

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 Same as IRS

MODERNIZED E-FILE ASSURANCE TESTING SYSTEM (ATS)

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

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

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

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

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

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

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

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

Social Security Numbers to use for Testing:

Primary social security numbers use the format below:

***-00-550*

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

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

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

Preparer Information for Testing:

On-Line Products:

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

EF Products:

- Preparer information must be completed with the following:

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

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

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

Arkansas Test Case 1

Required Forms: AR1000F and AR-OI

Taxpayer Name: Single Test

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

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

Arkansas Military Income: 25,000.00

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

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

ARKANSAS INDIVIDUAL INCOME TAX RETURN Full Year Resident



AR1

CHECK BOX IF AMENDED RETURN

Software ID

Jan. 1 - Dec. 31, 2019 or fiscal year ending _____, 20__

USE LABEL OR PRINT OR TYPE	Primary's legal first name ● SINGLE	MI ●	Last name ● TEST	Primary's social security number ● ***-00-5501
	Spouse's legal first name ●	MI ●	Last name ●	Spouse's social security number ●
Mailing address (number and street, P.O. box or rural route) ● CHEMIN DU MONT ROND 3				<input checked="" type="checkbox"/> Check if address is outside U.S.
City ● CHAMBESY		State or province ● GENEVA		Foreign country name ● SWITZERLAND
			ZIP ● 1292	

FILING STATUS Check Only One Box	1. <input checked="" type="checkbox"/> Single (Or widowed before 2019 or divorced at end of 2019)	4. <input type="checkbox"/> Married filing separately on the same return
	2. <input type="checkbox"/> Married filing joint (Even if only one had income)	5. <input type="checkbox"/> Married filing separately on different returns Enter spouse's name here and SSN above _____
	3. <input type="checkbox"/> Head of household (See instructions) If the qualifying person was your child, but not your dependent, enter child's name here: _____	6. <input type="checkbox"/> Qualifying widow(er) with dependent child Year spouse died: (See instructions) _____

Check here if you want a tax booklet mailed to you next year.
 Check this box if you have filed a state extension or an automatic federal extension

PERSONAL TAX CREDITS	7A. <input checked="" type="checkbox"/> Yourself	<input type="checkbox"/> 65 or over	<input type="checkbox"/> 65 Special	<input type="checkbox"/> Blind	<input type="checkbox"/> Deaf	<input type="checkbox"/> Head of household/qualifying widow(er) <small>(Filing status 3 only)</small>
	<input type="checkbox"/> Spouse	<input type="checkbox"/> 65 or over	<input type="checkbox"/> 65 Special	<input type="checkbox"/> Blind	<input type="checkbox"/> Deaf	<input type="checkbox"/> <small>(Filing status 6 only)</small>

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

Dependents (Do not list yourself or spouse)

First name	Last name	Dependent's social security number	Dependent's relationship to you
1.			
2.			
3.			

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

7C. Multiply number of qualifying individuals from AR1000RC5 (See instructions) 7C X \$500 = _____ 00

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

I D	DL# / State ID 123456789	Your state AR	Issue date (mm/dd/yyyy) _____	Expiration date (mm/dd/yyyy) _____
	DL# / State ID _____	Spouse state _____	Issue date (mm/dd/yyyy) _____	Expiration date (mm/dd/yyyy) _____

Direct deposit allowed to U.S. banks only. Check if either deposit(s) will ultimately be placed in a foreign account.

Routing Number 1 ● 2 8 2 0 7 5 0 2 8	Account Number 1 ● 8 1 2 3 4 5 6	<input checked="" type="checkbox"/> Checking or <input type="checkbox"/> Savings	Direct deposit 1 Amt ● 29 00
Routing Number 2 ● _____	Account Number 2 ● _____	<input type="checkbox"/> Checking or <input type="checkbox"/> Savings	Direct deposit 2 Amt ● _____ 00

PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Next year (January 2021) we will no longer automatically mail 1099-G forms. Instead, we ask that you get this information from our website (www.atap.arkansas.gov). Check the box if you still want us to mail you a paper Form 1099-G next year.

PLEASE SIGN HERE	Primary's signature	Date	Telephone	May the Arkansas Revenue Agency discuss this return with the preparer? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	Spouse's signature	Date	Telephone	

PAID PREPARER	Paid preparer's signature	PTIN/ID number ●	For Department Use Only	
	Preparer's name	City/State/ZIP	A	●
	E-mail AREFILE@DFA.ARKANSAS.GOV		Telephone	

Refund: Arkansas State Income Tax P.O. Box 1000 Little Rock, AR 72203-1000	Tax Due/No Tax: Arkansas State Income Tax P.O. Box 2144 Little Rock, AR 72203-2144
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Primary SSN ***-00-5501

		(A) Primary/Joint Income	(B) Spouse's Income Status 4 Only	
ROUND ALL AMOUNTS TO WHOLE DOLLARS				
INCOME Attach W-2(s)/1099(s) here / Attach check on top of W-2(s)/1099(s)	8. Wages, salaries, tips, etc: (Attach W-2s)	11,711	00	
	9. Military pay: Primary <input type="checkbox"/> 25,000 <input type="checkbox"/> Spouse <input type="checkbox"/> 00 <input type="checkbox"/>			
	10. Interest income: (If over \$1,500, attach AR4)	00	00	
	11. Dividend income: (If over \$1,500, attach AR4)	00	00	
	12. Alimony and separate maintenance received:	00	00	
	13. Business or professional income: (Attach federal Schedule C or C-EZ)	00	00	
	14. Capital gains/(losses) from stocks, bonds, etc: (See instr. attach federal Schedule D)	00	00	
	15. Other gains or (losses): (Attach federal Form 4797 and/or AR4684 if applicable)	00	00	
	16. Non-qualified IRA distributions and taxable annuities: (Attach All 1099Rs)	00	00	
	17. Military retirement: Primary <input type="checkbox"/> 00 <input type="checkbox"/> Spouse <input type="checkbox"/> 00 <input type="checkbox"/>			
	18A. Primary employer pension plan(s)/qualified IRA(s): (See instructions, attach all 1099Rs) Gross distribution <input type="checkbox"/> 9,000 <input type="checkbox"/> Taxable amount <input type="checkbox"/> 9,000 <input type="checkbox"/> Less \$6,000	3,000	00	
	18B. Spouse employer pension plan(s)/qualified IRA(s): (See instructions, attach all 1099Rs) Gross distribution <input type="checkbox"/> 00 <input type="checkbox"/> Taxable amount <input type="checkbox"/> 00 <input type="checkbox"/> Less \$6,000	00	00	
	19. Rents, royalties, partnerships, estates, trusts, etc.: (Attach federal Schedule E)	00	00	
	20. Farm income: (Attach federal Schedule F)	00	00	
	21. Unemployment (Attach 1099-G)	2,000	00	
	22. Other income/depreciation differences: (Attach Form AR-OI)	(1,910)	00	
	23. TOTAL INCOME: (Add lines 8 through 22)	14,801	00	
	24. TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ)	00	00	
	25. ADJUSTED GROSS INCOME: (Subtract line 24 from line 23)	14,801	00	
	TAX COMPUTATION	26. Select tax table: (Select only one)		
		27. <input type="checkbox"/> Low income table (\$0), For low income qualifications see line 26 instructions		
		<input checked="" type="checkbox"/> Standard deduction (\$2,200 or \$4,400 for filing status 2 only)		
		<input type="checkbox"/> Itemized deductions (AR3) Spouse itemized on separate return, Check here. <input type="checkbox"/>	2,200	00
		28. NET TAXABLE INCOME: (Subtract line 27 from line 25)	12,601	00
		29. TAX: (Enter tax from tax table)		00
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	
32. Additional tax on IRA and qualified plan withdrawal and overpayment: (Attach federal Form 5329, if required)		00		
33. TOTAL TAX: (Add lines 30 through 32)		00		
TAX CREDITS	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		
	36. Other credits: (Attach AR1000TC)	00		
	37. 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)		00		
PAYMENTS	39. Arkansas income tax withheld: (Attach state copies of W-2 and/or 1099R, 1099-G)	00		
	40. Estimated tax paid or credit brought forward from 2018:	00		
	41. Payment made with extension: (See instructions)	00		
	42. AMENDED RETURNS ONLY - Previous payments: (See instructions)	00		
	43. Early childhood program: Certification number: _____ (20% of federal credit; attach federal Form 2441 and Form AR1000EC)	00		
	44. TOTAL PAYMENTS: (Add lines 39 through 43)		00	
	45. AMENDED RETURNS ONLY - Previous refund: (See instructions)		00	
46. Adjusted total payments: (Subtract line 45 from line 44)		00		
REFUND OR TAX DUE	47. AMOUNT OF OVERPAYMENT/REFUND: (If line 46 is greater than line 38, enter difference)		00	
	48. Amount to be applied to 2020 estimated tax:	00		
	49. Amount of Check-off Contributions: (Attach Schedule AR1000-CO)	00		
	50. AMOUNT TO BE REFUNDED TO YOU: (Subtract lines 48 and 49 from line 47)	REFUND	00	
	51. AMOUNT DUE: (If line 46 is less than line 38, enter difference; if over \$1,000, continue to 52A)	TAX DUE	00	
	52A. UEP: Attach Form AR2210 or AR2210A. If required, enter exception in box 52A <input type="checkbox"/> Penalty 52B <input type="checkbox"/> 00 <input type="checkbox"/>			
52C. Add lines 51 and 52B: (See instructions)	TOTAL DUE	00		

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.

PAY BY CREDIT CARD: (See instructions)

PAY BY MAIL: (See instructions)



ARKANSAS INDIVIDUAL INCOME TAX
OTHER INCOME/LOSS AND DEPRECIATION DIFFERENCES

Primary's legal name TEST SINGLE	Primary's social security number ***-00-5501
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Full Year Resident Filers - Complete columns (A) and (B) if using filing status 4 (married filing separately on the same return). All other filing statuses must complete column (A) only.

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

Additions to Income

	(A) Primary/Joint	(B) Spouse (Status 4)	(C) Arkansas Only
1. Federal depreciation: (Attach Schedule) 1	00	00	00
2. HSA and/or MSA taxable distributions 2	00	00	00
3. Long-term care insurance contracts 3	00	00	00
4. Gambling winnings: 4	855 00	00	00
5. Lottery / contest winnings: 5	00	00	00
6. Scholarships / fellowships / stipends: 6	00	00	00
7. Other: (Attach Schedule) 7	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) 9	00	00	00
10. Net operating loss: 10	00	00	00
11. Foreign earned income exclusion: 11	00	00	00
12. Loss on excess deferral distribution 12	3,565 00	00	00
13. Other: (Attach Schedule) 13	00	00	00
14. LOSSES TOTAL: (Add lines 9-13 and enter total) 14	3,565 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	(1,910) 00	00	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: spouse@yahoo.com

Direct Deposits:

Routing Number: 282075028

Account Number: 8693450

Amount: \$4,000.00

Routing Number: 282075028

Account Number: 8534831

Amount: \$2,000.00

2019 AR1000F

ARKANSAS INDIVIDUAL INCOME TAX RETURN Full Year Resident



AR1

CHECK BOX IF AMENDED RETURN

Software ID

Jan. 1 - Dec. 31, 2019 or fiscal year ending _____, 20__

USE LABEL OR PRINT OR TYPE	Primary's legal first name ● JOINT	MI ●	Last name ● TEST	Primary's social security number ● ***-00-5502
	Spouse's legal first name ● SPOUSE	MI ● C	Last name ● TEST	Spouse's social security number ● 400-00-5512
Mailing address (number and street, P.O. box or rural route) ● P O BOX 47				<input type="checkbox"/> Check if address is outside U.S.
City ● N LITTLE ROCK		State or province ● AR	ZIP ● 72117	Foreign country name

FILING STATUS Check Only One Box	1. <input type="checkbox"/> Single (Or widowed before 2019 or divorced at end of 2019)	4. <input type="checkbox"/> Married filing separately on the same return
	2. <input checked="" type="checkbox"/> Married filing joint (Even if only one had income)	5. <input type="checkbox"/> Married filing separately on different returns Enter spouse's name here and SSN above _____
3. <input type="checkbox"/> Head of household (See instructions) If the qualifying person was your child, but not your dependent, enter child's name here: _____	6. <input type="checkbox"/> Qualifying widow(er) with dependent child Year spouse died: (See instructions) _____	

Check here if you want a tax booklet mailed to you next year.
 Check this box if you have filed a state extension or an automatic federal extension

7A. <input checked="" type="checkbox"/> Yourself	<input checked="" type="checkbox"/> 65 or over	<input checked="" type="checkbox"/> 65 Special	<input type="checkbox"/> Blind	<input type="checkbox"/> Deaf	<input type="checkbox"/> Head of household/qualifying widow(er) <small>(Filing status 3 only)</small>
<input checked="" type="checkbox"/> Spouse	<input checked="" type="checkbox"/> 65 or over	<input type="checkbox"/> 65 Special	<input type="checkbox"/> Blind	<input type="checkbox"/> Deaf	<input type="checkbox"/> <small>(Filing status 6 only)</small>

Multiply number of boxes checked 7A **5** X \$26 = **130** 00

Dependents (Do not list yourself or spouse)

First name	Last name	Dependent's social security number	Dependent's relationship to you
1.			
2.			
3.			

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

7C. Multiply number of qualifying individuals from AR1000RC5 (See instructions) 7C X \$500 = _____ 00

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

DL# / State ID _____	Your state _____	Issue date (mm/dd/yyyy) _____	Expiration date (mm/dd/yyyy) _____
DL# / State ID _____	Spouse state _____	Issue date (mm/dd/yyyy) _____	Expiration date (mm/dd/yyyy) _____

Direct deposit allowed to U.S. banks only. Check if either deposit(s) will ultimately be placed in a foreign account.

Routing Number 1 ● 2 8 2 0 7 5 0 2 8	Account Number 1 ● 8 6 9 3 4 5 0	<input type="checkbox"/> Checking or <input checked="" type="checkbox"/> Savings	Direct deposit 1 Amt ● 4,000 00
Routing Number 2 ● 2 8 2 0 7 5 0 2 8	Account Number 2 ● 8 5 3 4 8 3 1	<input checked="" type="checkbox"/> Checking or <input type="checkbox"/> Savings	Direct deposit 2 Amt ● 2,000 00

PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Next year (January 2021) we will no longer automatically mail 1099-G forms. Instead, we ask that you get this information from our website (www.atap.arkansas.gov). Check the box if you still want us to mail you a paper Form 1099-G next year.

Primary's signature	Date	Telephone	May the Arkansas Revenue Agency discuss this return with the preparer? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Spouse's signature	Date	Telephone	

Paid preparer's signature	PTIN/ID number ●	For Department Use Only	
Preparer's name	City/State/ZIP	A	●
E-mail		Telephone	

Refund: Arkansas State Income Tax P.O. Box 1000 Little Rock, AR 72203-1000	Tax Due/No Tax: Arkansas State Income Tax P.O. Box 2144 Little Rock, AR 72203-2144
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Primary SSN ***-00-5502

		ROUND ALL AMOUNTS TO WHOLE DOLLARS		(A) Primary/Joint Income	(B) Spouse's Income Status 4 Only	
INCOME Attach W-2(s)/1099(s) here / Attach check on top of W-2(s)/1099(s)	8. Wages, salaries, tips, etc: (Attach W-2s)	8		16,249	00	
	9. Military pay: Primary <input type="text"/> 00 Spouse <input type="text"/> 00					
	10. Interest income: (If over \$1,500, attach AR4)	10				
	11. Dividend income: (If over \$1,500, attach AR4)	11				
	12. Alimony and separate maintenance received:	12				
	13. Business or professional income: (Attach federal Schedule C or C-EZ)	13				
	14. Capital gains/(losses) from stocks, bonds, etc: (See instr. attach federal Schedule D)	14		1,032	00	
	15. Other gains or (losses): (Attach federal Form 4797 and/or AR4684 if applicable)	15				
	16. Non-qualified IRA distributions and taxable annuities: (Attach All 1099Rs)	16				
	17. Military retirement: Primary <input type="text"/> 20,000 00 Spouse <input type="text"/> 00					
	18A. Primary employer pension plan(s)/qualified IRA(s): (See instructions, attach all 1099Rs) Gross distribution <input type="text"/> 40,000 00 Taxable amount <input type="text"/> 30,000 00 Less \$6,000	18A		30,000	00	
	18B. Spouse employer pension plan(s)/qualified IRA(s): (See instructions, attach all 1099Rs) Gross distribution <input type="text"/> 7,000 00 Taxable amount <input type="text"/> 7,000 00 Less \$6,000	18B		1,000	00	
	19. Rents, royalties, partnerships, estates, trusts, etc.: (Attach federal Schedule E)	19				
	20. Farm income: (Attach federal Schedule F)	20				
	21. Unemployment (Attach 1099-G)	21				
	22. Other income/depreciation differences: (Attach Form AR-OI)	22				
	23. TOTAL INCOME: (Add lines 8 through 22)	23		48,281	00	
	24. TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ)	24				
	25. ADJUSTED GROSS INCOME: (Subtract line 24 from line 23)	25		48,281	00	
	TAX COMPUTATION	26. Select tax table: (Select only one)	26			
		27. <input type="checkbox"/> Low income table (\$0), For low income qualifications see line 26 instructions <input type="checkbox"/> Standard deduction (\$2,200 or \$4,400 for filing status 2 only) <input checked="" type="checkbox"/> Itemized deductions (AR3) Spouse itemized on separate return, Check here. <input type="checkbox"/>	27		34,771	00
		28. NET TAXABLE INCOME: (Subtract line 27 from line 25)	28		13,510	00
		29. TAX: (Enter tax from tax table)	29			
		30. Combined tax: (Add amounts from line 29, columns A and B)	30			
		31. Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD)	31			
32. Additional tax on IRA and qualified plan withdrawal and overpayment: (Attach federal Form 5329, if required)		32				
33. TOTAL TAX: (Add lines 30 through 32)	33					
TAX CREDITS	34. Personal tax credit(s): (Enter total from line 7D)	34				
	35. Child care credit: (20% of federal credit allowed; attach federal Form 2441)	35				
	36. Other credits: (Attach AR1000TC)	36				
	37. TOTAL CREDITS: (Add lines 34 through 36)	37				
38. NET TAX: (Subtract line 37 from line 33. If line 37 is greater than line 33, enter 0)	38					
PAYMENTS	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				
	41. Payment made with extension: (See instructions)	41				
	42. AMENDED RETURNS ONLY - Previous payments: (See instructions)	42				
	43. Early childhood program: Certification number: _____ (20% of federal credit; attach federal Form 2441 and Form AR1000EC)	43				
	44. TOTAL PAYMENTS: (Add lines 39 through 43)	44				
	45. AMENDED RETURNS ONLY - Previous refund: (See instructions)	45				
46. Adjusted total payments: (Subtract line 45 from line 44)	46					
REFUND OR TAX DUE	47. AMOUNT OF OVERPAYMENT/REFUND: (If line 46 is greater than line 38, enter difference)	47				
	48. Amount to be applied to 2020 estimated tax:	48				
	49. Amount of Check-off Contributions: (Attach Schedule AR1000-CO)	49				
	50. AMOUNT TO BE REFUNDED TO YOU: (Subtract lines 48 and 49 from line 47) REFUND	50				
	51. AMOUNT DUE: (If line 46 is less than line 38, enter difference; if over \$1,000, continue to 52A) TAX DUE	51				
	52A. UEP: Attach Form AR2210 or AR2210A. If required, enter exception in box 52A <input type="text"/> Penalty 52B <input type="text"/> 00					
52C. Add lines 51 and 52B: (See instructions) TOTAL DUE	52C					

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.

PAY BY CREDIT CARD: (See instructions)

PAY BY MAIL: (See instructions)



**ARKANSAS INDIVIDUAL INCOME TAX
CAPITAL GAINS**

Primary's legal name JOINT TEST	Primary's social security number ***-00-5502
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In Arkansas, only 50% of the net capital gain is taxed. 100% of the short term capital gain is taxed.

