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

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	anuary 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 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: <u>AREfile@dfa.arkansas.gov</u> 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. <u>Submissions with previous year's test cases will not be reviewed nor will an e-mail be sent.</u>

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

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

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

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

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

Social Security Numbers to use for Testing:

Primary social security numbers use the format below:

***-00-550*

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

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

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

Preparer Information for Testing:

On-Line Products:

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

EF Products:

• Preparer information must be completed with the following:

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

• Discuss with preparer:

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

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

Arkansas Test Case 1

Required Forms: AR1000F 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

Taxpayer: test@hotmail.com

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

Direct Deposit:

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

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

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

2018 AR1000F



AR1

ARKANSAS INDIVIDUAL INCOME TAX RETURN

CHECK BOX IF AMENDED RETURN

Spouse's Legal First Name Mailing Address (Number and Street, P.O. Box or Rural Route) Check if address is	O-5501 urity Number outside U.S. e D eturn turns /ed
SINGLE Spouse's Legal First Name Mil Last Name Spouse's Social Section Mailling Address (Number and Street, P.O. Box or Rural Route) CHEMIN DU MONT ROND 3 City CHAMBESY	O-5501 urity Number outside U.S. e D eturn turns /e d tate extension Qualifying Widow(er) (Filling Status 6 Only)
Spouse's Legal First Name Mil	e D eturn turns /ed Cate extension Qualifying Widow(er) (Filing Status 6 Only)
Mailing Address (Number and Street, P.O. Box or Rural Route)	outside U.S. e D eturn turns /e d tate extension Qualifying Widow(er) (Filing Status 6 Only)
City CHAMBESY GENÈVE 1.0 Single (Or widowed before 2018 or divorced at end of 2018) 1.0 Single (Or widowed before 2018 or divorced at end of 2018) 1.0 Single (Or widowed before 2018 or divorced at end of 2018) 1.0 Single (Or widowed before 2018 or divorced at end of 2018) 1.0 Single (Or widowed before 2018 or divorced at end of 2018) 1.0 Single (Or widowed before 2018 or divorced at end of 2018) 1.0 Single (Or widowed before 2018 or divorced at end of 2018) 1.0 Married Filing Separately on Different Re Enter spouse's name here and SSN above 1.0 Qualifying Widow(er) with dependent child year spouse died: (See Instructions) 1.0 Check here if you do NOT want a tax booklet mailed to you next year. 1.1 Spouse 1.2 Dependents (Do not list yourself or spouse) 1.2 Spouse 1.3 Single (Or widowed before 2018 or divorced at end of 2018) 1.4 Married Filing Separately on Different Re 1.5 Married Filing Separately on Different Re 1.6 O Qualifying Widow(er) with dependent child year spouse died: (See Instructions) 1.1 Check here if you do NOT want a tax booklet mailed to you next year. 1.2 Dependents (Do not list yourself or spouse) 1.2 Spouse 1.3 Dependents (Do not list yourself or spouse) 1.4 Deaf 1.5 Married Filing Separately on Different Re 1.5 Married Filing Separately on Different Re 1.5 Dependents Filing Separately on Different Re 1.6 Dependents (See Instructions) 1.7 Dependents (See Instructions) 2.0 Dependents (See Instructions) 3.0 Dependents (See Instructions) 4.0 Dependents Filing Separately on Different Re 5.0 Married Filing Separately on Different Re 5.0 Dependents Filing Separately on Di	ee D eturn turns /e d cate extension Qualifying Widow(er) (Filing Status 6 Only)
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Single (Or widowed before 2018 or divorced at end of 2018) 4.	eturn turns /ed tate extension Qualifying Widow(er) (Filing Status 6 Only)
2.0 Married Filing Joint (Even if only one had income) 1. Married Filing Separately on Different Re Enter spouse's name here and SSN above the Enter spouse's name here and SSN above to enter child's name here: Check this box if you have filed a story an automatic federal extension TA. Yourself 65 or Over 65 Special Blind Deaf Head of Household/ (Filing status 3 Only)	turns //e d tate extension Qualifying Widow(er) (Filing Status 6 Only)
2.0 Married Filing Joint (Even if only one had income) 1. Married Filing Separately on Different Re Enter spouse's name here and SSN above the Enter spouse's name here and SSN above to enter child's name here: Check this box if you have filed a story an automatic federal extension TA. Yourself 65 or Over 65 Special Blind Deaf Head of Household/ (Filing status 3 Only)	turns //e d tate extension Qualifying Widow(er) (Filing Status 6 Only)
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Check here if you do NOT want a tax booklet mailed to you next year. Check this box if you have filed a storm or an automatic federal extension TA. Yourself	Qualifying Widow(er) (Filing Status 6 Only)
TA. Yourself	Qualifying Widow(er) (Filing Status 6 Only) 26
7A. Yourself • 65 or Over • 65 Special • Blind • Deaf Head of Household/ Spouse • 65 or Over • 65 Special • Blind • Deaf Multiply number of boxes checked 7A 1 X \$26 = Dependents (Do not list yourself or spouse) First Name Last Name Dependent's Social Security Number Dependent's response 1. 2. 3. 7B. Multiply number of DEPENDENTS from above 7B • X \$26 =	26 00
Spouse	26 00
Multiply number of boxes checked	
Dependents (Do not list yourself or spouse) First Name Last Name Dependent's Social Security Number Dependent's red 1. 2. 3. 7B. Multiply number of DEPENDENTS from above	
Dependents (Do not list yourself or spouse) First Name Last Name Dependent's Social Security Number Dependent's red 1. 2. 3. 7B. Multiply number of DEPENDENTS from above	
1. 2. 3. 7B. Multiply number of DEPENDENTS from above	lationship to you
1. 2. 3. 7B. Multiply number of DEPENDENTS from above	
	00
TO THE CHAINE OF QUARRYING INCIVIQUARIES FROM AK TOUCKES. (See Instructions)	
Multiply number of individuals from 7C	00
7D. TOTAL PERSONAL TAX CREDITS: (Add Lines 7A, 7B, and 7C. Enter total here and on Line 34)7D	26 00
(A) Primary/Joint	(B) Spouse's Income
ROUND ALL AMOUNTS TO WHOLE DOLLARS	Status 4 Only
8. Wages, salaries, tips, etc: (Attach W-2s)	• 00
9A. U.S. Military compensation: (Your/joint gross amount) 9B. U.S. Military compensation: (Spouse's gross amount) 9B. U.S. Military compensation: (Spouse's gross amount) 9B. U.S. Military compensation: (Spouse's gross amount)	
	• 00
11. Dividend income: (If over \$1,500, attach AR4)	
	• 00
12. Alimony and separate maintenance received: 12 00 13. Business or professional income: (Attach federal Schedule C or C-EZ) 13. Business or professional income: (Attach federal Schedule C or C-EZ) 13.	• 00
14. Capital gains/(losses) from stocks, bonds, etc: (See Instr. Attach Schedule D)	
발 5 15. Other gains or (losses): (Attach federal Form 4797 and/or AR4684 if applicable) 15 ● [00]	
16. Non-Qualified IRA distributions and taxable annuities: (Attach All 1099Rs)	• 00
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 ● 9,000 00 Taxable Amount ● 9,000 00 \$6,00018A ● 3,000 00	
18B.Spouse's Employer pension plan(s)/Qualified IRA(s): (Filing Status 4 Only)	
Gross Distribution O□ Taxable Amount O□ Constant O□ Constant O□ Constant Cons	• 00
19. Rents, royalties, partnerships, estates, trusts, etc: (Attach federal Schedule E)	
20. Farm income: (Attach federal Schedule F)	
21. Oriempioyment (Attach 1077-0)	
22. Other income/depreciation differences: (Attach Form AR-OI) 22 (1,995) 00	• 00
4-4-1	00
23. TOTAL INCOME: (Add Lines 8 through 22) 23 24. TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ) 24	



Primary SSN ***-00-5501

					(A) Primary/Joint Income		(B) Spouse's Income Status 4 Only
	26	ADJUSTED GROSS INCOME: (From Line 25, Columns	A and B)	26	15,105 00	26	00
		Select tax table: (See Instructions, Line 27)		_	·	1-	
		● LOW INCOME Table X REG	ULAR Table				
NO No		If you qualify for the Low Income Tax Table, enter zero (0) on	Line 27A. If not, then:				
COMPUTATION		Enter Itemized Deductions (See Instructions	ions, Line 27 and attach A	R3)			
P		the larger OR If your spouse itemizes on a separate it					
SON		of your: Standard Deduction (See Instruction	ons, Line 27)	27●	2,200 00	J	
TAX (28.	NET TAXABLE INCOME: (Subtract Line 27 from Line 2	26)	28●	12,905 00	-	
Ε.		TAX: (Enter tax from tax table)			284 00	_	00
		Combined tax: (Add amounts from Line 29, Columns A and					284 00
		Enter tax from Lump Sum Distribution Averaging Schedule: (100
		Additional tax on IRA and qualified plan withdrawal and overp	•		• •		22.100
\vdash		TOTAL TAX: (Add Lines 30 through 32)				_	204 00
ITS		Personal Tax Credit(s): (Enter total from Line 7D)		· ·		4	
CREDITS		Other Credits: (Attach AR1000TC)		1	00	4	
×C		TOTAL CREDITS: (Add Lines 34 through 36)				J	26 00
ТАХ		NET TAX: (Subtract Line 37 from Line 33. If Line 37 is g					
Н		Arkansas income tax withheld: (Attach state copies of W-2			443 00	_	200 00
		Estimated tax paid or credit brought forward from 2017:	•		00	j	
		Payment made with extension: (See Instructions)		- 1	00	0	
TS	42.	AMENDED RETURNS ONLY - Previous payments: (See	instructions)	42●	00)	
MEN	43.	Early childhood program: Certification Number:					
PAYMENTS		(20% of federal credit; Attach federal Form 2441 and Form	AR1000EC)	43●	00	o	
	44.	TOTAL PAYMENTS: (Add Lines 39 through 43)				44	443 00
	45.	AMENDED RETURNS ONLY - Previous refund: (See ins	tructions)			45●	00
	46.	Adjusted Total Payments: (Subtract Line 45 from Line 44)				46●	443 00
	47.	AMOUNT OF OVERPAYMENT/REFUND: (If Line 46 is	greater than Line 38, en	ter di	fference)	47•	185 00
		Amount to be applied to 2019 estimated tax:				⊣	
		Amount of Check-off Contributions: (Attach Schedule AR10				_	405 00
픠	50.	AMOUNT TO BE REFUNDED TO YOU: (Subtract Line)	s 48 and 49 from Line 47)		REFUND	50●	© 185 00
OR TAX DUE		DIRECT DEPOSIT? If your deposit will be ultimately place	ed in a foreign account che	eck the	e box. ●		
R T		Routing Number Account N	lumber				Checking or
ND O	•	2 8 2 0 7 5 0 2 8 • 9 1 2	3 4 5 6				Savings
REFUN							_ Gavings
RE	51	AMOUNT DUE: (If Line 46 is less than Line 38, enter diff	ference: If over \$1 000 co	ntinu	e to 52A) TAX DUE	51●	(A)
		UEP: Attach Form AR2210 or AR2210A. If required, enter exce		enalty		00	
		Add Lines 51 and 52B. Attach Form AR1000V with check or	_	•			
		and Administration". Include your SSN on payment. To pay b			-		00
							•
$\vdash \vdash$			Issue Date		Expiration	Date	
٥	DL#	/ State ID 123456789 Your state AR	(mm/dd/yyyy)		(mm/dd/yy	уу) _	
=	DL#	/ State ID Spouse state	Issue Date (mm/dd/yyyy)		Expiration (mm/dd/yy		
		FOR MAILING ADDR	RESSES SEE PAGE 2 OF INSTI	RUCTIO	ONS		
111		ASE SIGN HERE: Under penalties of perjury, I declare that I have viedge and belief, they are true, correct and complete. Declaration of p					
PLEASE SIGN HERE		nary's Signature		Teleph			y the Arkansas Revenue
SE G		CICNI LIEDE			537-5344	_	ency discuss this return
SIS	Spo	use's Signature	Date	Teleph	one	with t	he preparer of the return? Yes X No
~	Paid	Preparer's Signature	ID Number/Socia	I Secu	rity Number	For	r Department Use Only
ARE	D::	Preparer's Signature parer's Name	City/State/7:-			Α	•
REP			City/State/Zip			Telep	hone
∟△	E-m	ail					



ARKANSAS INDIVIDUAL INCOME TAX OTHER INCOME/LOSS AND DEPRECIATION DIFFERENCES

Primary's Legal Name	Primary's Social Security Number
TEST SINGLE	***-00-5501

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

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

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

Subtractions from Income	(A)		(B)	Т	(C)
	Primary/Joint		Spouse (Status 4)	_	Arkansas Only
9. State depreciation: (Attach Schedule)9		00	0	0	00
10. Net Operating Loss:10		00	0	0	00
11. Foreign earned income exclusion:11		00	0	0	00
12. Loss on excess deferral distribution12	3,565	00	0	0	00
13. Other: (Attach Schedule)13		00	0	0	00
14. LOSSES TOTAL: (Add Lines 9-13 and enter total)14	3,564	00	0	0	00
15. NET TOTAL: (Subtract Line 14 from Line 8 and enter total of each column on Line 22 of Form AR1000F / AR1000NR)15	-1,995	00	0	0	000

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

Spouse e-mail address: spouse@yahoo.com

2018 AR1000F



AR1

Software ID

ARKANSAS INDIVIDUAL INCOME TAX RETURN Full Year Resident

CHECK BOX IF
AMENDED RETURN

Jan.	1 - Dec. 31, 2018 or fiscal year ending		20 •				•			•				
	Primary's Legal First Name • JOINT	MI •	Last Name ● TEST				P	rimary's Soc						
USE LABEL OR PRINT OR TYPE	Spouse's Legal First Name • SPOUSE	MI • C	Last Name • TEST						Spouse's Social Security Number • 400-00-5512					
TE	Mailing Address (Number and Street, P.O. B	Sox or Rural Rout	e)					Check if add	lress is	outs	ide U.S.			
L SE								oreian Count	rv Nai	me				
	l ,		9					oreign count	i y i vai	110				
	Triany's Legal First Name													
US One	1.● Single (Or widowed before 20	18 or divorced	at end of 20)18) 4	. ● Mar	ried Filing	Separa	tely on the S	ame F	Returi	n			
T Y	2.● X Married Filing Joint (Even if only	y one had inco	me)	5	. ● 🔲 Mar	ried Filing	Separa	itely on Differ	ent R	eturn	s			
FILING STATUS Check Only One	3.● Head of Household (See Instruc				Ente	er spouse's	name	here and SS	N abo	ove _				
F	If the qualifying person was you			ent, 6						ild				
┝	<u> </u>				— Chao	<u> </u>				tate	extension			
• [2	X Check here if you do NOT want a tax	booklet mailed	to you next	year. •	or an	automat	ic fed	leral exten	sion					
	7A. Yourself • 65 or Over	● × 65 S	Special	■ Blin	nd •	Deaf		Head of Hou	seholo	d/Qua	lifying Widow(er)			
	Spouse • X 65 or Over	● 65 S	Special	Blin	nd •	Deaf		, ,	,		,			
		_				–		7A 5 X	\$26 =		130 00			
ITS	Dependents (Do not list yourse		e)								<u> </u>			
CREDITS		Last Name	Dep				_			elatio	nship to you			
	1. ZANE TEST			40	00-00-552	2	FC	DSTERCHI	LD_					
₽ T	2.						\perp							
NOS.	3.									_				
PERSONAL TAX	7B. Multiply number of DEPENDENTS	from above						7B ● 1 X	\$26 =		26 00			
	7C. First name of Qualifying Individual(s) fi	rom AR1000RC	5: (See Instru	uctions)_										
	Multiply number of individuals from 70	C						7C ● X	\$500 =	:	00			
	7D. TOTAL PERSONAL TAX CREDI	ITS: (Add Line	s 7A, 7B, an	d 7C. En	nter total h	ere and or	Line :	34)	7D		156 00			
	ROUND ALL	AMOUNTS T	O WHOLE I	DOLLAR	RS				int	(B)) Spouse's Income Status 4 Only			
<u>ش</u>	8. Wages, salaries, tips, etc: (Attach W	/-2s)				8	•	16,2	49 00	•	00			
\$)660	9A. U.S. Military compensation: (Your/jo	int gross amou				00 9	A 🗌							
s)/10	1	•							- Iaa		la a			
W-2(00			
o of	l .								$\overline{}$	-	00			
n top									$\overline{}$	_	00			
ᇹ								1,5	_	_	00			
INCOME Attach check	15. Other gains or (losses): (Attach fed	eral Form 479	7 and/or AR4	684 if ap	oplicable)	1	5		$\overline{}$	_	00			
CON	16. Non-Qualified IRA distributions and t	taxable annuitie	s: (Attach Al	II 1099Rs	s)	10	6		00	•	00			
Att	_		•		30,00	<u> </u>								
ere	17B.U.S. Military pension: (Spouse's gro		•			00	⁷ B		_					
W-2(s)/1099(s) here	18A.Your/Joint Employer pension plan(s). Gross Distribution 45	State or Province	30,0	00 00										
1099	18B Spouse's Employer pension plan(s)/					<u>oo</u> j\$6,0001	DAL		100					
7(s)z	Gross Distribution ●		_			00 Less	3B			•	00			
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ttach	20. Farm income: (Attach federal Sche	edule F)				2) <u> •</u>		_	•	00			
Ā									$\overline{}$	•	00			
								47,7			00			
								71,1	00	_	00			
								47,7	81 00	-	00			
	== ======			,				· · · · · · · · · · · · · · · · · · ·						



