be applied to 2019 estimated tax: .....	48		00		
	49. Amount of Check-off Contributions: (Attach Schedule AR1000-CO) .....	49		00		
	50. AMOUNT TO BE REFUNDED TO YOU: (Subtract Lines 48 and 49 from Line 47).....REFUND	50			50	00
	DIRECT DEPOSIT? If your deposit will be ultimately placed in a foreign account check the box.      • <input type="checkbox"/>					
Routing Number      Account Number						
• <input type="checkbox"/> Checking or						
• <input type="checkbox"/> Savings						
51. AMOUNT DUE: (If Line 46 is less than Line 38, enter difference; If over \$1,000, continue to 52A)... TAX DUE	51			51	131 00	
52A. UEP: Attach Form AR2210 or AR2210A. If required, enter exception in box 52A • <input type="checkbox"/> Penalty 52B • <input type="checkbox"/>						
52C. Add Lines 51 and 52B. Attach Form AR1000V with check or money order payable in U.S. Dollars to "Dept. of Finance and Administration". Include your SSN on payment. To pay by credit card, see instructions .....	TOTAL DUE 52C				131 00	
I D	DL# / State ID <u>999104344</u> Your state <u>AR</u> Issue Date (mm/dd/yyyy) _____      Expiration Date (mm/dd/yyyy) _____					
	DL# / State ID <u>900207899</u> Spouse state <u>AR</u> Issue Date (mm/dd/yyyy) _____      Expiration Date (mm/dd/yyyy) _____					
FOR MAILING ADDRESSES SEE PAGE 2 OF INSTRUCTIONS						
PLEASE SIGN HERE	PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.					
	Primary's Signature	Date	Telephone	May the Arkansas Revenue Agency discuss this return with the preparer of the return? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
	Spouse's Signature	Date	Telephone <b>(501) 537-6344</b>			
PAID PREPARER	Paid Preparer's Signature		ID Number/Social Security Number		For Department Use Only	
	Preparer's Name		City/State/Zip		A	•
	E-mail				Telephone	





## ARKANSAS INDIVIDUAL INCOME TAX CAPITAL GAINS

Primary's Legal Name <b>JOINT TEST</b>	Primary's Social Security Number ***-00-5502
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**In Arkansas only 50% of the net capital gain is taxed. 100% of the short term capital gain is taxed.**

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

Complete the AR1000D if you have a CAPITAL GAIN OR LOSS reported on federal Schedule D, or if Schedule D is not required, a gain reported on federal Form 1040, Schedule 1, Line 13. The amount of capital loss that can be deducted after offsetting capital gains is limited to \$3,000 (\$1,500 per taxpayer for filing Status 4 or 5). See instructions for Line 14, Form AR1000F/AR1000NR.

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

\*(Arkansas did not adopt the federal "bonus depreciation" provision from previous years. Therefore, there may be a difference in federal and Arkansas amounts of depreciation allowed.)

Full Year Resident Filers - Complete columns (A) and (B) only.

Nonresident or Part Year Resident Filers - Complete columns (A), (B), and (C).

	Federal Schedule D	(A) Primary	(B) Spouse	(C) Arkansas Only
1. Enter federal long-term capital gain or loss reported on Line 15, federal Schedule D or Form 1040, Schedule 1, Line 13.....1	3,064 00	3,036 00	28 00	00
2. Enter adjustment, if any, for depreciation differences in federal and state amounts.....2		00	00	00
3. Arkansas long-term capital gain or loss, add (or subtract) Line 1 and Line 2.....3	●	3,036 00 ●	28 00 ●	00
4. Enter federal net short-term capital loss, if any, reported on Line 7, federal Schedule D .....4	00	00	00	00
5. Enter adjustment, if any, for depreciation differences in federal and state amounts.....5		00	00	00
6. Arkansas net short-term capital loss, add (or subtract) Line 4 and Line 5.....6	●	00 ●	00 ●	00
7a. Arkansas net capital gain or loss (If gain, subtract Line 6 from 3. If loss add Lines 6 and 3.).....7a	●	3,036 00 ●	28 00 ●	00
7b. If the amount on Line 7a is over \$10,000,000, only enter \$10,000,000. If less than \$10,000,000, enter the total amount.....7b		3,036 00	28 00	00
8. Arkansas taxable amount, if a gain multiply Line 7b by 50 percent (.50), otherwise enter loss.....8		1,518 00	14 00	00
9. Enter federal short-term capital gain, if any, reported on Line 7, federal Schedule D.....9	00	00	00	00
10. Enter adjustment, if any, for depreciation differences in federal and state amounts.....10		00	00	00
11. Arkansas short-term capital gain, add (or subtract) Line 9 and Line 10.....11	●	00 ●	00 ●	00
12. Total taxable Arkansas capital gain or loss, add Lines 8 and 11. <b>(Loss limited to \$3,000, for filing status 1, 2, 3 and 6, \$1,500 per taxpayer if filing status 4 or 5.)</b> Enter here. <b>Filing Status 1,2,3,5 and 6:</b> Add Line 12, Columns A and B and enter on AR1000F/AR1000NR, Line 14. <b>Filing Status 4:</b> Enter Line 12, Column A on AR1000F/AR1000NR, Line 14, Column A. Enter Line 12, Column B on AR1000F/AR1000NR, Line 14, Column B.		1,518 00	14 00	00



ARKANSAS INDIVIDUAL INCOME TAX RETIREMENT EXCLUSION

Primary's Legal Name: JOINT TEST; Primary's Social Security Number: \*\*\*-00-5502

If only U.S. Military Pension is claimed - Do not complete this form. See the AR1000F/AR1000NR instruction booklet.

Primary: Employer pension plans or qualified IRAs

1a. Gross Distribution Amount (1099-R, Box 1) 30,000.00; 1b. Rollover Amount (if any) 10,000.00; 1c. Total Gross Distribution, Add Lines 1a and 1b 40,000.00; 1d. Taxable Amount (See instructions) 30,000.00; 1e. Retirement Exclusion 0.00; 1f. Retirement Amount (Subtract Line 1e from 1d) 30,000.00

Is U.S. Military Pension claimed on AR1000F/AR1000NR, Line 17A [X] Yes or [ ] No; If yes, enter 0 on Line 1e; If no, enter \$6,000 on Line 1e

Spouse: Employer pension plans or qualified IRAs

2a. Gross Distribution Amount (1099-R, Box 1) 5,000.00; 2b. Rollover Amount (if any) 0.00; 2c. Total Gross Distribution, Add Lines 2a and 2b 5,000.00; 2d. Taxable Amount (See instructions) 5,000.00; 2e. Retirement Exclusion 6,000.00; 2f. Retirement Amount (Subtract Line 2e from 2d) 0.00

Is U.S. Military Pension claimed on AR1000F/AR1000NR, Line 17A OR 17B [ ] Yes or [X] No; If yes, enter 0 on Line 2e; If no, enter \$6,000 on Line 2e

3a. Gross Distribution: 45,000.00; Filing Status 1, 2, 3, 5 and 6: Add Lines 1c and 2c, enter total amount here and on AR1000F/AR1000NR, Line 18A, Gross Distribution Box; Filing Status 4: Primary - Enter Line 1c on AR1000F/AR1000NR, Line 18A, Gross Distribution Box; Spouse - Enter Line 2c on AR1000F/AR1000NR, Line 18B, Gross Distribution Box

3b. Taxable Amount: 35,000.00; Filing Status 1, 2, 3, 5 and 6: Add Lines 1d and 2d, enter total amount here and on AR1000F/AR1000NR, Line 18A, Taxable Amount Box; Filing Status 4: Primary - Enter Line 1d on AR1000F/AR1000NR, Line 18A, Taxable Amount Box; Spouse - Enter Line 2d on AR1000F/AR1000NR, Line 18B, Taxable Amount Box

Any taxpayer age 65 or over not claiming the retirement exclusion on Line 18A of form AR1000F/AR1000NR is eligible for an additional tax credit. Check the box(es) marked "65 Special". You cannot take both the "65 Special" tax credit and the retirement exclusion.

Primary: Complete Line 4a or Line 4b.

4a. If claiming the 65 special credit, enter total amount from Line 1d here. 30,000.00; Filing Status 4 Only - enter here and on AR1000F/AR1000NR, Line 18A, Column A; 4b. If NOT claiming the 65 special credit, enter total amount from Line 1f here. 0.00; Filing Status 4 Only - enter here and on AR1000F/AR1000NR, Line 18A, Column A

Spouse: Complete Line 5a or Line 5b.

5a. If claiming the 65 special credit, enter total amount from Line 2d here. 0.00; Filing Status 4 Only - enter here and on AR1000F/AR1000NR, Line 18B, Column B; 5b. If NOT claiming the 65 special credit, enter total amount from Line 2f here. 0.00; Filing Status 4 Only - enter here and on AR1000F/AR1000NR, Line 18B, Column B

6. Total Retirement Amount:

Filing Status 1, 2, 3, 5 and 6: Add Lines 4a through 5b, enter here and on AR1000F/AR1000NR, Line 18A, Column A. 30,000.00





ARKANSAS INDIVIDUAL INCOME TAX  
ITEMIZED DEDUCTIONS

Primary's Legal Name <b>JOINT TEST</b>		Primary's Social Security Number <b>***-00-5502</b>	
MEDICAL AND DENTAL EXPENSES: [Do not include expense(s) paid by others]. (See Instructions)			
1. Medical and dental expenses:.....	1	7,321	00
2. Enter amount from Form AR1000F/AR1000NR, Line 26A and 26B:.....	2	47,781	00
3. Multiply Line 2 by 10% (.10), otherwise enter 0:.....	3	4,778	00
4. TOTAL MEDICAL EXPENSES: (Subtract Line 3 from Line 1; if more than Line 1, enter 0).....	4	2,543 00	
TAXES: (See Instructions)			
5. Real estate tax:.....	5	300	00
6. Personal property tax or other taxes: (List type and amount) <b>PERSONAL PROPERTY</b> .....	6	90	00
7. TOTAL TAXES: (Add Lines 5 and 6).....	7	390 00	
INTEREST EXPENSES: (See Instructions)			
8. Home mortgage interest paid to financial institutions:.....	8	1,200	00
9. Home mortgage interest paid to an individual: Name: <b>JOHNNY TEST</b> Address: <b>P O BOX 8094, LITTLE ROCK, AR 72201</b> .....	9	20	00
10. Deductible points:.....	10	100	00
11. Investment interest: (Attach federal Form 4952).....	11	15	00
12. TOTAL INTEREST EXPENSE: (Add Lines 8 through 11).....	12	1,335 00	
CONTRIBUTIONS: (See Instructions)			
13. Cash contributions:.....	13	500	00
14. Art and literary contributions:.....	14	60	00
15. Other:.....	15	100	00
16. Carryover contributions: (List type and amount) <b>CARRYOVER</b> .....	16	50	00
17. TOTAL CONTRIBUTIONS: (Add Lines 13 through 16).....	17	710 00	
CASUALTY AND THEFT LOSSES: (See Instructions)			
18. TOTAL CASUALTY AND THEFT LOSSES: (Attach Form AR4684).....	18	25,122 00	
POST-SECONDARY EDUCATION TUITION DEDUCTION(S): (See Instructions)			
19. TOTAL POST-SECONDARY EDUCATION TUITION DEDUCTION(S): [Attach AR1075(s)].....	19	772 00	
MISCELLANEOUS DEDUCTIONS SUBJECT TO 2% AGI LIMIT: (See Instructions)			
20. Unreimbursed employee business expenses: (Attach Form AR2106).....	20	1,400	00
21. Other expenses: (List type and amount) <b>SAFE DEPOSIT BOX</b> .....	21	100	00
22. Add the amounts on Lines 20 and 21. Enter the total:.....	22	1,500	00
23. Enter amount from Form AR1000F/AR1000NR, Line 26A and 26B:.....	23	47,781	00
24. Multiply Line 23 above by 2% (.02):.....	24	956	00
25. TOTAL MISCELLANEOUS DEDUCTIONS: (Subtract Line 24 from Line 22; If Line 24 is more than Line 22, enter 0)..	25	544 00	
OTHER MISCELLANEOUS DEDUCTIONS: (See Instructions)			
26. Volunteer firefighter expenses:.....	26	1,000	00
27. Other miscellaneous deductions: (List type and amount).....	27	2,349	00
28. TOTAL MISCELLANEOUS DEDUCTIONS NOT SUBJECT TO THE 2% AGI LIMITATION: (Add Lines 26 and 27).....	28	3,349 00	
TOTAL ITEMIZED DEDUCTIONS:			
29. Add amounts on Lines 4, 7, 12, 17, 18,19, 25, and 28 and enter the total here:.....	29	34,765 00	
Complete lines 30 - 34 ONLY if Filing Status 4 or 5.			
		PRIMARY Adjusted Gross Income	SPOUSE'S Adjusted Gross Income
30. Enter adjusted gross income from Form AR1000F/AR1000NR, Line 26, Columns (A) and (B) here:.....	30A	00	30B
31. Total Arkansas adjusted gross income: (Add columns 30A and 30B from above).....	31		00
32. Divide the amount on Line 30A above by the amount on Line 31. Enter the percentage here:.....	32		%
33. Multiply Line 29 by the percentage on Line 32. Enter here and on Form AR1000F/AR1000NR, Line 27, Col. (A): (Primary).....	33		00
34. Subtract Line 33 from Line 29. Enter here and on Form AR1000F/AR1000NR, Line 27, Column (B). If you and your spouse are using Filing Status 5, enter on Line 27, Col. (A) of your spouse's return:.....	(Spouse) 34		00



ARKANSAS INDIVIDUAL INCOME TAX  
CASUALTIES AND THEFTS

Primary's Legal Name <b>JOINT TEST</b>	Primary's Social Security Number <b>***-00-5502</b>
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**SECTION A - Personal Use Property** (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes. **If reporting a casualty loss from a disaster, see the instructions before completing this section.**)

1 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft. You must use a separate Form AR4684 (through line 12) for each casualty or theft event involving personal use property.

Property **A** ELECTRONICS AND JEWELRY BURGULARY RESIDENCE 01/01/1980  
 Property **B** \_\_\_\_\_  
 Property **C** \_\_\_\_\_  
 Property **D** \_\_\_\_\_

		Properties								
		A		B		C		D		
2	Cost or other basis of each property .....	2	253,000	00		00		00		
3	Insurance or other reimbursement (whether or not you filed a claim) (see instructions) .....	3	20,000	00		00		00		
<b>Note:</b> If line 2 is <b>more</b> than line 3, skip line 4.										
4	Gain from casualty or theft. If line 3 is <b>more</b> than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year .....	4		00		00		00		
5	Fair market value <b>before</b> casualty or theft .....	5	250,000	00		00		00		
6	Fair market value <b>after</b> casualty or theft .....	6	200,000	00		00		00		
7	Subtract line 6 from line 5 .....	7	50,000	00		00		00		
8	Enter the <b>smaller</b> of line 2 or line 7 .....	8	50,000	00		00		00		
9	Subtract line 3 from line 8. If zero or less, enter -0- .....	9	30,000	00		00		00		
10	Casualty or theft loss. Add the amounts on line 9 in columns A through D .....	10						30,000	00	
11	Enter \$100 (\$500 if qualified disaster loss rules apply; see instructions) .....	11						100	00	
12	Subtract line 11 from line 10. If zero or less; enter -0- .....	12						29,900	00	
<b>Caution:</b> Use only one Form AR4684 for lines 13 through 18.										
13	Add the amounts on line 12 of all Forms AR4684 .....	13							00	
14	Add the amounts on line 4 of all Forms AR4684 .....	14							00	
<b>Caution:</b> See instructions before completing line 15.										
15	<ul style="list-style-type: none"> <li>• If line 14 is <b>more</b> than line 13, enter the difference here and on Schedule D. <b>Do not</b> complete the rest of this section.</li> <li>• If line 14 is equal to line 13, enter -0- here. Do not complete the rest of this section.</li> <li>• If line 14 is less than line 13, and you have no qualified disaster losses subject to the \$500 reduction on line 11 on any Form(s) AR4684, enter -0- here and go to line 16. If you have qualified disaster losses subject to the \$500 reduction, subtract line 14 from line 12 of the Form(s) AR4684 reporting those losses. If the result is zero or less, see instructions. Otherwise, enter that result here and on AR3, line 27. If you claim the standard deduction, also include on AR3, line 27, the amount of your standard deduction (see the instructions for Form AR3). Do not complete the rest of this section if all of your casualty or theft losses are subject to the \$500 reduction.</li> </ul>	15							00	
16	Add lines 14 and 15. Subtract the result from line 13 .....	16						29,900	00	
17	Enter 10% of your adjusted gross income from Form AR1000F / AR1000NR, line 26. Estates and trusts, see instructions .....	17						4778	00	
18	Subtract line 17 from line 16. If zero or less, enter -0-. Also enter the result on AR3, line 18. Estates and trusts, enter the result on the "Other deductions" line of your tax return .....	18						25,122	00	

**Note:** If you have business and income-producing property for which casualty or theft gain or loss occurred, please attach a statement to report amounts. Enter the amount from Income-producing property here and on AR3, Line 27. Report Income-producing property used as an employee on AR3, Line 21. Any other gains or losses from business and income-producing property are to be reported on AR1000F/AR1000NR, Line 15. Amounts reported must be in accordance to ACA 26-51-424.



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

Taxpayer's Name <b>JOINT TEST</b>		Taxpayer's Social Security Number <b>***-00-5502</b>
Student Attending Institution <b>SPOUSE TEST</b>	Relationship to Taxpayer <b>SPOUSE</b>	Student's Social Security Number <b>400-00-5512</b>

ONE FORM PER STUDENT PER TYPE OF INSTITUTION

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

Check one:     2-Year     4-Year     Technical Institute

2. Total tuition paid by taxpayer: (See Instructions) .....2 ▶	<b>2,500</b>	00
3. Multiply Line 2 by 50% (.50): .....3 ▶	<b>1,250</b>	00
4. Enter the appropriate Weighted Average Tuition from the table below: (See Instructions)....4 ▶	<b>772</b>	00
5. Enter the lesser of Line 3 or Line 4 here and on Form AR3, Line 19: .....5 ▶	<b>772</b>	00

## Instructions

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

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

<u>Type of Institution</u>	<u>50% of Weighted Average Tuition</u>
2-year Colleges	\$2,055
4-year Colleges	\$4,370
Technical Institutes	\$772

Line 5 Enter this amount on Itemized Deductions (AR3), Line 19.

NOTE: If you completed more than one AR1075, total the amounts from Line 5 on each form and enter on AR3, Line 19.



