## 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 - 2019** 

## **REVISIONS**

## **November 1, 2019**

#### **Test Case 2**

- AR3 Line 14 Corrected
- AR3 Line 18 Corrected
- AR4684 Line 17 Corrected

#### **Test Case 3**

• AR1000EC – Corrected

#### **Test Case 4**

• AR1000ADJ – Line 18 – Corrected

#### **November 6, 2019**

#### **Test Case 2**

- AR3 Line 14 Corrected
- AR3 Line 18 Corrected
- AR4684 Line 17 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	January 1st

## **PRODUCTION DATE:**

First Date for Transmitting Live Electronic	
Individual Income Tax Returns	ame 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	\$25.00
Horse Races	AR	\$655.00	\$175.00

**Direct Deposit:** 

**Routing Number:** 282075028 **Account Number:** 8123456

**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.

# 2019 AR1000F



## AR1

# **ARKANSAS INDIVIDUAL**

	COME TAX RETURN II Year Resident								BOX I		Soft	ware ID
Jan.	1 - Dec. 31, 2019 or fiscal year ending		, 20	•				•			•	
	Primary's legal first name  • SINGLE	MI •	Last na						orimary's • ***-00-		ırity number	
LABEL OR IT OR TYPE	Spouse's legal first name	MI •	Last na	ame					Spouse's ●	social secu	ırity number	
USE LA PRINT C	Mailing address (number and street, P.O. box • CHEMIN DU MONT ROND 3	x or rural route)							X Check i	address is	outside U.S.	
d 1	City  ● CHAMBESY	State or provine  GENEVA	ce		ZIP •	129	2		-	ountry namo ERLAND	e	
TUS ne Box	1. Single (Or widowed before 201			9)	4.●	=				e same ret		
IG STA	2.• Married filing joint (Even if only 3.• Head of household (See instru		e)		5.● [					fferent retu d SSN abo		
FILING STATUS Check Only One Box	If the qualifying person was ye enter child's name here:	our child, but no			6.●	Year	spouse	died: (	See instruc			
• [	Check here if you want a tax bookle	et mailed to you	ı next yea	ar.	•				<mark>ou have</mark> deral ex		tate exter	sion
	7A. Yourself • 65 or over		Special	• [	Blind	• _	Deaf		Head of (Filing st	household/ atus 3 only)	qualifying wid (Filing status 6	dow(er)
ITS	Spouse • 65 or over	Ш	Special	•	Blind	• 🗀	Deaf		7A <b>1</b>	X \$26 =		<b>26</b> 00
CREDITS	Dependents (Do not list yoursel	Last name	Ι	Depend	lent's soc	cial securi	ity numl	ber	Dep	endent's re	elationship to	you
TAX	1.			•			·		•			•
PERSONAL TAX	2.											
PERS	3.	C from obovo							7D .	X \$26 =		00
	<ul><li>7B. Multiply number of <b>DEPENDENT</b></li><li>7C. Multiply number of qualifying individence</li></ul>									4 ` `		00
	7D. TOTAL PERSONAL TAX CRE									-		<b>26</b> 00
	DL# / State ID 123456789	Your state	AR		date					ration date /dd/yyyy) <b>—</b>		<u>'</u>
I D	DL# / State ID	Spouse state			date					ration date /dd/yyyy)		
	Direct deposit allowed to U.S. banks of	-				Checking				•		
LISOc	Routing Number 1		unt Num			Checking	or •	sa	vings		Direct depo	
DIRECT DEPOSIT	2     8     2     0     7     5     0     2	8 • 8 1	2 3	4   5	6					<b>∐</b> •		<b>29</b> 00
DIRE	Routing Number 2	Acco	unt Num	ber 2	• 🗆	Checking	or •	Sa	vings		Direct depo	sit 2 Amt
	•  _	•						$\perp \perp$	$\perp \perp$	<u></u>		00
	PLEASE SIGN HERE: Under penalties of knowledge and belief, they are true, correct											
SE ERE	Next year (January 2021) we website (www.atap.arkansas											n from our
PLEASE SIGN HERE	Primary's signature	100			Date		Telepho	one		1 -	the Arkansa	
S	Spouse's signature				Date		Telepho	one		1 -	with the prep	arer?
	Paid preparer's signature				PTIN/IE	) number				For	Yes X	
D RER					•					A	I	•
PAID PREPARER	Preparer's name			City/Stat	e/ZIP					Telep	none	
۵	E-mail AREFILE@DFA.ARKANS	AS.GOV										

Tax Due/No Tax:

P.O. Box 2144 Little Rock, AR 72203-2144

Refund:

P.O. Box 1000

Little Rock, AR 72203-1000



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

		ROUND ALL AMOUNTS TO WHOLE DOLLARS		(A)	Primary/Joint Income			use's Income atus 4 Only
	8.		8		11,711	00		00
s)66		Wages, salaries, tips, etc: (Attach W-2s)  Military pay: Primary ● 25,000 00 Spouse ● 00	0	Ě		100		100
109	9.		40			00		00
2(s)	10.	Interest income: (If over \$1,500, attach AR4)		•				
`-	11.	Dividend income: (If over \$1,500, attach AR4)		•		00	•	00
of	12.	Alimony and separate maintenance received:		•		00	•	00
top	13.	Business or professional income: (Attach federal Schedule C or C-EZ)	13	•		00	•	00
o	14.	Capital gains/(losses) from stocks, bonds, etc: (See instr. attach federal Schedule D)	14	•		00	•	00
Sc	15.	Other gains or (losses): (Attach federal Form 4797 and/or AR4684 if applicable)	15	•		00	•	00
불년	16.	Non-qualified IRA distributions and taxable annuities: (Attach All 1099Rs)	16	•		00	•	00
ach	17.	Military retirement: <b>Primary</b> ● 00 <b>Spouse</b> ● 00						
¥E	18A	Primary employer pension plan(s)/qualified IRA(s): (See instructions, attach all 1099Rs)						
re /		Gross distribution	18A	•	3,000	00		
he (	18B	Spouse employer pension plan(s)/qualified IRA(s): (See instructions, attach all 1099Rs)	400				_	
(s) 6		Gross distribution 00 Taxable amount 00 Less \$6,000	18B	<u> </u>		00		00
109	19.	Rents, royalties, partnerships, estates, trusts, etc.: (Attach federal Schedule E)		•		00	•	00
/(s)	20.	Farm income: (Attach federal Schedule F)	20	•		00	•	00
W-2	21.	Unemployment (Attach 1099-G)	21	•	2,000	00	•	00
S P	22.	Other income/depreciation differences: (Attach Form AR-OI)	22	•	(1,910)	00	•	00
Atta	23.	TOTAL INCOME: (Add lines 8 through 22)	23	•	14,801	00	•	00
	24.	TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ)	24	•		00	•	00
	25.	ADJUSTED GROSS INCOME: (Subtract line 24 from line 23)	25	•	14,801	00	•	00
П	26.	Select tax table: (Select only one)	26					
	27.							
z		■ X Standard deduction (\$2,200 or \$4,400 for filling status 2 only)						
COMPUTATION		● Itemized deductions (AR3) Spouse itemized on separate return, Check here. ●	27		2,200	00		00
ΙÄ	20	<del>_</del>			12,601	00		00
M		NET TAXABLE INCOME: (Subtract line 27 from line 25)  TAX: (Enter tax from tax table)			,	00		00
Ö	29.							00
ΤΑΧ	30.	Combined tax: (Add amounts from line 29, columns A and B)					_	
-	31.	Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD)					•	00
		Additional tax on IRA and qualified plan withdrawal and overpayment: (Attach federal Form 5329, if requ	uired) .			32	•	00
Ш	33.	TOTAL TAX: (Add lines 30 through 32)				33	•	00
رم ا	34.	Personal tax credit(s): (Enter total from line 7D)	34	•		00		
CREDIT	35.	Child care credit: (20% of federal credit allowed; attach federal Form 2441)	35	•		00		
뽕	36.	Other credits: (Attach AR1000TC)	36	•		00		
AX	37.	TOTAL CREDITS: (Add lines 34 through 36)				37	•	00
-	38.	NET TAX: (Subtract line 37 from line 33. If line 37 is greater than line 33, enter 0)				38	•	00
	39.	Arkansas income tax withheld: (Attach state copies of W-2 and/or 1099R, 1099-G)	39	•		00		
	40.			•		00	1	
	41.	Payment made with extension: (See instructions)		•		00	1	
Δ	42.	AMENDED RETURNS ONLY - Previous payments: (See instructions)		•		00	1	
PAYMENT		Early childhood program: Certification number:	42	ř		00	1	
۱¥۱	43.	(20% of federal credit; attach federal Form 2441 <u>and</u> Form AR1000EC)	43	•		00		
<u>a</u>	44	TOTAL PAYMENTS: (Add lines 39 through 43)				44	•	00
	45.	AMENDED RETURNS ONLY - Previous refund: (See instructions)					•	00
	46.	Adjusted total payments: (Subtract line 45 from line 44)					•	00
Н							-	
DUE	47.	AMOUNT OF OVERPAYMENT/REFUND: (If line 46 is greater than line 38, enter difference)				$\overline{}$	•	00
١×١		Amount to be applied to 2020 estimated tax:	- 1			00		
Z TAX		Amount of Check-off Contributions: (Attach Schedule AR1000-CO)				00		1
S OR	50.	AMOUNT TO BE REFUNDED TO YOU: (Subtract lines 48 and 49 from line 47)						00
EFUND		AMOUNT DUE: (If line 46 is less than line 38, enter difference; If over \$1,000, continue to 52A)					Ø	00
REFI		.UEP: Attach Form AR2210 or AR2210A. If required, enter exception in box 52A Penalty	_		00	_		L
		Add lines 51 and 52B: (See instructions)						00
PA	Y ON	<b>ILINE:</b> Please visit our secure site ATAP (Arkansas Taxpayer Access Point) at www.atap.arkansas.glog on, make payments and manage their account online. ATAP is available 24 hours.	gov. A	IAP a	llows taxpayers	s or i	neir rep	resentatives to
			BV M	AII - 4	See instructio	ne)		



## 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)		00		00	00
2. HSA and/or MSA taxable distributions		00		00	00
3. Long-term care insurance contracts		00		00	00
4. Gambling winnings:4	855	00		00	00
5. Lottery / contest winnings:		00		00	00
6. Scholarships / fellowships / stipends: 6		00		00	00
7. Other: (Attach Schedule)	800	00		00	00
8. INCOME TOTAL: (Add lines 1-7 and enter total): 8	1,655	00		00	00

Subtractions from Income	(A) Primary/Joint		(B) Spouse (Status 4)		(C) Arkansas Only
9. State depreciation: (Attach Schedule)		00	0	0	00
10. Net operating loss:		00	0	0	00
11. Foreign earned income exclusion:		00	0	0	00
12. Loss on excess deferral distribution	3,565	00	0	0	00
13. Other: (Attach Schedule)		00	0	0	00
14. LOSSES TOTAL: (Add lines 9-13 and enter total) 14	3,565	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	(1,910)	00	0	0	00

#### **Arkansas Test Case 2**

Required Forms: AR1000F, AR1000D, 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:** 7,000.00

Preparer e-mail address: arefile@dfa.arkansas.gov

Spouse e-mail address: <a href="mailto:spouse@yahoo.com">spouse@yahoo.com</a>

**Direct Deposits:** 

 Routing Number:
 282075028

 Account Number:
 8693450

 Amount:
 \$4,000.00

 Routing Number:
 282075028

 Account Number:
 8534831

 Amount:
 \$2,000.00

## 2019 AR1000F



## AR1

Software ID

# ARKANSAS INDIVIDUAL INCOME TAX RETURN Full Year Resident

CHECK	BOX	IF
<b>AMENDED</b>	RFT	URN

Jan.	1 - Dec. 31, 2019 or fiscal year ending	,;	20	•					•					•		
	Primary's legal first name  • JOINT	MI •	Last n							Prima				rity num	ber	
USE LABEL OR PRINT OR TYPE	Spouse's legal first name  • SPOUSE	MI ● C							Spouse's social security number  • 400-00-5512							
SE LAI	Mailing address (number and street, P.O. box or rural route) POBOX 47									☐ Check if address is outside U.S.						
⊃ <u>≂</u>	City State € • N LITTLE ROCK • AR	or province	)			ZIP •	7211	7		Foreig	ın cou	ıntry	/ name	;		
US Box	1. Single (Or widowed before 2019 or div	orced at en	d of 20	19)		4.●	Marrie	ed filing	separ	ately o	n the	sar	ne reti	urn		
STAT One	2.• Married filing joint (Even if only one ha					5.●		ed filing spouse								
FILING STATUS Check Only One Box	3.• Head of household (See instructions)  If the qualifying person was your chil enter child's name here:		your de	pende	ent,	6.●	Qualit	ying wi	dow(er	r) with	depe	nde	nt chil			
• [	Check here if you want a tax booklet maile	ed to you i	next ye	ar.				this bout						ate ex	tensio	on
	7A. Yourself • X 65 or over	• X 65 S	Special	•	•	Blind	• 🗌	Deaf		_				qualifying (Filing stat	Widow	(er)
	Spouse ● 65 or over	• 65 S	Special	•	•	Blind	•	Deaf					-	(		
CREDITS	Multiply number of boxes checked  Dependents (Do not list yourself or sp									7	5	X \$2	26 = [		•	<b>130</b> 00
		st name		Dep	pend	ent's social	securi	y numb	er		Depe	nde	nt's re	lationshi	p to yo	u
. TAX	1.															
SONAL	2.															
PERS	3.										_		Т			- Iaa
"	7B. Multiply number of <b>DEPENDENTS</b> from										=		26 =			00
	7C. Multiply number of qualifying individuals fro												500 =			00
	7D. TOTAL PERSONAL TAX CREDITS:	(Add lines	7A, 7B,				e and o	n line 34	l)							<b>130</b> 00
	DL# / State ID Your	state			Issue (mm/d	date dd/yyyy)					Expira (mm/d					
=	DL# / State ID Spo	use state			Issue (mm/	date dd/yyyy)					Expira (mm/c		date			
	Direct deposit allowed to U.S. banks only.	heck if eith	ner den	neit/e	\ will	ultimately	he nlad	ed in a	foreig	ın accı	ount	<u>•</u> Γ	$\neg$			
Ļ								or •			Juint.	_	_			
POSIT	Routing Number 1  2 8 2 0 7 5 0 2 8	Accour		1	1		T	or ●[,		T	П		ا آ . [	Direct d	•	
DIRECT DE	• 2 8 2 0 7 5 0 2 8 •	8 6	9   3	4	5	0							<b>•</b> [		4,0	000 00
DIRE	Routing Number 2	Accou	nt Nur	nber	2	• X Ch	ecking	or •	Sa	vings			ı	Direct d	eposit	2 Amt
	2     8     2     0     7     5     0     2     8	8 5	3 4	8	3	1							] •[		2,0	00 00
	PLEASE SIGN HERE: Under penalties of perjur knowledge and belief, they are true, correct and cor															
ᇤ		longer a	utomat	ically	mai	1099-G fo	rms. lı	nstead,	we as	sk tha	t you	ı get	t this	informa	-	_
PLEASE SIGN HERE	Primary's signature			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		Date		Telepho						the Arka	nsas Re	venue
PL	Spanies is signed as G. M. H. I.	E D	F		4	Data		Falanha				4	_	ncy discu with the p		
	Spouse's signature				ľ	Date		Telepho	ne				X	Yes	N	
~	Paid preparer's signature					PTIN/ID no	umber					$\dashv$		Departm T	$\overline{}$	Only
PAID PREPARER	Preparer's name			Citv	/State	e/ZIP						$\dashv$	A Teleph	none	•	
PRE	,															
	Refund:  Arkansas State Income Tax P.O. Box 1000					Tax Due	e/No "	Гах.		Arkansa P.O. Box		Inco	me Tax			
	Little Deek AD 70000 4000									Little De	al AD	7220	000444			



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

		ROUND ALL AMOUNTS TO WHOLE DOLLARS	(A) Primary/Joint Income		(B) Spouse's Income Status 4 Only	
(S	8.	Wages, salaries, tips, etc: (Attach W-2s)	• 16,249	00	• 00	
(s)660		Military pay: Primary • 00 Spouse • 00				
)/(8	10.	Interest income: (If over \$1,500, attach AR4)	10	•	00	• 00
W-2(s)/1	11.	Dividend income: (If over \$1,500, attach AR4)	11	•	00	• 00
of W	12.	Alimony and separate maintenance received:		•	00	• 00
top o	13.	Business or professional income: (Attach federal Schedule C or C-EZ)		•	00	• 00
on to	14.	Capital gains/(losses) from stocks, bonds, etc. (See instr. attach federal Schedule D)		• 1,032	00	• 00
eck o	15.	Other gains or (losses): (Attach federal Form 4797 and/or AR4684 if applicable)		•	00	• 00
ME che	16.	Non-qualified IRA distributions and taxable annuities: (Attach All 1099Rs)		•	00	• 00
S S	17.	Military retirement: Primary ● 20,000 00 Spouse ● 00				
INCON		Primary employer pension plan(s)/qualified IRA(s): (See instructions, attach all 1099Rs)				
_		Gross distribution 40,000 00 Taxable amount 30,000 00 Less \$6,00		• 30,000	00	
099(s) here	18B.	Spouse employer pension plan(s)/qualified IRA(s): (See instructions, attach all 1099Rs)		4 000		
(s)6		Gross distribution	00 105	• 1,000	-	
109	l	Rents, royalties, partnerships, estates, trusts, etc.: (Attach federal Schedule E)		•	00	• 00
W-2(s)/1	20.	Farm income: (Attach federal Schedule F)		•	00	• 00
	21.	Unemployment (Attach 1099-G)		•	00	• 00
Attach	22.	Other income/depreciation differences: (Attach Form AR-OI)		40.004	00	
Att		TOTAL INCOME: (Add lines 8 through 22)		• 48,281	-	
	24.	TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ)		•	00	• 00
	_	ADJUSTED GROSS INCOME: (Subtract line 24 from line 23)	25	• 48,281	00	• 00
	'	Select tax table: (Select only one)	26		_	
	27.	(1.7)				
NO.		Standard deduction (\$2,200 or \$4,400 for filing status 2 only)		04 774		
TAT		• X Itemized deductions (AR3) Spouse itemized on separate return, Check here.   ■	27	• 34,771	-	-
ΡĒ	28.	NET TAXABLE INCOME: (Subtract line 27 from line 25)		<ul><li>13,510</li></ul>	-	
COMPUTATION	29.	TAX: (Enter tax from tax table)	29		00	00
TAX (	30.	Combined tax: (Add amounts from line 29, columns A and B)			30	00
1	31.	Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD)			31	• 00
	32.	Additional tax on IRA and qualified plan withdrawal and overpayment: (Attach federal Form 5329, it	if required)		32	• 00
	33.	TOTAL TAX: (Add lines 30 through 32)			33	• 00
ည	34.	Personal tax credit(s): (Enter total from line 7D)	34	•	00	
CREDIT	35.	Child care credit: (20% of federal credit allowed; attach federal Form 2441)	35	•	00	
CRE	36.	Other credits: (Attach AR1000TC)	36	•	00	
TAX	37.	TOTAL CREDITS: (Add lines 34 through 36)			37	• 00
Ľ	38.	NET TAX: (Subtract line 37 from line 33. If line 37 is greater than line 33, enter 0)			38	• 00
	39.	Arkansas income tax withheld: (Attach state copies of W-2 and/or 1099R, 1099-G)	39	• 6,094	00	
	40.	Estimated tax paid or credit brought forward from 2018:	40	•	00	
S	41.	Payment made with extension: (See instructions)	41	•	00	
PAYMENTS	42.	AMENDED RETURNS ONLY - Previous payments: (See instructions)	42	•	00	
X ME	43.	Early childhood program: Certification number:	40	_		
PA	l	(20% of federal credit; attach federal Form 2441 and Form AR1000EC)	-	•	00	
		TOTAL PAYMENTS: (Add lines 39 through 43)				• 00
	l	AMENDED RETURNS ONLY - Previous refund: (See instructions)				• 00
	-	Adjusted total payments: (Subtract line 45 from line 44)				• 00
DUE	ı	AMOUNT OF OVERPAYMENT/REFUND: (If line 46 is greater than line 38, enter difference)	_		$\overline{}$	• 00
TAX	ı	Amount to be applied to 2020 estimated tax:	Г		00	
7 ×		,	_		00	
D OR		,				
REFUND		AMOUNT DUE: (If line 46 is less than line 38, enter difference; If over \$1,000, continue to 52A)				8 00
REF		. <b>UEP:</b> Attach Form AR2210 or AR2210A. If required, enter exception in box 52A Pen. Add lines 51 and 52B: (See instructions)	nalty 52B	·	_	• 00
		.Add lines 51 and 52B: (See instructions)  JLINE: Please visit our secure site ATAP (Arkansas Taxpayer Access Point) at www.atap.arkan				
	. 51	log on, make payments and manage their account online. ATAP is available 24 hours.	gov. Al	unowo taxpayers	. 51 (	
		PAY BY CREDIT CARD: (See instructions)	PAY BY M	AIL: (See instructio	ns)	



## ARKANSAS INDIVIDUAL INCOME TAX CAPITAL GAINS

Primary's legal name	Primary's social security number
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. \*

Note. 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).

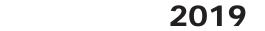
		Federal Schedule D			(A) Primary		(B) Spouse			(C) Arkansas Only
1.	Enter federal long-term capital gain or loss reported on line 15, federal Schedule D or Form 1040, line 61	2,064	00		1,032	00	1,0	2 00	)	00
2.	Enter adjustment, <b>if any</b> , for depreciation differe state amounts		2			00	)	00		00
3.	Arkansas long-term capital gain or loss. Add (or line 2			•	1,032	00	0 • 1,0	2 00	0	00
4.	Enter federal net short-term capital loss, <b>if any</b> , reported on line 7, federal Schedule D4		00			00	)	00		00
5.	Enter adjustment, <b>if any</b> , for depreciation differe state amounts		5			00	)	00	)	00
6.	Arkansas net short-term capital loss. Add (or sul line 5		6	•		00	•	0(	0	00
7a.	Arkansas net capital gain or loss. (If gain, subtr loss, add lines 6 and 3.)	ract line 6 from 3. If	f 7a	•	1,032	00	• 1,03	2 00	0	00
7b.	If the amount on line 7a is over \$10,000,000, only less than \$10,000,000, enter the total amount.					00	)	0(		00
8.	Arkansas taxable amount. If a gain multiply line 50 percent (.50), otherwise enter loss		8			00		00	ו	00
9.	Enter federal short-term capital gain, <b>if any</b> , reported on line 7, federal Schedule D9		00			00	)	00	)	00
10.	Enter adjustment, <b>if any</b> , for depreciation differe state amounts		10			00	)	00	)	00
11.	Arkansas short-term capital gain. Add (or subtra line 10		.11	•		00	•	00	0	00
12.	Total taxable Arkansas capital gain or loss. Add I (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, column on AR1000F/AR1000NR, line 14. Filing status 4: Enter line 12, column A on AR1000F/AR1000NF Enter line 12, column B on AR1000F/AR1000NF	s 1, 2, 3, and 6, r 5.) Enter here. ns A and B and enter R, line 14, column A.			516	00	) 5	6 00		000



## ARKANSAS INDIVIDUAL INCOME TAX ITEMIZED DEDUCTIONS

Primary's legal name	Prima	ry's social security numb	er		
JOINT TEST ***-00-5502					
MEDICAL AND DENTAL EXPENSES: [Do not include expense(s) paid by others]. (See inst	truction	ns)			
Medical and dental expenses:	1	<b>7,371</b> 00			
2. Enter amount from Form AR1000F/AR1000NR, line 25A and 25B:	00				
3. Multiply line 2 by 10% (.10), otherwise enter 0:	3	<b>4,828</b> 00			
4. TOTAL MEDICAL EXPENSES: (Subtract line 3 from line 1; if more than line 1, enter 0)	_	4>	<b>2,543</b> 00		
TAXES: (See instructions)			<u>'</u>		
5. Real estate tax:	5	<b>300</b> 00			
Personal property tax or other taxes: (List type and amount)	6	<b>90</b> 00			
7. TOTAL TAXES: (Add lines 5 and 6)		7 >	<b>390</b> 00		
INTEREST EXPENSES: (See instructions)					
Home mortgage interest paid to financial institutions:	8 _	<b>1,200</b> 00			
Home mortgage interest paid to an individual: Name:	_				
Address:	_ 9 _	<b>20</b> 00			
10. Deductible points:	10 🗌	<b>100</b> 00			
11. Investment interest: (Attach federal Form 4952)	11	<b>15</b> 00			
12. TOTAL INTEREST EXPENSE: (Add lines 8 through 11)		12 ➤	<b>1,335</b> 00		
CONTRIBUTIONS: (See instructions)					
13. Cash contributions:	13	<b>500</b> 00			
14. Art and literary contributions:	14	<b>110</b> 00			
15. Other:	15	<b>100</b> 00			
16. Carryover contributions: (List type and amount)	16	<b>50</b> 00			
17. TOTAL CONTRIBUTIONS: (Add lines 13 through 16)		17 >	<b>760</b> 00		
CASUALTY AND THEFT LOSSES: (See instructions)					
18. TOTAL CASUALTY AND THEFT LOSSES: (Attach Form AR4684)		18 ➤	<b>25,072</b> 00		
POST-SECONDARY EDUCATION TUITION DEDUCTION(S): (See instructions)					
19. TOTAL POST-SECONDARY EDUCATION TUITION DEDUCTION(S): [Attach AR1075(s)]		19 ➤	<b>778</b> 00		
MISCELLANEOUS DEDUCTIONS SUBJECT TO 2% AGI LIMIT: (See instructions)	_				
20. Unreimbursed employee business expenses: (Attach Form AR2106)		<b>1,400</b> 00			
21. Other expenses: (List type and amount)	_	<b>110</b> 00			
22. Add the amounts on lines 20 and 21. Enter the total:	22	<b>1,510</b> 00			
23. Enter amount from Form AR1000F/AR1000NR, line 25A and 25B: 23 48,281 0					
24. Multiply line 23 above by 2% (.02):	24	<b>966</b> 00			
25. TOTAL MISCELLANEOUS DEDUCTIONS: (Subtract line 24 from line 22; If line 24 is more the	han line	22, enter 0) 25 >	<b>544</b> 00		
OTHER MISCELLANEOUS DEDUCTIONS: (See instructions)		4 000 000			
26. Volunteer firefighter expenses:		<b>1,000</b> 00			
27. Other miscellaneous deductions: (List type and amount)		<b>2,349</b> 00	2 242 00		
28. TOTAL MISCELLANEOUS DEDUCTIONS NOT SUBJECT TO THE 2% AGI LIMITATION: (Add	ld lines	26 and 27) 28 >	<b>3,349</b> 00		
TOTAL ITEMIZED DEDUCTIONS:			0.4 == 4		
29. Add amounts on lines 4, 7, 12, 17, 18,19, 25, and 28 and enter the total here:		29 ➤	<b>34,771</b> <sub>00</sub>		
Commission of the control of the con		DDIMADV	CDOLLCE/C		
Complete lines 30 - 34 ONLY if Filing Status 4 or 5.	Δdin	PRIMARY sted Gross Income	SPOUSE'S Adjusted Gross Income		
30. Enter adjusted gross income from Form AR1000F/AR1000NR, line 25, columns (A) and (B) here: 30/		00 <sub>30B</sub>	Adjusted Gross income		
			00		
31. Total Arkansas adjusted gross income: (Add columns 30A and 30B from above)		1	%		
			00		
33. Multiply line 29 by the percentage on line 32. Enter here and on Form AR1000F/AR1000NR, line 34. Subtract line 33 from line 29. Enter here and on Form AR1000F/AR1000NR, line 27. column (		· ·	100		
<ol> <li>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:</li> </ol>		i	00		
your opouse are using 1 ming status of enter our mile 21, our. (A) or your spouse's return		(Spouse) 04	100		