Primary SSN ***-00-5502

		1 9 00.12										
							(A)	Prima	ry/Joii come	nt		(B) Spouse's Income Status 4 Only
	26	ADJUSTED GROSS INCOME: (From Line 25, Columns	Λ and R)			26		1110		'81 00	26	00
		Select tax table: (See Instructions, Line 27)	A allu b)			20	\vdash		,-		20	
	21.		ULAR Tal	hlo								
-												
₽		If you qualify for the Low Income Tax Table, enter zero (0) on										
Ψ		Enter • Itemized Deductions (See Instructions)	-			_ `						
١ď		the larger OR If your spouse itemizes on a separate rof your:				_						
TAX COMPUTATION		Standard Deduction (See Instruction								65 00	1	
¥	28.	NET TAXABLE INCOME: (Subtract Line 27 from Line 2	26)			28•				16 00		
F	29.	TAX: (Enter tax from tax table)				29			2	87 00	29	00
	30.	Combined tax: (Add amounts from Line 29, Columns A and	d B)								30	287 00
	31.	Enter tax from Lump Sum Distribution Averaging Schedule: (A	31●	00								
	32.	Additional tax on IRA and qualified plan withdrawal and overp	oayment: (Attach	feder	al Form	5329,	, if re	quire	d)	32●	00
	33.	TOTAL TAX: (Add Lines 30 through 32)									33●	287 00
	34.	Personal Tax Credit(s): (Enter total from Line 7D)				34•			1	56 00		
CREDITS	35.	Child Care Credit: (20% of federal credit allowed; Attach fed	deral Form	1 2441) .		35•				00	1	
REI	36.	Other Credits: (Attach AR1000TC)				36•				00	1	
×	37.	TOTAL CREDITS: (Add Lines 34 through 36)					<u> </u>				37 ●	156 00
TAX		NET TAX: (Subtract Line 37 from Line 33. If Line 37 is g										
\vdash		Arkansas income tax withheld: (Attach state copies of W-2								00		101,00
		•		-		•				00	4	
		Estimated tax paid or credit brought forward from 2017:								00	4	
ر, ا		Payment made with extension: (See Instructions)								00	4	
PAYMENTS		AMENDED RETURNS ONLY - Previous payments: (See	instructio	ons)		42•	-			100	ł	
ME	43.	Early childhood program: Certification Number:										
PA		(20% of federal credit; Attach federal Form 2441 and Form A	AR1000E0	C)		43•				00		
	44.	TOTAL PAYMENTS: (Add Lines 39 through 43)									44●	00
	45.	AMENDED RETURNS ONLY - Previous refund: (See ins	tructions)							45●	00
	46.	Adjusted Total Payments: (Subtract Line 45 from Line 44)									46●	00
	47.	AMOUNT OF OVERPAYMENT/REFUND: (If Line 46 is	greater t	than Lir	e 38,	enter di	iffere	nce) .			47●	00
	48.	Amount to be applied to 2019 estimated tax:				48•				00]	
		Amount of Check-off Contributions: (Attach Schedule AR10								00	1	
		AMOUNT TO BE REFUNDED TO YOU: (Subtract Lines							REF	UND	50●	☺ 00
OR TAX DUE									_			
ΑX		DIRECT DEPOSIT? If your deposit will be ultimately place		eign ac	count	check the	e box.	. ● L				
٦.		Routing Number Account N	lumber									■ Checking or
N O	•											Savings
REFUN					ш							_ Cavings
RE	-4	AMOUNT DUE (1911)							TAV	DITE	F4.	(A) 131 00
		AMOUNT DUE: (If Line 46 is less than Line 38, enter diff				7			. IAX	DUE		<u>⊘</u> 131 00
	52A	UEP: Attach Form AR2210 or AR2210A. If required, enter exce	eption in b	ох 52А		Penalty	52B ●				00	
	52C	Add Lines 51 and 52B. Attach Form AR1000V with check or	_					-				
		and Administration". Include your SSN on payment. To pay b	y credit ca	ard, see	instr	uctions		TC	TAL	DUE	52C●	131 00
			Issue Da	ate					Ex	piration I	Date	
	DL#	/ State ID 999104344 Your state AR	(mm/dd/					_		m/dd/yyy		
□	DI#	/ State ID 900207899 Spouse state AR	Issue Da (mm/dd/							piration I m/dd/yyy		
	02,,	FOR MAILING ADDR	· ·		OF IN	ISTRUCTI	ONS	_	(111)	ni/du/yy	/y) <u> </u>	
	PI F	ASE SIGN HERE: Under penalties of perjury, I declare that I have						n sche	dules	and sta	temer	nts and to the hest of my
Щ.		viedge and belief, they are true, correct and complete. Declaration of p										
ASE	Prin	nary's Signature	Da	ate		Teleph	none				-	y the Arkansas Revenue
PLEASE SIGN HERE	C	SICN LEDE		-4-		 					_	ency discuss this return he preparer of the return?
S	Spo	use's Signature	Da	ate		Teleph (501	none) 537	-634	4			Yes No
-	Paid	Preparer's Signature		ID Numb	er/Sc	cial Secu				-	_	r Department Use Only
P. RER	. 410	Preparer's Signature parer's Name	•								A	• • • • • • • • • • • • • • • • • • •
PAI	Prep	parer's Name	City/State/	/Zip								phone
. ~	E-m	oil									'	



ARKANSAS INDIVIDUAL INCOME TAX CAPITAL GAINS

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

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 131	3,064	00		3,036	00	28	00		00
2.	Enter adjustment, if any , for depreciation differe state amounts		2			00		00		00
3.	Arkansas long-term capital gain or loss, add (or Line 2			•	3,036	00	• 28	00	•	00
4.	Enter federal net short-term capital loss, if any , reported on Line 7, federal Schedule D4		00			00		00		00
5.	Enter adjustment, if any , for depreciation differe state amounts		5			00		00		00
6.	Arkansas net short-term capital loss, add (or sul Line 5		6	•		00	•	00	•	00
7a.	Arkansas net capital gain or loss (If gain, subtraloss add Lines 6 and 3.)	act Line 6 from 3.	I f .7a	•	3,036	00	• 28	00	•	00
7b.	If the amount on Line 7a is over \$10,000,000, or If less than \$10,000,000, enter the total amount.	•			3,036	00	28	00		00
8.	Arkansas taxable amount, if a gain multiply Line 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 D9		00			00		00		00
10.	Enter adjustment, if any , for depreciation differe state amounts		.10			00		00		00
11.	Arkansas short-term capital gain, add (or subtra		.11	•		00	•	00	•	00
12.	Total taxable Arkansas capital gain or loss, add L (Loss limited to \$3,000, for filing status \$1,500 per taxpayer if filing status 4 or Filing Status 1,2,3,5 and 6: Add Line 12, Colum on AR1000F/AR1000NR, Line 14. Filing Status 4: Enter Line 12, Column A on AR1000F/AR1000N Enter Line 12, Column B on AR1000F/AR1000N	5 1, 2, 3 and 6, 7 5.) Enter here. Inns A and B and ent JR, Line 14, Column	Α.		1,518	00	14	00		00

Primary's Social Security Number

Primary's Legal Name



ARKANSAS INDIVIDUAL INCOME TAX RETIREMENT EXCLUSION

JOINT TEST	***-00-5502	
If only U.S. Military Pension is claimed - Do not complete this instruction booklet.	form. See the AR1000F/AR1	000NR
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	1e. L	0 00
If yes, enter 0 on Line 1e If no, enter \$6,000 on Line 1e	Y res ofino	
1 f. Retirement Amount (Subtract Line 1e from 1d) Do not enter less than 0	1f	30.000 00
Spouse: Employer pension plans or qualified IRAs		
2a. Gross Distribution Amount (1099-R, Box 1)		5.000 00
2b. Rollover Amount (if any)		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
Is U.S. Military Pension claimed on AR1000F/AR1000NR, Line 17A OR If yes, enter 0 on Line 2e If no, enter \$6,000 on Line 2e	1/B Yes or X No	
2 f. Retirement Amount (Subtract Line 2e from 2d) Do not enter less than 0	2f.	0 00
On One Distribution		45.000 [00]
3a. Gross Distribution : Filing Status 1, 2, 3, 5 and 6: Add Lines 1c and 2c, enter total amount he		45,000 00
Line 18A, Gross Distribution Box Filing Status 4: Primary - Enter Line 1c on AR1000F/AR1000NR, Line 18A, Gross Distril Spouse - Enter Line 2c on AR1000F/AR1000NR, Line 18B, Gross Distril	oution Box	
3b. Taxable Amount: Filing Status 1, 2, 3, 5 and 6: Add Lines 1d and 2d, enter total amount he Line 18A, Taxable Amount Box Filing Status 4: Primary - Enter Line 1d on AR1000F/AR1000NR, Line 18A, Taxable Amount Spouse - Enter Line 2d on AR1000F/AR1000NR, Line 18B, Taxable Amount Spouse - Enter Line 2d on AR1000F/AR1000NR, Line 18B, Taxable Amount Spouse - Enter Line 2d on AR1000F/AR1000NR, Line 18B, Taxable Amount Spouse - Enter Line 2d on AR1000F/AR1000NR, Line 18B, Taxable Amount Spouse - Enter Line 2d on AR1000F/AR1000NR, Line 18B, Taxable Amount Spouse - Enter Line 2d on AR1000F/AR1000NR, Line 18B, Taxable Amount Spouse - Enter Line 2d on AR1000F/AR1000NR, Line 18B, Taxable Amount Spouse - Enter Line 2d on AR1000F/AR1000NR, Line 18B, Taxable Amount Spouse - Enter Line 2d on AR1000F/AR1000NR, Line 18B, Taxable Amount Spouse - Enter Line 2d on AR1000F/AR1000NR, Line 18B, Taxable Amount Spouse - Enter Line 2d on AR1000F/AR1000NR, Line 18B, Taxable Amount Spouse - Enter Line 2d on AR1000F/AR1000NR, Line 18B, Taxable Amount Spouse - Enter Line 2d on AR1000F/AR1000NR, Line 18B, Taxable Amount Spouse - Enter Line 2d on AR1000F/AR1000NR, Line 18B, Taxable Amount Spouse - Enter Line 2d on AR1000F/AR1000NR, Line 18B, Taxable Amount Spouse - Enter Line 2d on AR1000F/AR1000NR,	ere and on AR1000F/AR1000NR,	35.000 00
Any taxpayer age 65 or over not claiming the retirement exclusion on L gible for an additional tax credit. Check the box(es) marked "65 Speciatax credit and the retirement exclusion.	ine 18A of form AR1000F/AR10	
Primary: Complete Line 4a or Line 4b.		
4a. If claiming the 65 special credit, enter total amount from Line 1d here Filing Status 4 Only - enter here and on AR1000F/AR1000NR, Line 18A,	Column A	30,000 00
4b. If NOT claiming the 65 special credit, enter total amount from Line 1f here. Filing Status 4 Only - enter here and on AR1000F/AR1000NR, Line 18A,		0 00
Spouse: Complete Line 5a or Line 5b.	C	
5a. If claiming the 65 special credit, enter total amount from Line 2d here	52	0 00
Filing Status 4 Only - enter here and on AR1000F/AR1000NR, Line 18B,		0 00
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,	· · · · · · · · · · · · · · · · · · ·	0,00
6. Total Retirement Amount:		
Filing Status 1, 2, 3, 5 and 6: Add Lines 4a through 5b, enter here and on AR Column A.		30,000 00
AR-RET (R 9/11/2018)	o	



ARKANSAS INDIVIDUAL INCOME TAX ITEMIZED DEDUCTIONS

Primary's Legal Name	Primary's Social Security Nur	mber
JOINT TEST	***-00-	5502
MEDICAL AND DENTAL EXPENSES: [Do not include expense(s) paid by others]. (See Inst	tructions)	
Medical and dental expenses:		
2. Enter amount from Form AR1000F/AR1000NR, Line 26A and 26B:2 47,781 0		
3. Multiply Line 2 by 10% (.10), otherwise enter 0:	4,778 00	
4. TOTAL MEDICAL EXPENSES: (Subtract Line 3 from Line 1; if more than Line 1, enter 0)		2,543 00
TAXES: (See Instructions)		_,_,
5. Real estate tax:	5 300 00	
6. Personal property tax or other taxes: (List type and amount) PERSONAL PROPERTY		
7. TOTAL TAXES: (Add Lines 5 and 6)		390 00
INTEREST EXPENSES: (See Instructions)		
Home mortgage interest paid to financial institutions:	8 1,200 00	
Home mortgage interest paid to an individual: Name: JOHNNY TEST		
Address: P O BOX 8094, LITTLE ROCK, AR 72201	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) CARRYOVER	_ 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) SAFE DEPOSIT BOX	_ 21 100 00	
22. Add the amounts on Lines 20 and 21. Enter the total:	<u></u> 22 1,500 00	
23. Enter amount from Form AR1000F/AR1000NR, Line 26A and 26B: 23 47,781 0	0	
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)	4 000 00	
26. Volunteer firefighter expenses:	26 1,000 00	
27. Other miscellaneous deductions: (List type and amount)	27 2,349 00	0.040.00
28. TOTAL MISCELLANEOUS DEDUCTIONS NOT SUBJECT TO THE 2% AGI LIMITATION: (Add	d 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	SPOUSE'S
20. Enter adjusted grace income from Form AD4000F/AD4000NID Line 00. Columna (A) and (D) have	Adjusted Gross Income A 00 30E	Adjusted Gross Income
30. Enter adjusted gross income from Form AR1000F/AR1000NR, Line 26, Columns (A) and (B) here: 30/		0.0
31. Total Arkansas adjusted gross income: (Add columns 30A and 30B from above)		
32. Divide the amount on Line 30A above by the amount on Line 31. Enter the percentage here:		-
33. Multiply Line 29 by the percentage on Line 32. Enter here and on Form AR1000F/AR1000NR, L	· · · · · · · · · · · · · · · · · · ·	<u> </u>
34. Subtract Line 33 from Line 29. Enter here and on Form AR1000F/AR1000NR, Line 27, Column		100
your spouse are using Filing Status 5, enter on Line 27, Col. (A) of your spouse's return:	(Spouse) 34	100



ARKANSAS INDIVIDUAL INCOME TAX CASUALTIES AND THEFTS

Primary's Legal Name	Primary's Social Security Number
	***-00-5502
CECTION A. Developed the Brownerty (the this postion to report accusation and thefte	

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.)**

	ore completing this section.)							
1	Description of properties (show type, location, and date acquired the same casualty or theft. You must use a separate Form AR46 property.							om
	Property A <u>FLECTRONICS AND JEWELRY BURGU</u>	LARY RESI	DEN	CE 01/01/1980				
	Property B							
	Property C							
	Property D							
	Topolty B			Propert	ies			
		Α		В	С	П	D	
2	Cost or other basis of each property 2		00	00		100		00
	Insurance or other reimbursement (whether or not you	233,000	100	100				00
J	filed a claim) (see instructions)	20,000	00	00		00		00
	Note: If line 2 is more than line 3, skip line 4.		П			П		
4	Gain from casualty or theft. If line 3 is more 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		00	00		00		00
5	Fair market value before casualty or theft	250,000	00	00		00		00
	Fair market value after casualty or theft	200,000	00	00		00		00
7		50,000	00	00		00		00
8	Enter the smaller of line 2 or line 7		00	00		00		00
	Subtract line 3 from line 8. If zero or less, enter -0		00	00		00		00
0	Casualty or theft loss. Add the amounts on line 9 in columns A thi						30,000	
	Enter \$100 (\$500 if qualified disaster loss rules apply; see instruc	-					100	
	Subtract line 11 from line 10. If zero or less; enter -0-	,					29,900	
_	Caution: Use only one Form AR4684 for lines 13 through 18.							00
3	Add the amounts on line 12 of all Forms AR4684					. 13		00
	Add the amounts on line 4 of all Forms AR4684							00
	Caution: See instructions before completing line 15.					Γ		
5	• If line 14 is more than line 13, enter the difference here and on 5 complete the rest of this section.	Schedule D. Do I	not					
	• If line 14 is equal to line 13, enter -0- here. Do not complete the	rest of this sect	ion.	1				
	If line 14 is less than line 13, and you have no qualified disaste	r losses subject	to the					
	\$500 reduction on line 11 on any Form(s) AR4684, enter -0- her	,		:		15		00
	you have qualified disaster losses subject to the \$500 reduction					· • •		00
	line 12 of the Form(s) AR4684 reporting those losses. If the result instructions. Otherwise, enter that result here and on AR3, lin							
	standard deduction, also include on AR3, line 27, the amou							
	deduction (see the instructions for Form AR3). Do not com	•						
	section if all of your casualty or theft losses are subject to the \$	500 reduction.)				
6	Add lines 14 and 15. Subtract the result from line 13			-		. 16	29,900	00
	Enter 10% of your adjusted gross income from Form AR1000F / A						4778	
	Subtract line 17 from line 16. If zero or less, enter -0 Also enter					ſ		
	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 occured, 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		Taxpayer's Social Security Nu	ımber	
JOINT TEST		***-00-5	5502	
Student Attending Institution	Relationship to Taxpayer	Student's Social Security Num	nber	
SPOUSE TEST	SPOUSE	400-00-	5512	
ONE FORM PER S 1. Name(s) of institution(s): PULASKI TEC Check one: 2-Year 4-Ye	CHNICAL		ION	
2. Total tuition paid by taxpayer: (See Instr	uctions)	2>	2,500	00
3. Multiply Line 2 by 50% (.50):		3>	1,250	00
4. Enter the appropriate Weighted Average	Tuition from the table below	v: (See Instructions) 4➤	772	00
5. Enter the lesser of Line 3 or Line 4 here a	and on Form AR3, Line 19:	5≻	772	00

Instructions

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

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

Type of Institution	50% of Weighted Average Tuition
2-year Colleges	\$2,055
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.

AR2106 2018

ARKANSAS INDIVIDUAL INCOME TAX EMPLOYEE BUSINESS EXPENSES

JOI	NT TEST	Occupation in which you in SALES	curre	ed expenses Soci	al s	ecurity number ***-00-5502
Pa	rt I Employee Business Expenses and Reimb	ursements				
Ste	p 1 Enter Your Expenses			Column A Other Than Meals and Entertainmen	- 1	Column B Meals and Entertainment
1	Vehicle expense from line 22 or line 29. (Rural mail carriers: S	see instructions.)	1	575	00	
2	Parking fees, tolls, and transportation, including train, bus, etc involve overnight travel or commuting to and from work	., that did not	2	10	00	
3	Travel expense while away from home overnight, including loc rental, etc. Do not include meals and entertainment		3	690	00	
4	Business expenses not included on lines 1 through 3. Do not entertainment.		4	200	00	
5	Meals and entertainment expenses (see instructions)		5			350 00
6	Total expenses. In Column A, add lines 1 through 4 and ente Column B, enter the amount from line 5.		6	1,475	00	350 00
	Note. If you were not reimbursed for any expenses in Step 1, ski	p line 7 and enter the amo	unt 1	from line 6 on line	e 8.	
Ste 7	Enter Reimbursements Received From You Enter reimbursements received from your employer that were box 1 of Form W-2. Include any reimbursements reported und of your Form W-2 (see instructions).	not reported to you in ler code "L" in box 12	en 7	ses Listed ir		tep 1
Ste	p 3 Figure Expenses To Deduct on AR3					
8	Subtract line 7 from line 6. If zero or less, enter -0 However, line 6 in Column A, report the excess as income on Form AR-	if line 7 is greater than OI, line 7	8	1,275	00	250 00
	Note. If both columns of line 8 are zero, you cannot deduct emp expenses. Stop here and attach Form AR2106 to your return.	loyee business				
9	In Column A, enter the amount from line 8. In Column B, multi (Employees Subject to Department of Transportation (DOT) h Multiply meal expenses incurred while away from home on buinstead of 50%. For details, see instructions.).	ours of service limits: siness by 80% (.80)	9	1,275	00	125 00
10	Add the amounts on line 9 of both columns and enter the total AR3, LINE 20. (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials instructions for special rules on where to enter the total.)	s, and individuals with dis	abili	ties: See the	/	10 1400 00



Part II Vehicle Expenses

Sect are	tion A - General Information (You must colaiming vehicle expenses.)	ompl	ete this section if you		(a) Vehicle 1	(b) Vehicle 2	
11	Enter the date the vehicle was placed in	n ser	vice	. 11			
12	Total miles the vehicle was driven durin				miles	miles	
13	Business miles included on line 12					miles	
14	Percent of business use. Divide line 13	by li	ne 12	. 14	%	%	
15	Average daily roundtrip commuting dist	-				miles	
16	Commuting miles included on line 12					miles	
17	Other miles. Add lines 13 and 16 and s					miles	
18	Was your vehicle available for personal	luse	during off-duty hours?			. 🗆 Yes 🔲 No	
19	Do you (or your spouse) have another		•				
20	Do you have evidence to support your	dedu	ction?			. □ Yes □ No	
21	If "yes", is the evidence written?					. 🗆 Yes 🗆 No	
Sec	tion B - Standard Mileage Rate (See the	instr	uctions for Part II to find out whether	to co	omplete this section or	Section C.)	
22	Multiply line 13 by 54.5¢ (.545). Enter the	resu	It here and on line 1			2	
Sec	tion C - Actual Expenses		(a) Vehicle 1	(a) Vehicle 1			
23	Gasoline, oil, repairs, vehicle insurance, etc.	23			00	00	
242			00		00		
	Inclusion amount (see instructions)		00		0(
1		24c		(00	00	
25	Value of employer-provided vehicle (applies only if 100% of annual lease						
	value was included on Form W-2 - see						
	instructions).				00	00	
	Add lines 23, 24c, and 25	26		-	<u>00</u>	00	
21	line 14	27		(00	00	
28	Depreciation (see instructions)	28		(00	00	
29	Add lines 27 and 28. Enter total here						
	and on line 1	29		(00	00	
Sec	tion D - Depreciation of Vehicles (Use th	is se	ction only if you owned the vehicle ar	nd aı	re completing Section (C for the vehicle.)	
30	Enter cost or other basis (see instructions).	30	00		00		
31	Enter section 179 deduction and special	00	100	П	<u> </u>		
	allowance (see instructions).	31		(00	00	
32	Multiply line 30 by line 14 (see instruc-						
	tions if you claimed the section 179 deduction or special allowance)	32	00		0(o	
33	Enter depreciation method and percent-						
١	age (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	
1	Enter the applicable limit explained in	36	00		00		
37	the line 36 instructions	30	100	T	[0]		
"	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		d	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