ARKANSAS INDIVIDUAL INCOME TAX  
EMPLOYEE BUSINESS EXPENSES

<b>Name</b> JOINT TEST	<b>Occupation in which you incurred expenses</b> SALES	<b>Social security number</b> ***-00-5502
<b>Part I Employee Business Expenses and Reimbursements</b>		
<b>Step 1 Enter Your Expenses</b>		
	<b>Column A</b> Other Than Meals and Entertainment	<b>Column B</b> Meals and Entertainment
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.) .....	1 575 00	
2 Parking fees, tolls, and transportation, including train, bus, etc., that <b>did not</b> involve overnight travel or commuting to and from work. ....	2 10 00	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Do not</b> include meals and entertainment. ....	3 690 00	
4 Business expenses not included on lines 1 through 3. <b>Do not</b> include meals and entertainment. ....	4 200 00	
5 Meals and entertainment expenses (see instructions). ....		350 00
6 <b>Total expenses.</b> In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5. ....	6 1,475 00	350 00
<b>Note.</b> If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.		
<b>Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1</b>		
7 Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions). ....	7 200 00	100 00
<b>Step 3 Figure Expenses To Deduct on AR3</b>		
8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form AR-OI, line 7. ....	8 1,275 00	250 00
<b>Note.</b> If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form AR2106 to your return.		
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees Subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.) .....	9 1,275 00	125 00
10 Add the amounts on line 9 of both columns and enter the total here. <b>Also, enter the total on Schedule AR3, LINE 20.</b> (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) .....		10 1,400 00



**Part II Vehicle Expenses**

<b>Section A - General Information</b> (You must complete this section if you are claiming vehicle expenses.)		<b>(a) Vehicle 1</b>	<b>(b) Vehicle 2</b>
11	Enter the date the vehicle was placed in service. ....	11	
12	Total miles the vehicle was driven during 2018. ....	12	miles miles
13	Business miles included on line 12. ....	13	miles miles
14	Percent of business use. Divide line 13 by line 12. ....	14	% %
15	Average daily roundtrip commuting distance. ....	15	miles miles
16	Commuting miles included on line 12. ....	16	miles miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12. ....	17	miles miles
18	Was your vehicle available for personal use during off-duty hours? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No
19	Do you (or your spouse) have another vehicle available for personal use? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No
20	Do you have evidence to support your deduction? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No
21	If "yes", is the evidence written? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No

<b>Section B - Standard Mileage Rate</b> (See the instructions for Part II to find out whether to complete this section or Section C.)	
22	Multiply line 13 by 54.5¢ (.545). Enter the result here and on line 1. .... 22

<b>Section C - Actual Expenses</b>		<b>(a) Vehicle 1</b>		<b>(b) Vehicle 2</b>	
23	Gasoline, oil, repairs, vehicle insurance, etc. ....	23	00		00
24a	Vehicle rentals. ....	24a	00	00	
24b	b Inclusion amount (see instructions). ....	24b	00	00	
24c	c Subtract line 24b from line 24a. ....	24c			00
25	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2 - see instructions). ....	25			00
26	Add lines 23, 24c, and 25. ....	26			00
27	Multiply line 26 by the percentage on line 14. ....	27			00
28	Depreciation (see instructions). ....	28			00
29	Add lines 27 and 28. Enter total here and on line 1. ....	29			00

<b>Section D - Depreciation of Vehicles</b> (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)					
30	Enter cost or other basis (see instructions). ....	30	00		00
31	Enter section 179 deduction and special allowance (see instructions). ....	31			00
32	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance). ....	32	00	00	
33	Enter depreciation method and percentage (see instructions). ....	33			
34	Multiply line 32 by the percentage on line 33 (see instructions). ....	34		00	00
35	Add lines 31 and 34. ....	35		00	00
36	Enter the applicable limit explained in the line 36 instructions. ....	36	00	00	
37	Multiply line 36 by the percentage on line 14. ....	37		00	00
38	Enter the smaller of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above. ....	38		00	00

## Arkansas Test Case 3

**Required Forms:** AR1000F, AR1000ADJ, AR1000DC and AR1000EC

**Taxpayer Name:** Hoh Test

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

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

**Taxpayer does not qualify for EIC – abuse**

**Preparer e-mail address:** [arefile@dfa.arkansas.gov](mailto:arefile@dfa.arkansas.gov)

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

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

**Dependent Disability:**

John Test	Autism
Jennie Test	ADHD

# 2018 AR1000F

## ARKANSAS INDIVIDUAL INCOME TAX RETURN

Full Year Resident

Jan. 1 - Dec. 31, 2018 or fiscal year ending \_\_\_\_\_, 20\_\_



# AR1

CHECK BOX IF AMENDED RETURN

Software ID

USE LABEL OR PRINT OR TYPE	Primary's Legal First Name ● <b>HOH</b>	MI ●	Last Name ● <b>TEST</b>	Primary's Social Security Number ● <b>***-00-5503</b>
	Spouse's Legal First Name ●	MI ●	Last Name ●	Spouse's Social Security Number ●
	Mailing Address (Number and Street, P.O. Box or Rural Route) ● <b>123 CENTER ST</b>			<input type="checkbox"/> Check if address is outside U.S.
	City ● <b>LITTLE ROCK</b>	State or Province ● <b>AR</b>	Zip ● <b>72201</b>	Foreign Country Name

FILING STATUS Check Only One	1. <input type="checkbox"/> Single (Or widowed before 2018 or divorced at end of 2018)	4. <input type="checkbox"/> Married Filing Separately on the Same Return
	2. <input type="checkbox"/> Married Filing Joint (Even if only one had income)	5. <input type="checkbox"/> Married Filing Separately on Different Returns Enter spouse's name here and SSN above _____
	3. <input checked="" type="checkbox"/> Head of Household (See Instructions) If the qualifying person was your child, but not your dependent, enter child's name here: _____	6. <input type="checkbox"/> Qualifying Widow(er) with dependent child Year spouse died: (See Instructions) _____

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

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

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

First Name	Last Name	Dependent's Social Security Number	Dependent's relationship to you
1. <b>JENNIE</b>	<b>TEST</b>	<b>400-00-5513</b>	<b>DAUGHTER</b>
2. <b>JOHN</b>	<b>TEST</b>	<b>400-00-5523</b>	<b>SON</b>
3.			

7B. Multiply number of DEPENDENTS from above.....7B ● **2** x \$26 = **52** 00

7C. First name of Qualifying Individual(s) from AR1000RC5: (See Instructions) \_\_\_\_\_  
Multiply number of individuals from 7C .....7C ● **1** x \$500 = **500** 00

7D. TOTAL PERSONAL TAX CREDITS: (Add Lines 7A, 7B, and 7C. Enter total here and on Line 34).....7D **604** 00

ROUND ALL AMOUNTS TO WHOLE DOLLARS		(A) Primary/Joint Income	(B) Spouse's Income Status 4 Only
8. Wages, salaries, tips, etc: (Attach W-2s) .....	8	● <b>26,400</b> 00	● 00
9A. U.S. Military compensation: (Your/joint gross amount)	9A		
9B. U.S. Military compensation: (Spouse's gross amount)	9B		
10. Interest income: (If over \$1,500, attach AR4).....	10	● 00	● 00
11. Dividend income: (If over \$1,500, attach AR4).....	11	● 00	● 00
12. Alimony and separate maintenance received:.....	12	● 00	● 00
13. Business or professional income: (Attach federal Schedule C or C-EZ).....	13	● 00	● 00
14. Capital gains/(losses) from stocks, bonds, etc: (See Instr. Attach Schedule D) .....	14	● 00	● 00
15. Other gains or (losses): (Attach federal Form 4797 and/or AR4684 if applicable) .....	15	● 00	● 00
16. Non-Qualified IRA distributions and taxable annuities: (Attach All 1099Rs) .....	16	● 00	● 00
17A.U.S. Military pension: (Your/joint gross amount)	17A		
17B.U.S. Military pension: (Spouse's gross amount)	17B		
18A.Your/Joint Employer pension plan(s)/Qualified IRA(s): (See Instructions - Attach All 1099Rs) Gross Distribution ● 00 Taxable Amount ● 00 Less \$6,000	18A	● 00	
18B.Spouse's Employer pension plan(s)/Qualified IRA(s): (Filing Status 4 Only) Gross Distribution ● 00 Taxable Amount ● 00 Less \$6,000	18B		● 00
19. Rents, royalties, partnerships, estates, trusts, etc: (Attach federal Schedule E) .....	19	● 00	● 00
20. Farm income: (Attach federal Schedule F) .....	20	● 00	● 00
21. Unemployment (Attach 1099-G) .....	21	● 00	● 00
22. Other income/depreciation differences: (Attach Form AR-OI) .....	22	● 00	● 00
23. TOTAL INCOME: (Add Lines 8 through 22).....	23	● <b>26,400</b> 00	● 00
24. TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ).....	24	● <b>1,000</b> 00	● 00
25. ADJUSTED GROSS INCOME: (Subtract Line 24 from Line 23).....	25	● <b>25,400</b> 00	● 00





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

		(A) Primary/Joint Income		(B) Spouse's Income Status 4 Only			
TAX COMPUTATION	26. ADJUSTED GROSS INCOME: (From Line 25, Columns A and B) .....	26	25,400	00	26	00	
	27. Select tax table: (See Instructions, Line 27)						
	• <input checked="" type="checkbox"/> LOW INCOME Table <input type="checkbox"/> REGULAR Table						
	If you qualify for the Low Income Tax Table, enter zero (0) on Line 27A. If not, then:						
	Enter the larger of your:      • <input type="checkbox"/> Itemized Deductions (See Instructions, Line 27 and attach AR3)						
	OR      If your spouse itemizes on a separate return, check here      • <input type="checkbox"/>						
	<input type="checkbox"/> Standard Deduction (See Instructions, Line 27).....	27		00	27	00	
	28. NET TAXABLE INCOME: (Subtract Line 27 from Line 26) .....	28	25,400	00	28	00	
	29. TAX: (Enter tax from tax table).....	29	745	00	29	00	
	30. Combined tax: (Add amounts from Line 29, Columns A and B) .....	30			30	745 00	
31. Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD).....	31			31	00		
32. Additional tax on IRA and qualified plan withdrawal and overpayment: (Attach federal Form 5329, if required).....	32			32	00		
33. TOTAL TAX: (Add Lines 30 through 32).....	33			33	745 00		
TAX CREDITS	34. Personal Tax Credit(s): (Enter total from Line 7D) .....	34	604	00			
	35. Child Care Credit: (20% of federal credit allowed; Attach federal Form 2441) .....	35	30	00			
	36. Other Credits: (Attach AR1000TC) .....	36		00			
	37. TOTAL CREDITS: (Add Lines 34 through 36) .....	37			37	634 00	
38. NET TAX: (Subtract Line 37 from Line 33. If Line 37 is greater than Line 33, enter 0) .....	38			38	111 00		
PAYMENTS	39. Arkansas income tax withheld: (Attach state copies of W-2 and/or 1099R, 1099-G) ...	39		00			
	40. Estimated tax paid or credit brought forward from 2017:.....	40		00			
	41. Payment made with extension: (See Instructions).....	41		00			
	42. AMENDED RETURNS ONLY - Previous payments: (See instructions) .....	42		00			
	43. Early childhood program: Certification Number: _____ (20% of federal credit; Attach federal Form 2441 and Form AR1000EC) .....	43		139	00		
	44. TOTAL PAYMENTS: (Add Lines 39 through 43).....	44			44	00	
	45. AMENDED RETURNS ONLY - Previous refund: (See instructions).....	45			45	00	
46. Adjusted Total Payments: (Subtract Line 45 from Line 44).....	46			46	00		
REFUND OR TAX DUE	47. AMOUNT OF OVERPAYMENT/REFUND: (If Line 46 is greater than Line 38, enter difference) .....	47			47	28 00	
	48. Amount to be applied to 2019 estimated tax: .....	48		00			
	49. Amount of Check-off Contributions: (Attach Schedule AR1000-CO) .....	49		00			
	50. AMOUNT TO BE REFUNDED TO YOU: (Subtract Lines 48 and 49 from Line 47).....REFUND	50			50	28 00	
	DIRECT DEPOSIT? If your deposit will be ultimately placed in a foreign account check the box.      • <input type="checkbox"/>						
Routing Number      Account Number							
• <input type="checkbox"/> Checking or							
• <input type="checkbox"/> Savings							
51. AMOUNT DUE: (If Line 46 is less than Line 38, enter difference; If over \$1,000, continue to 52A)... TAX DUE	51			51	00		
52A. UEP: Attach Form AR2210 or AR2210A. If required, enter exception in box 52A • <input type="checkbox"/> Penalty 52B • <input type="checkbox"/>							
52C. Add Lines 51 and 52B. Attach Form AR1000V with check or money order payable in U.S. Dollars to "Dept. of Finance and Administration". Include your SSN on payment. To pay by credit card, see instructions .....	TOTAL DUE 52C				00		
I D	DL# / State ID <b>999005503</b> Your state <b>AR</b> Issue Date (mm/dd/yyyy) _____      Expiration Date (mm/dd/yyyy) _____						
	DL# / State ID _____      Spouse state _____      Issue Date (mm/dd/yyyy) _____      Expiration Date (mm/dd/yyyy) _____						
FOR MAILING ADDRESSES SEE PAGE 2 OF INSTRUCTIONS							
PLEASE SIGN HERE	PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.						
	Primary's Signature	Date	Telephone	May the Arkansas Revenue Agency discuss this return with the preparer of the return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
	Spouse's Signature	Date	Telephone				
PAID PREPARER	Paid Preparer's Signature		ID Number/Social Security Number		For Department Use Only		
	Preparer's Name		City/State/Zip		A	•	
	E-mail				Telephone		





ARKANSAS INDIVIDUAL INCOME TAX  
SCHEDULE OF ADJUSTMENTS

Primary's Legal Name <b>HOH TEST</b>	Primary's Social Security Number <b>***-00-5503</b>
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INSTRUCTIONS

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

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

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

Enter the total of each column on Line 18 of this form and on Line 24 of AR1000F or AR1000NR.

See additional instructions on the reverse side of this form.

	(A) Primary/Joint Adjustments	(B) Spouse's Adjustments Status 4 Only	(C) Arkansas Adjustments Only
1. Border city exemption: (Attach Form AR-TX).....1	● 00	● 00	● 00
2. Tuition Savings Program: (See Instructions) .....2	● 00	● 00	● 00
3. Payments to IRA: (See Instructions).....3	● 00	● 00	● 00
4. Payments to MSA: (See Instructions) .....4	● 00	● 00	● 00
5. Payments to HSA: (Attach Federal Form 8889).....5	● 00	● 00	● 00
6. Deduction for interest paid on student loans: (See Instructions).....6	● 00	● 00	● 00
7. Contributions to Intergenerational Trust: (See Instructions).....7	● 00	● 00	● 00
8. Moving expenses: (Attach Form AR3903).....8	● 00	● 00	● 00
9. Self-employed health insurance deduction: (See Instructions) .....9	● 00	● 00	● 00
10. KEOGH, Self-employed SEP and Simple Plans:.....10	● 00	● 00	● 00
11. Forfeited interest penalty for premature withdrawal:.....11	● 00	● 00	● 00
12. Alimony/Sep. Maint. paid to: Name: _____ SSN: _____ 12	● 00	● 00	● 00
13. Support for individuals with permanent disabilities: (Attach Form AR1000DC) .....13	● 1,000 00	● 00	● 00
14. Organ Donor Deduction: (Attach Form AR1000OD) .....14	● 00	● 00	● 00
15. Military Reserve Expenses:.....15	● 00	● 00	● 00
16. Reforestation Deduction:.....16	● 00	● 00	● 00
17. Teachers Qualified Classroom Investment Expense: (Attach Form AR1000CE).....17	● 00	● 00	● 00
18. TOTAL ADJUSTMENTS: (Enter here and on AR1000F/AR1000NR, Line 24) .....18	● 1,000 00	● 00	● 00

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



ARKANSAS INDIVIDUAL INCOME TAX  
CERTIFICATE FOR INDIVIDUALS WITH DISABILITIES

Primary's Legal Name <b>HOH TEST</b>	Primary's Social Security Number <b>***-00-5503</b>
Spouse's Legal Name	Spouse's Social Security Number
Name of Dependent with Disabilities (cannot be taxpayer or spouse) <b>JENNIE TEST</b>	SSN of Dependent with Disabilities <b>400-00-5513</b>

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

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

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

Under penalties of perjury, I certify that **JENNIE TEST** is an individual with total and permanent disabilities based upon the above criteria.

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

\_\_\_\_\_  
Date



ARKANSAS INDIVIDUAL INCOME TAX  
CERTIFICATE FOR INDIVIDUALS WITH DISABILITIES

Primary's Legal Name <b>HOH TEST</b>	Primary's Social Security Number <b>***-00-5503</b>
Spouse's Legal Name	Spouse's Social Security Number
Name of Dependent with Disabilities (cannot be taxpayer or spouse) <b>JOHN TEST</b>	SSN of Dependent with Disabilities <b>400-00-5523</b>

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

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

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

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

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

\_\_\_\_\_  
Date



ARKANSAS INDIVIDUAL INCOME TAX  
EARLY CHILDHOOD CERTIFICATION

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

Taxpayer Name <b>HOH TEST</b>		Taxpayer Social Security Number <b>***-00-5503</b>	
Address <b>123 CENTER</b>			
City <b>LITTLE ROCK</b>	State <b>AR</b>	Zip <b>72201</b>	

Names of qualifying children or dependents <b>JENNIE TEST</b>	
<b>JOHN TEST</b>	

Total Expenditures	<b>\$ 6,000</b>	Qualifying Expenditures	<b>\$ 6,000</b>
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INSTRUCTIONS

Attach this form and a copy of your federal Form 2441 to your Arkansas individual income tax return. Claim this credit on Form AR1000F/AR1000NR, Line 43.

