



INSTRUCTIONS FOR AR-OI

Primary's legal name: Enter the primary's full legal name.

Primary's social security number: Enter the primary's social security number or ITIN.

Additions to Income

- 1. Federal depreciation:** Enter the amount of federal depreciation claimed on federal schedules during the tax year. Attach federal Form 4562 and any other forms or schedules used in calculating the amount.
- 2. HSA and/or MSA taxable distributions:** Enter any distributions from a Health Savings Account or Medical Savings Account. Attach Form(s) 1099-SA.
- 3. Long-term care insurance contracts:** Enter the taxable portion of a distribution received. Attach Form(s) 1099-LTC.
- 4. Gambling winnings:** Enter the total amount of income won by gambling. Do not include lottery winnings. Attach Form(s) W-2G.
- 5. Lottery/contest winnings:** Enter amount won from a lottery or contest. Attach Form W-2G(s).
- 6. Scholarships/fellowships/stipends:** Enter only taxable income received in the form of scholarships, fellowships, or stipends. Attach Form(s) such as W-2, 1042-S, 1099-MISC, 1099-NEC, or 1098-T.
- 7. Pass-Through Entity adjustment:** If you are a member of a Pass-Through Entity that elected to be taxed at the entity level, enter the amount of exempt losses, excluding capital gains.
- 8. Other:** Enter here any other income not otherwise reported. Attach explanation and any schedules.
- 9. Income Total:** Add Lines 1 through 8. Enter the sum.

Subtractions from Income

- 10. State depreciation:** Enter the amount of depreciation allowed in Arkansas and not claimed elsewhere. Attach Schedule. Note: Arkansas has not adopted IRC Section 168(k) regarding bonus depreciation.
- 11. Net operating loss:** Enter the amount claimed as a deduction. Attach Form AR1000NOL.
- 12. Foreign earned income exclusion:** Complete federal Form 2555. Attach the form and enter the amount from Line 42.
- 13. Loss on excess deferral distribution:** Enter the amount of distribution withdrawn prior to April 15, 2023.
- 14. Pass-Through Entity adjustment:** If you are a member of a Pass-Through Entity that elected to be taxed at the entity level, enter the amount of exempt income, excluding capital gains.
- 15. Other:** Enter here any other loss not otherwise reported. Attach explanation and any schedules.
- 16. Losses Total:** Add Lines 10 through 15. Enter the sum.
- 17. Net Total:** Subtract Line 16 from Line 9. Enter the difference.