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

Dependent Disability:

John Test Autism Jennie Test ADHD

2018 AR1000F



AR1

Software ID

ARKANSAS INDIVIDUAL INCOME TAX RETURN Full Year Resident

CHECK BOX IF AMENDED RETURN

Jan.	. 1 - Dec. 31, 2018 or fiscal year ending	,	20	•			•				•			
	Primary's Legal First Name • HOH	MI	Last Na				•	Prin						
~띰		MI	Last Na					Spo						
USE LABEL OR PRINT OR TYPE	•	•	•		•									
LAB	Mailing Address (Number and Street, P.O. Box o	r Rural Rout	te)						Check if addres	s is	outside	U.S.		
USE PRIN									oian Country N	Jam	10			
	1 1	or Province	е		Zip			Foreign Country Name						
	• LITTLE ROCK • AF				• 72201									
TUS	1.• Single (Or widowed before 2018 o	r divorced	l at end	of 2018)					ly on the Sam					
STA	2.● Married Filing Joint (Even if only one		me)						ly on Different					
FILING STATUS Check Only One	3.● Head of Household (See Instruction								ere and SSN a					
<u> </u> ₽9	If the qualifying person was your chi enter child's name here:			endent,					ith dependent Instructions		a	Name Name		
• [Check here if you do NOT want a tax bool	klet mailed	d to you r	next year.					have filed a		tate e	xtension		
	7A. Yourself • 65 or Over	65.8	Special	•□	Blind •	Deaf		ХIн	lead of Househ	nold/	'Qualify	ving Widow(er)		
	Spouse • 65 or Over					\vdash	Ŀ		(Filing Status 3 0	nly)	(Filing	Status 6 Only) ′		
		ш	Special	ш		Ш 2 ч			74 🗖			50 00		
TS	Multiply number of boxes checked Dependents (Do not list yourself of								. 7A 2 X \$26	=		52 00		
CREDITS	First Name La	ast Name		Depende	nt's Social S	Security Nur	nber		Dependent	s re	lations	hip to you		
TAX C	1. JENNIE TEST				400-00-5	513		DAL	JGHTER					
₽ T	2. JOHN TEST				400-00-5	523		SON						
PERSONAL	3.										Return Returns ove			
PER	7B. Multiply number of DEPENDENTS from	above						7B	3 • 2 X \$26	i =		52 00		
	7C. First name of Qualifying Individual(s) from	TEST	5: (See I	nstruction	ıs)									
	Multiply number of individuals from 7C							70	C ● 1 X \$50	0 =		500 00		
	7D. TOTAL PERSONAL TAX CREDITS:	(Add Line	es 7A, 7E	3, and 7C.	Enter tota	I here and	on Lir	ne 34) 7	D		604 00		
	ROUND ALL AM	OUNTS T	о wно	LE DOLL	.ARS			(A)	Primary/Joint Income					
) (S)			_				8	•	26,400	00	•	00		
)660	9A. U.S. Military compensation: (Your/joint o			•		00	9A							
(s)/1	9B. U.S. Military compensation: (Spouse's g 10. Interest income: (If over \$1,500, attach			•		00	9B			00		loo		
W-2	11. Dividend income: (If over \$1,500, attach							•						
top of								•		00				
ᇹ	13. Business or professional income: (Attac							•		\rightarrow				
INCOME Attach check	14. Capital gains/(losses) from stocks, bonds									\rightarrow				
NE de	15. Other gains or (losses): (Attach federal16. Non-Qualified IRA distributions and taxal													
INCC	17A.U.S. Military pension: (Your/joint gross		ss. (Attac	All 109	9RS)	00	17A	_		00	•			
-	47D 11 O MIII			•		00	17B							
) he	18A.Your/Joint Employer pension plan(s)/Qua		s): (See I	Instruction	ns - Attach	All 1099Rs	s) [\sqcap				
W-2(s)/1099(s) here	Gross Distribution ●	00 Tax a				00 \$6,00	o18A	•		00				
(s)/10	18B.Spouse's Employer pension plan(s)/Qual Gross Distribution ●	lified IRA(s			Only)	00 Less	-400				•	00		
W-2(19. Rents, royalties, partnerships, estates, tr				redule F)			•		00	•			
tach					-		Г			00				
Att	21. Unemployment (Attach 1099-G)	•					Г	•		00				
	22. Other income/depreciation differences: (a									00				
	23. TOTAL INCOME: (Add Lines 8 through							<u> </u>	26,400 1,000	$\overline{}$				
	24. TOTAL ADJUSTMENTS: (Attach Fo 25. ADJUSTED GROSS INCOME: (Subt							•	25,400	\rightarrow				



Primary SSN ***-00-5503

26. ADJUSTED GROSS INCOME: (From Line 25, Columns A and B)	Status 4 Only
27. Select tax table: (See Instructions, Line 27) LOW INCOME Table REGULAR Table	
LOW INCOME Table 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: Standard Deductions (See Instructions, Line 27 and attach AR3) OR If your spouse itemizes on a separate return, check here of your: Standard Deduction (See Instructions, Line 27)	
28. NET TAXABLE INCOME: (Subtract Line 27 from Line 26)	
28. NET TAXABLE INCOME: (Subtract Line 27 from Line 26)	
28. NET TAXABLE INCOME: (Subtract Line 27 from Line 26)	
28. NET TAXABLE INCOME: (Subtract Line 27 from Line 26)	
28. NET TAXABLE INCOME: (Subtract Line 27 from Line 26)	
30. Combined tax: (Add amounts from Line 29, Columns A and B)	
31. Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD) 31. 32. Additional tax on IRA and qualified plan withdrawal and overpayment: (Attach federal Form 5329, if required) 32. 33. TOTAL TAX: (Add Lines 30 through 32) 33.	
32. Additional tax on IRA and qualified plan withdrawal and overpayment: (Attach federal Form 5329, if required) 32 33. TOTAL TAX: (Add Lines 30 through 32)	
33. TOTAL TAX: (Add Lines 30 through 32)	loo.
1	
	745 00
34. Personal Tax Credit(s): (Enter total from Line 7D)	
35. Child Care Credit: (20% of federal credit allowed; Attach federal Form 2441) 35. 30 00 36. Other Credits: (Attach AR1000TC) 36. 36. 00	
37. TOTAL CREDITS: (Add Lines 34 through 36)	7 ● 634 00
37. TOTAL CREDITS: (Add Lines 34 through 36)	
39. Arkansas income tax withheld: (Attach state copies of W-2 and/or 1099R, 1099-G) 39	
40. Estimated tax paid or credit brought forward from 2017: 40 00	
41. Payment made with extension: (See Instructions)	
42. AMENDED RETURNS ONLY - Previous payments: (See instructions)	
43. Early childhood program: Certification Number:	
42. AMENDED RETURNS ONLY - Previous payments: (See instructions) 42• 00 43. Early childhood program: Certification Number: 43• 139 00	
44. TOTAL PAYMENTS: (Add Lines 39 through 43)	4● 00
45. AMENDED RETURNS ONLY - Previous refund: (See instructions)	5• 00
46. Adjusted Total Payments: (Subtract Line 45 from Line 44)	6● 00
47. AMOUNT OF OVERPAYMENT/REFUND: (If Line 46 is greater than Line 38, enter difference)	7 ● 28 00
48. Amount to be applied to 2019 estimated tax: 48	
49. Amount of Check-off Contributions: (Attach Schedule AR1000-CO)	20 00
50. AMOUNT TO BE REFUNDED TO YOU: (Subtract Lines 48 and 49 from Line 47)REFUND 50)●◎ 28 00
DIRECT DEPOSIT? If your deposit will be ultimately placed in a foreign account check the box. Routing Number Account Number	
Routing Number Account Number	Checking or
	Savings
	• cavings
51. AMOUNT DUE: (If Line 46 is less than Line 38, enter difference; If over \$1,000, continue to 52A)TAX DUE 51	1●㈜ 00
52A. UEP: Attach Form AR2210 or AR2210A. If required, enter exception in box 52A Penalty 52B	
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
Issue Date Expiration Date	
DL# / State ID 999005503 Your state AR (mm/dd/yyyy) (mm/dd/yyyy)	·
Commonweight Comm	;
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 statement	nents, 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 (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which	
Primary's Signature Date Telephone Ma	May the Arkansas Revenue Agency discuss this return
Spouse's Signature Date Telephone with	h the preparer of the return?
	Yes X No
I III - ' - ' - '	For Department Use Only
Preparer's Name City/State/Zip Tele	A
E-mail	



ARKANSAS INDIVIDUAL INCOME TAX SCHEDULE OF ADJUSTMENTS

Primary's Legal Name	Primary's Social Security Number
HOH TEST	***-00-5503

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/Joi Adjustment		(B) Spouse's Adjustments Status 4 Only		(C) Arkansas Adjustments Only	
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
Self-employed health insurance deduction: (See Instructions)	9	•	00	•	00	•	00
10.KEOGH, Self-employed SEP and Simple Plans:	0	•	00	•	00	•	00
11. Forfeited interest penalty for premature withdrawal:	1	•	00	•	00	•	00
12. Alimony/Sep. Maint. paid to: Name: SSN: 12	2	•	00	•	00	•	00
13. Support for individuals with permanent disabilities: (Attach Form AR1000DC)	3	• 1,000	00	•	00	•	00
14. Organ Donor Deduction: (Attach Form AR1000OD)14	4	•	00	•	00	•	00
15. Military Reserve Expenses:15	5	•	00	•	00	•	00
16. Reforestation Deduction:	6	•	00	•	00	•	00
17. Teachers Qualified Classroom Investment Expense: (Attach Form AR1000CE)	7	•	00	•	00	•	00
18. TOTAL ADJUSTMENTS: (Enter here and on AR1000F/AR1000NR, Line 24)18	8	• 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	Primary's Social Security Number
HOH TEST	***-00-5503
Spouse's Legal Name	Spouse's Social Security Number
Name of Dependent with Disabilities (cannot be taxpayer or spouse)	SSN of Dependent with Disabilities
JENNIE TEST	400-00-5513

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

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

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

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

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

Certification Number

Name of Facility



ARKANSAS INDIVIDUAL INCOME TAX EARLY CHILDHOOD CERTIFICATION

DAYCA	ARE					01234	
Addres					Date Certif		
	ENTREE CR					04/01/20	00
City				State	Zip		
MABE	LVALE			AR	72103		
Taxpav	er Name				Taxpaver S	Social Secu	rity Numb
нон т					1 ' '	***-00-55	•
Addres							
123 CE	ENTER						
City				State	Zip		
LITTLE	ROCK			AR	72201		
				I	l		
Names	of qualifying children or dependen	its					
JENNII	E TEST						
JOHN	TEST						
JOHN	1691		<u> </u>				
	Total Expenditures	\$ 6,000		Qualifying Exper	nditures	\$ 6,000	
	Total Zaponana	Ψ 0,000]	Qua,g,po.		Ψ 0,000	
		INSTI	RUCTIONS				
Act 1 hood child the E care A tax child for the	Form AR1000F/AR1000NR, L 268 of 1993 established a refundat program. The credit is equal to tocare credit because it is refundablearly Childhood Credit, a qualified expenses at a facility which has all topayer cannot claim both the standard credit that includes expenses are standard child care credit, the citemature of the control of	able credit for taxpayers who wenty percent (20%) of the fele and the excess of the credit individual must meet all the reproperties a percent and the serious from a facility that qualified redit must be prorated based	ederal child care credit. It over the tax liability will equirements for claiming program certified by the Early Childhood Credit for the Early Childhood on the number of days the	This Early Childhood be returned as an ov- the federal child car Department of Educ- or the same expenses Credit and expenses he child attended each	Credit differ verpayment. The credit and ation. The ses. If an indiffer a facility.	es from the To be able have incur vidual has ty that only	standard e to claim rred child a federal
	-						45
2.	Enter the number of days the child						245
3.	Add the amounts on Line 1 and Li						
4.	Enter twenty percent (20%) of the	federal credit for child and de	ependent care expenses	from Federal Form 2	2441, Line 11	4	
5.	Divide Line 1 by Line 3. Round to	the nearest whole percent				5	82
6.	Multiply Line 4 by the decimal ame Enter the results here and on Line		00NR			6	139
Con	nplete Line 7 through Line 9 o	only if you had child care	expenses at a facility	that did not have	an early o	childhood	program
7.	Enter twenty percent (20%) of the	federal credit for child and de	ependent care expenses	from Federal Form 2	2441, Line 11	7	169
8.	Divide Line 2 by Line 3. Round to						40
9.	Multiply Line 7 by the decimal ame Enter the results here and on Line R 6/11/2018)	ount on Line 8.					

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



AR1

ARKANSAS INDIVIDUAL INCOME TAX RETURN Full Year Resident

CHECK BOX IF AMENDED RETURN

	III Year Resident		20	AMENI	DED RET	TURN	Software ID
Jan.	. 1 - Dec. 31, 2018 or fiscal year ending _ Primary's Legal First Name	, MI	Last Name		Drimary	's Social Sec	urity Number
	• PRIMARY	lvii •	• TEST		•		0-5504
~ "		MI	Last Name		Spouse		urity Number
EL OR TYPE	• SPOUSE	IVII	• TEST		• Spouse		00-5514
USE LABEL (Mailing Address (Number and Street, P.O.	Box or Rural Rout	te)		☐ Chec	k if address is	
SE	• 5708 DEERWOOD DR		,				
٦-	City	State or Provinc	e	Zip	Foreign	Country Nan	ne
	• TEXARKANA	• AR		• 71854			
S e	1.● Single (Or widowed before 2	018 or divorced	l at end of 2018)	4. ✓ Married Filing S	eparately or	the Same R	Return
FILING STATUS Check Only One	2. Married Filing Joint (Even if on	ly one had inco	me)	5. ● Married Filing S	eparately or	ι Different Rε	eturns
GS	3.● Head of Household (See Instru		,	Enter spouse's i	-		
Pec	If the qualifying person was yo	-	your dependent,	6. ■ Qualifying Wido			
щO	enter child's name here:			Year spouse die			
• [Check here if you do NOT want a tax	k booklet mailed	l to you next year	• Check this box or an automatic			tate extension
	7A. Yourself ● 65 or Over	- ● 65 8	Special •	Blind • X Deaf	Head	of Household	/Qualifying Widow(er) (Filing Status 6 Only)
	Spouse • 65 or Over	- <u>−</u> - 165 9	Special •	Blind • 🗙 Deaf	— (Fillin	g Status 3 Only)	(Filling Status & Only)
	Multiply number of boxes checked	ш			74	4 X \$26 =	104 00
LS	Dependents (Do not list yours					4 X \$20 =	104 00
CREDITS	First Name	Last Name	Depend	ent's Social Security Numbe	r D	ependent's re	elationship to you
X	1. GABBY TEST			400-00-5524	DAUGH	ITER	
LTA	2.						
ONA	3.						
PERSONAL TAX	7B. Multiply number of DEPENDENT	from above			7В •	1 X \$26 =	26 00
-	7C. First name of Qualifying Individual(s)	from AR1000RC	5 [.] (See Instructio	ons)		_	
	Multiply number of individuals from					X \$500 =	00
	7D. TOTAL PERSONAL TAX CREE	7115: (Add Line	S /A, /B, and /C	. Enter total nere and on		nary/Joint	130 00 (B) Spouse's Income
	ROUND ALI	AMOUNTS T	O WHOLE DOL	LARS		come	Status 4 Only
(8)	8. Wages, salaries, tips, etc: (Attach	W-2s)		8	•	53,834 00	• 90,000 00
(s)/1099(s)	9A. U.S. Military compensation: (Your/j			00 9A			
(s)/1	9B. U.S. Military compensation: (Spous			00 9B		200 000	4 000 00
of W-2	10. Interest income: (If over \$1,500, a				•	800 00 1,000 00	
	11. Dividend income: (If over \$1,500,12. Alimony and separate maintenance					00	
on top	13. Business or professional income: (00	
eck o	14. Capital gains/(losses) from stocks,					1,773 00	
che	15. Other gains or (losses): (Attach fe	deral Form 479	7 and/or AR4684	if applicable)15	•	00	• 00
INCOME Attach che	16. Non-Qualified IRA distributions and	taxable annuitie	es: (Attach All 10	99Rs) 16	•	2,000 00	• 00
Att	17A.U.S. Military pension: (Your/joint g	ross amount)	•	00 17/			
ere	17B.U.S. Military pension: (Spouse's gr		•	00 176	3		
Attach W-2(s)/1099(s) here	18A.Your/Joint Employer pension plan(s Gross Distribution		s): (See Instructi able Amount •	ons - Attach All 1099Rs) 10,000 00 Less \$6,00018/	4	4,000 00	
/109	18B.Spouse's Employer pension plan(s			4 Only)			
.2(s)	Gross Distribution ●	5,000 00 Taxa	able Amount 🗨	4,000 00 Less \$6,000188	3		• 00
≷	19. Rents, royalties, partnerships, esta	tes, trusts, etc: (Attach federal So	chedule E) 19	•	00	
ttac	20. Farm income: (Attach federal Sch				•	00	
4	21. Onemployment (Attach 1099-G)					00	
	22. Other income/depreciation different				1	63,407 00	
	23. TOTAL INCOME: (Add Lines 8 to 24. TOTAL ADJUSTMENTS: (Atta					17,055 00	
	25. ADJUSTED GROSS INCOME:					46,352 00	