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

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

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

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 6.....1	2,064 00	1,032 00	1,032 00	00
2. Enter adjustment, if any, for depreciation differences in federal and state amounts.....2		00	00	00
3. Arkansas long-term capital gain or loss. Add (or subtract) line 1 and line 2.....3		1,032 00	1,032 00	00
4. Enter federal net short-term capital loss, if any, reported on line 7, federal Schedule D4	00	00	00	00
5. Enter adjustment, if any, for depreciation differences in federal and state amounts.....5		00	00	00
6. Arkansas net short-term capital loss. Add (or subtract) line 4 and line 5.....6		00	00	00
7a. Arkansas net capital gain or loss. (If gain, subtract line 6 from 3. If loss, add lines 6 and 3.).....7a		1,032 00	1,032 00	00
7b. If the amount on line 7a is over \$10,000,000, only enter \$10,000,000. If less than \$10,000,000, enter the total amount.....7b		00	00	00
8. Arkansas taxable amount. If a gain multiply line 7b by 50 percent (.50), otherwise enter loss.....8		00	00	00
9. Enter federal short-term capital gain, if any, reported on line 7, federal Schedule D.....9	00	00	00	00
10. Enter adjustment, if any, for depreciation differences in federal and state amounts.....10		00	00	00
11. Arkansas short-term capital gain. Add (or subtract) line 9 and line 10.....11		00	00	00
12. Total taxable Arkansas capital gain or loss. Add lines 8 and 11. (Loss limited to \$3,000, for filing status 1, 2, 3, and 6, \$1,500 per taxpayer if filing status 4 or 5.) Enter here. Filing status 1,2,3,5 and 6: Add line 12, columns A and B and enter on AR1000F/AR1000NR, line 14. Filing status 4: Enter line 12, column A on AR1000F/AR1000NR, line 14, column A. Enter line 12, column B on AR1000F/AR1000NR, line 14, column B.		516 00	516 00	00



ARKANSAS INDIVIDUAL INCOME TAX
ITEMIZED DEDUCTIONS

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



ARKANSAS INDIVIDUAL INCOME TAX
CASUALTIES AND THEFTS

Primary's legal name JOINT TEST	Primary's social security number ***-00-5502
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SECTION A - Personal Use Property (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes. **If reporting a casualty loss from a disaster, see the instructions before completing this section.**)

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

- Property **A** ELECTRONICS AND JEWELRY BURGLARY RESIDENCE 01/01/1980
- Property **B** _____
- Property **C** _____
- Property **D** _____

		Properties								
		A		B		C		D		
2	Cost or other basis of each property	2	253,000	00		00		00		
3	Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	3	20,000	00		00		00		
Note: If line 2 is more than line 3, skip line 4.										
4	Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	4		00		00		00		
5	Fair market value before casualty or theft	5	250,000	00		00		00		
6	Fair market value after casualty or theft	6	200,000	00		00		00		
7	Subtract line 6 from line 5	7	50,000	00		00		00		
8	Enter the smaller of line 2 or line 7	8	50,000	00		00		00		
9	Subtract line 3 from line 8. If zero or less, enter -0-	9	30,000	00		00		00		
10	Casualty or theft loss. Add the amounts on line 9 in columns A through D	10						30,000	00	
11	Enter \$100	11						100	00	
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.										
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.										
15	<ul style="list-style-type: none"> • If line 14 is more than line 13, enter the difference here and on Form AR1000D accordingly. Do not complete the rest of this section. • If line 14 is equal to line 13, enter -0- here. Do not complete the rest of this section. • If line 14 is less than line 13, enter -0- here and go to line 16. 	15							00	
16	Add lines 14 and 15. Subtract the result from line 13	16						29,900	00	
17	Enter 10% of your adjusted gross income from Form AR1000F / AR1000NR, line 25. Estates and trusts, see 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 result on the "Other deductions" line of your tax return	18						25,072	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 for each property). Use a separate line for each property lost or damaged from the same casualty or theft.

Property A
Property B
Property C
Property D

Table with columns for Properties A, B, C, D and rows 20-28 for cost, insurance, gain, market value, and loss calculations.

Part II: Summary of Gains and Losses (from separate Parts I)
(a) Identify casualty or theft
(b) Losses from casualties or thefts
(c) Gains from casualties or thefts includible in income

Table for Casualty or Theft of Property Held One Year or Less, rows 29-32.

Table for Casualty or Theft of Property Held More Than One Year, rows 33-39.

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 JOINT TEST		Taxpayer's social security number ***-00-5502
Student attending institution SPOUSE TEST	Relationship to taxpayer SPOUSE	Student's social security number 400-00-5512

ONE FORM PER STUDENT PER TYPE OF INSTITUTION

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

Check one: 2-Year 4-Year Technical Institute

2. Total tuition paid by taxpayer: (See instructions)2 >	2,500	00
3. Multiply line 2 by 50% (.50):3 >	1,250	00
4. Enter the appropriate Weighted Average Tuition from the table below: (See instructions)4 >	778	00
5. Enter the lesser of line 3 or line 4 here and 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 50% of Weighted Average Tuition column.

<u>Type of Institution</u>	<u>50% of Weighted Average Tuition</u>
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 JOINT TEST	Occupation in which you incurred expenses SALES	Social security number ***-00-5502
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Part I Employee Business Expenses and Reimbursements

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	575 00	
2. Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work. 2	10 00	
3. Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment. 3	690 00	
4. Business expenses not included on lines 1 through 3. Do not include meals and entertainment. 4	200 00	
5. Meals and entertainment expenses (see instructions). 5		350 00
6. Total expenses. In column A, add lines 1 through 4 and enter the result. In column B, enter the amount from line 5. 6	1,475 00	350 00

Note. If you were not reimbursed for any expenses in step 1, skip line 7 and enter the amount from line 6 on line 8.

Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1

7. Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions). 7	200 00	100 00
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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. 8	1,275 00	250 00
9. In column A, enter the amount from line 8. In column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.) 9	1,275 00	125 00
10. Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule AR3, LINE 20. 10		1,400 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.



Part II Vehicle Expenses

Section A - General Information (you must complete this section if you are claiming vehicle expenses).

	(a) Vehicle 1	(b) Vehicle 2
11. Enter the date the vehicle was placed in service. 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 12. 14	%	%
15. Average daily roundtrip commuting distance. 15	miles	miles
16. Commuting miles included on line 12. 16	miles	miles
17. Other miles. Add lines 13 and 16 and subtract the total from line 12. 17	miles	miles
18. Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
19. Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
20. Do you have evidence to support your deduction?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
21. If "yes", is the evidence written?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Section B - Standard Mileage Rate (See the instructions for Part II to find out whether to complete this section or section C.)

22. Multiply line 13 by 58¢ (.58). Enter the result here and on line 1. 22	
---	--

Section C - Actual Expenses

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

Section D - Depreciation of Vehicles (Use this section only if you owned the vehicle and are completing section C for the vehicle.)

30. Enter cost or other basis (see instructions). 30	00		00	
31. Enter section 179 deduction (see instructions). 31		00		00
32. Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance). 32	00		00	
33. Enter depreciation method and percentage (see instructions). 33				
34. Multiply line 32 by the percentage on line 33 (see instructions). 34		00		00
35. Add lines 31 and 34. 35		00		00
36. Enter the applicable limit explained in the line 36 instructions. 36	00		00	
37. Multiply line 36 by the percentage on line 14. 37		00		00
38. Enter the smaller of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above. 38		00		00

Arkansas Test Case 3

Required Forms: AR1000F, AR1000ADJ, AR1000DC and AR1000EC

Taxpayer Name: Hoh Test

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

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

Taxpayer does not qualify for EIC – abuse

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

Taxpayer e-mail address: test@hotmail.com

Spouse e-mail address: spouse@yahoo.com

Dependent Disability:

John Test	Autism
Jennie Test	ADHD

2019 AR1000F

ARKANSAS INDIVIDUAL INCOME TAX RETURN Full Year Resident



AR1

CHECK BOX IF AMENDED RETURN

Software ID

Jan. 1 - Dec. 31, 2019 or fiscal year ending _____, 20__

Primary's legal first name HOH, MI, Last name TEST, Primary's social security number ***-00-5503, Spouse's legal first name, MI, Last name, Spouse's social security number, Mailing address (number and street, P.O. box or rural route) 123 CENTER ST, Check if address is outside U.S., City LITTLE ROCK, State or province AR, ZIP 72201, Foreign country name

FILING STATUS: 1. Single (Or widowed before 2019 or divorced at end of 2019), 2. Married filing joint (Even if only one had income), 3. Head of household (See instructions) [checked], 4. Married filing separately on the same return, 5. Married filing separately on different returns, 6. Qualifying widow(er) with dependent child

Check here if you want a tax booklet mailed to you next year. Check this box if you have filed a state extension or an automatic federal extension

7A. Yourself [checked], Spouse, 65 or over, 65 Special, Blind, Deaf, Head of household/qualifying widow(er) [checked]

PERSONAL TAX CREDITS table with columns: First name, Last name, Dependent's social security number, Dependent's relationship to you. Includes entries for JENNIE TEST (DAUGHTER) and JOHN TEST (SON). Totals: 7B. 52.00, 7C. 500.00, 7D. 604.00

ID DL# / State ID 999005503, Your state AR, Issue date, Expiration date, Spouse state, Issue date, Expiration date

DIRECT DEPOSIT: Direct deposit allowed to U.S. banks only. Check if either deposit(s) will ultimately be placed in a foreign account. Routing Number 1, Account Number 1, Direct deposit 1 Amt, Routing Number 2, Account Number 2, Direct deposit 2 Amt

PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete.

Primary's signature, Date, Telephone, Spouse's signature, Date, Telephone, May the Arkansas Revenue Agency discuss this return with the preparer? [X] No

PAID PREPARER: Paid preparer's signature, PTIN/ID number, Preparer's name, City/State/ZIP, E-mail arefile@dfa.arkansas.gov, Telephone

Refund: Arkansas State Income Tax, P.O. Box 1000, Little Rock, AR 72203-1000. Tax Due/No Tax: Arkansas State Income Tax, P.O. Box 2144, Little Rock, AR 72203-2144



Primary SSN

***-00-5503

		ROUND ALL AMOUNTS TO WHOLE DOLLARS		(A) Primary/Joint Income	(B) Spouse's Income Status 4 Only	
INCOME Attach W-2(s)/1099(s) here / Attach check on top of W-2(s)/1099(s)	8. Wages, salaries, tips, etc: (Attach W-2s)	8		25,750	00	
	9. Military pay: Primary <input type="text" value="00"/> Spouse <input type="text" value="00"/>					
	10. Interest income: (If over \$1,500, attach AR4)	10		00	00	
	11. Dividend income: (If over \$1,500, attach AR4)	11		00	00	
	12. Alimony and separate maintenance received:	12		00	00	
	13. Business or professional income: (Attach federal Schedule C or C-EZ)	13		00	00	
	14. Capital gains/(losses) from stocks, bonds, etc: (See instr. attach federal Schedule D)	14		00	00	
	15. Other gains or (losses): (Attach federal Form 4797 and/or AR4684 if applicable)	15		00	00	
	16. Non-qualified IRA distributions and taxable annuities: (Attach All 1099Rs)	16		00	00	
	17. Military retirement: Primary <input type="text" value="00"/> Spouse <input type="text" value="00"/>					
	18A. Primary employer pension plan(s)/qualified IRA(s): (See instructions, attach all 1099Rs)	18A				
	Gross distribution <input type="text" value="00"/> Taxable amount <input type="text" value="00"/> Less \$6,000			00		
	18B. Spouse employer pension plan(s)/qualified IRA(s): (See instructions, attach all 1099Rs)	18B				
	Gross distribution <input type="text" value="00"/> Taxable amount <input type="text" value="00"/> Less \$6,000			00	00	
	19. Rents, royalties, partnerships, estates, trusts, etc.: (Attach federal Schedule E)	19		00	00	
	20. Farm income: (Attach federal Schedule F)	20		00	00	
	21. Unemployment (Attach 1099-G)	21		00	00	
	22. Other income/depreciation differences: (Attach Form AR-OI)	22		00	00	
	23. TOTAL INCOME: (Add lines 8 through 22)	23		25,750	00	
	24. TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ)	24		1,000	00	
	25. ADJUSTED GROSS INCOME: (Subtract line 24 from line 23)	25		24,750	00	
	TAX COMPUTATION	26. Select tax table: (Select only one)	26			
		27. <input checked="" type="checkbox"/> Low income table (\$0), For low income qualifications see line 26 instructions				
		<input type="checkbox"/> Standard deduction (\$2,200 or \$4,400 for filing status 2 only)				
		<input type="checkbox"/> Itemized deductions (AR3) Spouse itemized on separate return, Check here. <input type="checkbox"/>	27		0	00
28. NET TAXABLE INCOME: (Subtract line 27 from line 25)		28		24,750	00	
29. TAX: (Enter tax from tax table)		29			00	
30. Combined tax: (Add amounts from line 29, columns A and B)		30			00	
31. Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD)		31			00	
32. Additional tax on IRA and qualified plan withdrawal and overpayment: (Attach federal Form 5329, if required)	32			00		
33. TOTAL TAX: (Add lines 30 through 32)	33			00		
TAX CREDITS	34. Personal tax credit(s): (Enter total from line 7D)	34		00		
	35. Child care credit: (20% of federal credit allowed; attach federal Form 2441)	35		00		
	36. Other credits: (Attach AR1000TC)	36		00		
	37. TOTAL CREDITS: (Add lines 34 through 36)	37			00	
38. NET TAX: (Subtract line 37 from line 33. If line 37 is greater than line 33, enter 0)	38			00		
PAYMENTS	39. Arkansas income tax withheld: (Attach state copies of W-2 and/or 1099R, 1099-G)	39		00		
	40. Estimated tax paid or credit brought forward from 2018:	40		00		
	41. Payment made with extension: (See instructions)	41		00		
	42. AMENDED RETURNS ONLY - Previous payments: (See instructions)	42		00		
	43. Early childhood program: Certification number: _____ (20% of federal credit; attach federal Form 2441 and Form AR1000EC)	43		00		
	44. TOTAL PAYMENTS: (Add lines 39 through 43)	44			00	
	45. AMENDED RETURNS ONLY - Previous refund: (See instructions)	45			00	
46. Adjusted total payments: (Subtract line 45 from line 44)	46			00		
REFUND OR TAX DUE	47. AMOUNT OF OVERPAYMENT/REFUND: (If line 46 is greater than line 38, enter difference)	47			00	
	48. Amount to be applied to 2020 estimated tax:	48		00		
	49. Amount of Check-off Contributions: (Attach Schedule AR1000-CO)	49		00		
	50. AMOUNT TO BE REFUNDED TO YOU: (Subtract lines 48 and 49 from line 47) REFUND	50			00	
	51. AMOUNT DUE: (If line 46 is less than line 38, enter difference; if over \$1,000, continue to 52A) TAX DUE	51			00	
	52A. UEP: Attach Form AR2210 or AR2210A. If required, enter exception in box 52A <input type="text" value="00"/> Penalty 52B <input type="text" value="00"/>					
52C. Add lines 51 and 52B: (See instructions) TOTAL DUE	52C			00		

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.

PAY BY CREDIT CARD: (See instructions)

PAY BY MAIL: (See instructions)



ARKANSAS INDIVIDUAL INCOME TAX
SCHEDULE OF ADJUSTMENTS

Primary's legal name HOH TEST	Primary's social security number ***-00-5503
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INSTRUCTIONS

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

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

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

Enter the total of each column on line 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's Adjustments Status 4 Only	(C) Arkansas Adjustments Only
1. Border city exemption: (Attach Form AR-TX).....1	● 00	● 00	● 00
2. Tuition savings program: (See instructions).....2	● 00	● 00	● 00
3. Payments to IRA: (See instructions).....3	● 00	● 00	● 00
4. Payments to MSA: (See instructions).....4	● 00	● 00	● 00
5. Payments to HSA: (Attach federal Form 8889)5	● 00	● 00	● 00
6. Deduction for interest paid on student loans: (See instructions)6	● 00	● 00	● 00
7. Contributions to intergenerational trust: (See instructions)7	● 00	● 00	● 00
8. Moving expenses: (Attach Form AR3903).....8	● 00	● 00	● 00
9. Self-employed health insurance deduction: (See instructions)9	● 00	● 00	● 00
10. KEOGH, Self-employed SEP and Simple Plans:.....10	● 00	● 00	● 00
11. Forfeited interest penalty for premature withdrawal:.....11	● 00	● 00	● 00
12. Alimony/Sep. Maint. paid to: Name: _____ SSN: _____ 12	● 00	● 00	● 00
13. Support for individuals with permanent disabilities: (Attach Form AR1000DC)13	● 1,000 00	● 00	● 00
14. Organ donor deduction: (Attach Form AR1000OD).....14	● 00	● 00	● 00
15. Military reserve expenses:.....15	● 00	● 00	● 00
16. Reforestation deduction:.....16	● 00	● 00	● 00
17. Teachers qualified classroom investment expense: (Attach Form AR1000CE)..... 17	● 00	● 00	● 00
18. 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 HOH TEST	Primary's social security number ***-00-5503
Spouse's legal name	Spouse's social security number
Name of dependent with disabilities (cannot be taxpayer or spouse) JOHN TEST	SSN of dependent with disabilities 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 HOH TEST	Primary's social security number ***-00-5503
Spouse's legal name	Spouse's social security number
Name of dependent with disabilities (cannot be taxpayer or spouse) JENNIE TEST	SSN of dependent with disabilities 400-00-5513

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

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

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

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

Taxpayer's signature

Date



ARKANSAS INDIVIDUAL INCOME TAX
EARLY CHILDHOOD CERTIFICATION

Name of facility DAYCARE		Certification number 01234
Address 1 GREENTREE CR		Date certified 04/01/2000
City MABELVALE	State AR	ZIP 72103

Taxpayer name HOH TEST		Taxpayer social security number ***-00-5503
Address 123 CENTER		
City LITTLE ROCK	State AR	ZIP 72201

Names of qualifying children or dependents JENNIE TEST	
JOHN TEST	

Total expenditures	\$	6,000	Qualifying expenditures	\$	6,000
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INSTRUCTIONS

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

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

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

1. Enter the number of days the child attended a facility with an appropriate early childhood program 1. **200**
2. Enter the number of days the child attended a facility without an appropriate early childhood program 2. **45**
3. Add the amounts on line 1 and line 2 to arrive at the total number of days the child attended a day care facility 3. **245**
4. Enter twenty percent (20%) of the federal credit for child and dependent care expenses from federal Form 2441, line 11 4. **149**
5. Divide line 1 by line 3. Round to the nearest whole percent 5. **82**
6. Multiply line 4 by the decimal amount on line 5.
Enter the results here and on line 43, Form AR1000F/AR1000NR..... 6. **122**

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

7. Enter twenty percent (20%) of the federal credit for child and dependent care expenses from federal Form 2441, line 11 7. **149**
8. Divide line 2 by line 3. Round to the nearest whole percent 8. **18**
9. Multiply line 7 by the decimal amount on line 8.
Enter the results here and on line 35, Form AR1000F/AR1000NR 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

ARKANSAS INDIVIDUAL INCOME TAX RETURN

Full Year Resident



AR1

CHECK BOX IF AMENDED RETURN

Software ID

Jan. 1 - Dec. 31, 2019 or fiscal year ending _____, 20__

USE LABEL OR PRINT OR TYPE	Primary's legal first name ● PRIMARY	MI ●	Last name ● TEST	Primary's social security number ● ***-00-5504
	Spouse's legal first name ● SPOUSE	MI ●	Last name ● TEST	Spouse's social security number ● 400-00-5514
	Mailing address (number and street, P.O. box or rural route) ● 5708 DEERWOOD DR			<input type="checkbox"/> Check if address is outside U.S.
City ● TEXARKANA		State or province ● AR	ZIP ● 71854	Foreign country name

FILING STATUS Check Only One Box	1. <input type="checkbox"/> Single (Or widowed before 2019 or divorced at end of 2019)	4. <input checked="" type="checkbox"/> Married filing separately on the same return
	2. <input type="checkbox"/> Married filing joint (Even if only one had income)	5. <input type="checkbox"/> Married filing separately on different returns Enter spouse's name here and SSN above _____
3. <input type="checkbox"/> Head of household (See instructions) If the qualifying person was your child, but not your dependent, enter child's name here: _____	6. <input type="checkbox"/> Qualifying widow(er) with dependent child Year spouse died: (See instructions) _____	

Check here if you want a tax booklet mailed to you next year.
 Check this box if you have filed a state extension or an automatic federal extension

7A. <input checked="" type="checkbox"/> Yourself	<input type="checkbox"/> 65 or over	<input type="checkbox"/> 65 Special	<input type="checkbox"/> Blind	<input checked="" type="checkbox"/> Deaf	<input type="checkbox"/> Head of household/qualifying widow(er) <small>(Filing status 3 only)</small>
<input checked="" type="checkbox"/> Spouse	<input type="checkbox"/> 65 or over	<input type="checkbox"/> 65 Special	<input type="checkbox"/> Blind	<input checked="" type="checkbox"/> Deaf	<input type="checkbox"/> <small>(Filing status 6 only)</small>

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

Dependents (Do not list yourself or spouse)

First name	Last name	Dependent's social security number	Dependent's relationship to you
1. GABBY TEST		400-00-5524	DAUGHTER
2.			
3.			

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

7C. Multiply number of qualifying individuals from AR1000RC5 (See instructions) 7C X \$500 =

7D. TOTAL PERSONAL TAX CREDITS: (Add lines 7A, 7B, and 7C. Enter total here and on line 34) 7D

I D	DL# / State ID <u>991005504</u> Your state <u>AR</u> Issue date (mm/dd/yyyy) _____ Expiration date (mm/dd/yyyy) _____
	DL# / State ID <u>991005514</u> Spouse state <u>AR</u> Issue date (mm/dd/yyyy) _____ Expiration date (mm/dd/yyyy) _____

Direct deposit allowed to U.S. banks only. Check if either deposit(s) will ultimately be placed in a foreign account.

Routing Number 1	Account Number 1	<input type="checkbox"/> Checking or <input type="checkbox"/> Savings	Direct deposit 1 Amt
<input type="text" value=""/>	<input type="text" value=""/>		<input type="text" value=""/> <input type="text" value="00"/>
Routing Number 2	Account Number 2	<input type="checkbox"/> Checking or <input type="checkbox"/> Savings	Direct deposit 2 Amt
<input type="text" value=""/>	<input type="text" value=""/>		<input type="text" value=""/> <input type="text" value="00"/>

PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Next year (January 2021) we will no longer automatically mail 1099-G forms. Instead, we ask that you get this information from our website (www.atap.arkansas.gov). Check the box if you still want us to mail you a paper Form 1099-G next year.