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

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

1. Enter the number of days the child attended a facility with an appropriate early childhood program ..... 1. **200**
2. Enter the number of days the child attended a facility without an appropriate early childhood program ..... 2. **45**
3. Add the amounts on Line 1 and Line 2 to arrive at the total number of days the child attended a day care facility..... 3. **245**
4. Enter twenty percent (20%) of the federal credit for child and dependent care expenses from Federal Form 2441, Line 11..... 4. **169**
5. Divide Line 1 by Line 3. Round to the nearest whole percent..... 5. **82**
6. Multiply Line 4 by the decimal amount on Line 5.  
Enter the results here and on Line 43 of Form AR1000F/AR1000NR..... 6. **139**

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

7. Enter twenty percent (20%) of the federal credit for child and dependent care expenses from Federal Form 2441, Line 11..... 7. **169**
8. Divide Line 2 by Line 3. Round to the nearest whole percent..... 8. **18**
9. Multiply Line 7 by the decimal amount on Line 8.  
Enter the results here and on Line 35 of Form AR1000F/AR1000NR..... 9. **30**

## Arkansas Test Case 4

**Required Forms:** AR1000F, AR4, AR1000D, AR1000ADJ, ARSLWS, AR3903, AR1000CE, AR3, and AR1000TC

**Taxpayer Name:** Primary Test

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

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

**1099R:** Spouse Test  
**Box 2a:** Zero (0)  
**Age:** 59 1/2

**Student Loan:** Primary: 2,895.00  
Spouse: 2,650.00

### Montana Taxes:

**Montana AGI:** 38,000.00

**Other State Tax Due:**

**Allowable Other State Tax Credit:** 2,750.00

**Montana Withholding Amount:** 40.00

### AR Tax Payment:

**Routing Number:** 282075028

**Account Number:** 9123456

**Requested Payment Date:** 04/15/19

**Amount Debited:** \$2,608.00

## Arkansas Test Case 4 (Continued)

### Estimated Tax Payments:

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

#### Voucher 1:

**Requested Payment Date:** 04/15/19  
**Amount Debited:** \$700.00

#### Voucher 2:

**Requested Payment Date:** 06/15/19  
**Amount Debited:** \$650.00

#### Voucher 3:

**Requested Payment Date:** 09/15/19  
**Amount Debited:** \$700.00

#### Voucher 4:

**Requested Payment Date:** 01/15/20  
**Amount Debited:** \$648.00

# 2018 AR1000F

## ARKANSAS INDIVIDUAL INCOME TAX RETURN

Full Year Resident

Jan. 1 - Dec. 31, 2018 or fiscal year ending \_\_\_\_\_, 20\_\_ •



# AR1

CHECK BOX IF AMENDED RETURN

Software ID

USE LABEL OR PRINT OR TYPE	Primary's Legal First Name ● <b>PRIMARY</b>	MI ●	Last Name ● <b>TEST</b>	Primary's Social Security Number ● <b>***-00-5504</b>
	Spouse's Legal First Name ● <b>SPOUSE</b>	MI ●	Last Name ● <b>TEST</b>	Spouse's Social Security Number ● <b>400-00-5514</b>
	Mailing Address (Number and Street, P.O. Box or Rural Route) ● <b>5708 DEERWOOD DR</b>			<input type="checkbox"/> Check if address is outside U.S.
	City ● <b>TEXARKANA</b>	State or Province ● <b>AR</b>	Zip ● <b>71854</b>	Foreign Country Name

FILING STATUS Check Only One	1. <input type="checkbox"/> Single (Or widowed before 2018 or divorced at end of 2018)	4. <input checked="" type="checkbox"/> Married Filing Separately on the Same Return
	2. <input type="checkbox"/> Married Filing Joint (Even if only one had income)	5. <input type="checkbox"/> Married Filing Separately on Different Returns Enter spouse's name here and SSN above _____
	3. <input type="checkbox"/> Head of Household (See Instructions) If the qualifying person was your child, but not your dependent, enter child's name here: _____	6. <input type="checkbox"/> Qualifying Widow(er) with dependent child Year spouse died: (See Instructions) _____

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

7A. <input checked="" type="checkbox"/> Yourself	<input type="checkbox"/> 65 or Over	<input type="checkbox"/> 65 Special	<input type="checkbox"/> Blind	<input checked="" type="checkbox"/> Deaf	<input type="checkbox"/> Head of Household/Qualifying Widow(er) <small>(Filing Status 3 Only) (Filing Status 6 Only)</small>
<input checked="" type="checkbox"/> Spouse	<input type="checkbox"/> 65 or Over	<input type="checkbox"/> 65 Special	<input type="checkbox"/> Blind	<input checked="" type="checkbox"/> Deaf	
Multiply number of boxes checked ..... 7A <b>4</b> X \$26 =					<b>104</b> 00

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

First Name	Last Name	Dependent's Social Security Number	Dependent's relationship to you
1. <b>GABBY</b>	<b>TEST</b>	<b>400-00-5524</b>	<b>DAUGHTER</b>
2.			
3.			

7B. Multiply number of DEPENDENTS from above ..... 7B ● **1** X \$26 = **26** 00

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

7D. TOTAL PERSONAL TAX CREDITS: (Add Lines 7A, 7B, and 7C. Enter total here and on Line 34) ..... 7D **130** 00

ROUND ALL AMOUNTS TO WHOLE DOLLARS		(A) Primary/Joint Income	(B) Spouse's Income Status 4 Only
8. Wages, salaries, tips, etc: (Attach W-2s) .....	8	● <b>53,834</b> 00	● <b>90,000</b> 00
9A. U.S. Military compensation: (Your/joint gross amount) .....	9A		
9B. U.S. Military compensation: (Spouse's gross amount) .....	9B		
10. Interest income: (If over \$1,500, attach AR4) .....	10	● <b>800</b> 00	● <b>1,000</b> 00
11. Dividend income: (If over \$1,500, attach AR4) .....	11	● <b>1,000</b> 00	● <b>600</b> 00
12. Alimony and separate maintenance received: .....	12	●	●
13. Business or professional income: (Attach federal Schedule C or C-EZ) .....	13	●	●
14. Capital gains/(losses) from stocks, bonds, etc: (See Instr. Attach Schedule D) .....	14	● <b>1,773</b> 00	● <b>(1,500)</b> 00
15. Other gains or (losses): (Attach federal Form 4797 and/or AR4684 if applicable) .....	15	●	●
16. Non-Qualified IRA distributions and taxable annuities: (Attach All 1099Rs) .....	16	● <b>2,000</b> 00	●
17A. U.S. Military pension: (Your/joint gross amount) .....	17A	●	●
17B. U.S. Military pension: (Spouse's gross amount) .....	17B	●	●
18A. Your/Joint Employer pension plan(s)/Qualified IRA(s): (See Instructions - Attach All 1099Rs) Gross Distribution ● <b>20,000</b> 00 Taxable Amount ● <b>10,000</b> 00 Less \$6,000 18A		● <b>4,000</b> 00	
18B. Spouse's Employer pension plan(s)/Qualified IRA(s): (Filing Status 4 Only) Gross Distribution ● <b>5,000</b> 00 Taxable Amount ● <b>4,000</b> 00 Less \$6,000 18B			●
19. Rents, royalties, partnerships, estates, trusts, etc: (Attach federal Schedule E) .....	19	●	●
20. Farm income: (Attach federal Schedule F) .....	20	●	●
21. Unemployment (Attach 1099-G) .....	21	●	● <b>2,751</b> 00
22. Other income/depreciation differences: (Attach Form AR-OI) .....	22	●	●
23. TOTAL INCOME: (Add Lines 8 through 22) .....	23	● <b>63,407</b> 00	● <b>92,851</b> 00
24. TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ) .....	24	● <b>17,055</b> 00	● <b>9,895</b> 00
25. ADJUSTED GROSS INCOME: (Subtract Line 24 from Line 23) .....	25	● <b>46,352</b> 00	● <b>82,956</b> 00



AR2

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

		(A) Primary/Joint Income	(B) Spouse's Income Status 4 Only
TAX COMPUTATION	26. ADJUSTED GROSS INCOME: (From Line 25, Columns A and B) .....	46,352 00	82,956 00
	27. Select tax table: (See Instructions, Line 27)		
	<input type="checkbox"/> LOW INCOME Table <input checked="" type="checkbox"/> REGULAR Table		
	If you qualify for the Low Income Tax Table, enter zero (0) on Line 27A. If not, then:		
	Enter the larger } <input checked="" type="checkbox"/> Itemized Deductions (See Instructions, Line 27 and attach AR3)		
	of your:            OR    If your spouse itemizes on a separate return, check here <input type="checkbox"/>		
	<input type="checkbox"/> Standard Deduction (See Instructions, Line 27).....	4,277 00	7,723 00
	28. NET TAXABLE INCOME: (Subtract Line 27 from Line 26) .....	42,075 00	75,352 00
	29. TAX: (Enter tax from tax table).....	1,745 00	3,743 00
	30. Combined tax: (Add amounts from Line 29, Columns A and B) .....		5,488 00
31. Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD).....		00	
32. Additional tax on IRA and qualified plan withdrawal and overpayment: (Attach federal Form 5329, if required).....		00	
33. TOTAL TAX: (Add Lines 30 through 32).....		5,488 00	
TAX CREDITS	34. Personal Tax Credit(s): (Enter total from Line 7D) .....	130 00	
	35. Child Care Credit: (20% of federal credit allowed; Attach federal Form 2441) .....	00	
	36. Other Credits: (Attach AR1000TC) .....	2,750 00	
	37. TOTAL CREDITS: (Add Lines 34 through 36) .....		2,880 00
38. NET TAX: (Subtract Line 37 from Line 33. If Line 37 is greater than Line 33, enter 0) .....		2,608 00	
PAYMENTS	39. Arkansas income tax withheld: (Attach state copies of W-2 and/or 1099R, 1099-G) ...	00	
	40. Estimated tax paid or credit brought forward from 2017:.....	00	
	41. Payment made with extension: (See Instructions).....	00	
	42. AMENDED RETURNS ONLY - Previous payments: (See instructions) .....	00	
	43. Early childhood program: Certification Number: _____ (20% of federal credit; Attach federal Form 2441 and Form AR1000EC) .....	00	
	44. TOTAL PAYMENTS: (Add Lines 39 through 43).....		00
	45. AMENDED RETURNS ONLY - Previous refund: (See instructions).....		00
46. Adjusted Total Payments: (Subtract Line 45 from Line 44).....		00	
REFUND OR TAX DUE	47. AMOUNT OF OVERPAYMENT/REFUND: (If Line 46 is greater than Line 38, enter difference) .....		00
	48. Amount to be applied to 2019 estimated tax: .....	00	
	49. Amount of Check-off Contributions: (Attach Schedule AR1000-CO) .....	00	
	50. AMOUNT TO BE REFUNDED TO YOU: (Subtract Lines 48 and 49 from Line 47).....REFUND		00
	DIRECT DEPOSIT? If your deposit will be ultimately placed in a foreign account check the box. <input type="checkbox"/>		
Routing Number                      Account Number			
<input type="checkbox"/> Checking or			
<input type="checkbox"/> Savings			
51. AMOUNT DUE: (If Line 46 is less than Line 38, enter difference; If over \$1,000, continue to 52A)... TAX DUE		2,608 00	
52A. UEP: Attach Form AR2210 or AR2210A. If required, enter exception in box 52A <input type="checkbox"/> Penalty 52B <input type="checkbox"/>		00	
52C. Add Lines 51 and 52B. Attach Form AR1000V with check or money order payable in U.S. Dollars to "Dept. of Finance and Administration". Include your SSN on payment. To pay by credit card, see instructions .....		2,608 00	
TOTAL DUE 52C			
I D	DL# / State ID <u>991005504</u> Your state <u>AR</u> Issue Date (mm/dd/yyyy) _____                      Expiration Date (mm/dd/yyyy) _____		
	DL# / State ID <u>991005514</u> Spouse state <u>AR</u> Issue Date (mm/dd/yyyy) _____                      Expiration Date (mm/dd/yyyy) _____		
FOR MAILING ADDRESSES SEE PAGE 2 OF INSTRUCTIONS			
PLEASE SIGN HERE	PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	Primary's Signature	Date	Telephone
	Spouse's Signature	Date	Telephone
PAID PREPARER	Paid Preparer's Signature		ID Number/Social Security Number
	Preparer's Name		City/State/Zip
	E-mail		Telephone
	For Department Use Only		





ARKANSAS INDIVIDUAL INCOME TAX  
INTEREST AND DIVIDENDS

Primary's Legal Name <b>PRIMARY TEST</b>	Primary's Social Security Number <b>***-00-5504</b>
---	--

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

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

Part I - TAXABLE INTEREST

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

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

Part II - TAXABLE DIVIDENDS

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

NAME OF PAYER	(A) Primary/Joint	(B) Spouse (If Filing Status 4)	(C) Arkansas Only
<b>BANK 2</b>	<b>1,000</b>		
<b>BANK 3</b>		<b>600</b>	
Add the amounts listed and enter the total here and on Line 11, Form AR1000F/ AR1000NR.	<b>1,000</b>	<b>600</b>	

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

<b>Social Security</b>	00		00
<b>Railroad Retirement Benefits</b>	00		00
<b>Ministers Housing Allowance</b>	00		00
	00		00
TOTAL INCOME NOT SUBJECT TO ARKANSAS TAX: .....			00



**ARKANSAS INDIVIDUAL INCOME TAX  
CAPITAL GAINS**

Primary's Legal Name <b>PRIMARY TEST</b>	Primary's Social Security Number ***-00-5504
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**In Arkansas only 50% of the net capital gain is taxed. 100% of the short term capital gain is taxed.**

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

Complete the AR1000D if you have a CAPITAL GAIN OR LOSS reported on federal Schedule D, or if Schedule D is not required, a gain reported on federal Form 1040, Schedule 1, Line 13. The amount of capital loss that can be deducted after offsetting capital gains is limited to \$3,000 (\$1,500 per taxpayer for filing Status 4 or 5). See instructions for Line 14, Form AR1000F/AR1000NR.

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

\*(Arkansas did not adopt the federal "bonus depreciation" provision from previous years. Therefore, there may be a difference in federal and Arkansas amounts of depreciation allowed.)

Full Year Resident Filers - Complete columns (A) and (B) only.

Nonresident or Part Year Resident Filers - Complete columns (A), (B), and (C).

	Federal Schedule D	(A) Primary	(B) Spouse	(C) Arkansas Only
1. Enter federal long-term capital gain or loss reported on Line 15, federal Schedule D or Form 1040, Schedule 1, Line 13.....1	<b>(6,454)</b> 00	<b>3,546</b> 00	<b>(10,000)</b> 00	00
2. Enter adjustment, if any, for depreciation differences in federal and state amounts.....2		00	<b>(7,000)</b> 00	00
3. Arkansas long-term capital gain or loss, add (or subtract) Line 1 and Line 2.....3		<b>3,546</b> 00	<b>(17,000)</b> 00	00
4. Enter federal net short-term capital loss, if any, reported on Line 7, federal Schedule D .....4		00	00	00
5. Enter adjustment, if any, for depreciation differences in federal and state amounts.....5		00	00	00
6. Arkansas net short-term capital loss, add (or subtract) Line 4 and Line 5.....6		00	00	00
7a. Arkansas net capital gain or loss (If gain, subtract Line 6 from 3. If loss add Lines 6 and 3.).....7a		<b>3,546</b> 00	<b>(17,000)</b> 00	00
7b. If the amount on Line 7a is over \$10,000,000, only enter \$10,000,000. If less than \$10,000,000, enter the total amount.....7b		<b>3,546</b> 00	<b>(17,000)</b> 00	00
8. Arkansas taxable amount, if a gain multiply Line 7b by 50 percent (.50), otherwise enter loss.....8		<b>1,773</b> 00	<b>(17,000)</b> 00	00
9. Enter federal short-term capital gain, if any, reported on Line 7, federal Schedule D.....9		00	00	00
10. Enter adjustment, if any, for depreciation differences in federal and state amounts.....10		00	00	00
11. Arkansas short-term capital gain, add (or subtract) Line 9 and Line 10.....11		00	00	00
12. Total taxable Arkansas capital gain or loss, add Lines 8 and 11. <b>(Loss limited to \$3,000, for filing status 1, 2, 3 and 6, \$1,500 per taxpayer if filing status 4 or 5.)</b> Enter here. <b>Filing Status 1,2,3,5 and 6:</b> Add Line 12, Columns A and B and enter on AR1000F/AR1000NR, Line 14. <b>Filing Status 4:</b> Enter Line 12, Column A on AR1000F/AR1000NR, Line 14, Column A. Enter Line 12, Column B on AR1000F/AR1000NR, Line 14, Column B.		<b>1,773</b> 00	<b>(1,500)</b> 00	00

## **Tuition Savings Program Deduction**

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

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

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

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



ARKANSAS INDIVIDUAL INCOME TAX  
SCHEDULE OF ADJUSTMENTS

Primary's Legal Name <b>PRIMARY TEST</b>	Primary's Social Security Number <b>***-00-5504</b>
---	--

INSTRUCTIONS

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

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

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

Enter the total of each column on Line 18 of this form and on Line 24 of AR1000F or AR1000NR.

See additional instructions on the reverse side of this form.