Primary SSN ***-00-5504

					(A) Primary/Joint Income		use's Income atus 4 Only
	26	ADJUSTED GROSS INCOME: (From Line 25, Columns	Δ and R)	26	46,352 00		82,956 00
		Select tax table: (See Instructions, Line 27)	71 and 57	. 20	· ·		
			ULAR Table				
Z		If you qualify for the Low Income Tax Table, enter zero (0) or	Line 27A. If not, then:				
COMPUTATION		Enter		AR3)			
15		the larger OR If your spouse itemizes on a separate	return, check here]			
OM		of your: Standard Deduction (See Instructi	ons, Line 27)	27•	4,277 00	27•	7,723 00
×	28.	NET TAXABLE INCOME: (Subtract Line 27 from Line 2			42,075 00	28•	75,352 00
TAX		TAX: (Enter tax from tax table)			1,745 00	29	3,743 00
	30.	Combined tax: (Add amounts from Line 29, Columns A an	d B)	··········		30	5,488 00
	31.	Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD)			31●	00
	32.	Additional tax on IRA and qualified plan withdrawal and overp	payment: (Attach federal	l Form !	5329, if required)	32●	00
	33.	TOTAL TAX: (Add Lines 30 through 32)				33●	5,488 00
S	34.	Personal Tax Credit(s): (Enter total from Line 7D)		34•	130 00		
CREDITS	35.	Child Care Credit: (20% of federal credit allowed; Attach fed	deral Form 2441)	35●	00		
CRE	36.	Other Credits: (Attach AR1000TC)		36●	2,750 00		
TAX	37.	TOTAL CREDITS: (Add Lines 34 through 36)				37●	2,880 00
_	38.	NET TAX: (Subtract Line 37 from Line 33. If Line 37 is g	greater than Line 33, en	ter 0)		38●	2,608 00
	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	1	
STV	42.	$\begin{center} \textbf{AMENDED RETURNS ONLY} - Previous payments: \textbf{(See} \end{center}$	instructions)	42•	00		
PAYMENTS	43.	Early childhood program: Certification Number:		-			
PAY		(20% of federal credit; Attach federal Form 2441 $\underline{\text{and}}$ Form	AR1000EC)	43●	00		
	44.	TOTAL PAYMENTS: (Add Lines 39 through 43)				44•	00
	45.	AMENDED RETURNS ONLY - Previous refund: (See ins	tructions)			45●	00
	46.	Adjusted Total Payments: (Subtract Line 45 from Line 44).				46•	00
	47.	AMOUNT OF OVERPAYMENT/REFUND: (If Line 46 is	greater than Line 38, e	nter di	fference)	47●	00
	48.	Amount to be applied to 2019 estimated tax:		48●		1	
		Amount of Check-off Contributions: (Attach Schedule AR10				· -	
ш	50.	AMOUNT TO BE REFUNDED TO YOU: (Subtract Line	s 48 and 49 from Line 47	7)	REFUND	50● 😊	00
IND OR TAX DUE		DIRECT DEPOSIT? If your deposit will be ultimately place	ced in a foreign account ch	heck the	e box •		
ΤĀ		Routing Number Account N	0				¬⊶
OR		Routing Namber Account to		\top	- 	┰┑╹╘	Checking or
₽ E						•	Savings
REFU							
"	51.	AMOUNT DUE: (If Line 46 is less than Line 38, enter diff	ference; If over \$1,000, o	continue	e to 52A)TAX DUE	51● 🕾	2,608 00
		UEP: Attach Form AR2210 or AR2210A. If required, enter exc		Penalty		00	
	52C	.Add Lines 51 and 52B. Attach Form AR1000V with check or	money order payable in U	J.S. Dolla	ars to "Dept. of Finance	•	
		and Administration". Include your SSN on payment. To pay b	y credit card, see instruc	tions	TOTAL DUE	52C•	2,608 00
\vdash	\vdash		Issue Date		Expiration	Date	
	DL#	/ State ID 991005504 Your state AR	(mm/dd/yyyy)		(mm/dd/yyy		
□	DI #	/ State ID 991005514 Spouse state AR	Issue Date (mm/dd/yyyy)		Expiration (mm/dd/yy		
	52,11	·	RESSES SEE PAGE 2 OF INS	TRUCTIO		·y)	
	PLE	ASE SIGN HERE: Under penalties of perjury, I declare that I have				tements, and	to the best of my
E E		vledge and belief, they are true, correct and complete. Declaration of	preparer (other than taxpaye	r) is base	d on all information of wh	ch preparer ha	s any knowledge.
PLEASE SIGN HERE	Prin	nary's Signature	Date	Teleph	one	-	ansas Revenue cuss this return
I S	Spc	use's Signature	Date	Teleph	one		rer of the return?
					<u> </u>	X Yes	No No
괊	Paid	Preparer's Signature	ID Number/Soci	ial Secu	rity Number	For Departr	ment Use Only
آ⊵ٍ ∟ا	I		<u> </u>			Α	•
IE۶	Pre	parer's Name	City/State/Zip				
PAI	Prep	Preparer's Signature parer's Name ail	City/State/Zip			Telephone	



ARKANSAS INDIVIDUAL INCOME TAX INTEREST AND DIVIDENDS

Primary's Legal Name	Primary's Social Security Number
PRIMARY TEST	***-00-5504

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
BANK 1	800	00		00	00
WALMART		00	1,000	00	00
		00		00	00
		00		00	00
		00		00	00
		00		00	00
		00		00	00
		00		00	00
		00		00	00
		00		00	00
Add the amounts listed and enter the total here and on Line 10, Form AR1000F/AR1000NR.	800	00	1,000	00	00

Part II - TAXABLE DIVIDENDS

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

NAME OF PAYER	(A) Primary/Joint		Drimory/ Ioint		Drimory/ Ioint		Primary/Joint				(B) Spouse (If Filing Status	4)	(C) Arkansas Only
BANK 2	1,000	00		00	00								
BANK 3		00	600	00	00								
		00		00	00								
		00		00	00								
		00		00	00								
		00		00	00								
		00		00	00								
		00		00	00								
		00		00	00								
		00		00	00								
Add the amounts listed and enter the total here and on Line 11, Form AR1000F/AR1000NR.	1,000	00	600	00	00								

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

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



ARKANSAS INDIVIDUAL INCOME TAX CAPITAL GAINS

	Primary's Social Security Number
PRIMARY TEST	***-00-5504

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	у
1.	Enter federal long-term capital gain or loss reported on Line 15, federal Schedule D or Form 1040, Schedule 1, Line 131	(6,454)	00		3,546	00	(10,000) 00)	00
2.	Enter adjustment, if any , for depreciation differe state amounts		2	L		00	(7,000) 00)	00
3.	Arkansas long-term capital gain or loss, add (or Line 2			•	3,546	00	(17,000) 00	•	00
4.	Enter federal net short-term capital loss, if any , reported on Line 7, federal Schedule D4		00			00)	00)	00
5.	Enter adjustment, if any , for depreciation differe state amounts		5	L		00		00)	00
6.	Arkansas net short-term capital loss, add (or sul Line 5		6	•	,	00	0	00	•	00
7a.	Arkansas net capital gain or loss (If gain, subtralloss add Lines 6 and 3.)	act Line 6 from 3.	If .7a	•	3,546	00	• (17,000) 00	•	00
7b.	If the amount on Line 7a is over \$10,000,000, or If less than \$10,000,000, enter the total amount.	•			3,546	00	(17,000) 00)	00
8.	Arkansas taxable amount, if a gain multiply Line 50 percent (.50), otherwise enter loss		8		1,773	00	(17,000) 00)	00
9.	Enter federal short-term capital gain, if any , reported on Line 7, federal Schedule D9		00			00)	00)	00
10.	Enter adjustment, if any , for depreciation differe state amounts		10	L		00)	00)	00
11.	Arkansas short-term capital gain, add (or subtra		11	•	,	00	0	00	•	00
12.	Total taxable Arkansas capital gain or loss, add L (Loss limited to \$3,000, for filing status \$1,500 per taxpayer if filing status 4 or Filing Status 1,2,3,5 and 6: Add Line 12, Colum on AR1000F/AR1000NR, Line 14. Filing Status 4: Enter Line 12, Column A on AR1000F/AR1000N Enter Line 12, Column B on AR1000F/AR1000N	5 1, 2, 3 and 6, 7 5.) Enter here. Inns A and B and ent JR, Line 14, Column	ı A.		1,773	00) (1, 50 0) 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	Primary's Social Security Number
PRIMARY TEST	***-00-5504

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 Adjustmen Status 4 Or	ts	(C) Arkansas Adjustments Only	
Border city exemption: (Attach Form AR-TX)	.1	• 5,000	00	•	00	•	00
Tuition Savings Program: (See Instructions)	.2	• 10,500	00	• 8,000	00	•	00
3. Payments to IRA: (See Instructions)	.3	•	00	•	00	•	00
4. Payments to MSA: (See Instructions)	.4	•	00	•	00	•	00
5. Payments to HSA: (Attach Federal Form 8889)	.5	•	00	•	00	•	00
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
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: 1	12	•	00	•	00	•	00
13. Support for individuals with permanent disabilities: (Attach Form AR1000DC)	13	•	00	•	00	•	00
14. Organ Donor Deduction: (Attach Form AR10000D)	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's Social Security Number
PRIMARY	***-00-5504

1.	Enter the total interest you paid in 2018 on qualified student loans1_	5,545
2.	Enter the smaller of Line 1 above or \$2,500.	2,500
3.	Enter the amount(s) from Form AR1000F/AR1000NR , Line(s) 23A and 23B3_	156,258
4.	Enter total adjustments from Form AR1000F/AR1000NR , Line(s) 24A and 24B. (Do not include the deduction for interest paid on student loans, Line 6, AR1000ADJ .)4_	24,450
5.	Modified AGI. Subtract Line 4 from Line 35_	131,808
	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 46_	135,000
7.	Subtract Line 6 from Line 5. If zero or less, enter -0- here and on Line 9, skip Line 8, and go to Line 107_	
8.	Divide Line 7 by \$15,000 (\$30,000 if filing status 2 or 4). Enter result as a decimal (rounded to at least three places).	
9.	Multiply Line 2 by Line 89_	
10.	Allowable Deduction: Subtract Line 9 from Line 2. Enter result here and on Form AR1000ADJ , Line 6	2,500
FIL	ING STATUS 4 ONLY	
11.	Enter the total interest for each spouse up to the combined amount on Line 1	Spouse 2,650
12.	Total amount paid from Line 1	
13.	Divide Line 11A by Line 12. Enter result as a decimal (rounded to at least three places) 13 522	
14.	Multiply Line 10 by the amount on Line 13. Enter here and on AR1000ADJ , Line 6, Column A	
15.	Subtract Line 14 from Line 10. Enter here and on AR1000ADJ , Line 6, Column B 15_	1,195

AR3903 2018



	e(s) shown or MARY TES		ial Security Number **-00-5504		
Before you begin:		 See the Distance Test and Time Test in the instructions to find out if you expenses. 	ou can de	duct your moving	
		 See Members of the Armed Forces in the instructions, if applicable. 			
1	Transporta	ation and storage of household goods and personal effects (see instructions)	1	650	00
2	•	cluding lodging) from your old home to your new home (see instructions). Do no e cost of meals		300	00
3	Add lines	1 and 2	3	950	00
4		otal amount your employer paid you for the expenses listed on lines 1 and 2 that is ed in box 1 of your Form W-2 (wages).		250	00
_	Is line 3 m	ore than line 4?			
5	□ No.	You cannot 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.	3		
	☐ Yes.	Subtract line 4 from line 3. Enter the result here and on Form AR1000ADJ, line 8. This is your moving expense deduction	5	700	00



ARKANSAS INDIVIDUAL INCOME TAX TEACHERS QUALIFIED CLASSROOM INVESTMENT EXPENSE

Primary's Legal Name	Primary's Social Security Number
PRIMARY TEST	***-00-5504

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

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

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

A taxpayer claiming a deduction must:

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

INSTRUCTIONS

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

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

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

Who is taking the deduction:

X Primary Spouse Both					
	(A) Primary/Joi	nt	(B) Spouse's Status 4 Only		(C) Arkansas Only
1. Books:	50	00	0	0	00
2. School supplies:	25	00	0	0	00
3. Computer equipment and software:	40	00	0	0	00
4. Athletic equipment:	30	00	0	0	00
5. Food for the teacher's students:	60	00	0	0	00
6. Clothing for the teacher's students:	45	00	0	0	00
7. TOTAL: (Enter here and on AR1000ADJ, Line 17)	250	00	0	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	Primary's Social Security Nu	mber
PRIMARY TEST	***-00-	5504
MEDICAL AND DENTAL EXPENSES: [Do not include expense(s) paid by others]. (See Instr		
Medical and dental expenses:	1 13,358 00	
2. Enter amount from Form AR1000F/AR1000NR, Line 26A and 26B:2 129,308 00		
3. Multiply Line 2 by 10% (.10), otherwise enter 0:	3 12,930 00	
4. TOTAL MEDICAL EXPENSES: (Subtract Line 3 from Line 1; if more than Line 1, enter 0)	4 >	428 00
TAXES: (See Instructions)		
5. Real estate tax:		
6. Personal property tax or other taxes: (List type and amount) PERSONAL PROPERTY	700 00	
7. TOTAL TAXES: (Add Lines 5 and 6)	7>	1,700 00
INTEREST EXPENSES: (See Instructions)		
Home mortgage interest paid to financial institutions:	8 8,653 00	
Home mortgage interest paid to an individual: Name:	.	
Address:		
10. Deductible points:		
11. Investment interest: (Attach federal Form 4952)		
12. TOTAL INTEREST EXPENSE: (Add Lines 8 through 11)	12>	9,753 00
CONTRIBUTIONS: (See Instructions)		
13. Cash contributions:		
14. Art and literary contributions:		
15. Other:		
16. Carryover contributions: (List type and amount)		
17. TOTAL CONTRIBUTIONS: (Add Lines 13 through 16)	17>	- 00
CASUALTY AND THEFT LOSSES: (See Instructions)		
18. TOTAL CASUALTY AND THEFT LOSSES: (Attach Form AR4684)	18 >	- 00
POST-SECONDARY EDUCATION TUITION DEDUCTION(S): (See Instructions)		
19. TOTAL POST-SECONDARY EDUCATION TUITION DEDUCTION(S): [Attach AR1075(s)]	19>	 00
MISCELLANEOUS DEDUCTIONS SUBJECT TO 2% AGI LIMIT: (See Instructions)	00	
20. Unreimbursed employee business expenses: (Attach Form AR2106)		
21. Other expenses: (List type and amount)	21 00	
22. Add the amounts on Lines 20 and 21. Enter the total:		
23. Enter amount from Form AR1000F/AR1000NR, Line 26A and 26B: 23	<u></u>	
24. Multiply Line 23 above by 2% (.02):		I no
25. TOTAL MISCELLANEOUS DEDUCTIONS: (Subtract Line 24 from Line 22; If Line 24 is more to OTHER MISCELLANEOUS DEDUCTIONS: (See Instructions)	nan Line 22, enter 0) 25)
· · · · · · · · · · · · · · · · · · ·	26 00	
Volunteer firefighter expenses: Other miscellaneous deductions: (List type and amount)	20	
28. TOTAL MISCELLANEOUS DEDUCTIONS NOT SUBJECT TO THE 2% AGI LIMITATION: (Add		I 00
TOTAL ITEMIZED DEDUCTIONS:	Lines 26 and 21) 26 P	
29. Add amounts on Lines 4, 7, 12, 17, 18,19, 25, and 28 and enter the total here:	29 >	11,881 00
29. Add amounts on Lines 4, 7, 12, 17, 10,19, 23, and 20 and enter the total nere		11,001
Complete lines 30 - 34 ONLY if Filing Status 4 or 5.	PRIMARY	SPOUSE'S
Complete files 60 - 64 Offer in 1 ming status 4 of 5.	Adjusted Gross Income	Adjusted Gross Income
30. Enter adjusted gross income from Form AR1000F/AR1000NR, Line 26, Columns (A) and (B) here: 30A	40.000	
31. Total Arkansas adjusted gross income: (Add columns 30A and 30B from above)		100 000 00
32. Divide the amount on Line 30A above by the amount on Line 31. Enter the percentage here:		
33. Multiply Line 29 by the percentage on Line 32. Enter here and on Form AR1000F/AR1000NR, Li		4.0== 0.0
34. Subtract Line 33 from Line 29. Enter here and on Form AR1000F/AR1000NR, Line 27, Column	· · · · =	
your spouse are using Filing Status 5, enter on Line 27, Col. (A) of your spouse's return:		7,604 00



ARKANSAS INDIVIDUAL INCOME TAX TAX CREDITS

			IA	X CREDITS					
Primary Taxp	ayer's Name/ ⁻	Trust (Fiduciary)			Primary's Socia	l Security Numbe	r/ FEIN	(Fiduciary)	
Primary Taxpayer's Name/ Trust (Fiduciary) PRIMARY TEST Primary's Social Security Numbers 1									
MPORTANT	Γ: SEE INST	RUCTIONS ON REVI	ERSE SIDE OF	THIS FORM					
1. State	Political Contr	bution Credit: (See inst	ructions)			1 •			00
2. Other	State Tax Cre	dit: [Attach copy of oth	ner state tax re	turn(s)]		2		2,000	00
Credit	t for Adoption E	Expenses: (Attach fede	ral Form 8839)			3 •			\neg
				AR1113)		ł			\neg
f certificat	te is issued	to an individual, le	eave FEIN bo	x below blank.		L			00
Prima	ry:		_						
5A.	BIC Code	• 0001	FEIN	•	Amount	• 700	00		
5B.	BIC Code	•	FEIN	•	Amount	•	00		
5C.	BIC Code	•	FEIN	•	Amount	•	00		
Spous	e:		- -		_				
5D.	BIC Code	• 0002	FEIN	•	Amount	• 50	00		
5E.	BIC Code	•	FEIN	•	Amount	•	00		
5F.	BIC Code	•	FEIN	•	Amount	•	00		
				above)undersized				750	00
	CREDITS: nes 1 through	5. Enter total on Line 3	36, Form AR100	0F/AR1000NR, or Line	23, Form AR1002F/A	R1002NR 6 ●		2,750	00
		BU	ISINESS IN	ICENTIVE CRED	IT TYPES				00 00 00 00
0001. 0002. 0003.	e Credit TyAdvantage AAffordable HAR PlusAR Plus 50%	pe rkansas		Code Cro 0028Tour 0029Tuiti 0030Targe		gram			

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

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



AR1

Software ID

ARKANSAS INDIVIDUAL INCOME TAX RETURN Full Year Resident

CHECK BOX IF
AMENDED RETURN

Jan.	1 - Dec. 31, 2018 or fiscal year ending	, , 2	20 •		•			•	•	
	Primary's Legal First Name • STANDARD	MI •	Last Name • TEST			Primary				
LOR	Spouse's Legal First Name	MI	Last Name		Spouse's Social Security Number					
ABE.	Marilian Address A									
SE L/	Mailing Address (Number and Street, P.O. Box o ■ 348 BROADWAY	r Rural Route	e)			Chec	ck if address	is out	side U.S.	
그 :		or Province		Zip		Foreign	Country N	ame		
	• ALEXANDER • AF	₹		• 72002						
US One	1.● Single (Or widowed before 2018 of	or divorced	at end of 2018)	4. ● Married F	ling Sep	parately or	n the Same	Retu	ırn	
STAT Inly (2.● Married Filing Joint (Even if only on	e had incon	ne)			-				
S S S S	3.● Head of Household (See Instruction			· — ·					STEPH	
FE S	If the qualifying person was your ch enter child's name here:							hild		
•[Check here if you do NOT want a tax boo	klet mailed	to you next year.	Check this	box if	f you ha	ve filed a		e extension	
	7A. Yourself • 65 or Over	• X 65 S	pecial •	Blind • De	af	Head	of Househo	old/Qu	alifying Widow(er)	
	Spouse • 65 or Over	• ☐ 65 S	pecial •	Blind • De	af	(Filir	ng Status 3 On	ly) (Fi	iling Status 6 Only)	
				ш		7A	3 X \$26 :	\Box	78 00	
ITS	Dependents (Do not list yourself	or spouse)							
RED	First Name La	ast Name	Depende	nt's Social Security N	umber	D	ependent's	relati	ionship to you	
Ä	1.									
Ι _Α										
STANDARD MILL Last Name STANDARD STANDARD MILL Last Name STANDARD STAN			70 -		Т	100				
PEF	78. Multiply number of DEPENDENTS from	n above				/В •	X \$26	 ⊢	00	
	, , , , , , , , , , , , , , , , , , , ,		•	¥1			_			
								\vdash		
	7D. TOTAL PERSONAL TAX CREDITS:	(Add Lines	s 7A, 7B, and 7C.	Enter total here ar	id on Li			_		
	ROUND ALL AM	OUNTS TO	WHOLE DOLL	ARS				,,	Status 4 Only	
<u>(</u>					8	•		0	00	
660		_		00	- 1					
(s):	, , , , , ,	Legal First Name Last Name Firmary's Social Security Number Firmary's Social S	loo							
N-2										
	l .				•		$\overline{}$			
E	13. Business or professional income: (Attac	h federal S	chedule C or C-E	z)	13	•			00	
eck	14. Capital gains/(losses) from stocks, bond					• 5				
돌	15. Other gains or (losses): (Attach federal	Inst Name Mil			•		_			
NCO ttac	16. Non-Qualified IRA distributions and taxal		E: (Attach All 109		- 1	•		00	[00]	
=	470 110 1477		•		- 1					
her	18A.Your/Joint Employer pension plan(s)/Qua): (See Instructio	1			Т			
(s)60	Gross Distribution			00 s ₆ ,	ss 00018A	•		0		
/109	18B.Spouse's Employer pension plan(s)/Qua			Only)						
1-2(s)	Gross Distribution ●				- 1		T _e	•		
				•	Г	•		$\overline{}$		
Attac		•			Г	•		$\overline{}$		
	1				Г	• (4.		_		
						•		_		
						•		$\overline{}$		
						•	1,500	0	00	