**AR4684** 



25,072



## ARKANSAS INDIVIDUAL INCOME TAX CASUALTIES AND THEFTS

	CASUALITE	3 AND		_1 13				
Prim	ary's legal name				Primary's social	sec	urity number	
JOII	NT TEST				***_	00-5	5502	
or b	CTION A - Personal Use Property (Use this section to usiness or for income-producing purposes. If reporting completing this section.)							9
1	Description of properties (show type, location, and date acquired for the same casualty or theft. You must use a separate Form AR4684 property.							m
	Property A <b>ELECTRONICS AND JEWELRY BURGLARY RI</b>	ESIDENCE 0	1/01/1	980				
	Property B							
	Property C							
	Property <b>D</b>							
				Pro	perties			
		Α		В	С		D	
2	Cost or other basis of each property 2	253,000	00	0	0	00		00
3	Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	20,000	00	0	0	00		00
	Note: If line 2 is more than line 3, skip line 4.							
4	Gain from casualty or theft. If line 3 is <b>more</b> than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you		00			00		00
_	received payment for your loss in a later tax year	250,000	00	0	0	00		00
6	Fair market value after casualty or theft	200,000		0		00		00
7	Subtract line 6 from line 5	50,000		0		00		00
8	Enter the <b>smaller</b> of line 2 or line 7	50,000		0		00		00
9	Subtract line 3 from line 8. If zero or less, enter -0	30,000	00	0		00		00
10	Casualty or theft loss. Add the amounts on line 9 in columns A throu	ıgh D				10	30,000	00
11	Enter \$100					11	100	
12	Subtract line 11 from line 10. If zero or less; enter -0					12	29,900	00
	Caution: Use only one Form AR4684 for lines 13 through 18.							
	Add the amounts on line 12 of all Forms AR4684					- 1		00
14	Add the amounts on line 4 of all Forms AR4684					14		00
	Caution: See instructions before completing line 15.		_					
15	<ul> <li>If line 14 is more than line 13, enter the difference here and on For accordingly. Do not complete the rest of this section.</li> </ul>	m AR1000D				15		00
	• If line 14 is equal to line 13, enter -0- here. Do not complete the re	est of this section	on.	·····				-
	• If line 14 is less than line 13, enter -0- here and go to line 16.		J					
16	Add lines 14 and 15. Subtract the result from line 13					16	29,900	
17	Enter 10% of your adjusted gross income from Form AR1000F / AR1	1000NR, line 2	5. Estate	es and trusts, s	ee instructions	17	4,828	00

18 Subtract line 17 from line 16. If zero or less, enter -0-. Also enter the result on AR3, line 18. Estates and trusts, enter the



	TION B - Business and Income-Producing Pro	<u> </u>		on the oft \			
19	t I: Casualty or Theft Gain or Loss (Use a separate Description of properties (show type, location, and date acq			,	r each property los	t or	<u> </u>
	damaged from the same casualty of theft.						
	Property A						
	Property B						
	Property D						
	Froperty <b>D</b>			Prop	erties		
			Α	В	С		D
20	Cost or adjusted basis of each property	20	00	00	10	00	00
21	Insurance or other reimbursement (whether or not you		- 00				
	file a claim). See instructions for line 3.	21	00	00		00	00
	Note: If line 20 is more than line 21, skip line 22.						
22	Gain from casualty or theft. If line 21 is <b>more</b> than line 20, enter the difference here and on line 29 or line 34, column (c), except as provided in the instructions for line 33. Also, skip lines 23 through 27 for that column. See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year.	. 22	00	00		00	00
23	Fair market value <b>before</b> casualty or theft	. 23	00	00		00	00
24	Fair market value <b>after</b> casualty or theft.	. 24	00	00		00	00
25	Subtract line 24 from line 23.	. 25	00	00		00	00
26	Enter the <b>smaller</b> of line 20 or line 25.	. 26	00	00		00	00
	<b>Note:</b> If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.						
27	Subtract line 21 from line 26. If zero or less, enter -0	. 27	00	00		00	00
28	Casualty or theft loss. And the amounts on line 27. Enter the	e total he	ere and on line 29	or line 34 (see instru	ıctions) 2	28	00
Par	t II: Summary of Gains and Losses (from separate F	Parts I)		` '	casualties or thefts	$\Box$	(c) Gains from
	(a) Identify casualty or theft			(i) Trade, business, rental, or royalty property	(ii) Income- producing and employee proper	ty	casualties or thefts includible in income
	Casualty or The	ft of Pr	operty Held One				
29				00	+	00	00
	T. ( ) A   ( )   ( )   ( )   ( )			00		00	00
30	Totals. Add the amounts on line 29.					00	00
31	Combine line 30, columns (b)(i) and (c). Enter the net gain of 4797 is not otherwise required, see instructions.	or (loss)	here and on federa	al Form 4797, line 14	4. If federal Form <b>3</b>	31	00
32	Enter the amount from line 30, column (b)(ii) here. Individua on AR3, line 27, and enter the amount from property used a partnerships, and S corporations, see instructions.	ls, enter s an em	r the amount from i	ncome-producing pr e 21. Estates and tru	operty usts,		00
	Casualty or Theft						
33	Casualty or theft gains from Form 4797, line 32.				3	33	00
34				00		00	00
				00	+	00	00
35	Total losses. Add amounts on line 34, columns (b)(i) and (b)	. ,				00	00
36	Total gains. Add lines 33 and 34, column (c).					1	00
37	Add amounts on line 35, columns (b)(i) and (b)(ii)				3	37	00
38 a	If the loss on line 37 is <b>more</b> than the gain on line 36: Combine line 35, column (b)(i) and line 36, and enter the ne see the note below. All others, enter this amount on Form 4 see instructions.	797, line	e 14. If Form 4797 i	is not otherwise requ	iired,	За	00
b	Enter the amount from line 35, column (b)(ii) here. Individua on AR3, line 27, and enter the amount from property used a enter on the "Other deductions" line of your tax return. Partr	s an em	ployee on AR3, lin	e 21. Estates and tru	usts,	3b	00
39	If the loss on line 37 is <b>less</b> than or <b>equal</b> to the gain on line	·	·				
	Partnerships see the note below. All others, enter this amou	nt on Fo	orm 4797, line 3		3	39	00

**Note:** Partnerships and S corporations, enter the amount from line 38a, 38b, or line 39 on Form AR K-1, line 10a and/or 10b.



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

Taxpayer's name	Taxpayer's social security nun	nber						
JOINT TEST	***-00-5502	***-00-5502						
Student attending institution	Relationship to taxpayer	Student's social security numb	ber					
SPOUSE TEST	SPOUSE	400-00-5512						
ONE FORM PER S  1. Name(s) of institution(s): PULASKI TECH  Check one: 2-Year 4-Ye	INICAL	YPE OF INSTITUT	ION					
Official Office.	ai Z recrimear man	idio						
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 belo	w: (See instructions)4➤	778	00				
5. Enter the lesser of line 3 or line 4 here ar	nd on Form AR3, line 19:	5≻	778	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	\$2,114
4-year Colleges	\$4,503
Technical Institutes	\$778

- **Line 5** Enter this amount on Itemized Deductions (AR3), line 19.
- NOTE: If you completed more than one AR1075, total the amounts from line 5 on each form and enter on AR3, line 19.



### **ARKANSAS INDIVIDUAL INCOME TAX EMPLOYEE BUSINESS EXPENSES**

Name	Occupation in which you incurred expenses	Social security number
JOINT TEST	SALES	***-00-5502

Part I Employee Business Expenses and Reimburseme	nts	
Step 1 Enter Your Expenses	Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1. Vehicle expense from line 22 or line 29. (Rural mail carriers: see instructions.) 1	<b>575</b> 00	
Parking fees, tolls, and transportation, including train, bus, etc., that <b>did not</b> involve overnight travel or commuting to and from work	<b>10</b> 00	
Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Do not</b> include meals and entertainment	<b>690</b> <sub>00</sub>	
Business expenses not included on lines 1 through 3. <b>Do not</b> include meals and entertainment	200 00	
Meals and entertainment expenses (see instructions)		<b>350</b> 00
6. <b>Total expenses.</b> In column A, add lines 1 through 4 and enter the result. In column B, enter the amount from line 5	1,475 00	<b>350</b> <sub>00</sub>
Note. If you were not reimbursed for any expenses in step 1, skip line 7 and enter the amo	ount from line 6 on line 8.	
Step 2 Enter Reimbursements Received From Your Employe	er for Expenses L	isted in Step 1
<ol> <li>Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions).</li> </ol>	<b>200</b> <sub>00</sub>	100 00
Step 3 Figure Expenses To Deduct on AR3		
8. Subtract line 7 from line 6. If zero or less, enter -0 However, if line 7 is greater than line 6 in column A, report the excess as income on Form AR-OI, line 7	1,275 00	<b>250</b> 00
Note. If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form AR2106 to your return.		
9. In column A, enter the amount from line 8. In column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.).	1,275 00	<b>125</b> 00
10. Add the amounts on line 9 of both columns and enter the total here. Also, enter the total AR3, LINE 20.		<b>1,400</b>   <sub>00</sub>



## Part II Vehicle Expenses

Sec are c	tion A - General Information (you must on laiming vehicle expenses).	complete this section if	you	(a) Vehicle 1	(b) Vehicle 2
11.	Enter the date the vehicle was placed in servi	ce	11		
12.	Total miles the vehicle was driven during 2019	)	12	miles	miles
13.	Business miles included on line 12		13	miles	miles
14.	Percent of business use. Divide line 13 by line	e 12	14	%	%
	Average daily roundtrip commuting distance		ſ	miles	miles
	Commuting miles included on line 12		Ī	miles	miles
	Other miles. Add lines 13 and 16 and subtract		ſ	miles	miles
18.	Was your vehicle available for personal use d	uring off-duty hours?			☐Yes ☐ No
	Do you (or your spouse) have another vehicle	-			Yes No
	Do you have evidence to support your deduct				☐ Yes ☐ No
	If "yes", is the evidence written?				☐ Yes ☐ No
	tion B - Standard Mileage Rate (See the				
	Multiply line 13 by 58¢ (.58). Enter the result h			•	
Sec	tion C - Actual Expenses	(a) Veh	nicle 1	(b) Ve	ehicle 2
23.	Gasoline, oil, repairs, vehicle insurance, etc			00	00
24a	Vehicle rentals. 24a	00	<u> </u>	00	
	Inclusion amount (see instructions) 24b	00		00	
	Subtract line 24b from line 24a24c		C	<u>)0</u>	00
25.	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2 - see				
26	instructions)	-		00 00	00
	Add lines 23, 24c, and 25	-		00	00
21.	line 1427		C	00	00
28.	Depreciation (see instructions)28		C	00	00
29.	Add lines 27 and 28. Enter total here and on line 129			00	00
Sec	tion D - Depreciation of Vehicles (Use the	nis section only if you o	wned the vehicle ar	nd are completing section	on C for the vehicle.)
30.	Enter cost or other basis (see instructions)	00		00	
31.	Enter section 179 deduction (see instructions)	100		00	00
32.	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance)32	00		00	2
33.	Enter depreciation method and percentage (see instructions)				
34.	Multiply line 32 by the percentage on line 33 (see instructions)			00	00
35.	Add lines 31 and 34			00	00
36.	Enter the applicable limit explained in the line 36 instructions	00	·	00	
37.	Multiply line 36 by the percentage on line 1437		C	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		C	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

## 2019 AR1000F



## AR1

# ARKANSAS INDIVIDUAL INCOME TAX RETURN Full Year Resident

CHECK BOX IF AMENDED RETURN

Fu	II Year Resident							AME	NDE	D RE	· IUI	ΚN	_	Softwar	re ID
Jan.	1 - Dec. 31, 2019 or fiscal year ending		,	20	_ •				•				•		
	Primary's legal first name  • HOH		MI •	Last n					·		ry's so	cial se	curity n	umber	
USE LABEL OR PRINT OR TYPE	Spouse's legal first name		MI •	Last n	ame					Spous	se's so	cial se	curity n	umber	
ABE	Mailing address (number and street, P.O. bo	v or rural r									ook if a	ddress	io outoi	do 11 C	
SEL	• 123 CENTER ST	X OI TUIUIT	oute								eck II a	luuress	is outsi	Je U.S.	
35	City	State o	r province	e.		ZIP				Forei	an cou	ntry nai	ne		
Ļ	• LITTLE ROCK	• AR				• 7220	01								
FILING STATUS Check Only One Box	1.● Single (Or widowed before 201	9 or divo	rced at er	nd of 20	19)	4.●	Marr	ed filin	g separ	ately	on the	same r	eturn		
PAT	2. Married filing joint (Even if on	y one had	d income)	)		5.●	Marr	ed filing	g separ	ately	on diffe	erent re	turns		
GS	3.• X Head of household (See instr	uctions)				-	Ente	spous	e's nan	ne her	e and	SSN at	ove _		
뚩틸	If the qualifying person was y		l, but not	your de	pendent,	6.●						ndent cl	nild		
프중	enter child's name here:							spouse							
• [	Check here if you want a tax book	et maile	d to you	next ye	ar.	• 🗆	Check or an a							extensio	)n
	7A. X Yourself ● 65 or ove	r •	65 8	Special	•	Blind	•	Deaf	Σ	Hea	ad of ho	ousehol s 3 only)	d/qualif	ying widow g status 6 only)	(er)
	Spouse • 65 or ove	r •	65 8	Special	•	Blind	•	Deaf			_		_		
TS	Multiply number of boxes checked									7	АШ	X \$26 =			<b>52</b> 00
CREDITS	Dependents (Do not list yourse First name		ouse) t name		Depende	ont's soc	ial cocur	ity num	hor		Donor	ndont's	rolation	nship to yo	
TAX C	1 JENNIE TEST	Las	t Hairie		Берепис		0-5513	ty Hulli			HTE		Telation	iship to yo	u
₽ T	2 JOHN TEST						0-5523		_	SON	,,,,,				
PERSONAL	2.001114 1201					+00-0	0-3323			3011					
PER	7B. Multiply number of <b>DEPENDENT</b>	S from a	hove							7R /		V ¢26 -			<b>52</b> 00
	7C. Multiply number of qualifying individual										=		$\vdash$		<b>500</b> 00
	7D. TOTAL PERSONAL TAX CRE	DITS: (/	Add lines	/A, /B,			ere and o	on line 3	14)				<u>'  </u>		<b>604</b> 00
	DL# / State ID 999005503	Your	state _	AR	Issue (mm/d	date  d/yyyy) <b>_</b>						tion date d/yyyy)			
Ω.					Issue	date					Expira	tion date			
	DL# / State ID	Spou	se state _		(mm/c	ld/yyyy) _				-	(mm/d	d/yyyy)			
	Direct deposit allowed to U.S. banks	only. Ch	eck if eit	her dep	osit(s) will	ultimate	ly be pla	ced in	a foreiç	gn acc	ount.	•			
Ė	Routing Number 1		Accou	nt Nur	nher 1	• 🗆	Checking	or •	Sa	avings			Diroc	ct deposit	1 Amt
EPOS			Accou				$\Box$			Ť	П	$\neg$ .	Direc	,t deposit	
DIRECT DEPOS	*[											┙`	<b>'</b>		00
IREC	Routing Number 2		Accou	nt Nur	nher 2	•	Checking	or •	Sa	avings			Direc	ct deposit	2 Amt
-					111	一一	$\neg \Box$		$\overline{\Box}$ T	$\neg \vdash$	П	$\neg$ ,	<u> </u>	r doposit	
									$\perp \perp$			`	<u></u>		00
	PLEASE SIGN HERE: Under penalties knowledge and belief, they are true, correct														
	Next year (January 2021) we website (www.atap.arkansas													mation from	om our
PLEASE SIGN HERE	Primary's signature	9/-				ate		Teleph				$\overline{}$		Arkansas Re	evenue
SIGN	CICKL											- 1	gency di	iscuss this I	return
	Spouse's signature					ate		Teleph	one					the prepare	
	Paid preparer's signature					PTIN/ID	numher					E	Ye Dena	s X N	
ER	T ala proparer o signature					•	Hamboi					A		•	Ciny
PAID PREPARER	Preparer's name				City/State	ZIP						Tele	phone		
8	   <sub>E-mail</sub> arefile@dfa.arkansas.gov														
	Refund: Arkansas State Inco	ome Tax				Tax D	ue/No	Tax:		Arkansa P.O. Bo		Income T	ах		
	Little Rock, AR 7220	03-1000										72203-21	44		



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

		<b>,</b>	(A) Drimony/Joint		(D) Species/s Income
		ROUND ALL AMOUNTS TO WHOLE DOLLARS	(A) Primary/Joint Income		(B) Spouse's Income Status 4 Only
( i	8.	Wages, salaries, tips, etc: (Attach W-2s)	<ul><li>25,750</li></ul>	00	• 00
s)66			=5,100	100	• 133
106				00	• 00
(s)		Interest income: (If over \$1,500, attach AR4)	•	_	-
×.	11.	Dividend income: (If over \$1,500, attach AR4)	•	00	-
of	12.	Alimony and separate maintenance received:12	•	00	• 00
do	13.	Business or professional income: (Attach federal Schedule C or C-EZ)	•	00	• 00
on t	14.	Capital gains/(losses) from stocks, bonds, etc: (See instr. attach federal Schedule D)	•	00	• 00
S K	15.	Other gains or (losses): (Attach federal Form 4797 and/or AR4684 if applicable)	•	00	• 00
Figure	16.	Non-qualified IRA distributions and taxable annuities: (Attach All 1099Rs)	•	00	• 00
S S		Military retirement: Primary ● 00 Spouse ● 00			1
INC				Т	
4 / e	IOA.	Primary employer pension plan(s)/qualified IRA(s): (See instructions, attach all 1099Rs)  Gross distribution  Taxable amount  OU  Less 18A		00	
ere	18B	Spouse employer pension plan(s)/qualified IRA(s): (See instructions, attach all 1099Rs)		1	
(S) I	TOD.	Cross distribution 0 100 Touchle arrount 0 100 Less 18B	•	00	• 00
)66(	19	Rents, royalties, partnerships, estates, trusts, etc.: (Attach federal Schedule E)	•	00	• 00
)/10	20.	Farm income: (Attach federal Schedule F)	•	00	<del>                                     </del>
2(s		,	•	00	<del>                                     </del>
Š	21.	Unemployment (Attach 1099-G)		+ -	1
ach	22.	Other income/depreciation differences: (Attach Form AR-OI)	•	00	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Att	23.	TOTAL INCOME: (Add lines 8 through 22)23	• 25,750	-	
	24.	TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ)24	• 1,000	00	• 00
	25.	ADJUSTED GROSS INCOME: (Subtract line 24 from line 23)	<ul><li>24,750</li></ul>	00	• 00
	26.	Select tax table: (Select only one) 26			
		■ X Low income table (\$0), For low income qualifications see line 26 instructions			
_		Standard deduction (\$2,200 or \$4,400 for filing status 2 only)			
힏		■ Itemized deductions (AR3) Spouse itemized on separate return, Check here. ■ 27	0	00	00
ΤA		<del></del>	24,750		
J₽		NET TAXABLE INCOME: (Subtract line 27 from line 25)	24,730	1	<u> </u>
COMPUTATION	29.	TAX: (Enter tax from tax table)		00	00
TAX (	30.	Combined tax: (Add amounts from line 29, columns A and B)		30	00
1	31.	Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD)		31	• 00
	32.	Additional tax on IRA and qualified plan withdrawal and overpayment: (Attach federal Form 5329, if required)		32	• 00
	33.	TOTAL TAX: (Add lines 30 through 32)		33	• 00
	34.	Personal tax credit(s): (Enter total from line 7D)	•	00	
ITS	35.	Child care credit: (20% of federal credit allowed; attach federal Form 2441)		00	
REDIT		,		00	•
CR		Other credits: (Attach AR1000TC)			<del> </del>
TAX		TOTAL CREDITS: (Add lines 34 through 36)			• 00
	38.	NET TAX: (Subtract line 37 from line 33. If line 37 is greater than line 33, enter 0)	······	38	• 00
	39.	Arkansas income tax withheld: (Attach state copies of W-2 and/or 1099R, 1099-G)	•	00	
	40.	Estimated tax paid or credit brought forward from 2018:	•	00	
	41.	Payment made with extension: (See instructions)41	•	00	
TS	42.	AMENDED RETURNS ONLY - Previous payments: (See instructions)	•	00	
PAYMENT		Early childhood program: Certification number:			1
ΑΫ́	40.	(20% of federal credit; attach federal Form 2441 and Form AR1000EC)	•	00	
-	44.	TOTAL PAYMENTS: (Add lines 39 through 43)		44	• 00
	45.	AMENDED RETURNS ONLY - Previous refund: (See instructions)			• 00
	46.	Adjusted total payments: (Subtract line 45 from line 44)			• 00
H					
DUE	47.	AMOUNT OF OVERPAYMENT/REFUND: (If line 46 is greater than line 38, enter difference)		$\overline{}$	• 00
×		Amount to be applied to 2020 estimated tax:	<del></del>	00	
TAX	49.	Amount of Check-off Contributions: (Attach Schedule AR1000-CO)		00	
OR	50.	AMOUNT TO BE REFUNDED TO YOU: (Subtract lines 48 and 49 from line 47)			
Δ	51.	AMOUNT DUE: (If line 46 is less than line 38, enter difference; If over \$1,000, continue to 52A)	TAX DUE	<u>5</u> 1•	⊗ 00
REFUND		<b>UEP:</b> Attach Form AR2210 or AR2210A. If required, enter exception in box 52A   ■ Penalty 52B		_	
2		Add lines 51 and 52B: (See instructions)		52C	• 00
PA	Y ON	ILINE: Please visit our secure site ATAP (Arkansas Taxpayer Access Point) at www.atap.arkansas.gov. A	ATAP allows taxpayers	s or t	their representatives to
		log on, make payments and manage their account online. ATAP is available 24 hours.			
		PAY BY CREDIT CARD: (See instructions)  PAY BY M	AAIL: (See instruction	ons)	



## 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 19 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' Adjustmer Status 4 O	nts	(C) Arkansas Adjustments Only	
Border city exemption: (Attach Form AR-TX)	1	•	00	•	00	•	00
Tuition savings program: (See instructions)	2	•	00	•	00	•	00
Payments to IRA: (See instructions)	3	•	00	•	00	•	00
4. Payments to MSA: (See instructions)	4	•	00	•	00	•	00
Payments to HSA: (Attach federal Form 8889)	5	•	00	•	00	•	00
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:	10	•	00	•	00	•	00
11. Forfeited interest penalty for premature withdrawal:	11	•	00	•	00	•	00
12. Alimony/Sep. Maint. paid to: Name: SSN:	_ 12	•	00	•	00	•	00
13. Support for individuals with permanent disabilities: (Attach Form AR1000DC)	13	• 1,000	00	•	00	•	00
14. Organ donor deduction: (Attach Form 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	•	00	•	00	•	00
18. Achieving A Better Life Experience Program (ABLE contributions)	18	•	00	•	00	•	00
19. TOTAL ADJUSTMENTS: (Enter here and on AR1000F/AR1000NR, line 24)	19	• 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
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	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
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