	(A) Primary/Joint Adjustments	(B) Spouse's Adjustments Status 4 Only	(C) Arkansas Adjustments Only
1. Border city exemption: (Attach Form AR-TX).....1	● 5,000 00	● 00	● 00
2. Tuition Savings Program: (See Instructions) .....2	● 10,500 00	● 8,000 00	● 00
3. Payments to IRA: (See Instructions).....3	● 00	● 00	● 00
4. Payments to MSA: (See Instructions) .....4	● 00	● 00	● 00
5. Payments to HSA: (Attach Federal Form 8889).....5	● 00	● 00	● 00
6. Deduction for interest paid on student loans: (See Instructions).....6	● 1,305 00	● 1,195 00	● 00
7. Contributions to Intergenerational Trust: (See Instructions).....7	● 00	● 00	● 00
8. Moving expenses: (Attach Form AR3903).....8	● 00	● 700 00	● 00
9. Self-employed health insurance deduction: (See Instructions) .....9	● 00	● 00	● 00
10. KEOGH, Self-employed SEP and Simple Plans:.....10	● 00	● 00	● 00
11. Forfeited interest penalty for premature withdrawal:.....11	● 00	● 00	● 00
12. Alimony/Sep. Maint. paid to: Name: _____ SSN: _____ 12	● 00	● 00	● 00
13. Support for individuals with permanent disabilities: (Attach Form AR1000DC) .....13	● 00	● 00	● 00
14. Organ Donor Deduction: (Attach Form AR1000OD) .....14	● 00	● 00	● 00
15. Military Reserve Expenses:.....15	● 00	● 00	● 00
16. Reforestation Deduction:.....16	● 00	● 00	● 00
17. Teachers Qualified Classroom Investment Expense: (Attach Form AR1000CE)..... 17	● 250 00	● 00	● 00
18. TOTAL ADJUSTMENTS: (Enter here and on AR1000F/AR1000NR, Line 24) ..... 18	● 17,055 00	● 9,895 00	● 00

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

## STUDENT LOAN INTEREST SCHEDULE

Primary's Legal Name

**PRIMARY**

Primary's Social Security Number

**\*\*\*-00-5504**

- |   |    |                   |
|---|----|-------------------|
| 1. Enter the total interest you paid in 2018 on qualified student loans .....   | 1  | <u>5,545</u>      |
| 2. Enter the smaller of Line 1 above or \$2,500.....  | 2  | <u>2,500</u>      |
| 3. Enter the amount(s) from Form AR1000F/AR1000NR, Line(s) 23A and 23B .....  | 3  | <u>156,258</u>    |
| 4. Enter total adjustments from Form AR1000F/AR1000NR, Line(s) 24A and 24B.<br>(Do not include the deduction for interest paid on student loans, Line 6, AR1000ADJ.) .... | 4  | <u>24,450</u>     |
| 5. Modified AGI. Subtract Line 4 from Line 3 .....  | 5  | <u>131,808</u>    |
| Note: If Line 5 is \$80,000 or more and you are filing Status 1, 3, or 6 or \$165,000 or more and you are filing Status 2 or 4, STOP HERE. You cannot take the deduction. |    |                   |
| 6. Enter: \$65,000 if filing Status 1, 3, or 6; \$135,000 if filing Status 2 or 4 .....   | 6  | <u>135,000</u>    |
| 7. Subtract Line 6 from Line 5.<br>If zero or less, enter -0- here and on Line 9, skip Line 8, and go to Line 10 .....  | 7  | <u>          </u> |
| 8. Divide Line 7 by \$15,000 (\$30,000 if filing status 2 or 4).<br>Enter result as a decimal (rounded to at least three places) .....                                    | 8  | <u>          </u> |
| 9. Multiply Line 2 by Line 8 .....  | 9  | <u>          </u> |
| 10. Allowable Deduction: Subtract Line 9 from Line 2.<br>Enter result here and on Form AR1000ADJ, Line 6 .....  | 10 | <u>2,500</u>      |

### FILING STATUS 4 ONLY

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



ARKANSAS INDIVIDUAL INCOME TAX  
Moving Expenses

Name(s) shown on return <b>PRIMARY TEST</b>		Your Social Security Number <b>***-00-5504</b>	
<b>Before you begin:</b>			
<ul style="list-style-type: none"> <li>• See the <b>Distance Test</b> and <b>Time Test</b> in the instructions to find out if you can deduct your moving expenses.</li> <li>• See <b>Members of the Armed Forces</b> in the instructions, if applicable.</li> </ul>			
<b>1</b>	Transportation and storage of household goods and personal effects (see instructions) .....	<b>650</b>	00
<b>2</b>	Travel (including lodging) from your old home to your new home (see instructions). <b>Do not</b> include the cost of meals .....	<b>300</b>	00
<b>3</b>	Add lines 1 and 2 .....	<b>950</b>	00
<b>4</b>	Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is <b>not</b> included in box 1 of your Form W-2 (wages). .....	<b>250</b>	00
<b>5</b>	Is line 3 <b>more than</b> line 4?  <input type="checkbox"/> <b>No.</b> You <b>cannot</b> deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form AR1000F/AR1000NR, line 8.  <input type="checkbox"/> <b>Yes.</b> Subtract line 4 from line 3. Enter the result here and on Form AR1000ADJ, line 8. This is your <b>moving expense deduction</b> .....	<b>700</b>	00



ARKANSAS INDIVIDUAL INCOME TAX  
TEACHERS QUALIFIED CLASSROOM INVESTMENT EXPENSE

Primary's Legal Name <b>PRIMARY TEST</b>	Primary's Social Security Number <b>***-00-5504</b>
---	--

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

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

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

A taxpayer claiming a deduction must:

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

INSTRUCTIONS

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

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

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

Who is taking the deduction:

- Primary     Spouse     Both

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

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



ARKANSAS INDIVIDUAL INCOME TAX  
ITEMIZED DEDUCTIONS

Primary's Legal Name <b>PRIMARY TEST</b>		Primary's Social Security Number <b>***-00-5504</b>	
MEDICAL AND DENTAL EXPENSES: [Do not include expense(s) paid by others]. (See Instructions)			
1. Medical and dental expenses:.....	1	<b>13,358</b>	<b>00</b>
2. Enter amount from Form AR1000F/AR1000NR, Line 26A and 26B:.....	2	<b>129,308</b>	<b>00</b>
3. Multiply Line 2 by 10% (.10), otherwise enter 0:.....	3	<b>12,930</b>	<b>00</b>
4. TOTAL MEDICAL EXPENSES: (Subtract Line 3 from Line 1; if more than Line 1, enter 0).....	4		<b>428</b> <b>00</b>
TAXES: (See Instructions)			
5. Real estate tax:.....	5	<b>1,000</b>	<b>00</b>
6. Personal property tax or other taxes: (List type and amount) <b>PERSONAL PROPERTY</b> .....	6	<b>700</b>	<b>00</b>
7. TOTAL TAXES: (Add Lines 5 and 6).....	7		<b>1,700</b> <b>00</b>
INTEREST EXPENSES: (See Instructions)			
8. Home mortgage interest paid to financial institutions:.....	8	<b>8,653</b>	<b>00</b>
9. Home mortgage interest paid to an individual: Name: _____ Address: _____	9		<b>00</b>
10. Deductible points:.....	10		<b>00</b>
11. Investment interest: (Attach federal Form 4952).....	11	<b>1,100</b>	<b>00</b>
12. TOTAL INTEREST EXPENSE: (Add Lines 8 through 11).....	12		<b>9,753</b> <b>00</b>
CONTRIBUTIONS: (See Instructions)			
13. Cash contributions:.....	13		<b>00</b>
14. Art and literary contributions:.....	14		<b>00</b>
15. Other:.....	15		<b>00</b>
16. Carryover contributions: (List type and amount).....	16		<b>00</b>
17. TOTAL CONTRIBUTIONS: (Add Lines 13 through 16).....	17		<b>00</b>
CASUALTY AND THEFT LOSSES: (See Instructions)			
18. TOTAL CASUALTY AND THEFT LOSSES: (Attach Form AR4684).....	18		<b>00</b>
POST-SECONDARY EDUCATION TUITION DEDUCTION(S): (See Instructions)			
19. TOTAL POST-SECONDARY EDUCATION TUITION DEDUCTION(S): [Attach AR1075(s)].....	19		<b>00</b>
MISCELLANEOUS DEDUCTIONS SUBJECT TO 2% AGI LIMIT: (See Instructions)			
20. Unreimbursed employee business expenses: (Attach Form AR2106).....	20		<b>00</b>
21. Other expenses: (List type and amount).....	21		<b>00</b>
22. Add the amounts on Lines 20 and 21. Enter the total:.....	22		<b>00</b>
23. Enter amount from Form AR1000F/AR1000NR, Line 26A and 26B:.....	23		<b>00</b>
24. Multiply Line 23 above by 2% (.02):.....	24		<b>00</b>
25. TOTAL MISCELLANEOUS DEDUCTIONS: (Subtract Line 24 from Line 22; If Line 24 is more than Line 22, enter 0).....	25		<b>00</b>
OTHER MISCELLANEOUS DEDUCTIONS: (See Instructions)			
26. Volunteer firefighter expenses:.....	26		<b>00</b>
27. Other miscellaneous deductions: (List type and amount).....	27		<b>00</b>
28. TOTAL MISCELLANEOUS DEDUCTIONS NOT SUBJECT TO THE 2% AGI LIMITATION: (Add Lines 26 and 27).....	28		<b>00</b>
TOTAL ITEMIZED DEDUCTIONS:			
29. Add amounts on Lines 4, 7, 12, 17, 18,19, 25, and 28 and enter the total here:.....	29		<b>11,881</b> <b>00</b>
Complete lines 30 - 34 ONLY if Filing Status 4 or 5.			
		PRIMARY	SPOUSE'S
		Adjusted Gross Income	Adjusted Gross Income
30. Enter adjusted gross income from Form AR1000F/AR1000NR, Line 26, Columns (A) and (B) here:.....	30A	<b>46,352</b> <b>00</b>	30B <b>82,953</b> <b>00</b>
31. Total Arkansas adjusted gross income: (Add columns 30A and 30B from above).....	31		<b>129,308</b> <b>00</b>
32. Divide the amount on Line 30A above by the amount on Line 31. Enter the percentage here:.....	32		<b>36.000000</b> %
33. Multiply Line 29 by the percentage on Line 32. Enter here and on Form AR1000F/AR1000NR, Line 27, Col. (A): (Primary) 33	33		<b>4,277</b> <b>00</b>
34. Subtract Line 33 from Line 29. Enter here and on Form AR1000F/AR1000NR, Line 27, Column (B). If you and your spouse are using Filing Status 5, enter on Line 27, Col. (A) of your spouse's return:..... (Spouse) 34	34		<b>7,604</b> <b>00</b>





ARKANSAS INDIVIDUAL INCOME TAX TAX CREDITS

Primary Taxpayer's Name/ Trust (Fiduciary) PRIMARY TEST Primary's Social Security Number/ FEIN (Fiduciary) \*\*\*-00-5504

IMPORTANT: SEE INSTRUCTIONS ON REVERSE SIDE OF THIS FORM

Table with 4 rows: 1. State Political Contribution Credit, 2. Other State Tax Credit (2,000), 3. Credit for Adoption Expenses, 4. Phenylketonuria Disorder Credit.

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

Primary:

5A. BIC Code 0001, FEIN, Amount 700.00
5B. BIC Code, FEIN, Amount
5C. BIC Code, FEIN, Amount

Spouse:

5D. BIC Code 0002, FEIN, Amount 50.00
5E. BIC Code, FEIN, Amount
5F. BIC Code, FEIN, Amount

5. Business Incentive Tax Credit(s): (Add amounts from 5A-5F above) 750.00
A copy of the tax credit certificate(s) or appropriate documentation of the credit(s) claimed must be attached.

6. TOTAL CREDITS: Add Lines 1 through 5. Enter total on Line 36, Form AR1000F/AR1000NR, or Line 23, Form AR1002F/AR1002NR ... 2,750.00

BUSINESS INCENTIVE CREDIT TYPES

- Code Credit Type
0001...Advantage Arkansas
0002...Affordable Housing
0003...AR Plus
0004...AR Plus 50% Technology-Based
0005...AR Plus 75% Technology-Based
0006...AR Plus 100% Technology-Based
0008...Capital Development Company
0009...Child Care Facility
0010...Coal Mining Producing and Extracting
0011...Delta Geotourism
0013...Enterprise Zone
0014...Equipment Donation/Sale
0015...Equity Investment Incentive
0016...Existing Workforce Training
0017...Family Savings Initiative Act
0018...Historic Rehabilitation
0019...Low Income Housing
0020...Public Roads Incentive
0021...Research Park Authority
0022...Research and Development with Universities
0023...In-House Research Income Tax Credit
0024...In-House Research by Targeted Business Income Tax Credit
0025...In-House Research Area of Strategic Value Income Tax Credit
0026...Qualified Research
0028...Tourism Development
0029...Tuition Reimbursement Program
0030...Targeted Business Payroll
0031...Venture Capital Investment
0032...Youth Apprenticeship
0033...Youth Apprenticeship Work Base Learning
0034...Waste Reduction, Reuse or Recycle Equipment
0035...Water Impounded Outside Critical
0036...Water Impounded Within Critical
0037...Water Surface Outside Critical
0038...Water Surface Inside Critical
0039...Water Surface Inside Critical-Industrial or Commercial
0040...Water Land Leveling
0041...Wetland Riparian Zone Creation/Restoration
0042...Wetland Riparian Zone Conservation
0043...Central Business Improvement District Rehab and Dev
0044...Biodiesel Incentive Credit
0045...Recycle Equipment for Steel Manufacturer
0046...Recycle-Steel Manufacturer Amendment 82 Project Act 862
0047...Recycle-Expansion Project Act 1046
0048...Recycle-Steel Manufacturing Specialty Products Facility \$4M Act 1046
0049...Recycle-Steel Manufacturing Specialty Products Facility \$5M Act 1046
0050...Recycle-Steel Manufacturing Specialty Products Facility \$6.5M Act 1046
0051...Apprenticeship Program

## Arkansas Test Case 5

**Required Forms:** AR1000F, AR1000D, and AR-OI

**Taxpayer Name:** Standard Test

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

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

# 2018 AR1000F

## ARKANSAS INDIVIDUAL INCOME TAX RETURN

Full Year Resident

Jan. 1 - Dec. 31, 2018 or fiscal year ending \_\_\_\_\_, 20\_\_



# AR1

CHECK BOX IF AMENDED RETURN

Software ID

USE LABEL OR PRINT OR TYPE	Primary's Legal First Name ● <b>STANDARD</b>	MI ●	Last Name ● <b>TEST</b>	Primary's Social Security Number ● <b>***-00-5505</b>
	Spouse's Legal First Name ●	MI ●	Last Name ●	Spouse's Social Security Number ● <b>400-00-5545</b>
	Mailing Address (Number and Street, P.O. Box or Rural Route) ● <b>348 BROADWAY</b>			<input type="checkbox"/> Check if address is outside U.S.
	City ● <b>ALEXANDER</b>	State or Province ● <b>AR</b>	Zip ● <b>72002</b>	Foreign Country Name

FILING STATUS Check Only One	1. <input type="checkbox"/> Single (Or widowed before 2018 or divorced at end of 2018)	4. <input type="checkbox"/> Married Filing Separately on the Same Return
	2. <input type="checkbox"/> Married Filing Joint (Even if only one had income)	5. <input checked="" type="checkbox"/> Married Filing Separately on Different Returns Enter spouse's name here and SSN above <b>STEPH</b>
	3. <input type="checkbox"/> Head of Household (See Instructions) If the qualifying person was your child, but not your dependent, enter child's name here: _____	6. <input type="checkbox"/> Qualifying Widow(er) with dependent child Year spouse died: (See Instructions) _____

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

PERSONAL TAX CREDITS	7A. <input checked="" type="checkbox"/> Yourself	<input checked="" type="checkbox"/> 65 or Over	<input checked="" type="checkbox"/> 65 Special	<input type="checkbox"/> Blind	<input type="checkbox"/> Deaf	<input type="checkbox"/> Head of Household/Qualifying Widow(er) <small>(Filing Status 3 Only) (Filing Status 6 Only)</small>
	<input type="checkbox"/> Spouse	<input type="checkbox"/> 65 or Over	<input type="checkbox"/> 65 Special	<input type="checkbox"/> Blind	<input type="checkbox"/> Deaf	
	Multiply number of boxes checked ..... 7A <b>3</b> X \$26 =					<b>78</b> 00

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

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

7B. Multiply number of DEPENDENTS from above ..... 7B  X \$26 = \_\_\_\_\_ 00

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

7D. TOTAL PERSONAL TAX CREDITS: (Add Lines 7A, 7B, and 7C. Enter total here and on Line 34) ..... 7D **78** 00

ROUND ALL AMOUNTS TO WHOLE DOLLARS		(A) Primary/Joint Income	(B) Spouse's Income Status 4 Only
8. Wages, salaries, tips, etc: (Attach W-2s) .....	8	00	00
9A. U.S. Military compensation: (Your/joint gross amount) .....	9A		
9B. U.S. Military compensation: (Spouse's gross amount) .....	9B		
10. Interest income: (If over \$1,500, attach AR4) .....	10	00	00
11. Dividend income: (If over \$1,500, attach AR4) .....	11	00	00
12. Alimony and separate maintenance received: .....	12	00	00
13. Business or professional income: (Attach federal Schedule C or C-EZ) .....	13	00	00
14. Capital gains/(losses) from stocks, bonds, etc: (See Instr. Attach Schedule D) .....	14	<b>5,000,000</b> 00	00
15. Other gains or (losses): (Attach federal Form 4797 and/or AR4684 if applicable) .....	15	00	00
16. Non-Qualified IRA distributions and taxable annuities: (Attach All 1099Rs) .....	16	00	00
17A. U.S. Military pension: (Your/joint gross amount) .....	17A	<b>32,580</b> 00	
17B. U.S. Military pension: (Spouse's gross amount) .....	17B	00	
18A. Your/Joint Employer pension plan(s)/Qualified IRA(s): (See Instructions - Attach All 1099Rs) Gross Distribution <input type="checkbox"/> 00 Taxable Amount <input type="checkbox"/> 00 Less \$6,000 18A		00	
18B. Spouse's Employer pension plan(s)/Qualified IRA(s): (Filing Status 4 Only) Gross Distribution <input type="checkbox"/> 00 Taxable Amount <input type="checkbox"/> 00 Less \$6,000 18B			00
19. Rents, royalties, partnerships, estates, trusts, etc: (Attach federal Schedule E) .....	19	00	00
20. Farm income: (Attach federal Schedule F) .....	20	00	00
21. Unemployment (Attach 1099-G) .....	21	00	00
22. Other income/depreciation differences: (Attach Form AR-OI) .....	22	<b>(4,998,500)</b> 00	00
23. TOTAL INCOME: (Add Lines 8 through 22) .....	23	<b>1,500</b> 00	00
24. TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ) .....	24	00	00
25. ADJUSTED GROSS INCOME: (Subtract Line 24 from Line 23) .....	25	<b>1,500</b> 00	00



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

		(A) Primary/Joint Income		(B) Spouse's Income Status 4 Only		
TAX COMPUTATION	26. ADJUSTED GROSS INCOME: (From Line 25, Columns A and B) .....	26	1,500	00	26	00
	27. Select tax table: (See Instructions, Line 27)					
	<input type="checkbox"/> LOW INCOME Table <input checked="" type="checkbox"/> REGULAR Table					
	If you qualify for the Low Income Tax Table, enter zero (0) on Line 27A. If not, then:					
	Enter the larger of your: <input checked="" type="checkbox"/> Itemized Deductions (See Instructions, Line 27 and attach AR3)					
	OR If your spouse itemizes on a separate return, check here <input type="checkbox"/>					
	<input type="checkbox"/> Standard Deduction (See Instructions, Line 27).....	27	1,500	00	27	00
	28. NET TAXABLE INCOME: (Subtract Line 27 from Line 26) .....	28	0	00	28	00
	29. TAX: (Enter tax from tax table).....	29		00	29	00
	30. Combined tax: (Add amounts from Line 29, Columns A and B) .....	30			0	00
31. Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD).....	31				00	
32. Additional tax on IRA and qualified plan withdrawal and overpayment: (Attach federal Form 5329, if required).....	32				00	
33. TOTAL TAX: (Add Lines 30 through 32).....	33			0	00	
TAX CREDITS	34. Personal Tax Credit(s): (Enter total from Line 7D) .....	34	78	00		
	35. Child Care Credit: (20% of federal credit allowed; Attach federal Form 2441) .....	35		00		
	36. Other Credits: (Attach AR1000TC) .....	36		00		
	37. TOTAL CREDITS: (Add Lines 34 through 36) .....	37			78	00
38. NET TAX: (Subtract Line 37 from Line 33. If Line 37 is greater than Line 33, enter 0) .....	38			0	00	
PAYMENTS	39. Arkansas income tax withheld: (Attach state copies of W-2 and/or 1099R, 1099-G) ...	39		00		
	40. Estimated tax paid or credit brought forward from 2017:.....	40		00		
	41. Payment made with extension: (See Instructions).....	41		00		
	42. AMENDED RETURNS ONLY - Previous payments: (See instructions) .....	42		00		
	43. Early childhood program: Certification Number: _____ (20% of federal credit; Attach federal Form 2441 and Form AR1000EC) .....	43		00		
	44. TOTAL PAYMENTS: (Add Lines 39 through 43).....	44				00
	45. AMENDED RETURNS ONLY - Previous refund: (See instructions).....	45				00
46. Adjusted Total Payments: (Subtract Line 45 from Line 44).....	46				00	
REFUND OR TAX DUE	47. AMOUNT OF OVERPAYMENT/REFUND: (If Line 46 is greater than Line 38, enter difference) .....	47				00
	48. Amount to be applied to 2019 estimated tax: .....	48		00		
	49. Amount of Check-off Contributions: (Attach Schedule AR1000-CO) .....	49		00		
	50. AMOUNT TO BE REFUNDED TO YOU: (Subtract Lines 48 and 49 from Line 47).....REFUND	50				00
	DIRECT DEPOSIT? If your deposit will be ultimately placed in a foreign account check the box. <input type="checkbox"/>					
	Routing Number      Account Number <input type="checkbox"/> Checking or <input type="checkbox"/> Savings					
51. AMOUNT DUE: (If Line 46 is less than Line 38, enter difference; If over \$1,000, continue to 52A)...TAX DUE	51				00	
52A.UEP: Attach Form AR2210 or AR2210A. If required, enter exception in box 52A <input type="checkbox"/> Penalty 52B <input type="checkbox"/>					00	
52C.Add Lines 51 and 52B. Attach Form AR1000V with check or money order payable in U.S. Dollars to "Dept. of Finance and Administration". Include your SSN on payment. To pay by credit card, see instructions .....	TOTAL DUE 52C				00	
I D	DL# / State ID <u>999005505</u> Your state <u>AR</u> Issue Date (mm/dd/yyyy) _____      Expiration Date (mm/dd/yyyy) _____					
	DL# / State ID _____      Spouse state _____      Issue Date (mm/dd/yyyy) _____      Expiration Date (mm/dd/yyyy) _____					
FOR MAILING ADDRESSES SEE PAGE 2 OF INSTRUCTIONS						
PLEASE SIGN HERE	PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.					
	Primary's Signature	Date	Telephone	May the Arkansas Revenue Agency discuss this return with the preparer of the return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	Spouse's Signature	Date	Telephone			
PAID PREPARER	Paid Preparer's Signature		ID Number/Social Security Number		For Department Use Only	
	Preparer's Name		City/State/Zip		A	
	E-mail				Telephone	



**ARKANSAS INDIVIDUAL INCOME TAX  
CAPITAL GAINS**

Primary's Legal Name <b>STANDARD TEST</b>	Primary's Social Security Number ***-00-5505
--	---

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

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

Complete the AR1000D if you have a CAPITAL GAIN OR LOSS reported on federal Schedule D, or if Schedule D is not required, a gain reported on federal Form 1040, Schedule 1, Line 13. The amount of capital loss that can be deducted after offsetting capital gains is limited to \$3,000 (\$1,500 per taxpayer for filing Status 4 or 5). See instructions for Line 14, Form AR1000F/AR1000NR.