Primary SSN ***-00-5505

		1 9 00 11												
							(A) I			nt				
	26	AD ILISTED GROSS INCOME: (From Line 25, Columns	A and F	5)		26		mee		00 00	26	3.0	1143 4 011	00
		•	A allu L	3)		20			-,-		20			
	21.		III AD T	Table.								1		
-												1		
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Ψ						_						1		
١ď		of your										1		
TAX COMPUTATION		Standard Deduction (See Instruction							1,5		1			00
¥	28.	NET TAXABLE INCOME: (Subtract Line 27 from Line 2	26)			28•						<u> </u>		00
F	29.	TAX: (Enter tax from tax table)				29				00	29	<u> </u>		00
	30.	Combined tax: (Add amounts from Line 29, Columns A and	d B)								30	<u> </u>		0 00
	31.	Enter tax from Lump Sum Distribution Averaging Schedule: (A	Attach A	AR1000T	TD)						31●			00
	32.	Additional tax on IRA and qualified plan withdrawal and overp	payment:	(Attach	fede	ral Form	5329,	if req	uire	d)	32●			00
	33.	TOTAL TAX: (Add Lines 30 through 32)									33●			0 00
	34.	Personal Tax Credit(s): (Enter total from Line 7D)				34•				78 00				
CREDITS	35.	Child Care Credit: (20% of federal credit allowed; Attach fed	deral For	m 2441)		35•				00	1			
REI	36.	Other Credits: (Attach AR1000TC)				36•				00	1			
×	37.	TOTAL CREDITS: (Add Lines 34 through 36)									37 •			78 00
TAX		•										 		0 00
														9 00
		•		-		•				1.0	1			
S		•									1			
PAYMENTS			instruct	tions)		42	 				l			
XME	43.													
PA		(20% of federal credit; Attach federal Form 2441 and Form A	AR1000	EC)		43•				00	J			
	44.	TOTAL PAYMENTS: (Add Lines 39 through 43)									44●	<u> </u>		00
	45.	AMENDED RETURNS ONLY - Previous refund: (See ins	truction	າຮ)							45●	<u> </u>		00
	46.	Adjusted Total Payments: (Subtract Line 45 from Line 44)									46●			00
	47.	AMOUNT OF OVERPAYMENT/REFUND: (If Line 46 is	greate	r than Li	ne 38	, enter di	ifferer	nce)			47●			00
	48.	Amount to be applied to 2019 estimated tax:				48•				00				
	49.	Amount of Check-off Contributions: (Attach Schedule AR10	00-CO) .			49•				00				
l	50.	AMOUNT TO BE REFUNDED TO YOU: (Subtract Lines	s 48 and	49 from	Line	47)			REF	UND	50●	☺		00
OR TAX DUE		DIRECT DEPOSIT2 If your deposit will be ultimately place	od in a f	oroian a	count	chock the	o hov	• [7					
Α×		, , ,		Ü	Count	CHECK III	e box.					_	_	
牊		Routing Number Account N	lumber	·	_		_					╴∙└	Check	king or
♀	•	•							ш				Savino	gs
REFU			• •					_!			-!		_ `	
2	51	AMOLINE DIE: (If Line 44 is less than Line 29, onter diff	foronco:	If over 9	1 000	Continu	o to E	24)	ΤΔΥ	DHE	51	(3)	-	00
						_			177	DOL		<u> </u>	-	1
		• ,	•		_	_ ′								
	520		-									1		
		and Administration". Include your SSN on payment. To pay by	y credit	card, see	e instr	uctions		10	IAL	DUE	020			00
	D. //	101 1 12 999005505 AP												
۵	DL#	Your state Your State						_						
-	DL#	/ State ID Spouse state						_						
		FOR MAILING ADDR	RESSES S	EE PAGE	2 OF II	NSTRUCTI	ONS							
E E	_				n taxpa	-		II infori	matio	n of whi				
EAS	Prin	nary's Signature	ľ	Date		Telepi	none				-			
PLEASE SIGN HERE	Spn	use's Signature		Date		Telent	none				_	-		
	l '		[_4.0		Indicapi	.0110					Yes	X No	
24	Paid	4. Personal Tax Credit(s): (Enter total from Line 7D) 34			Only									
Je H	Dra	oraria Nama	City/Stc+	● :0/7in						[Α		•	
REP	Prep	varer s ivame	City/Stat	.e/∠lp						[Telep	hone		
, ⊒	E-m	ail I												



ARKANSAS INDIVIDUAL INCOME TAX CAPITAL GAINS

	Primary's Social Security Number
STANDARD TEST	***-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 131	10,021,500	00		10,021,500	00		00	C	00
2.	Enter adjustment, if any , for depreciation different state amounts		2			00		00	C	00
3.	Arkansas long-term capital gain or loss, add (or Line 2			•	10,021,500	00	•	00	• 0	00
4.	Enter federal net short-term capital loss, if any , reported on Line 7, federal Schedule D4		00			00		00	C	00
5.	Enter adjustment, if any , for depreciation differentiate amounts		5			00		00	C	00
6.	Arkansas net short-term capital loss, add (or sub-		6	•		00	•	00	• 0	00
7a.	Arkansas net capital gain or loss (If gain, subtra loss add Lines 6 and 3.)			•	10,021,500	00	•	00	• 0	00
7b.	If the amount on Line 7a is over \$10,000,000, on If less than \$10,000,000, enter the total amount	•			10,000,000	00		00	C	00
8.	Arkansas taxable amount, if a gain multiply Line 50 percent (.50), otherwise enter loss		8		5,000,000	00		00	c	00
9.	Enter federal short-term capital gain, if any , reported on Line 7, federal Schedule D9		00			00		00	C	00
10.	Enter adjustment, if any , for depreciation differentiate amounts		.10			00		00	C	00
11.	Arkansas short-term capital gain, add (or subtra	•	.11	•		00	•	00	• 0	00
12.	Total taxable Arkansas capital gain or loss, add L (Loss limited to \$3,000, for filing status \$1,500 per taxpayer if filing status 4 or Filing Status 1,2,3,5 and 6: Add Line 12, Colum on AR1000F/AR1000NR, Line 14. Filing Status 4: Enter Line 12, Column A on AR1000F/AR1000N Enter Line 12, Column B on AR1000F/AR1000N	11, 2, 3 and 6, 5.) Enter here. ans A and B and enter like the state of the sta	A.		5,000,000	00		00		00



ARKANSAS INDIVIDUAL INCOME TAX OTHER INCOME/LOSS AND DEPRECIATION DIFFERENCES

Primary's Legal Name	Primary's Social Security Number
STANDARD TEST	***-00-5505

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

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

Additions to Income	(A) Primary/Joint	(B) Spouse (Status 4)	(C) Arkansas Only	
1. Federal depreciation: (Attach Schedule)1	00	00	00	
2. HSA and/or MSA taxable distributions2	00	00	00	
3. Long-term care insurance contracts	00	oc	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	oc	00	
8. INCOME TOTAL: (Add Lines 1-7 and enter total):8	00	00	00	

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

Required Forms: AR1000F and AR-OI

Taxpayer Name: Loss Test

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

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

Age: 26

2018 AR1000F



AR1

ARKANSAS INDIVIDUAL INCOME TAX RETURN Full Year Resident

CHECK BOX IF AMENDED RETURN

	ıll Year Resident		_		AME	ENDE	D RETU	RN	Software	e ID
Jan.	. 1 - Dec. 31, 2018 or fiscal year ending		20			•	15: : 0		•	$\overline{}$
	Primary's Legal First Name • LOSS	MI •	Last Nam TES	ı			Primary's S		urity Number	
ωъ									0-5506	
L OR TYPE	Spouse's Legal First Name	MI	Last Nam	ne			Spouse's S	ocial Seci	urity Number	
ABE	Molling Address (II. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	•	•				Charle if		autaida II C	
USE LABEL (Mailing Address (Number and Street, P.O. Box of 941 PARK HILL	Rural Rout	te)				Check ii a	address is	outside U.S.	
25	City State	or Province			Zip		Foreign Co	untry Nam	ne	
	• ENGLAND • AR		C		● 72046					
40.0									- 4	-
E S	1. Single (Or widowed before 2018 or divorced at end of 2018) 4. Married Filing Sep									
STA	2.• Married Filing Joint (Even if only one	2.• Married Filing Joint (Even if only one had income) 5.• Married Filing Sep								
FILING STATUS Check Only One	3.● Head of Household (See Instruction	-			l — ·		ne here and			
문항	If the qualifying person was your child, but not your dependent, enter child's name here:								Id	
_					Check this b				tate extensior	
l• L	Check here if you do NOT want a tax booklet mailed to you next year. • Under this box if you have fired a state extension									
	7A. Yourself • 65 or Over	• 65 S	Special	• 🗆	Blind • Deaf		Head of H	lousehold	Qualifying Widow (Filing Status 6 Only	(er)
	Spouse • 65 or Over	65.5	Special	•	Blind • Deaf	_	— (Filling St.	itus s Only)	(Filing Status 6 Only	"
	Multiply number of boxes checked	ш	•	ш			7/ 2	X \$26 =	_	5300
S S	Dependents (Do not list yourself of						٠٠٠٠٠٠٠ / ٨ كــــــــــــــــــــــــــــــــــ	X \$26 =		52 00
CREDITS		st Name		Depende	nt's Social Security Nur	mber	Depe	ndent's re	elationship to you	
	1. SAMUEL TEST				400-00-1001		SON			
Ŧ.	2.									
NAL	3.									
PERSONAL TAX	7B. Multiply number of DEPENDENTS from	above	<u>'</u>				7B ● 1	X \$26 =	2	26 00
 							ت			
	7C. First name of Qualifying Individual(s) from A		•		-		$\overline{}$			
	Multiply number of individuals from 7C						7C •	X \$500 =		00
	7D. TOTAL PERSONAL TAX CREDITS:	(Add Line	es 7A, 7B,	and 7C.	Enter total here and	on Lin	ie 34)	7D		78 00
	ROUND ALL AMO	DUNTS T	O WHOL	E DOLL	.ARS		(A) Primary Incom		(B) Spouse's Inc Status 4 Onl	
	8. Wages, salaries, tips, etc: (Attach W-2s)					. 8	18	3,500 00	•	00
(s)/1099(s)	9A. U.S. Military compensation: (Your/joint g		_		00	9A				
01/(9B. U.S. Military compensation: (Spouse's g				00	9B				
								00		00
of W-2	11. Dividend income: (If over \$1,500, attacl						<u> </u>	00		00
on top	12. Alimony and separate maintenance recei						<u> </u>	00		00
	13. Business or professional income: (Attacl						<u> </u>	00		00
heck	14. Capital gains/(losses) from stocks, bonds15. Other gains or (losses): (Attach federal						<u>'</u>	00		00
INCOME Attach che	16. Non-Qualified IRA distributions and taxab				• •		<u>, </u>	00		00
INC	17A.U.S. Military pension: (Your/joint gross a		•		00	17A		100		100
_	I		•		00	17B				
) he	18A.Your/Joint Employer pension plan(s)/Qua	lified IRA(s	s): (See In	structio	ns - Attach All 1099Rs	s)				
s)66	Gross Distribution ● 7,000		able Amo		7,000 00 Less \$6,00	o 18A	1	1,000 00		
01/(3	18B.Spouse's Employer pension plan(s)/Qual				Only)					
V-2(s	Gross Distribution		able Amo		00 Less \$6,000			00	•	00
Attach W-2(s)/1099(s) here	19. Rents, royalties, partnerships, estates, tru					- 1	<u>, </u>	00		00
Atta	20. Farm income: (Attach federal Schedule 21. Unemployment (Attach 1099-G)					- 1	<u> </u>	00		00
	22. Other income/depreciation differences: (A						(23	, 600) 00		00
	23. TOTAL INCOME: (Add Lines 8 through							, 100) 00		00
	24. TOTAL ADJUSTMENTS: (Attach Fo)	00		00
	25. ADJUSTED GROSS INCOME: (Subt						(4	, 100) 00	•	00



Primary SSN ***-00-5506

					(A) Primary/Joint Income		(B) Spouse's Income Status 4 Only
	26	ADJUSTED GROSS INCOME: (From Line 25, Columns	A and B)	26	(4,100) 00	26	00
		Select tax table: (See Instructions, Line 27)	71 dia 5,		,,,,	1-~	
		*	ULAR Table				
Z O		If you qualify for the Low Income Tax Table, enter zero (0) or					
'ATI		Enter • Itemized Deductions (See Instruct	ions, Line 27 and attach A	AR3)			
ᄓ		the larger OR If your spouse itemizes on a separate	return, check here 🏻 🗖				
COMPUTATION		of your: Standard Deduction (See Instruction	ons, Line 27)	27●	00	27 •	
TAX	28.	NET TAXABLE INCOME: (Subtract Line 27 from Line 2	26)	28●	(4,100) 00	_	00
-	29.	TAX: (Enter tax from tax table)		29	00	29	00
		Combined tax: (Add amounts from Line 29, Columns A and					00
	31.	Enter tax from Lump Sum Distribution Averaging Schedule: (a	Attach AR1000TD)			31•	
		Additional tax on IRA and qualified plan withdrawal and overp			• •		0.0
\vdash		TOTAL TAX: (Add Lines 30 through 32)					00
TS		Personal Tax Credit(s): (Enter total from Line 7D)		· ·		4	
CREDITS		Child Care Credit: (20% of federal credit allowed; Attach fed		1	00	4	
CR		Other Credits: (Attach AR1000TC)					loo
ТАХ		TOTAL CREDITS: (Add Lines 34 through 36)					0.0
\vdash		NET TAX: (Subtract Line 37 from Line 33. If Line 37 is c			100		100
		Arkansas income tax withheld: (Attach state copies of W-2 Estimated tax paid or credit brought forward from 2017:			00	4	
		Payment made with extension: (See Instructions)			00	7	
LS		AMENDED RETURNS ONLY - Previous payments: (See		- 1	0	5	
ĘN.		Early childhood program: Certification Number:	•			1	
PAYMENTS		(20% of federal credit; Attach federal Form 2441 and Form	AR1000EC)	. 43•	00		
	44.	TOTAL PAYMENTS: (Add Lines 39 through 43)			•	_ . 44●	00
		AMENDED RETURNS ONLY - Previous refund: (See ins					$\overline{}$
		Adjusted Total Payments: (Subtract Line 45 from Line 44)					
		AMOUNT OF OVERPAYMENT/REFUND: (If Line 46 is					
	48.	Amount to be applied to 2019 estimated tax:		. 48●	00)	
		Amount of Check-off Contributions: (Attach Schedule AR10					
ш	50.	AMOUNT TO BE REFUNDED TO YOU: (Subtract Line	REFUND	50●	◎ 00		
OR TAX DUE		DIRECT DEPOSIT? If your deposit will be ultimately place	ed in a foreign account ch	eck the	box. •		
TA		Routing Number Account N					_ • Checking or
OR	•						
OND:				$\perp \perp$			_ Savings
REFU							
		AMOUNT DUE: (If Line 46 is less than Line 38, enter diff					⊗ 00
		UEP: Attach Form AR2210 or AR2210A. If required, enter exc	_	enalty		00	
	52C	Add Lines 51 and 52B. Attach Form AR1000V with check or and Administration". Include your SSN on payment. To pay b			•		00
		and Administration". Include your 55N on payment. To pay b	y credit card, see instruct	10115	TOTAL DOL	3209	00
Щ							
	DL#	/ State ID 991005506 Your state AR	Issue Date (mm/dd/yyyy)		Expiration (mm/dd/yy		
٥	D. //		Issue Date		Expiration	Date	
	DL#	/ State ID Spouse state	(mm/dd/yyyy)	DUOTI	(mm/dd/yy	yy) _	
	DIF	ASE SIGN HERE: Under penalties of perjury, I declare that I have	RESSES SEE PAGE 2 OF INST			atomo	nts and to the hest of my
Z E		viedge and belief, they are true, correct and complete. Declaration of					
EASI	Prin	nary's Signature	Date	Teleph	one		y the Arkansas Revenue
PLEASE SIGN HERE	Sno	use's Signature	Date	Teleph	one	_	ency discuss this return he preparer of the return?
				.5.50			Yes No
E	Paid	Preparer's Signature parer's Name	ID Number/Socia	al Secu	rity Number	-	r Department Use Only
PAR	Pren	parer's Name	City/State/Zip			Talan	• •
PRE	E-m		. '			reiep	bhone
ldot							



ARKANSAS INDIVIDUAL INCOME TAX OTHER INCOME/LOSS AND DEPRECIATION DIFFERENCES

Primary's Legal Name	Primary's Social Security Number
LOSS TEST	***-00-5506

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

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

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

Cubbractions from Income						_
Subtractions from Income	(A) Primary/Joint		(B) Spouse (Status 4)		(C) Arkansas Only	
9. State depreciation: (Attach Schedule)9		00		00	00	כ
10. Net Operating Loss:10		00		00	00	כ
11. Foreign earned income exclusion:11		00		00	00)
12. Loss on excess deferral distribution12		00		00	00)
13. Other: (Attach Schedule)13	-23,600	00	ı	00	oc)
14. LOSSES TOTAL: (Add Lines 9-13 and enter total)14	-23,600	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	-23,600	00		00	00	

Required Forms: AR1000F

Taxpayer Name: M. S. Test

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

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

2018 AR1000F



AR1

Software ID

ARKANSAS INDIVIDUAL INCOME TAX RETURN Full Year Resident

CHECK BOX IF
AMENDED RETURN

Jan.	1 - Dec. 31, 2018 or fiscal year ending	,	20 •		•			•	
	Primary's Legal First Name • M	MI •	Last Name • TEST		•	Primar	y's Social Sec *** -(ourity N	
PE Y	Spouse's Legal First Name	Spouse's Social Security Number							
USE LABEL OR PRINT OR TYPE	•		•	400-	00-5	555			
NE L	Mailing Address (Number and Street, P.O. Box o		☐ Che	ck if address is	s outsid	le U.S.			
NS IS		Foreig	n Country Nar	ne					
	City ● BENTON State ● AF	or Province	е	Zip ● 72015			,		
40.0		ina Can	arataly (n the Came [Caturn				
E P	1.• Single (Or widowed before 2018 or divorced at end of 2018) 4.• Married Filing Se								
STA	2.• Married Filing Joint (Even if only one		me)		-	-	on Different Ro and SSN abo		
FILING STATUS Check Only One	3.● Head of Household (See Instruction If the qualifying person was your chi		vour denendent	`			and SSN abo dependent ch		ADIL
≖5	enter child's name here:						structions)_	iiu	
• [Check here if you do NOT want a tax bool	klet mailed	I to you next year.	• Check this or an autor		_		tate	extension
	7A. Yourself • 65 or Over	• 65 S	Special •	Blind • Dea	f	Hea	d of Household	d/Quali	fying Widow(er) g Status 6 Only)
	Spouse • 65 or Over	65.9	Special •	Blind • Dea	f '	L (FII	ing Status 3 Only) (Filin	g Status 6 Only)
	Multiply number of boxes checked	ш	. —			74	1 X \$26 =		26 00
LS	Dependents (Do not list yourself of						\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \		20 00
CREDITS	First Name La	ast Name	Depende	nt's Social Security Nu	ımber	١	Dependent's r	elation	iship to you
TAX C	1.								
1	2.								
NO.	3.							_	
PERSONAL	7B. Multiply number of DEPENDENTS from		7В •	X \$26 =		00			
-	7C. First name of Qualifying Individual(s) from	AR1000RC	5: (See Instruction	ns)					
	Multiply number of individuals from 7C					7C	X \$500 =	:	00
	7D. TOTAL PERSONAL TAX CREDITS:	(Add Line	es 7A, 7B, and 7C.	Enter total here an	d on Li	ne 34)	 7D		26 00
	ROUND ALL AM					(A) Pr	imary/Joint ncome		Spouse's Income Status 4 Only
(S	8. Wages, salaries, tips, etc: (Attach W-2s))			8	•	76,189 00	•	00
)660	9A. U.S. Military compensation: (Your/joint o			00	9A				
(s)/1	9B. U.S. Military compensation: (Spouse's g 10. Interest income: (If over \$1,500, attach		· 1	00	9B		loc	•	00
W-2	11. Dividend income: (If over \$1,500, attach					•		•	00
top of	l .					•		•	00
E	13. Business or professional income: (Attac	h federal S	Schedule C or C-E	z)	13	•	00	•	00
INCOME Attach check	14. Capital gains/(losses) from stocks, bonds					•		•	00
h ch	15. Other gains or (losses): (Attach federal16. Non-Qualified IRA distributions and taxal				-	•		•	00
NCO	17A.U.S. Military pension: (Your/joint gross		es: (Attach All 109	00	16 17A	•	JUU	•	00
=	170110 1499		•	00	17B				
hei (18A.Your/Joint Employer pension plan(s)/Qua		s): (See Instru<u>ctio</u>	ns - Attach All 1099F	Rs)				
W-2(s)/1099(s) here	Gross Distribution ●		able Amount	00 \$6,0	oo18A	•	00		
s)/10	18B.Spouse's Employer pension plan(s)/Qua			Only) 00 Les	s			l.	00
W-2(Gross Distribution ■ 19. Rents, royalties, partnerships, estates, tr		able Amount Attach federal Sci		- 1	•	loc		00
tach \				•	Г	•		•	00
Att	21. Unemployment (Attach 1099-G)	•			Г	•	00	•	00
	22. Other income/depreciation differences: (•		•	00
	23. TOTAL INCOME: (Add Lines 8 throu					•	76,189 00	_	00
	24. TOTAL ADJUSTMENTS: (Attach Fo					-	76,189 00		00
	25. ADJUSTED GROSS INCOME: (Sub	tract Line	∠4 irom Line 23)		∠၁ ['		10,100	1	100