PLEASE SIGN HERE	Primary's signature	Date	Telephone	May the Arkansas Revenue Agency discuss this return with the preparer? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	Spouse's signature	Date	Telephone	

PAID PREPARER	Paid preparer's signature	PTIN/ID number	For Department Use Only	
	Preparer's name	City/State/ZIP	A	<input type="checkbox"/>
	E-mail		Telephone	

Refund: Arkansas State Income Tax P.O. Box 1000 Little Rock, AR 72203-1000	Tax Due/No Tax: Arkansas State Income Tax P.O. Box 2144 Little Rock, AR 72203-2144
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Primary SSN

***-00-5504

		ROUND ALL AMOUNTS TO WHOLE DOLLARS		(A) Primary/Joint Income	(B) Spouse's Income Status 4 Only	
INCOME Attach W-2(s)/1099(s) here / Attach check on top of W-2(s)/1099(s)	8. Wages, salaries, tips, etc: (Attach W-2s)	8		53,834 00	90,000 00	
	9. Military pay: Primary <input type="text" value="00"/> Spouse <input type="text" value="00"/>					
	10. Interest income: (If over \$1,500, attach AR4)	10		800 00	1,000 00	
	11. Dividend income: (If over \$1,500, attach AR4)	11		1,000 00	600 00	
	12. Alimony and separate maintenance received:	12		00 00	00 00	
	13. Business or professional income: (Attach federal Schedule C or C-EZ)	13		00 00	00 00	
	14. Capital gains/(losses) from stocks, bonds, etc: (See instr. attach federal Schedule D)	14		(142) 00	(143) 00	
	15. Other gains or (losses): (Attach federal Form 4797 and/or AR4684 if applicable)	15		00 00	00 00	
	16. Non-qualified IRA distributions and taxable annuities: (Attach All 1099Rs)	16		2,000 00	00 00	
	17. Military retirement: Primary <input type="text" value="00"/> Spouse <input type="text" value="00"/>					
	18A. Primary employer pension plan(s)/qualified IRA(s): (See instructions, attach all 1099Rs) Gross distribution <input type="text" value="20,000 00"/> Taxable amount <input type="text" value="10,000 00"/> Less \$6,000	18A		4,000 00		
	18B. Spouse employer pension plan(s)/qualified IRA(s): (See instructions, attach all 1099Rs) Gross distribution <input type="text" value="12,000 00"/> Taxable amount <input type="text" value="9,000 00"/> Less \$6,000	18B		00 00	3,000 00	
	19. Rents, royalties, partnerships, estates, trusts, etc.: (Attach federal Schedule E)	19		00 00	00 00	
	20. Farm income: (Attach federal Schedule F)	20		00 00	00 00	
	21. Unemployment (Attach 1099-G)	21		00 00	2,751 00	
	22. Other income/depreciation differences: (Attach Form AR-OI)	22		00 00	00 00	
	23. TOTAL INCOME: (Add lines 8 through 22)	23		61,492 00	97,208 00	
	24. TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ)	24		20,005 00	12,395 00	
	25. ADJUSTED GROSS INCOME: (Subtract line 24 from line 23)	25		41,487 00	84,813 00	
	TAX COMPUTATION	26. Select tax table: (Select only one)	26			
		27. <input type="checkbox"/> Low income table (\$0), For low income qualifications see line 26 instructions <input type="checkbox"/> Standard deduction (\$2,200 or \$4,400 for filing status 2 only) <input checked="" type="checkbox"/> Itemized deductions (AR3) Spouse itemized on separate return, Check here. <input type="checkbox"/>	27		3,919 00	7,956 00
		28. NET TAXABLE INCOME: (Subtract line 27 from line 25)	28		37,568 00	76,857 00
		29. TAX: (Enter tax from tax table)	29		00 00	00 00
		30. Combined tax: (Add amounts from line 29, columns A and B)	30			00 00
		31. Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD)	31			00 00
32. Additional tax on IRA and qualified plan withdrawal and overpayment: (Attach federal Form 5329, if required)		32			00 00	
33. TOTAL TAX: (Add lines 30 through 32)		33			00 00	
TAX CREDITS	34. Personal tax credit(s): (Enter total from line 7D)	34		00 00		
	35. Child care credit: (20% of federal credit allowed; attach federal Form 2441)	35		00 00		
	36. Other credits: (Attach AR1000TC)	36		00 00		
	37. TOTAL CREDITS: (Add lines 34 through 36)	37			00 00	
38. NET TAX: (Subtract line 37 from line 33. If line 37 is greater than line 33, enter 0)	38			00 00		
PAYMENTS	39. Arkansas income tax withheld: (Attach state copies of W-2 and/or 1099R, 1099-G)	39		00 00		
	40. Estimated tax paid or credit brought forward from 2018:	40		00 00		
	41. Payment made with extension: (See instructions)	41		00 00		
	42. AMENDED RETURNS ONLY - Previous payments: (See instructions)	42		00 00		
	43. Early childhood program: Certification number: _____ (20% of federal credit; attach federal Form 2441 and Form AR1000EC)	43		00 00		
	44. TOTAL PAYMENTS: (Add lines 39 through 43)	44			00 00	
	45. AMENDED RETURNS ONLY - Previous refund: (See instructions)	45			00 00	
46. Adjusted total payments: (Subtract line 45 from line 44)	46			00 00		
REFUND OR TAX DUE	47. AMOUNT OF OVERPAYMENT/REFUND: (If line 46 is greater than line 38, enter difference)	47			00 00	
	48. Amount to be applied to 2020 estimated tax:	48		00 00		
	49. Amount of Check-off Contributions: (Attach Schedule AR1000-CO)	49		00 00		
	50. AMOUNT TO BE REFUNDED TO YOU: (Subtract lines 48 and 49 from line 47) REFUND	50			00 00	
	51. AMOUNT DUE: (If line 46 is less than line 38, enter difference; If over \$1,000, continue to 52A) TAX DUE	51			00 00	
	52A. UEP: Attach Form AR2210 or AR2210A. If required, enter exception in box 52A <input type="text" value="00"/> Penalty 52B <input type="text" value="00"/>					
52C. Add lines 51 and 52B: (See instructions) TOTAL DUE	52C			00 00		

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.

PAY BY CREDIT CARD: (See instructions)

PAY BY MAIL: (See instructions)



ARKANSAS INDIVIDUAL INCOME TAX
INTEREST AND DIVIDENDS

Primary's legal name PRIMARY TEST	Primary's social security number ***-00-5504
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Full Year Resident Filers - Complete columns (A) and (B) if using filing status 4 (married filing separately on the same return). All other filing statuses must complete column (A) only.

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

Part I - TAXABLE INTEREST

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

NAME OF PAYER	(A) Primary/Joint	(B) Spouse (If Filing Status 4)	(C) Arkansas Only
BANK 1	800	00	00
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	00	00
Add the amounts listed and enter the total here and on line 10, Form AR1000F/ AR1000NR.	800	1,000	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)	(C) Arkansas Only
BANK 2	1,000	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	00	00
Add the amounts listed and enter the total here and on line 11, Form AR1000F/ AR1000NR.	1,000	600	00

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

Social security	00		00
Railroad retirement benefits	00		00
Ministers housing allowance	00		00
	00		00
TOTAL INCOME NOT SUBJECT TO ARKANSAS TAX:			00



**ARKANSAS INDIVIDUAL INCOME TAX
CAPITAL GAINS**

Primary's legal name PRIMARY TEST	Primary's social security number ***-00-5504
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In Arkansas, only 50% of the net capital gain is taxed. 100% of the short term capital gain is taxed.

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

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

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

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 6.....1	(285) 00	(142) 00	(143) 00	00
2. Enter adjustment, if any, for depreciation differences in federal and state amounts.....2		(142) 00	(143) 00	00
3. Arkansas long-term capital gain or loss. Add (or subtract) line 1 and line 2.....3		00	00	00
4. Enter federal net short-term capital loss, if any, reported on line 7, federal Schedule D4	00	00	00	00
5. Enter adjustment, if any, for depreciation differences in federal and state amounts.....5		00	00	00
6. Arkansas net short-term capital loss. Add (or subtract) line 4 and line 5.....6		00	00	00
7a. Arkansas net capital gain or loss. (If gain, subtract line 6 from 3. If loss, add lines 6 and 3.).....7a		(142) 00	(143) 00	00
7b. If the amount on line 7a is over \$10,000,000, only enter \$10,000,000. If less than \$10,000,000, enter the total amount.....7b		(142) 00	(143) 00	00
8. Arkansas taxable amount. If a gain multiply line 7b by 50 percent (.50), otherwise enter loss.....8		(142) 00	(143) 00	00
9. Enter federal short-term capital gain, if any, reported on line 7, federal Schedule D.....9	00	00	00	00
10. Enter adjustment, if any, for depreciation differences in federal and state amounts.....10		00	00	00
11. Arkansas short-term capital gain. Add (or subtract) line 9 and line 10.....11		00	00	00
12. Total taxable Arkansas capital gain or loss. Add lines 8 and 11. (Loss limited to \$3,000, for filing status 1, 2, 3, and 6, \$1,500 per taxpayer if filing status 4 or 5.) Enter here. Filing status 1,2,3,5 and 6: Add line 12, columns A and B and enter on AR1000F/AR1000NR, line 14. Filing status 4: Enter line 12, column A on AR1000F/AR1000NR, line 14, column A. Enter line 12, column B on AR1000F/AR1000NR, line 14, column B.		(142) 00	(143) 00	00



ARKANSAS INDIVIDUAL INCOME TAX
SCHEDULE OF ADJUSTMENTS

Primary's legal name PRIMARY TEST	Primary's social security number ***-00-5504
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INSTRUCTIONS

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

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

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

Enter the total of each column on line 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's Adjustments Status 4 Only	(C) Arkansas Adjustments Only
1. Border city exemption: (Attach Form AR-TX).....1	● 5,000 00	● 00	● 00
2. Tuition savings program: (See instructions).....2	● 10,500 00	● 8,000 00	● 00
3. Payments to IRA: (See instructions).....3	● 00	● 00	● 00
4. Payments to MSA: (See instructions).....4	● 00	● 00	● 00
5. Payments to HSA: (Attach federal Form 8889)5	● 00	● 00	● 00
6. Deduction for interest paid on student loans: (See instructions)6	● 1,305 00	● 1,195 00	● 00
7. Contributions to intergenerational trust: (See instructions)7	● 00	● 00	● 00
8. Moving expenses: (Attach Form AR3903).....8	● 00	● 700 00	● 00
9. Self-employed health insurance deduction: (See instructions)9	● 00	● 00	● 00
10. KEOGH, Self-employed SEP and Simple Plans:.....10	● 00	● 00	● 00
11. Forfeited interest penalty for premature withdrawal:.....11	● 00	● 00	● 00
12. Alimony/Sep. Maint. paid to: Name: _____ SSN: _____ 12	● 00	● 00	● 00
13. Support for individuals with permanent disabilities: (Attach Form AR1000DC)13	● 00	● 00	● 00
14. Organ donor deduction: (Attach Form AR1000OD)14	● 00	● 00	● 00
15. Military reserve expenses:.....15	● 00	● 00	● 00
16. Reforestation deduction:.....16	● 00	● 00	● 00
17. Teachers qualified classroom investment expense: (Attach Form AR1000CE)..... 17	● 250 00	● 00	● 00
18. 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 Legal Name PRIMARY TEST	Primary's Social Security Number ***-00-5504
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- 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 Form AR1000F/AR1000NR, Line(s) 23A and 23B 3 158,700
 - 4. Enter total adjustments from Form AR1000F/AR1000NR, Line(s) 24A and 24B.
(Do not include the deduction for interest paid on student loans, Line 6, AR1000ADJ.) 4 29,950
 - 5. Modified AGI. Subtract Line 4 from Line 3 5 128,750
- Note: If Line 5 is \$85,000 or more and you are filing Status 1, 3, or 6 or \$170,000 or more and you are filing Status 2 or 4, STOP HERE. You cannot take the deduction.
- 6. Enter: \$70,000 if filing Status 1, 3, or 6; \$140,000 if filing Status 2 or 4 6 140,000
 - 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 10 7 _____
 - 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 Form AR1000ADJ, Line 6 10 2,500

FILING STATUS 4 ONLY

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



ARKANSAS INDIVIDUAL INCOME TAX
Moving Expenses

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



ARKANSAS INDIVIDUAL INCOME TAX
TEACHERS QUALIFIED CLASSROOM INVESTMENT EXPENSE

Primary's legal name PRIMARY TEST	Primary's social security number ***-00-5504
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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 each taxpayer is a teacher.

A taxpayer claiming a deduction must:

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

INSTRUCTIONS

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

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

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

Who is taking the deduction:

- Primary Spouse Both

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

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



ARKANSAS INDIVIDUAL INCOME TAX
ITEMIZED DEDUCTIONS

Primary's legal name PRIMARY TEST		Primary's social security number ***-00-5504	
MEDICAL AND DENTAL EXPENSES: [Do not include expense(s) paid by others]. (See instructions)			
1. Medical and dental expenses:.....	1	13,052	00
2. Enter amount from Form AR1000F/AR1000NR, line 25A and 25B:.....	2	126,300	00
3. Multiply line 2 by 10% (.10), otherwise enter 0:.....	3	12,630	00
4. TOTAL MEDICAL EXPENSES: (Subtract line 3 from line 1; if more than line 1, enter 0).....	4	422 00	
TAXES: (See instructions)			
5. Real estate tax:.....	5	1,000	00
6. Personal property tax or other taxes: (List type and amount) PERSONAL PROPERTY	6	700	00
7. TOTAL TAXES: (Add lines 5 and 6).....	7	1,700 00	
INTEREST EXPENSES: (See instructions)			
8. Home mortgage interest paid to financial institutions:.....	8	8,653	00
9. Home mortgage interest paid to an individual: Name: _____ Address: _____	9		00
10. Deductible points:.....	10		00
11. Investment interest: (Attach federal Form 4952).....	11	1,100	00
12. TOTAL INTEREST EXPENSE: (Add lines 8 through 11).....	12	9,753 00	
CONTRIBUTIONS: (See instructions)			
13. Cash contributions:.....	13		00
14. Art and literary contributions:.....	14		00
15. Other:.....	15		00
16. Carryover contributions: (List type and amount).....	16		00
17. TOTAL CONTRIBUTIONS: (Add lines 13 through 16).....	17	00	
CASUALTY AND THEFT LOSSES: (See instructions)			
18. TOTAL CASUALTY AND THEFT LOSSES: (Attach Form AR4684).....	18	00	
POST-SECONDARY EDUCATION TUITION DEDUCTION(S): (See instructions)			
19. TOTAL POST-SECONDARY EDUCATION TUITION DEDUCTION(S): [Attach AR1075(s)].....	19	00	
MISCELLANEOUS DEDUCTIONS SUBJECT TO 2% AGI LIMIT: (See instructions)			
20. Unreimbursed employee business expenses: (Attach Form AR2106).....	20		00
21. Other expenses: (List type and amount).....	21		00
22. Add the amounts on lines 20 and 21. Enter the total:.....	22		00
23. Enter amount from Form AR1000F/AR1000NR, line 25A and 25B:.....	23		00
24. Multiply line 23 above by 2% (.02):.....	24		00
25. TOTAL MISCELLANEOUS DEDUCTIONS: (Subtract line 24 from line 22; If line 24 is more than line 22, enter 0).	25	00	
OTHER MISCELLANEOUS DEDUCTIONS: (See instructions)			
26. Volunteer firefighter expenses:.....	26		00
27. Other miscellaneous deductions: (List type and amount).....	27		00
28. TOTAL MISCELLANEOUS DEDUCTIONS NOT SUBJECT TO THE 2% AGI LIMITATION: (Add lines 26 and 27).....	28	00	
TOTAL ITEMIZED DEDUCTIONS:			
29. Add amounts on lines 4, 7, 12, 17, 18,19, 25, and 28 and enter the total here:.....	29	11,875 00	
Complete lines 30 - 34 ONLY if Filing Status 4 or 5.			
		PRIMARY Adjusted Gross Income	SPOUSE'S Adjusted Gross Income
30. Enter adjusted gross income from Form AR1000F/AR1000NR, line 25, columns (A) and (B) here:.....	30A	41,487 00	30B
31. Total Arkansas adjusted gross income: (Add columns 30A and 30B from above).....	31	126,300 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 27, col. (A):..... (Primary)	33	3,919 00	
34. Subtract line 33 from line 29. Enter here and on Form AR1000F/AR1000NR, line 27, column (B). If you and your spouse are using Filing Status 5, enter on line 27, col. (A) of your spouse's return:..... (Spouse)	34	7,956 00	



ARKANSAS INDIVIDUAL INCOME TAX
TAX CREDITS

Primary taxpayer's name PRIMARY TEST	Primary's social security number ***-00-5504
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IMPORTANT: SEE INSTRUCTIONS ON REVERSE SIDE OF THIS FORM

1. State political contribution credit: (See instructions).....	1	•		00
2. Other state tax credit: [Attach copy of other state tax return(s)]	2	•	2,000	00
3. Credit for adoption expenses: (Attach federal Form 8839)	3	•		00
4. Phenylketonuria disorder credit: (See instructions. Attach AR1113)	4	•		00

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

Primary:

5A. BIC Code	● 0001	FEIN	●	Amount	● 700	00
5B. BIC Code	●	FEIN	●	Amount	●	00
5C. BIC Code	●	FEIN	●	Amount	●	00

Spouse:

5D. BIC Code	● 0002	FEIN	●	Amount	● 50	00
5E. BIC Code	●	FEIN	●	Amount	●	00
5F. BIC Code	●	FEIN	●	Amount	●	00

5. Business incentive tax credit(s): (Add amounts from 5A-5F above)	5	•	750	00
A copy of the tax credit certificate(s) or appropriate documentation of the credit(s) claimed must be attached.				
6. TOTAL CREDITS: Add lines 1 through 5. Enter total on line 36, Form AR1000F/AR1000NR	6	•	2,750	00

BUSINESS INCENTIVE CREDIT TYPES

Code Credit Type

- 0001....Advantage Arkansas
- 0002....Affordable Housing
- 0003....AR Plus
- 0004....AR Plus 50% Technology-Based
- 0005....AR Plus 75% Technology-Based
- 0006....AR Plus 100% Technology-Based
- 0008....Capital Development Company
- 0009....Child Care Facility
- 0010....Coal Mining Producing and Extracting
- 0011....Delta Geotourism
- 0013....Enterprise Zone
- 0014....Equipment Donation/Sale
- 0015....Equity Investment Incentive
- 0016....Existing Workforce Training
- 0017....Family Savings Initiative Act
- 0018....Historic Rehabilitation
- 0019....Low Income Housing
- 0020....Public Roads Incentive
- 0021....Research Park Authority
- 0022....Research and Development with Universities
- 0023....In-House Research Income Tax Credit
- 0024....In-House Research by Targeted Business Income Tax Credit
- 0025....In-House Research Area of Strategic Value Income Tax Credit
- 0026....Qualified Research
- 0028....Tourism Development

Code Credit Type

- 0029....Tuition Reimbursement Program
- 0030....Targeted Business Payroll
- 0031....Venture Capital Investment
- 0032....Youth Apprenticeship
- 0033....Youth Apprenticeship Work Base Learning
- 0034....Waste Reduction, Reuse or Recycle Equipment
- 0035....Water Impounded Outside Critical
- 0036....Water Impounded Within Critical
- 0037....Water Surface Outside Critical
- 0038....Water Surface Inside Critical
- 0039....Water Surface Inside Critical-Industrial or Commercial
- 0040....Water Land Leveling
- 0041....Wetland Riparian Zone Creation/Restoration
- 0042....Wetland Riparian Zone Conservation
- 0043....Central Business Improvement District Rehab and Dev
- 0044....Biodiesel Incentive Credit
- 0045....Recycle Equipment for Steel Manufacturer
- 0046....Recycle-Steel Manufacturer Amendment 82 Project Act 862
- 0047....Recycle-Expansion Project Act 1046
- 0048....Recycle-Steel Manufacturing Specialty Products Facility \$4M Act 1046
- 0049....Recycle-Steel Manufacturing Specialty Products Facility \$5M Act 1046
- 0050....Recycle-Steel Manufacturing Specialty Products Facility \$6.5M Act 1046
- 0051.....Apprenticeship Program
- 0052.....Major Historic Rehabilitation
- 0053.....Delta Music Trail

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

ARKANSAS INDIVIDUAL INCOME TAX RETURN Full Year Resident

CHECK BOX IF AMENDED RETURN

Software ID

Jan. 1 - Dec. 31, 2019 or fiscal year ending , 20

Primary's legal first name MI Last name Primary's social security number
Spouse's legal first name MI Last name Spouse's social security number
Mailing address (number and street, P.O. box or rural route)
City State or province ZIP Foreign country name

FILING STATUS: 1. Single (Or widowed before 2019 or divorced at end of 2019)
2. Married filing joint (Even if only one had income)
3. Head of household (See instructions)
4. Married filing separately on the same return
5. Married filing separately on different returns
6. Qualifying widow(er) with dependent child

Check here if you want a tax booklet mailed to you next year.
Check this box if you have filed a state extension or an automatic federal extension

7A. Yourself 65 or over 65 Special Blind Deaf Head of household/qualifying widow(er)
Spouse 65 or over 65 Special Blind Deaf
Multiply number of boxes checked 7A 3 X \$26 = 78 00

Dependents (Do not list yourself or spouse)
Table with columns: First name, Last name, Dependent's social security number, Dependent's relationship to you
7B. Multiply number of DEPENDENTS from above 7B X \$26 =
7C. Multiply number of qualifying individuals from AR1000RC5 (See instructions) 7C X \$500 =
7D. TOTAL PERSONAL TAX CREDITS: (Add lines 7A, 7B, and 7C. Enter total here and on line 34) 7D 78 00

ID DL# / State ID 999005505 Your state AR Issue date Expiration date
DL# / State ID Spouse state Issue date Expiration date

DIRECT DEPOSIT: Direct deposit allowed to U.S. banks only. Check if either deposit(s) will ultimately be placed in a foreign account.
Routing Number 1 Account Number 1 Checking or Savings Direct deposit 1 Amt
Routing Number 2 Account Number 2 Checking or Savings Direct deposit 2 Amt

PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete.