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

\*(Arkansas did not adopt the federal "bonus depreciation" provision from previous years. Therefore, there may be a difference in federal and Arkansas amounts of depreciation allowed.)

Full Year Resident Filers - Complete columns (A) and (B) only.

Nonresident or Part Year Resident Filers - Complete columns (A), (B), and (C).

	Federal Schedule D		(A) Primary		(B) Spouse		(C) Arkansas Only
1. Enter federal long-term capital gain or loss reported on Line 15, federal Schedule D or Form 1040, Schedule 1, Line 13.....1	10,021,500	00	10,021,500	00		00	00
2. Enter adjustment, if any, for depreciation differences in federal and state amounts.....2				00		00	00
3. Arkansas long-term capital gain or loss, add (or subtract) Line 1 and Line 2.....3			10,021,500	00		00	00
4. Enter federal net short-term capital loss, if any, reported on Line 7, federal Schedule D .....4		00		00		00	00
5. Enter adjustment, if any, for depreciation differences in federal and state amounts.....5				00		00	00
6. Arkansas net short-term capital loss, add (or subtract) Line 4 and Line 5.....6				00		00	00
7a. Arkansas net capital gain or loss (If gain, subtract Line 6 from 3. If loss add Lines 6 and 3.).....7a			10,021,500	00		00	00
7b. If the amount on Line 7a is over \$10,000,000, only enter \$10,000,000. If less than \$10,000,000, enter the total amount.....7b			10,000,000	00		00	00
8. Arkansas taxable amount, if a gain multiply Line 7b by 50 percent (.50), otherwise enter loss.....8			5,000,000	00		00	00
9. Enter federal short-term capital gain, if any, reported on Line 7, federal Schedule D.....9		00		00		00	00
10. Enter adjustment, if any, for depreciation differences in federal and state amounts.....10				00		00	00
11. Arkansas short-term capital gain, add (or subtract) Line 9 and Line 10.....11				00		00	00
12. Total taxable Arkansas capital gain or loss, add Lines 8 and 11. <b>(Loss limited to \$3,000, for filing status 1, 2, 3 and 6, \$1,500 per taxpayer if filing status 4 or 5.)</b> Enter here. <b>Filing Status 1,2,3,5 and 6:</b> Add Line 12, Columns A and B and enter on AR1000F/AR1000NR, Line 14. <b>Filing Status 4:</b> Enter Line 12, Column A on AR1000F/AR1000NR, Line 14, Column A. Enter Line 12, Column B on AR1000F/AR1000NR, Line 14, Column B.			5,000,000	00		00	00



ARKANSAS INDIVIDUAL INCOME TAX  
OTHER INCOME/LOSS AND DEPRECIATION DIFFERENCES

Primary's Legal Name <b>STANDARD TEST</b>	Primary's Social Security Number <b>***-00-5505</b>
--	--

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

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

Additions to Income

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

Subtractions from Income

	(A) Primary/Joint	(B) Spouse (Status 4)	(C) Arkansas Only
9. State depreciation: (Attach Schedule) .....9	00	00	00
10. Net Operating Loss: .....10	<b>4,998,500</b> 00	00	00
11. Foreign earned income exclusion: .....11	00	00	00
12. Loss on excess deferral distribution .....12	00	00	00
13. Other: (Attach Schedule) .....13	00	00	00
14. LOSSES TOTAL: (Add Lines 9-13 and enter total) .....14	<b>4,998,500</b> 00	00	00
15. NET TOTAL: (Subtract Line 14 from Line 8 and enter total of each column on Line 22 of Form AR1000F / AR1000NR) 15	<b>-4,998,500</b> 00	00	00

## Arkansas Test Case 6

**Required Forms:** AR1000F and AR-OI

**Taxpayer Name:** Loss Test

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

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

**Age:** 26

# 2018 AR1000F

## ARKANSAS INDIVIDUAL INCOME TAX RETURN

Full Year Resident

Jan. 1 - Dec. 31, 2018 or fiscal year ending \_\_\_\_\_, 20\_\_



# AR1

CHECK BOX IF AMENDED RETURN

Software ID

USE LABEL OR PRINT OR TYPE	Primary's Legal First Name ● <b>LOSS</b>	MI ●	Last Name ● <b>TEST</b>	Primary's Social Security Number ● <b>***-00-5506</b>
	Spouse's Legal First Name ●	MI ●	Last Name ●	Spouse's Social Security Number ●
	Mailing Address (Number and Street, P.O. Box or Rural Route) ● <b>941 PARK HILL</b>			<input type="checkbox"/> Check if address is outside U.S.
City ● <b>ENGLAND</b>		State or Province ● <b>AR</b>		Zip ● <b>72046</b>
Foreign Country Name				

FILING STATUS Check Only One	1. <input type="checkbox"/> Single (Or widowed before 2018 or divorced at end of 2018)	4. <input type="checkbox"/> Married Filing Separately on the Same Return
	2. <input type="checkbox"/> Married Filing Joint (Even if only one had income)	5. <input type="checkbox"/> Married Filing Separately on Different Returns Enter spouse's name here and SSN above _____
3. <input type="checkbox"/> Head of Household (See Instructions) If the qualifying person was your child, but not your dependent, enter child's name here: _____	6. <input checked="" type="checkbox"/> Qualifying Widow(er) with dependent child Year spouse died: (See Instructions) _____	

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

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

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

First Name	Last Name	Dependent's Social Security Number	Dependent's relationship to you
1. <b>SAMUEL</b>	<b>TEST</b>	<b>400-00-1001</b>	<b>SON</b>
2.			
3.			

7B. Multiply number of DEPENDENTS from above.....7B ● **1** X \$26 = **26** 00

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

7D. TOTAL PERSONAL TAX CREDITS: (Add Lines 7A, 7B, and 7C. Enter total here and on Line 34).....7D **78** 00

ROUND ALL AMOUNTS TO WHOLE DOLLARS		(A) Primary/Joint Income	(B) Spouse's Income Status 4 Only
8. Wages, salaries, tips, etc: (Attach W-2s) .....	8	● <b>18,500</b> 00	● <b>00</b> 00
9A. U.S. Military compensation: (Your/joint gross amount) .....	9A		
9B. U.S. Military compensation: (Spouse's gross amount) .....	9B		
10. Interest income: (If over \$1,500, attach AR4).....	10	● <b>00</b> 00	● <b>00</b> 00
11. Dividend income: (If over \$1,500, attach AR4).....	11	● <b>00</b> 00	● <b>00</b> 00
12. Alimony and separate maintenance received:.....	12	● <b>00</b> 00	● <b>00</b> 00
13. Business or professional income: (Attach federal Schedule C or C-EZ).....	13	● <b>00</b> 00	● <b>00</b> 00
14. Capital gains/(losses) from stocks, bonds, etc: (See Instr. Attach Schedule D) .....	14	● <b>00</b> 00	● <b>00</b> 00
15. Other gains or (losses): (Attach federal Form 4797 and/or AR4684 if applicable) .....	15	● <b>00</b> 00	● <b>00</b> 00
16. Non-Qualified IRA distributions and taxable annuities: (Attach All 1099Rs) .....	16	● <b>00</b> 00	● <b>00</b> 00
17A.U.S. Military pension: (Your/joint gross amount) .....	17A		
17B.U.S. Military pension: (Spouse's gross amount) .....	17B		
18A.Your/Joint Employer pension plan(s)/Qualified IRA(s): (See Instructions - Attach All 1099Rs) Gross Distribution ● <b>7,000</b> 00 Taxable Amount ● <b>7,000</b> 00 Less \$6,000 18A		● <b>1,000</b> 00	
18B.Spouse's Employer pension plan(s)/Qualified IRA(s): (Filing Status 4 Only) Gross Distribution ● <b>00</b> 00 Taxable Amount ● <b>00</b> 00 Less \$6,000 18B			● <b>00</b> 00
19. Rents, royalties, partnerships, estates, trusts, etc: (Attach federal Schedule E) .....	19	● <b>00</b> 00	● <b>00</b> 00
20. Farm income: (Attach federal Schedule F) .....	20	● <b>00</b> 00	● <b>00</b> 00
21. Unemployment (Attach 1099-G) .....	21	● <b>00</b> 00	● <b>00</b> 00
22. Other income/depreciation differences: (Attach Form AR-OI) .....	22	● <b>(23,600)</b> 00	● <b>00</b> 00
23. TOTAL INCOME: (Add Lines 8 through 22).....	23	● <b>(4,100)</b> 00	● <b>00</b> 00
24. TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ).....	24	● <b>00</b> 00	● <b>00</b> 00
25. ADJUSTED GROSS INCOME: (Subtract Line 24 from Line 23).....	25	● <b>(4,100)</b> 00	● <b>00</b> 00





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

		(A) Primary/Joint Income		(B) Spouse's Income Status 4 Only	
TAX COMPUTATION	26. ADJUSTED GROSS INCOME: (From Line 25, Columns A and B) .....	26	(4,100)00	26	00
	27. Select tax table: (See Instructions, Line 27)				
	• <input type="checkbox"/> LOW INCOME Table <input checked="" type="checkbox"/> REGULAR Table				
	If you qualify for the Low Income Tax Table, enter zero (0) on Line 27A. If not, then:				
	Enter the larger } • <input type="checkbox"/> Itemized Deductions (See Instructions, Line 27 and attach AR3)				
	of your:      OR    If your spouse itemizes on a separate return, check here • <input type="checkbox"/>				
	<input checked="" type="checkbox"/> Standard Deduction (See Instructions, Line 27).....	27	00	27	00
	28. NET TAXABLE INCOME: (Subtract Line 27 from Line 26) .....	28	(4,100)00	28	00
	29. TAX: (Enter tax from tax table).....	29	00	29	00
	30. Combined tax: (Add amounts from Line 29, Columns A and B) .....	30			00
31. Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD).....	31			00	
32. Additional tax on IRA and qualified plan withdrawal and overpayment: (Attach federal Form 5329, if required).....	32			00	
33. TOTAL TAX: (Add Lines 30 through 32).....	33			00	
TAX CREDITS	34. Personal Tax Credit(s): (Enter total from Line 7D) .....	34	00		
	35. Child Care Credit: (20% of federal credit allowed; Attach federal Form 2441) .....	35	00		
	36. Other Credits: (Attach AR1000TC) .....	36	00		
	37. TOTAL CREDITS: (Add Lines 34 through 36) .....	37			00
38. NET TAX: (Subtract Line 37 from Line 33. If Line 37 is greater than Line 33, enter 0) .....	38			00	
PAYMENTS	39. Arkansas income tax withheld: (Attach state copies of W-2 and/or 1099R, 1099-G) ...	39	00		
	40. Estimated tax paid or credit brought forward from 2017:.....	40	00		
	41. Payment made with extension: (See Instructions).....	41	00		
	42. AMENDED RETURNS ONLY - Previous payments: (See instructions) .....	42	00		
	43. Early childhood program: Certification Number: _____ (20% of federal credit; Attach federal Form 2441 and Form AR1000EC) .....	43	00		
	44. TOTAL PAYMENTS: (Add Lines 39 through 43).....	44			00
	45. AMENDED RETURNS ONLY - Previous refund: (See instructions).....	45			00
46. Adjusted Total Payments: (Subtract Line 45 from Line 44).....	46			00	
REFUND OR TAX DUE	47. AMOUNT OF OVERPAYMENT/REFUND: (If Line 46 is greater than Line 38, enter difference) .....	47			00
	48. Amount to be applied to 2019 estimated tax: .....	48	00		
	49. Amount of Check-off Contributions: (Attach Schedule AR1000-CO) .....	49	00		
	50. AMOUNT TO BE REFUNDED TO YOU: (Subtract Lines 48 and 49 from Line 47).....REFUND	50			00
	DIRECT DEPOSIT? If your deposit will be ultimately placed in a foreign account check the box. • <input type="checkbox"/>				
Routing Number	Account Number			<input type="checkbox"/> Checking or	
<input type="checkbox"/> Savings					
51. AMOUNT DUE: (If Line 46 is less than Line 38, enter difference; If over \$1,000, continue to 52A)... TAX DUE	51			00	
52A. UEP: Attach Form AR2210 or AR2210A. If required, enter exception in box 52A • <input type="checkbox"/> Penalty 52B • <input type="checkbox"/>				00	
52C. Add Lines 51 and 52B. Attach Form AR1000V with check or money order payable in U.S. Dollars to "Dept. of Finance and Administration". Include your SSN on payment. To pay by credit card, see instructions .....	TOTAL DUE 52C			00	
I D	DL# / State ID <b>991005506</b> Your state <b>AR</b> Issue Date (mm/dd/yyyy) _____      Expiration Date (mm/dd/yyyy) _____				
	DL# / State ID _____      Spouse state _____      Issue Date (mm/dd/yyyy) _____      Expiration Date (mm/dd/yyyy) _____				
FOR MAILING ADDRESSES SEE PAGE 2 OF INSTRUCTIONS					
PLEASE SIGN HERE	PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.				
	Primary's Signature	Date	Telephone	May the Arkansas Revenue Agency discuss this return with the preparer of the return? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
	Spouse's Signature	Date	Telephone		
PAID PREPARER	Paid Preparer's Signature		ID Number/Social Security Number		For Department Use Only
	Preparer's Name		City/State/Zip		A    •
	E-mail				Telephone



ARKANSAS INDIVIDUAL INCOME TAX  
OTHER INCOME/LOSS AND DEPRECIATION DIFFERENCES

Primary's Legal Name <b>LOSS TEST</b>	Primary's Social Security Number <b>***-00-5506</b>
--	--

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

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

Additions to Income

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

Subtractions from Income

	(A) Primary/Joint	(B) Spouse (Status 4)	(C) Arkansas Only
9. State depreciation: (Attach Schedule) .....9	00	00	00
10. Net Operating Loss: .....10	00	00	00
11. Foreign earned income exclusion: .....11	00	00	00
12. Loss on excess deferral distribution .....12	00	00	00
13. Other: (Attach Schedule) .....13	<b>-23,600</b>	00	00
14. LOSSES TOTAL: (Add Lines 9-13 and enter total) .....14	<b>-23,600</b>	00	00
15. NET TOTAL: (Subtract Line 14 from Line 8 and enter total of each column on Line 22 of Form AR1000F / AR1000NR) 15	<b>-23,600</b>	00	00

## Arkansas Test Case 7

**Required Forms:** AR1000F

**Taxpayer Name:** M. S. Test

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

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

# 2018 AR1000F

## ARKANSAS INDIVIDUAL INCOME TAX RETURN

Full Year Resident

Jan. 1 - Dec. 31, 2018 or fiscal year ending \_\_\_\_\_, 20\_\_



# AR1

CHECK BOX IF AMENDED RETURN

Software ID

USE LABEL OR PRINT OR TYPE	Primary's Legal First Name ● <b>M</b>	MI ●	Last Name ● <b>TEST</b>	Primary's Social Security Number ● <b>***-00-5507</b>
	Spouse's Legal First Name ●	MI ●	Last Name ●	Spouse's Social Security Number ● <b>400-00-5555</b>
	Mailing Address (Number and Street, P.O. Box or Rural Route) ● <b>25 POINTE CR</b>			<input type="checkbox"/> Check if address is outside U.S.
City ● <b>BENTON</b>		State or Province ● <b>AR</b>		Zip ● <b>72015</b>
				Foreign Country Name

FILING STATUS Check Only One	1. <input type="checkbox"/> Single (Or widowed before 2018 or divorced at end of 2018)	4. <input type="checkbox"/> Married Filing Separately on the Same Return
	2. <input type="checkbox"/> Married Filing Joint (Even if only one had income)	5. <input checked="" type="checkbox"/> Married Filing Separately on Different Returns Enter spouse's name here and SSN above <b>SADIE</b>
3. <input type="checkbox"/> Head of Household (See Instructions) If the qualifying person was your child, but not your dependent, enter child's name here: _____	6. <input type="checkbox"/> Qualifying Widow(er) with dependent child Year spouse died: (See Instructions) _____	