Primary SSN ***-00-5507

					(A) Primary/Joint Income		(B) Spouse's Income Status 4 Only
	26	ADJUSTED GROSS INCOME: (From Line 25, Columns	A and R)	26	76,189 00	26	00
		Select tax table: (See Instructions, Line 27)	71 4114 5)		,	1-~	
		· · · · · · ·	ULAR Table				
Z		If you qualify for the Low Income Tax Table, enter zero (0) on					
'ATI		Enter • Itemized Deductions (See Instruction	ions, Line 27 and attach A	(R3)			
ᄓ		the larger OR If your spouse itemizes on a separate r	eturn, check here 🛮 🛛				
COMPUTATION		of your:	ons, Line 27)	27●	00	27●	00
TAX	28.	NET TAXABLE INCOME: (Subtract Line 27 from Line 2	26)	28●	76,189 00	28●	00
-	29.	TAX: (Enter tax from tax table)		29	3,791 00	29	00
		Combined tax: (Add amounts from Line 29, Columns A and					3,791 00
	31.	Enter tax from Lump Sum Distribution Averaging Schedule: (A	Attach AR1000TD)			31●	
		Additional tax on IRA and qualified plan withdrawal and overp	•		• •		2 -24 00
		TOTAL TAX: (Add Lines 30 through 32)			1	1	3,791 00
TS		Personal Tax Credit(s): (Enter total from Line 7D)		· ·	26 00	4	
CREDITS		Child Care Credit: (20% of federal credit allowed; Attach fed Other Credits: (Attach AR1000TC)			00	4	
C CR		TOTAL CREDITS: (Add Lines 34 through 36)		[J	20 00
ТАХ		NET TAX: (Subtract Line 37 from Line 33. If Line 37 is g					
\vdash					5.000 00	_	3,765 00
		Arkansas income tax withheld: (Attach state copies of W-2 Estimated tax paid or credit brought forward from 2017:	•		0,000	-	
		Payment made with extension: (See Instructions)			00	4	
LS		AMENDED RETURNS ONLY - Previous payments: (See		- 1	00	5	
ĘN.		Early childhood program: Certification Number:	•			1	
PAYMENTS		(20% of federal credit; Attach federal Form 2441 and Form	AR1000EC)	. 43•	loc		
	44.	TOTAL PAYMENTS: (Add Lines 39 through 43)	•			_ 44•	5,000 00
		AMENDED RETURNS ONLY - Previous refund: (See ins					
		Adjusted Total Payments: (Subtract Line 45 from Line 44)	•				
		AMOUNT OF OVERPAYMENT/REFUND: (If Line 46 is					
	48.	Amount to be applied to 2019 estimated tax:		. 48●	00]	
		Amount of Check-off Contributions: (Attach Schedule AR10					
ш	50.	AMOUNT TO BE REFUNDED TO YOU: (Subtract Lines	s 48 and 49 from Line 47)		REFUND	50●	
OR TAX DUE		DIRECT DEPOSIT? If your deposit will be ultimately place	ed in a foreign account ch	eck the	e box. ●		
TA		Routing Number Account N	lumber				• Checking or
OR	•	2 6 5 2 7 0 4 1 3	6 1 1 1	П			
-UND			1,1,1,1,1	Ш			_
REFU	- 1	AMOUNT DUE (KILL AV. I. III III III III III III III III II			· FOR TAY DUE	E1.	(A) 00
		AMOUNT DUE: (If Line 46 is less than Line 38, enter diff				00	(O)
		UEP: Attach Form AR2210 or AR2210A. If required, enter exce	_	enalty	•		
	J2C	Add Lines 51 and 52B. Attach Form AR1000V with check or I and Administration". Include your SSN on payment. To pay by			-		00
			, 0.04.1 04.4, 000				[00]
Н			Janua Data			D-4:	
	DL#	/ State ID 999005507 Your state AR	Issue Date (mm/dd/yyyy)		Expiration (mm/dd/yy		
<u> </u>	ש וח	/ State ID Spouse state	Issue Date (mm/dd/yyyy)		Expiration		
	DLπ		RESSES SEE PAGE 2 OF INST	RUCTIO	(mm/dd/yy	уу) _	
	PLE	ASE SIGN HERE: Under penalties of perjury, I declare that I have				temer	nts, and to the best of my
PLEASE SIGN HERE		vledge and belief, they are true, correct and complete. Declaration of p					
EAS	Prin	nary's Signature	Date	Teleph	one	_	the Arkansas Revenue ency discuss this return
PL	Spo	use's Signature	Date	Teleph	one	_	he preparer of the return?
							Yes X No
ER	Paid	Preparer's Signature parer's Name	ID Number/Socia	al Secu	rity Number		Department Use Only
PAIC	Prep	parer's Name	City/State/Zip			A	• • • • • • • • •
PRE	E-m					логор	
						_	

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



AR1

ARKANSAS INDIVIDUAL INCOME TAX RETURN Full Year Resident

CHECK BOX IF AMENDED RETURN

	III Year Resident				AMEI	NDEL	RETURN		Software I	D
Jan.	. 1 - Dec. 31, 2018 or fiscal year ending		20			• ,	Drive e m d'a Ca sial	C	unite e Niconala a m	_
	Primary's Legal First Name • DEPENDENT	MI •	Last Name ● TEST			- 1	Primary's Social		0-5508	
~ Ш		MI	Last Name				Spouse's Social			\dashv
L OR TYPE	Spouse's Legal First Name	livii					Spouse's Social	Secu	inty Number	
ABE	Mailing Address (Number and Street, P.O. Box or	Dural Bout	•				☐ Check if addre	ce ie d	outeide II S	\dashv
USE LABEL (• RT 2	Kurai Kout	. c)			- [Oneok ii addre	33 13 (outside 0.0.	
35	City State	or Province	<u> </u>		Zip	 -	Foreign Country	Nam	е	
	• HENSLEY • AR		_	- 1	• 72065					
(A 0)	<u> </u>		at and of 20	$\overline{}$		Senar	ately on the San	no Ro	aturn	-
FILING STATUS Check Only One	Onligic (of widowed before 2010 of			,,,,,			-			
ST	2.• Married Filing Joint (Even if only one		me)				ately on Differen			
eck	3. Head of Household (See Instruction If the qualifying person was your child	-	vour dopondo	nt			e here and SSN			-
트등	enter child's name here:) with dependen See Instruction		u	
	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 fodoral extension									
	Check here if you do NOT want a tax book	det malled	to you next	year.	or an automa	tic fe	deral extensi	on		
	7A. Yourself • 65 or Over	• 65 S	Special •	• 🔲 🗉	Blind ● Deaf		Head of House	hold/(Qualifying Widow(er (Filing Status 6 Only)	.)
	Spouse • 65 or Over	• 65 S	Special	•∏ E	Blind • Deaf		. •			
	Multiply number of boxes checked	ш	•	ш			7A 1 X \$20	a = [26	00
TS	Dependents (Do not list yourself of						Α Ψ2	° - L		100
CREDITS	First Name La	st Name	Dep	enden	t's Social Security Num	ber	Dependen	t's rel	lationship to you	
	1.									
L T	2.									
ONA	3.									
PERSONAL TAX	7B. Multiply number of DEPENDENTS from	above					7B ● X \$2	6 =		00
-	7C. First name of Qualifying Individual(s) from	AR1000RC	5 [.] (See Instru	uctions	s)			Γ		П
	Multiply number of individuals from 7C				-		.7C • X \$5	00 =		00
	7D. TOTAL PERSONAL TAX CREDITS:							- 1	20	00
	75. TOTAL PERSONAL TAX CREDITS.	(Add Line	:S /A, /B, all	u /c.	Enter total nere and o		(A) Primary/Joint	-	(B) Spouse's Incom	_
	ROUND ALL AMO						Income		Status 4 Only	
(S)	8. Wages, salaries, tips, etc: (Attach W-2s)					3 •	2,289	00	•	00
(s)/1099(s)	9A. U.S. Military compensation: (Your/joint g				00	9A				
						B L		00		Inn
of W-2	11. Dividend income: (If over \$1,500, attach							00		00
	12. Alimony and separate maintenance recei	•						00		00
on top	13. Business or professional income: (Attacl							00		00
eck o	14. Capital gains/(losses) from stocks, bonds							00	•	00
che	15. Other gains or (losses): (Attach federal	Form 479	7 and/or AR4	684 if	applicable)	15 🗨		00	•	00
INCOME Attach che	16. Non-Qualified IRA distributions and taxab		s: (Attach Al	I 1099	PRs) 1	16		00	•	00
_	I		•			17A				
ere	17B.U.S. Military pension: (Spouse's gross a		•		00	17B		\dashv		
(s)	18A.Your/Joint Employer pension plan(s)/Qua Gross Distribution ●		s): (See Instr able Amoun		os - Attach All 1099Rs) 00 Less \$6,000	101		00		
1099	18B.Spouse's Employer pension plan(s)/Qual					IOAL		100		П
(s)/	Gross Distribution ●		able Amoun		00 Less \$6,000	18B			•	00
Attach W-2(s)/1099(s) here	19. Rents, royalties, partnerships, estates, tru							00	•	00
tack	20. Farm income: (Attach federal Schedule	F)			2	20 🕒		00		00
At	21. Onemployment (Attach 1099-0)							00		00
	22. Other income/depreciation differences: (A						0.000	00		00
	23. TOTAL INCOME: (Add Lines 8 through						2,289	00		00
	24. TOTAL ADJUSTMENTS: (Attach For 25. ADJUSTED GROSS INCOME: (Subt						2,289	-		00
	20. ADJUSTED GRUSS HIGOWIE: (Subt	act Line	Z-7 II OIII LINE	: ∠3j			_,_00	1~~1		100



Primary SSN ***-00-5508

					(A) Primary/Joint Income		(B) Spouse's Income Status 4 Only
	26	ADJUSTED GROSS INCOME: (From Line 25, Columns	A and R)	26	2,289 00	26	00
		Select tax table: (See Instructions, Line 27)	71 dild 5)	_	,	1-~	
			ULAR Table				
2		If you qualify for the Low Income Tax Table, enter zero (0) on	Line 27A. If not, then:				
Y.		Enter • Itemized Deductions (See Instructi	ions, Line 27 and attach A	AR3)			
5		the larger OR If your spouse itemizes on a separate r		- 1			
COMPUTATION		of your: Standard Deduction (See Instruction	ons, Line 27)	27●		27●	
TAX (28.	NET TAXABLE INCOME: (Subtract Line 27 from Line 2	26)	28●	2,289 00		
-		TAX: (Enter tax from tax table)				29	00
		Combined tax: (Add amounts from Line 29, Columns A and					00
		Enter tax from Lump Sum Distribution Averaging Schedule: (#					100
		Additional tax on IRA and qualified plan withdrawal and overp TOTAL TAX: (Add Lines 30 through 32)			• •		100
Н		Personal Tax Credit(s): (Enter total from Line 7D)				_	1 100
ITS		Child Care Credit: (20% of federal credit allowed; Attach fed		· ·		4	
CREDITS		Other Credits: (Attach AR1000TC)			00	1	
TAX C		TOTAL CREDITS: (Add Lines 34 through 36)				」 37●	26 00
+	38.	NET TAX: (Subtract Line 37 from Line 33. If Line 37 is g	reater than Line 33, ent	er 0)		38●	
П		Arkansas income tax withheld: (Attach state copies of W-2			15 00	_	
		Estimated tax paid or credit brought forward from 2017:	•	- 1	00	0	
		Payment made with extension: (See Instructions)		- 1	00)	
ST	42.	AMENDED RETURNS ONLY - Previous payments: (See	instructions)	. 42•	00	2	
PAYMENTS	43.	Early childhood program: Certification Number:					
PAY		(20% of federal credit; Attach federal Form 2441 \underline{and} Form $\underline{\textit{F}}$	AR1000EC)	. 43•	00)	
	44.	TOTAL PAYMENTS: (Add Lines 39 through 43)				44●	15 00
	45.	AMENDED RETURNS ONLY - Previous refund: (See inst	tructions)			45●	00
Ш	46.	Adjusted Total Payments: (Subtract Line 45 from Line 44)				46•	
		AMOUNT OF OVERPAYMENT/REFUND: (If Line 46 is	•	г	· · ·	7	15 00
		Amount to be applied to 2019 estimated tax:		⊣			
		Amount of Check-off Contributions: (Attach Schedule AR100 AMOUNT TO BE REFUNDED TO YOU: (Subtract Lines)				_	© 15 00
J E	50.					30	10 00
OR TAX DUE		DIRECT DEPOSIT? If your deposit will be ultimately place	ed in a foreign account ch	eck the	e box. ●		
R T		Routing Number Account N	lumber				● Checking or
ND O	•						Savings
REFUN							_ • • ago
2	51.	AMOUNT DUE: (If Line 46 is less than Line 38, enter diff	erence: If over \$1.000. co	ontinue	e to 52A)TAX DUE	51•	⊗ 00
		UEP: Attach Form AR2210 or AR2210A. If required, enter exce		enalty		00	
		Add Lines 51 and 52B. Attach Form AR1000V with check or		,		e e	
		and Administration". Include your SSN on payment. To pay by	y credit card, see instruct	ions	TOTAL DUE	52C•	00
Н			Issue Date		Expiration	Date	
	DL#	/ State ID Your state	(mm/dd/yyyy)		(mm/dd/yy	уу) _	
□	DL#	/ State ID Spouse state	Issue Date (mm/dd/yyyy)		Expiration (mm/dd/yy		
			RESSES SEE PAGE 2 OF INST	RUCTIO		,,, _	
		ASE SIGN HERE: Under penalties of perjury, I declare that I have					
PLEASE SIGN HERE		vledge and belief, they are true, correct and complete. Declaration of p	oreparer (other than taxpayer) Date				
LE A	Prin	nary's Signature	Date	Teleph	one	_	y the Arkansas Revenue ency discuss this return
SIG	Spo	use's Signature	Date	Teleph	one	_	he preparer of the return?
	Date	Drangrar's Cignoture	ID Number/Casis	ol Coor	rity Number	_	Yes No
ER	raid	Preparer's Signature parer's Name	ID Number/Socia ●	ai Secu	ing Numbel	For	Department Use Only
PAIL	Prep	parer's Name	City/State/Zip				phone
	E-m						

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

No	nre	esident and Part Ye	ear R	Reside	ent				AI	MENDE	DF	SETL	JRN		_ <u>S</u>	oftware I	D
Jan.	1 - D	Dec. 31, 2018 or fiscal year ending		, 2	20	_				•				•	<u>•</u>		
		ary's Legal First Name	MI	Last N							nary's	Social Sec					
_ш		IILITARY		•	• TE						•		***-(
USE LABEL OR PRINT OR TYPE	Spor	use's Legal First Name		MI	Last N							use's	Social Sec		•		
ABE OR	Maili	POUSE		•	• TE	:51					•		400-				
ᇍ	■ 2	ing Address (Number and Street, P.O 5 OAK ST	. Box or	Rurai Route	e)						ЦΘ	Check i	f address is	out	side (J.S.	
≌≝	City		State o	r Province			Zip				For	eian C	ountry Nar	ne			
	,	ACKSONVILLE	• AR				• 7207	76				5	,				
	TTA	CH A COPY OF YOUR COM	IDI ETE	FEDER	AL D	ETLIDAL	NONRESI	DEN	Т: ,	• 🛛 🔒	PAR	T YEAR	R RESIDENT	: •	\neg		
	IIA	—	IPLEIC	FFEDER	KAL K	EIURN	(List State	of re	sidence	AK	(Dat	es Live	d in AR)				
s c	1.●	Single (Or widowed before 2	2018 or	divorced	at end	l of 2018)) 4.● ☐ Married Filing Separately on the Same Return										
FILING STATUS Check Only One	2.•	Married Filing Joint (Even if o	only one	had inco	ome)		5.●			Filing Sepa							
NG S	3.●	Head of Household (See Inst					_	_		ouse's nam							
Fe		If the qualifying person was y	our child	d, but not y	our de	pendent,	6.●			ng Widow(e ouse died: (ild			
F.	<u> </u>	enter child's name here:								is box if y				tat	- OV	toncion	_
• L	Cł	heck here if you do NOT want a ta	ax bookl	let mailed	to you	next year.				omatic fe				ıaı	e ex	tension	
	7A.	X Yourself ● 65 or Ove	er •	65 S	pecial	•П	Blind	•	T De	eaf	٦н	ead of	Household	/Qu	alifyin	g Widow(er	.)
				_				_ [_	_	(Filing S	Status 3 Only)	(Fi	ling Sta	atus 6 Only)	,
	"	∑ Spouse • 65 or Ove			pecial		Blind	• [_	eaf		_	7	Г			\top
ITS		ply number of boxes checked Dendents (Do not list your:										.7A _2	X \$26 =			52 	00
CREDITS	Del	First Name		t Name	-) 	Depende	nt's Social	I Sec	Surity I	Number		Den	endent's re	alati	onsh	in to you	
TAX		1 not rune	Luo	rtanic		Воропас	1113 00014		ourity i	Tarribor		Вор	CHGCHEST	Jidii	OHOH	p to you	
1	1.																
ONA	2.																
PERSONAL	3.	Multiply pumper of DEDENDENT	C from	ahaya							70		7 X \$26 =				00
-	ı	Multiply number of DEPENDENT First name of Qualifying Individual(s					/ D	•_	J × \$20 -	_			100				
		Multiply number of individuals from		-				70	•	7 x \$500 =				00			
		TOTAL PERSONAL TAX CRE										_				52	2 00
		ROUND ALL AMO							$\overline{}$	Primary/Joi		(B) Sp	ouse's Inco		(C)	Arkansas	;
								•	_	Income	Too		Status 4 On	<u> </u>	<u> </u>	Income On	
(§)	8.	Wages, salaries, tips, etc: (Attach					$\overline{}$		-	8,145	100	•		00	•	8,145	100
2(s)/1099(s)		U. S. Military compensation: (Your/joi U. S. Military compensation: (Spouse		-			00	9A 9B									
(s)/1		Interest income: (If over \$1,500,						10			00			00			T ₀₀
N-2	ı	Dividend income: (If over \$1,500)									00	_		00	_		00
jo c	12.	Alimony and separate maintenance							_	20,000	+			00			00
l to	13.	Business or professional income:							-		00	•		00	•		00
×	14.	Capital gains/(losses) from stocks, b	onds, et	c: (See Ins	str. Atta	ach Schedu	le D)	14	•		00	•		00	•		00
INCOME Attach check on top of	15.	Other gains or (losses): (Attach fe	deral Fo	orm 4797 a	and/or A	AR4684 if ap	plicable)	15	•		00	•		00	•		00
SON	16.	Non-Qualified IRA distributions an	nd taxab	le annuitie	s: (Att	ach All 109	99Rs)	16	•		00	•		00	•		00
	17A.	. U.S. Military pension: (Your/joint o					00	17 <i>A</i>									
here /		U.S. Military pension: (Spouse's g					00	17E			_						-
S) h	18A.	Your/Joint Employer pension plan(s)	_												_		
)660	100	Gross Distribution Spouse Employer pension plan(s)	_	able Amo			00 Less \$6,000	0 10/			00				•		00
s)/1(100.	Gross Distribution		able Amo		Status 4 of	00 Less 86,00	18E	3					00			00
W-2(19	Rents, royalties, partnerships, esta				federal Sch					00	•		00			00
tach W-2(s)/1099(s)	20.	Farm income: (Attach federal Sc							•		00	-		00			00
Atta	21.	Unemployment (Attach 1099-G)							•		00	_		00			00
	22.	Other income/depreciation differen							•		00			00	•		00
	23.	TOTAL INCOME: (Add Lines 8							•	28,145	00	•		00	•	8,145	00
	24.	TOTAL ADJUSTMENTS: (Att							•		00	_		00	•		00
ı	25	AD HISTED CDOSS INCOME	. /Ch.	root Lina	24 6	m I ino 22\		25	l _a	28 1/15	Inn	اما				2 1/5	Inn