Certification number

01234

Date certified **04/01/2000** 

Name of facility

**1 GREENTREE CR** 

**DAYCARE** 

Address



## ARKANSAS INDIVIDUAL INCOME TAX EARLY CHILDHOOD CERTIFICATION

City				State	ZIP		
MABE	ELVALE			AR	72103		
	yer name				' '		rity number
HOH 1	TEST				***-00-55	503	
Addres	SS						
123 C	ENTER						
City				State	ZIP		
LITTL	E ROCK			AR	72201		
Name	s of qualifying children or depender	nts					
JENN	IE TEST						
101111							
JOHN	TEST						
	Total expenditures	\$	6,000	Qualify	ving expenditures	\$	6,0
	Total experialities		0,000	Quality	mig experiances	L	
		II	ISTRUCT	IONS			
Act hoo child the care A ta	ach this form and a copy of y Form AR1000F/AR1000NR, Ii  1268 of 1993 established a refunda d program. The credit is equal to t d care credit because it is refundab Early Childhood Credit, a qualified expenses at a facility which has a expayer cannot claim both the stand d care credit that includes expense the standard child care credit, the compared to the compar	able credit for taxpayers, wenty percent (20%) of the and the excess of the individual must meet an appropriate early child dard child care credit as from a facility that quiredit must be prorated digital attended a facility with	s who placed the f the federal chil e credit over the all the requirement dhood program and the Early Chil alified for the Eabased on the nurth an appropriate	eir children or dependents d care credit. This Early of tax liability will be returnents for claiming the federa certified by the Departmental dhood Credit for the samurly Childhood Credit and of the child atter- mber of days the child atter-	in a facility that had a Childhood Credit differ d as an overpayment. It child care credit and not of Education.  The expenses of an indiverse expenses from a facility.	certified ears from the To be ablicated have incurvidual has ty that only	arly child- e standard e to claim irred child a federal / qualified
3.	Add the amounts on line 1 and lin						
4.	Enter twenty percent (20%) of the	e federal credit for child	and dependent	care expenses from feder	al Form 2441, line 11.	4	149
5.	Divide line 1 by line 3. Round to t	the nearest whole perce	ent			5	82
6.	Multiply line 4 by the decimal amount of the results here and on line	ount on line 5. 43, Form AR1000F/AF	R1000NR			6	122
Coi	mplete line 7 through line 9 on	nly if you had child o	are expenses	at a facility that did n	ot have an early ch	nildhood <sub>l</sub>	program.
7.	Enter twenty percent (20%) of the	e federal credit for child	and dependent	care expenses from feder	al Form 2441, line 11.	7	149
8.	Divide line 2 by line 3. Round to t						
9. R1000EC	Multiply line 7 by the decimal amo Enter the results here and on line (R 6/26/2019)		R1000NR			9	27

#### **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:** 04/15/20 **Amount Debited:** \$2,608.00

## **Arkansas Test Case 4 (Continued)**

**Estimated Tax Payments:** 

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

**Voucher 1:** 

**Requested Payment Date:** 04/15/20 **Amount Debited:** \$700.00

**Voucher 2:** 

**Requested Payment Date:** 06/15/20 **Amount Debited:** \$650.00

**Voucher 3:** 

**Requested Payment Date:** 09/15/20 **Amount Debited:** \$700.00

**Voucher 4:** 

**Requested Payment Date:** 01/15/21 **Amount Debited:** \$648.00

#### **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.

## 2019 AR1000F



## AR1

Software ID

# ARKANSAS INDIVIDUAL INCOME TAX RETURN Full Year Resident

CHECK BOX IF
<b>AMENDED RETURN</b>

Jan.	1 - Dec. 31, 2019 or fiscal year ending	, , 2	20	•				•				•		
	Primary's legal first name  PRIMARY	MI Last name  ● TEST					rimary's			ty number	-			
BEL OR	Spouse's legal first name  • SPOUSE	MI •	Last na  ● TES						Spouse's social security number  • 400-00-5514					
USE LABEL PRINT OR T	Mailing address (number and street, P.O. box or re 5708 DEERWOOD DR						Check	if add	ress is o	utside U.S.				
US		ite or province			ZIP			—  <sub>F</sub>	oreign o	countr	y name			
	● TEXARKANA ● AR ● 71854													
US Box	1.● Single (Or widowed before 2019 or	divorced at end	d of 201	9)	4.● ∑	Marri	ed filing	separa	tely on t	the sa	me retu	rn		
STAT	2. Married filing joint (Even if only one	e had income)			5.●		ed filing spouse							
FILING STATUS Check Only One Box	3.• Head of household (See instruction of the qualifying person was your content child's name here:	child, but not y	our de	pendent,	6.●	Quali	fying wid spouse	dow(er)	with de	pende	nt child			
• [	• Check here if you want a tax booklet mailed to you next year.  • Check this box if you have filed a state extension or an automatic federal extension								nsion					
	7A. Yourself ● 65 or over	● 65 S	pecial	•	Blind	• 🗙	Deaf		Head o	of hous	ehold/qu	ualifying wi	dow(er)	
	Spouse • 65 or over	● 65 S	pecial	•	Blind	• 🗵	Deaf		· (i iiiig	status 5	, , , , , , , , , , , , , , , , , , ,	rilling status 6	only)	
Z	Multiply number of boxes checked								7A	<b>4</b> × \$	26 =		<b>104</b> 00	
CREDITS	Dependents (Do not list yourself or	· · ·		Danand	ant'a agai	al a a a uni	tı ( pı ımab	ar		n a n d a	ا ماد ماد	tionahin t		
AX C	First name  1 GABBY TEST	Last name		Depend	ent's soci		ty numb		AUGH	•	ents rea	ationship to	o you	
PERSONAL TAX	2.		$\neg$		400 00	7 002-1		<u> </u>	10011					
SON	3													
PEF	7B. Multiply number of <b>DEPENDENTS</b> from	om above							7B ●	1 X S	326 =		<b>26</b> 00	
	7C. Multiply number of qualifying individuals	from AR1000	RC5 (S	ee instructi	ons)				7C ●[	X	500 =		00	
	7D. TOTAL PERSONAL TAX CREDIT	S: (Add lines 7	7A, 7B, a	and 7C. En	ter total he	ere and c	n line 34	.)			7D		<b>130</b> 00	
	DL# / State ID 991005504	Your state A	R	Issue	date					piration				
□	DL# / State ID	Tour state			dd/yyyy)					m/dd/yy				
	DL# / State ID 991005514	Spouse state A	R	Issue (mm/	date dd/yyyy) <u> </u>					piration m/dd/y	date /yy) <b>—</b>			
	Direct deposit allowed to U.S. banks only.	. Check if eith	er depo	osit(s) will	ultimatel	y be pla	ced in a	foreign	accou	nt. •				
OSIT	Routing Number 1	Accoun	ıt Num	ber 1	• 🗆	Checking	or •	Sav	ings		D	irect den	osit 1 Amt	
		• 1				П	ΤĪ		П		1 <b>"</b> Ľ	neet dept	00	
DIRECT DEF											J ~L		100	
DIRE	Routing Number 2	Accoun	nt Num	nber 2	•	Checking	or •	Sav	rings		D	irect depo	osit 2 Amt	
	•	•									] •[		00	
	PLEASE SIGN HERE: Under penalties of per knowledge and belief, they are true, correct and													
⊯		l no longer au	ıtomati	cally mai	1099-G	forms. I	nstead,	we asl	c that y	ou ge	t this in	nformatio		
PLEASE SIGN HERE	Primary's signature	/). Check the	DOX II	_	Date	o man y	Telepho		m 109	9-G N		he Arkansa	s Revenue	
SIGN	CICNIL	ED									Agend	cy discuss t	this return	
	Spouse's signature			ľ	Date		Telepho	ne			X X	Yes	No	
~	Paid preparer's signature				PTIN/ID	number						epartment	Use Only	
AREF	Preparer's name			City/State	<b>●</b>  -/7 P						A Telepho	ne	•	
PAID PREPARER	·			Only/State	J, <b>∠</b> 11						reiehii	NIC.		
	E-mail  Arkansas State Income Ta	ax			Tau D	/P!	T		rkansas S		ome Tax			
	Refund: P.O. Box 1000	20			Tax Du	Je/No	ıax:		O. Box 21		N3-2144			



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

	_	<u> </u>						
		ROUND ALL AMOUNTS TO WHOLE DOLLARS		mary/Joint Income		(B) Spouse's In Status 4		
			_	53,834	00		0,000	00
(s) <sub>6</sub>	8.	Wages, salaries, tips, etc: (Attach W-2s)	•	55,654	00	• 90	,000	00
601	9.	Military pay: Primary   O Spouse   O O						
(S)	10.	Interest income: (If over \$1,500, attach AR4)	•	800	00			00
V-2(	11.	Dividend income: (If over \$1,500, attach AR4)	•	1,000	00	•	600	00
٠ ١	12.	Alimony and separate maintenance received:	•		00	•		00
o de	13.	Business or professional income: (Attach federal Schedule C or C-EZ)			00	•		00
n tc	14.	Capital gains/(losses) from stocks, bonds, etc: (See instr. attach federal Schedule D)		(142)	00		(143)	00
k				, ,	00		` '	00
hec	15.	Other gains or (losses): (Attach federal Form 4797 and/or AR4684 if applicable)		2,000		-		-
NE h cl	16.	Non-qualified IRA distributions and taxable annuities: (Attach All 1099Rs)	•	2,000	100	•		00
VCC	17.	Military retirement: Primary   ● 00 Spouse   ● 00						
¥=	18A	Primary employer pension plan(s)/qualified IRA(s): (See instructions, attach all 1099Rs)		4 000				
ere.		Gross distribution	A   •	4,000	00		_	
) he	18B	Spouse employer pension plan(s)/qualified IRA(s): (See instructions, attach all 1099Rs)			00	,	3,000	00
s)6		Gross distribution   12,000   00   1axable amount   9,000   00   \$6,000			-		,,000	-
109	19.	Rents, royalties, partnerships, estates, trusts, etc.: (Attach federal Schedule E)	•		00	•		00
/(s)	20.	Farm income: (Attach federal Schedule F)	•		00	•		00
N-2	21.	Unemployment (Attach 1099-G)21	•		00	• 2	2,751	00
ch.	22.	Other income/depreciation differences: (Attach Form AR-OI)	•		00	•		00
tta	23.	TOTAL INCOME: (Add lines 8 through 22)	•	61,492	00	• 97	7,208	00
Α .	24.	TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ)		20,005	00	• 12	2,395	00
		·		41,487			,813	-
	25.	ADJUSTED GROSS INCOME: (Subtract line 24 from line 23)		41,407	00	0-	,013	00
	26.	Select tax table: (Select only one)						
	27.	● Low income table (\$0), For low income qualifications see line 26 instructions						ı
N		● Standard deduction (\$2,200 or \$4,400 for filing status 2 only)						.
Ĭ		■ Itemized deductions (AR3) Spouse itemized on separate return, Check here. ■   27	•	3,919	00	• 7	7,956	00
15	28.	NET TAXABLE INCOME: (Subtract line 27 from line 25)	•	37,568	00	• 76	3,857	00
COMPUTATION	29.	TAX: (Enter tax from tax table)			00			00
	30.	Combined tax: (Add amounts from line 29, columns A and B)			-			00
TAX							_	00
-	31.	Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD)				-	_	-
	32.	Additional tax on IRA and qualified plan withdrawal and overpayment: (Attach federal Form 5329, if required	)		32	•		00
	33.	TOTAL TAX: (Add lines 30 through 32)			33	•		00
s	34.	Personal tax credit(s): (Enter total from line 7D)	•		00			
	35.	Child care credit: (20% of federal credit allowed; attach federal Form 2441)	•		00			
CREDIT		Other credits: (Attach AR1000TC)			00	1		
		TOTAL CREDITS: (Add lines 34 through 36)				•		00
TAX		· · · · · · · · · · · · · · · · · · ·					-	
		NET TAX: (Subtract line 37 from line 33. If line 37 is greater than line 33, enter 0)				•		00
	39.	Arkansas income tax withheld: (Attach state copies of W-2 and/or 1099R, 1099-G)	•		00			
	40.	Estimated tax paid or credit brought forward from 2018:	•		00			
ا ۱	41.	Payment made with extension: (See instructions)	•		00			
NTS	42.	AMENDED RETURNS ONLY - Previous payments: (See instructions)			00			
PAYMENT	43.	Early childhood program: Certification number:						
ΑΥI		(20% of federal credit; attach federal Form 2441 and Form AR1000EC)	•		00			
-	44.	TOTAL PAYMENTS: (Add lines 39 through 43)			44	•		00
	45.	AMENDED RETURNS ONLY - Previous refund: (See instructions)				•		00
	46.	Adjusted total payments: (Subtract line 45 from line 44)				•		00
H							-	
DUE	47.	AMOUNT OF OVERPAYMENT/REFUND: (If line 46 is greater than line 38, enter difference)	1		$\overline{}$	•		00
×		Amount to be applied to 2020 estimated tax:			00			
TAX	49.	Amount of Check-off Contributions: (Attach Schedule AR1000-CO)			00			
OR	50.	AMOUNT TO BE REFUNDED TO YOU: (Subtract lines 48 and 49 from line 47)	F	REFUND	50●	<u> </u>		00
	51.	AMOUNT DUE: (If line 46 is less than line 38, enter difference; If over \$1,000, continue to 52A)	T.	AX DUE	51●	8		00
REFUND		<b>UEP:</b> Attach Form AR2210 or AR2210A. If required, enter exception in box 52A  ■ Penalty 52B		00	_			
뀖		Add lines 51 and 52B: (See instructions)		AL DUE	<u>-</u> 52C	•		00
PA		ILINE: Please visit our secure site ATAP (Arkansas Taxpayer Access Point) at www.atap.arkansas.gov.					atives t	to
		log on, make payments and manage their account online. ATAP is available 24 hours.						
		PAY BY CREDIT CARD: (See instructions)  PAY BY	MAIL: (See	instruction	ns)			



## 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) (C) 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		(B) Spouse (If Filing Status 4)		(A)   Shouse   (C)		(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		(	0
Railroad retirement benefits	00		(	0
Ministers housing allowance	00		(	0
	00		(	0
TOTAL INCOME NOT SUBJECT TO ARKANSAS TAX:				0



## ARKANSAS INDIVIDUAL INCOME TAX CAPITAL GAINS

Primary's legal name	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. \*

Note. 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, line 61	<b>(285)</b> 0	00	) (14)	2) 00	)	(143)	00		00
2.	Enter adjustment, <b>if any</b> , for depreciation differe state amounts		.2	(14:	2) 00	)	(143)	00		00
3.	Arkansas long-term capital gain or loss. Add (or line 2		3	3 ●	00	•		00	•	00
4.	Enter federal net short-term capital loss, <b>if any</b> , reported on line 7, federal Schedule D4	0	0	)	00	)		00		00
5.	Enter adjustment, <b>if any</b> , 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, subtr loss, add lines 6 and 3.)	ract line 6 from 3. If	a	• (14:	2) 00	•	(143)	00	•	00
7b.	If the amount on line 7a is over \$10,000,000, onld less than \$10,000,000, enter the total amount.	y enter \$10,000,000.		(4.4)	2) 00	)	(143)	00		00
8.	Arkansas taxable amount. If a gain multiply line 50 percent (.50), otherwise enter loss		.8	(14	2) 00	)	(143)	00		00
9.	Enter federal short-term capital gain, <b>if any</b> , reported on line 7, federal Schedule D9	0	0		00	)		00		00
10.	Enter adjustment, <b>if any</b> , for depreciation differe state amounts		0	)	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 I (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, column on AR1000F/AR1000NR, line 14.  Filing status 4:  Enter line 12, column A on AR1000F/AR1000NF Enter line 12, column B on AR1000F/AR1000NF	s 1, 2, 3, and 6, r 5.) Enter here. ns A and B and enter R, line 14, column A.		(14)	2) 00		(143)	00		00



## 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 19 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 Adjustme Status 4 C	nts			
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	
Payments to IRA: (See instructions)	3	•	00	•	00	•	00	
4. Payments to MSA: (See instructions)	4		00	•	00	•	00	
Payments to HSA: (Attach federal Form 8889)	5	•	00	•	00	•	00	
6. Deduction for interest paid on student loans: (See instructions)	6	● 1,305	00	• 1,195	00	•	00	
7. Contributions to intergenerational trust: (See instructions)	7	•	00	•	00	•	00	
8. Moving expenses: (Attach Form AR3903)	8	•	00	• 700	00	•	00	
Self-employed health insurance deduction: (See instructions)	9	•	00	•	00	•	00	
10.KEOGH, Self-employed SEP and Simple Plans:	.10	•	00	•	00	•	00	
11. Forfeited interest penalty for premature withdrawal:	. 11	•	00	•	00	•	00	
12. Alimony/Sep. Maint. paid to: Name: SSN:	12	•	00	•	00	•	00	
13. Support for individuals with permanent disabilities: (Attach Form AR1000DC)	. 13	s •	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. Achieving A Better Life Experience Program (ABLE contributions)	. 18	● 2,950	00	• 2,500	00	•	00	
19. TOTAL ADJUSTMENTS: (Enter here and on AR1000F/AR1000NR, line 24)	.19	• 20,005	00	• 12,395	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 STUDENT LOAN INTEREST SCHEDULE

Primary's L	egal Name	Primary's Social Security Num	ber
PRIMAR	Y TEST	***-00-5504	
1.	Enter the total interest you paid in 2019 on qualified student loans	1_	5,545
2.	Enter the smaller of Line 1 above or \$2,500	2_	2,500
3.	Enter the amount(s) from <b>Form AR1000F/AR1000NR</b> , Line(s) 23	A and 23B3 _	158,700
4.	Enter total adjustments from <b>Form AR1000F/AR1000NR</b> , Line(s) (Do not include the deduction for interest paid on student loans, Line	24A and 24B. 6, <b>AR1000ADJ</b> .) 4_	29,950
5.	Modified AGI. Subtract Line 4 from Line 3	5_	128,750
	<b>Note:</b> If Line 5 is \$85,000 or more and you are filing Status 1, 3, or and you are filing Status 2 or 4, <b>STOP HERE.</b> You <b>cannot</b>		
6.	Enter: \$70,000 if filing Status 1, 3, or 6; \$140,000 if filing Status 2 or 4	16_	140,000
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)	8_	
9.	Multiply Line 2 by Line 8	9_	
10.	Allowable Deduction: Subtract Line 9 from Line 2. Enter result here and on <b>Form AR1000ADJ</b> , Line 6	10_	2,500
FIL	ING STATUS 4 ONLY		_
11.	Enter the total interest for each spouse up to the combined amount on Line 1	<b>Primary</b> 2.895 11B	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 <b>AR1000ADJ</b> , Line 6, Column A14	1,305	

15. Subtract Line 14 from Line 10. Enter here and on **AR1000ADJ**, Line 6, Column B ........ 15 \_\_\_\_\_\_\_1,195

## ARKANSAS INDIVIDUAL INCOME TAX Moving Expenses

	e(s) shown on IARY TEST	return		ial security number ***-00-5504	
Befo	re you beg	<ul> <li>See the Distance Test and Time Test in the instructions to find out if you expenses.</li> </ul>	u can de	duct your moving	
		• See <b>Members of the Armed Forces</b> in the instructions, if applicable.		*-00-5504	
1.	Transportat	ion and storage of household goods and personal effects (see instructions)	1	650	00
2.	•	uding lodging) from your old home to your new home (see instructions). <b>Do no</b> t cost of meals.		300	00
3.	Add lines 1	and 2	3	950	00
4.		tal amount your employer paid you for the expenses listed on lines 1 and 2 that is in box 1 of your Form W-2 (wages).		250	00
5.	Is line 3 mc	ore than line 4?			
	□ No.	You <b>cannot</b> deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form AR1000F/AR1000NR, line 8.	1		
	X Yes.	Subtract line 4 from line 3. Enter the result here and on Form AR1000ADJ, line 8. This is your <b>moving expense deduction</b> .	5	700	00

AR1000CE



2019

### 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 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 pre-kindergarten 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 Onl	ly	(C) Arkansas Only	
1. Books:	50	00	(	00	0	0
2. School supplies:	25	00	(	00	0	0
3. Computer equipment and software:	40	00	(	00	00	0
4. Athletic equipment:	30	00	(	00	00	0
5. Food for the teacher's students:	60	00	(	00	00	0
6. Clothing for the teacher's students:	45	00	(	00	00	0
7 TOTAL: (Enter here and on AR1000AD L line 17)	250	lon		nn	0.0	ıN

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



## ARKANSAS INDIVIDUAL INCOME TAX ITEMIZED DEDUCTIONS

Primary's legal name	Prima	ary's social security numb	per
PRIMARY TEST		***-00-5504	
MEDICAL AND DENTAL EXPENSES: [Do not include expense(s) paid by others]. (See instr	ructio	ons)	
1. Medical and dental expenses:	1	<b>13,052</b> 00	
2. Enter amount from Form AR1000F/AR1000NR, line 25A and 25B:	o		
3. Multiply line 2 by 10% (.10), otherwise enter 0:	3	<b>12,630</b> 00	
4. TOTAL MEDICAL EXPENSES: (Subtract line 3 from line 1; if more than line 1, enter 0)		4>	<b>422</b> 00
TAXES: (See instructions)			· · · · · ·
5. Real estate tax:	5	<b>1,000</b> 00	
6. Personal property tax or other taxes: (List type and amount) PERSONAL PROPERTY	6	<b>700</b> 00	
7. TOTAL TAXES: (Add lines 5 and 6)		7>	<b>1,700</b> 00
INTEREST EXPENSES: (See instructions)			
Home mortgage interest paid to financial institutions:	8	<b>8,653</b> 00	
Home mortgage interest paid to an individual: Name:	-		
Address:	_ 9 [	00	
10. Deductible points:	-	00	
11. Investment interest: (Attach federal Form 4952)	11 [	<b>1,100</b> 00	
12. TOTAL INTEREST EXPENSE: (Add lines 8 through 11)		12 ➤	<b>9,753</b> 00
CONTRIBUTIONS: (See instructions)	-		
13. Cash contributions:		00	
14. Art and literary contributions:	14	00	
15. Other:	· · · ·	00	
16. Carryover contributions: (List type and amount)	_	00	
17. TOTAL CONTRIBUTIONS: (Add lines 13 through 16)		17 <b>&gt;</b>	00
CASUALTY AND THEFT LOSSES: (See instructions)			l loo
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)]		<u>19≯</u>	00
MISCELLANEOUS DEDUCTIONS SUBJECT TO 2% AGI LIMIT: (See instructions)	оо Г		
20. Unreimbursed employee business expenses: (Attach Form AR2106)		00	
21. Other expenses: (List type and amount)		00	
22. Add the amounts on lines 20 and 21. Enter the total:  23. Enter amount from Form AR1000F/AR1000NR line 25A and 25B:  23. Under the control of the contro		00	
20. 2.1.0. 4.1.04.1.1.1.2.1.2.1.1.2.1.1.2.1.1.2.1.1.2.1.1.1.2.1.1.1.2.1.1.1.2.1.1.1.2.1.1.1.2.1.1.1.1.1.2.1		Inol	
24. Multiply line 23 above by 2% (.02):		00	I I I I I
25. TOTAL MISCELLANEOUS DEDUCTIONS: (Subtract line 24 from line 22; If line 24 is more that OTHER MISCELLANEOUS DEDUCTIONS: (See instructions)	an iin	e 22, enter 0) 25 >	00
26. Volunteer firefighter expenses:	26	00	
27. Other miscellaneous deductions: (List type and amount)	Г	00	
28. TOTAL MISCELLANEOUS DEDUCTIONS NOT SUBJECT TO THE 2% AGI LIMITATION: (Add			00
TOTAL ITEMIZED DEDUCTIONS:	a mic.	5 20 dild 27) 20	
29. Add amounts on lines 4, 7, 12, 17, 18,19, 25, and 28 and enter the total here:		29 ➤	11,875 00
20. And amounts of fines 4, 7, 12, 17, 10, 10, 20, and 20 and office the total field characteristics			1 1,010 00
Complete lines 30 - 34 ONLY if Filing Status 4 or 5.		PRIMARY	SPOUSE'S
	Adju	usted Gross Income	Adjusted Gross Income
30. Enter adjusted gross income from Form AR1000F/AR1000NR, line 25, columns (A) and (B) here: 30A	۷ 🔼	<b>41,487</b> 00 <sub>30B</sub>	<b>84,813</b> 00
31. Total Arkansas adjusted gross income: (Add columns 30A and 30B from above)		31	<b>126,300</b> 00
32. Divide the amount on line 30A above by the amount on line 31. Enter the percentage here:		32	33.000000 %
33. Multiply line 29 by the percentage on line 32. Enter here and on Form AR1000F/AR1000NR, line			<b>3,919</b> 00
34. Subtract line 33 from line 29. Enter here and on Form AR1000F/AR1000NR, line 27, column (8	B). If	you and	
your spouse are using Filing Status 5, enter on line 27, col. (A) of your spouse's return:		(Spouse) 34	<b>7,956</b> 00
			•



### ARKANSAS INDIVIDUAL INCOME TAX TAX CREDITS

			IA	X CKEDI13					
Primary taxpa	ayer's name				Primary's socia	l security number			
PRIMARY T	TEST				**	*-00-5504			
MPORTAN	T: SEE INSTI	RUCTIONS ON REVE	RSE SIDE OF	THIS FORM					
1. State	political contrib	oution credit: (See instru	ctions)			1 •			00
2. Other	state tax credi	t: [Attach copy of other	state tax retu	ırn(s)]		2		2,000	00
3. Credit	t for adoption e	xpenses: (Attach federa	al Form 8839) .			3 •			00
4. Pheny	ylketonuria disc	order credit: (See instruc	ctions. Attach	AR1113)		4 •[			00
f certifica	te is issued	to an individual, le	ave FEIN bo	x below blank.					
Prima	ry:				_				
5A.	BIC Code	• 0001	FEIN	•	Amount	• 700	00		
5B.	BIC Code	•	FEIN	•	Amount	•	00		
5C.	BIC Code	•	FEIN	•	Amount	•	00		
Spous	se:		ı		_				
5D.	BIC Code	• 0002	FEIN	•	Amount	• 50	00		
5E.	BIC Code	•	FEIN	•	Amount	•	00		
5F.	BIC Code	•	FEIN	•	Amount	•	00		
		` ' -		bove)unentation of the credit				750	00
	L CREDITS: les 1 through 5	5. Enter total on line 36,	, Form AR1000	F/AR1000NR		6 •		2,750	00
						•	_		