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

PERSONAL TAX CREDITS	7A. <input checked="" type="checkbox"/> Yourself	<input type="checkbox"/> 65 or Over	<input type="checkbox"/> 65 Special	<input type="checkbox"/> Blind	<input type="checkbox"/> Deaf	<input type="checkbox"/> Head of Household/Qualifying Widow(er) <small>(Filing Status 3 Only) (Filing Status 6 Only)</small>
	<input type="checkbox"/> Spouse	<input type="checkbox"/> 65 or Over	<input type="checkbox"/> 65 Special	<input type="checkbox"/> Blind	<input type="checkbox"/> Deaf	
Multiply number of boxes checked ..... 7A <b>1</b> X \$26 =						<b>26</b> 00

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

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

7B. Multiply number of DEPENDENTS from above ..... 7B  X \$26 = \_\_\_\_\_ 00

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

7D. TOTAL PERSONAL TAX CREDITS: (Add Lines 7A, 7B, and 7C. Enter total here and on Line 34) ..... 7D **26** 00

ROUND ALL AMOUNTS TO WHOLE DOLLARS		(A) Primary/Joint Income	(B) Spouse's Income Status 4 Only
8. Wages, salaries, tips, etc: (Attach W-2s) .....	8	● <b>76,189</b> 00	● _____ 00
9A. U.S. Military compensation: (Your/joint gross amount)	9A	● _____ 00	● _____ 00
9B. U.S. Military compensation: (Spouse's gross amount)	9B	● _____ 00	● _____ 00
10. Interest income: (If over \$1,500, attach AR4) .....	10	● _____ 00	● _____ 00
11. Dividend income: (If over \$1,500, attach AR4) .....	11	● _____ 00	● _____ 00
12. Alimony and separate maintenance received: .....	12	● _____ 00	● _____ 00
13. Business or professional income: (Attach federal Schedule C or C-EZ) .....	13	● _____ 00	● _____ 00
14. Capital gains/(losses) from stocks, bonds, etc: (See Instr. Attach Schedule D) .....	14	● _____ 00	● _____ 00
15. Other gains or (losses): (Attach federal Form 4797 and/or AR4684 if applicable) .....	15	● _____ 00	● _____ 00
16. Non-Qualified IRA distributions and taxable annuities: (Attach All 1099Rs) .....	16	● _____ 00	● _____ 00
17A. U.S. Military pension: (Your/joint gross amount)	17A	● _____ 00	● _____ 00
17B. U.S. Military pension: (Spouse's gross amount)	17B	● _____ 00	● _____ 00
18A. Your/Joint Employer pension plan(s)/Qualified IRA(s): (See Instructions - Attach All 1099Rs) Gross Distribution ● _____ 00 Taxable Amount ● _____ 00 <small>Less \$6,000</small>	18A	● _____ 00	● _____ 00
18B. Spouse's Employer pension plan(s)/Qualified IRA(s): (Filing Status 4 Only) Gross Distribution ● _____ 00 Taxable Amount ● _____ 00 <small>Less \$6,000</small>	18B	● _____ 00	● _____ 00
19. Rents, royalties, partnerships, estates, trusts, etc: (Attach federal Schedule E) .....	19	● _____ 00	● _____ 00
20. Farm income: (Attach federal Schedule F) .....	20	● _____ 00	● _____ 00
21. Unemployment (Attach 1099-G) .....	21	● _____ 00	● _____ 00
22. Other income/depreciation differences: (Attach Form AR-01) .....	22	● _____ 00	● _____ 00
23. TOTAL INCOME: (Add Lines 8 through 22) .....	23	● <b>76,189</b> 00	● _____ 00
24. TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ) .....	24	● _____ 00	● _____ 00
25. ADJUSTED GROSS INCOME: (Subtract Line 24 from Line 23) .....	25	● <b>76,189</b> 00	● _____ 00



AR2

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

		(A) Primary/Joint Income	(B) Spouse's Income Status 4 Only
TAX COMPUTATION	26. ADJUSTED GROSS INCOME: (From Line 25, Columns A and B) .....	76,189 00	00
	27. Select tax table: (See Instructions, Line 27)		
	• <input type="checkbox"/> LOW INCOME Table <input checked="" type="checkbox"/> REGULAR Table		
	If you qualify for the Low Income Tax Table, enter zero (0) on Line 27A. If not, then:		
	Enter the larger of your:      • <input checked="" type="checkbox"/> Itemized Deductions (See Instructions, Line 27 and attach AR3)		
	OR      If your spouse itemizes on a separate return, check here      • <input checked="" type="checkbox"/>		
	<input type="checkbox"/> Standard Deduction (See Instructions, Line 27).....	00	00
	28. NET TAXABLE INCOME: (Subtract Line 27 from Line 26) .....	76,189 00	00
	29. TAX: (Enter tax from tax table).....	3,791 00	00
	30. Combined tax: (Add amounts from Line 29, Columns A and B) .....		3,791 00
31. Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD).....		00	
32. Additional tax on IRA and qualified plan withdrawal and overpayment: (Attach federal Form 5329, if required).....		00	
33. TOTAL TAX: (Add Lines 30 through 32).....		3,791 00	
TAX CREDITS	34. Personal Tax Credit(s): (Enter total from Line 7D) .....	26 00	
	35. Child Care Credit: (20% of federal credit allowed; Attach federal Form 2441) .....	00	
	36. Other Credits: (Attach AR1000TC) .....	00	
	37. TOTAL CREDITS: (Add Lines 34 through 36) .....		26 00
38. NET TAX: (Subtract Line 37 from Line 33. If Line 37 is greater than Line 33, enter 0) .....		3,765 00	
PAYMENTS	39. Arkansas income tax withheld: (Attach state copies of W-2 and/or 1099R, 1099-G) ...	5,000 00	
	40. Estimated tax paid or credit brought forward from 2017:.....	00	
	41. Payment made with extension: (See Instructions).....	00	
	42. AMENDED RETURNS ONLY - Previous payments: (See instructions) .....	00	
	43. Early childhood program: Certification Number: _____ (20% of federal credit; Attach federal Form 2441 and Form AR1000EC) .....	00	
	44. TOTAL PAYMENTS: (Add Lines 39 through 43).....		5,000 00
	45. AMENDED RETURNS ONLY - Previous refund: (See instructions).....		00
46. Adjusted Total Payments: (Subtract Line 45 from Line 44).....		5,000 00	
REFUND OR TAX DUE	47. AMOUNT OF OVERPAYMENT/REFUND: (If Line 46 is greater than Line 38, enter difference) .....		1,235 00
	48. Amount to be applied to 2019 estimated tax: .....	00	
	49. Amount of Check-off Contributions: (Attach Schedule AR1000-CO) .....	00	
	50. AMOUNT TO BE REFUNDED TO YOU: (Subtract Lines 48 and 49 from Line 47).....REFUND		1,235 00
	DIRECT DEPOSIT? If your deposit will be ultimately placed in a foreign account check the box.      • <input type="checkbox"/>		
Routing Number      Account Number	2 6 5 2 7 0 4 1 3      3 1 5 6 1 1 1	• <input type="checkbox"/> Checking or • <input checked="" type="checkbox"/> Savings	
51. AMOUNT DUE: (If Line 46 is less than Line 38, enter difference; If over \$1,000, continue to 52A)... TAX DUE		00	
52A. UEP: Attach Form AR2210 or AR2210A. If required, enter exception in box 52A • <input type="checkbox"/> Penalty 52B • <input type="checkbox"/>		00	
52C. Add Lines 51 and 52B. Attach Form AR1000V with check or money order payable in U.S. Dollars to "Dept. of Finance and Administration". Include your SSN on payment. To pay by credit card, see instructions .....		00	
ID			
DL# / State ID <u>999005507</u> Your state <u>AR</u> Issue Date (mm/dd/yyyy) _____      Expiration Date (mm/dd/yyyy) _____			
DL# / State ID _____      Spouse state _____      Issue Date (mm/dd/yyyy) _____      Expiration Date (mm/dd/yyyy) _____			
FOR MAILING ADDRESSES SEE PAGE 2 OF INSTRUCTIONS			
PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Primary's Signature	Date	Telephone	May the Arkansas Revenue Agency discuss this return with the preparer of the return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Spouse's Signature	Date	Telephone	
Paid Preparer's Signature		ID Number/Social Security Number	For Department Use Only
Preparer's Name		City/State/Zip	A      •
E-mail		Telephone	

## Arkansas Test Case 8

**Required Forms:** AR1000F

**Taxpayer Name:** Dependent Test - **A dependent on parent's return.**

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

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

# 2018 AR1000F

## ARKANSAS INDIVIDUAL INCOME TAX RETURN

Full Year Resident

Jan. 1 - Dec. 31, 2018 or fiscal year ending \_\_\_\_\_, 20\_\_



# AR1

CHECK BOX IF AMENDED RETURN

Software ID

USE LABEL OR PRINT OR TYPE	Primary's Legal First Name ● <b>DEPENDENT</b>	MI ●	Last Name ● <b>TEST</b>	Primary's Social Security Number ● <b>***-00-5508</b>
	Spouse's Legal First Name ●	MI ●	Last Name ●	Spouse's Social Security Number ●
Mailing Address (Number and Street, P.O. Box or Rural Route) ● <b>RT 2</b>				<input type="checkbox"/> Check if address is outside U.S.
City ● <b>HENSLEY</b>		State or Province ● <b>AR</b>		Zip ● <b>72065</b>
				Foreign Country Name

FILING STATUS Check Only One	1. <input checked="" type="checkbox"/> Single (Or widowed before 2018 or divorced at end of 2018)	4. <input type="checkbox"/> Married Filing Separately on the Same Return
	2. <input type="checkbox"/> Married Filing Joint (Even if only one had income)	5. <input type="checkbox"/> Married Filing Separately on Different Returns Enter spouse's name here and SSN above _____
3. <input type="checkbox"/> Head of Household (See Instructions) If the qualifying person was your child, but not your dependent, enter child's name here: _____		6. <input type="checkbox"/> Qualifying Widow(er) with dependent child Year spouse died: (See Instructions) _____

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

7A. <input checked="" type="checkbox"/> Yourself	<input type="checkbox"/> 65 or Over	<input type="checkbox"/> 65 Special	<input type="checkbox"/> Blind	<input type="checkbox"/> Deaf	<input type="checkbox"/> Head of Household/Qualifying Widow(er) <small>(Filing Status 3 Only) (Filing Status 6 Only)</small>
<input type="checkbox"/> Spouse	<input type="checkbox"/> 65 or Over	<input type="checkbox"/> 65 Special	<input type="checkbox"/> Blind	<input type="checkbox"/> Deaf	
Multiply number of boxes checked .....					7A <b>1</b> X \$26 = <b>26</b> 00

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

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

7B. Multiply number of DEPENDENTS from above.....7B  X \$26 = \_\_\_\_\_ 00

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

7D. TOTAL PERSONAL TAX CREDITS: (Add Lines 7A, 7B, and 7C. Enter total here and on Line 34).....7D **26** 00

ROUND ALL AMOUNTS TO WHOLE DOLLARS		(A) Primary/Joint Income	(B) Spouse's Income Status 4 Only
8. Wages, salaries, tips, etc: (Attach W-2s) .....	8	● <b>2,289</b> 00	● _____ 00
9A. U.S. Military compensation: (Your/joint gross amount)	9A		
9B. U.S. Military compensation: (Spouse's gross amount)	9B		
10. Interest income: (If over \$1,500, attach AR4).....	10	● _____ 00	● _____ 00
11. Dividend income: (If over \$1,500, attach AR4).....	11	● _____ 00	● _____ 00
12. Alimony and separate maintenance received:.....	12	● _____ 00	● _____ 00
13. Business or professional income: (Attach federal Schedule C or C-EZ).....	13	● _____ 00	● _____ 00
14. Capital gains/(losses) from stocks, bonds, etc: (See Instr. Attach Schedule D) .....	14	● _____ 00	● _____ 00
15. Other gains or (losses): (Attach federal Form 4797 and/or AR4684 if applicable) .....	15	● _____ 00	● _____ 00
16. Non-Qualified IRA distributions and taxable annuities: (Attach All 1099Rs) .....	16	● _____ 00	● _____ 00
17A.U.S. Military pension: (Your/joint gross amount)	17A		
17B.U.S. Military pension: (Spouse's gross amount)	17B		
18A.Your/Joint Employer pension plan(s)/Qualified IRA(s): (See Instructions - Attach All 1099Rs) Gross Distribution ● _____ 00 Taxable Amount ● _____ 00 Less \$6,000	18A	● _____ 00	
18B.Spouse's Employer pension plan(s)/Qualified IRA(s): (Filing Status 4 Only) Gross Distribution ● _____ 00 Taxable Amount ● _____ 00 Less \$6,000	18B		● _____ 00
19. Rents, royalties, partnerships, estates, trusts, etc: (Attach federal Schedule E) .....	19	● _____ 00	● _____ 00
20. Farm income: (Attach federal Schedule F) .....	20	● _____ 00	● _____ 00
21. Unemployment (Attach 1099-G) .....	21	● _____ 00	● _____ 00
22. Other income/depreciation differences: (Attach Form AR-OI) .....	22	● _____ 00	● _____ 00
23. TOTAL INCOME: (Add Lines 8 through 22).....	23	● <b>2,289</b> 00	● _____ 00
24. TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ).....	24	● _____ 00	● _____ 00
25. ADJUSTED GROSS INCOME: (Subtract Line 24 from Line 23).....	25	● <b>2,289</b> 00	● _____ 00





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

		(A) Primary/Joint Income		(B) Spouse's Income Status 4 Only		
TAX COMPUTATION	26. ADJUSTED GROSS INCOME: (From Line 25, Columns A and B) .....	26	2,289	00	26	00
	27. Select tax table: (See Instructions, Line 27)					
	• <input checked="" type="checkbox"/> LOW INCOME Table <input type="checkbox"/> REGULAR Table					
	If you qualify for the Low Income Tax Table, enter zero (0) on Line 27A. If not, then:					
	Enter the larger } • <input type="checkbox"/> Itemized Deductions (See Instructions, Line 27 and attach AR3)					
	of your:        } OR If your spouse itemizes on a separate return, check here • <input type="checkbox"/>					
	<input checked="" type="checkbox"/> Standard Deduction (See Instructions, Line 27).....	27		00	27	00
	28. NET TAXABLE INCOME: (Subtract Line 27 from Line 26) .....	28	2,289	00	28	00
	29. TAX: (Enter tax from tax table).....	29		00	29	00
	30. Combined tax: (Add amounts from Line 29, Columns A and B) .....	30				00
31. Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD).....	31				00	
32. Additional tax on IRA and qualified plan withdrawal and overpayment: (Attach federal Form 5329, if required).....	32				00	
33. TOTAL TAX: (Add Lines 30 through 32).....	33				00	
TAX CREDITS	34. Personal Tax Credit(s): (Enter total from Line 7D) .....	34	26	00		
	35. Child Care Credit: (20% of federal credit allowed; Attach federal Form 2441) .....	35		00		
	36. Other Credits: (Attach AR1000TC) .....	36		00		
	37. TOTAL CREDITS: (Add Lines 34 through 36) .....	37				26 00
38. NET TAX: (Subtract Line 37 from Line 33. If Line 37 is greater than Line 33, enter 0) .....	38				00	
PAYMENTS	39. Arkansas income tax withheld: (Attach state copies of W-2 and/or 1099R, 1099-G) ...	39	15	00		
	40. Estimated tax paid or credit brought forward from 2017:.....	40		00		
	41. Payment made with extension: (See Instructions).....	41		00		
	42. AMENDED RETURNS ONLY - Previous payments: (See instructions) .....	42		00		
	43. Early childhood program: Certification Number: _____ (20% of federal credit; Attach federal Form 2441 and Form AR1000EC) .....	43		00		
	44. TOTAL PAYMENTS: (Add Lines 39 through 43).....	44				15 00
	45. AMENDED RETURNS ONLY - Previous refund: (See instructions).....	45				00
46. Adjusted Total Payments: (Subtract Line 45 from Line 44).....	46				15 00	
REFUND OR TAX DUE	47. AMOUNT OF OVERPAYMENT/REFUND: (If Line 46 is greater than Line 38, enter difference) .....	47				15 00
	48. Amount to be applied to 2019 estimated tax: .....	48		00		
	49. Amount of Check-off Contributions: (Attach Schedule AR1000-CO) .....	49		00		
	50. AMOUNT TO BE REFUNDED TO YOU: (Subtract Lines 48 and 49 from Line 47).....REFUND	50				15 00
	DIRECT DEPOSIT? If your deposit will be ultimately placed in a foreign account check the box. • <input type="checkbox"/>					
Routing Number	Account Number			<input type="checkbox"/> Checking or		
<input type="checkbox"/> Savings						
51. AMOUNT DUE: (If Line 46 is less than Line 38, enter difference; If over \$1,000, continue to 52A)... TAX DUE	51				00	
52A. UEP: Attach Form AR2210 or AR2210A. If required, enter exception in box 52A • <input type="checkbox"/> Penalty 52B • <input type="checkbox"/>					00	
52C. Add Lines 51 and 52B. Attach Form AR1000V with check or money order payable in U.S. Dollars to "Dept. of Finance and Administration". Include your SSN on payment. To pay by credit card, see instructions .....	TOTAL DUE 52C				00	
I D	DL# / State ID _____ Your state _____ Issue Date (mm/dd/yyyy) _____ Expiration Date (mm/dd/yyyy) _____					
	DL# / State ID _____ Spouse state _____ Issue Date (mm/dd/yyyy) _____ Expiration Date (mm/dd/yyyy) _____					
FOR MAILING ADDRESSES SEE PAGE 2 OF INSTRUCTIONS						
PLEASE SIGN HERE	PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.					
	Primary's Signature	Date	Telephone	May the Arkansas Revenue Agency discuss this return with the preparer of the return? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
	Spouse's Signature	Date	Telephone			
PAID PREPARER	Paid Preparer's Signature		ID Number/Social Security Number		For Department Use Only	
	Preparer's Name		City/State/Zip		A	•
	E-mail				Telephone	



## Arkansas Test Case 9

**Required Forms:** AR1000NR, AR-MS

**Taxpayer Name:** Military Test

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

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

**Primary Home of Record:** Alaska

**Spouse Home of Record:** Alaska

**Primary Income:**

Military Income: 65,000.00

Alimony: 20,000.00

Arkansas Walmart: 8,145.00

**Spouse Income:**

Arkansas Dental Office: 28,900.00

2018 AR1000NR



NR1

ARKANSAS INDIVIDUAL INCOME TAX RETURN Nonresident and Part Year Resident

CHECK BOX IF AMENDED RETURN

Software ID

Jan. 1 - Dec. 31, 2018 or fiscal year ending \_\_\_\_\_, 20\_\_

Primary's Legal First Name: MILITARY, Last Name: TEST, Primary's Social Security Number: \*\*\*-00-5509. Spouse's Legal First Name: SPOUSE, Last Name: TEST, Spouse's Social Security Number: 400-00-5519. Mailing Address: 25 OAK ST, City: JACKSONVILLE, State: AR, Zip: 72076.