Primary's signature Date Telephone
Spouse's signature Date Telephone
May the Arkansas Revenue Agency discuss this return with the preparer? Yes No

PAID PREPARER: Paid preparer's signature PTIN/ID number For Department Use Only
Preparer's name City/State/ZIP Telephone
E-mail

Refund: Arkansas State Income Tax P.O. Box 1000 Little Rock, AR 72203-1000
Tax Due/No Tax: Arkansas State Income Tax P.O. Box 2144 Little Rock, AR 72203-2144



Primary SSN

***-00-5505

		ROUND ALL AMOUNTS TO WHOLE DOLLARS		(A) Primary/Joint Income	(B) Spouse's Income Status 4 Only	
INCOME Attach W-2(s)/1099(s) here / Attach check on top of W-2(s)/1099(s)	8. Wages, salaries, tips, etc: (Attach W-2s)	8		00	00	
	9. Military pay: Primary <input type="checkbox"/> Spouse <input type="checkbox"/>					
	10. Interest income: (If over \$1,500, attach AR4)	10		00	00	
	11. Dividend income: (If over \$1,500, attach AR4)	11		00	00	
	12. Alimony and separate maintenance received:	12		00	00	
	13. Business or professional income: (Attach federal Schedule C or C-EZ)	13		00	00	
	14. Capital gains/(losses) from stocks, bonds, etc: (See instr. attach federal Schedule D)	14		5,000,000	00	
	15. Other gains or (losses): (Attach federal Form 4797 and/or AR4684 if applicable)	15		00	00	
	16. Non-qualified IRA distributions and taxable annuities: (Attach All 1099Rs)	16		00	00	
	17. Military retirement: Primary <input type="checkbox"/> Spouse <input type="checkbox"/>					
	18A. Primary employer pension plan(s)/qualified IRA(s): (See instructions, attach all 1099Rs)	18A				
	Gross distribution <input type="checkbox"/> Taxable amount <input type="checkbox"/> Less \$6,000			00		
	18B. Spouse employer pension plan(s)/qualified IRA(s): (See instructions, attach all 1099Rs)	18B				
	Gross distribution <input type="checkbox"/> Taxable amount <input type="checkbox"/> Less \$6,000			00	00	
	19. Rents, royalties, partnerships, estates, trusts, etc.: (Attach federal Schedule E)	19		00	00	
	20. Farm income: (Attach federal Schedule F)	20		00	00	
	21. Unemployment (Attach 1099-G)	21		00	00	
	22. Other income/depreciation differences: (Attach Form AR-OI)	22		(4,998,500)	00	
	23. TOTAL INCOME: (Add lines 8 through 22)	23		1,500	00	
	24. TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ)	24		00	00	
	25. ADJUSTED GROSS INCOME: (Subtract line 24 from line 23)	25		1,500	00	
	TAX COMPUTATION	26. Select tax table: (Select only one)	26			
		27. <input type="checkbox"/> Low income table (\$0), For low income qualifications see line 26 instructions				
		<input checked="" type="checkbox"/> Standard deduction (\$2,200 or \$4,400 for filing status 2 only)				
		<input type="checkbox"/> Itemized deductions (AR3) Spouse itemized on separate return, Check here. <input type="checkbox"/>	27		1,500	00
28. NET TAXABLE INCOME: (Subtract line 27 from line 25)		28		0	00	
29. TAX: (Enter tax from tax table)		29			00	
30. Combined tax: (Add amounts from line 29, columns A and B)		30			00	
31. Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD)		31			00	
32. Additional tax on IRA and qualified plan withdrawal and overpayment: (Attach federal Form 5329, if required)	32			00		
33. TOTAL TAX: (Add lines 30 through 32)	33			00		
TAX CREDITS	34. Personal tax credit(s): (Enter total from line 7D)	34		00		
	35. Child care credit: (20% of federal credit allowed; attach federal Form 2441)	35		00		
	36. Other credits: (Attach AR1000TC)	36		00		
	37. TOTAL CREDITS: (Add lines 34 through 36)	37			00	
38. NET TAX: (Subtract line 37 from line 33. If line 37 is greater than line 33, enter 0)	38			00		
PAYMENTS	39. Arkansas income tax withheld: (Attach state copies of W-2 and/or 1099R, 1099-G)	39		00		
	40. Estimated tax paid or credit brought forward from 2018:	40		00		
	41. Payment made with extension: (See instructions)	41		00		
	42. AMENDED RETURNS ONLY - Previous payments: (See instructions)	42		00		
	43. Early childhood program: Certification number: _____ (20% of federal credit; attach federal Form 2441 and Form AR1000EC)	43		00		
	44. TOTAL PAYMENTS: (Add lines 39 through 43)	44			00	
	45. AMENDED RETURNS ONLY - Previous refund: (See instructions)	45			00	
46. Adjusted total payments: (Subtract line 45 from line 44)	46			00		
REFUND OR TAX DUE	47. AMOUNT OF OVERPAYMENT/REFUND: (If line 46 is greater than line 38, enter difference)	47			00	
	48. Amount to be applied to 2020 estimated tax:	48		00		
	49. Amount of Check-off Contributions: (Attach Schedule AR1000-CO)	49		00		
	50. AMOUNT TO BE REFUNDED TO YOU: (Subtract lines 48 and 49 from line 47) REFUND	50			00	
	51. AMOUNT DUE: (If line 46 is less than line 38, enter difference; if over \$1,000, continue to 52A) TAX DUE	51			00	
	52A. UEP: Attach Form AR2210 or AR2210A. If required, enter exception in box 52A <input type="checkbox"/> Penalty 52B <input type="checkbox"/>				00	
52C. Add lines 51 and 52B: (See instructions) TOTAL DUE	52C			00		

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.

PAY BY CREDIT CARD: (See instructions)

PAY BY MAIL: (See instructions)



**ARKANSAS INDIVIDUAL INCOME TAX
CAPITAL GAINS**

Primary's legal name STANDARD TEST	Primary's social security number ***-00-5505
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In Arkansas, only 50% of the net capital gain is taxed. 100% of the short term capital gain is taxed.

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

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

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

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 6.....1	10,021,500 00	10,021,500 00	00	00
2. Enter adjustment, if any, for depreciation differences in federal and state amounts.....2		00	00	00
3. Arkansas long-term capital gain or loss. Add (or subtract) line 1 and line 2.....3		10,021,500 00	00	00
4. Enter federal net short-term capital loss, if any, reported on line 7, federal Schedule D4	00	00	00	00
5. Enter adjustment, if any, for depreciation differences in federal and state amounts.....5		00	00	00
6. Arkansas net short-term capital loss. Add (or subtract) line 4 and line 5.....6		00	00	00
7a. Arkansas net capital gain or loss. (If gain, subtract line 6 from 3. If loss, add lines 6 and 3.).....7a		10,021,500 00	00	00
7b. If the amount on line 7a is over \$10,000,000, only enter \$10,000,000. If less than \$10,000,000, enter the total amount.....7b		10,000,000 00	00	00
8. Arkansas taxable amount. If a gain multiply line 7b by 50 percent (.50), otherwise enter loss.....8		5,000,000 00	00	00
9. Enter federal short-term capital gain, if any, reported on line 7, federal Schedule D.....9	00	00	00	00
10. Enter adjustment, if any, for depreciation differences in federal and state amounts.....10		00	00	00
11. Arkansas short-term capital gain. Add (or subtract) line 9 and line 10.....11		00	00	00
12. Total taxable Arkansas capital gain or loss. Add lines 8 and 11. (Loss limited to \$3,000, for filing status 1, 2, 3, and 6, \$1,500 per taxpayer if filing status 4 or 5.) Enter here. Filing status 1,2,3,5 and 6: Add line 12, columns A and B and enter on AR1000F/AR1000NR, line 14. Filing status 4: Enter line 12, column A on AR1000F/AR1000NR, line 14, column A. Enter line 12, column B on AR1000F/AR1000NR, line 14, column B.		5,000,000 00	00	00



ARKANSAS INDIVIDUAL INCOME TAX
OTHER INCOME/LOSS AND DEPRECIATION DIFFERENCES

Primary's legal name STANDARD TEST	Primary's social security number ***-00-5505
--	--

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

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

Additions to Income

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

Subtractions from Income

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

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

ARKANSAS INDIVIDUAL INCOME TAX RETURN Full Year Resident



AR1

CHECK BOX IF AMENDED RETURN

Software ID

Jan. 1 - Dec. 31, 2019 or fiscal year ending _____, 20__ •

USE LABEL OR PRINT OR TYPE	Primary's legal first name ● LOSS	MI ●	Last name ● TEST	Primary's social security number ● ***-00-5506
	Spouse's legal first name ●	MI ●	Last name ●	Spouse's social security number ●
	Mailing address (number and street, P.O. box or rural route) ● 941 PARK HILL			<input type="checkbox"/> Check if address is outside U.S.
	City ● ENGLAND	State or province ● AR	ZIP ● 72046	Foreign country name

FILING STATUS Check Only One Box	1. <input type="checkbox"/> Single (Or widowed before 2019 or divorced at end of 2019)	4. <input type="checkbox"/> Married filing separately on the same return
	2. <input type="checkbox"/> Married filing joint (Even if only one had income)	5. <input type="checkbox"/> Married filing separately on different returns Enter spouse's name here and SSN above _____
	3. <input type="checkbox"/> Head of household (See instructions) If the qualifying person was your child, but not your dependent, enter child's name here: _____	6. <input checked="" type="checkbox"/> Qualifying widow(er) with dependent child Year spouse died: (See instructions) 2018

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

7A. <input checked="" type="checkbox"/> Yourself	<input type="checkbox"/> 65 or over	<input type="checkbox"/> 65 Special	<input type="checkbox"/> Blind	<input type="checkbox"/> Deaf	<input checked="" type="checkbox"/> Head of household/qualifying widow(er) <small>(Filing status 3 only)</small>
<input type="checkbox"/> Spouse	<input type="checkbox"/> 65 or over	<input type="checkbox"/> 65 Special	<input type="checkbox"/> Blind	<input type="checkbox"/> Deaf	<small>(Filing status 6 only)</small>

Multiply number of boxes checked 7A X \$26 = **52** 00

Dependents (Do not list yourself or spouse)

First name	Last name	Dependent's social security number	Dependent's relationship to you
1. SAMUEL TEST		400-00-1001	SON
2.			
3.			

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

7C. Multiply number of qualifying individuals from AR1000RC5 (See instructions) 7C X \$500 = **00**

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

DL# / State ID 991005506	Your state AR	Issue date (mm/dd/yyyy)	Expiration date (mm/dd/yyyy)
DL# / State ID	Spouse state	Issue date (mm/dd/yyyy)	Expiration date (mm/dd/yyyy)

Direct deposit allowed to U.S. banks only. Check if either deposit(s) will ultimately be placed in a foreign account.

Routing Number 1	Account Number 1	<input type="checkbox"/> Checking or <input type="checkbox"/> Savings	Direct deposit 1 Amt
<input type="checkbox"/>	<input type="checkbox"/>		00
Routing Number 2	Account Number 2	<input type="checkbox"/> Checking or <input type="checkbox"/> Savings	Direct deposit 2 Amt
<input type="checkbox"/>	<input type="checkbox"/>		00

PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Next year (January 2021) we will no longer automatically mail 1099-G forms. Instead, we ask that you get this information from our website (www.atap.arkansas.gov). Check the box if you still want us to mail you a paper Form 1099-G next year.

Primary's signature	Date	Telephone	May the Arkansas Revenue Agency discuss this return with the preparer? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Spouse's signature	Date	Telephone	

Paid preparer's signature	PTIN/ID number	For Department Use Only	
Preparer's name	City/State/ZIP	A	•
E-mail		Telephone	

Refund:	Arkansas State Income Tax P.O. Box 1000 Little Rock, AR 72203-1000	Tax Due/No Tax:	Arkansas State Income Tax P.O. Box 2144 Little Rock, AR 72203-2144
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Primary SSN ***-00-5506

		(A) Primary/Joint Income	(B) Spouse's Income Status 4 Only	
ROUND ALL AMOUNTS TO WHOLE DOLLARS				
INCOME Attach W-2(s)/1099(s) here / Attach check on top of W-2(s)/1099(s)	8. Wages, salaries, tips, etc: (Attach W-2s)	18,500	00	
	9. Military pay: Primary <input type="checkbox"/> [] [00] Spouse <input type="checkbox"/> [] [00]			
	10. Interest income: (If over \$1,500, attach AR4)	00	00	
	11. Dividend income: (If over \$1,500, attach AR4)	00	00	
	12. Alimony and separate maintenance received:	00	00	
	13. Business or professional income: (Attach federal Schedule C or C-EZ)	00	00	
	14. Capital gains/(losses) from stocks, bonds, etc: (See instr. attach federal Schedule D)	00	00	
	15. Other gains or (losses): (Attach federal Form 4797 and/or AR4684 if applicable)	00	00	
	16. Non-qualified IRA distributions and taxable annuities: (Attach All 1099Rs)	00	00	
	17. Military retirement: Primary <input type="checkbox"/> [] [00] Spouse <input type="checkbox"/> [] [00]			
	18A. Primary employer pension plan(s)/qualified IRA(s): (See instructions, attach all 1099Rs) Gross distribution <input type="checkbox"/> 7,000 [00] Taxable amount <input type="checkbox"/> 7,000 [00] Less \$6,000	1,000	00	
	18B. Spouse employer pension plan(s)/qualified IRA(s): (See instructions, attach all 1099Rs) Gross distribution <input type="checkbox"/> [] [00] Taxable amount <input type="checkbox"/> [] [00] Less \$6,000	00	00	
	19. Rents, royalties, partnerships, estates, trusts, etc.: (Attach federal Schedule E)	00	00	
	20. Farm income: (Attach federal Schedule F)	00	00	
	21. Unemployment (Attach 1099-G)	00	00	
	22. Other income/depreciation differences: (Attach Form AR-OI)	(23,600)	00	
	23. TOTAL INCOME: (Add lines 8 through 22)	(4,100)	00	
	24. TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ)	00	00	
	25. ADJUSTED GROSS INCOME: (Subtract line 24 from line 23)	(4,100)	00	
	TAX COMPUTATION	26. Select tax table: (Select only one)		
		27. <input type="checkbox"/> Low income table (\$0), For low income qualifications see line 26 instructions		
		<input checked="" type="checkbox"/> Standard deduction (\$2,200 or \$4,400 for filing status 2 only)		
		<input type="checkbox"/> Itemized deductions (AR3) Spouse itemized on separate return, Check here. <input type="checkbox"/>	0	00
		28. NET TAXABLE INCOME: (Subtract line 27 from line 25)	(4,100)	00
		29. TAX: (Enter tax from tax table)		00
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	
32. Additional tax on IRA and qualified plan withdrawal and overpayment: (Attach federal Form 5329, if required)		00		
33. TOTAL TAX: (Add lines 30 through 32)		00		
TAX CREDITS	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		
	36. Other credits: (Attach AR1000TC)	00		
	37. 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)		00		
PAYMENTS	39. Arkansas income tax withheld: (Attach state copies of W-2 and/or 1099R, 1099-G)	00		
	40. Estimated tax paid or credit brought forward from 2018:	00		
	41. Payment made with extension: (See instructions)	00		
	42. AMENDED RETURNS ONLY - Previous payments: (See instructions)	00		
	43. Early childhood program: Certification number: _____ (20% of federal credit; attach federal Form 2441 and Form AR1000EC)	00		
	44. TOTAL PAYMENTS: (Add lines 39 through 43)		00	
	45. AMENDED RETURNS ONLY - Previous refund: (See instructions)		00	
46. Adjusted total payments: (Subtract line 45 from line 44)		00		
REFUND OR TAX DUE	47. AMOUNT OF OVERPAYMENT/REFUND: (If line 46 is greater than line 38, enter difference)		00	
	48. Amount to be applied to 2020 estimated tax:	00		
	49. Amount of Check-off Contributions: (Attach Schedule AR1000-CO)	00		
	50. AMOUNT TO BE REFUNDED TO YOU: (Subtract lines 48 and 49 from line 47)	REFUND	00	
	51. AMOUNT DUE: (If line 46 is less than line 38, enter difference; If over \$1,000, continue to 52A)	TAX DUE	00	
	52A. UEP: Attach Form AR2210 or AR2210A. If required, enter exception in box 52A <input type="checkbox"/> Penalty 52B <input type="checkbox"/> [] [00]			
52C. Add lines 51 and 52B: (See instructions)	TOTAL DUE	00		
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.				
PAY BY CREDIT CARD: (See instructions)		PAY BY MAIL: (See instructions)		



ARKANSAS INDIVIDUAL INCOME TAX
OTHER INCOME/LOSS AND DEPRECIATION DIFFERENCES

Primary's legal name LOSS TEST	Primary's social security number ***-00-5506
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Full Year Resident Filers - Complete columns (A) and (B) if using filing status 4 (married filing separately on the same return). All other filing statuses must complete column (A) only.

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

Additions to Income

	(A) Primary/Joint	(B) Spouse (Status 4)	(C) Arkansas Only
1. Federal depreciation: (Attach Schedule) 1	00	00	00
2. HSA and/or MSA taxable distributions 2	00	00	00
3. Long-term care insurance contracts 3	00	00	00
4. Gambling winnings: 4	00	00	00
5. Lottery / contest winnings: 5	00	00	00
6. Scholarships / fellowships / stipends: 6	00	00	00
7. Other: (Attach Schedule) 7	00	00	00
8. INCOME TOTAL: (Add lines 1-7 and enter total): 8	00	00	00

Subtractions from Income

	(A) Primary/Joint	(B) Spouse (Status 4)	(C) Arkansas Only
9. State depreciation: (Attach Schedule) 9	00	00	00
10. Net operating loss: 10	00	00	00
11. Foreign earned income exclusion: 11	00	00	00
12. Loss on excess deferral distribution 12	00	00	00
13. Other: (Attach Schedule) 13	23,600	00	00
14. LOSSES TOTAL: (Add lines 9-13 and enter total) 14	23,600	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

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

ARKANSAS INDIVIDUAL INCOME TAX RETURN Full Year Resident



AR1

CHECK BOX IF AMENDED RETURN

Software ID

Jan. 1 - Dec. 31, 2019 or fiscal year ending _____, 20__

USE LABEL OR PRINT OR TYPE	Primary's legal first name ● M	MI ● S	Last name ● TEST	Primary's social security number ● ***-00-5507
	Spouse's legal first name ●	MI ●	Last name ●	Spouse's social security number ● 400-00-5555
Mailing address (number and street, P.O. box or rural route) ● 25 POINTE CR				<input type="checkbox"/> Check if address is outside U.S.
City ● BENTON		State or province ● AR	ZIP ● 72015	Foreign country name

FILING STATUS Check Only One Box	1. <input type="checkbox"/> Single (Or widowed before 2019 or divorced at end of 2019)	4. <input type="checkbox"/> Married filing separately on the same return
	2. <input type="checkbox"/> Married filing joint (Even if only one had income)	5. <input checked="" type="checkbox"/> Married filing separately on different returns Enter spouse's name here and SSN above SADIE
3. <input type="checkbox"/> Head of household (See instructions) If the qualifying person was your child, but not your dependent, enter child's name here: _____		6. <input type="checkbox"/> Qualifying widow(er) with dependent child Year spouse died: (See instructions) _____

Check here if you want a tax booklet mailed to you next year.
 Check this box if you have filed a state extension or an automatic federal extension

PERSONAL TAX CREDITS	7A. <input checked="" type="checkbox"/> Yourself	<input type="checkbox"/> 65 or over	<input type="checkbox"/> 65 Special	<input type="checkbox"/> Blind	<input type="checkbox"/> Deaf	<input type="checkbox"/> Head of household/qualifying widow(er) <small>(Filing status 3 only)</small>	<input type="checkbox"/> Spouse	<input type="checkbox"/> 65 or over	<input type="checkbox"/> 65 Special	<input type="checkbox"/> Blind	<input type="checkbox"/> Deaf	<small>(Filing status 6 only)</small>
	Multiply number of boxes checked 7A 1 X \$26 = 26 00											
	Dependents (Do not list yourself or spouse)											
	First name		Last name		Dependent's social security number				Dependent's relationship to you			
	1.											
2.												
3.												
7B. Multiply number of DEPENDENTS from above 7B <input type="checkbox"/> X \$26 = _____ 00												
7C. Multiply number of qualifying individuals from AR1000RC5 (See instructions) 7C <input type="checkbox"/> X \$500 = _____ 00												
7D. TOTAL PERSONAL TAX CREDITS: (Add lines 7A, 7B, and 7C. Enter total here and on line 34) 7D 26 00												

I D	DL# / State ID 999005507	Your state AR	Issue date (mm/dd/yyyy) _____	Expiration date (mm/dd/yyyy) _____
	DL# / State ID _____	Spouse state _____	Issue date (mm/dd/yyyy) _____	Expiration date (mm/dd/yyyy) _____

DIRECT DEPOSIT	Direct deposit allowed to U.S. banks only. Check if either deposit(s) will ultimately be placed in a foreign account. <input type="checkbox"/>													
	Routing Number 1			Account Number 1						<input type="checkbox"/> Checking or <input checked="" type="checkbox"/> Savings			Direct deposit 1 Amt	
	● 2 6 5 2 7 0 4 1 3			● 3 1 5 6 1 1 1						●			● 1,257 00	
	Routing Number 2			Account Number 2						<input type="checkbox"/> Checking or <input type="checkbox"/> Savings			Direct deposit 2 Amt	
●			●						●			●		

PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Next year (January 2021) we will no longer automatically mail 1099-G forms. Instead, we ask that you get this information from our website (www.atap.arkansas.gov). Check the box if you still want us to mail you a paper Form 1099-G next year.