#### **BUSINESS INCENTIVE CREDIT TYPES**

Code Credit Type	Code Credit Type
0001Advantage Arkansas	0029Tuition Reimbursement Program
0002Affordable Housing	0030Targeted Business Payroll
0003AR Plus	0031Venture Capital Investment
0004AR Plus 50% Technology-Based	0032Youth Apprenticeship
0005AR Plus 75% Technology-Based	0033Youth Apprenticeship Work Base Learning
0006AR Plus 100% Technology-Based	0034Waste Reduction, Reuse or Recycle Equipment
0008Capital Development Company	0035Water Impounded Outside Critical
0009Child Care Facility	0036Water Impounded Within Critical
0010Coal Mining Producing and Extracting	0037Water Surface Outside Critical
0011Delta Geotourism	0038Water Surface Inside Critical
0013Enterprise Zone	0039Water Surface Inside Critical-Industrial or Commercial
0014Equipment Donation/Sale	0040Water Land Leveling
0015Equity Investment Incentive	0041Wetland Riparian Zone Creation/Restoration
0016Existing Workforce Training	0042Wetland Riparian Zone Conservation
0017Family Savings Initiative Act	0043Central Business Improvement District Rehab and Dev
0018Historic Rehabilitation	0044Biodiesel Incentive Credit
0019Low Income Housing	0045Recycle Equipment for Steel Manufacturer
0020Public Roads Incentive	0046Recycle-Steel Manufacturer Amendment 82 Project Act 862
0021Research Park Authority	0047Recycle-Expansion Project Act 1046
0022Research and Development with Universities	0048Recycle-Steel Manufacturing Specialty Products Facility \$4M Act 1046
0023In-House Research Income Tax Credit	0049Recycle-Steel Manufacturing Specialty Products Facility \$5M Act 1046
0024In-House Research by Targeted Business Income Tax Credit	0050Recycle-Steel Manufacturing Specialty Products Facility \$6.5M Act 1046
0025In-House Research Area of Strategic Value Income Tax Credit	0051Apprenticeship Program
0026Qualified Research	0052Major Historic Rehabilitation
0028Tourism Development	0053Delta Music Trail
000TC (R 6/21/2019)	

#### **Arkansas Test Case 5**

Required Forms: AR1000F, AR1000D, and AR-OI

**Taxpayer Name:** Standard Test

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

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

#### 2019 AR1000F



### AR1

Software ID

# ARKANSAS INDIVIDUAL INCOME TAX RETURN Full Year Resident

CHECK BOX IF
<b>AMENDED RETURN</b>

Jan.	1 - Dec. 31, 2019 or fiscal year ending	, 2	20	•					•				•		
	• STANDARD	MI •	Last na								/'s soc <b>0-55</b> (		curity i	number	
SEL OR R TYPE	Spouse's legal first name	Last na ●	ame							Spouse's social security number  • 400-00-5545					
E LABEL										<b>C</b> he	ck if ad	dress i	s outsi	de U.S.	
USE		province	;		ZIP ● <b>72</b> 0	002			F	oreigr	coun	ry nar	ne		
Box	1.● Single (Or widowed before 2019 or divo	rced at en	d of 201	9)	4.●	Пи	1arried	filing	separa	tely or	the s	ame re	eturn		
STATI ly One	2. Married filing joint (Even if only one had	d income)			5.●				separa					STEPH	
FILING STATUS Check Only One Box	Head of household (See instructions)     If the qualifying person was your child enter child's name here:	, but not y	your de	pendent,	6.●		Qualifyi	ng wid	low(er)	with o	lepend	lent ch	_	SILFII	
• [	enter child's name here:  Year spouse died: (See instructions)  Check here if you want a tax booklet mailed to you next year.  Check here if you want a tax booklet mailed to you next year.														
	7A. Yourself ●  65 or over ●	<b>∑</b> 65 S	pecial	•	Blind	•		eaf		Head (Filir	of hou	seholo 3 only)	d/quali	ying wid	ow(er)
	Spouse • 65 or over •	65 S	pecial	•	Blind	•		eaf			_		_		
STIC	Multiply number of boxes checked  Dependents (Do not list yourself or spo									7A	3 X	\$26 =			<b>78</b> 0
TAX CREDITS	F ' ' '	t name		Depend	ent's so	cial se	curity	numbe	er		epend	lent's	relatio	nship to	you
. TAX	1.														
PERSONAL	2.														
PERS	7B. Multiply number of <b>DEPENDENTS</b> from a	hovo								7D •	$\overline{\Box}$	\$26 =	$\overline{}$		00
	7C. Multiply number of qualifying individuals from										느	\$500 =	$\vdash$		00
	7D. TOTAL PERSONAL TAX CREDITS: (A										_		-		<b>78</b> 00
	000005505	٨		Issue	date						Expiration	n date			
٥	DL# / State ID 999005505 Your s	state 21			dd/yyyy)						mm/dd/				
	DL# / State ID Spous	se state			date dd/yyyy)						Expiration (mm/dd/				
	Direct deposit allowed to U.S. banks only. Ch	eck if eith	ner depo	osit(s) will	ultimat	ely be	place	d in a	foreigr	acco	unt. •				
OSIT	Routing Number 1	Accoun	nt Num	nber 1	•	Chec	king o	•	Sav	rings			Dire	ct depo	sit 1 Amt
	•					П	T					٦.	•		00
DIRECT DEF												_			
	Routing Number 2	Accour	nt Nun	nber 2	•	Cned	king o	´ •	Sav	rings	_	_	Dire	ct depo	sit 2 Amt
	<u>  •                                   </u>					Щ						<u></u>	<u>'L</u>		00
	PLEASE SIGN HERE: Under penalties of perjury knowledge and belief, they are true, correct and com														
SE	Next year (January 2021) we will no website (www.atap.arkansas.gov). Compared to the second sec	longer au heck the	itomati box if	ically mai you still	l 1099-0 want us	G forn to m	ail you	ı a pa	per Fo	k that rm 10	you g 99-G ı	et thi	s info ear.	rmation	from ou
PLEASE SIGN HERE	Primary's signature				Date		Те	lephor	ne				-		Revenue nis return
-  S	Spouse's signature	<del>- K</del>			Date		Те	lephor	ne			٦ -		the prepa	arer?
	Paid preparer's signature				PTIN/I	D num	her					Fo	Ye or Dena	rtment l	No Ise Only
D RER					•	- nun						A	. Depa		• Only
PAID PREPARER	Preparer's name			City/Stat	e/ZIP							Tele	phone		
	E-mail Arkansas State Income Tax				_				Д	rkansas	State In	come Ta	ax		
	Refund: P.O. Box 1000				Tax I	Due/I	No Ta	X:	P	O. Box					



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

		DOLIND ALL AMOUNTS TO WILL E DOLLARS	(A) Primary/Joint		(B) Spouse's Income
		ROUND ALL AMOUNTS TO WHOLE DOLLARS	Income	Laa	Status 4 Only
(s) <sub>6</sub>		Wages, salaries, tips, etc: (Attach W-2s)	•	00	• 00
109		Military pay: Primary ● 00 Spouse ● 00		Loo	Loo
/(s);	10.	Interest income: (If over \$1,500, attach AR4)	•	00	
W-2	11.	Dividend income: (If over \$1,500, attach AR4)	•	00	-
of	12.	Alimony and separate maintenance received:	•	00	<del>                                     </del>
top	13.	Business or professional income: (Attach federal Schedule C or C-EZ)	•	00	1
on	14.	Capital gains/(losses) from stocks, bonds, etc: (See instr. attach federal Schedule D)	• 5,000,000	+	<del>                                     </del>
eck	15.	Other gains or (losses): (Attach federal Form 4797 and/or AR4684 if applicable)	•	00	<del>                                     </del>
ME		Non-qualified IRA distributions and taxable annuities: (Attach All 1099Rs)	•	00	• 00
ICO	17.	Military retirement: Primary ● 00 Spouse ● 00			
/ Ati	18A.	Primary employer pension plan(s)/qualified IRA(s): (See instructions, attach all 1099Rs)			
ere	400	Gross distribution 00 Taxable amount 00 Less \$6,000 18A	•	00	
s) h	18B.	Spouse employer pension plan(s)/qualified IRA(s): (See instructions, attach all 1099Rs)  Gross distribution 00 Taxable amount 0 00 Less 18B	•	00	• 00
)66	19	Gross distribution 00 Taxable amount 00 \$6,000 18B Rents, royalties, partnerships, estates, trusts, etc.: (Attach federal Schedule E)	•	00	<del>                                     </del>
)/10	20.	Farm income: (Attach federal Schedule F)	•	00	<del>                                     </del>
-2(s	21.	Unemployment (Attach 1099-G)	•	00	<del>                                     </del>
۲ ا	22.	Other income/depreciation differences: (Attach Form AR-OI)	• (4,998,500)	100	-   -
tac			• 1,500	+	<del>                                     </del>
At		TOTAL INCOME: (Add lines 8 through 22)	• 1,500	00	<del>                                     </del>
		TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ)	• 1,500	+	-
		ADJUSTED GROSS INCOME: (Subtract line 24 from line 23)	1,500	100	• 00
		Select tax table: (Select only one)  26		Т	
_	27.	(,,,,			
NO.		■ X Standard deduction (\$2,200 or \$4,400 for filing status 2 only)	• 1,500	١	00
TAT		● ☐ Itemized deductions (AR3) Spouse itemized on separate return, Check here. ● ☐ 27		1	1
COMPUTATION		NET TAXABLE INCOME: (Subtract line 27 from line 25)	• 0	100	<u> </u>
SON	29.	TAX: (Enter tax from tax table)		00	00
TAX (	30.	Combined tax: (Add amounts from line 29, columns A and B)		30	00
1	31.	Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD)			• 00
		Additional tax on IRA and qualified plan withdrawal and overpayment: (Attach federal Form 5329, if required)			• 00
	33.	TOTAL TAX: (Add lines 30 through 32)		33	• 00
ည	34.	Personal tax credit(s): (Enter total from line 7D)	•	00	
EDIT	35.	Child care credit: (20% of federal credit allowed; attach federal Form 2441)	•	00	-
CRI	36.	Other credits: (Attach AR1000TC)	•	00	
TAX	37.	TOTAL CREDITS: (Add lines 34 through 36)		37	• 00
	38.	NET TAX: (Subtract line 37 from line 33. If line 37 is greater than line 33, enter 0)		38	• 00
	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 2018:	•	00	
s	41.	Payment made with extension: (See instructions)	•	00	
Ĭ	42.	AMENDED RETURNS ONLY - Previous payments: (See instructions)	•	00	-
PAYMENT	43.	Early childhood program: Certification number:			
PA		(20% of federal credit; attach federal Form 2441 and Form AR1000EC)	•	00	
	44.	TOTAL PAYMENTS: (Add lines 39 through 43)			• 00
	45.	AMENDED RETURNS ONLY - Previous refund: (See instructions)			• 00
	46.	Adjusted total payments: (Subtract line 45 from line 44)		46	• 00
DUE	47.	AMOUNT OF OVERPAYMENT/REFUND: (If line 46 is greater than line 38, enter difference)		$\neg$	• 00
X		Amount to be applied to 2020 estimated tax:		00	
TAX		Amount of Check-off Contributions: (Attach Schedule AR1000-CO)		00	
OR C		AMOUNT TO BE REFUNDED TO YOU: (Subtract lines 48 and 49 from line 47)			
Ĭ		AMOUNT DUE: (If line 46 is less than line 38, enter difference; If over \$1,000, continue to 52A)		_	8 00
REFUND		UEP: Attach Form AR2210 or AR2210A. If required, enter exception in box 52A ● Penalty 52B ●		_	
		Add lines 51 and 52B: (See instructions)  ILINE: Please visit our secure site ATAP (Arkansas Taxpayer Access Point) at www.atap.arkansas.gov. A			
FA	. 01	log on, make payments and manage their account online. ATAP is available 24 hours.	ti Atrailows taxpayer	3 01 1	inon representatives to
			AAIL: (See instruction	ons)	



### ARKANSAS INDIVIDUAL INCOME TAX CAPITAL GAINS

Primary's legal name	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. \*

Note. 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, line 61	<b>10,021,500</b> 0	0	10,021,500	00		00	00
2.	Enter adjustment, <b>if any</b> , for depreciation differe state amounts		2		00		00	oc
3.	Arkansas long-term capital gain or loss. Add (or line 2		3 (	10,021,500	00		00	• 00
4.	Enter federal net short-term capital loss, <b>if any</b> , reported on line 7, federal Schedule D4	0	0		00	(	00	oc
5.	Enter adjustment, if any, for depreciation differe state amounts		5		00	(	00	oc
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, subtr loss, add lines 6 and 3.)		a L	10,021,500	00	•	00	• 00
7b.	If the amount on line 7a is over \$10,000,000, onld less than \$10,000,000, enter the total amount.	•	b L	10,000,000	00	(	00	oc
8.	Arkansas taxable amount. If a gain multiply line 50 percent (.50), otherwise enter loss	•	8	5,000,000	00	(	00	00
9.	Enter federal short-term capital gain, <b>if any</b> , reported on line 7, federal Schedule D9	0	0		00		00	oc
10.	Enter adjustment, <b>if any</b> , for depreciation differe state amounts		0		00	(	00	oc
11.	Arkansas short-term capital gain. Add (or subtra		1 2	•	00		00	• 00
12.	Total taxable Arkansas capital gain or loss. Add I (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, column on AR1000F/AR1000NR, line 14.  Filing status 4:  Enter line 12, column A on AR1000F/AR1000NF Enter line 12, column B on AR1000F/AR1000NF	s 1, 2, 3, and 6, r 5.) Enter here. ns A and B and enter R, line 14, column A.		5,000,000	00		00	000



### 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)	0(	00	00
2. HSA and/or MSA taxable distributions	0(	00	00
3. Long-term care insurance contracts	0	00	00
4. Gambling winnings:4	0	00	00
5. Lottery / contest winnings: 5	0(	00	00
6. Scholarships / fellowships / stipends: 6	0	00	00
7. Other: (Attach Schedule)	0	00	00
8. INCOME TOTAL: (Add lines 1-7 and enter total): 8	0	00	00

Subtractions from Income						
Subtractions from Income	(A)		(B)		(C)	
	Primary/Joint		Spouse (Status 4)	)	Arkansas Only	
9. State depreciation: (Attach Schedule)		00		00	00	
10. Net operating loss:	4,998,500	00		00	00	
11. Foreign earned income exclusion: 11		00		00	00	
12. Loss on excess deferral distribution		00		00	00	
13. Other: (Attach Schedule)		00		00	00	
14. LOSSES TOTAL: (Add lines 9-13 and enter total) 14	4,998,500	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	(4,998,500)	00		00	00	

#### **Arkansas Test Case 6**

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

**Taxpayer Name:** Loss Test

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

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

**Age:** 26

#### 2019 AR1000F



### AR1

# ARKANSAS INDIVIDUAL INCOME TAX RETURN Full Year Resident

CHECK BOX IF AMENDED RETURN

Fu	II Year Resident					AME	NDED	RETU	RN	S	oftware ID			
Jan.	1 - Dec. 31, 2019 or fiscal year ending		, 20	_ •			•			•				
	Primary's legal first name  • LOSS	MI •	Last • TE	name ST				rimary's so		rity num	ber			
L OR TYPE	Spouse's legal first name	MI		name			Sı	pouse's so		rity num	ber			
ABE OR	NA 30	•				•								
USE LABEL OR PRINT OR TYPE	Mailing address (number and street, P.O. bo • 941 PARK HILL	x or rural route	9)					Check if a	address is	outside L	J.S.			
٦٩	City	State or pro	ovince		ZIP		F	oreign cou	ntry name	9				
	• ENGLAND	• AR			● 72046									
FILING STATUS Check Only One Box	1.● Single (Or widowed before 201	9 or divorced	d at end of 20	19)	4.● N	Married filin	g separat	ely on the	same ret	urn				
STA	2.• Married filing joint (Even if onl	y one had in	come)			Married filing Enter spous								
ING R Or	3.● Head of household (See instruction of the qualifying person was y		ıt not your d	enendent		Qualifying w								
Chec	enter child's name here:				\	ear spouse	e died: (Se	e instructi	ons) <u>20</u> 1	18				
• [	Check here if you want a tax bookl	et mailed to	you next y	ear.		eck this b an autom				ate ex	tension			
	7A. X Yourself ● 65 or ove	r •	65 Special	•	Blind •	Deaf	$\times$	Head of h	ousehold/o	qualifying (Filing stat	widow(er)			
	Spouse • 65 or ove		65 Special		Blind •				Γ					
STIC	Multiply number of boxes checked  Dependents (Do not list yourse							7A <b>2</b>	X \$26 =		<b>52</b> 00			
CREDITS	First name	Last na		Depende	ent's social se	ecurity num	ber	Depe	ndent's re	lationshi	p to you			
	1. SAMUEL TEST				400-00-10	001	sc	ON						
PERSONAL TAX	2.													
RSO	3.													
PE	7B. Multiply number of <b>DEPENDENT</b>	S from abov	/e					7B ● <b>1</b>	X \$26 =		<b>26</b> 00			
	7C. Multiply number of qualifying individ	See instruction	ons)		7	7C ●	X \$500 =		00					
	7D. TOTAL PERSONAL TAX CRE	DITS: (Add	lines 7A, 7B	and 7C. Ent	er total here a	and on line 3	34)		7D		<b>78</b> 00			
	DL# / State ID 991005506	Issue o	date d/yyyy)				tion date							
٥	DL#/ State ID	Your state						(mm/dd/yyyy)  Expiration date						
	DL# / State ID	Spouse st	tate	Issue ( mm/d	d/yyyy)				d/yyyy)					
	Direct deposit allowed to U.S. banks	only. Check	if either de	posit(s) will	ultimately be	placed in	a foreign	account.	• 🗆					
Ŀ	Davidson Novel and				Chec	cking or •	Savi	nas		<b>.</b>				
POSI	Routing Number 1		count Nu	mber i					اً. ٦	Direct d	eposit 1 Amt			
T DE	*	•							•[		00			
DIRECT DEPOS	Routing Number 2	Ac	count Nu	mber 2	• Chec	cking or •	Savi	ings		Direct d	eposit 2 Amt			
	•	•							<b>-</b>		00			
	PLEASE SIGN HERE: Under penalties	of perjury, I d	eclare that I	have examine	d this return a	and accomp	anying sch	edules and	statemen	ts, and to	the best of my			
	knowledge and belief, they are true, correc  Next year (January 2021) we	•												
PLEASE SIGN HERE	Primary's signature			if you still w			paper For		next year	ar.				
PLE	Timary's signature		DE	ľ	alc	relepii	IONE		1 -		nsas Revenue ss this return			
0,	Spouse's signature		KL	D	ate	Teleph	ione		_	ī.	preparer?			
	Paid preparer's signature				PTIN/ID nun	nber			For	-	No ent Use Only			
D RER	The same properties of origination		• Invite Humber						•					
PAID PREPARER	Preparer's name		City/State	e/ZIP		Telephone								
_ <u>a</u>	E-mail													
	Refund: Arkansas State Inco P.O. Box 1000 Little Rock, AR 7220				Tax Due/	No Tax:	P.0	Arkansas State Income Tax P.O. Box 2144 Little Rock, AR 72203-2144						
_	Entire Hoori, ATT 7220													



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

			(A) Primary/Joint		(B) Spouse's Income								
		ROUND ALL AMOUNTS TO WHOLE DOLLARS	Income		Status 4 Only								
(s)	8.	Wages, salaries, tips, etc: (Attach W-2s)	• 18,500	00	• 00								
109	9.	Military pay: Primary   O  Spouse   O  O  O  O  O  O  O  O  O  O  O  O  O		Ι									
./(s)	10.	Interest income: (If over \$1,500, attach AR4)	•	00									
W-2	11.	Dividend income: (If over \$1,500, attach AR4)	•	00									
of	12.	Alimony and separate maintenance received:	•	00									
top	13.	Business or professional income: (Attach federal Schedule C or C-EZ)	•	00									
on	14.	Capital gains/(losses) from stocks, bonds, etc: (See instr. attach federal Schedule D)	•	00	<del>                                     </del>								
eck	15.	Other gains or (losses): (Attach federal Form 4797 and/or AR4684 if applicable)	•	00	• 00								
ME	16.	Non-qualified IRA distributions and taxable annuities: (Attach All 1099Rs)	•	00	• 00								
VCO tack		Military retirement: Primary ● 00 Spouse ● 00		_									
/ At	18A	Primary employer pension plan(s)/qualified IRA(s): (See instructions, attach all 1099Rs)	1,000										
ere	400	Gross distribution   • 7,000   00   Taxable amount   • 7,000   00   \$6,000	1,000	00									
s) h	188	Spouse employer pension plan(s)/qualified IRA(s): (See instructions, attach all 1099Rs)  Gross distribution  Taxable amount  00 Less segmen 18B	•	00	• 00								
)660	19.	Rents, royalties, partnerships, estates, trusts, etc.: (Attach federal Schedule E)	•	00	• 00								
)/10	20.	Farm income: (Attach federal Schedule F)	•	00	• 00								
-2(s	21.	Unemployment (Attach 1099-G)	•	00	• 00								
N N	22.	Other income/depreciation differences: (Attach Form AR-OI)	• (23,600)	00									
tac	23.	TOTAL INCOME: (Add lines 8 through 22)	• (4,100)	00									
A	24.	TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ)	• (1,100)	00	• 00								
		ADJUSTED GROSS INCOME: (Subtract line 24 from line 23)	• (4,100)	-									
		Select tax table: (Select only one)  26	(4,100)	100	00								
	20. 27.			П									
,		■ X Standard deduction (\$2,200 or \$4,400 for filing status 2 only)											
Į0		■ Itemized deductions (AR3) Spouse itemized on separate return, Check here. ■ 27	0	00	00								
COMPUTATION		<del></del>	• (4,100)	_									
		NET TAXABLE INCOME: (Subtract line 27 from line 25)	(4,100)	_	-								
CO		TAX: (Enter tax from tax table)		00	00								
TAX	30.	Combined tax: (Add amounts from line 29, columns A and B)			00								
-	31.	Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD)			• 00								
		Additional tax on IRA and qualified plan withdrawal and overpayment: (Attach federal Form 5329, if required)			• 00								
		TOTAL TAX: (Add lines 30 through 32)		Т	• 00								
LS	34.	Personal tax credit(s): (Enter total from line 7D)		00									
EDIT	35.	Child care credit: (20% of federal credit allowed; attach federal Form 2441)	•	00									
CR.		Other credits: (Attach AR1000TC)	•	00									
TAX		TOTAL CREDITS: (Add lines 34 through 36)			• 00								
Ŀ	38.	NET TAX: (Subtract line 37 from line 33. If line 37 is greater than line 33, enter 0)		38	• 00								
	39.	Arkansas income tax withheld: (Attach state copies of W-2 and/or 1099R, 1099-G)	•	00									
	40.	Estimated tax paid or credit brought forward from 2018:	•	00									
s	41.	Payment made with extension: (See instructions)41	•	00									
Ā	42.	AMENDED RETURNS ONLY - Previous payments: (See instructions)	•	00									
PAYMENT	43.	Early childhood program: Certification number:		00									
PA	4.4	TOTAL PAYMENTS: (Add lines 39 through 43)	•	_	• 00								
	44. 45.	AMENDED RETURNS ONLY - Previous refund: (See instructions)			• 00								
	46.	Adjusted total payments: (Subtract line 45 from line 44)			• 00								
H													
DUE	47.	AMOUNT OF OVERPAYMENT/REFUND: (If line 46 is greater than line 38, enter difference)		$\overline{}$	• 00								
TAX		Amount to be applied to 2020 estimated tax:		00									
OR T/		Amount of Check-off Contributions: (Attach Schedule AR1000-CO)			© 00								
	50.	AMOUNT TO BE REFUNDED TO YOU: (Subtract lines 48 and 49 from line 47)											
REFUND				_	[00]								
REI	52A. UEP: Attach Form AR2210 or AR2210A. If required, enter exception in box 52A       ●       Penalty 52B       ●       00         52C. Add lines 51 and 52B: (See instructions)       TOTAL DUE 52C       ●												
PA		ILINE: Please visit our secure site ATAP (Arkansas Taxpayer Access Point) at www.atap.arkansas.gov. A											
		log on, make payments and manage their account online. ATAP is available 24 hours.											
		PAY BY CREDIT CARD: (See instructions)  PAY BY M	//AIL: (See instruction	ons)									



### 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)	00	00	00
2. HSA and/or MSA taxable distributions	00	00	00
3. Long-term care insurance contracts	00	00	00
4. Gambling winnings:4	00	00	00
5. Lottery / contest winnings: 5	00	00	00
6. Scholarships / fellowships / stipends: 6	00	00	00
7. Other: (Attach Schedule)	00	00	00
8. INCOME TOTAL: (Add lines 1-7 and enter total): 8	00	00	00

C   .						
Subtractions from Income	(A) Primary/Joint		(B) Spouse (Status 4)		(C) Arkansas Only	
9. State depreciation: (Attach Schedule)		00	(	00	00	
10. Net operating loss:		00	(	00	00	
11. Foreign earned income exclusion:		00	(	00	00	
12. Loss on excess deferral distribution		00	(	00	00	
13. Other: (Attach Schedule)	23,600	00	(	00	00	
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	