ATTACH A COPY OF YOUR COMPLETE FEDERAL RETURN. NONRESIDENT: [X] AK, PART YEAR RESIDENT: [ ]

FILING STATUS: 1. [ ] Single, 2. [X] Married Filing Joint, 3. [ ] Head of Household, 4. [ ] Married Filing Separately on the Same Return, 5. [ ] Married Filing Separately on Different Returns, 6. [ ] Qualifying Widow(er) with dependent child.

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

7A. [X] Yourself, [ ] Spouse, [ ] 65 or Over, [ ] 65 Special, [ ] Blind, [ ] Deaf, [ ] Head of Household/Qualifying Widow(er). Multiply number of boxes checked: 7A [2] X \$26 = 52.00

Table with 4 columns: First Name, Last Name, Dependent's Social Security Number, Dependent's relationship to you. Includes 7B, 7C, and 7D totals.

Table with 3 columns: (A) Primary/Joint Income, (B) Spouse's Income Status 4 Only, (C) Arkansas Income Only. Rows 8-25 showing various income types and totals.



NR2

Primary SSN

		(A) Primary/Joint Income		(B) Spouse's Income Status 4 Only		
TAX COMPUTATION	26. ADJUSTED GROSS INCOME: (From Line 25, Columns A and B).....	26	28,145	00	26	00
	27. Select tax table: (Check the appropriate box)					
	• <input type="checkbox"/> LOW INCOME Table <input checked="" type="checkbox"/> REGULAR Table					
	If you qualify for the Low Income Tax Table, enter zero (0) on Line 27A. If not, then:					
	Enter the larger of your:    • <input type="checkbox"/> Itemized Deductions (See Instructions, Line 27 and attach AR3)					
	OR    If your spouse itemizes on a separate return, check here    • <input type="checkbox"/>					
	<input checked="" type="checkbox"/> Standard Deduction (See Instructions, Line 27).....	27	4,400	00	27	00
	28. NET TAXABLE INCOME: (Subtract Line 27 from Line 26).....	28	23,745	00	28	00
	29. TAX: (Enter tax from tax table).....	29	782	00	29	00
	30. Combined tax: (Add amounts from Line 29, Columns A and B).....	30			782	00
	31. Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD).....	31				00
	32. Additional tax on IRA and qualified plan withdrawal and overpayment: (Attach federal Form 5329, if required).....	32				00
	33. TOTAL TAX: (Add Lines 30 through 32).....	33			782	00
TAX CREDITS	34. Personal Tax Credit(s): (Enter total from Line 7D).....	34	52	00		
	35. Child Care Credit: (20% of federal credit allowed; Attach federal Form 2441).....	35		00		
	36. Other Credits: (Attach AR1000TC).....	36		00		
	37. TOTAL CREDITS: (Add Lines 34 through 36).....	37			52	00
38. NET TAX: (Subtract Line 37 from Line 33. If Line 37 is greater than Line 33, enter 0).....	38			730	00	
PRORATION	38A. Enter the amount from Line 25, Column C:.....	38A	8,145	00		
	38B. Enter the total amount from Line 25, Columns A and B:.....	38B	28,145	00		
	38C. Divide Line 38A by 38B: (See Instructions).....	38C			0.289394	
	38D. APPORTIONED TAX LIABILITY: (Multiply Line 38 by Line 38C).....	38D			211	00
PAYMENTS	39. Arkansas income tax withheld: (Attach state copies of W-2 and/or 1099R, 1099-G).....	39	431	00		
	40. Estimated tax paid or credit brought forward from 2017:.....	40		00		
	41. Payment made with extension: (See Instructions).....	41		00		
	42. AMENDED RETURNS ONLY - Previous payments: (See instructions).....	42		00		
	43. Early childhood program: Certification Number: _____ (20% of federal credit; Attach federal Form 2441 and Form AR1000EC).....	43		00		
	44. TOTAL PAYMENTS: (Add Lines 39 through 43).....	44			431	00
	45. AMENDED RETURNS ONLY - Previous refund: (See instructions).....	45				00
46. Adjusted Total Payments: (Subtract Line 45 from Line 44).....	46			431	00	
REFUND OR TAX DUE	47. AMOUNT OF OVERPAYMENT/REFUND: (If Line 46 is greater than Line 38D, enter difference).....	47			220	00
	48. Amount to be applied to 2019 estimated tax:.....	48		00		
	49. Amount of Check-off Contributions: (Attach Schedule AR1000-CO).....	49		00		
	50. AMOUNT TO BE REFUNDED TO YOU: (Subtract Lines 48 and 49 from Line 47).....	REFUND 50			220	00
	DIRECT DEPOSIT? If your deposit will be ultimately placed in a foreign account check the box. • <input type="checkbox"/>					
	Routing Number                      Account Number                      • <input type="checkbox"/> Checking or					
	• <input type="checkbox"/> Savings					
	51. AMOUNT DUE: (If Line 46 is less than Line 38D, enter difference; If over \$1,000, continue to 52A)..TAX DUE 51	51				00
	52A. UEP: Attach Form AR2210 or AR2210A. If required, enter exception in box 52A • <input type="checkbox"/> Penalty 52B • <input type="checkbox"/>	52A				00
	52C. Add Lines 51 and 52B. Attach Form AR1000V with check or money order payable in U.S. Dollars to "Dept. of Finance and Administration". Include your SSN on payment. To pay by credit card, see instructions .....	TOTAL DUE 52C				00
I D	DL# / State ID <b>999005509</b> Your state <b>AK</b> Issue Date _____                      Expiration Date _____					
	DL# / State ID <b>999005555</b> Spouse state <b>AK</b> Issue Date _____                      Expiration Date _____					
FOR MAILING ADDRESSES SEE PAGE 2 OF INSTRUCTIONS						
PLEASE SIGN HERE	PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.					
	Primary's Signature	Date	Telephone	May the Arkansas Revenue Agency discuss this return with the preparer of the return? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
	Spouse's Signature	Date	Telephone			
PAID PREPARER	Paid Preparer's Signature		ID Number/Social Security Number		For Department Use Only	
	Preparer's Name		City/State/Zip		A    •	
	E-mail				Telephone	



STATE OF ARKANSAS  
**Tax Exemption Certificate**  
 For Military Spouse

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

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

<b>SECTION I</b>	
Employee's Name <b>SPOUSE TEST</b>	Employee's SSN <b>400-00-5519</b>
Military Servicemember's Name <b>MILITARY TEST</b>	Military Servicemember's SSN <b>***-00-5509</b>
Current Street Address, City, State, and Zip Code <b>25 OAK ST., JACKSONVILLE AR 72076</b>	Military Servicemember's Domicile <b>ALASKA</b>
<b>SECTION II</b>	
To qualify for the exemption you must meet the conditions below. Complete this section in full.	
I am not a military servicemember .....	<input checked="" type="checkbox"/> TRUE <input type="checkbox"/> FALSE
I am married to a military servicemember.....	<input checked="" type="checkbox"/> TRUE <input type="checkbox"/> FALSE
I live with my spouse.....	<input checked="" type="checkbox"/> TRUE <input type="checkbox"/> FALSE
My spouse's current military orders assign him/her to a location in Arkansas.....	<input checked="" type="checkbox"/> TRUE <input type="checkbox"/> FALSE
My domicile is a state other than Arkansas .....	<input checked="" type="checkbox"/> TRUE <input type="checkbox"/> FALSE
State of domicile <u><b>ALASKA</b></u>	
<b>SECTION III</b>	
<hr/> Employee's Signature <span style="margin-left: 200px;">Date</span> <span style="margin-left: 200px;">Phone Number</span>	
Under penalties of perjury, I certify that I am not subject to Arkansas withholding tax because I meet the conditions set forth under the Servicemembers Civil Relief Act, as amended by the Military Spouses Residency Relief Act (P.L. 111-97)	

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

## Arkansas Test Case 10

**Required Forms:** AR1000NR, AR1000D

**Taxpayer Name:** Part Test

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

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

**Moved to Arkansas:** 07/01/2018 to 12/31/2018

# 2018 AR1000NR



# NR1

## ARKANSAS INDIVIDUAL INCOME TAX RETURN Nonresident and Part Year Resident

CHECK BOX IF  
AMENDED RETURN

Software ID

Jan. 1 - Dec. 31, 2018 or fiscal year ending \_\_\_\_\_, 20\_\_

USE LABEL OR PRINT OR TYPE	Primary's Legal First Name ● <b>PART</b>	MI ●	Last Name ● <b>TEST</b>	Primary's Social Security Number ● <b>***-00-5510</b>
	Spouse's Legal First Name ●	MI ●	Last Name ●	Spouse's Social Security Number ●
	Mailing Address (Number and Street, P.O. Box or Rural Route) ● <b>800 PLEASANT VALLEY</b>			<input type="checkbox"/> Check if address is outside U.S.
	City ● <b>LITTLE ROCK</b>	State or Province ● <b>AR</b>	Zip ● <b>72227</b>	Foreign Country Name

ATTACH A COPY OF YOUR COMPLETE FEDERAL RETURN

NONRESIDENT:  (List State of residence)      PART YEAR RESIDENT:  (Dates Lived in AR) **07/01/2018 to 12/31/2018**

FILING STATUS Check Only One

1.  Single (Or widowed before 2018 or divorced at end of 2018)  
 2.  Married Filing Joint (Even if only one had income)  
 3.  Head of Household (See Instructions)  
 If the qualifying person was your child, but not your dependent, enter child's name here: \_\_\_\_\_

4.  Married Filing Separately on the Same Return  
 5.  Married Filing Separately on Different Returns  
 Enter spouse's name here and SSN above \_\_\_\_\_  
 6.  Qualifying Widow(er) with dependent child  
 Year spouse died: (See Instructions) \_\_\_\_\_

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

7A.  Yourself     65 or Over     65 Special     Blind     Deaf     Head of Household/Qualifying Widow(er)  
 Spouse     65 or Over     65 Special     Blind     Deaf  
 (Filing Status 3 Only)    (Filing Status 6 Only)

Multiply number of boxes checked ..... 7A  X \$26 = **26** 00

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

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

7B. Multiply number of DEPENDENTS from above ..... 7B  X \$26 = \_\_\_\_\_ 00

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

7D. TOTAL PERSONAL TAX CREDITS: (Add Lines 7A, 7B, and 7C. Enter total here and on Line 34) ..... 7D **26** 00

ROUND ALL AMOUNTS TO WHOLE DOLLARS		(A) Primary/Joint Income	(B) Spouse's Income Status 4 Only	(C) Arkansas Income Only
8. Wages, salaries, tips, etc: (Attach W-2s) .....	8	● <b>28,000</b> 00	●	●
9A. U. S. Military compensation: (Your/joint gross amt.)	9A	●	●	●
9B. U. S. Military compensation: (Spouse's gross amt.)	9B	●	●	●
10. Interest income: (If over \$1,500, attach AR4) .....	10	● <b>1,400</b> 00	●	● <b>700</b> 00
11. Dividend income: (If over \$1,500, attach AR4) .....	11	● <b>1,400</b> 00	●	● <b>700</b> 00
12. Alimony and separate maintenance received: .....	12	●	●	●
13. Business or professional income: (Attach federal Schedule C or C-EZ) .....	13	●	●	●
14. Capital gains/(losses) from stocks, bonds, etc: (See Instr. Attach Schedule D) .....	14	● <b>(3,000)</b> 00	●	● <b>(2,000)</b> 00
15. Other gains or (losses): (Attach federal Form 4797 and/or AR4684 if applicable) ..	15	●	●	●
16. Non-Qualified IRA distributions and taxable annuities: (Attach All 1099Rs) .....	16	●	●	●
17A. U.S. Military pension: (Your/joint gross amount)	17A	●	●	●
17B. U.S. Military pension: (Spouse's gross amount)	17B	●	●	●
18A. Your/Joint Employer pension plan(s)/Qualified IRA(s): (See Instructions, Attach All 1099Rs) Gross Distribution ● Taxable Amount ● Less \$6,000	18A	●	●	●
18B. Spouse Employer pension plan(s)/Qualified IRA(s): (Filing Status 4 only) Gross Distribution ● Taxable Amount ● Less \$6,000	18B	●	●	●
19. Rents, royalties, partnerships, estates, trusts, etc.: (Attach federal Schedule E) .	19	●	●	●
20. Farm income: (Attach federal Schedule F) .....	20	●	●	●
21. Unemployment (Attach 1099-G) .....	21	●	●	●
22. Other income/depreciation differences: (Attach Form AR-OI) .....	22	●	●	●
23. TOTAL INCOME: (Add Lines 8 through 22) .....	23	● <b>27,800</b> 00	●	● <b>(600)</b> 00
24. TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ) .....	24	●	●	●
25. ADJUSTED GROSS INCOME: (Subtract Line 24 from Line 23) .....	25	● <b>27,800</b> 00	●	● <b>(600)</b> 00



NR2

Primary SSN

		(A) Primary/Joint Income		(B) Spouse's Income Status 4 Only		
TAX COMPUTATION	26. ADJUSTED GROSS INCOME: (From Line 25, Columns A and B).....	26	27,800	00	26	00
	27. Select tax table: (Check the appropriate box)					
	• <input type="checkbox"/> LOW INCOME Table <input checked="" type="checkbox"/> REGULAR Table					
	If you qualify for the Low Income Tax Table, enter zero (0) on Line 27A. If not, then:					
	Enter the larger of your:    • <input type="checkbox"/> Itemized Deductions (See Instructions, Line 27 and attach AR3)					
	OR    If your spouse itemizes on a separate return, check here    • <input type="checkbox"/>					
	• <input checked="" type="checkbox"/> Standard Deduction (See Instructions, Line 27).....	27	2,200	00	27	00
	28. NET TAXABLE INCOME: (Subtract Line 27 from Line 26).....	28	25,600	00	28	00
	29. TAX: (Enter tax from tax table).....	29	877	00	29	00
	30. Combined tax: (Add amounts from Line 29, Columns A and B).....	30			877	00
31. Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD).....	31				00	
32. Additional tax on IRA and qualified plan withdrawal and overpayment: (Attach federal Form 5329, if required).....	32				00	
33. TOTAL TAX: (Add Lines 30 through 32).....	33			877	00	
TAX CREDITS	34. Personal Tax Credit(s): (Enter total from Line 7D).....	34	26	00		
	35. Child Care Credit: (20% of federal credit allowed; Attach federal Form 2441).....	35		00		
	36. Other Credits: (Attach AR1000TC).....	36		00		
	37. TOTAL CREDITS: (Add Lines 34 through 36).....	37			26	00
38. NET TAX: (Subtract Line 37 from Line 33. If Line 37 is greater than Line 33, enter 0).....	38			851	00	
PRORATION	38A. Enter the amount from Line 25, Column C:.....	38A	(600)	00		
	38B. Enter the total amount from Line 25, Columns A and B:.....	38B	27,800	00		
	38C. Divide Line 38A by 38B: (See Instructions).....	38C			0	
	38D. APPORTIONED TAX LIABILITY: (Multiply Line 38 by Line 38C).....	38D				00
PAYMENTS	39. Arkansas income tax withheld: (Attach state copies of W-2 and/or 1099R, 1099-G).....	39		00		
	40. Estimated tax paid or credit brought forward from 2017:.....	40		00		
	41. Payment made with extension: (See Instructions).....	41		00		
	42. AMENDED RETURNS ONLY - Previous payments: (See instructions).....	42		00		
	43. Early childhood program: Certification Number: _____ (20% of federal credit; Attach federal Form 2441 and Form AR1000EC).....	43			00	
	44. TOTAL PAYMENTS: (Add Lines 39 through 43).....	44				00
	45. AMENDED RETURNS ONLY - Previous refund: (See instructions).....	45				00
46. Adjusted Total Payments: (Subtract Line 45 from Line 44).....	46				00	
REFUND OR TAX DUE	47. AMOUNT OF OVERPAYMENT/REFUND: (If Line 46 is greater than Line 38D, enter difference).....	47				00
	48. Amount to be applied to 2019 estimated tax:.....	48		00		
	49. Amount of Check-off Contributions: (Attach Schedule AR1000-CO).....	49		00		
	50. AMOUNT TO BE REFUNDED TO YOU: (Subtract Lines 48 and 49 from Line 47).....	REFUND 50				00
	DIRECT DEPOSIT? If your deposit will be ultimately placed in a foreign account check the box. • <input type="checkbox"/>					
	Routing Number                      Account Number                      • <input type="checkbox"/> Checking or					
	• <input type="checkbox"/> Savings					
	51. AMOUNT DUE: (If Line 46 is less than Line 38D, enter difference; If over \$1,000, continue to 52A)..TAX DUE 51	51				00
	52A. UEP: Attach Form AR2210 or AR2210A. If required, enter exception in box 52A • <input type="checkbox"/> Penalty 52B •	52B			00	
	52C. Add Lines 51 and 52B. Attach Form AR1000V with check or money order payable in U.S. Dollars to "Dept. of Finance and Administration". Include your SSN on payment. To pay by credit card, see instructions .....	TOTAL DUE 52C				00
I D	DL# / State ID _____ Your state _____ Issue Date (mm/dd/yyyy) _____ Expiration Date (mm/dd/yyyy) _____					
	DL# / State ID _____ Spouse state _____ Issue Date (mm/dd/yyyy) _____ Expiration Date (mm/dd/yyyy) _____					
FOR MAILING ADDRESSES SEE PAGE 2 OF INSTRUCTIONS						
PLEASE SIGN HERE	PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.					
	Primary's Signature	Date	Telephone	May the Arkansas Revenue Agency discuss this return with the preparer of the return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	Spouse's Signature	Date	Telephone			
PAID PREPARER	Paid Preparer's Signature		ID Number/Social Security Number		For Department Use Only	
	Preparer's Name		City/State/Zip		A	•
	E-mail		Telephone			





## ARKANSAS INDIVIDUAL INCOME TAX CAPITAL GAINS

Primary's Legal Name <b>PART TEST</b>	Primary's Social Security Number ***-00-5510
--	---

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

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

Complete the AR1000D if you have a CAPITAL GAIN OR LOSS reported on federal Schedule D, or if Schedule D is not required, a gain reported on federal Form 1040, Schedule 1, Line 13. The amount of capital loss that can be deducted after offsetting capital gains is limited to \$3,000 (\$1,500 per taxpayer for filing Status 4 or 5). See instructions for Line 14, Form AR1000F/AR1000NR.

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

\*(Arkansas did not adopt the federal "bonus depreciation" provision from previous years. Therefore, there may be a difference in federal and Arkansas amounts of depreciation allowed.)

Full Year Resident Filers - Complete columns (A) and (B) only.

Nonresident or Part Year Resident Filers - Complete columns (A), (B), and (C).