PLEASE SIGN HERE	Primary's signature	Date	Telephone	May the Arkansas Revenue Agency discuss this return with the preparer? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	Spouse's signature	Date	Telephone	

PAID PREPARER	Paid preparer's signature		PTIN/ID number ●		For Department Use Only	
	Preparer's name		City/State/ZIP		A <input type="checkbox"/> Telephone <input type="checkbox"/>	
	E-mail					

Refund:	Arkansas State Income Tax P.O. Box 1000 Little Rock, AR 72203-1000	Tax Due/No Tax:	Arkansas State Income Tax P.O. Box 2144 Little Rock, AR 72203-2144
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Primary SSN ***-00-5507

		(A) Primary/Joint Income	(B) Spouse's Income Status 4 Only	
ROUND ALL AMOUNTS TO WHOLE DOLLARS				
INCOME Attach W-2(s)/1099(s) here / Attach check on top of W-2(s)/1099(s)	8. Wages, salaries, tips, etc: (Attach W-2s)	8	8	
	9. Military pay: Primary <input type="text" value="00"/> Spouse <input type="text" value="00"/>			
	10. Interest income: (If over \$1,500, attach AR4)	10	10	
	11. Dividend income: (If over \$1,500, attach AR4)	11	11	
	12. Alimony and separate maintenance received:	12	12	
	13. Business or professional income: (Attach federal Schedule C or C-EZ)	13	13	
	14. Capital gains/(losses) from stocks, bonds, etc: (See instr. attach federal Schedule D)	14	14	
	15. Other gains or (losses): (Attach federal Form 4797 and/or AR4684 if applicable)	15	15	
	16. Non-qualified IRA distributions and taxable annuities: (Attach All 1099Rs)	16	16	
	17. Military retirement: Primary <input type="text" value="00"/> Spouse <input type="text" value="00"/>			
	18A. Primary employer pension plan(s)/qualified IRA(s): (See instructions, attach all 1099Rs)	18A	18A	
	Gross distribution <input type="text" value="00"/> Taxable amount <input type="text" value="00"/> Less \$6,000			
	18B. Spouse employer pension plan(s)/qualified IRA(s): (See instructions, attach all 1099Rs)	18B	18B	
	Gross distribution <input type="text" value="00"/> Taxable amount <input type="text" value="00"/> Less \$6,000			
	19. Rents, royalties, partnerships, estates, trusts, etc.: (Attach federal Schedule E)	19	19	
	20. Farm income: (Attach federal Schedule F)	20	20	
	21. Unemployment (Attach 1099-G)	21	21	
	22. Other income/depreciation differences: (Attach Form AR-OI)	22	22	
	23. TOTAL INCOME: (Add lines 8 through 22)	23	23	
	24. TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ)	24	24	
	25. ADJUSTED GROSS INCOME: (Subtract line 24 from line 23)	25	25	
	TAX COMPUTATION	26. Select tax table: (Select only one)	26	26
		27. <input type="checkbox"/> Low income table (\$0), For low income qualifications see line 26 instructions		
		<input type="checkbox"/> Standard deduction (\$2,200 or \$4,400 for filing status 2 only)		
		<input checked="" type="checkbox"/> Itemized deductions (AR3) Spouse itemized on separate return, Check here. <input type="checkbox"/>	27	27
28. NET TAXABLE INCOME: (Subtract line 27 from line 25)		28	28	
29. TAX: (Enter tax from tax table)		29	29	
30. Combined tax: (Add amounts from line 29, columns A and B)		30	30	
31. Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD)		31	31	
32. Additional tax on IRA and qualified plan withdrawal and overpayment: (Attach federal Form 5329, if required)	32	32		
33. TOTAL TAX: (Add lines 30 through 32)	33	33		
TAX CREDITS	34. Personal tax credit(s): (Enter total from line 7D)	34	34	
	35. Child care credit: (20% of federal credit allowed; attach federal Form 2441)	35	35	
	36. Other credits: (Attach AR1000TC)	36	36	
	37. TOTAL CREDITS: (Add lines 34 through 36)	37	37	
38. NET TAX: (Subtract line 37 from line 33. If line 37 is greater than line 33, enter 0)	38	38		
PAYMENTS	39. Arkansas income tax withheld: (Attach state copies of W-2 and/or 1099R, 1099-G)	39	39	
	40. Estimated tax paid or credit brought forward from 2018:	40	40	
	41. Payment made with extension: (See instructions)	41	41	
	42. AMENDED RETURNS ONLY - Previous payments: (See instructions)	42	42	
	43. Early childhood program: Certification number: _____ (20% of federal credit; attach federal Form 2441 and Form AR1000EC)	43	43	
	44. TOTAL PAYMENTS: (Add lines 39 through 43)	44	44	
	45. AMENDED RETURNS ONLY - Previous refund: (See instructions)	45	45	
46. Adjusted total payments: (Subtract line 45 from line 44)	46	46		
REFUND OR TAX DUE	47. AMOUNT OF OVERPAYMENT/REFUND: (If line 46 is greater than line 38, enter difference)	47	47	
	48. Amount to be applied to 2020 estimated tax:	48	48	
	49. Amount of Check-off Contributions: (Attach Schedule AR1000-CO)	49	49	
	50. AMOUNT TO BE REFUNDED TO YOU: (Subtract lines 48 and 49 from line 47)	REFUND 50	50	
	51. AMOUNT DUE: (If line 46 is less than line 38, enter difference; if over \$1,000, continue to 52A)	TAX DUE 51	51	
	52A. UEP: Attach Form AR2210 or AR2210A. If required, enter exception in box 52A <input type="text" value="00"/> Penalty 52B <input type="text" value="00"/>			
52C. Add lines 51 and 52B: (See instructions)	TOTAL DUE 52C	52C		

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.

PAY BY CREDIT CARD: (See instructions)

PAY BY MAIL: (See instructions)

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

ARKANSAS INDIVIDUAL INCOME TAX RETURN Full Year Resident



AR1

CHECK BOX IF AMENDED RETURN

Software ID

Jan. 1 - Dec. 31, 2019 or fiscal year ending _____, 20__

USE LABEL OR PRINT OR TYPE	Primary's legal first name ● DEPENDENT	MI ●	Last name ● TEST	Primary's social security number ● ***-00-5508
	Spouse's legal first name ●	MI ●	Last name ●	Spouse's social security number ●
Mailing address (number and street, P.O. box or rural route) ● RT 2				<input type="checkbox"/> Check if address is outside U.S.
City ● HENSLEY	State or province ● AR		ZIP ● 72065	Foreign country name

FILING STATUS Check Only One Box	1. <input checked="" type="checkbox"/> Single (Or widowed before 2019 or divorced at end of 2019)	4. <input type="checkbox"/> Married filing separately on the same return
	2. <input type="checkbox"/> Married filing joint (Even if only one had income)	5. <input type="checkbox"/> Married filing separately on different returns Enter spouse's name here and SSN above _____
3. <input type="checkbox"/> Head of household (See instructions) If the qualifying person was your child, but not your dependent, enter child's name here: _____	6. <input type="checkbox"/> Qualifying widow(er) with dependent child Year spouse died: (See instructions) _____	

Check here if you want a tax booklet mailed to you next year.
 Check this box if you have filed a state extension or an automatic federal extension

7A. <input checked="" type="checkbox"/> Yourself	<input type="checkbox"/> 65 or over	<input type="checkbox"/> 65 Special	<input type="checkbox"/> Blind	<input type="checkbox"/> Deaf	<input type="checkbox"/> Head of household/qualifying widow(er) <small>(Filing status 3 only)</small>
<input type="checkbox"/> Spouse	<input type="checkbox"/> 65 or over	<input type="checkbox"/> 65 Special	<input type="checkbox"/> Blind	<input type="checkbox"/> Deaf	<input type="checkbox"/> <small>(Filing status 6 only)</small>

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

Dependents (Do not list yourself or spouse)

First name	Last name	Dependent's social security number	Dependent's relationship to you
1.			
2.			
3.			

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

7C. Multiply number of qualifying individuals from AR1000RC5 (See instructions) 7C X \$500 =

7D. TOTAL PERSONAL TAX CREDITS: (Add lines 7A, 7B, and 7C. Enter total here and on line 34) 7D

DL# / State ID _____	Your state _____	Issue date (mm/dd/yyyy) _____	Expiration date (mm/dd/yyyy) _____
DL# / State ID _____	Spouse state _____	Issue date (mm/dd/yyyy) _____	Expiration date (mm/dd/yyyy) _____

Direct deposit allowed to U.S. banks only. Check if either deposit(s) will ultimately be placed in a foreign account.

Routing Number 1	Account Number 1	<input type="checkbox"/> Checking or <input type="checkbox"/> Savings	Direct deposit 1 Amt
<input type="text"/>	<input type="text"/>		<input type="text"/> <input type="text" value="00"/>
Routing Number 2	Account Number 2	<input type="checkbox"/> Checking or <input type="checkbox"/> Savings	Direct deposit 2 Amt
<input type="text"/>	<input type="text"/>		<input type="text"/> <input type="text" value="00"/>

PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Next year (January 2021) we will no longer automatically mail 1099-G forms. Instead, we ask that you get this information from our website (www.atap.arkansas.gov). Check the box if you still want us to mail you a paper Form 1099-G next year.

Primary's signature	Date	Telephone	May the Arkansas Revenue Agency discuss this return with the preparer? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Spouse's signature	Date	Telephone	

Paid preparer's signature	PTIN/ID number ●	For Department Use Only	
Preparer's name	City/State/ZIP	A	●
E-mail		Telephone	

Refund:	Arkansas State Income Tax P.O. Box 1000 Little Rock, AR 72203-1000	Tax Due/No Tax:	Arkansas State Income Tax P.O. Box 2144 Little Rock, AR 72203-2144
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Primary SSN ***-00-5508

		ROUND ALL AMOUNTS TO WHOLE DOLLARS		(A) Primary/Joint Income	(B) Spouse's Income Status 4 Only	
INCOME Attach W-2(s)/1099(s) here / Attach check on top of W-2(s)/1099(s)	8. Wages, salaries, tips, etc: (Attach W-2s)	8	●	2,289	00	
	9. Military pay: Primary <input type="text" value="00"/> Spouse <input type="text" value="00"/>		●		00	
	10. Interest income: (If over \$1,500, attach AR4)	10	●	00	00	
	11. Dividend income: (If over \$1,500, attach AR4)	11	●	00	00	
	12. Alimony and separate maintenance received:	12	●	00	00	
	13. Business or professional income: (Attach federal Schedule C or C-EZ)	13	●	00	00	
	14. Capital gains/(losses) from stocks, bonds, etc: (See instr. attach federal Schedule D)	14	●	00	00	
	15. Other gains or (losses): (Attach federal Form 4797 and/or AR4684 if applicable)	15	●	00	00	
	16. Non-qualified IRA distributions and taxable annuities: (Attach All 1099Rs)	16	●	00	00	
	17. Military retirement: Primary <input type="text" value="00"/> Spouse <input type="text" value="00"/>		●		00	
	18A. Primary employer pension plan(s)/qualified IRA(s): (See instructions, attach all 1099Rs)	18A	●	00	00	
	Gross distribution <input type="text" value="00"/> Taxable amount <input type="text" value="00"/> Less \$6,000					
	18B. Spouse employer pension plan(s)/qualified IRA(s): (See instructions, attach all 1099Rs)	18B	●	00	00	
	Gross distribution <input type="text" value="00"/> Taxable amount <input type="text" value="00"/> Less \$6,000					
	19. Rents, royalties, partnerships, estates, trusts, etc.: (Attach federal Schedule E)	19	●	00	00	
	20. Farm income: (Attach federal Schedule F)	20	●	00	00	
	21. Unemployment (Attach 1099-G)	21	●	00	00	
	22. Other income/depreciation differences: (Attach Form AR-OI)	22	●	00	00	
	23. TOTAL INCOME: (Add lines 8 through 22)	23	●	2,289	00	
	24. TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ)	24	●	00	00	
	25. ADJUSTED GROSS INCOME: (Subtract line 24 from line 23)	25	●	2,289	00	
	TAX COMPUTATION	26. Select tax table: (Select only one)	26			
		27. <input checked="" type="checkbox"/> Low income table (\$0), For low income qualifications see line 26 instructions				
		● <input type="checkbox"/> Standard deduction (\$2,200 or \$4,400 for filing status 2 only)				
		● <input type="checkbox"/> Itemized deductions (AR3) Spouse itemized on separate return, Check here. ● <input type="checkbox"/>	27	●	00	00
28. NET TAXABLE INCOME: (Subtract line 27 from line 25)		28	●	2,289	00	
29. TAX: (Enter tax from tax table)		29	●	0	00	
30. Combined tax: (Add amounts from line 29, columns A and B)		30			0 00	
31. Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD)		31	●		00	
32. Additional tax on IRA and qualified plan withdrawal and overpayment: (Attach federal Form 5329, if required)	32	●		00		
33. TOTAL TAX: (Add lines 30 through 32)	33	●		0 00		
TAX CREDITS	34. Personal tax credit(s): (Enter total from line 7D)	34	●	26	00	
	35. Child care credit: (20% of federal credit allowed; attach federal Form 2441)	35	●	00		
	36. Other credits: (Attach AR1000TC)	36	●	00		
	37. TOTAL CREDITS: (Add lines 34 through 36)	37	●		26 00	
38. NET TAX: (Subtract line 37 from line 33. If line 37 is greater than line 33, enter 0)	38	●		0 00		
PAYMENTS	39. Arkansas income tax withheld: (Attach state copies of W-2 and/or 1099R, 1099-G)	39	●	15	00	
	40. Estimated tax paid or credit brought forward from 2018:	40	●	00		
	41. Payment made with extension: (See instructions)	41	●	00		
	42. AMENDED RETURNS ONLY - Previous payments: (See instructions)	42	●	00		
	43. Early childhood program: Certification number: _____ (20% of federal credit; attach federal Form 2441 and Form AR1000EC)	43	●	00		
	44. TOTAL PAYMENTS: (Add lines 39 through 43)	44	●		15 00	
	45. AMENDED RETURNS ONLY - Previous refund: (See instructions)	45	●		00	
46. Adjusted total payments: (Subtract line 45 from line 44)	46	●		15 00		
REFUND OR TAX DUE	47. AMOUNT OF OVERPAYMENT/REFUND: (If line 46 is greater than line 38, enter difference)	47	●		15 00	
	48. Amount to be applied to 2020 estimated tax:	48	●	00		
	49. Amount of Check-off Contributions: (Attach Schedule AR1000-CO)	49	●	00		
	50. AMOUNT TO BE REFUNDED TO YOU: (Subtract lines 48 and 49 from line 47) REFUND	50	●		15 00	
	51. AMOUNT DUE: (If line 46 is less than line 38, enter difference; if over \$1,000, continue to 52A) TAX DUE	51	●		00	
	52A. UEP: Attach Form AR2210 or AR2210A. If required, enter exception in box 52A <input type="text" value="00"/> Penalty 52B <input type="text" value="00"/>					
52C. Add lines 51 and 52B: (See instructions) TOTAL DUE	52C	●		00		

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.

PAY BY CREDIT CARD: (See instructions)

PAY BY MAIL: (See instructions)

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

ARKANSAS INDIVIDUAL INCOME TAX RETURN Full Year Resident



AR1

CHECK BOX IF AMENDED RETURN

Software ID

Jan. 1 - Dec. 31, 2019 or fiscal year ending _____, 20__

USE LABEL OR PRINT OR TYPE	Primary's legal first name ● EXEMPTION	MI ●	Last name ● TEST	Primary's social security number ● ***-00-5509
	Spouse's legal first name ● SPOUSE	MI ●	Last name ● TEST	Spouse's social security number ● 400-00-5519
Mailing address (number and street, P.O. box or rural route) ● 68 CREEKSIDE				<input type="checkbox"/> Check if address is outside U.S.
City ● BRYANT	State or province ● AR		ZIP ● 72022	Foreign country name

FILING STATUS Check Only One Box	1. <input type="checkbox"/> Single (Or widowed before 2019 or divorced at end of 2019)	4. <input type="checkbox"/> Married filing separately on the same return
	2. <input checked="" type="checkbox"/> Married filing joint (Even if only one had income)	5. <input type="checkbox"/> Married filing separately on different returns Enter spouse's name here and SSN above _____
3. <input type="checkbox"/> Head of household (See instructions) If the qualifying person was your child, but not your dependent, enter child's name here: _____	6. <input type="checkbox"/> Qualifying widow(er) with dependent child Year spouse died: (See instructions) _____	

Check here if you want a tax booklet mailed to you next year.
 Check this box if you have filed a state extension or an automatic federal extension

7A. <input checked="" type="checkbox"/> Yourself	<input type="checkbox"/> 65 or over	<input type="checkbox"/> 65 Special	<input type="checkbox"/> Blind	<input type="checkbox"/> Deaf	<input type="checkbox"/> Head of household/qualifying widow(er) <small>(Filing status 3 only)</small>
<input checked="" type="checkbox"/> Spouse	<input type="checkbox"/> 65 or over	<input type="checkbox"/> 65 Special	<input type="checkbox"/> Blind	<input type="checkbox"/> Deaf	<input type="checkbox"/> <small>(Filing status 6 only)</small>

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

Dependents (Do not list yourself or spouse)

First name	Last name	Dependent's social security number	Dependent's relationship to you
1.			
2.			
3.			

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

7C. Multiply number of qualifying individuals from AR1000RC5 (See instructions) 7C X \$500 =

7D. TOTAL PERSONAL TAX CREDITS: (Add lines 7A, 7B, and 7C. Enter total here and on line 34) 7D

I D	DL# / State ID _____ Your state _____ Issue date (mm/dd/yyyy) _____ Expiration date (mm/dd/yyyy) _____
	DL# / State ID _____ Spouse state _____ Issue date (mm/dd/yyyy) _____ Expiration date (mm/dd/yyyy) _____

Direct deposit allowed to U.S. banks only. Check if either deposit(s) will ultimately be placed in a foreign account.

Routing Number 1	Account Number 1	<input type="checkbox"/> Checking or <input type="checkbox"/> Savings	Direct deposit 1 Amt
<input type="text"/>	<input type="text"/>		<input type="text"/> <input type="text"/>
Routing Number 2	Account Number 2	<input type="checkbox"/> Checking or <input type="checkbox"/> Savings	Direct deposit 2 Amt
<input type="text"/>	<input type="text"/>		<input type="text"/> <input type="text"/>

PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Next year (January 2021) we will no longer automatically mail 1099-G forms. Instead, we ask that you get this information from our website (www.atap.arkansas.gov). Check the box if you still want us to mail you a paper Form 1099-G next year.

PLEASE SIGN HERE	Primary's signature	Date	Telephone	May the Arkansas Revenue Agency discuss this return with the preparer? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	Spouse's signature	Date	Telephone	

PAID PREPARER	Paid preparer's signature	PTIN/ID number	For Department Use Only	
	Preparer's name	City/State/ZIP	A	<input type="checkbox"/>
	E-mail		Telephone	

Refund:	Arkansas State Income Tax P.O. Box 1000 Little Rock, AR 72203-1000	Tax Due/No Tax:	Arkansas State Income Tax P.O. Box 2144 Little Rock, AR 72203-2144
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Primary SSN ***-00-5509

		ROUND ALL AMOUNTS TO WHOLE DOLLARS		(A) Primary/Joint Income	(B) Spouse's Income Status 4 Only	
INCOME Attach W-2(s)/1099(s) here / Attach check on top of W-2(s)/1099(s)	8. Wages, salaries, tips, etc: (Attach W-2s)	8		● 22,000	00	
	9. Military pay: Primary ● [] 00 Spouse ● 38,000 [] 00					
	10. Interest income: (If over \$1,500, attach AR4)	10		●	00	
	11. Dividend income: (If over \$1,500, attach AR4)	11		●	00	
	12. Alimony and separate maintenance received:	12		●	00	
	13. Business or professional income: (Attach federal Schedule C or C-EZ)	13		●	00	
	14. Capital gains/(losses) from stocks, bonds, etc: (See instr. attach federal Schedule D)	14		●	00	
	15. Other gains or (losses): (Attach federal Form 4797 and/or AR4684 if applicable)	15		●	00	
	16. Non-qualified IRA distributions and taxable annuities: (Attach All 1099Rs)	16		●	00	
	17. Military retirement: Primary ● [] 00 Spouse ● 14,000 [] 00					
	18A. Primary employer pension plan(s)/qualified IRA(s): (See instructions, attach all 1099Rs) Gross distribution ● [] 00 Taxable amount ● [] 00 Less \$6,000	18A		●	00	
	18B. Spouse employer pension plan(s)/qualified IRA(s): (See instructions, attach all 1099Rs) Gross distribution ● [] 00 Taxable amount ● [] 00 Less \$6,000	18B		●	00	
	19. Rents, royalties, partnerships, estates, trusts, etc.: (Attach federal Schedule E)	19		●	00	
	20. Farm income: (Attach federal Schedule F)	20		●	00	
	21. Unemployment (Attach 1099-G)	21		●	00	
	22. Other income/depreciation differences: (Attach Form AR-OI)	22		●	00	
	23. TOTAL INCOME: (Add lines 8 through 22)	23		● 22,000	00	
	24. TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ)	24		●	00	
	25. ADJUSTED GROSS INCOME: (Subtract line 24 from line 23)	25		● 22,000	00	
	TAX COMPUTATION	26. Select tax table: (Select only one)	26			
		27. ● <input type="checkbox"/> Low income table (\$0), For low income qualifications see line 26 instructions ● <input checked="" type="checkbox"/> Standard deduction (\$2,200 or \$4,400 for filing status 2 only) ● <input type="checkbox"/> Itemized deductions (AR3) Spouse itemized on separate return, Check here. ● <input type="checkbox"/>	27		● 4,400	00
		28. NET TAXABLE INCOME: (Subtract line 27 from line 25)	28		● 17,600	00
		29. TAX: (Enter tax from tax table)	29		●	00
		30. Combined tax: (Add amounts from line 29, columns A and B)	30			00
		31. Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD)	31		●	00
32. Additional tax on IRA and qualified plan withdrawal and overpayment: (Attach federal Form 5329, if required)		32		●	00	
33. TOTAL TAX: (Add lines 30 through 32)		33		●	00	
TAX CREDITS	34. Personal tax credit(s): (Enter total from line 7D)	34		●	00	
	35. Child care credit: (20% of federal credit allowed; attach federal Form 2441)	35		●	00	
	36. Other credits: (Attach AR1000TC)	36		●	00	
	37. TOTAL CREDITS: (Add lines 34 through 36)	37		●	00	
38. NET TAX: (Subtract line 37 from line 33. If line 37 is greater than line 33, enter 0)	38		●	00		
PAYMENTS	39. Arkansas income tax withheld: (Attach state copies of W-2 and/or 1099R, 1099-G)	39		●	00	
	40. Estimated tax paid or credit brought forward from 2018:	40		●	00	
	41. Payment made with extension: (See instructions)	41		●	00	
	42. AMENDED RETURNS ONLY - Previous payments: (See instructions)	42		●	00	
	43. Early childhood program: Certification number: _____ (20% of federal credit; attach federal Form 2441 and Form AR1000EC)	43		●	00	
	44. TOTAL PAYMENTS: (Add lines 39 through 43)	44		●	00	
	45. AMENDED RETURNS ONLY - Previous refund: (See instructions)	45		●	00	
46. Adjusted total payments: (Subtract line 45 from line 44)	46		●	00		
REFUND OR TAX DUE	47. AMOUNT OF OVERPAYMENT/REFUND: (If line 46 is greater than line 38, enter difference)	47		●	00	
	48. Amount to be applied to 2020 estimated tax:	48		●	00	
	49. Amount of Check-off Contributions: (Attach Schedule AR1000-CO)	49		●	00	
	50. AMOUNT TO BE REFUNDED TO YOU: (Subtract lines 48 and 49 from line 47)	REFUND 50		● ☺	00	
	51. AMOUNT DUE: (If line 46 is less than line 38, enter difference; if over \$1,000, continue to 52A)	TAX DUE 51		● ☹	00	
	52A. UEP: Attach Form AR2210 or AR2210A. If required, enter exception in box 52A ● [] Penalty 52B ● [] 00					
52C. Add lines 51 and 52B: (See instructions)	TOTAL DUE 52C		●	00		

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.