#### **Arkansas Test Case 7**

**Required Forms:** AR1000F

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

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

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

### 2019 AR1000F



### AR1

Software ID

# ARKANSAS INDIVIDUAL INCOME TAX RETURN Full Year Resident

CHECK BOX IF
<b>AMENDED RETURN</b>

Jan.	1 - Dec. 31, 2019 or fiscal year ending	, 2	20	_ •					•	•							
	, 3	MI ●S	Last na							Primary's social security number  ● ***-00-5507							
LABEL OR	Spouse's legal first name ●	MI •	Last na	ame					- 1	•			ocial security number 5555				
USE LAE	Mailing address (number and street, P.O. box or rural re • 25 POINTE CR	oute)								☐ Check if address is outside U.S.							
SE.	City         State or province         ZIP           ● BENTON         ● AR         ● 72015									Forei	gn co	untry	name	Э			
US Box	1.● Single (Or widowed before 2019 or divo	rced at end	d of 201	9)		4.● Married filing separately on the same return											
S STA	2. Married filing joint (Even if only one had	d income)				5.● 🔀				nt retu N abo		ADIE					
FILING STATUS Check Only One Box	3.• Head of household (See instructions)  If the qualifying person was your child enter child's name here:	, but not y	our de	pendent	,	Enter spouse's name here and SSN above SAL  6. Qualifying widow(er) with dependent child Year spouse died: (See instructions)											
• [	Check here if you want a tax booklet mailed							this bo						ate	extens	ion	
П	7A. Yourself ● 65 or over ●	65 S	pecial	•	] B	Blind	• [	Deaf		Hea	nd of h	OUS	ehold/o	qualify (Filing	ng wido	w(er)	
	Spouse • 65 or over •		pecial	•	_	Blind	• 🗆	Deaf			_	ı	Г				$\blacksquare$
DITS	Multiply number of boxes checked  Dependents (Do not list yourself or spo									7	A <b>_1</b> _	X \$	26 =			26	00
TAX CREDITS	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·						ity numb	er		Depe	ende	nt's re	lation	ship to y	ou.	
IL TA)	1.								_								
PERSONAL	2.																
	7B. Multiply number of <b>DEPENDENTS</b> from above											X \$	26 =				00
	7C. Multiply number of qualifying individuals from <b>AR1000RC5</b> (See instructions)									•	X \$	500 =				00	
Ш	7D. TOTAL PERSONAL TAX CREDITS: (A	Add lines 7	7A, 7B, a	and 7C. I	Ente	er total here	and o	on line 34	)				7D			26	00
	DL# / State ID 999005507 Your s	state A	R	Issue date (mm/dd/yyyy)						Expiration date (mm/dd/yyyy)							
	DL# / State ID Spous	se state		Issue date (mm/dd/yyyy)						Expiration date (mm/dd/yyyy)							
$\vdash$													,,, <u> </u>				_
	Direct deposit allowed to U.S. banks only. Che	eck if eith	er depo	osit(s) w	/III u			_									
POSIT	Routing Number 1	Accoun			1.		cking	or •	X Sa	vings	_	_	і 1 Г	Direc	depos		Т
DIRECT DEF	● 2 6 5 2 7 0 4 1 3 ●	3   1	5 6	1 1	1		Ш						•		1	,257	00
DIRE	Routing Number 2	Accoun	nt Nun	nber 2		• Che	ecking	g or •	Sa	vings		_		Direct	depos	it 2 A	mt
	•												•[				00
	PLEASE SIGN HERE: Under penalties of perjury, knowledge and belief, they are true, correct and com																
E E	Next year (January 2021) we will no website (www.atap.arkansas.gov).	longer au heck the	tomati box if	cally m you stil	ail 1 II wa	1099-G for ant us to	ms. I	nstead, you a pa	we as	k tha	ıt you 099-	u ge G ne	t this xt ye	infori ar.	nation 1	rom	our
PLEASE SIGN HERE	Primary's signature				Da	ate		Telepho	ne				-		kansas F		
- IS	Spouse's signature			Da	ate		Telepho	ne				•	with tl	ne prepar	er?		
Н	Paid preparer's signature		PTIN/ID number								$\dashv$	For	Yes Depar	tment Us	No se Onl	ly	
ARER	Preparer's name		City/State/ZIP						A •								
PAID PREPARER	·		City/St	aie/	<b>∠</b> IF							Telepl	ione				
	Refund:  Refund:  Arkansas State Income Tax P.O. Box 1000 Little Rock AR 72203-1000				7	Tax Due	/No	Tax:		Arkansa P.O. Bo	x 2144		me Tax				



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

		<u>, , , , , , , , , , , , , , , , , , , </u>	(A) Primary/Joint		(B) Spouse's Income								
		ROUND ALL AMOUNTS TO WHOLE DOLLARS	Income		Status 4 Only								
(s)	8.	Wages, salaries, tips, etc: (Attach W-2s)	• 76,189	00	• 00								
660	9.	Military pay: Primary ● 00 Spouse ● 00											
s)/1	10.	Interest income: (If over \$1,500, attach AR4)	•	00	• 00								
N-2(	11.	Dividend income: (If over \$1,500, attach AR4)	•	00	• 00								
of V	12.	Alimony and separate maintenance received:	•	00	• 00								
do	13.	Business or professional income: (Attach federal Schedule C or C-EZ)	•	00	• 00								
Ž į	14.	Capital gains/(losses) from stocks, bonds, etc. (See instr. attach federal Schedule D)	•	00	• 00								
ck	15.	Other gains or (losses): (Attach federal Form 4797 and/or AR4684 if applicable)	•	00	• 00								
She	16.	Non-qualified IRA distributions and taxable annuities: (Attach All 1099Rs)	•	00	• 00								
ું ઇડું		Military retirement: <b>Primary</b> ● 00 Spouse ● 00											
Atta		Primary employer pension plan(s)/qualified IRA(s): (See instructions, attach all 1099Rs)											
- e -		Gross distribution 00 Taxable amount 00 Less \$6,000 18A	•	00									
hei	18B.	Spouse employer pension plan(s)/qualified IRA(s): (See instructions, attach all 1099Rs)											
(s) <sub>6</sub>		Gross distribution   Taxable amount   Ta	•	00	<u> </u>								
601	19.	Rents, royalties, partnerships, estates, trusts, etc.: (Attach federal Schedule E)	•	00	• 00								
(s)/	20.	Farm income: (Attach federal Schedule F)20	•	00	• 00								
W-2	21.	Unemployment (Attach 1099-G)21	•	00	• 00								
Ch	22.	Other income/depreciation differences: (Attach Form AR-OI)	•	00	• 00								
Atta	23.	TOTAL INCOME: (Add lines 8 through 22)	• 76,189	00	• 00								
_	24.	TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ)24	•	00	• 00								
	25.	ADJUSTED GROSS INCOME: (Subtract line 24 from line 23)	• 76,189	00	• 00								
П	26.	Select tax table: (Select only one) 26											
	27.												
z		Standard deduction (\$2,200 or \$4,400 for filing status 2 only)											
임		■ X Itemized deductions (AR3) Spouse itemized on separate return, Check here. ■ X 27	•	00	• 00								
COMPUTATION		NET TAXABLE INCOME: (Subtract line 27 from line 25)	76,189	00	• 00								
MPI		TAX: (Enter tax from tax table)	,	00	00								
	30.	Combined tax: (Add amounts from line 29, columns A and B)			00								
TAX	31.	Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD)			• 00								
		Additional tax on IRA and qualified plan withdrawal and overpayment: (Attach federal Form 5329, if required)			• 00								
Н		TOTAL TAX: (Add lines 30 through 32)		Т	• 00								
TS	34.	Personal tax credit(s): (Enter total from line 7D)		00									
EDIT		Child care credit: (20% of federal credit allowed; attach federal Form 2441)	•	00									
CR		Other credits: (Attach AR1000TC)	•	00									
TAX		TOTAL CREDITS: (Add lines 34 through 36)			• 00								
Н		NET TAX: (Subtract line 37 from line 33. If line 37 is greater than line 33, enter 0)		$\overline{}$	• 00								
	39.	Arkansas income tax withheld: (Attach state copies of W-2 and/or 1099R, 1099-G)	•	00									
	40.	Estimated tax paid or credit brought forward from 2018:	•	00									
s	41.	Payment made with extension: (See instructions)41	•	00									
PAYMENT	42.	AMENDED RETURNS ONLY - Previous payments: (See instructions)	•	00									
Ž	43.	Early childhood program: Certification number:											
PA		(20% of federal credit; attach federal Form 2441 <u>and Form AR1000EC)</u>	•	00	• 00								
		TOTAL PAYMENTS: (Add lines 39 through 43)											
	45.	AMENDED RETURNS ONLY - Previous refund: (See instructions)			• 00								
Н	46.	Adjusted total payments: (Subtract line 45 from line 44)		46	• 00								
DUE	47.	AMOUNT OF OVERPAYMENT/REFUND: (If line 46 is greater than line 38, enter difference)		$\overline{}$	• 00								
×		Amount to be applied to 2020 estimated tax:	<del></del>	00									
Y TAX		Amount of Check-off Contributions: (Attach Schedule AR1000-CO)		00									
O OR		AMOUNT TO BE REFUNDED TO YOU: (Subtract lines 48 and 49 from line 47)											
ਤੋਂ		AMOUNT DUE: (If line 46 is less than line 38, enter difference; If over \$1,000, continue to 52A)		_	⊗ 00								
ZEF.	51. AMOUNT DUE: (If line 46 is less than line 38, enter difference; If over \$1,000, continue to 52A)												
		Add lines 51 and 52B: (See instructions)											
PA	Y UN	ILINE: Please visit our secure site ATAP (Arkansas Taxpayer Access Point) at www.atap.arkansas.gov. A log on, make payments and manage their account online. ATAP is available 24 hours.	ATAP allows taxpayers	sort	rieir representatives to								
			//AIL: (See instruction	nne)									

#### **Arkansas Test Case 8**

**Required Forms:** AR1000F

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

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

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

### 2019 AR1000F



### AR1

	COME TAX RETURN III Year Resident		CHECK BOX IF AMENDED RETURN Software II													
Jan.	1 - Dec. 31, 2019 or fiscal year ending		,	20	_ •					•					•	
	Primary's legal first name  • DEPENDENT		MI ●	Last n								nary's ** <b>-00-</b> :			rity number	
YPE.			MI	Last n											rity number	
JE I	•		•	•							•					
USE LABEL OR PRINT OR TYPE	Mailing address (number and street, P.O. box  • RT 2	or rural ro	oute)									Check i	f addre	ess is o	outside U.S.	
그 =	City	State or	province	9		ZIP					For	eign co	ountry	name	•	
×	• HENSLEY			● 72	$\overline{}$											
TUS ne Bo	1. Single (Or widowed before 2019	19)	4.	=		•			y on th							
S ST/	2. Married filing joint (Even if only 3. Head of household (See instru		income)			5.●						y on di ere an				
FILING STATUS Check Only One Box	3.● ☐ Head of household (See instru If the qualifying person was yo enter child's name here:	our child,				Enter spouse's name here and SSN above  Qualifying widow(er) with dependent child  Year spouse died: (See instructions)										
• [	Check here if you want a tax bookle					•	¬ Ch	eck	this b	ox if	you		filed	l a st	ate exter	nsion
	7A. Yourself ● 65 or over	•	65 8	Special	•	Blind	_ 0.		Deaf	atic	_				qualifying wid (Filing status 6	dow(er)
	Spouse • 65 or over	•	65 8	Special	•	Blind		$\overline{\sqcap}$	Deaf			(i iiiig st	atus 5 Oi	y, _	(Filling Status 6	only)
TS	Multiply number of boxes checked								7A <b>1</b>	] x \$2	26 =		<b>26</b> 00			
CREDITS	Dependents (Do not list yoursel	Donon	dont's s	ooial a	oourit	h, num	hor		Don	ondor	nt'o ro	lationship to				
TAX C	r list hame	Lasi	ast name Dependent's social security number							Бер	ender	11.5 161	iationship ti	o you		
PERSONAL T	2.															
	3.															
	7B. Multiply number of <b>DEPENDENT</b> :	<b>S</b> from al	bove								7E	3 • F	7 x \$2	26 =		00
	7C. Multiply number of qualifying individuals from <b>AR1000RC5</b> (See instructions)									_	] x \$5	500 =		00		
	7D. TOTAL PERSONAL TAX CREE													_ h		<b>26</b> 00
	DL# / State ID	Your st			Issue date (mm/dd/yyyy)						Expiration date (mm/dd/yyyy)					
□					Issue date						Expiration date					
	DL# / State ID	Spous	e state									/dd/yy				
	Direct deposit allowed to U.S. banks o	nly. Che	ck if eitl	her dep	osit(s) wi	l ultima	tely b	e plac	ed in	a fore	eign a	ccoun	t. •			
SIT	Routing Number 1		Accou	nt Nun	nber 1	•	Che	cking	or •		Savin	gs		ſ	Direct depo	osit 1 Amt
DEPC	•	<b>□</b> •												•		00
DIRECT DEPOSIT								.1.5			C = 1 d =			_		•
ੂ ਰ	Routing Number 2	— r	Accou	nt Nur	nber 2	•	Cne	cking	or •	<u> </u>	Savin	ys <del>I</del>		, [	Direct depo	osit 2 Amt
	•	• [												•		00
	PLEASE SIGN HERE: Under penalties o knowledge and belief, they are true, correct															
SE ERE		will no l	onger a	utomat	ically ma	il 1099	G for	ms. lı	nstead	l, we	ask t	hat yo	u get	this i	informatio	_
PLEASE SIGN HERE	Primary's signature					Date			Teleph	one			П	-	the Arkansa	
SIC	Spouse's signature		R			Date			Teleph	one	Agency discuss this return with the preparer?					
											X	Yes	No			
24	Paid preparer's signature					PTIN/	ID nur	mber					$\neg$		Department	T .
PAID PARER	Preparer's name				City/Sta	te/ZIP							-	A Teleph	none	•
ıΔīī	1 '				, ,								- 1	- 1		

Tax Due/No Tax:

P.O. Box 2144 Little Rock, AR 72203-2144

Refund:

P.O. Box 1000 Little Rock, AR 72203-1000



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

		ROUND ALL AMOUNTS TO WHOLE DOLLARS	(A) Primary/Joint Income			(B) Spouse's Income Status 4 Only				
8)	8.	Wages, salaries, tips, etc: (Attach W-2s)	8	• 2,289	00		00			
)660		Military pay: Primary ● 00 Spouse ● 00								
)/10		Interest income: (If over \$1,500, attach AR4)	o	•	00	• 00	00			
/-2(s	11.	Dividend income: (If over \$1,500, attach AR4)		•	00	• 00	00			
≥	12.	Alimony and separate maintenance received:		•	00	• 00	0			
o dc	13.	Business or professional income: (Attach federal Schedule C or C-EZ)	- 1	•	00	• 00	0			
i t	14.	Capital gains/(losses) from stocks, bonds, etc: (See instr. attach federal Schedule D)	- 1	•	00	• 00	00			
Sk o	15.	Other gains or (losses): (Attach federal Form 4797 and/or AR4684 if applicable)	- 1	•	00	• 00	0			
che		Non-qualified IRA distributions and taxable annuities: (Attach All 1099Rs)	- 1	•	00	• 00	0			
S S S		Military retirement: <b>Primary</b> ● 00 <b>Spouse</b> ● 00								
Atta		Primary employer pension plan(s)/qualified IRA(s): (See instructions, attach all 1099Rs)								
re/			8A	•	00					
hei	18B	Spouse employer pension plan(s)/qualified IRA(s): (See instructions, attach all 1099Rs)								
(s) <sub>6</sub>		Faxable amount	8B	•	00	<del>                                     </del>	00			
109		Rents, royalties, partnerships, estates, trusts, etc.: (Attach federal Schedule E)	- 1	•	00		00			
(s)/	20.	Farm income: (Attach federal Schedule F)	- 1	•	00		00			
×.	21.	Unemployment (Attach 1099-G)	- 1	•	00		00			
ach		Other income/depreciation differences: (Attach Form AR-OI)	- 1	0.000	00		00			
Att		TOTAL INCOME: (Add lines 8 through 22)	- 1	• 2,289	-		00			
		TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ)		•	00		00			
	25.	ADJUSTED GROSS INCOME: (Subtract line 24 from line 23)	5	• 2,289	00	• 0	00			
			6							
	27. • X Low income table (\$0), For low income qualifications see line 26 instructions									
NO.		Standard deduction (\$2,200 or \$4,400 for filing status 2 only)					.			
ГАТ			7	0.000	00		00			
P		NET TAXABLE INCOME: (Subtract line 27 from line 25)		• 2,289	-		_			
COMPUTATION	29.	TAX: (Enter tax from tax table)	9	0	00		00			
TAX	30.	Combined tax: (Add amounts from line 29, columns A and B)			30	0 0				
1	31.	Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD)			31	<del>-</del>	00			
		Additional tax on IRA and qualified plan withdrawal and overpayment: (Attach federal Form 5329, if require	•				00			
	33.	TOTAL TAX: (Add lines 30 through 32)			33	• <b>0</b> 0	0			
S	34.	Personal tax credit(s): (Enter total from line 7D)	4	• 26	00					
EDIT	35.	Child care credit: (20% of federal credit allowed; attach federal Form 2441)	5	•	00					
CRE	36.	Other credits: (Attach AR1000TC)	6	•	00					
TAX	37.	TOTAL CREDITS: (Add lines 34 through 36)			37	• <b>26</b> 00	0			
_	38.	NET TAX: (Subtract line 37 from line 33. If line 37 is greater than line 33, enter 0)			38	• <b>0</b> 0	0			
	39.	Arkansas income tax withheld: (Attach state copies of W-2 and/or 1099R, 1099-G)	9	• 15	00					
	40.	Estimated tax paid or credit brought forward from 2018:	0	•	00					
s	41.	Payment made with extension: (See instructions)	1	•	00					
	42.	AMENDED RETURNS ONLY - Previous payments: (See instructions)	2	•	00					
PAYMENT	43.	Early childhood program: Certification number:								
PA		(20% of federal credit; attach federal Form 2441 and Form AR1000EC)	_	•	00	45 0				
		TOTAL PAYMENTS: (Add lines 39 through 43)				• 15 00				
		AMENDED RETURNS ONLY - Previous refund: (See instructions)					00			
	46.	Adjusted total payments: (Subtract line 45 from line 44)			46	• 15 0	_			
DUE		AMOUNT OF OVERPAYMENT/REFUND: (If line 46 is greater than line 38, enter difference)			$\overline{}$	• 15 0	0			
O X		Amount to be applied to 2020 estimated tax:		i	00					
X TAX		Amount of Check-off Contributions: (Attach Schedule AR1000-CO)	_	·	00	1.	_			
OR C		AMOUNT TO BE REFUNDED TO YOU: (Subtract lines 48 and 49 from line 47)					-			
REFUND		AMOUNT DUE: (If line 46 is less than line 38, enter difference; If over \$1,000, continue to 52A)				<u>(d)</u>	00			
REF		UEP: Attach Form AR2210 or AR2210A. If required, enter exception in box 52A ● Penalty 52I		· · · · · · · · · · · · · · · · · · ·	_		_			
		Add lines 51 and 52B: (See instructions)					00			
PA	PAY ONLINE: Please visit our secure site ATAP (Arkansas Taxpayer Access Point) at www.atap.arkansas.gov. ATAP allows taxpayers or their representatives to log on, make payments and manage their account online. ATAP is available 24 hours.									
			/ M	AIL: (See instruction	ns)					
		1711 2		,						

#### **Arkansas Test Case 9**

**Required Forms:** AR1000F

**Taxpayer Name:** Exemption Test

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

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

#### **Spouse Income:**

Military Income: 38,000.00 Military Retirement: 14,000.00

### 2019 AR1000F



### AR1

Software ID

# ARKANSAS INDIVIDUAL INCOME TAX RETURN Full Year Resident

CHECK	BOX	IF
<b>AMENDED</b>	RET	URN

Jan.	1 - Dec. 31, 2019 or fiscal year ending	20	_ •									•			
	li	MI ●	Last na							nary's ** <b>-00-</b>			ty numb	er	
SEL OR R TYPE	Spouse's legal first name	MI ●	Last na							use's :			ty numb	er	
USE LABEL OPRINT OR TY	Mailing address (number and street, P.O. box or rural ro	oute)								Check i	f addr	ess is o	utside U.	S.	
US PRI	• 68 CREEKSIDE City State or	province			ZIP				For	eign co	ountry	name			
	● BRYANT ● AR ● 72022														
LUS Box	1.● Single (Or widowed before 2019 or divor	ced at end	d of 201	9)	4.● [	Ma	arried fi	ling sep	aratel						
STA	2. Married filing joint (Even if only one had	l income)			5.●			ling sepa use's na							
FILING STATUS Check Only One Box	3.• Head of household (See instructions) If the qualifying person was your child, enter child's name here:	, but not y	our de	pendent,	6.●[	Qı	ualifying	g widow( use died	(er) wi	th dep	ende	nt child			
• [	Check here if you want a tax booklet mailed				• [	Che	ck this		you	have	filed	l a sta	ite ext	ension	
	7A. X Yourself ● 65 or over ●	65 S	pecial	•	Blind	•[	Dea	af	Ш	ead of	house	ehold/qu	ualifying v	widow(er)	
	Spouse ● 65 or over ●	65 S	pecial	•	Blind	•[	Dea	af							
IIS	Multiply number of boxes checked									.7A <b>2</b>	] × \$2	26 =		52	00
PERSONAL TAX CREDITS	Pirst name Last	name	Т	Depend	ent's soc	ial sed	curity nu	umber		Dep	ende	nt's rela	ationship	to you	
TAX	1.														
NAL	2.														
ERSO	3.														
-	7B. Multiply number of <b>DEPENDENTS</b> from all									=	╡	26 =			00
	7C. Multiply number of qualifying individuals from	n <b>AR1000</b>	RC5 (S	ee instructi	ons)				7C	•	_X \$	500 =			00
	7D. TOTAL PERSONAL TAX CREDITS: (A	Add lines 7	7A, 7B, a			nere an	id on lin	e 34)							00
	DL# / State ID Your st		Issue (mm/c	date dd/yyyy) <b>_</b>				_		iration ı/dd/yy					
<u> </u>			Issue date						iration						
	DL# / State ID Spouse state (mm/dd/yyyy) (mm/dd/									i/dd/yy	уу)			_	
	Direct deposit allowed to U.S. banks only. Che	eck if eith	er depo	osit(s) will	ultimate	ly be	placed	in a fore	eign a	ccoun	t. • [				
OSIT	Routing Number 1	Accoun	ıt Num	ber 1	•	Check	ing or	• 🔲 🤄	Savinç	gs		D	irect de	posit 1 A	mt
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l H	Routing Number 2	Accoun	nt Num	nber 2	•⊔	Check	ing or	• 📙 🤅	Savin	gs		, <u>D</u>	irect de	posit 2 A	mt
	•										$oldsymbol{ol}}}}}}}}}}}}}}}}}}$	」 ● _			00
	PLEASE SIGN HERE: Under penalties of perjury, knowledge and belief, they are true, correct and comp														
٣	l <b>_</b>	onger au	ıtomati	cally mai	1099-G	form	s. Inste	ad, we	ask t	hat yo	u get	t this in	nformat	•	•
PLEASE SIGN HERE	Primary's signature			_	Date			phone						sas Reven	ue
SIG	Spouse's signature	I D			Date		Tolo	phone			_	-	cy discus	s this retu reparer?	rn
	opouse a signature		ľ	Jaio			prioric					Yes	X No		
ii.	Paid preparer's signature			PTIN/IE	) numb	per				$\neg$		epartme	nt Use On	ly	
PAID PREPARER	Preparer's name		City/State	ate/ZIP						$\dashv$	A   ● Telephone				
PRE	E-mail														
	Refund: Arkansas State Income Tax P.O. Box 1000 Little Book AB 72203-1000				Tax D	ue/N	lo Tax	:	P.O.	nsas Sta Box 214	4				



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

		<b>,</b>	(A) Duimenud Inint		(D) Specially Income
		ROUND ALL AMOUNTS TO WHOLE DOLLARS	(A) Primary/Joint Income		(B) Spouse's Income Status 4 Only
( i	8.	Wages, salaries, tips, etc: (Attach W-2s)	• 22,000	00	• 00
3)66		Military pay:	,		
/109		Interest income: (If over \$1,500, attach AR4)	•	00	• 00
2(s)			•	00	<u> </u>
×	11.	Dividend income: (If over \$1,500, attach AR4)		00	1
of	12.	Alimony and separate maintenance received:	-	_	
top	13.	Business or professional income: (Attach federal Schedule C or C-EZ)	•	00	
o	14.	Capital gains/(losses) from stocks, bonds, etc: (See instr. attach federal Schedule D)	•	00	<del>                                     </del>
eck	15.	Other gains or (losses): (Attach federal Form 4797 and/or AR4684 if applicable)	•	00	• 00
NE ch	16.	Non-qualified IRA distributions and taxable annuities: (Attach All 1099Rs)	•	00	• 00
NCON ttach	17.	Military retirement: Primary   OO Spouse   14,000 OO			
Att	18A	Primary employer pension plan(s)/qualified IRA(s): (See instructions, attach all 1099Rs)			
re/		Gross distribution 00 Taxable amount 00 Less \$6,000 18A	•	00	
) he	18B	Spouse employer pension plan(s)/qualified IRA(s): (See instructions, attach all 1099Rs)		00	• 00
s)66	40	Gross distribution 00 Taxable amount 00 \$6,000		00	<del>                                     </del>
106		Rents, royalties, partnerships, estates, trusts, etc.: (Attach federal Schedule E)	•	-	• 00
(s) <sub>2</sub>	20.	Farm income: (Attach federal Schedule F)	•	00	• 00
W-2	21.	Unemployment (Attach 1099-G)	•	00	• 00
ach	22.	Other income/depreciation differences: (Attach Form AR-OI)	•	00	• 00
Atta	23.	TOTAL INCOME: (Add lines 8 through 22)	• 22,000	00	• 00
	24.	TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ)24	•	00	• 00
	25.	ADJUSTED GROSS INCOME: (Subtract line 24 from line 23)	• 22,000	00	• 00
	26.	Select tax table: (Select only one) 26			
	27.				
z		■ X Standard deduction (\$2,200 or \$4,400 for filing status 2 only)			
10		● Itemized deductions (AR3) Spouse itemized on separate return, Check here. ● □	4,400	00	00
ΤĀ	20	<del>-</del>	17,600	00	<del>                                     </del>
COMPUTATION		NET TAXABLE INCOME: (Subtract line 27 from line 25)         .28           TAX: (Enter tax from tax table)         .29	11,000	00	00
CO					00
TAX	30.	Combined tax: (Add amounts from line 29, columns A and B)			• 00
-	31.	Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD)			<u> </u>
		Additional tax on IRA and qualified plan withdrawal and overpayment: (Attach federal Form 5329, if required)			• 00
		TOTAL TAX: (Add lines 30 through 32)			• 00
S	34.	Personal tax credit(s): (Enter total from line 7D)	•	00	
EDIT	35.	Child care credit: (20% of federal credit allowed; attach federal Form 2441)	•	00	
CRI	36.	Other credits: (Attach AR1000TC)	•	00	
TAX	37.	TOTAL CREDITS: (Add lines 34 through 36)		37	• 00
_	38.	NET TAX: (Subtract line 37 from line 33. If line 37 is greater than line 33, enter 0)		38	• 00
	39.	Arkansas income tax withheld: (Attach state copies of W-2 and/or 1099R, 1099-G)	•	00	
	40.	Estimated tax paid or credit brought forward from 2018:	•	00	
	41.	Payment made with extension: (See instructions)	•	00	
TLS	42.	AMENDED RETURNS ONLY - Previous payments: (See instructions)	•	00	
PAYMENT		Early childhood program: Certification number:			
ΑΥI		(20% of federal credit; attach federal Form 2441 and Form AR1000EC)	•	00	
"	44.	TOTAL PAYMENTS: (Add lines 39 through 43)		44	• 00
	45.	AMENDED RETURNS ONLY - Previous refund: (See instructions)		45	• 00
	46.	Adjusted total payments: (Subtract line 45 from line 44)		46	• 00
ш	47.	AMOUNT OF OVERPAYMENT/REFUND: (If line 46 is greater than line 38, enter difference)		47	• 00
DUE		Amount to be applied to 2020 estimated tax:		00	<u> </u>
ТАХ		Amount of Check-off Contributions: (Attach Schedule AR1000-CO)		00	
OR T	50.	AMOUNT TO BE REFUNDED TO YOU: (Subtract lines 48 and 49 from line 47)			© 00
		AMOUNT DUE: (If line 46 is less than line 38, enter difference; If over \$1,000, continue to 52A)			
REFUND		<b>UEP:</b> Attach Form AR2210 or AR2210A. If required, enter exception in box 52A Penalty 52B		_	
RE		Add lines 51 and 52B: (See instructions)		_	• 00
РΔ		ILINE: Please visit our secure site ATAP (Arkansas Taxpayer Access Point) at www.atap.arkansas.gov. A			
		log on, make payments and manage their account online. ATAP is available 24 hours.			,
		PAY BY CREDIT CARD: (See instructions)  PAY BY M	IAIL: (See instruction	ns)	