Primary SSN

NR2

				(A) Primary/Joint Income		(B) Spouse's Income Status 4 Only
	26.	ADJUSTED GROSS INCOME: (From Line 25, Columns A a	and D) 26	28,145 00	26	00
	27.	Select tax table: (Check the appropriate box)	iiid b) 20	==,	120	
	21.	● LOW INCOME Table REGULAR Tab	مام			
Z		If you qualify for the Low Income Tax Table, enter zero (0) on Lin				
COMPUTATION		Enter Itemized Deductions (See Instructions	•			
J.T.		the larger OR If your spouse itemizes on a separate retu				
JMC		of your: Standard Deduction (See Instructions,	· —	4,400 00	27	00
×	28.	NET TAXABLE INCOME: (Subtract Line 27 from Line 26)	•		- i - i	
TAX	29.	TAX: (Enter tax from tax table)		782 00	_	00
	30.	Combined tax: (Add amounts from Line 29, Columns A and B)			_	782 00
	31.	Enter tax from Lump Sum Distribution Averaging Schedule: (Atta				
	32.	Additional tax on IRA and qualified plan withdrawal and overpayn				1
	33.	TOTAL TAX: (Add Lines 30 through 32)	•	• •		
	34.	Personal Tax Credit(s): (Enter total from Line 7D)				
CREDITS	35.	Child Care Credit: (20% of federal credit allowed; Attach federal)	
REI	36.	Other Credits: (Attach AR1000TC)			5	
TAX C	37.	TOTAL CREDITS: (Add Lines 34 through 36)			∟ 37●	52 00
1	38.	NET TAX: (Subtract Line 37 from Line 33. If Line 37 is grea				
z	38A.	Enter the amount from Line 25, Column C:				
PRORATION		Enter the total amount from Line 25, Columns A and B:			5	
OR/		Divide Line 38A by 38B: (See Instructions)		•	- 38C●	0.289394
PR	38D.	APPORTIONED TAX LIABILITY: (Multiply Line 38 by Line	38C)		38D •	211 00
	39.	Arkansas income tax withheld: (Attach state copies of W-2 and	d/or 1099R, 1099-G)39	431 00		
	40.	Estimated tax paid or credit brought forward from 2017:	40	00		
PAYMENTS	41.	Payment made with extension: (See Instructions)	00)		
	42.	AMENDED RETURNS ONLY - Previous payments: (See inst	00)		
ME	43.	Early childhood program: Certification Number:	00			
PA		(20% of federal credit; Attach federal Form 2441 and Form AR1	•			
	44.	TOTAL PAYMENTS: (Add Lines 39 through 43)			44•	
	45.	AMENDED RETURNS ONLY - Previous refund: (See instruc	ctions)		45•	
	46.	Adjusted Total Payments: (Subtract Line 45 from Line 44)			46•	i
	47.	AMOUNT OF OVERPAYMENT/REFUND: (If Line 46 is greater)	eater than Line 38D, ente	er difference)	47•	220 00
	48.	Amount to be applied to 2019 estimated tax:				
	49.	Amount of Check-off Contributions: (Attach Schedule AR1000-0	CO) 49 ⁽	00		
DUE	50.	AMOUNT TO BE REFUNDED TO YOU: (Subtract Lines 4	8 and 49 from Line 47)	REFUND	50●	© 220 00
		DIRECT DEPOSIT? If your deposit will be ultimately placed in	a foreign account check t	the box		
R T		Routing Number Account Num	9			
0 0		Routing Number Account Num		 	$\overline{}$	Checking or
REFUND OR TAX						● Savings
RE	_,			. =====		
	51.	AMOUNT DUE: (If Line 46 is less than Line 38D, enter different			$\overline{}$	⊗ 00
		UEP: Attach Form AR2210 or AR2210A. If required, enter excepti		ty 52B ●	00	
	52C.	Add Lines 51 and 52B. Attach Form AR1000V with check or mor				
\vdash		and Administration". Include your SSN on payment. To pay by cr	edit card, see instructions	Expiration		00
	DL#/	State ID 999005509 Your state AK	mm/dd/yyyy)	(mm/dd/y	ууу) 🗕	
I D	DL#/	State ID 999005555 Spouse state AK	ssue Date mm/dd/yyyy)	Expiration (mm/dd/y		
		FOR MAILING ADDRESSE	S SEE PAGE 2 OF INSTRUCT	IONS		
141		SE SIGN HERE: Under penalties of perjury, I declare that I have exa				
PLEASE SIGN HERE		edge and belief, they are true, correct and complete. Declaration of prepar ary's Signature		hone		the Arkansas Revenue
LEA	1 111116	S organical control of the control o	Bato	TION O		ency discuss this return
SIG	Spou	se's Signature	Date Telep	hone	_	he preparer of the return?
	Detri	Dramarar'a Cirmatura	ID Number/Casial Cas	aurity Number		Yes No
ZER	raid l	Preparer's Signature arer's Name City/S	ID Number/Social Sec	sunty Number		Department Use Only
PAIL	Prepa	arer's Name City/S	State/Zip		A	• • • • • • • • •
PRE	F ₋ ma				ιοισμ	110110



Tax Exemption Certificate For Military Spouse

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

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

SECTION I	
Employee's Name	Employee's SSN
SPOUSE TEST	400-00-5519
Military Servicemember's Name	Military Sevicemember's SSN
MILITARY TEST	***-00-5509
Current Street Address, City, State, and Zip Code	Military Servicemember's Domicile
25 OAK ST., JACKSONVILLE AR 72076	ALASKA
SECTION II	
To qualify for the exemption you must meet the conditions	pelow. Complete this section in full.
I am not a military servicemember	X TRUE FALSE
I am married to a military servicemember	X TRUE
I live with my spouse	TRUE FALSE
My spouse's current military orders assign him/her to a	location in ArkansasX TRUE FALSE
My domicile is a state other than Arkansas	TRUE FALSE
State of domicile ALASKA	<u> </u>
SECTION III	
Employee's Signature	Phone Number
Lindar panelties of parium, Lagrify that Lam not subject to Artistics or with h	alding toy be across I most the conditions out forth under the Comit-out-out-out
Civil Relief Act as amended by the Military Spouses Residency Relief A	olding tax because I meet the conditions set forth under the Servicemembers

Attach this certificate to your AR1000NR tax return

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

No	onre	esident and Part Yo	ear R	Reside	ent				AMENI	ED	RETU	JRN		Soft	tware II	D	
Jan	. 1 - D	ec. 31, 2018 or fiscal year ending		, , 2	20	_ •			•				•	<u>, </u>			
		ary's Legal First Name		MI •	Last N TE					Pr •	imary's	Social Sec		y Numb 5510	er		
EL OR	Spor	use's Legal First Name		MI	Last N	lame				Sp	ouse's	Social Sec	urit	y Numb	er		
USE LABEL OR	Maili	ing Address (Number and Street, P.O	. Box or	_	1				☐ Check if address is outside U.S.								
USI PR	9 8	00 PLEASANT VALLEY	lo				1			— _,		accordon e Nilam					
	City • L	ITTLE ROCK	• AR	r Province	€		Zip ● 722 2	• 72227									
F	ATTA	CH A COPY OF YOUR COM	IPLETE	E FEDER	RAL R	ETURN	NONRES (List State		PART YEAR RESIDENT: (Dates Lived in AR) PART YEAR RESIDENT: 07/01/2018 to 12/31/							2018	
S	1.•	Single (Or widowed before :	2018 or	divorced	at end	d of 2018)	4.●	Ma	arried Filing S	epara	tely on t	he Same I	Retu	ırn			
TA S	2.	Married Filing Joint (Even if o	only one	had inco	ome)		5.●	T Ma	arried Filing S	epara	tely on l	Different R	etur	ns			
GS	3.•	Head of Household (See Inst	truction	ıs)			_	En	iter spouse's	name	here an	d SSN abo	ove				
FILING STATUS		If the qualifying person was y enter child's name here:	our child	d, but not y	your de	ependent,	6.•	6.● Qualifying Widow(er) with dependent child Year spouse died: (See Instructions)									
•[CI	neck here if you do NOT want a ta	ax bookl	et mailed	l to you	next year	• 🗆 🖰	hec or ar	k this box automation	if yo	u have eral ex	filed a s	tat	e exte	nsion		
	7A.	X Yourself ● 65 or Ove	er •	65 S	Special	•	Blind	•	Deaf	П	Head of	Household	/Qu	alifying V	Vidow(er)		
]	Spouse • 65 or Ove	er •	=	Special	•	Blind	•[Deaf		(Filing S	Status 3 Only)	(Fi	ling Status			
CREDITS		ply number of boxes checked Dendents (Do not list your:									7A	X \$26 =			26	00	
SE	<u> </u>	First Name		t Name		Depend	ent's Socia	l Sed	curity Number		Dep	endent's r	elati	onship 1	to you		
TAX	1.																
P.	2.									\top							
NO	3.												_				
PERSONAL		Multiply number of DEPENDENT	S from a	ahove							в • Г	7 x \$26 =				00	
"	1	First name of Qualifying Individual(s									о • <u>Г</u>	J // \$20	\vdash			۳	
	1	Multiply number of individuals from	,		-					7	c •	X \$500 =				00	
	1	TOTAL PERSONAL TAX CRE									_	- 7D			26	00	
		ROUND ALL AMO							(A) Primary	/Joint	(B) Sp	ouse's Inco			Arkansas		
	8.	Wages, salaries, tips, etc: (Attacl	h W-2s)					8		000 0	_	status 4 On	00			00	
(8)6		U. S. Military compensation: (Yourljo					00	9A		200 10			00			00	
2(s)/1099(s)	9B.	U. S. Military compensation: (Spouse		-			00	9B									
2(s)	10.	Interest income: (If over \$1,500,						10	• 1,	400 0	0 •		00	•	700	00	
>		Dividend income: (If over \$1,500	, attach	AR4)				11	• 1,	400 0	0 •		00	•	700	00	
o oc	12.	Alimony and separate maintenance	ce receiv	/ed:				12	•	0	0 •		00	•		00	
1 2	13.	Business or professional income:	(Attach	federal S	Schedu	ule C or C	EZ)	13	•	_	0 •		00	•		00	
INCOME Attach check on top	14.	Capital gains/(losses) from stocks, b							• (3,0	-/ -	0 •		00	_	(2,000)	_	
₩ g	15.	Other gains or (losses): (Attach fe							•	-	0 •		00			00	
CO	16.	Non-Qualified IRA distributions ar			es: (Att	ach All 10				10	0		00	•		00	
		U.S. Military pension: (Your/joint of U.S. Military pension: (Spouse's g					00	17 <i>F</i> 17E									
here		Your/Joint Employer pension plan(s			Saa Inet	ructions A				$\overline{}$							
		Gross Distribution	_	able Amo		i detions, A	00 Less \$6,00			0	0			•		00	
W-2(s)/1099(s)	18B.	Spouse Employer pension plan(s	_			Status 4 o		U					П			Ħ	
/(5)		Gross Distribution	00 Tax	able Amo	unt		00 Less \$6,00	n ^{18E}	3		•		00	•		00	
\ \frac{1}{2}	19.	Rents, royalties, partnerships, esta	ates, trus	sts, etc.: (#	Attach	federal Sc			•	0	0 •		00	•		00	
Attach	20.	Farm income: (Attach federal So	chedule	F)				20	•	0	0		00	•		00	
Ā	I - · ·	Unemployment (Attach 1099-G)							•	$\overline{}$	0 •		00			00	
	22.	Other income/depreciation differe							•	-	0 •		00		(655)	00	
	23.	TOTAL AD ILISTMENTS: (Att							• 27,	300 0	+		00		(600)	-	
	24. 25.	TOTAL ADJUSTMENTS: (Att ADJUSTED GROSS INCOME							27	300 0	0 •		00		(600)	00	
1	120.	APSOSTED GROSS INCOME	(Subti	act Line	44 IFO	Line 23	<i>,</i>	∠3	<u> 41,</u>	- 0	∪ -		00	_	(000)	IUU	



Primary SSN

NR2

				(A) Primary/Joint Income		(B) Spouse's Income Status 4 Only
	26.	ADJUSTED GROSS INCOME: (From Line 25, Columns A	A and B) 26	27,800 00	26	O0
	27.	Select tax table: (Check the appropriate box)	н апи Б) 20	=1,000	20	
	21.	● LOW INCOME Table REGULAR 1	Tahle			
Z		If you qualify for the Low Income Tax Table, enter zero (0) on				
COMPUTATION		Enter • Itemized Deductions (See Instruction	•			
JU.		the larger OR If your spouse itemizes on a separate re				
OME		of your: Standard Deduction (See Instruction		2,200 00	27	00
тах с	28.	NET TAXABLE INCOME: (Subtract Line 27 from Line 26	· · · · · · · · · · · · · · · · · · ·		28•	00
1	29.	TAX: (Enter tax from tax table)		877 00	29	00
	30.	Combined tax: (Add amounts from Line 29, Columns A and			30	877 00
	31.	Enter tax from Lump Sum Distribution Averaging Schedule: (A	ttach AR1000TD)		31•	00
	32.	Additional tax on IRA and qualified plan withdrawal and overpa				1
	33.	TOTAL TAX: (Add Lines 30 through 32)			33•	877 00
S	34.	Personal Tax Credit(s): (Enter total from Line 7D)	34 •	26 00		
CREDITS	35.	Child Care Credit: (20% of federal credit allowed; Attach federal credit allowed)	eral Form 2441)35 •	00		
CRE	36.	Other Credits: (Attach AR1000TC)	36 ●	00]	
TAX	37.	TOTAL CREDITS: (Add Lines 34 through 36)				
_	38.	NET TAX: (Subtract Line 37 from Line 33. If Line 37 is gr				851 00
NO		Enter the amount from Line 25, Column C:			4	
RAT		Enter the total amount from Line 25, Columns A and B:			4	
PRORATION		Divide Line 38A by 38B: (See Instructions)				
<u> </u>		APPORTIONED TAX LIABILITY: (Multiply Line 38 by Li		1		[00
	39.	Arkansas income tax withheld: (Attach state copies of W-2 a		4		
	40. 41.	Estimated tax paid or credit brought forward from 2017:	111	4		
LS	41. 42.	AMENDED RETURNS ONLY - Previous payments: (See in		4		
EN	43.	Early childhood program: Certification Number:		1		
PAYMENTS	40.	(20% of federal credit; Attach federal Form 2441 and Form A	00			
۵	44.	TOTAL PAYMENTS: (Add Lines 39 through 43)			」 	00
		AMENDED RETURNS ONLY - Previous refund: (See insti				1
		Adjusted Total Payments: (Subtract Line 45 from Line 44)				1.0
		AMOUNT OF OVERPAYMENT/REFUND: (If Line 46 is o				
	48.	Amount to be applied to 2019 estimated tax:	48 •	00	1	•
		Amount of Check-off Contributions: (Attach Schedule AR100			4	
DUE		AMOUNT TO BE REFUNDED TO YOU: (Subtract Lines	•		. 50 ●	© 00
TA.		DIRECT DEPOSIT? If your deposit will be ultimately placed	ŭ	ie box. ●		
) OF		Routing Number Account Nu	ımber			
REFUND OR TAX	•	•				Savings
RE	- 4					
	51.	AMOUNT DUE: (If Line 46 is less than Line 38D, enter diff			00	(a) 00
		UEP: Attach Form AR2210 or AR2210A. If required, enter exce Add Lines 51 and 52B. Attach Form AR1000V with check or m				
	320.	and Administration". Include your SSN on payment. To pay by				00
\vdash		and Administration . Include your 35% on payment. To pay by	Issue Date	Expiration		[00
I D	DL#/	State ID Your state	(mm/dd/yyyy) Issue Date	(mm/dd/yy Expiration		
-	DL# /	State ID Spouse state	(mm/dd/yyyy)	(mm/dd/yy		
	DIFA		SSES SEE PAGE 2 OF INSTRUCTIO		to	ato and to the horse of
. щ		ISE SIGN HERE: Under penalties of perjury, I declare that I have e edge and belief, they are true, correct and complete. Declaration of pre				
PLEASE SIGN HERE	Prima	ary's Signature	Date Teleph	none	May	the Arkansas Revenue
PLE	Cnau	Signature CALLEDE		_	ency discuss this return he preparer of the return?	
S	Spou	se's Signature	Date Teleph	none		Yes No
~	Paid I	Preparer's Signature	ID Number/Social Secu	ırity Number	For	Department Use Only
ARE	D:	Preparer's Signature arer's Name Cit	• (Ot a t a /7):		Α	•
PA PREP			ry/State/Zip	ļ	Telep	hone
_ <u>~</u>	F ₋ mai	ii l				



ARKANSAS INDIVIDUAL INCOME TAX CAPITAL GAINS

Primary's Legal Name	Primary's Social Security Number
Primary's Legal Name PART TEST	***-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 131	(7,500)	00		(7,500)	00		00	(2,000)	00	
2.	Enter adjustment, if any, for depreciation differe state amounts		2			00		00		00	
3.	Arkansas long-term capital gain or loss, add (or Line 2			•	(7,500)	00	•	00	• (2,000)	00	
4.	Enter federal net short-term capital loss, if any , reported on Line 7, federal Schedule D4		00			00		00		00	
5.	Enter adjustment, if any , for depreciation differe state amounts		5			00		00		00	
6.	Arkansas net short-term capital loss, add (or sul Line 5		6	•		00	•	00	•	00	
7a.	ansas net capital gain or loss (If gain, subtract Line 6 from s			•	(7,500)	00	•	00	• (2,000)	00	
7b.	If the amount on Line 7a is over \$10,000,000, or If less than \$10,000,000, enter the total amount.				(7,500)	00		00	(2,000)	00	
8.	Arkansas taxable amount, if a gain multiply Line 50 percent (.50), otherwise enter loss		8		(7,500)	00		00	(2,000)	00	
9.	Enter federal short-term capital gain, if any , reported on Line 7, federal Schedule D9		00			00		00		00	
10.	Enter adjustment, if any , for depreciation differe state amounts		10			00		00		00	
11.	Arkansas short-term capital gain, add (or subtra		11	•		00	•	00	•	00	
12.	Total taxable Arkansas capital gain or loss, add L (Loss limited to \$3,000, for filing status \$1,500 per taxpayer if filing status 4 or Filing Status 1,2,3,5 and 6: Add Line 12, Colum on AR1000F/AR1000NR, Line 14. Filing Status 4: Enter Line 12, Column A on AR1000F/AR1000N Enter Line 12, Column B on AR1000F/AR1000N	s 1, 2, 3 and 6, r 5.) Enter here. nns A and B and ent NR, Line 14, Column	ıA.		(3,000)	00		00	(2,000)	00	

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

							Software ID			
Jan. 1 - Dec. 31, 2018 or fiscal year begi	nning _		and ending	g	_ 20	•				
Primary's Legal First Name		MI	Last Name			Primary's Social Security Number				
• PRIMARY		•	• TEST			• ***-00-5511				
Spouse's Legal First Name		MI	Last Name		Spouse's Social Security N	Number				
• SPOUSE		•	• TEST		• 400-00-5522					
Mailing Address (Number and Street, P.O.	Box or Ru	ıral Route)								
● P O BOX 8067										
City	State or	Province		Zip		Check if address is outside	le U.S.			
LITTLE ROCK			• 72203		Foreign Country Name					

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

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

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

Mail to the following address: **Individual Income Tax Section**

P.O. Box 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 15th for calendar year filers.