PAY BY CREDIT CARD: (See instructions)

PAY BY MAIL: (See instructions)

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



NR1

ARKANSAS INDIVIDUAL
INCOME TAX RETURN
Nonresident and Part Year Resident
Jan. 1 - Dec. 31, 2019 or fiscal year ending _____, 20__ ●

CHECK BOX IF
AMENDED RETURN

Software ID

USE LABEL OR PRINT OR TYPE	Primary's legal first name ● ABLE	MI ●	Last name ● TEST	Primary's social security number ● ***-00-5510
	Spouse's legal first name ● SPOUSE	MI ●	Last name ● TEST	Spouse's social security number ● 400-00-5520
	Mailing address (number and street, P.O. box or rural route) ● 16 ACRES			<input type="checkbox"/> Check if address is outside U.S.
	City ● CABOT	State or province ● AR	ZIP ● 72023	Foreign country name

ATTACH A COPY OF YOUR COMPLETE FEDERAL RETURN

NONRESIDENT: List state of residence: **CA** PART YEAR RESIDENT: Dates lived in AR: To: _____ From: _____

FLILING STATUS (Check Only One Box)

1. <input type="checkbox"/> Single (Or widowed before 2019 or divorced at end of 2019)	4. <input checked="" type="checkbox"/> Married filing separately on the same return
2. <input type="checkbox"/> Married filing joint (even if only one had income)	5. <input type="checkbox"/> Married filing separately on different returns Enter spouse's name here and SSN above _____
3. <input type="checkbox"/> Head of household (see instructions) If the qualifying person was your child, but not your dependent, enter child's name here: _____	6. <input type="checkbox"/> Qualifying widow(er) with dependent child Year spouse died: (see instructions) _____

Check here if you want a tax booklet mailed to you next year. Check this box if you have filed a state extension or an automatic federal extension

PERSONAL TAX CREDITS

7A. Yourself 65 or over 65 Special Blind Deaf Head of household/qualifying widow(er)
 Spouse 65 or over 65 Special Blind Deaf
 Multiply number of boxes checked 7A **2** X \$26 = **52** 00

Dependents (Do not list yourself or spouse)

First name	Last name	Dependent's social security number	Dependent's relationship to you
1.			
2.			
3.			

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

7C. Multiply number of qualifying individuals from AR1000RC5 (see instructions) 7C X \$500 = _____ 00

7D. TOTAL PERSONAL TAX CREDITS: (Add lines 7A, 7B, and 7C. Enter total here and on line 34) 7D **52** 00

ID

DL# / State ID **9991234** Your state **CA** Issue date (mm/dd/yyyy) _____ Expiration date (mm/dd/yyyy) _____

DL# / State ID **9984321** Spouse state **CA** Issue date (mm/dd/yyyy) _____ Expiration date (mm/dd/yyyy) _____

DIRECT DEPOSIT

Direct deposit allowed to U.S. banks only. Check if either deposit(s) will ultimately be placed in a foreign account.

Routing Number 1: **2 8 2 0 7 5 0 2 8** Account Number 1: **8 6 9 3 4 9 2** Checking or Savings **Direct deposit 1 Amt: 44,794 00**

Routing Number 2: **2 8 2 0 7 5 0 2 8** Account Number 2: **8 9 1 6 7 5 5** Checking or Savings **Direct deposit 2 Amt: 44,793 00**

PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Next year (January 2021) we will no longer automatically mail 1099-G forms. Instead, we ask that you get this information from our website (www.atap.arkansas.gov). Check the box if you still want us to mail you a paper Form 1099-G next year.

PLEASE SIGN HERE

Primary's signature	Date	Telephone	May the Arkansas Revenue Agency discuss this return with the preparer? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Spouse's signature	Date	Telephone	

PAID PREPARER

Paid preparer's signature	PTIN/ID number	For Department Use Only	
Preparer's name	City/State/ZIP	A	●
E-mail		Telephone	

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

Tax Due/No Tax: Arkansas State Income Tax P.O. Box 2144 Little Rock, AR 72203-2144



Primary SSN ***-00-5510

		(A) Primary/Joint Income	(B) Spouse's Income Status 4 Only	(C) Arkansas Income Only	
ROUND ALL AMOUNTS TO WHOLE DOLLARS					
INCOME Attach W-2(s)/1099(s) here / Attach check on top of W-2(s)/1099(s)	8. Wages, salaries, tips, etc: (Attach W-2s)	●	00	●	00
	9. Military pay: Primary ● 00 Spouse ● 00				
	10. Interest income: (If over \$1,500, attach AR4)	●	00	●	00
	11. Dividend income: (If over \$1,500, attach AR4)	●	00	●	00
	12. Alimony and separate maintenance received:	●	00	●	00
	13. Business or professional income: (Attach federal Schedule C)	●	1,234,579	●	00
	14. Capital gains/(losses) from stocks, bonds, etc: (See instr. attach federal Schedule D)	●	524,750	●	524,750
	15. Other gains or (losses): (Attach federal Form 4797 and/or AR4684 if applicable)	●	(1,584,950)	●	00
	16. Non-qualified IRA distributions and taxable annuities: (Attach all 1099Rs)	●	00	●	00
	17. Military retirement: Primary ● 00 Spouse ● 00				
	18A. Primary employer pension plan(s)/qualified IRA(s): (Attach all 1099Rs)				
	Gross distribution ● 00 Taxable amt ● 00 Less \$6,000	18A	00	●	00
	18B. Spouse employer pension plan(s)/qualified IRA(s): (Attach all 1099Rs)				
	Gross distribution ● 00 Taxable amt ● 00 Less \$6,000	18B	00	●	00
	19. Rents, royalties, partnerships, estates, trusts, etc.: (Attach federal Schedule E)	●	175,000	●	175,000
	20. Farm income: (Attach federal Schedule F)	●	00	●	123,123
	21. Unemployment (Attach 1099-G)	●	00	●	00
	22. Other income/depreciation differences: (Attach Form AR-OI)	●	00	●	00
	23. TOTAL INCOME: (Add lines 8 through 22)	●	349,379	●	123,123
	24. TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ)	●	5,000	●	5,000
	25. ADJUSTED GROSS INCOME: (Subtract line 24 from line 23)	●	344,379	●	118,123
	26. Select tax table: (Select only one)	26			
	27. ● <input type="checkbox"/> Low income table (\$0), For low income qualifications see line 26 instructions				
	● <input type="checkbox"/> Standard deduction (\$2,200 or \$4,400 for filing status 2 only)				
	● <input checked="" type="checkbox"/> Itemized deductions (AR3) Spouse itemized on separate return, Check here. ● <input type="checkbox"/>	27	●	205,351	●
28. NET TAXABLE INCOME: (Subtract line 27 from line 25)	28	●	139,028	●	45,973
29. TAX: (Enter tax from tax table)	29		00		00
30. Combined tax: (Add amounts from line 29, columns A and B)	30				00
31. Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD)	31				00
32. Additional tax on IRA and qualified plan withdrawal and overpayment: (Attach federal Form 5329, if required)	32				00
33. TOTAL TAX: (Add lines 30 through 32)	33				00
34. Personal tax credit(s): (Enter total from line 7D)	34				00
35. Child care credit: (20% of federal credit allowed; attach federal Form 2441)	35				00
36. Other credits: (Attach AR1000TC)	36				00
37. TOTAL CREDITS: (Add lines 34 through 36)	37				00
38. NET TAX: (Subtract line 37 from line 33. If line 37 is greater than line 33, enter 0)	38				00
38A. Enter the amount from line 25, Column C:	38A				00
38B. Enter the total amount from line 25, Columns A and B:	38B				00
38C. Divide line 38A by 38B: (See instructions)	38C	●			
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
42. AMENDED RETURNS ONLY - Previous payments: (See instructions)	42				00
43. Early childhood program: Certification number: _____ (20% of federal credit; attach federal Form 2441 and Form AR1000EC)	43				00
44. TOTAL PAYMENTS: (Add lines 39 through 43)	44				00
45. AMENDED RETURNS ONLY - Previous refund: (See instructions)	45				00
46. Adjusted total payments: (Subtract line 45 from line 44)	46				00
47. AMOUNT OF OVERPAYMENT/REFUND: (If line 46 is greater than line 38D, enter difference)	47				00
48. Amount to be applied to 2020 estimated tax:	48	●	00		
49. Amount of Check-Off contributions: (Attach Schedule AR1000-CO)	49	●	00		
50. AMOUNT TO BE REFUNDED TO YOU: (Subtract lines 48 and 49 from line 47)	REFUND 50	●			00
51. AMOUNT DUE: (If line 46 is less than line 38D, enter difference; If over \$1,000, continue to 52A)	TAX DUE 51	●			00
52A. UEP: Attach Form AR2210 or AR2210A. If required, enter exception in box 52A ● Penalty 52B ● 00					
52C. Add lines 51 and 52B: (See instructions)	TOTAL DUE 52C	●			00

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.

PAY BY CREDIT CARD: (See instructions)

PAY BY MAIL: (See instructions)



**ARKANSAS INDIVIDUAL INCOME TAX
CAPITAL GAINS**

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

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

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

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

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

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 6.....1	1,049,500 00	1,049,500 00	00	1,049,500 00
2. Enter adjustment, if any, for depreciation differences in federal and state amounts.....2		00	00	00
3. Arkansas long-term capital gain or loss. Add (or subtract) line 1 and line 2.....3		1,049,500 00	00	1,049,500 00
4. Enter federal net short-term capital loss, if any, reported on line 7, federal Schedule D4	00	00	00	00
5. Enter adjustment, if any, for depreciation differences in federal and state amounts.....5		00	00	00
6. Arkansas net short-term capital loss. Add (or subtract) line 4 and line 5.....6		00	00	00
7a. Arkansas net capital gain or loss. (If gain, subtract line 6 from 3. If loss, add lines 6 and 3.).....7a		1,049,500 00	00	1,049,500 00
7b. If the amount on line 7a is over \$10,000,000, only enter \$10,000,000. If less than \$10,000,000, enter the total amount.....7b		1,049,500 00	00	1,049,500 00
8. Arkansas taxable amount. If a gain multiply line 7b by 50 percent (.50), otherwise enter loss.....8		524,750 00	00	524,750 00
9. Enter federal short-term capital gain, if any, reported on line 7, federal Schedule D.....9	00	00	00	00
10. Enter adjustment, if any, for depreciation differences in federal and state amounts.....10		00	00	00
11. Arkansas short-term capital gain. Add (or subtract) line 9 and line 10.....11		00	00	00
12. Total taxable Arkansas capital gain or loss. Add lines 8 and 11. (Loss limited to \$3,000, for filing status 1, 2, 3, and 6, \$1,500 per taxpayer if filing status 4 or 5.) Enter here. Filing status 1,2,3,5 and 6: Add line 12, columns A and B and enter on AR1000F/AR1000NR, line 14. Filing status 4: Enter line 12, column A on AR1000F/AR1000NR, line 14, column A. Enter line 12, column B on AR1000F/AR1000NR, line 14, column B.		524,750 00	00	524,750 00



ARKANSAS INDIVIDUAL INCOME TAX
SCHEDULE OF ADJUSTMENTS

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

	(A) Primary/Joint Adjustments	(B) Spouse's Adjustments Status 4 Only	(C) Arkansas Adjustments Only
1. Border city exemption: (Attach Form AR-TX).....1	● 00	● 00	● 00
2. Tuition savings program: (See instructions).....2	● 00	● 00	● 00
3. Payments to IRA: (See instructions).....3	● 00	● 00	● 00
4. Payments to MSA: (See instructions).....4	● 00	● 00	● 00
5. Payments to HSA: (Attach federal Form 8889)5	● 00	● 00	● 00
6. Deduction for interest paid on student loans: (See instructions)6	● 00	● 00	● 00
7. Contributions to intergenerational trust: (See instructions)7	● 00	● 00	● 00
8. Moving expenses: (Attach Form AR3903).....8	● 00	● 00	● 00
9. Self-employed health insurance deduction: (See instructions)9	● 00	● 00	● 00
10. KEOGH, Self-employed SEP and Simple Plans:.....10	● 00	● 00	● 00
11. Forfeited interest penalty for premature withdrawal:.....11	● 00	● 00	● 00
12. Alimony/Sep. Maint. paid to: Name: _____ SSN: _____ 12	● 00	● 00	● 00
13. Support for individuals with permanent disabilities: (Attach Form AR1000DC)13	● 00	● 00	● 00
14. Organ donor deduction: (Attach Form AR1000OD)14	● 00	● 00	● 00
15. Military reserve expenses:.....15	● 00	● 00	● 00
16. Reforestation deduction:.....16	● 00	● 00	● 00
17. Teachers qualified classroom investment expense: (Attach Form AR1000CE)..... 17	● 00	● 00	● 00
18. Achieving A Better Life Experience Program (ABLE contributions) 18	● 5,000 00	● 5,000 00	● 10,000 00
19. TOTAL ADJUSTMENTS: (Enter here and on AR1000F/AR1000NR, line 24)19	● 5,000 00	● 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 ABLE TEST		Primary's social security number ***-00-5510	
MEDICAL AND DENTAL EXPENSES: [Do not include expense(s) paid by others]. (See instructions)			
1. Medical and dental expenses:.....	1	<input type="text" value="00"/>	
2. Enter amount from Form AR1000F/AR1000NR, line 25A and 25B:.....	2	<input type="text" value="00"/>	
3. Multiply line 2 by 10% (.10), otherwise enter 0:.....	3	<input type="text" value="00"/>	
4. TOTAL MEDICAL EXPENSES: (Subtract line 3 from line 1; if more than line 1, enter 0).....	4	<input type="text" value="00"/>	
TAXES: (See instructions)			
5. Real estate tax:.....	5	<input type="text" value="00"/>	
6. Personal property tax or other taxes: (List type and amount).....	6	<input type="text" value="00"/>	
7. TOTAL TAXES: (Add lines 5 and 6).....	7	<input type="text" value="00"/>	
INTEREST EXPENSES: (See instructions)			
8. Home mortgage interest paid to financial institutions:.....	8	<input type="text" value="00"/>	
9. Home mortgage interest paid to an individual: Name: _____ Address: _____	9	<input type="text" value="00"/>	
10. Deductible points:.....	10	<input type="text" value="00"/>	
11. Investment interest: (Attach federal Form 4952).....	11	<input type="text" value="00"/>	
12. TOTAL INTEREST EXPENSE: (Add lines 8 through 11).....	12	<input type="text" value="00"/>	
CONTRIBUTIONS: (See instructions)			
13. Cash contributions:.....	13	<input type="text" value="375,000"/>	<input type="text" value="00"/>
14. Art and literary contributions:.....	14	<input type="text" value="00"/>	
15. Other:.....	15	<input type="text" value="00"/>	
16. Carryover contributions: (List type and amount).....	16	<input type="text" value="00"/>	
17. TOTAL CONTRIBUTIONS: (Add lines 13 through 16).....	17	<input type="text" value="277,501"/>	<input type="text" value="00"/>
CASUALTY AND THEFT LOSSES: (See instructions)			
18. TOTAL CASUALTY AND THEFT LOSSES: (Attach Form AR4684).....	18	<input type="text" value="00"/>	
POST-SECONDARY EDUCATION TUITION DEDUCTION(S): (See instructions)			
19. TOTAL POST-SECONDARY EDUCATION TUITION DEDUCTION(S): [Attach AR1075(s)].....	19	<input type="text" value="00"/>	
MISCELLANEOUS DEDUCTIONS SUBJECT TO 2% AGI LIMIT: (See instructions)			
20. Unreimbursed employee business expenses: (Attach Form AR2106).....	20	<input type="text" value="00"/>	
21. Other expenses: (List type and amount).....	21	<input type="text" value="00"/>	
22. Add the amounts on lines 20 and 21. Enter the total:.....	22	<input type="text" value="00"/>	
23. Enter amount from Form AR1000F/AR1000NR, line 25A and 25B:.....	23	<input type="text" value="00"/>	
24. Multiply line 23 above by 2% (.02):.....	24	<input type="text" value="00"/>	
25. TOTAL MISCELLANEOUS DEDUCTIONS: (Subtract line 24 from line 22; if line 24 is more than line 22, enter 0).	25	<input type="text" value="00"/>	
OTHER MISCELLANEOUS DEDUCTIONS: (See instructions)			
26. Volunteer firefighter expenses:.....	26	<input type="text" value="00"/>	
27. Other miscellaneous deductions: (List type and amount).....	27	<input type="text" value="00"/>	
28. TOTAL MISCELLANEOUS DEDUCTIONS NOT SUBJECT TO THE 2% AGI LIMITATION: (Add lines 26 and 27).....	28	<input type="text" value="00"/>	
TOTAL ITEMIZED DEDUCTIONS:			
29. Add amounts on lines 4, 7, 12, 17, 18,19, 25, and 28 and enter the total here:.....	29	<input type="text" value="277,501"/>	<input type="text" value="00"/>
Complete lines 30 - 34 ONLY if Filing Status 4 or 5.			
		PRIMARY Adjusted Gross Income	SPOUSE'S Adjusted Gross Income
30. Enter adjusted gross income from Form AR1000F/AR1000NR, line 25, columns (A) and (B) here:.....	30A	<input type="text" value="344,379"/>	<input type="text" value="118,123"/>
31. Total Arkansas adjusted gross income: (Add columns 30A and 30B from above).....	31	<input type="text" value="462,502"/>	<input type="text" value="00"/>
32. Divide the amount on line 30A above by the amount on line 31. Enter the percentage here:.....	32	<input type="text" value="74.000000"/>	<input type="text" value="00"/>
33. Multiply line 29 by the percentage on line 32. Enter here and on Form AR1000F/AR1000NR, line 27, col. (A):..... (Primary)	33	<input type="text" value="205,351"/>	<input type="text" value="00"/>
34. Subtract line 33 from line 29. Enter here and on Form AR1000F/AR1000NR, line 27, column (B). If you and your spouse are using Filing Status 5, enter on line 27, col. (A) of your spouse's return:..... (Spouse)	34	<input type="text" value="72,150"/>	<input type="text" value="00"/>



ARKANSAS INDIVIDUAL INCOME TAX
CASUALTIES AND THEFTS

Primary's legal name ABLE TEST	Primary's social security number ***-00-5510
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SECTION A - Personal Use Property (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes. **If reporting a casualty loss from a disaster, see the instructions before completing this section.**)

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

- Property A _____
- Property B _____
- Property C _____
- Property D _____

		Properties				
		A	B	C	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)	3	00	00	00	00
<p>Note: If line 2 is more than line 3, skip line 4.</p>						
4	Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	4	00	00	00	00
5	Fair market value before casualty or theft	5	00	00	00	00
6	Fair market value after casualty or theft	6	00	00	00	00
7	Subtract line 6 from line 5	7	00	00	00	00
8	Enter the smaller of line 2 or line 7	8	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 through D	10				00
11	Enter \$100	11				00
12	Subtract line 11 from line 10. If zero or less; enter -0-	12				00
<p>Caution: Use only one Form AR4684 for lines 13 through 18.</p>						
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
<p>Caution: See instructions before completing line 15.</p>						
15	<ul style="list-style-type: none"> • If line 14 is more than line 13, enter the difference here and on Form AR1000D accordingly. Do not complete the rest of this section. • If line 14 is equal to line 13, enter -0- here. Do not complete the rest of this section. • If line 14 is less than line 13, enter -0- here and go to line 16. 	15				00
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 / AR1000NR, line 25. Estates and trusts, see instructions	17				00
18	Subtract line 17 from line 16. If zero or less, enter -0-. Also enter the result on AR3, line 18. Estates and trusts, enter the result on the "Other deductions" line of your tax return	18				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 for each property). Use a separate line for each property lost or damaged from the same casualty or theft.

Property A BOAT, WHITEWATER RIVER, 01-01-1985

Property B

Property C

Property D

Table with columns for Properties A, B, C, D and rows 20-28 for cost, insurance, gain, and loss calculations.

Part II: Summary of Gains and Losses (from separate Parts I)

Table for Summary of Gains and Losses, including rows 29-32 for Casualty or Theft of Property Held One Year or Less.

Table for Summary of Gains and Losses, including rows 33-39 for Casualty or Theft of Property Held More Than One Year.