#### **Arkansas Test Case 10**

Required Forms: AR1000NR, AR1000D, AR1000ADJ, AR3, AR4684

**Taxpayer Name:** Able Test

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

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

#### **ABLE Contributions:**

**Primary:** \$5,000.00 **Spouse:** \$5,000.00

### 2019 AR1000NR



### NR<sub>1</sub>

#### **ARKANSAS INDIVIDUAL INCOME TAX RETURN**

#### Nonresident and Part Vear Resident

**CHECK BOX IF AMENDED RETURN** 

	nresident and Part Yea	r Reside	ent				AN	/IENL	ED F	RETU	JRN	<u> s</u>	oftware	e ID	
Jan.	1 - Dec. 31, 2019 or fiscal year ending	, ·	20	_ •				•				•			
	Primary's legal first name	MI	Last n							-		curity num	ber		
~ III	● ABLE	•	• TES	ST						**-00-					
VPE.	Spouse's legal first name	MI	Last n									curity num	ber		
USE LABEL PRINT OR T	● SPOUSE	•	• TES	ST					• 4	00-00	-5520				
IAP	Mailing address (number and street, P.O. box or	rural route)								Check if	f address is outside U.S.				
IS S	● 16 ACRES														
"	'	ate or province	9		ZIP				For	eign co	untry na	me			
	• CABOT	AR			•	72	023								
АТ	TACH A COPY OF YOUR COMPLET	E FEDERAL	RETU		NONR				•	PART Y		SIDENT: Da	tes lived ir	n AR:	
TUS e Box	1.● Single (Or widowed before 2019 of	r divorced at en	d of 201	9)	4.●	X Ma	arried fi	iling se	parately	on the	e same ı	eturn			
STA	2.● Married filing joint (even if only one had income) 5.● Married filing separately on different														
50	3.● Head of household (see instruction					Er	nter spo	ouse's i	name h	ere and	d SSN a	bove			
FILING STATUS Check Only One Box	If the qualifying person was your enter child's name here:	child, but not y	your de	pendent,	6.●	☐ Ye	ear spot	use die	d: (see i	instruc					
• [	Check here if you want a tax booklet r	mailed to you r	next ye	ar.	•	Oheo	ck this n auto	s box matic	if you feder	have al ext	fil <mark>ed a</mark> tensior	state ex	tension	1	
	7A. Yourself ● 65 or over	● 65 S	Special	•	Blind	• [	De	af	П	ead of	househo	ld/qualifying (Filing sta	y widow(e	er)	
	X Spouse ● 65 or over	• 65 S	Special	•	Blind	•	De	af							
Z.	Multiply number of boxes checked				<b>-</b> 		<u> </u>			.7A <b>2</b>	X \$26 =	:	į	<b>52</b> 00	
ED.	Dependents (Do not list yourself of	r spouse)									•			<u>-   00</u>	
S	First name	Last name		Depen	dent's so	ocial sec	curity n	umber		Dep	endent's	relationsh	ip to you		
PERSONAL TAX CREDITS	1														
₽	2														
SON	2.								+						
Ë	3.		ļ								1 .				
"	7B. Multiply number of <b>DEPENDENTS</b> f										X \$26 =	•		00	
	7C. Multiply number of qualifying individua	ls from AR1000	0RC5 (s	ee instruc	tions)				7C	: ●	X \$500	=		00	
	7D. TOTAL PERSONAL TAX CREDI	TS: (Add lines	7A, 7B,	and 7C. E	nter tota	l here ar	nd on lin	ne 34)			7[	)	į	<b>52</b> 00	
	DL# / State ID 9991234	C	A		e date						ation date				
0		Your state			n/dd/yyyy) ne date						/dd/yyyy) ration date				
	Ι ΨΥΧΑ 321 Γ.Δ							/dd/yyyy)							
	Direct deposit allowed to U.S. banks only	v Chack if ait	har dan	osit(s) w	ill ultima	taly ha	nlaced	in a fo	raian a	ccount		1			
	Direct deposit anowed to 0.0. banks on	y. Oneok ii eiti	ner dep	OSIL(S) W			•		, cigii a	ccoun	•	J			
SIT	Routing Number 1	Accour	nt Nun	nber 1	• X	Check	king or	•	Saving	js		Direct d	leposit 1	Amt	
EPO	2 8 2 0 7 5 0 2 8	8 6	9 3	4 9	2	П	П		T						
Ϊ́		ا وا وا وا	3   3	1713		$\perp$						<b>-</b>	44,79	<b>94</b> 00	
DIRECT DEPOSIT	Routing Number 2	Accou	nt Nun	nher 2	•	Check	king or	• X	Saving	gs		Direct d	leposit 2	Amt	
^	<del></del>	1			T - İ		$\overline{1}$					Direct d		$\neg$	
	•     2     8     2     0     7     5     0     2     8	8 9	1 6	7 5	5							•	44,79	00	
	PLEASE SIGN HERE: Under penalties of p	erjury, I declare	that I h	ave exami	ned this	eturn ar	nd accor	mpanyir	ng sched	ules ar	d statem	ents, and to	the best	t of my	
	knowledge and belief, they are true, correct an	d complete. Dec	claration	of prepare	er (other th	an taxpay	yer) is ba	sed on a	all inforn	nation o	f which p	reparer has	any know	vledge.	
A H	<ul> <li>Next year (January 2021) we wi website (www.atap.arkansas.go</li> </ul>												tion fron	n our	
PLEASE SIGN HERE	Primary's signature	•			Date		<del></del>	phone			$\overline{}$	ay the Arka	neae Pow		
무현	CICRLI											gency discu			
0,	Spouse's signature	ILK			Date		Tele	phone			$\neg$	with the	preparer?	?	
												X Yes	No	,	
~	Paid preparer's signature		PTIN/	ID numl	ber				F	or Departm	ent Use C	Only			
PEF		City/Sta	•						A	4	•				
PAID PREPARER	Preparer's name	Preparer's name									Tele	ephone			
8	   E-mail														
	Arkansas State Income	Tax			Terr	D / L.	lo Tar	, .			te Income	Гах			
	Refund: P.O. Box 1000	000			ıax	Due/N	lo Tax	C.		Box 2144	! ? 72203 <b>-</b> 21	44			



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

	IIIa	1 y 3314 00 00 10										
		ROUND ALL AMOUNTS TO WHOLE DOLLARS	(A)	Primary/Joint Income		(B) Spouse's Incor Status 4 Only		(C)	Arkansas Income Only	,		
(S)		Wagner coloring time ato: (Attack W.Ca)		meome	00		00		income omy	00		
)66		Wages, salaries, tips, etc: (Attach W-2s)	Ŀ		00	•	100			100		
W-2(s)/1099(s		Military pay: Primary 00 Spouse 00			00	_	Loo			Loo		
2(s		Interest income: (If over \$1,500, attach AR4)	•		00		00			00		
∣≥ਂ	11.	Dividend income: (If over \$1,500, attach AR4)	•		00		00	_		00		
ō		Alimony and separate maintenance received:	•		00		00	_		00		
top		Business or professional income: (Attach federal Schedule C)	•	1,234,579	-	•	00	_		00		
o	14.	Capital gains/(losses) from stocks, bonds, etc: (See instr. attach federal Schedule D)14	•	524,750	-		00	_	524,750	00		
eck	15.	Other gains or (losses): (Attach federal Form 4797 and/or AR4684 if applicable)15	•	(1,584,950)	00	•	00	•		00		
H유	16.	Non-qualified IRA distributions and taxable annuities: (Attach all 1099Rs)16	•		00	•	00	•		00		
ပြင့်မှု	17.	Military retirement: Primary   O  Spouse   O  O  O  O  O  O  O  O  O  O  O  O  O										
INCOME Attach che	18A	Primary employer pension plan(s)/qualified IRA(s):(Attach all 1099Rs)								П		
1   e		ss distribution 00 Taxable amt 00 \$6,000 18A	•		00			•		00		
here /	18B	Spouse employer pension plan(s)/qualified IRA(s):(Attach all 1099Rs)								П		
ାଁ	Gro	ss distribution 00 Taxable amt 00 \$6,000 18B	•		00	•	00	•		00		
W-2(s)/1099(s)	19.	Rents, royalties, partnerships, estates, trusts, etc.: (Attach federal Schedule E)19	•	175,000	00	•	00	•	175,000	00		
5		Farm income: (Attach federal Schedule F)	•		00	<ul><li>123,123</li></ul>	00	•		00		
-2(s	21.	Unemployment (Attach 1099-G)	•		00	<del></del>	00	•		00		
۶		Other income/depreciation differences: (Attach Form AR-OI)	•		00	•	00	•		00		
tac		TOTAL INCOME: (Add lines 8 through 22)		349,379	00		+	_	699,750			
¥		TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ)	•	5,000			-	_	10,000	_		
	l	ADJUSTED GROSS INCOME: (Subtract line 24 from line 23)		344,379	_		00	•	689,750	00		
	-			011,010	00	110,120	100		000,100	100		
							Т					
_		Low income table (\$0), For low income qualifications see line 26 instructions										
₫		• Standard deduction (\$2,200 or \$4,400 for filing status 2 only)					١					
ΙĀ		• X Itemized deductions (AR3) Spouse itemized on separate return, Check here.   ■ 27	•	205,351	-		-					
2	28.	NET TAXABLE INCOME: (Subtract line 27 from line 25)	•	139,028	00	<ul><li>45,973</li></ul>	00					
COMPUTATION	29.	TAX: (Enter tax from tax table)			00		00					
	30.	Combined tax: (Add amounts from line 29, columns A and B)					30			00		
TAX	31.	Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD)					31	•		00		
	32.	Additional tax on IRA and qualified plan withdrawal and overpayment: (Attach federal For						•		00		
		TOTAL TAX: (Add lines 30 through 32)						•		00		
<u> </u>	34.	Personal tax credit(s): (Enter total from line 7D)						•		00		
CREDITS	35.					00						
Ë		Child care credit: (20% of federal credit allowed; attach federal Form 2441)  Other credits: (Attach AR1000TC)						<u> </u>		00		
					00							
Ιŝ	37. TOTAL CREDITS: (Add lines 34 through 36)											
┝	_							•		00		
NO.		Enter the amount from line 25, Column C:								00		
_		Enter the total amount from line 25, Columns A and B:					38B	•		00		
PRORA		Divide line 38A by 38B: (See instructions)										
4	38D	APPORTIONED TAX LIABILITY: (Multiply line 38 by line 38C)					38D	•		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 2018:					40	•		00		
	41.	Payment made with extension: (See instructions)					41	•		00		
ΙŢ	42.	AMENDED RETURNS ONLY - Previous payments: (See instructions)						•		00		
ME	ı	Early childhood program: Certification number:								П		
PAYMENTS		(20% of federal credit; attach federal Form 2441 and Form AR1000EC)					43	•		00		
"	44.	TOTAL PAYMENTS: (Add lines 39 through 43)					44	•		00		
	45.	AMENDED RETURNS ONLY - Previous refund: (See instructions)					45	•		00		
	46.	Adjusted total payments: (Subtract line 45 from line 44)					46	•		00		
Ш	47	AMOUNT OF OVERPAYMENT/REFUND: (If line 46 is greater than line 38D, enter d	iffere	nce)			47	•		00		
DUE		Amount to be applied to 2020 estimated tax:				00	.,			1-0		
TAX		Amount of Check-Off contributions: (Attach Schedule AR1000-CO)				00						
RT		AMOUNT TO BE REFUNDED TO YOU: (Subtract lines 48 and 49 from line 47)					50 <b>-</b>	$\odot$		00		
D OR		AMOUNT DUE: (If line 46 is less than line 38D, enter difference; If over \$1,000, continue to								00		
\$							JI	<u> </u>		100		
REFUND		UEP: Attach Form AR2210 or AR2210A. If required, enter exception in box 52A	_	Penalty 52B		00	F^ -	_				
		. Add lines 51 and 52B: (See instructions)								00		
PA	YON	ILINE: Please visit our secure site ATAP (Arkansas Taxpayer Access Point) at www.at- log on, make payments and manage their account online. ATAP is available 24			IAP	allows taxpayers of	or the	eir rep	resentatives t	ſO		
			HOUI			(2)	,					
		PAY BY CREDIT CARD: (See instructions)		PAY BY M	AIL	: (See instruction:	S)					



### ARKANSAS INDIVIDUAL INCOME TAX CAPITAL GAINS

Primary's legal name	Primary's social security number
ABLE 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. \*

Note. 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, line 61	<b>1,049,500</b> 00		1,049,500	00		00	1,049,500	00
2.	Enter adjustment, <b>if any</b> , for depreciation differe state amounts				00		00		00
3.	Arkansas long-term capital gain or loss. Add (or line 2		•	1,049,500	00	•	00	• 1,049,500	00
4.	Enter federal net short-term capital loss, <b>if any</b> , reported on line 7, federal Schedule D4	00			00		00		00
5.	Enter adjustment, <b>if any</b> , for depreciation differe state amounts				00		00		00
6.	Arkansas net short-term capital loss. Add (or sul line 5		•		00	•	00	•	00
7a.	Arkansas net capital gain or loss. (If gain, subtr loss, add lines 6 and 3.)	ract line 6 from 3. If7a	•	1,049,500	00	•	00	• 1,049,500	00
7b.	If the amount on line 7a is over \$10,000,000, onld less than \$10,000,000, enter the total amount.			1,049,500	00		00	1,049,500	00
8.	Arkansas taxable amount. If a gain multiply line 50 percent (.50), otherwise enter loss			524,750	00		00	524,750	00
9.	Enter federal short-term capital gain, <b>if any</b> , reported on line 7, federal Schedule D9	00			00		00		00
10.	Enter adjustment, if any, for depreciation differe state amounts				00		00		00
11.	Arkansas short-term capital gain. Add (or subtra line 10		•		00	•	00	•	00
12.	Total taxable Arkansas capital gain or loss. Add I (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, column on AR1000F/AR1000NR, line 14. Filing status 4: Enter line 12, column A on AR1000F/AR1000NF Enter line 12, column B on AR1000F/AR1000NF	s 1, 2, 3, and 6, r 5.) Enter here. ns A and B and enter R, line 14, column A.		524,750	00		00	524,750	00



### ARKANSAS INDIVIDUAL INCOME TAX SCHEDULE OF ADJUSTMENTS

Primary's legal name	Primary's social security number
ABLE TEST	***-00-5510

#### **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 19 of this form and on line 24 of AR1000F or AR1000NR.

See additional instructions on the reverse side of this form.

		nary/Joint ustments	(I	(B) Spouse's Adjustments Status 4 Only		(C) Arkansa Adjustmei Only	
Border city exemption: (Attach Form AR-TX)	•	0	•		00	•	00
Tuition savings program: (See instructions)	•	0	•		00	•	00
3. Payments to IRA: (See instructions)	•	0	•		00	•	00
4. Payments to MSA: (See instructions)		0	•		00	•	00
5. Payments to HSA: (Attach federal Form 8889)	•	0	•		00	•	00
6. Deduction for interest paid on student loans: (See instructions)	•	0	•		00	•	00
7. Contributions to intergenerational trust: (See instructions)	•	0	•		00	•	00
8. Moving expenses: (Attach Form AR3903)	•	0	•		00	•	00
Self-employed health insurance deduction: (See instructions)	•	0	•		00	•	00
10.KEOGH, Self-employed SEP and Simple Plans:10	•	0	•		00	•	00
11. Forfeited interest penalty for premature withdrawal:	•	0	•		00	•	00
12. Alimony/Sep. Maint. paid to: Name: SSN: 12	•	0	•		00	•	00
13. Support for individuals with permanent disabilities: (Attach Form AR1000DC)13	•	0	•		00	•	00
14. Organ donor deduction: (Attach Form AR10000D)14		0	•		00	•	00
15. Military reserve expenses:	•	0	•		00	•	00
16. Reforestation deduction:16	•	0	•		00	•	00
17. Teachers qualified classroom investment expense: (Attach Form AR1000CE)	•	0	•		00	•	00
18. Achieving A Better Life Experience Program (ABLE contributions)18	•	<b>5,000</b> 0	•	5,000	00	• 10,000	00
19. TOTAL ADJUSTMENTS: (Enter here and on AR1000F/AR1000NR, line 24)19	•	<b>5,000</b> 0	•	5,000	00	• 10,000	00

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



## ARKANSAS INDIVIDUAL INCOME TAX ITEMIZED DEDUCTIONS

Primary's legal name	Primary's social security number						
ABLE TEST		***-00-5510					
MEDICAL AND DENTAL EXPENSES: [Do not include expense(s) paid by others]. (See instr	ructi	ons)					
Medical and dental expenses:	1	00					
2. Enter amount from Form AR1000F/AR1000NR, line 25A and 25B:	0						
3. Multiply line 2 by 10% (.10), otherwise enter 0:	 3	00					
4. TOTAL MEDICAL EXPENSES: (Subtract line 3 from line 1; if more than line 1, enter 0)			00				
TAXES: (See instructions)							
5. Real estate tax:	5	00					
Personal property tax or other taxes: (List type and amount)	6	00					
7. TOTAL TAXES: (Add lines 5 and 6)		7>	00				
INTEREST EXPENSES: (See instructions)							
Home mortgage interest paid to financial institutions:	8	00					
Home mortgage interest paid to an individual: Name:	_						
Address:	_ 9	00					
10. Deductible points:	10	00					
11. Investment interest: (Attach federal Form 4952)	11	00					
12. TOTAL INTEREST EXPENSE: (Add lines 8 through 11)		12 ➤	00				
CONTRIBUTIONS: (See instructions)							
13. Cash contributions:	13	<b>375,000</b> 00					
14. Art and literary contributions:	14	00					
15. Other:		$\vdash$					
16. Carryover contributions: (List type and amount)	_ 16	00					
17. TOTAL CONTRIBUTIONS: (Add lines 13 through 16)		17 ➤	<b>277,501</b> 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)							
20. Unreimbursed employee business expenses: (Attach Form AR2106)							
21. Other expenses: (List type and amount)		00					
22. Add the amounts on lines 20 and 21. Enter the total:	_	00					
23. Enter amount from Form AR1000F/AR1000NR, line 25A and 25B: 23							
24. Multiply line 23 above by 2% (.02):							
25. TOTAL MISCELLANEOUS DEDUCTIONS: (Subtract line 24 from line 22; If line 24 is more that	an lii	ne 22, enter 0) 25 >	00				
OTHER MISCELLANEOUS DEDUCTIONS: (See instructions)		00					
26. Volunteer firefighter expenses:							
27. Other miscellaneous deductions: (List type and amount)			00				
28. TOTAL MISCELLANEOUS DEDUCTIONS NOT SUBJECT TO THE 2% AGI LIMITATION: (Add	d line	es 26 and 27) 28 >	00				
TOTAL ITEMIZED DEDUCTIONS:		29 ➤	277 504 00				
29. Add amounts on lines 4, 7, 12, 17, 18,19, 25, and 28 and enter the total here:		29 ~	<b>277,501</b> 00				
Complete lines 20, 24 ONLV if Filing Status 4 or F		PRIMARY	SPOUSE'S				
Complete lines 30 - 34 ONLY if Filing Status 4 or 5.	Adi		Adjusted Gross Income				
30. Enter adjusted gross income from Form AR1000F/AR1000NR, line 25, columns (A) and (B) here: 30A		344,379 00 <sub>30B</sub>	118,123 00				
31. Total Arkansas adjusted gross income: (Add columns 30A and 30B from above)		, , , ,	<b>462,502</b> 00				
32. Divide the amount on line 30A above by the amount on line 31. Enter the percentage here:			74.000000 %				
33. Multiply line 29 by the percentage on line 32. Enter here and on Form AR1000F/AR1000NR, line			<b>205,351</b> 00				
34. Subtract line 33 from line 29. Enter here and on Form AR1000F/AR1000NR, line 27, column (I		· ·					
your spouse are using Filing Status 5, enter on line 27, col. (A) of your spouse's return:			<b>72,150</b> 00				
Jose operate are defined in ming statute of enter on mine 27, out. (A) or your spoude of idulit		( <b>3pou</b> 3c) 04	72,100 00				

**AR4684** 



2019

## ARKANSAS INDIVIDUAL INCOME TAX CASUALTIES AND THEFTS

Prim	ary's legal name		Prim	nary's social securi	ty number
ABL	E TEST			***-00-55	10
or b	CTION A - Personal Use Property (Use this section to usiness or for income-producing purposes. If reporting ore completing this section.)				
1	Description of properties (show type, location, and date acquired for the same casualty or theft. You must use a separate Form AR4684 property.				
	Property A				
	Property B				
	Property C				
	Property <b>D</b>				
			Propert	ies	
		Α	В	С	D
2	Cost or other basis of each property 2	00	00	00	00
3	Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	00	00	00	00
	Note: If line 2 is more than line 3, skip line 4.		100	100	
4	Gain from casualty or theft. If line 3 is <b>more</b> than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	00	00	00	00
5	Fair market value <b>before</b> casualty or theft	00	00	00	00
6	Fair market value <b>after</b> casualty or theft	00	00	00	00
7	Subtract line 6 from line 5 7	00	00	00	00
8	Enter the <b>smaller</b> of line 2 or line 7	00	00	00	00
9	Subtract line 3 from line 8. If zero or less, enter -0 9	00	00	00	00
10	Casualty or theft loss. Add the amounts on line 9 in columns A throug	jh D		10	00
11	Enter \$100			11	00
12	Subtract line 11 from line 10. If zero or less; enter -0			12	00
	Caution: Use only one Form AR4684 for lines 13 through 18.				
13	Add the amounts on line 12 of all Forms AR4684			_	00
14				14	00
	Caution: See instructions before completing line 15.	`			
15	<ul> <li>If line 14 is more than line 13, enter the difference here and on Form accordingly. Do not complete the rest of this section.</li> </ul>	n AR1000D		45	00
	• If line 14 is equal to line 13, enter -0- here. Do not complete the res	t of this section.	•	19	00
	• If line 14 is less than line 13, enter -0- here and go to line 16.	J			
16	Add lines 14 and 15. Subtract the result from line 13			16	00
17	Enter 10% of your adjusted gross income from Form AR1000F / AR10	000NR, line 25. Estate	es and trusts, see ins	structions 17	00
18	Subtract line 17 from line 16. If zero or less, enter -0 Also enter the result on the "Other deductions" line of your tax return			I	00



SECTION B - Business and Income-Producing Property

Part I: Casualty or Theft Gain or Loss (Use a separate Part I for each casualty or theft.)