Make check or manay order payable in LLS. Dellars to "Dept. of Eigenes and Administration"

— — — — — — — — — — —	cut here		
AR1055-IT	STATE of ARKA Individuals Extens		2018
Software ID	Calendar Year 2 Fiscal Year Ending (MI	018 or M/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		Amount of this Payment	\$
Telephone #			Include Cents (ex. 1,234,567.00)

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



AR1

ARKANSAS INDIVIDUAL INCOME TAX RETURN Full Year Resident

CHECK BOX IF AMENDED RETURN

	III Year Resident				_		AME		ED RETU	RN	Softwa	re ID			
Jan.	. 1 - Dec. 31, 2018 or fiscal year ending			20	•			•	Duine and de C	:-! 0	· · · · · · · · · · · · · · · · · · ·				
	Primary's Legal First Name • SINGLE		MI • M	Last Na • TES					Primary's S		curity Number				
سِي			MI	Last Na					Chausa's C						
L OR TYPE	Spouse's Legal First Name				me				Spouse's S	ociai sec	urity Number				
ABE	Mailing Address (Number and Street, P.O.	Day and	Dunal David	•					Chook if	addross is	outside U.S.				
USE LABEL (CHEMIN DU MONT ROND:		Rurai Rout	.e)					L CHECK II	auuress is	outside 0.5.				
25	City		r Province	Δ		Zip			Foreign Co	untry Nan	ne				
	I ' I		NEVA	S		• 129	2		SWITZ	ERLAN	ID				
(A (I)					£ 2010)	4.	-	na Con	arately on the	Sama E	Poturn				
FILING STATUS Check Only One	Single (Or widowed before 2)				01 20 18)	l ⊨	4		•						
STA	2. Married Filing Joint (Even if on			me)		5.●	_	-	arately on Di						
ING eck	3.● Head of Household (See Instru		-	vour don	andant		-		me here and						
≣ §	If the qualifying person was yo enter child's name here:					6.●			(er) with depe • (See Instru e		IId				
	7										tate extensi	on			
<u>•</u> L	Check here if you do NOT want a tax	k bookl	et mailed	l to you n	ext year.		or an autom								
	7A. Yourself ● 65 or Over	•	• 65 S	Special	•	Blind	• Deaf		Head of H	lousehold	/Qualifying Wido (Filing Status 6 0	ow(er)			
	Spouse • 65 or Over		65.5	Special	•	Blind	• Deaf		(·····g - ·	,,	(g claims c c	37			
	Multiply number of boxes checked		ш	•	ш		ш		7A 1	Y \$26 =		26 00			
TS	Dependents (Do not list yours								7A 1 X \$26 = 26 00						
CREDITS	First Name	Las	t Name		Depende	nt's Socia	I Security Nur	mber	Depe	ndent's re	elationship to yo	ou			
	1.														
ΤŢ	2.														
NAI	3.														
PERSONAL TAX	7B. Multiply number of DEPENDENT \$	from a	above						7В •	X \$26 =		00			
□	7C. First name of Qualifying Individual(s)								_						
	1														
	Multiply number of individuals from 7		_	X \$500 =		00									
	7D. TOTAL PERSONAL TAX CREE	DITS: (Add Line	es 7A, 7B	, and 7C.	Enter to	tal here and	on Liı							
	ROUND ALL	_ AMO	UNTS T	O WHO	LE DOLL	ARS			(A) Primary Incom		(B) Spouse's I Status 4 C				
ا	8. Wages, salaries, tips, etc: (Attach	W-2s) .						.8	• 12	2,100 00	•	00			
(s)/1099(s)	9A. U.S. Military compensation: (Your/j	oint gr	oss amo	unt)			25,000 00	9A							
)/10	9B. U.S. Military compensation: (Spous				•		00	9B							
								-	•	00		00			
of W-2	11. Dividend income: (If over \$1,500,							-	•	00		00			
on top	12. Alimony and separate maintenance13. Business or professional income: (a)								•	00	-	00			
	14. Capital gains/(losses) from stocks,								•	00		00			
Fiheck	1								•	00		00			
INCOME Attach che	16. Non-Qualified IRA distributions and							-	•	00		00			
INC	17A.U.S. Military pension: (Your/joint g	ross aı	mount)	Ī	•		00	17A		·					
_	I	oss an	nount)	[•		00	17B							
s) he	18A.Your/Joint Employer pension plan(s					ns - Atta	ch All 1099Rs	s)		, ,,,,					
)660	Gross Distribution		00 Tax a				000 00 Less \$6,00	o 18A	• .	3,000 00					
(s)/1(18B.Spouse's Employer pension plan(s Gross Distribution ●	$\overline{}$	00 Taxa			Only)	00 Less	-400				00			
W-2(19. Rents, royalties, partnerships, esta					hedule F)			•	00	•	00			
Attach W-2(s)/1099(s) here	20. Farm income: (Attach federal Sch							- 1	•	00		00			
Att	21. Unemployment (Attach 1099-G)							- 1	•	2,000 00	•	00			
	22. Other income/depreciation difference							Г		, 995) 00		00			
	23. TOTAL INCOME: (Add Lines 8	througl	h 22)					. 23	• 1	5, 105 00		00			
	24. TOTAL ADJUSTMENTS: (Atta								•	00		00			
1	25. ADJUSTED GROSS INCOME:	(Subtr	act Line	24 from	Line 23)			. 25	• 19	5, 105 00	•	00			



Primary SSN ***-00-5512

					(A) Primary/Joint Income		(B) Spouse's Income Status 4 Only								
	26	ADJUSTED GROSS INCOME: (From Line 25, Columns	s A and B)	26	15,105 00	26	00								
		Select tax table: (See Instructions, Line 27)	, , , and 2,		,	1-~									
		· · · ·	GULAR Table												
Z O		If you qualify for the Low Income Tax Table, enter zero (0) or													
'ATI		Enter Itemized Deductions (See Instruct	tions, Line 27 and attach A	AR3)											
ᄓ		the larger OR If your spouse itemizes on a separate	return, check here												
COMPUTATION		of your: Standard Deduction (See Instructi	ions, Line 27)	27●	2,200 00	27●	00								
TAX	28.	NET TAXABLE INCOME: (Subtract Line 27 from Line	26)	28●	12,905 00	- 1	00								
1	29.	TAX: (Enter tax from tax table)		29	284 00	29	00								
		Combined tax: (Add amounts from Line 29, Columns A an					284 00								
	31.	Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD)			31●									
		Additional tax on IRA and qualified plan withdrawal and over			• •		22100								
		TOTAL TAX: (Add Lines 30 through 32)				1	284 00								
TS		Personal Tax Credit(s): (Enter total from Line 7D)		· ·		4									
CREDITS		Child Care Credit: (20% of federal credit allowed; Attach fed		1	00	4									
CR		Other Credits: (Attach AR1000TC)				J	20 00								
ТАХ		NET TAX: (Subtract Line 37 from Line 33. If Line 37 is													
Н					200 00	_	256 00								
		Arkansas income tax withheld: (Attach state copies of W-2 Estimated tax paid or credit brought forward from 2017:			00	-									
		Payment made with extension: (See Instructions)			00	4									
LS		AMENDED RETURNS ONLY - Previous payments: (See		- 1	00	5									
JEN.		Early childhood program: Certification Number:	•			1									
PAYMENTS		(20% of federal credit; Attach federal Form 2441 and Form	loc												
	44.	TOTAL PAYMENTS: (Add Lines 39 through 43)		- 44●	200 00										
		AMENDED RETURNS ONLY - Previous refund: (See ins													
		Adjusted Total Payments: (Subtract Line 45 from Line 44).													
		AMOUNT OF OVERPAYMENT/REFUND: (If Line 46 is													
	48.	Amount to be applied to 2019 estimated tax:		. 48●	00										
		Amount of Check-off Contributions: (Attach Schedule AR10													
ш	50.	AMOUNT TO BE REFUNDED TO YOU: (Subtract Line	50●	◎ 00											
OR TAX DUE		DIRECT DEPOSIT? If your deposit will be ultimately placed in a foreign account check the box. ●													
TA		Routing Number Account N					• Checking or								
OR	•														
OND:							Savings								
REFU							042 00								
		AMOUNT DUE: (If Line 46 is less than Line 38, enter dif													
1 1		UEP: Attach Form AR2210 or AR2210A. If required, enter exc		enalty	•	00									
	52C	Add Lines 51 and 52B. Attach Form AR1000V with check or and Administration". Include your SSN on payment. To pay be			-		242 00								
		and Administration . Include your 33N on payment. To pay t	by credit card, see mstruct	10115	IOIAL DOL	3200	243 00								
Ш						_									
	DL#	/ State ID 923456789 Your state AR	Issue Date (mm/dd/yyyy)		Expiration (mm/dd/yy										
□	DI #	/ State ID	Issue Date		Expiration										
	DL#	/ State ID Spouse state	(mm/dd/yyyy)RESSES SEE PAGE 2 OF INST	DIICTI	(mm/dd/yy	уу) _									
	PLE	ASE SIGN HERE: Under penalties of perjury, I declare that I have				temer	nts, and to the best of my								
RE	knov	viedge and belief, they are true, correct and complete. Declaration of	preparer (other than taxpayer)) is base	d on all information of wh	ich pre	eparer has any knowledge.								
EAS N HE	Prin	nary's Signature	Date	Teleph	one) 537-5344	_	the Arkansas Revenue ency discuss this return								
PLEASE SIGN HERE	Spo	use's Signature	one	with the preparer of the return?											
				·		_	Yes No								
ER	Paid	Preparer's Signature parer's Name	ID Number/Socia	al Secu	rity Number		Department Use Only								
PAIC	Prep	parer's Name	City/State/Zip			A	• • • • • • • • •								
PRE	E-ma					логор									
						_									

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

		esident and Part Ye		eside	ent				AMEND	ED I	RETU	JRN		Softwa	are II	<u>)</u>
Jan	_	ec. 31, 2018 or fiscal year ending		, 2	20	_ •			•	\times			•	<u> </u>		
	• N	ary's Legal First Name IILITARY		MI •	Last N ● Ti	Name EST				Pri	mary's			y Number 5513		
USE LABEL OR PRINT OR TYPE	Spot	use's Legal First Name POUSE		MI •	Last N			Spouse's Social Security Number ■ 400-00-5533								
LAB	Maili	ng Address (Number and Street, P.O	. Box or F	Rural Rout	e)					+	Check i	f address is				_
JSE	• 2	5 OAK ST														
	City			Province	9		Zip			Foi	eign C	ountry Nar	ne			
L	• J	ACKSONVILLE	• AR				• 7207									
F	TTA	CH A COPY OF YOUR COM	PLETE	FEDER	RAL R	RETURN	NONRESIDENT: ● PART YEAR RESIDENT: ● (List State of residence)									
US a	1.●	Single (Or widowed before 2	2018 or	divorced	at en	d of 2018)	4.●	Ma	arried Filing Se	parate	ely on t	he Same I	Retu	ırn		
TA7	2.•	Married Filing Joint (Even if o	nly one	had inco	ome)		5.●		arried Filing Se							
16 S	3.●	Head of Household (See Inst	ruction	s)				En	iter spouse's n	ame h	ere an	d SSN abo	ove			
FILING STATUS		If the qualifying person was yo	our child	, but not y	your de	ependent,	6.●		ualifying Widow				nild			
<u> </u>	<u> </u>	enter child's name here:							ar spouse died				4-4	t-n	ion.	_
• [Cł	neck here if you do NOT want a ta	x bookle	et mailed	to you	ı next yeaı			k this box in automatic				tat	e extensi	ion	
	7A.	Yourself • 65 or Ove	r •	65 S	pecial	•	Blind	•	Deaf	Πн	lead of	Household	l/Qu	alifying Wide	ow(er)	
		Spouse • 65 or Ove	-		Special		Blind	_ [Deaf		(Filing S	tatus 3 Only)	(Fi	ling Status 6 C)nly)	
	"			ш			J	• [[-	1				
TIS		ply number of boxes checked Dendents (Do not list yours									/A _2	X \$26 =			52	00
CREDITS	20,	First Name		Name	<u>-, </u>	Depend	curity Number	Dependent's relationship to you						_		
TAX (1															_
Ļ																_
NO N	2.					-				\vdash						_
PERSONAL	3.	Multiply number of DEPENDENT	C from o	hava		<u> </u>				70		1 x \$26 =	Г			00
^		First name of Qualifying Individual(s)								/ [, - _] ^ \$20 -			-	00
		Multiply number of individuals from								70	•	1 x \$500 =				00
		TOTAL PERSONAL TAX CREI									_				52	-
	1	ROUND ALL AMOI							(A) Primary/.	Joint	(B) Sp	ouse's Inco			ansas	
								•	Incom		-	status 4 On	ŕ		ne Only	_
<u> </u>	8.	Wages, salaries, tips, etc: (Attach							● 28,14	45 00	•		00		8,145	00
2(s)/1099(s)	OR.	U. S. Military compensation: (Your/joi U. S. Military compensation: (Spouse		_			00	9A 9B								
(s)//	10	Interest income: (If over \$1,500,						10		Too			00			00
W-2		Dividend income: (If over \$1,500)							•	00	_		00		-	00
Jo C	140	Alimony and separate maintenance							•	00	_		00			00
100	13.	Business or professional income:							•	00	•		00	•	\neg	00
INCOME Attach check on top	14.	Capital gains/(losses) from stocks, b	onds, etc	: (See Ins	str. Att	ach Sched	lule D)	14	•	00	•		00	•		00
e E E	15.	Other gains or (losses): (Attach fe	deral Fo	rm 4797 a	and/or	AR4684 if a	applicable)	15	•	00	•		00	•		00
SON	16.	Non-Qualified IRA distributions an	d taxabl	e annuitie	es: (At	tach All 10	099Rs)	16	•	00	•		00	•		00
		U.S. Military pension: (Your/joint g					00	17 <i>A</i>								
ere/		U.S. Military pension: (Spouse's g					00	17E								
s) her		Your/Joint Employer pension plan(s)	_			tructions, A								_		00
W-2(s)/1099(s)	100	Gross Distribution Spouse Employer pension plan(s)		able Amo		· Status 4	00 Less \$6,00	0 10	1	00			П	<u>•</u>	-	00
S)/10	I IOD.	Gross Distribution		able Amo	_	j Status 4 t	00 Less \$6,00	18E	3		L		00			00
N-2(19.					federal So				00			00		_	00
lch /	20.	Farm income: (Attach federal Sc					-		•	-	•		00		$\overline{}$	00
Attach	21.	Unemployment (Attach 1099-G)							•	-	•		00		_	00
	22.	Other income/depreciation differen							•	-	•		00		$\overline{}$	00
	23.	TOTAL INCOME: (Add Lines 8	througl	h 22)		<u></u>		23	• 28,1	45 00	•		00	• 8	8,145	00
	24.	TOTAL ADJUSTMENTS: (Att	ach Fori	m AR100	OADJ)			24	•	00	_		00		$\overline{}$	00
	25.	ADJUSTED GROSS INCOME	: (Subtr	act Line	24 fro	m Line 23)	25	● 28,1	45 00	•		00	• 8	8,145	00



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)	20	,	120	
		● LOW INCOME Table X REGULAR Table				
		If you qualify for the Low Income Tax Table, enter zero (0) on Line 27A. If not	t, then:			
		Enter Itemized Deductions (See Instructions, Line 27 and	· .			
		the larger OR If your spouse itemizes on a separate return, check he				
		of your: 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 AR1000)	TD)		31•	00
	32.	Additional tax on IRA and qualified plan withdrawal and overpayment: (Attack	h 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)				
	35.	Child Care Credit: (20% of federal credit allowed; Attach federal Form 2441)			4	
	36.	Other Credits: (Attach AR1000TC)			J	
	37.	TOTAL CREDITS: (Add Lines 34 through 36)				
	38.	NET TAX: (Subtract Line 37 from Line 33. If Line 37 is greater than Line				730 00
PRORATION		Enter the amount from Line 25, Column C:			4	
		Enter the total amount from Line 25, Columns A and B:				0.000004
		Divide Line 38A by 38B: (See Instructions)				
PAYMENTS	39.	APPORTIONED TAX LIABILITY: (Multiply Line 38 by Line 38C)				211 00
	40.	Estimated tax paid or credit brought forward from 2017:			4	
	41.	Payment made with extension: (See Instructions)			4	
	42.	AMENDED RETURNS ONLY - Previous payments: (See instructions)			4	
	43.	Early childhood program: Certification Number:		00	1	
		(20% of federal credit; Attach federal Form 2441 and Form AR1000EC)	43 •	1		
	44.	TOTAL PAYMENTS: (Add Lines 39 through 43)	L		44 •	531 00
	45.	AMENDED RETURNS ONLY - Previous refund: (See instructions)				
	46.	Adjusted Total Payments: (Subtract Line 45 from Line 44)				
REFUND OR TAX DUE	47.	AMOUNT OF OVERPAYMENT/REFUND: (If Line 46 is greater than L				
	48.	Amount to be applied to 2019 estimated tax:	48 •	00]	
	49.	Amount of Check-off Contributions: (Attach Schedule AR1000-CO)	49 •	00	1	
	50.	AMOUNT TO BE REFUNDED TO YOU: (Subtract Lines 48 and 49 fro	om Line 47)	REFUND	50 ●	
	DIRECT DEPOSIT? If your deposit will be ultimately placed in a foreign account check the box. ●					
	Doubling Number					
		Routing Number Account Number				Checking or
	•					● Savings
	51.	AMOUNT DUE: (If Line 46 is less than Line 38D, enter difference; If over	r \$1,000, contin	ue to 52A)TAX DUE	51 •	
	52A.	UEP: Attach Form AR2210 or AR2210A. If required, enter exception in box 52			00	
	52C.	Add Lines 51 and 52B. Attach Form AR1000V with check or money order page	yable in U.S. Do	llars to "Dept. of Finan	ce	
		and Administration". Include your SSN on payment. To pay by credit card, se	ee instructions .	TOTAL DUE	52C●	00
ΙD	DL#/	State ID 999005509 Your state AK Issue Date (mm/dd/yyyy) _		Expiration (mm/dd/yy		
	DL#/	State ID 999005555 Spouse state AK Issue Date (mm/dd/yyyy) _		Expiration (mm/dd/yy		
	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.					
		ary's Signature Date	Teleph			the Arkansas Revenue
	1 111116		1.0.001.	10110	-	ency discuss this return
	Spou	se's Signature Date	Teleph	ione		he preparer of the return?
	Do:-!	Drangvar's Cignature	hor/Coolal Car-	rity Number		Yes No
PAID REPARER	raid i	Preparer's Signature ID Numl •	ber/Social Secu	inty Number	For A	Department Use Only
	Prepa	Preparer's Signature ID Numl arer's Name City/State/Zip				hone
=	E-ma	il I				