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
CASUALTIES AND THEFTS

Primary's legal name ABLE TEST	Primary's social security number ***-00-5510
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SECTION A - Personal Use Property (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes. **If reporting a casualty loss from a disaster, see the instructions before completing this section.**)

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

- Property A _____
- Property B _____
- Property C _____
- Property D _____

		Properties				
		A	B	C	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)	3	00	00	00	00
<p>Note: If line 2 is more than line 3, skip line 4.</p>						
4	Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	4	00	00	00	00
5	Fair market value before casualty or theft	5	00	00	00	00
6	Fair market value after casualty or theft	6	00	00	00	00
7	Subtract line 6 from line 5	7	00	00	00	00
8	Enter the smaller of line 2 or line 7	8	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 through D	10				00
11	Enter \$100	11				00
12	Subtract line 11 from line 10. If zero or less; enter -0-	12				00
<p>Caution: Use only one Form AR4684 for lines 13 through 18.</p>						
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
<p>Caution: See instructions before completing line 15.</p>						
15	<ul style="list-style-type: none"> • If line 14 is more than line 13, enter the difference here and on Form AR1000D accordingly. Do not complete the rest of this section. • If line 14 is equal to line 13, enter -0- here. Do not complete the rest of this section. • If line 14 is less than line 13, enter -0- here and go to line 16. 	15				00
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 / AR1000NR, line 25. Estates and trusts, see instructions	17				00
18	Subtract line 17 from line 16. If zero or less, enter -0-. Also enter the result on AR3, line 18. Estates and trusts, enter the result on the "Other deductions" line of your tax return	18				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 for each property). Use a separate line for each property lost or damaged from the same casualty or theft.

Property A **JEWELRY, HOME, 01-01-2018**
 Property B _____
 Property C _____
 Property D _____

		Properties			
		A	B	C	D
20	Cost or adjusted basis of each property. 20	1,650,000	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
Note: If line 20 is more than line 21, skip line 22.					
22	Gain from casualty or theft. If line 21 is more 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
23	Fair market value before casualty or theft. 23	2,202,200	00	00	00
24	Fair market value after casualty or theft. 24		00	00	00
25	Subtract line 24 from line 23. 25	2,202,200	00	00	00
26	Enter the smaller of line 20 or line 25. 26	1,650,000	00	00	00
Note: 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	1,584,950	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 instructions). 28				1,584,980

Part II: Summary of Gains and Losses (from separate Parts I)

(a) Identify casualty or theft	(b) Losses from casualties or thefts		(c) Gains from casualties or thefts includible in income
	(i) Trade, business, rental, or royalty property	(ii) Income-producing and employee property	

Casualty or Theft of Property Held One Year or Less

29	NC THEFT	(1,584,950)	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 (loss) here and on federal Form 4797, line 14. If federal Form 4797 is not otherwise required, see instructions. 31			(1,584,950)	00
32	Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on AR3, line 27, and enter the amount from property used as an employee on AR3, line 21. Estates and trusts, partnerships, and S corporations, see instructions. 32				00

Casualty or Theft of Property Held More Than One Year

33	Casualty or theft gains from Form 4797, line 32. 33				00
34	AR CASUALTY		00	00	1,049,500
35	Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii). 35		00	00	00
36	Total gains. Add lines 33 and 34, column (c). 36				1,049,500
37	Add amounts on line 35, columns (b)(i) and (b)(ii). 37				00
38	If the loss on line 37 is more than the gain on line 36:				
a	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. 38a				00
b	Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount from income-producing property on AR3, line 27, and enter the amount from property used as an employee on AR3, line 21. Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships and S corporations, see the note below. 38b				00
39	If the loss on line 37 is less than or equal to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships see the note below. All others, enter this amount on Form 4797, line 3. 39				1,049,500

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

2019 AR1000NR



NR1

ARKANSAS INDIVIDUAL INCOME TAX RETURN

Nonresident and Part Year Resident

Jan. 1 - Dec. 31, 2019 or fiscal year ending _____, 20__

CHECK BOX IF AMENDED RETURN

Software ID _____

USE LABEL OR PRINT OR TYPE. Primary's legal first name, Spouse's legal first name, Mailing address, City, State or province, ZIP, Foreign country name, Social security numbers.

ATTACH A COPY OF YOUR COMPLETE FEDERAL RETURN. [X] NONRESIDENT: List state of residence: AK [] PART YEAR RESIDENT: Dates lived in AR:

FILING STATUS. 1. [] Single (Or widowed before 2019 or divorced at end of 2019) 2. [X] Married filing joint (even if only one had income) 3. [] Head of household (see instructions) 4. [] Married filing separately on the same return 5. [] Married filing separately on different returns 6. [] Qualifying widow(er) with dependent child

[] Check here if you want a tax booklet mailed to you next year. [] Check this box if you have filed a state extension or an automatic federal extension

PERSONAL TAX CREDITS. 7A. [X] Yourself [] 65 or over [] 65 Special [] Blind [] Deaf [] Head of household/qualifying widow(er). 7B. 7C. 7D. TOTAL PERSONAL TAX CREDITS: (Add lines 7A, 7B, and 7C. Enter total here and on line 34) 52.00

ID. DL# / State ID 999005511 Your state AK Issue date (mm/dd/yyyy) Expiration date (mm/dd/yyyy). DL# / State ID 999005555 Spouse state AK Issue date (mm/dd/yyyy) Expiration date (mm/dd/yyyy)

DIRECT DEPOSIT. Direct deposit allowed to U.S. banks only. Check if either deposit(s) will ultimately be placed in a foreign account. Routing Number 1, Account Number 1, Direct deposit 1 Amt. Routing Number 2, Account Number 2, Direct deposit 2 Amt.

PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

SIGN HERE. Primary's signature, Date, Telephone, Spouse's signature, Date, Telephone, May the Arkansas Revenue Agency discuss this return with the preparer? [] Yes [X] No

PAID PREPARER. Paid preparer's signature, PTIN/ID number, Preparer's name, City/State/ZIP, E-mail, Telephone.

Refund: Arkansas State Income Tax P.O. Box 1000 Little Rock, AR 72203-1000 Tax Due/No Tax: Arkansas State Income Tax P.O. Box 2144 Little Rock, AR 72203-2144



NR2

Primary SSN ***-00-5511

		(A) Primary/Joint Income	(B) Spouse's Income Status 4 Only	(C) Arkansas Income Only	
ROUND ALL AMOUNTS TO WHOLE DOLLARS					
INCOME Attach W-2(s)/1099(s) here / Attach check on top of W-2(s)/1099(s)	8. Wages, salaries, tips, etc: (Attach W-2s)	8	● 8,145 00	● 8,145 00	
	9. Military pay: Primary ● [] 00 Spouse ● [] 00				
	10. Interest income: (If over \$1,500, attach AR4)	10	● 00 00	● 00 00	
	11. Dividend income: (If over \$1,500, attach AR4)	11	● 00 00	● 00 00	
	12. Alimony and separate maintenance received:	12	● 20,000 00	● 00 00	
	13. Business or professional income: (Attach federal Schedule C)	13	● 00 00	● 00 00	
	14. Capital gains/(losses) from stocks, bonds, etc: (See instr. attach federal Schedule D)	14	● 00 00	● 00 00	
	15. Other gains or (losses): (Attach federal Form 4797 and/or AR4684 if applicable)	15	● 00 00	● 00 00	
	16. Non-qualified IRA distributions and taxable annuities: (Attach all 1099Rs)	16	● 00 00	● 00 00	
	17. Military retirement: Primary ● [] 00 Spouse ● [] 00				
	18A. Primary employer pension plan(s)/qualified IRA(s): (Attach all 1099Rs)				
	Gross distribution ● [] 00 Taxable amt ● [] 00 Less \$6,000	18A	● 00 00	● 00 00	
	18B. Spouse employer pension plan(s)/qualified IRA(s): (Attach all 1099Rs)				
	Gross distribution ● [] 00 Taxable amt ● [] 00 Less \$6,000	18B	● 00 00	● 00 00	
	19. Rents, royalties, partnerships, estates, trusts, etc.: (Attach federal Schedule E)	19	● 00 00	● 00 00	
	20. Farm income: (Attach federal Schedule F)	20	● 00 00	● 00 00	
	21. Unemployment (Attach 1099-G)	21	● 00 00	● 00 00	
	22. Other income/depreciation differences: (Attach Form AR-OI)	22	● 00 00	● 00 00	
	23. TOTAL INCOME: (Add lines 8 through 22)	23	● 28,145 00	● 8,145 00	
	24. TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ)	24	● 00 00	● 00 00	
	25. ADJUSTED GROSS INCOME: (Subtract line 24 from line 23)	25	● 28,145 00	● 8,145 00	
	TAX COMPUTATION	26. Select tax table: (Select only one)	26		
		27. ● <input type="checkbox"/> Low income table (\$0), For low income qualifications see line 26 instructions			
		● <input checked="" type="checkbox"/> Standard deduction (\$2,200 or \$4,400 for filing status 2 only)			
		● <input type="checkbox"/> Itemized deductions (AR3) Spouse itemized on separate return, Check here. ● <input type="checkbox"/>	27	● 4,400 00	● 00 00
28. NET TAXABLE INCOME: (Subtract line 27 from line 25)		28	● 23,745 00	● 00 00	
29. TAX: (Enter tax from tax table)		29	● 00 00	● 00 00	
30. Combined tax: (Add amounts from line 29, columns A and B)		30			
TAX CREDITS	31. Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD)	31	●	● 00 00	
	32. Additional tax on IRA and qualified plan withdrawal and overpayment: (Attach federal Form 5329, if required)	32	●	● 00 00	
	33. TOTAL TAX: (Add lines 30 through 32)	33	●	● 00 00	
	34. Personal tax credit(s): (Enter total from line 7D)	34	●	● 00 00	
35. Child care credit: (20% of federal credit allowed; attach federal Form 2441)	35	●	● 00 00		
36. Other credits: (Attach AR1000TC)	36	●	● 00 00		
37. TOTAL CREDITS: (Add lines 34 through 36)	37	●	● 00 00		
38. NET TAX: (Subtract line 37 from line 33. If line 37 is greater than line 33, enter 0)	38	●	● 00 00		
PRORATION	38A. Enter the amount from line 25, Column C:	38A	●	● 00 00	
	38B. Enter the total amount from line 25, Columns A and B:	38B	●	● 00 00	
	38C. Divide line 38A by 38B: (See instructions)	38C	● [] []		
	38D. APPORTIONED TAX LIABILITY: (Multiply line 38 by line 38C)	38D	●	● 00 00	
PAYMENTS	39. Arkansas income tax withheld: (Attach state copies of W-2 and/or 1099R, 1099-G)	39	●	● 00 00	
	40. Estimated tax paid or credit brought forward from 2018:	40	●	● 00 00	
	41. Payment made with extension: (See instructions)	41	●	● 00 00	
	42. AMENDED RETURNS ONLY - Previous payments: (See instructions)	42	●	● 00 00	
	43. Early childhood program: Certification number: _____ (20% of federal credit; attach federal Form 2441 and Form AR1000EC)	43	●	● 00 00	
	44. TOTAL PAYMENTS: (Add lines 39 through 43)	44	●	● 00 00	
	45. AMENDED RETURNS ONLY - Previous refund: (See instructions)	45	●	● 00 00	
46. Adjusted total payments: (Subtract line 45 from line 44)	46	●	● 00 00		
REFUND OR TAX DUE	47. AMOUNT OF OVERPAYMENT/REFUND: (If line 46 is greater than line 38D, enter difference)	47	●	● 00 00	
	48. Amount to be applied to 2020 estimated tax:	48	● [] 00		
	49. Amount of Check-Off contributions: (Attach Schedule AR1000-CO)	49	● [] 00		
	50. AMOUNT TO BE REFUNDED TO YOU: (Subtract lines 48 and 49 from line 47)	REFUND 50	● ☺	● 00 00	
	51. AMOUNT DUE: (If line 46 is less than line 38D, enter difference; If over \$1,000, continue to 52A)	TAX DUE 51	● ☹	● 00 00	
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	●	● 00 00		
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.					
PAY BY CREDIT CARD: (See instructions)		PAY BY MAIL: (See instructions)			



STATE OF ARKANSAS
Tax Exemption Certificate
 For Military Spouse

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

If a military spouse's employer withheld Arkansas tax from income and the conditions in the sections below are met, income earned in Arkansas is not taxable to Arkansas. Attach this completed certificate and 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 SPOUSE TEST	Employee's SSN 400-00-5521
Military servicemember's name MILITARY TEST	Military servicemember's SSN ***-00-5511
Current street address, city, state, and ZIP code 25 OAK ST., JACKSONVILLE, AR 72076	Military servicemember's domicile 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	<input checked="" type="checkbox"/> TRUE <input type="checkbox"/> FALSE
I moved to Arkansas solely to be with the service member serving in compliance with military orders	<input checked="" type="checkbox"/> TRUE <input type="checkbox"/> FALSE
I am married to a military servicemember.....	<input checked="" type="checkbox"/> TRUE <input type="checkbox"/> FALSE
My spouse's current military orders assign him/her to a location in Arkansas.....	<input checked="" type="checkbox"/> TRUE <input type="checkbox"/> FALSE
My domicile is a state other than Arkansas	<input checked="" type="checkbox"/> TRUE <input type="checkbox"/> FALSE
State of domicile <u>ALASKA</u>	

SECTION III		
_____ Employee's signature	_____ Date	_____ Phone number
Under penalties of perjury, I certify that I am not subject to Arkansas withholding tax because I meet the conditions set forth under the Servicemembers Civil Relief Act, as amended by the Military Spouses Residency Relief Act (P.L. 111-97).		

Attach this certificate to your AR1000NR tax return.

Arkansas Test Case 12

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



NR1

ARKANSAS INDIVIDUAL INCOME TAX RETURN Nonresident and Part Year Resident Jan. 1 - Dec. 31, 2019 or fiscal year ending _____, 20__

CHECK BOX IF AMENDED RETURN

Software ID

Primary's legal first name MI Last name Primary's social security number Spouse's legal first name MI Last name Spouse's social security number Mailing address (number and street, P.O. box or rural route) City State or province ZIP Foreign country name

ATTACH A COPY OF YOUR COMPLETE FEDERAL RETURN NONRESIDENT: PART YEAR RESIDENT: Dates lived in AR: To: From:

1. Single (Or widowed before 2019 or divorced at end of 2019) 2. Married filing joint 3. Head of household 4. Married filing separately on the same return 5. Married filing separately on different returns 6. Qualifying widow(er) with dependent child

Check here if you want a tax booklet mailed to you next year. Check this box if you have filed a state extension or an automatic federal extension

7A. Yourself Spouse 65 or over 65 Special Blind Deaf Head of household/qualifying widow(er) Multiply number of boxes checked 7A 1 X \$26 = 26 00

Dependents (Do not list yourself or spouse) First name Last name Dependent's social security number Dependent's relationship to you

7B. Multiply number of DEPENDENTS from above 7B X \$26 = 00 7C. Multiply number of qualifying individuals from AR1000RC5 7C X \$500 = 00 7D. TOTAL PERSONAL TAX CREDITS: (Add lines 7A, 7B, and 7C. Enter total here and on line 34) 7D 26 00

ID DL# / State ID Your state Issue date (mm/dd/yyyy) Expiration date (mm/dd/yyyy) DL# / State ID Spouse state Issue date (mm/dd/yyyy) Expiration date (mm/dd/yyyy)

Direct deposit allowed to U.S. banks only. Check if either deposit(s) will ultimately be placed in a foreign account. Routing Number 1 Account Number 1 Checking or Savings Direct deposit 1 Amt

PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Primary's signature Date Telephone Spouse's signature Date Telephone May the Arkansas Revenue Agency discuss this return with the preparer? Yes No

Paid preparer's signature PTIN/ID number For Department Use Only Preparer's name City/State/ZIP Telephone E-mail



NR2

Primary SSN ***-00-5512

		(A) Primary/Joint Income	(B) Spouse's Income Status 4 Only	(C) Arkansas Income Only	
ROUND ALL AMOUNTS TO WHOLE DOLLARS					
INCOME Attach W-2(s)/1099(s) here / Attach check on top of W-2(s)/1099(s)	8. Wages, salaries, tips, etc: (Attach W-2s)	28,000	00	00	
	9. Military pay: Primary <input type="checkbox"/> Spouse <input type="checkbox"/>				
	10. 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	
	12. Alimony and separate maintenance received:				
	13. Business or professional income: (Attach federal Schedule C)				
	14. Capital gains/(losses) from stocks, bonds, etc: (See instr. attach federal Schedule D)	(3,000)	00	(2,000)	
	15. Other gains or (losses): (Attach federal Form 4797 and/or AR4684 if applicable)				
	16. Non-qualified IRA distributions and taxable annuities: (Attach all 1099Rs)				
	17. Military retirement: Primary <input type="checkbox"/> Spouse <input type="checkbox"/>				
	18A. Primary employer pension plan(s)/qualified IRA(s): (Attach all 1099Rs)				
	Gross distribution <input type="checkbox"/> Taxable amt <input type="checkbox"/> Less \$6,000	00	00	00	
	18B. Spouse employer pension plan(s)/qualified IRA(s): (Attach all 1099Rs)				
	Gross distribution <input type="checkbox"/> Taxable amt <input type="checkbox"/> Less \$6,000	00	00	00	
	19. Rents, royalties, partnerships, estates, trusts, etc.: (Attach federal Schedule E)				
	20. Farm income: (Attach federal Schedule F)				
	21. Unemployment (Attach 1099-G)				
	22. Other income/depreciation differences: (Attach Form AR-OI)				
	23. TOTAL INCOME: (Add lines 8 through 22)	27,800	00	(600)	
	24. TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ)				
	25. ADJUSTED GROSS INCOME: (Subtract line 24 from line 23)	27,800	00	(600)	
	TAX COMPUTATION	26. Select tax table: (Select only one)			
		27. <input type="checkbox"/> Low income table (\$0), For low income qualifications see line 26 instructions			
		<input checked="" type="checkbox"/> Standard deduction (\$2,200 or \$4,400 for filing status 2 only)	2,200	00	00
		<input type="checkbox"/> Itemized deductions (AR3) Spouse itemized on separate return, Check here. <input type="checkbox"/>			
28. NET TAXABLE INCOME: (Subtract line 27 from line 25)		25,600	00	00	
29. TAX: (Enter tax from tax table)					
30. Combined tax: (Add amounts from line 29, columns A and B)					
TAX CREDITS	31. Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD)			00	
	32. Additional tax on IRA and qualified plan withdrawal and overpayment: (Attach federal Form 5329, if required)			00	
	33. TOTAL TAX: (Add lines 30 through 32)			00	
	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		
36. Other credits: (Attach AR1000TC)			00		
37. 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)			00		
PRORATION	38A. Enter the amount from line 25, Column C:			00	
	38B. Enter the total amount from line 25, Columns A and B:			00	
	38C. Divide line 38A by 38B: (See instructions)				
	38D. APPORTIONED TAX LIABILITY: (Multiply line 38 by line 38C)			00	
PAYMENTS	39. Arkansas income tax withheld: (Attach state copies of W-2 and/or 1099R, 1099-G)			00	
	40. Estimated tax paid or credit brought forward from 2018:			00	
	41. Payment made with extension: (See instructions)			00	
	42. AMENDED RETURNS ONLY - Previous payments: (See instructions)			00	
	43. Early childhood program: Certification number: _____ (20% of federal credit; attach federal Form 2441 and Form AR1000EC)			00	
	44. TOTAL PAYMENTS: (Add lines 39 through 43)			00	
	45. AMENDED RETURNS ONLY - Previous refund: (See instructions)			00	
46. Adjusted total payments: (Subtract line 45 from line 44)			00		
REFUND OR TAX DUE	47. AMOUNT OF OVERPAYMENT/REFUND: (If line 46 is greater than line 38D, enter difference)			00	
	48. Amount to be applied to 2020 estimated tax:			00	
	49. Amount of Check-Off contributions: (Attach Schedule AR1000-CO)			00	
	50. AMOUNT TO BE REFUNDED TO YOU: (Subtract lines 48 and 49 from line 47)			00	
	51. AMOUNT DUE: (If line 46 is less than line 38D, enter difference; If over \$1,000, continue to 52A)			00	
52A. UEP: Attach Form AR2210 or AR2210A. If required, enter exception in box 52A <input type="checkbox"/> Penalty 52B <input type="checkbox"/>			00		
52C. Add lines 51 and 52B: (See instructions)			00		
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.					
PAY BY CREDIT CARD: (See instructions)			PAY BY MAIL: (See instructions)		



**ARKANSAS INDIVIDUAL INCOME TAX
CAPITAL GAINS**

Primary's legal name PART TEST	Primary's social security number ***-00-5512
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In Arkansas, only 50% of the net capital gain is taxed. 100% of the short term capital gain is taxed.