19	Description of properties (show type, location, and date acquired f damaged from the same casualty of theft.	for each property	/). U	se a separate line for	each property lost o	r
	Property A BOAT, WHITEWATER RIVER, 01-01-1985					
	Property B					
	Property C					
	Property <b>D</b>					
				Prop	erties	
		Α		В	С	D
20	Cost or adjusted basis of each property 20	2,205,500	00	00	00	00
21	Insurance or other reimbursement (whether or not you file a claim). See instructions for line 3 21	3,255,000	00	00	00	00
	Note: If line 20 is more than line 21, skip line 22.					
22	Gain from casualty or theft. If line 21 is <b>more</b> than line 20, enter the difference here and on line 29 or line 34, column (c), except as provided in the instructions for line 33.  Also, skip lines 23 through 27 for that column. See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	1,049,500	00	00	00	00
23	Fair market value <b>before</b> casualty or theft 23		00	00	00	00
	Fair market value <b>after</b> casualty or theft 24		00	00	00	00
25	Subtract line 24 from line 23		00	00	00	00
26	Enter the <b>smaller</b> of line 20 or line 25 <b>26</b>		00	00	00	00
	<b>Note:</b> If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.					
27	Subtract line 21 from line 26. If zero or less, enter -0 27	0	00	00	00	00
28	Casualty or theft loss. And the amounts on line 27. Enter the total	here and on line	29	or line 34 (see instru	ctions) 28	0 00
Part	II: Summary of Gains and Losses (from separate Parts I	l)		(b) Losses from c	asualties or thefts	
	(a) Identify casualty or theft			(i) Trade, business, rental, or royalty property	(ii) Income- producing and employee property	(c) Gains from casualties or thefts includible in income
	Casualty or Theft of F	Property Held O	ne \	Year or Less		
29				00	00	00
				00	00	00
30	Totals. Add the amounts on line 29.			00	00	00
	Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss 4797 is not otherwise required, see instructions.				31	00
32	Enter the amount from line 30, column (b)(ii) here. Individuals, ent on AR3, line 27, and enter the amount from property used as an epartnerships, and S corporations, see instructions	employee on AR3	3, lin	e 21. Estates and tru	sts,	00
22	Casualty or theft going from Form 4707, line 32					
33	Casualty or theft gains from Form 4797, line 32			00	<b>33</b>	00
34				00	00	00
35	Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii)		35		00	00
36	Total gains. Add lines 33 and 34, column (c).					00
37	Add amounts on line 35, columns (b)(i) and (b)(ii).					00
38	If the loss on line 37 is <b>more</b> than the gain on line 36:				······································	
а	Combine line 35, column (b)(i) and line 36, and enter the net gain see the note below. All others, enter this amount on Form 4797, line see instructions.	ne 14. If Form 47	797 i	is not otherwise requi	red,	00
b	Enter the amount from line 35, column (b)(ii) here. Individuals, ent					
	on AR3, line 27, and enter the amount from property used as an e enter on the "Other deductions" line of your tax return. Partnership	employee on AR3	3, lin	e 21. Estates and tru	sts,	00
39	If the loss on line 37 is ${\it less}$ than or ${\it equal}$ to the gain on line 36, c Partnerships see the note below. All others, enter this amount on ${\it less}$				39	00

**Note:** Partnerships and S corporations, enter the amount from line 38a, 38b, or line 39 on Form AR K-1, line 10a and/or 10b.

**AR4684** 



2019

## ARKANSAS INDIVIDUAL INCOME TAX CASUALTIES AND THEFTS

Prim	ary's legal name	ary's social securit	social security number				
ABL	***-00-551	-00-5510					
or b	CTION A - Personal Use Property (Use this section to usiness or for income-producing purposes. If reporting ore completing this section.)						
1	Description of properties (show type, location, and date acquired for the same casualty or theft. You must use a separate Form AR4684 property.						
	Property A						
	Property B						
	Property C						
	Property <b>D</b>						
			Properti	es			
		Α	В	С	D		
2	Cost or other basis of each property 2	00	00	00	00		
3	Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	00	00	00	00		
	Note: If line 2 is more than line 3, skip line 4.						
4	Gain from casualty or theft. If line 3 is <b>more</b> than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	00	00	00	00		
5	Fair market value <b>before</b> casualty or theft	00	00	00	00		
6	Fair market value <b>after</b> casualty or theft	00	00	00	00		
7	Subtract line 6 from line 5	00	00	00	00		
8	Enter the <b>smaller</b> of line 2 or line 7	00	00	00	00		
9	Subtract line 3 from line 8. If zero or less, enter -0	00	00	00	00		
10	Casualty or theft loss. Add the amounts on line 9 in columns A through	Jh D		10	00		
11	Enter \$100			11	00		
12	Subtract line 11 from line 10. If zero or less; enter -0-			12	00		
	Caution: Use only one Form AR4684 for lines 13 through 18.						
13	Add the amounts on line 12 of all Forms AR4684			13	00		
14	Add the amounts on line 4 of all Forms AR4684			14	00		
	Caution: See instructions before completing line 15.	3					
15	• If line 14 is <b>more</b> than line 13, enter the difference here and on Form accordingly. <b>Do not</b> complete the rest of this section.	n AR1000D		45	00		
	• If line 14 is equal to line 13, enter -0- here. Do not complete the res	t of this section.	•	15	100		
	• If line 14 is less than line 13, enter -0- here and go to line 16.	J					
16	Add lines 14 and 15. Subtract the result from line 13			16	00		
17	Enter 10% of your adjusted gross income from Form AR1000F / AR10	000NR, line 25. Estate	es and trusts, see ins	tructions 17	00		
18	Subtract line 17 from line 16. If zero or less, enter -0 Also enter the result on the "Other deductions" line of your tax return				00		



SECTION B - Business and Income-Producing Property

Part I: Casualty or Theft Gain or Loss (Use a separate Part I for each casualty or theft.)

19	Description of properties (show type, location, and date acquired	I for each property	/\	se a senarate lin	e for	each property los	st o	r	
	damaged from the same casualty of theft.	rior caon property	,,. 0	oc a ocparate iii	0 101	caon property loc	J. O		
	Property A JEWELRY, HOME, 01-01-2018								
	Property B								
	Property C								
	Property <b>D</b>								
				P	rop	erties			
		Α		В		С		D	
20	Cost or adjusted basis of each property 20	1,650,000	00		00		00		00
21	Insurance or other reimbursement (whether or not you file a claim). See instructions for line 3 21	65,050	00		00		00		00
	<b>Note:</b> If line 20 is <b>more</b> than line 21, skip line 22.								
22	Gain from casualty or theft. If line 21 is <b>more</b> than line 20, enter the difference here and on line 29 or line 34, column (c), except as provided in the instructions for line 33. Also, skip lines 23 through 27 for that column. See the instructions for line 4 if line 21 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
23	Fair market value <b>before</b> casualty or theft	2,202,200	00		00		00		00
	Fair market value after casualty or theft		00		00		00		00
25	Subtract line 24 from line 23		00		00		00		00
26	Enter the <b>smaller</b> of line 20 or line 25	1,650,000	00		00		00		00
	<b>Note:</b> If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.								
27	Subtract line 21 from line 26. If zero or less, enter -0	1,584,950	00		00		00		00
	Casualty or theft loss. And the amounts on line 27. Enter the total		29	or line 34 (see in	stru	ctions).	28	1,584,980	nn
	II: Summary of Gains and Losses (from separate Parts			· · · · · · · · · · · · · · · · · · ·		asualties or thefts			-
	•	,		(i) Trade, busine	ess,	(ii) Income-		(c) Gains fron casualties or the	
	(a) Identify casualty or theft			rental, or royal	ty	producing and employee prope	l rty	includible in inco	me
	Casualty or Theft of	Property Held O	ne `	Year or Less			,		
29	NC THEFT			(1,584,950)	00		00		00
					00		00		00
30	Totals. Add the amounts on line 29.		30	(1,584,950)	00		00		00
31	Combine line 30, columns (b)(i) and (c). Enter the net gain or (location 4797 is not otherwise required, see instructions.	ss) here and on fe	edera	al Form 4797, lin	e 14	. If federal Form	31	(1,584,950)	00
32	Enter the amount from line 30, column (b)(ii) here. Individuals, el on AR3, line 27, and enter the amount from property used as an partnerships, and S corporations, see instructions.	employee on AR3	3, lin	e 21. Estates an	ď tru	sts.	32		00
	Casualty or Theft of P	<u> </u>							
33	Casualty or theft gains from Form 4797, line 32.						33		00
34	AR CASUALTY				00		00		00
					00		00		00
35	Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii).				00		00		00
36	Total gains. Add lines 33 and 34, column (c).						36		00
37	Add amounts on line 35, columns (b)(i) and (b)(ii)					;	37		00
38 a	If the loss on line 37 is <b>more</b> than the gain on line 36:  Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions.								00
b	Enter the amount from line 35, column (b)(ii) here. Individuals, et on AR3, line 27, and enter the amount from property used as an enter on the "Other deductions" line of your tax return. Partnersh	employee on AR3	3, lin	e 21. Estates an	d tru	sts,	8b		00
39	If the loss on line 37 is <b>less</b> than or <b>equal</b> to the gain on line 36, Partnerships see the note below. All others, enter this amount on	combine lines 36 Form 4797, line 3	and 3	37 and enter he	e.	;	39	1,049,500	00

**Note:** Partnerships and S corporations, enter the amount from line 38a, 38b, or line 39 on Form AR K-1, line 10a and/or 10b.

#### **Arkansas Test Case 11**

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

**Taxpayer Name:** Military Test

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

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



### NR<sub>1</sub>

#### **ARKANSAS INDIVIDUAL INCOME TAX RETURN**

#### **CHECK BOX IF AMENDED RETURN**

	onresident and Part . 1 - Dec. 31, 2019 or fiscal year endi		Resid	ent 20	•			A۱	ΛΕΝ	DED	RE <sup>-</sup>	TURN	1	Sc	oftwar	re ID
Jan.	Primary's legal first name  ● MILITARY  MI  Last name  ● TEST									Pr	<u> </u>	's socia	urity numl			
~ш											0-551					
USE LABEL OR PRINT OR TYPE	Spouse's legal first name • SPOUSE		MI •	1	Last name  ● TEST						Spouse's social security number  • 400-00-5521					
LABI	Mailing address (number and street, P.O. box or rural route)													s outside U	.S.	
USE	• 25 OAK ST		-													
-	City  • JACKSONVILLE	State o	r provinc	е		ZIP	72	076		Fo	reign	countr	y nam	ie		
	• JACKSON VILLE	VAIX				NONRE				•	РАБ	T YFAR	RESI	DENT: Dat	es lived	in AR·
AT	TACH A COPY OF YOUR COMI	PLETE FE	DERAL	RETU		t state of					To:		- KLOII	From:		III AIK.
Box	1. Single (Or widowed before	2019 or divo	rced at e	nd of 201	19)	4.•	M:	arried f	iling s	eparate	ly on	the sai	me re	turn		
TAT	2. Married filing joint (even if				,	5.●	=		•	· eparate	•					
NG S	3.● Head of household (see ins									name						
FILING STATUS Check Only One Box	If the qualifying person wa enter child's name here:		d, but not	your de	pendent,	6.●				ow(er) v ed: <b>(se</b> e				ld		
• [	Check here if you want a tax boo		ed to you	next ye	ar.	• [	Che	ck thi	s box	if you	ı hav	ve file	d a s	tate ext	ensio	n
<u> </u>						<u> </u>	<u>J or aı</u>	$\overline{}$		c fede				/		()
	7A. Yourself • 65 or c		65		•_	Blind	•	∐ De		Ш	(Filin	Of HOUS	only)	qualifying/ (Filing state	widow( is 6 only)	(er)
١,,	Spouse • 65 or c			Special	•	Blind	•	De			1	<b>.</b>				
EDIT	Multiply number of boxes checked  Dependents (Do not list your										/A	2 ×\$	26 =			<b>52</b> 00
CRE	First name Last name			Depend	Dependent's social security number						Dependent's relationship to yo					
PERSONAL TAX CREDITS	1.															
ONA	2.									_						
ERS	3.															- Ioo
"	7B. Multiply number of <b>DEPENDENTS</b> from above										526 =			00		
													5500 =			00
	7D. TOTAL PERSONAL TAX C	REDITS: (				ter total	here ar	nd on lii	ne 34).			xpiration				<b>52</b> 00
	DL# / State ID 999005511	Your	state _	AK	(mm	(dd/yyyy) e date					(1	nm/dd/yy	/yy) <b>_</b>			
	DL# / State ID 999005555	Spot	ıse state	4K		dd/yyyy)						xpiration mm/dd/y				
	Direct deposit allowed to U.S. banks only. Check if either deposit(s) will ultimately be placed in a foreign account.															
<u></u>	Routing Number 1		Accou	ınt Nun	nher 1	•	Check	king or	•	Savir	ngs			Direct de	nneit	1 Amt
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#### Primary SSN \*\*\*-00-5511

PII	ma	19 3311 -00-0011								_
		ROUND ALL AMOUNTS TO WHOLE DOLLARS	(4	A) Primary/Joint Income		(B) Spouse's Incom Status 4 Only		(C)	Arkansas Income Only	
p of W-2(s)/1099(s)	0		•	8,145	00		J <sub>00</sub>	┢	8,145 (	
		Wages, salaries, tips, etc: (Attach W-2s)         8           Military pay:         Primary         ●         00         Spouse         ●         00	F	0,145	00		100		0,143	00
			Ļ		00	_	Ioo		L	
		Interest income: (If over \$1,500, attach AR4)	Ŀ		00		00	_		00
	11.	Dividend income: (If over \$1,500, attach AR4)	P	20,000	00	-	00	-		00
	12.	Alimony and separate maintenance received:	00	-		00				
to	13.	Business or professional income: (Attach federal Schedule C)	00	_		00				
on		Capital gains/(losses) from stocks, bonds, etc: (See instr. attach federal Schedule D)14	00	-		00				
eck		Other gains or (losses): (Attach federal Form 4797 and/or AR4684 if applicable)	•		00	-	00	-		00
ME		Non-qualified IRA distributions and taxable annuities: (Attach all 1099Rs)	00	•		00				
CON	17.		$\vdash$							
A#	18A			1.						
9(s) here		oss distribution 00 Taxable amt 00 Less \$6,000 18A	╚		00		_	•	(	00
		Spouse employer pension plan(s)/qualified IRA(s):(Attach all 1099Rs)			00					
		oss distribution 00 Taxable amt 00 Less \$6,000 18B	P		-		00	-		00
109		Rents, royalties, partnerships, estates, trusts, etc.: (Attach federal Schedule E)19	P		00	-	00	-		00
/(s);		Farm income: (Attach federal Schedule F)			00	<u> </u>	00	_		00
W-2		Unemployment (Attach 1099-G)	•		00		00	+		00
ch		Other income/depreciation differences: (Attach Form AR-OI)	•		00		00	-		00
¹tta		TOTAL INCOME: (Add lines 8 through 22)	•	28,145	_	<u> </u>	00	-	8,145 (	-
_ `		TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ)24	•		00		00	_		00
	25.	ADJUSTED GROSS INCOME: (Subtract line 24 from line 23)	•	28,145	00	•	00	•	8,145	00
	26.	Select tax table: (Select only one) 26						╙		
	27.	● Low income table (\$0), For low income qualifications see line 26 instructions								
N C		• X Standard deduction (\$2,200 or \$4,400 for filing status 2 only)								
Ţ		• ☐ Itemized deductions (AR3) Spouse itemized on separate return, Check here. • ☐ 27	•	4,400	00	•	00			
15	28	NET TAXABLE INCOME: (Subtract line 27 from line 25)		23,745	00	•	00	1		
COMPUTATION		TAX: (Enter tax from tax table)	Ť	-	00	-	00	1		
		Combined tax: (Add amounts from line 29, columns A and B)	_			-			1	00
TAX		Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD)						•		00
		Additional tax on IRA and qualified plan withdrawal and overpayment: (Attach federal For								00
						00				
Н		TOTAL TAX: (Add lines 30 through 32)		Ť		-				
TS	34.	Personal tax credit(s): (Enter total from line 7D)		•		00				
CREDIT		Child care credit: (20% of federal credit allowed; attach federal Form 2441)		•		00				
		Other credits: (Attach AR1000TC)			•		00			
TAX		TOTAL CREDITS: (Add lines 34 through 36)			•		00			
$\vdash$		NET TAX: (Subtract line 37 from line 33. If line 37 is greater than line 33, enter 0)						•		00
ON		Enter the amount from line 25, Column C:				(	00			
		Enter the total amount from line 25, Columns A and B:					38B	•	(	00
PRORAT		.Divide line 38A by 38B: (See instructions)								
F.	38D	APPORTIONED TAX LIABILITY: (Multiply line 38 by line 38C)					38D	•	(	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 2018:		.40	•		00			
		Payment made with extension: (See instructions)			•	(	00			
ΙTS		AMENDED RETURNS ONLY - Previous payments: (See instructions)			•	1	00			
ME		Early childhood program: Certification number:					$\neg$			
PAYMENTS		(20% of federal credit; attach federal Form 2441 and Form AR1000EC)		43	•	(	00			
"	44.	TOTAL PAYMENTS: (Add lines 39 through 43)	44	•	(	00				
	45.	AMENDED RETURNS ONLY - Previous refund: (See instructions)	45	•		00				
	46.	Adjusted total payments: (Subtract line 45 from line 44)					.46	•		00
Е		AMOUNT OF OVERPAYMENT/REFUND: (If line 46 is greater than line 38D, enter d						•	1,	00
DUE		Amount to be applied to 2020 estimated tax:		_		00		_		
ТАХ		Amount of Check-Off contributions: (Attach Schedule AR1000-CO)	00							
OR T		AMOUNT TO BE REFUNDED TO YOU: (Subtract lines 48 and 49 from line 47)	50•	(0)	- Ir	00				
		AMOUNT DUE: (If line 46 is less than line 38D, enter difference; If over \$1,000, continue 1				00				
REFUND		.UEP: Attach Form AR2210 or AR2210A. If required, enter exception in box 52A	J 1 9			20				
REF			520			00				
		. Add lines 51 and 52B: (See instructions)								
PA	. 01	log on, make payments and manage their account online. ATAP is available 24	-	-	1 / C	allows taxpayers C	יו נוונ	, ii 1e	Jiesemanves lo	
		PAY BY CREDIT CARD: (See instructions)			ΔΙΙ	.: (See instructions	s)			
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# 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 the Leave and Earnings Statement (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	400-00-5521
Military servicemember's name	Military sevicemember's SSN
MILITARY TEST	***-00-5511
Current street address, city, state, and ZIP code	Military sevicemember's domicile
25 OAK ST., JACKSONVILLE, AR 72076	ALASKA
SECTION II	
To qualify for the exemption you must meet the conditions	below. Complete this section in full.
I am not a military servicemember	X TRUE  TALSE
I moved to Arkansas solely to be with the service mem	ber serving in compliance with
military orders	X TRUE    TALSE
I am married to a military servicemember	X TRUE TALSE
My spouse's current military orders assign him/her to a	a location in Arkansas
My domicile is a state other than Arkansas	X TRUE TALSE
State of domicile ALASKA	
SECTION III	
Employee's signature	Date Phone number
The decree of the state of the	
Under penalties of perjury, I certify that I am not subject to Arkansas withh Civil Relief Act. as amended by the Military Spouses Residency Relief A	nolding 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:** \*\*\*-00-5512

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

**Moved to Arkansas**: 07/01/2019 to 12/31/2019

## 2019 AR1000NR



## NR<sub>1</sub>

## ARKANSAS INDIVIDUAL INCOME TAX RETURN

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

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		ROUND ALL AMOUNTS TO WHOLE DOLLARS	(A	A) Primary/Joint Income		(B) Spouse's Incom Status 4 Onl		(C)	Arkansas Income Only	,
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-2(s)		Interest income: (If over \$1,500, attach AR4)	-	1,400	_		00	_	700	-
	11.	Dividend income: (If over \$1,500, attach AR4)	•	1,400	_		00	-	700	+
اور	12.	Alimony and separate maintenance received:	<u> </u>		00	+	00	_		00
<u> </u>	13.	Business or professional income: (Attach federal Schedule C)	<u> </u>	(0.000)	00		00	•	(0.000)	00
l o		Capital gains/(losses) from stocks, bonds, etc: (See instr. attach federal Schedule D)14	<u> </u>	(3,000)	00	<del> </del>	00	_	(2,000)	00
l c		Other gains or (losses): (Attach federal Form 4797 and/or AR4684 if applicable)	•		00	-	00	-		00
풀실		Non-qualified IRA distributions and taxable annuities: (Attach all 1099Rs)16	•		00	•	00	•		00
col		Military retirement: <b>Primary</b> ● 00 <b>Spouse</b> ● 00								_
\ <u>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</u>		.Primary employer pension plan(s)/qualified IRA(s):(Attach all 1099Rs)								
e.		oss distribution 00 Taxable amt 00 Less \$6,000 18A	•		00		_	•		00
=		Spouse employer pension plan(s)/qualified IRA(s):(Attach all 1099Rs)			00	l_		_		
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109		Rents, royalties, partnerships, estates, trusts, etc.: (Attach federal Schedule E)19	•		00		00	_		00
/(s)		Farm income: (Attach federal Schedule F)	•		00	<del>                                     </del>	00	-		00
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동		Other income/depreciation differences: (Attach Form AR-OI)	•		00		00		(222)	00
Atta		TOTAL INCOME: (Add lines 8 through 22)	•	27,800	00		00	•	(600)	+
		TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ)24	•		00		00	•		00
	25.	ADJUSTED GROSS INCOME: (Subtract line 24 from line 23)	•	27,800	00	•	00	•	(600)	100
H	26.	Select tax table: (Select only one) 26								
	27.	● Low income table (\$0), For low income qualifications see line 26 instructions								
ᇗ		• X Standard deduction (\$2,200 or \$4,400 for filing status 2 only)								
🛱		• Itemized deductions (AR3) Spouse itemized on separate return, Check here. ● 27	•	2,200	00	•	00			
5	28	NET TAXABLE INCOME: (Subtract line 27 from line 25)	•	25,600	00	•	00	1		
COMPUTATION		TAX: (Enter tax from tax table)	Ť	· · · · · · · · · · · · · · · · · · ·	00	+	00	1		
		Combined tax: (Add amounts from line 29, columns A and B)				1				00
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Н		TOTAL TAX: (Add lines 30 through 32)						<u> </u>		-
l s l	34.	Personal tax credit(s): (Enter total from line 7D)						•		00
CREDITS		Child care credit: (20% of federal credit allowed; attach federal Form 2441)						•		00
		Other credits: (Attach AR1000TC)						•		00
ΤĀ		TOTAL CREDITS: (Add lines 34 through 36)						•		00
Н		NET TAX: (Subtract line 37 from line 33. If line 37 is greater than line 33, enter 0)						•		00
2		Enter the amount from line 25, Column C:								00
		Enter the total amount from line 25, Columns A and B:					38B	•		00
PRORAT		.Divide line 38A by 38B: (See instructions)								
٣	38D	APPORTIONED TAX LIABILITY: (Multiply line 38 by line 38C)					38D	•		00
	39.	Arkansas income tax withheld: (Attach state copies of W-2 and/or 1099R, 1099-G)					39	•		00
ш	40.	Estimated tax paid or credit brought forward from 2018:					.40	•		00
ا ا		Payment made with extension: (See instructions)						•		00
PAYMENTS	42.	AMENDED RETURNS ONLY - Previous payments: (See instructions)					42	•		00
틸		Early childhood program: Certification number:								$\top$
≱		(20% of federal credit; attach federal Form 2441 and Form AR1000EC)					43	•		00
-	44.	TOTAL PAYMENTS: (Add lines 39 through 43)					44	•		00
	45.	AMENDED RETURNS ONLY - Previous refund: (See instructions)					45	•		00
	46.	Adjusted total payments: (Subtract line 45 from line 44)					.46	•		00
Ш	47.	AMOUNT OF OVERPAYMENT/REFUND: (If line 46 is greater than line 38D, enter d	iffer	ence)			47	•		00
DUE		Amount to be applied to 2020 estimated tax:		_		00				
TAX		Amount of Check-Off contributions: (Attach Schedule AR1000-CO)				00				
OR I		AMOUNT TO BE REFUNDED TO YOU: (Subtract lines 48 and 49 from line 47)					50	$\odot$		00
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## ARKANSAS INDIVIDUAL INCOME TAX CAPITAL GAINS

Primary's legal name	Primary's social security number
PART TEST	***-00-5512

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. \*

Note. 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, line 61	(7,500)	00		(7,500)	00		00	(2,000)	00
2.	Enter adjustment, <b>if any</b> , for depreciation differe state amounts		.2			00	(	00	C	00
3.	Arkansas long-term capital gain or loss. Add (or line 2		.3	•	(7,500)	00		00	• (2,000)	00
4.	Enter federal net short-term capital loss, <b>if any</b> , reported on line 7, federal Schedule D4	C	00			00	(	00	С	00
5.	Enter adjustment, if any, for depreciation differe state amounts		.5			00		00	C	00
6.	Arkansas net short-term capital loss. Add <b>(or su</b> l line 5		.6	•		00	•	00	• C	00
7a.	Arkansas net capital gain or loss. (If gain, subtr loss, add lines 6 and 3.)	ract line 6 from 3. If	'a	•	(7,500)	00	•	00	• (2,000)	00
7b.	If the amount on line 7a is over \$10,000,000, only less than \$10,000,000, enter the total amount.	ly enter \$10,000,000.			(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, <b>if any</b> , reported on line 7, federal Schedule D9	C	00			00	(	00	C	00
10.	Enter adjustment, <b>if any</b> , for depreciation differe state amounts		10			00	(	00	С	00
11.	Arkansas short-term capital gain. Add (or subtra		11	•		00	•	00	• C	00
12.	Total taxable Arkansas capital gain or loss. Add I (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, column on AR1000F/AR1000NR, line 14.  Filing status 4:  Enter line 12, column A on AR1000F/AR1000NF Enter line 12, column B on AR1000F/AR1000NF	s 1, 2, 3, and 6, r 5.) Enter here. ns A and B and enter R, line 14, column A.			(3,000)	00		00	(2,000)	00

**Required Forms:** AR1055-IT

**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.

#### **AR Tax Payment:**

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

**Requested Payment Date:** 04/15/20 **Amount Debited:** \$2,686.00

**AR1055-IT** 





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

Jan. 1 - Dec. 31, 2019 or fiscal	year bogir	ning	and end	ina	20		Software ID
Primary's legal first name	MI	Last name	and end		mary's social securit		Dept. Use Only
• PRIMARY	•	• TEST			***-00-5513	/ Humber	Dept. Use Only
Spouse's legal first name	MI	Last name			ouse's social securit	/ number	APPROVED
	IVII	• TEST		1 '		/ Hullibel	
• SPOUSE					400-00-5523		DENIED: Extension request not approved on time
Mailing address (Number and s	treet, P.O. b	ox or rural route)					
● P O BOX 8067							DENIED: Other
City	S	ate or province	ZIP		k if address is outside country name	U.S.	
LITTLE ROCK	•	AR	● 72203	1. 5. 5.9.			
the close of the tax year to waive the statutory pe original due date of the r	(April 15 nalty for eturn (Ap	h for calendar failure to file f oril 15 <sup>th</sup> for cal	year filers). The timely if the ret endar year file	nis exte arn is fi rs).	nsion is an agree led by the exten	ement by sion due	f the fourth (4th) month following the Commissioner of Revenue date and the tax is paid by the
Mail to the fo	llowing	address:	P.O. Box 8	149	ne Tax Sectio 72203-8149	n	
Caution: An extension not paid by the original d					d failure to pay p	enalty wi	ill be assessed if any tax due is
Make check or money orde	r payable	in U.S. Dollars	-	ance and	I Administration".		
ADAGE IT			STATE of	ARKAN	SAS		0040
AR1055-IT		Indiv			n Payment		2019
Software ID		] <sub>F</sub>	Calendar iscal Year Ending		OD/YYYY)		
Primary Social Security No		Social Security Number (if applicable)		Due Date			
					04/15/2020		
Primary Name							
Spouse Name							
Address						ount this \$	

Payment

Include Cents (ex. 1,234,567.00)

City, State, Zip

Telephone #

#### AMENDED INCOME TAX RETURN

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

**Taxpayer Name:** Single Test

**Primary Social Security Number:** \*\*\*-00-5514

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.