	Federal Schedule D	(A) Primary	(B) Spouse	(C) Arkansas Only
1. Enter federal long-term capital gain or loss reported on Line 15, federal Schedule D or Form 1040, Schedule 1, Line 13.....1	(7,500) 00	(7,500) 00	00	(2,000) 00
2. Enter adjustment, if any, for depreciation differences in federal and state amounts.....2		00	00	00
3. Arkansas long-term capital gain or loss, add (or subtract) Line 1 and Line 2.....3	●	(7,500) 00 ●	00 ●	(2,000) 00 ●
4. Enter federal net short-term capital loss, if any, reported on Line 7, federal Schedule D .....4	00	00	00	00
5. Enter adjustment, if any, for depreciation differences in federal and state amounts.....5		00	00	00
6. Arkansas net short-term capital loss, add (or subtract) Line 4 and Line 5.....6	●	00 ●	00 ●	00 ●
7a. Arkansas net capital gain or loss (If gain, subtract Line 6 from 3. If loss add Lines 6 and 3.).....7a	●	(7,500) 00 ●	00 ●	(2,000) 00 ●
7b. If the amount on Line 7a is over \$10,000,000, only enter \$10,000,000. If less than \$10,000,000, enter the total amount.....7b		(7,500) 00	00	(2,000) 00
8. Arkansas taxable amount, if a gain multiply Line 7b by 50 percent (.50), otherwise enter loss.....8		(7,500) 00	00	(2,000) 00
9. Enter federal short-term capital gain, if any, reported on Line 7, federal Schedule D.....9	00	00	00	00
10. Enter adjustment, if any, for depreciation differences in federal and state amounts.....10		00	00	00
11. Arkansas short-term capital gain, add (or subtract) Line 9 and Line 10.....11	●	00 ●	00 ●	00 ●
12. Total taxable Arkansas capital gain or loss, add Lines 8 and 11. <b>(Loss limited to \$3,000, for filing status 1, 2, 3 and 6, \$1,500 per taxpayer if filing status 4 or 5.)</b> Enter here. <b>Filing Status 1,2,3,5 and 6:</b> Add Line 12, Columns A and B and enter on AR1000F/AR1000NR, Line 14. <b>Filing Status 4:</b> Enter Line 12, Column A on AR1000F/AR1000NR, Line 14, Column A. Enter Line 12, Column B on AR1000F/AR1000NR, Line 14, Column B.		(3,000) 00	00	(2,000) 00



## Arkansas Test Case 11

**Required Forms:** AR1055-IT

**Taxpayer Name:** Primary Test

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

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

**AR Tax Payment:**

**Routing Number:** 282075028

**Account Number:** 9123456

**Requested Payment Date:** 04/15/19

**Amount Debited:** \$2,686.00



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

Jan. 1 - Dec. 31, 2018 or fiscal year beginning _____ and ending _____ 20__			Software ID ● <input style="width: 100px; height: 20px;" type="text"/>
Primary's Legal First Name ● PRIMARY	MI ●	Last Name ● TEST	Primary's Social Security Number ● ***-00-5511
Spouse's Legal First Name ● SPOUSE	MI ●	Last Name ● TEST	Spouse's Social Security Number ● 400-00-5522
Mailing Address (Number and Street, P.O. Box or Rural Route) ● P O BOX 8067			
City ● LITTLE ROCK	State or Province ● AR	Zip ● 72203	<input type="checkbox"/> Check if address is outside U.S. Foreign Country Name

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

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

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

**Mail to the following address: Individual Income Tax Section**  
P.O. Box 8149  
**Little Rock, AR 72203-8149**

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

Make check or money order payable in U.S. Dollars to "Dept. of Finance and Administration"  
----- cut here -----

AR1055-IT

STATE of ARKANSAS  
Individuals Extension Payment

2018

Software ID

Calendar Year 2018 or  
Fiscal Year Ending \_\_\_\_\_  
(MM/DD/YYYY)

Primary Social Security Number

Spouse's Social Security Number  
(if applicable)

Due Date

04/15/2019

Primary Name \_\_\_\_\_

Spouse Name \_\_\_\_\_

Address \_\_\_\_\_

City, State, Zip \_\_\_\_\_

Telephone # \_\_\_\_\_

Amount  
of this  
Payment

\$

Include Cents  
(ex. 1,234,567.00)

## Arkansas Test Case 12

### AMENDED INCOME TAX RETURN

**Required Forms:** AR1000F

**Taxpayer Name:** Single Test

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

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

**Explanation of Changes:** Withholding originally reported was incorrect.

2018 AR1000F

ARKANSAS INDIVIDUAL INCOME TAX RETURN

Full Year Resident

Jan. 1 - Dec. 31, 2018 or fiscal year ending \_\_\_\_\_, 20\_\_



AR1

CHECK BOX IF AMENDED RETURN

Software ID

Input box with 'X' checked

Primary's Legal First Name, MI, Last Name, Social Security Number, Spouse's Legal First Name, MI, Last Name, Social Security Number, Mailing Address, City, State or Province, Zip, Foreign Country Name

FILING STATUS: 1. Single, 2. Married Filing Joint, 3. Head of Household, 4. Married Filing Separately on the Same Return, 5. Married Filing Separately on Different Returns, 6. Qualifying Widow(er) with dependent child

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

7A. Yourself, Spouse, 65 or Over, 65 Special, Blind, Deaf, Head of Household/Qualifying Widow(er)

Multiply number of boxes checked... 7A 1 X \$26 = 26 00

Table with 4 columns: First Name, Last Name, Dependent's Social Security Number, Dependent's relationship to you

7B. Multiply number of DEPENDENTS from above... 7B 0 X \$26 = 00

7C. First name of Qualifying Individual(s) from AR1000RC5: (See Instructions) Multiply number of individuals from 7C... 7C 0 X \$500 = 00

7D. TOTAL PERSONAL TAX CREDITS: (Add Lines 7A, 7B, and 7C. Enter total here and on Line 34)... 7D 26 00

Table with 3 columns: Description, (A) Primary/Joint Income, (B) Spouse's Income Status 4 Only



Primary SSN \*\*\*-00-5512

		(A) Primary/Joint Income		(B) Spouse's Income Status 4 Only		
TAX COMPUTATION	26. ADJUSTED GROSS INCOME: (From Line 25, Columns A and B) .....	26	15,105	00	26	00
	27. Select tax table: (See Instructions, Line 27)					
	• <input type="checkbox"/> LOW INCOME Table <input checked="" type="checkbox"/> REGULAR Table					
	If you qualify for the Low Income Tax Table, enter zero (0) on Line 27A. If not, then:					
	Enter the larger } • <input type="checkbox"/> Itemized Deductions (See Instructions, Line 27 and attach AR3)					
	of your:      OR If your spouse itemizes on a separate return, check here • <input type="checkbox"/>					
	<input checked="" type="checkbox"/> Standard Deduction (See Instructions, Line 27).....	27	2,200	00	27	00
	28. NET TAXABLE INCOME: (Subtract Line 27 from Line 26) .....	28	12,905	00	28	00
	29. TAX: (Enter tax from tax table).....	29	284	00	29	00
	30. Combined tax: (Add amounts from Line 29, Columns A and B) .....	30			284	00
31. Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD).....	31				00	
32. Additional tax on IRA and qualified plan withdrawal and overpayment: (Attach federal Form 5329, if required).....	32				00	
33. TOTAL TAX: (Add Lines 30 through 32).....	33			284	00	
TAX CREDITS	34. Personal Tax Credit(s): (Enter total from Line 7D) .....	34	26	00		
	35. Child Care Credit: (20% of federal credit allowed; Attach federal Form 2441) .....	35		00		
	36. Other Credits: (Attach AR1000TC) .....	36		00		
	37. TOTAL CREDITS: (Add Lines 34 through 36) .....	37			26	00
38. NET TAX: (Subtract Line 37 from Line 33. If Line 37 is greater than Line 33, enter 0) .....	38			258	00	
PAYMENTS	39. Arkansas income tax withheld: (Attach state copies of W-2 and/or 1099R, 1099-G) ...	39	200	00		
	40. Estimated tax paid or credit brought forward from 2017:.....	40		00		
	41. Payment made with extension: (See Instructions).....	41		00		
	42. AMENDED RETURNS ONLY - Previous payments: (See instructions) .....	42		00		
	43. Early childhood program: Certification Number: _____ (20% of federal credit; Attach federal Form 2441 and Form AR1000EC) .....	43		00		
	44. TOTAL PAYMENTS: (Add Lines 39 through 43).....	44			200	00
	45. AMENDED RETURNS ONLY - Previous refund: (See instructions).....	45			185	00
46. Adjusted Total Payments: (Subtract Line 45 from Line 44).....	46			15	00	
REFUND OR TAX DUE	47. AMOUNT OF OVERPAYMENT/REFUND: (If Line 46 is greater than Line 38, enter difference) .....	47				00
	48. Amount to be applied to 2019 estimated tax: .....	48		00		
	49. Amount of Check-off Contributions: (Attach Schedule AR1000-CO) .....	49		00		
	50. AMOUNT TO BE REFUNDED TO YOU: (Subtract Lines 48 and 49 from Line 47).....REFUND	50				00
	DIRECT DEPOSIT? If your deposit will be ultimately placed in a foreign account check the box. • <input type="checkbox"/>					
Routing Number	Account Number			<input type="checkbox"/> Checking or		
<input type="checkbox"/> Savings						
51. AMOUNT DUE: (If Line 46 is less than Line 38, enter difference; If over \$1,000, continue to 52A)... TAX DUE	51			243	00	
52A.UEP: Attach Form AR2210 or AR2210A. If required, enter exception in box 52A • <input type="checkbox"/> Penalty 52B • <input type="checkbox"/>						
52C.Add Lines 51 and 52B. Attach Form AR1000V with check or money order payable in U.S. Dollars to "Dept. of Finance and Administration". Include your SSN on payment. To pay by credit card, see instructions .....	TOTAL DUE 52C			243	00	
I D	DL# / State ID <u>923456789</u> Your state <u>AR</u> Issue Date (mm/dd/yyyy) _____      Expiration Date (mm/dd/yyyy) _____					
	DL# / State ID _____      Spouse state _____      Issue Date (mm/dd/yyyy) _____      Expiration Date (mm/dd/yyyy) _____					
FOR MAILING ADDRESSES SEE PAGE 2 OF INSTRUCTIONS						
PLEASE SIGN HERE	PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.					
	Primary's Signature	Date	Telephone (501) 537-5344	May the Arkansas Revenue Agency discuss this return with the preparer of the return? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
	Spouse's Signature	Date	Telephone			
PAID PREPARER	Paid Preparer's Signature		ID Number/Social Security Number		For Department Use Only	
	Preparer's Name		City/State/Zip		A <input type="checkbox"/>	
	E-mail				Telephone	

## Arkansas Test Case 13

### AMENDED INCOME TAX RETURN

**Required Forms:** AR1000NR

**Taxpayer Name:** Primary Test

**Primary Social Security Number:** \*\*\*-00-5513

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

**Explanation of Changes:** Income and withholding originally reported was incorrect. The original return had a balance due that was paid of \$100.00.

2018 AR1000NR



NR1

ARKANSAS INDIVIDUAL INCOME TAX RETURN Nonresident and Part Year Resident

CHECK BOX IF AMENDED RETURN

Software ID

Jan. 1 - Dec. 31, 2018 or fiscal year ending \_\_\_\_\_, 20\_\_

Primary's Legal First Name: MILITARY, Last Name: TEST, Primary's Social Security Number: \*\*\*-00-5513, Spouse's Legal First Name: SPOUSE, Last Name: TEST, Spouse's Social Security Number: 400-00-5533, Mailing Address: 25 OAK ST, City: JACKSONVILLE, State: AR, Zip: 72076

ATTACH A COPY OF YOUR COMPLETE FEDERAL RETURN NONRESIDENT: [X] AK PART YEAR RESIDENT: [ ]

FILING STATUS: 1. [ ] Single, 2. [X] Married Filing Joint, 3. [ ] Head of Household, 4. [ ] Married Filing Separately on the Same Return, 5. [ ] Married Filing Separately on Different Returns, 6. [ ] Qualifying Widow(er) with dependent child

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

7A. [X] Yourself, [ ] Spouse, [ ] 65 or Over, [ ] 65 Special, [ ] Blind, [ ] Deaf, [ ] Head of Household/Qualifying Widow(er)

Dependents (Do not list yourself or spouse) 7A [2] X \$26 = 52 00

Table with 4 columns: First Name, Last Name, Dependent's Social Security Number, Dependent's relationship to you

7B. Multiply number of DEPENDENTS from above... 7B [ ] X \$26 = 00 7C. First name of Qualifying Individual(s) from AR1000RC5: (See Instructions) Multiply number of individuals from 7C... 7C [ ] X \$500 = 00 7D. TOTAL PERSONAL TAX CREDITS: (Add Lines 7A, 7B, and 7C. Enter total here and on Line 34)... 7D 52 00

Table with 3 columns: (A) Primary/Joint Income, (B) Spouse's Income Status 4 Only, (C) Arkansas Income Only. Rows include Wages, salaries, tips, etc. (8), U.S. Military compensation (9A, 9B), Interest income (10), Dividend income (11), Alimony and separate maintenance received (12), Business or professional income (13), Capital gains/(losses) from stocks, bonds, etc. (14), Other gains or (losses) (15), Non-Qualified IRA distributions and taxable annuities (16), U.S. Military pension (17A, 17B), Your/Spouse Employer pension plan(s)/Qualified IRA(s) (18A, 18B), Rents, royalties, partnerships, estates, trusts, etc. (19), Farm income (20), Unemployment (21), Other income/depreciation differences (22), TOTAL INCOME (23), TOTAL ADJUSTMENTS (24), ADJUSTED GROSS INCOME (25)



NR2

Primary SSN

		(A) Primary/Joint Income		(B) Spouse's Income Status 4 Only		
TAX COMPUTATION	26. ADJUSTED GROSS INCOME: (From Line 25, Columns A and B).....	26	28,145	00	26	00
	27. Select tax table: (Check the appropriate box)					
	• <input type="checkbox"/> LOW INCOME Table <input checked="" type="checkbox"/> REGULAR Table					
	If you qualify for the Low Income Tax Table, enter zero (0) on Line 27A. If not, then:					
	Enter the larger of your:    • <input type="checkbox"/> Itemized Deductions (See Instructions, Line 27 and attach AR3)					
	OR    If your spouse itemizes on a separate return, check here    • <input type="checkbox"/>					
	• <input checked="" type="checkbox"/> Standard Deduction (See Instructions, Line 27).....	27	4,400	00	27	00
	28. NET TAXABLE INCOME: (Subtract Line 27 from Line 26).....	28	23,745	00	28	00
	29. TAX: (Enter tax from tax table).....	29	782	00	29	00
	30. Combined tax: (Add amounts from Line 29, Columns A and B).....	30			782	00
31. Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD).....	31				00	
32. Additional tax on IRA and qualified plan withdrawal and overpayment: (Attach federal Form 5329, if required).....	32				00	
33. TOTAL TAX: (Add Lines 30 through 32).....	33			782	00	
TAX CREDITS	34. Personal Tax Credit(s): (Enter total from Line 7D).....	34	52	00		
	35. Child Care Credit: (20% of federal credit allowed; Attach federal Form 2441).....	35		00		
	36. Other Credits: (Attach AR1000TC).....	36		00		
	37. TOTAL CREDITS: (Add Lines 34 through 36).....	37			52	00
38. NET TAX: (Subtract Line 37 from Line 33. If Line 37 is greater than Line 33, enter 0).....	38			730	00	
PRORATION	38A. Enter the amount from Line 25, Column C:.....	38A	8,145	00		
	38B. Enter the total amount from Line 25, Columns A and B:.....	38B	28,145	00		
	38C. Divide Line 38A by 38B: (See Instructions).....	38C			0.289394	
	38D. APPORTIONED TAX LIABILITY: (Multiply Line 38 by Line 38C).....	38D			211	00
PAYMENTS	39. Arkansas income tax withheld: (Attach state copies of W-2 and/or 1099R, 1099-G).....	39	431	00		
	40. Estimated tax paid or credit brought forward from 2017:.....	40		00		
	41. Payment made with extension: (See Instructions).....	41		00		
	42. AMENDED RETURNS ONLY - Previous payments: (See instructions).....	42	100	00		
	43. Early childhood program: Certification Number: _____ (20% of federal credit; Attach federal Form 2441 and Form AR1000EC).....	43		00		
	44. TOTAL PAYMENTS: (Add Lines 39 through 43).....	44			531	00
45. AMENDED RETURNS ONLY - Previous refund: (See instructions).....	45				00	
46. Adjusted Total Payments: (Subtract Line 45 from Line 44).....	46			531	00	
REFUND OR TAX DUE	47. AMOUNT OF OVERPAYMENT/REFUND: (If Line 46 is greater than Line 38D, enter difference).....	47			320	00
	48. Amount to be applied to 2019 estimated tax:.....	48		00		
	49. Amount of Check-off Contributions: (Attach Schedule AR1000-CO).....	49		00		
	50. AMOUNT TO BE REFUNDED TO YOU: (Subtract Lines 48 and 49 from Line 47).....	REFUND 50			320	00
	DIRECT DEPOSIT? If your deposit will be ultimately placed in a foreign account check the box. • <input type="checkbox"/>					
	Routing Number                      Account Number                      • <input type="checkbox"/> Checking or					
	• <input type="checkbox"/> Savings					
	51. AMOUNT DUE: (If Line 46 is less than Line 38D, enter difference; If over \$1,000, continue to 52A)..TAX DUE 51	51				00
	52A. UEP: Attach Form AR2210 or AR2210A. If required, enter exception in box 52A • <input type="checkbox"/> Penalty 52B • <input type="checkbox"/>	52A				00
	52C. Add Lines 51 and 52B. Attach Form AR1000V with check or money order payable in U.S. Dollars to "Dept. of Finance and Administration". Include your SSN on payment. To pay by credit card, see instructions .....	TOTAL DUE 52C				00
I D	DL# / State ID <b>999005509</b> Your state <b>AK</b> Issue Date (mm/dd/yyyy) _____                      Expiration Date (mm/dd/yyyy) _____					
	DL# / State ID <b>999005555</b> Spouse state <b>AK</b> Issue Date (mm/dd/yyyy) _____                      Expiration Date (mm/dd/yyyy) _____					
FOR MAILING ADDRESSES SEE PAGE 2 OF INSTRUCTIONS						
PLEASE SIGN HERE	PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.					
	Primary's Signature	Date	Telephone	May the Arkansas Revenue Agency discuss this return with the preparer of the return? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
	Spouse's Signature	Date	Telephone			
PAID PREPARER	Paid Preparer's Signature		ID Number/Social Security Number		For Department Use Only	
	Preparer's Name		City/State/Zip		A    •	
	E-mail				Telephone	