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

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

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

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 6.....1	(7,500) 00	(7,500) 00	00	(2,000) 00
2. Enter adjustment, if any, for depreciation differences in federal and state amounts.....2		00	00	00
3. Arkansas long-term capital gain or loss. Add (or subtract) line 1 and line 2.....3		(7,500) 00	00	(2,000) 00
4. Enter federal net short-term capital loss, if any, reported on line 7, federal Schedule D4		00	00	00
5. Enter adjustment, if any, for depreciation differences in federal and state amounts.....5		00	00	00
6. Arkansas net short-term capital loss. Add (or subtract) line 4 and line 5.....6		00	00	00
7a. Arkansas net capital gain or loss. (If gain, subtract line 6 from 3. If loss, add lines 6 and 3.).....7a		(7,500) 00	00	(2,000) 00
7b. If the amount on line 7a is over \$10,000,000, only enter \$10,000,000. If less than \$10,000,000, enter the total amount.....7b		(7,500) 00	00	(2,000) 00
8. Arkansas taxable amount. If a gain multiply line 7b by 50 percent (.50), otherwise enter loss.....8		(7,500) 00	00	(2,000) 00
9. Enter federal short-term capital gain, if any, reported on line 7, federal Schedule D.....9		00	00	00
10. Enter adjustment, if any, for depreciation differences in federal and state amounts.....10		00	00	00
11. Arkansas short-term capital gain. Add (or subtract) line 9 and line 10.....11		00	00	00
12. Total taxable Arkansas capital gain or loss. Add lines 8 and 11. (Loss limited to \$3,000, for filing status 1, 2, 3, and 6, \$1,500 per taxpayer if filing status 4 or 5.) Enter here. Filing status 1,2,3,5 and 6: Add line 12, columns A and B and enter on AR1000F/AR1000NR, line 14. Filing status 4: Enter line 12, column A on AR1000F/AR1000NR, line 14, column A. Enter line 12, column B on AR1000F/AR1000NR, line 14, column B.		(3,000) 00	00	(2,000) 00

Arkansas Test Case 13

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



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

Jan. 1 - Dec. 31, 2019 or fiscal year beginning _____ and ending _____ 20__

Software ID

Primary's legal first name ● PRIMARY	MI ●	Last name ● TEST	Primary's social security number ● ***-00-5513	Dept. Use Only <input type="checkbox"/> APPROVED <input type="checkbox"/> DENIED: Extension request not approved on time <input type="checkbox"/> DENIED: Other _____
Spouse's legal first name ● SPOUSE	MI ●	Last name ● TEST	Spouse's social security number ● 400-00-5523	
Mailing address (Number and street, P.O. box or rural route) ● P O BOX 8067				
City ● LITTLE ROCK	State or province ● AR	ZIP ● 72203	<input type="checkbox"/> Check if address is outside U.S. Foreign country name _____	

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

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

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

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

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

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

cut here

AR1055-IT	STATE of ARKANSAS Individuals Extension Payment	2019
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Software ID

Calendar Year 2019 or
 Fiscal Year Ending _____
 (MM/DD/YYYY)

Primary Social Security Number	Spouse's Social Security Number (if applicable)	Due Date
<input type="text"/>	<input type="text"/>	04/15/2020

Primary Name _____

Spouse Name _____

Address _____

City, State, Zip _____

Telephone # _____

Amount of this Payment \$

Include Cents (ex. 1,234,567.00)

Arkansas Test Case 14

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

ARKANSAS INDIVIDUAL INCOME TAX RETURN Full Year Resident



AR1

CHECK BOX IF AMENDED RETURN

Software ID

Jan. 1 - Dec. 31, 2019 or fiscal year ending _____, 20__ •

•

USE LABEL OR PRINT OR TYPE	Primary's legal first name ● SINGLE	MI ●	Last name ● TEST	Primary's social security number ● ***-00-5514
	Spouse's legal first name ●	MI ●	Last name ●	Spouse's social security number ●
Mailing address (number and street, P.O. box or rural route) ● CHEMIN DU MONT ROND 3				<input checked="" type="checkbox"/> Check if address is outside U.S.
City ● CHAMBESY		State or province ● GENEVA		Foreign country name SWITZERLAND
ZIP ● 1292				

FILING STATUS Check Only One Box	1. <input checked="" type="checkbox"/> Single (Or widowed before 2019 or divorced at end of 2019)	4. <input type="checkbox"/> Married filing separately on the same return
	2. <input type="checkbox"/> Married filing joint (Even if only one had income)	5. <input type="checkbox"/> Married filing separately on different returns Enter spouse's name here and SSN above _____
3. <input type="checkbox"/> Head of household (See instructions) If the qualifying person was your child, but not your dependent, enter child's name here: _____	6. <input type="checkbox"/> Qualifying widow(er) with dependent child Year spouse died: (See instructions) _____	

• Check here if you want a tax booklet mailed to you next year.

• **Check this box if you have filed a state extension or an automatic federal extension**

7A. <input checked="" type="checkbox"/> Yourself	<input type="checkbox"/> 65 or over	<input type="checkbox"/> 65 Special	<input type="checkbox"/> Blind	<input type="checkbox"/> Deaf	<input type="checkbox"/> Head of household/qualifying widow(er) <small>(Filing status 3 only)</small>
<input type="checkbox"/> Spouse	<input type="checkbox"/> 65 or over	<input type="checkbox"/> 65 Special	<input type="checkbox"/> Blind	<input type="checkbox"/> Deaf	<input type="checkbox"/> <small>(Filing status 6 only)</small>

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

Dependents (Do not list yourself or spouse)

First name	Last name	Dependent's social security number	Dependent's relationship to you
1.			
2.			
3.			

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

7C. Multiply number of qualifying individuals from AR1000RC5 (See instructions) 7C X \$500 = _____ 00

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

I D	DL# / State ID 123456789	Your state AR	Issue date (mm/dd/yyyy) _____	Expiration date (mm/dd/yyyy) _____
	DL# / State ID _____	Spouse state _____	Issue date (mm/dd/yyyy) _____	Expiration date (mm/dd/yyyy) _____

Direct deposit allowed to U.S. banks only. Check if either deposit(s) will ultimately be placed in a foreign account. •

Routing Number 1 ● 2 8 2 0 7 5 0 2 8	Account Number 1 ● 8 1 2 3 4 5 6	• <input checked="" type="checkbox"/> Checking or • <input type="checkbox"/> Savings	Direct deposit 1 Amt ● 182 00
Routing Number 2 ● _____	Account Number 2 ● _____	• <input type="checkbox"/> Checking or • <input type="checkbox"/> Savings	Direct deposit 2 Amt ● _____ 00

PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

• Next year (January 2021) we will no longer automatically mail 1099-G forms. Instead, we ask that you get this information from our website (www.atap.arkansas.gov). Check the box if you still want us to mail you a paper Form 1099-G next year.

PLEASE SIGN HERE	Primary's signature	Date	Telephone	May the Arkansas Revenue Agency discuss this return with the preparer? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	Spouse's signature	Date	Telephone	

PAID PREPARER	Paid preparer's signature	PTIN/ID number ●	For Department Use Only	
	Preparer's name	City/State/ZIP	A	•
E-mail AREFILE@DFA.ARKANSAS.GOV		Telephone		

Refund: Arkansas State Income Tax P.O. Box 1000 Little Rock, AR 72203-1000	Tax Due/No Tax: Arkansas State Income Tax P.O. Box 2144 Little Rock, AR 72203-2144
--	--



Primary SSN ***-00-5514

		(A) Primary/Joint Income	(B) Spouse's Income Status 4 Only	
ROUND ALL AMOUNTS TO WHOLE DOLLARS				
INCOME Attach W-2(s)/1099(s) here / Attach check on top of W-2(s)/1099(s)	8. Wages, salaries, tips, etc: (Attach W-2s)	11,711	00	
	9. Military pay: Primary <input type="checkbox"/> 25,000 <input type="checkbox"/> Spouse <input type="checkbox"/> 00 <input type="checkbox"/>			
	10. Interest income: (If over \$1,500, attach AR4)	00	00	
	11. Dividend income: (If over \$1,500, attach AR4)	00	00	
	12. Alimony and separate maintenance received:	00	00	
	13. Business or professional income: (Attach federal Schedule C or C-EZ)	00	00	
	14. Capital gains/(losses) from stocks, bonds, etc: (See instr. attach federal Schedule D)	00	00	
	15. Other gains or (losses): (Attach federal Form 4797 and/or AR4684 if applicable)	00	00	
	16. Non-qualified IRA distributions and taxable annuities: (Attach All 1099Rs)	00	00	
	17. Military retirement: Primary <input type="checkbox"/> 00 <input type="checkbox"/> Spouse <input type="checkbox"/> 00 <input type="checkbox"/>			
	18A. Primary employer pension plan(s)/qualified IRA(s): (See instructions, attach all 1099Rs) Gross distribution <input type="checkbox"/> 9,000 <input type="checkbox"/> Taxable amount <input type="checkbox"/> 9,000 <input type="checkbox"/> Less \$6,000	3,000	00	
	18B. Spouse employer pension plan(s)/qualified IRA(s): (See instructions, attach all 1099Rs) Gross distribution <input type="checkbox"/> 00 <input type="checkbox"/> Taxable amount <input type="checkbox"/> 00 <input type="checkbox"/> Less \$6,000	00	00	
	19. Rents, royalties, partnerships, estates, trusts, etc.: (Attach federal Schedule E)	00	00	
	20. Farm income: (Attach federal Schedule F)	00	00	
	21. Unemployment (Attach 1099-G)	2,000	00	
	22. Other income/depreciation differences: (Attach Form AR-OI)	(1,910)	00	
	23. TOTAL INCOME: (Add lines 8 through 22)	14,801	00	
	24. TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ)	00	00	
	25. ADJUSTED GROSS INCOME: (Subtract line 24 from line 23)	14,801	00	
	TAX COMPUTATION	26. Select tax table: (Select only one)		
		27. <input type="checkbox"/> Low income table (\$0), For low income qualifications see line 26 instructions		
		<input checked="" type="checkbox"/> Standard deduction (\$2,200 or \$4,400 for filing status 2 only)		
		<input type="checkbox"/> Itemized deductions (AR3) Spouse itemized on separate return, Check here. <input type="checkbox"/>	2,200	00
		28. NET TAXABLE INCOME: (Subtract line 27 from line 25)	12,601	00
		29. TAX: (Enter tax from tax table)		00
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	
32. Additional tax on IRA and qualified plan withdrawal and overpayment: (Attach federal Form 5329, if required)		00		
33. TOTAL TAX: (Add lines 30 through 32)		00		
TAX CREDITS	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		
	36. Other credits: (Attach AR1000TC)	00		
	37. 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)		00		
PAYMENTS	39. Arkansas income tax withheld: (Attach state copies of W-2 and/or 1099R, 1099-G)	00		
	40. Estimated tax paid or credit brought forward from 2018:	00		
	41. Payment made with extension: (See instructions)	00		
	42. AMENDED RETURNS ONLY - Previous payments: (See instructions)	00		
	43. Early childhood program: Certification number: _____ (20% of federal credit; attach federal Form 2441 and Form AR1000EC)	00		
	44. TOTAL PAYMENTS: (Add lines 39 through 43)		00	
	45. AMENDED RETURNS ONLY - Previous refund: (See instructions)		00	
46. Adjusted total payments: (Subtract line 45 from line 44)		00		
REFUND OR TAX DUE	47. AMOUNT OF OVERPAYMENT/REFUND: (If line 46 is greater than line 38, enter difference)		00	
	48. Amount to be applied to 2020 estimated tax:	00		
	49. Amount of Check-off Contributions: (Attach Schedule AR1000-CO)	00		
	50. AMOUNT TO BE REFUNDED TO YOU: (Subtract lines 48 and 49 from line 47)	REFUND	00	
	51. AMOUNT DUE: (If line 46 is less than line 38, enter difference; if over \$1,000, continue to 52A)	TAX DUE	00	
	52A. UEP: Attach Form AR2210 or AR2210A. If required, enter exception in box 52A <input type="checkbox"/> Penalty 52B <input type="checkbox"/> 00 <input type="checkbox"/>			
52C. Add lines 51 and 52B: (See instructions)	TOTAL DUE	00		

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.

PAY BY CREDIT CARD: (See instructions)

PAY BY MAIL: (See instructions)



ARKANSAS INDIVIDUAL INCOME TAX
OTHER INCOME/LOSS AND DEPRECIATION DIFFERENCES

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

Subtractions from Income

		(A) Primary/Joint	(B) Spouse (Status 4)	(C) Arkansas Only
9. State depreciation: (Attach Schedule)	9	00	00	00
10. Net operating loss:	10	00	00	00
11. Foreign earned income exclusion:	11	00	00	00
12. Loss on excess deferral distribution	12	3,565	00	00
13. Other: (Attach Schedule)	13	00	00	00
14. LOSSES TOTAL: (Add lines 9-13 and enter total)	14	3,565	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	15	(1,910)	00	00

Arkansas Test Case 15

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



NR1

ARKANSAS INDIVIDUAL
INCOME TAX RETURN
Nonresident and Part Year Resident
Jan. 1 - Dec. 31, 2019 or fiscal year ending _____, 20__ ●

CHECK BOX IF
AMENDED RETURN

Software ID

USE LABEL OR PRINT OR TYPE	Primary's legal first name ● MILITARY	MI ●	Last name ● TEST	Primary's social security number ● ***-00-5515
	Spouse's legal first name ● SPOUSE	MI ●	Last name ● TEST	Spouse's social security number ● 400-00-5525
	Mailing address (number and street, P.O. box or rural route) ● 25 OAK ST			<input type="checkbox"/> Check if address is outside U.S.
	City ● JACKSONVILLE	State or province ● AR	ZIP ● 72076	Foreign country name

ATTACH A COPY OF YOUR COMPLETE FEDERAL RETURN

NONRESIDENT: List state of residence: **AK** PART YEAR RESIDENT: Dates lived in AR: To: _____ From: _____

FLILING STATUS Check Only One Box

1. <input type="checkbox"/> Single (Or widowed before 2019 or divorced at end of 2019)	4. <input type="checkbox"/> Married filing separately on the same return
2. <input checked="" type="checkbox"/> Married filing joint (even if only one had income)	5. <input type="checkbox"/> Married filing separately on different returns Enter spouse's name here and SSN above _____
3. <input type="checkbox"/> Head of household (see instructions) If the qualifying person was your child, but not your dependent, enter child's name here: _____	6. <input type="checkbox"/> Qualifying widow(er) with dependent child Year spouse died: (see instructions) _____

Check here if you want a tax booklet mailed to you next year. Check this box if you have filed a state extension or an automatic federal extension

PERSONAL TAX CREDITS

7A. Yourself 65 or over 65 Special Blind Deaf Head of household/qualifying widow(er)
 Spouse 65 or over 65 Special Blind Deaf
 (Filing status 3 only) (Filing status 6 only)

Multiply number of boxes checked 7A **2** X \$26 = **52** 00

Dependents (Do not list yourself or spouse)

First name	Last name	Dependent's social security number	Dependent's relationship to you
1.			
2.			
3.			

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

7C. Multiply number of qualifying individuals from AR1000RC5 (see instructions) 7C X \$500 = _____ 00

7D. TOTAL PERSONAL TAX CREDITS: (Add lines 7A, 7B, and 7C. Enter total here and on line 34) 7D **52** 00

ID

DL# / State ID **999005511** Your state **AK** Issue date (mm/dd/yyyy) _____ Expiration date (mm/dd/yyyy) _____

DL# / State ID **999005555** Spouse state **AK** Issue date (mm/dd/yyyy) _____ Expiration date (mm/dd/yyyy) _____

DIRECT DEPOSIT

Direct deposit allowed to U.S. banks only. Check if either deposit(s) will ultimately be placed in a foreign account.

Routing Number 1 Account Number 1 Checking or Savings Direct deposit 1 Amt _____ 00

Routing Number 2 Account Number 2 Checking or Savings Direct deposit 2 Amt _____ 00

PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Next year (January 2021) we will no longer automatically mail 1099-G forms. Instead, we ask that you get this information from our website (www.atap.arkansas.gov). Check the box if you still want us to mail you a paper Form 1099-G next year.

SIGN HERE

Primary's signature	Date	Telephone	May the Arkansas Revenue Agency discuss this return with the preparer? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Spouse's signature	Date	Telephone	

PAID PREPARER

Paid preparer's signature	PTIN/ID number	For Department Use Only	
Preparer's name	City/State/ZIP	A	●
E-mail		Telephone	

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

Tax Due/No Tax: Arkansas State Income Tax P.O. Box 2144 Little Rock, AR 72203-2144



NR2

Primary SSN ***-00-5515

		(A) Primary/Joint Income	(B) Spouse's Income Status 4 Only	(C) Arkansas Income Only	
ROUND ALL AMOUNTS TO WHOLE DOLLARS					
INCOME Attach W-2(s)/1099(s) here / Attach check on top of W-2(s)/1099(s)	8. Wages, salaries, tips, etc: (Attach W-2s)	8,145	00	8,145	
	9. Military pay: Primary [00] Spouse [00]				
	10. Interest income: (If over \$1,500, attach AR4)				
	11. Dividend income: (If over \$1,500, attach AR4)				
	12. Alimony and separate maintenance received:	20,000	00		
	13. Business or professional income: (Attach federal Schedule C)				
	14. Capital gains/(losses) from stocks, bonds, etc: (See instr. attach federal Schedule D)				
	15. Other gains or (losses): (Attach federal Form 4797 and/or AR4684 if applicable)				
	16. Non-qualified IRA distributions and taxable annuities: (Attach all 1099Rs)				
	17. Military retirement: Primary [00] Spouse [00]				
	18A. Primary employer pension plan(s)/qualified IRA(s): (Attach all 1099Rs)				
	Gross distribution [00] Taxable amt [00] Less \$6,000				
	18B. Spouse employer pension plan(s)/qualified IRA(s): (Attach all 1099Rs)				
	Gross distribution [00] Taxable amt [00] Less \$6,000				
	19. Rents, royalties, partnerships, estates, trusts, etc.: (Attach federal Schedule E)				
	20. Farm income: (Attach federal Schedule F)				
	21. Unemployment (Attach 1099-G)				
	22. Other income/depreciation differences: (Attach Form AR-OI)				
	23. TOTAL INCOME: (Add lines 8 through 22)	28,145	00	8,145	
	24. TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ)				
	25. ADJUSTED GROSS INCOME: (Subtract line 24 from line 23)	28,145	00	8,145	
	TAX COMPUTATION	26. Select tax table: (Select only one)			
		27. <input type="checkbox"/> Low income table (\$0), For low income qualifications see line 26 instructions			
		<input checked="" type="checkbox"/> Standard deduction (\$2,200 or \$4,400 for filing status 2 only)			
		<input type="checkbox"/> Itemized deductions (AR3) Spouse itemized on separate return, Check here. <input type="checkbox"/>	4,400	00	00
28. NET TAXABLE INCOME: (Subtract line 27 from line 25)		23,745	00	00	
29. TAX: (Enter tax from tax table)					
30. Combined tax: (Add amounts from line 29, columns A and B)					
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)					
33. TOTAL TAX: (Add lines 30 through 32)					
TAX CREDITS	34. Personal tax credit(s): (Enter total from line 7D)				
	35. Child care credit: (20% of federal credit allowed; attach federal Form 2441)				
	36. Other credits: (Attach AR1000TC)				
	37. TOTAL CREDITS: (Add lines 34 through 36)				
38. NET TAX: (Subtract line 37 from line 33. If line 37 is greater than line 33, enter 0)					
PRORATION	38A. Enter the amount from line 25, Column C:				
	38B. Enter the total amount from line 25, Columns A and B:				
	38C. Divide line 38A by 38B: (See instructions)				
	38D. APPORTIONED TAX LIABILITY: (Multiply line 38 by line 38C)				
PAYMENTS	39. Arkansas income tax withheld: (Attach state copies of W-2 and/or 1099R, 1099-G)				
	40. Estimated tax paid or credit brought forward from 2018:				
	41. Payment made with extension: (See instructions)				
	42. AMENDED RETURNS ONLY - Previous payments: (See instructions)				
	43. Early childhood program: Certification number: _____ (20% of federal credit; attach federal Form 2441 and Form AR1000EC)				
	44. TOTAL PAYMENTS: (Add lines 39 through 43)				
	45. AMENDED RETURNS ONLY - Previous refund: (See instructions)				
46. Adjusted total payments: (Subtract line 45 from line 44)					
REFUND OR TAX DUE	47. AMOUNT OF OVERPAYMENT/REFUND: (If line 46 is greater than line 38D, enter difference)				
	48. Amount to be applied to 2020 estimated tax:				
	49. Amount of Check-Off contributions: (Attach Schedule AR1000-CO)				
	50. AMOUNT TO BE REFUNDED TO YOU: (Subtract lines 48 and 49 from line 47)				
	51. AMOUNT DUE: (If line 46 is less than line 38D, enter difference; If over \$1,000, continue to 52A)				
	52A. UEP: Attach Form AR2210 or AR2210A. If required, enter exception in box 52A [00] Penalty 52B [00]				
52C. Add lines 51 and 52B: (See instructions)					
TOTAL DUE 52C ● 00					
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.					
PAY BY CREDIT CARD: (See instructions)			PAY BY MAIL: (See instructions)		



STATE OF ARKANSAS
Tax Exemption Certificate
 For Military Spouse

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

If a military spouse's employer withheld Arkansas tax from income and the conditions in the sections below are met, income earned in Arkansas is not taxable to Arkansas. Attach this completed certificate and 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 SPOUSE TEST	Employee's SSN 400-00-5525
Military servicemember's name MILITARY TEST	Military servicemember's SSN ***-00-5515
Current street address, city, state, and ZIP code 25 OAK ST., JACKSONVILLE, AR 72076	Military servicemember's domicile 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	<input checked="" type="checkbox"/> TRUE <input type="checkbox"/> FALSE
I moved to Arkansas solely to be with the service member serving in compliance with military orders	<input checked="" type="checkbox"/> TRUE <input type="checkbox"/> FALSE
I am married to a military servicemember.....	<input checked="" type="checkbox"/> TRUE <input type="checkbox"/> FALSE
My spouse's current military orders assign him/her to a location in Arkansas.....	<input checked="" type="checkbox"/> TRUE <input type="checkbox"/> FALSE
My domicile is a state other than Arkansas	<input checked="" type="checkbox"/> TRUE <input type="checkbox"/> FALSE
State of domicile <u>ALASKA</u>	

SECTION III		
_____ Employee's signature	_____ Date	_____ Phone number
Under penalties of perjury, I certify that I am not subject to Arkansas withholding tax because I meet the conditions set forth under the Servicemembers Civil Relief Act, as amended by the Military Spouses Residency Relief Act (P.L. 111-97).		

Attach this certificate to your AR1000NR tax return.