## 2019 AR1000F



## AR1

## ARKANSAS INDIVIDUAL INCOME TAX RETURN Full Year Resident

CHECK BOX IF AMENDED RETURN

Fu	II Year Resident								AME	MDF	D R	EIL	JRN		Sof	ftware	<u>ID</u>	
Jan.	1 - Dec. 31, 2019 or fiscal year ending		,	20	_ •					•	$\times$				•			
	Primary's legal first name  • SINGLE		MI •	Last n									social <b>5514</b>		rity numbe	er		
EL OR	Spouse's legal first name		MI •	Last n	ame						Spou	ıse's s	social	secu	rity numbe	ər		
LABEL IT OR T	Mailing address (number and street, P.O. box	or rural r	oute)								IXI C	heck if	addre	ess is	outside U.S			
USE	CHEMIN DU MONT ROND 3		,									iook ii	addic	00 10	outoido o.	<b>.</b>		
٦-	City	State or	r province	е		Z	ZIP				Fore	ign cc	untry	name	Э			
	CHAMBESY	• GEN	IEVA			•	•	129	2		SV	VITZ	ERLA	ND				
US	1.● Single (Or widowed before 201	or divo	rced at er	nd of 20	19)		4.●	Marri	ed filing	g sepa	rately	on th	e sam	ne ret	urn			
TAT	2.● Married filing joint (Even if only	one had	d income)	)			5.●				parately on different returns							
NG S	3.● Head of household (See instru							-	•		name here and SSN above							
FILING STATUS Check Only One Box	If the qualifying person was your child's name here:	our child	l, but not	your de	ependen	t,	6.●				w(er) with dependent child ed: (See instructions)							
• [	Check here if you want a tax bookle	et maile	d to you	next ye	ar.	+		Check	this b	ox if	you l	nave filed a state extension						
F	7A. Yourself • 65 or over	•	65 8	Special	•	L BI	lind	or an a	utoma Deaf	atic f					qualifying v	vidow(er)		
	Spouse • 65 or over	•		· Special	•[	<b>—</b> В	lind	•	Deaf		(1	Filing sta	atus 3 on	ıly) _	(Filing status	6 only) `		
2	Multiply number of boxes checked									7A <b>1</b>	X \$2	6 = [		26	00			
CREDITS	Dependents (Do not list yoursel		1												_			
X CR	First name		Depe	nden	t's socia	l secur	ty num	ber		Dep	enden	ıt's re	lationship	to you				
PERSONAL TAX	1.																	
ONA	2.																	
ERS	3.													_			_	
-	7B. Multiply number of <b>DEPENDENT</b>												X \$2	26 =			00	
	7C. Multiply number of qualifying individ	uals fror	n <b>AR100</b>	0RC5 (	See instr	uction	s)				7C	•	X \$5	00 =			00	
	7D. TOTAL PERSONAL TAX CRE	7A, 7B,	and 7C.	Enter	total he	re and c	n line 3	4)				.7D		26	00			
	DL# / State ID 123456789	V	-4-4-	AR		sue dat							ration d					
□	DL# / State ID 123430703	Your	state _	7.11.1	(m	nm/dd/y	уууу)				(mm/dd/yyyy)							
-	DL# / State ID	Spous	se state			sue dat	te yyyy) <b></b>				Expiration date (mm/dd/yyyy)							
					,													
	Direct deposit allowed to U.S. banks of	nly. Ch	eck if eit	her dep	osit(s) v	vill ul	timately	be pla	ced in a	a forei	gn ac	count	. •					
۱	Routing Number 1		Accou	nt Nun	nber 1	•	CI	hecking	or •	s	avings	5			Direct de	nosit 1 A	hmt	
EPOS	• 2 8 2 0 7 5 0 2	8 •	8 1	2 3	4 5	$\overline{}$				$\overline{\Box}$				اً ا	2 oot do <sub>l</sub>		00	
DIRECT DEPOSIT		ا "	<u> </u>		1.1,					Ш			Ш	~L		102	100	
OIRE	Routing Number 2		Accou	nt Nur	nber 2	•	C	hecking	or •	S	aving	S			Direct de	nosit 2 A	Amt	
		□ •				$\top$	$\overline{\Box}$	П		$\overline{\Box}$	$\top$	$\top$	П	•			00	
	PLEASE SIGN HERE: Under penalties of	f poriury	Ldoclare	that I b	131/0 OV3P	ninod	this rotu	rn and a	ccompa	nyina	schodu	los ar	d stat	L	te and to t	ho host o		
	knowledge and belief, they are true, correct	and com	plete. De	claration	of prepa	rer (ot	ther than ta	axpayer)	is based	on all	informa	ation o	f whic	h prep	oarer has a	ny knowle	edge.	
끯	<ul> <li>Next year (January 2021) we website (www.atap.arkansas</li> </ul>															on from	our	
PLEASE SIGN HERE	Primary's signature					Dat	te		Teleph	one				May	the Arkans	sas Reven	iue	
SIG	SIGNI	45	ΞD			- D-4			T. I I.				_	-	ncy discuss with the pr		ırn	
	Spouse's signature		_   \			Dat	te		Teleph	one				X	Yes	No		
	Paid preparer's signature					P.	TIN/ID r	number						For	Departmen	nt Use On	ıly	
ID					16:: :	•							[	Α		•		
PAID PREPARER	Preparer's name				City/S	tate/Z	ΊΡ						דן	Teleph	none			
	E-mail AREFILE@DFA.ARKANS		V								Arkan	sas Sta	te Incon	ne Tax				
	Refund: P.O. Box 1000 Little Rock, AR 7220			Т	ax Du	e/No	Tax:		P.O. B	ox 2144								



Primary SSN \_\_\_\_\*\*\*-00-5514

		ROUND ALL AMOUNTS TO WHOLE DOLLARS		(A) Primary/Joint Income		(B) Spouse's Income Status 4 Only
(S	8	Wages, salaries, tips, etc: (Attach W-2s)	8	• 11,711	00	
966			00	·		
)/10		Interest income: (If over \$1,500, attach AR4)		•	00	• 00
-2(s	11.	Dividend income: (If over \$1,500, attach AR4)		•	00	• 00
≱		Alimony and separate maintenance received:		•	00	
o d	13.	Business or professional income: (Attach federal Schedule C or C-EZ)		•	00	• 00
n to	14.	Capital gains/(losses) from stocks, bonds, etc: (See instr. attach federal Schedule D)		•	00	
, X		Other gains or (losses): (Attach federal Form 4797 and/or AR4684 if applicable)		•	00	<u> </u>
hec hec		Non-qualified IRA distributions and taxable annuities: (Attach All 1099Rs)			00	<del> </del>
Ships Ships		Military retirement: Primary ● 00 Spouse ● 00			100	- 155
INC		Primary employer pension plan(s)/qualified IRA(s): (See instructions, attach all 1099Rs)			П	
e / /		Cross distribution 9 000 00 Touchle smount 9 000 00	Less \$6,000 18A	• 3,000	00	
her	18B	Spouse employer pension plan(s)/qualified IRA(s): (See instructions, attach all 1099Rs)	ψ0,000			
(s)6			Less 18B \$6,000	•	00	<del>                                     </del>
109	19.	Rents, royalties, partnerships, estates, trusts, etc.: (Attach federal Schedule E)	19	•	00	<del>                                     </del>
(s)	20.	Farm income: (Attach federal Schedule F)	20	•	00	<del> </del>
W-2	21.	Unemployment (Attach 1099-G)	21	• 2,000	-	
Sch J	22.	Other income/depreciation differences: (Attach Form AR-OI)	22	• (1,910)	00	• 00
Atta	23.	TOTAL INCOME: (Add lines 8 through 22)	23	• 14,801	00	• 00
	24.	TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ)	24	•	00	• 00
	25.	ADJUSTED GROSS INCOME: (Subtract line 24 from line 23)	25	<ul><li>14,801</li></ul>	00	• 00
	26.	Select tax table: (Select only one)	26			
	27.	● Low income table (\$0), For low income qualifications see line 26 instructions				
N.		● X Standard deduction (\$2,200 or \$4,400 for filing status 2 only)				
AŢ		● 🔲 Itemized deductions (AR3) Spouse itemized on separate return, Check here. ● 🔲	27	• 2,200	-	-
ζŢ	28.	NET TAXABLE INCOME: (Subtract line 27 from line 25)	28	<b>●</b> 12,601	00	• 00
COMPUTATION	29.	TAX: (Enter tax from tax table)	29		00	00
	30.	Combined tax: (Add amounts from line 29, columns A and B)			30	00
TAX	31.	Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD)			31	• 00
	32.	Additional tax on IRA and qualified plan withdrawal and overpayment: (Attach federal Form 532	29, if required) .		32	• 00
	33.	TOTAL TAX: (Add lines 30 through 32)			33	• 00
S	34.	Personal tax credit(s): (Enter total from line 7D)	34	•	00	
EDIT:	35.	Child care credit: (20% of federal credit allowed; attach federal Form 2441)	35	•	00	
CRE	36.	Other credits: (Attach AR1000TC)	36	•	00	
TAX (	37.	TOTAL CREDITS: (Add lines 34 through 36)			37	• 00
F	38.	NET TAX: (Subtract line 37 from line 33. If line 37 is greater than line 33, enter 0)			38	• 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 2018:		•	00	1
	41.	Payment made with extension: (See instructions)		•	00	1
VTS	42.	AMENDED RETURNS ONLY - Previous payments: (See instructions)	42	•	00	1
PAYMENT	43.	Early childhood program: Certification number:				
PAY		(20% of federal credit; attach federal Form 2441 and Form AR1000EC)	43	•	00	
	44.	TOTAL PAYMENTS: (Add lines 39 through 43)			44	• 00
	45.	AMENDED RETURNS ONLY - Previous refund: (See instructions)			45	• 00
	46.	Adjusted total payments: (Subtract line 45 from line 44)			46	• 00
DUE	47.	AMOUNT OF OVERPAYMENT/REFUND: (If line 46 is greater than line 38, enter difference	ce)		47	• 00
X D	48.	Amount to be applied to 2020 estimated tax:	48	•	00	
TAX	49.	Amount of Check-off Contributions: (Attach Schedule AR1000-CO)	49	•	00	
OR		AMOUNT TO BE REFUNDED TO YOU: (Subtract lines 48 and 49 from line 47)				
N N		AMOUNT DUE: (If line 46 is less than line 38, enter difference; If over \$1,000, continue to 52A)				<u> </u>
REFUND		· · · · · · · · · · · · · · · · · · ·	Penalty 52B	· · · · · · · · · · · · · · · · · · ·	_	
		Add lines 51 and 52B: (See instructions)				
PA	Y ON	ILINE: Please visit our secure site ATAP (Arkansas Taxpayer Access Point) at www.atap.ar log on, make payments and manage their account online. ATAP is available 24 hour	-	TAP allows taxpayers	s or t	ineir representatives to
				IAII : (Saa inatuustia	ne)	
		PAY BY CREDIT CARD: (See instructions)	PAIDIW	IAIL: (See instruction	1115)	



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

Primary's legal name	Primary's social security number
TEST SINGLE	***-00-5514

**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)		00		00	00
2. HSA and/or MSA taxable distributions		00		00	00
3. Long-term care insurance contracts		00		00	00
4. Gambling winnings:4	855	00		00	00
5. Lottery / contest winnings:		00	ı	00	00
6. Scholarships / fellowships / stipends:		00		00	00
7. Other: (Attach Schedule)	800	00		00	00
8. INCOME TOTAL: (Add lines 1-7 and enter total): 8	1,655	00		00	00

Subtractions from Income	(A) Primary/Joint		(B) Spouse (Status 4)	(C) Arkansas Only	
9. State depreciation: (Attach Schedule)	ı	00	00	0	0
10. Net operating loss:	1	00	00	0	0
11. Foreign earned income exclusion:		00	00	0	0
12. Loss on excess deferral distribution	3,565	00	00	0	0
13. Other: (Attach Schedule)	ı	00	00	0	0
14. LOSSES TOTAL: (Add lines 9-13 and enter total) 14	3,565	00	00	0	0
15. NET TOTAL: (Subtract line 14 from line 8 and enter total of each column on line 22 of Form AR1000F / AR1000NR) 15	(1 910)	00	00		0

#### AMENDED INCOME TAX RETURN

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

**Taxpayer Name:** Military Test

**Primary Social Security Number:** \*\*\*-00-5515

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.

## 2019 AR1000NR



## NR<sub>1</sub>

#### **ARKANSAS INDIVIDUAL INCOME TAX RETURN**

### Nonresident and Part Year Resident

#### **CHECK BOX IF AMENDED RETURN**

No	onresident and Part Yo	ear Resi					AME		RET	JRN		Softv	vare ID			
Jan.	1 - Dec. 31, 2019 or fiscal year ending Primary's legal first name	IMI	_ , 20 Last n	ame				•   <i>&gt;</i>	Yrimarv's	social s	ecurit	y number				
	• MILITARY	•	• TES						• *** <b>-</b> 00-		ccurit	y Humber				
NP.	Spouse's legal first name	МІ	Last n	ame					Spouse's	social s	ecurit	y number				
BEL SR T	• SPOUSE	•	● TES	ST					• 400-00	)-5525						
USE LABEL OR PRINT OR TYPE	Mailing address (number and street, P.O. bo  25 OAK ST	x or rural route)						[	☐ Check	if addres	s is ou	ıtside U.S.				
NS PRI	City	State or provi	nce		ZIP			,	Foreign c	ountrv n	ame					
	JACKSONVILLE	• AR	1100		•	7207	6		3	,						
АТ	TACH A COPY OF YOUR COMPL	ETE FEDERA	L RETU			SIDENT:	AK	•	PART			IT: Dates li	ved in AR:			
S S S S	1.● Single (Or widowed before 201	9 or divorced at	end of 201	9)	4.•	Marr	ed filing	ı senara	tely on th	ne same	returi	n				
PATU	2.• Married filing joint (even if only			<b>0</b> )	5.	=	_		itely on d							
FILING STATUS Check Only One Box	3. Head of household (see instru		,		"				e here ar							
eck (	If the qualifying person was y		ot your de	pendent,	6.●				with dep		child					
							<u> </u>		ee instru		4	to outon	olon.			
• [	Check here if you want a tax bookl	et mailed to yo	ou next ye	ar.	•				deral ex			te extens	sion			
	7A. Yourself • 65 or ove	r •	5 Special	•	Blind	• _	Deaf		Head of	househ	old/qu ) (F	alifying wid	ow(er)			
	∑ Spouse • 65 or ove		5 Special	•	Blind	•	Deaf		_	_						
CREDITS	Multiply number of boxes checked  Dependents (Do not list yourse								7A <b>2</b>	X \$26	=		<b>52</b> 00			
CRE	First name	Last name	Ī	Denende	ent's so	cial secur	ity numl	her	Der	nendent'	's rela	tionship to	VOLL			
TAX	1.	Last Hame		Боронас	JII 0 000	Jiai Jooai	ity mann	501								
IAL.	2.															
PERSONAL	3.															
PE	7B. Multiply number of <b>DEPENDENT</b>	S from above.							.7B ●	X \$26	=		00			
	7C. Multiply number of qualifying individual	duals from <b>AR1</b>	000RC5 (s	ee instruction	ons)				.7C •	╡ × \$50	0 =		00			
	7D. TOTAL PERSONAL TAX CRE										,, <u> </u>		<b>52</b> 00			
		DITS. (Add IIII	AK	Issue		nere and t	JII IIIIe J	<del>-</del> ,		iration da			32  00			
□	DL# / State ID 999005511	Your state		(mm/d Issue						n/dd/yyyy) piration da						
	DL# / State ID 999005555	Spouse state	AK							n/dd/yyyy						
	Direct deposit allowed to U.S. banks	only. Check if	either dep	osit(s) will	ultimat	ely be pla	ced in a	a foreig	n accour	nt. •						
SIT	Routing Number 1	Acco	ount Nun	nber 1	•	Checking	or •	Sav	vings		Di	rect depo	sit 1 Amt			
EPO	<b> </b> •□	$\neg \bullet \sqcap$								$\Box$	•		00			
DIRECT DEPOSIT											- L					
DIR	Routing Number 2	Acc	ount Nun	nber 2	•	Checking	g or •	Sav	vings		Di	rect depo	sit 2 Amt			
	•	•		$  \cdot  $							•		00			
	PLEASE SIGN HERE: Under penalties															
	knowledge and belief, they are true, correc  Next year (January 2021) we	•										-	-			
PLEASE SIGN HERE	website (www.atap.arkansas			you still w	ant us		ou a pa	aper Fo								
SEP GN F	Primary's signature				ate		Telepho	one			-	e Arkansas y discuss th				
N	Spouse's signature		21		ate		Telepho	one			_	th the prepare				
							'					Yes X	No			
~	Paid preparer's signature	<del></del>			PTIN/II	) number					$\overline{}$	epartment l				
PAID PREPARER	Preparer's name			City/State	1/7IP					IT.	A lepho	ne .	•			
PREF	·			Johny/Glate	<i>n</i> <b>८</b> 11					1	vehin	116				
	E-mail Arkansas State Inco	ome Tax					_	F	Arkansas St	ate Income	е Тах					
	Refund: P.O. Box 1000				Tax D	ue/No	Tax:		P.O. Box 214		2444					



#### Primary SSN \*\*\*-00-5515

PH	ma	ry 33N -00-0010								_
		ROUND ALL AMOUNTS TO WHOLE DOLLARS	(4	A) Primary/Joint Income		(B) Spouse's Incom Status 4 Onl		(C)	Arkansas Income Only	
(s)	0		•	8,145	00		J <sub>00</sub>		8,145	20
1099(		Wages, salaries, tips, etc: (Attach W-2s)         8           Military pay:         Primary         ●         00         Spouse         ●         00	F	0,145	00	•	100		0,143	70
			Ļ		00		Ioo		Le	
-2(s)		Interest income: (If over \$1,500, attach AR4)	Ŀ		00		00	_		00
>	11.	Dividend income: (If over \$1,500, attach AR4)	P	20.000	00		00	_		00
p of	12.	Alimony and separate maintenance received:	<u> </u>	20,000	00	+	00	_		00
to	13.	Business or professional income: (Attach federal Schedule C)	P		00		00	•		00
on		Capital gains/(losses) from stocks, bonds, etc: (See instr. attach federal Schedule D)14	₽		00	+	00	_		00
eck		Other gains or (losses): (Attach federal Form 4797 and/or AR4684 if applicable)	•		00	-	00	-		00
ME		Non-qualified IRA distributions and taxable annuities: (Attach all 1099Rs)16	•		00	•	00	•		00
CON		Military retirement: Primary   O  Spouse   O  O  O  O  O  O  O  O  O  O  O  O  O								
IN here / Att		.Primary employer pension plan(s)/qualified IRA(s):(Attach all 1099Rs)								
		oss distribution 00 Taxable amt 00 Less \$6,000 18A	╚		00		_	•		00
		Spouse employer pension plan(s)/qualified IRA(s):(Attach all 1099Rs)			٨	<u>-</u>				20
(s)6		oss distribution 00 Taxable amt 00 Less \$6,000 18B			00		00	_		00
109		Rents, royalties, partnerships, estates, trusts, etc.: (Attach federal Schedule E)19	<b>P</b>		00		00	_		00
/(s)		Farm income: (Attach federal Schedule F)			00	<del>                                     </del>	00	-		00
W-2		Unemployment (Attach 1099-G)	•		00		00	-		00
ch		Other income/depreciation differences: (Attach Form AR-OI)	•		00		00			00
۱tta		TOTAL INCOME: (Add lines 8 through 22)	•	28,145	_		00	•	8,145 0	-
_ `		TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ)24	•		00		00	•		00
	25.	ADJUSTED GROSS INCOME: (Subtract line 24 from line 23)	•	28,145	00	•	00	•	8,145	)0
No	26.	Select tax table: (Select only one) 26								
	27.	● Low income table (\$0), For low income qualifications see line 26 instructions								
		• X Standard deduction (\$2,200 or \$4,400 for filing status 2 only)								
Ţ		• ☐ Itemized deductions (AR3) Spouse itemized on separate return, Check here. • ☐ 27	•	4,400	00	•	00			
15	28	NET TAXABLE INCOME: (Subtract line 27 from line 25)		23,745	00	•	00	1		
COMPUTATION		TAX: (Enter tax from tax table)	Ť	-	00	-	00	1		
		Combined tax: (Add amounts from line 29, columns A and B)	_			1			lc	00
TAX		Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD)						•		00
		Additional tax on IRA and qualified plan withdrawal and overpayment: (Attach federal For						-		00
										00
Н		TOTAL TAX: (Add lines 30 through 32)						<u> </u>		-
TS	34.	Personal tax credit(s): (Enter total from line 7D)						•		00
CREDIT		Child care credit: (20% of federal credit allowed; attach federal Form 2441)						•		00
		Other credits: (Attach AR1000TC)						•		00
TAX		TOTAL CREDITS: (Add lines 34 through 36)						•		00
	38. NET TAX: (Subtract line 37 from line 33. If line 37 is greater than line 33, enter 0)						.38	•		00
ON	38A.Enter the amount from line 25, Column C:							•		00
	38B.Enter the total amount from line 25, Columns A and B:					38B	•		00	
PRORAT		.Divide line 38A by 38B: (See instructions)								
F.	38D.APPORTIONED TAX LIABILITY: (Multiply line 38 by line 38C)								C	00
	39.	Arkansas income tax withheld: (Attach state copies of W-2 and/or 1099R, 1099-G)					39	•	C	00
	40. Estimated tax paid or credit brought forward from 2018:							•	(	00
		Payment made with extension: (See instructions)						•	C	00
ΙTS		AMENDED RETURNS ONLY - Previous payments: (See instructions)						•	C	00
PAYMENTS		Early childhood program: Certification number:								Π
ΑΥI		(20% of federal credit; attach federal Form 2441 and Form AR1000EC)					43	•	C	00
"	44.	TOTAL PAYMENTS: (Add lines 39 through 43)					44	•	<u>  c</u>	00
	45.	AMENDED RETURNS ONLY - Previous refund: (See instructions)					45	•	C	00
	46.	Adjusted total payments: (Subtract line 45 from line 44)					.46	•	C	00
Е		AMOUNT OF OVERPAYMENT/REFUND: (If line 46 is greater than line 38D, enter d						•	(	00
DUE		Amount to be applied to 2020 estimated tax:		_		00				Ť
ТАХ		Amount of Check-Off contributions: (Attach Schedule AR1000-CO)				00				
OR T		AMOUNT TO BE REFUNDED TO YOU: (Subtract lines 48 and 49 from line 47)					50•	(0)	Ic	00
		AMOUNT DUE: (If line 46 is less than line 38D, enter difference; If over \$1,000, continue 1								00
REFUND		.UEP: Attach Form AR2210 or AR2210A. If required, enter exception in box 52A	_			00	J 1 9			
REF				_	_		520		Ir	00
		. Add lines 51 and 52B: (See instructions)								
PA	. 01	log on, make payments and manage their account online. ATAP is available 24	-	~	1 / C	anows taxpayers (	יו נוונ	Jii Te	nesemanives to	
		PAY BY CREDIT CARD: (See instructions)			ΔΙΙ	: (See instruction	s)			
		I AT DI ORLDIT OARD. (Gee Ilistructions)		IAIDIW		. 1000 111311111111111	9)			



# 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 the Leave and Earnings Statement (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	400-00-5525						
Military servicemember's name	Military sevicemember's SSN						
MILITARY TEST	***-00-5515						
Current street address, city, state, and ZIP code	Military sevicemember's domicile						
25 OAK ST., JACKSONVILLE, AR 72076	ALASKA						
SECTION II							
To qualify for the exemption you must meet the conditions be	elow. Complete this section in full.						
I am not a military servicemember	I am not a military servicemember						
I moved to Arkansas solely to be with the service member serving in compliance with							
military orders	X TRUE    TALSE						
I am married to a military servicemember	X TRUE TALSE						
My spouse's current military orders assign him/her to a le	ocation in Arkansas   TRUE   FALSE						
My domicile is a state other than Arkansas	X TRUE TRUE FALSE						
State of domicile ALASKA	_						
SECTION III							
Employee's signature Da	ate Phone number						
Under penalties of perjury, I certify that I am not subject to Arkansas withhole Civil Relief Act. as amended by the Military Spouses Residency Relief Act							

Attach this certificate to your AR1000NR tax return.