



# Arkansas 2022

## Individual Income Tax

Forms and Instructions



The Old Mill, North Little Rock, AR. Photo courtesy Arkansas Department of Parks, Heritage and Tourism <https://www.arkansas.com/>

Full Year Resident.....AR1000F  
Non-Resident.....AR1000NR  
Part Year Resident.....AR1000NR

Need help deciding which form to use?

Contact our office for assistance at (501) 682-1100 or  
(800) 882-9275 or [individual.income@dfa.arkansas.gov](mailto:individual.income@dfa.arkansas.gov).

Need additional forms? Scan this:



## A Message to Arkansas Taxpayers

Thank you for continuing to support the great State of Arkansas through your annual Individual Income Tax filings and payments. I appreciate the time and effort you invest in this endeavor every year.

The Arkansas Individual Income Tax was initiated in 1929 at a top rate of 5%. Over the past several years and through several Legislative Sessions, Governor Hutchinson, in partnership with the state Legislature, has reduced the tax rate on individual income. The rate reductions affect all Arkansas taxpayers. In 2014 the top income tax rate was 7%. During the August 2022 Special Legislative Session, the top rate was reduced to 4.9% beginning with Tax Year 2022. This is the lowest top income tax rate in Arkansas' history.

The Governor also signed into law an Inflationary Tax Relief Credit of up to \$150 for Tax Year 2022. More information about this single year credit (2022 only) is on page 6 of this Tax Booklet.

Governor Hutchinson led the effort to lower taxes for two key reasons. First, reducing income taxes allows hard-working Arkansans to keep more of their hard-earned money. Second, tax reduction makes Arkansas more competitive with our surrounding states, spurring job creation and economic growth for years to come.

We want to provide you with the best service possible. As always, we appreciate your suggestions. Please mail any suggestions and comments to Manager, Individual Income Tax, P.O. Box 3628, Little Rock, Arkansas 72203-3628 or send an email to [individual.income@dfa.arkansas.gov](mailto:individual.income@dfa.arkansas.gov).

Sincerely,

A handwritten signature in cursive script that reads "Charlie Collins". The signature is written in black ink and is positioned above the printed name.

Charlie Collins

Commissioner of Revenue

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# TAX HELP AND FORMS



## Internet

You can access the Department of Finance and Administration's website at **[www.dfa.arkansas.gov](http://www.dfa.arkansas.gov)**.

- Check the status of your refund
- Get current and prior year forms and instructions
- Access latest income tax info and archived news
- Get e-file information

You can e-mail questions to:

**[individual.income@dfa.arkansas.gov](mailto:individual.income@dfa.arkansas.gov)**



## Phone

Individual Income Tax Hotline..... (501) 682-1100  
or (800) 882-9275

Representatives are available to assist callers at the numbers above during normal business hours (Monday through Friday from 8:00 a.m. to 4:30 p.m.) with:

- Taxpayer Assistance
- Notices Received
- Forms
- Amended Returns
- Audit and Examination
- Payment Information

**For hearing impaired access, call (800) 285-1131 using a Text Telephone Device (for Spanish, call (866) 656-1842).**

Other useful phone numbers:

Tax Credits..... (501) 682-7106  
Withholding Tax ..... (501) 682-7290  
Collections ..... (501) 682-5000  
Revenue Legal Counsel ..... (501) 682-7030  
Corporate Income Tax ..... (501) 682-4775  
Sales and Use Tax..... (501) 682-7104  
Problem Resolution and ..... (501) 682-7751  
Tax Information Office (Offers In Compromise)

Internal Revenue Service ..... (800) 829-1040  
Social Security Administration ..... (800) 772-1213  
ATAP Helpline..... (877) 280-2827



## Forms

**To obtain a booklet or forms you may:**

1. Access our website at:  
**[www.dfa.arkansas.gov/income-tax](http://www.dfa.arkansas.gov/income-tax)**
2. Visit your county revenue office
3. Visit your local library or
4. Call the Individual Income Tax Hotline  
(501) 682-1100 or (800) 882-9275

## ATAP

Arkansas Taxpayer Access Point (ATAP) allows taxpayers or their representatives to log on to a secure website and manage their account online. Please contact ATAP helpline for registration requirement questions.

Access ATAP at **[www.atap.arkansas.gov](http://www.atap.arkansas.gov)** to:

- Make Tax Payments
- Make Estimated Tax Payments
- Make name and address changes
- Check refund status
- View account letters
- View 1099-Gs

(Registration is not required to make payments, check refund status or view 1099-Gs.)



## Mail

Choose the appropriate address below to mail your return:

### TAX DUE RETURN:

Arkansas State Income Tax  
P.O. Box 2144  
Little Rock, AR 72203-2144

### REFUND RETURN:

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

### NO TAX DUE/REFUND RETURN:

Arkansas State Income Tax  
P.O. Box 2144  
Little Rock, AR 72203-2144

Be sure to apply sufficient postage or your return will not be delivered by the U.S. Postal Service. If you choose to use a carrier other than USPS, you **MUST** use the physical address located below.



## Walk-In

Representatives are available to assist walk-in taxpayers with income tax questions, but are **not available to prepare your return.**

No appointment is necessary, **but plan to arrive before 4:00 p.m. to allow sufficient time for assistance.**

**The Individual Income Tax Office is located at 1816 W. 7th Street Suite 2300, Little Rock, Arkansas 72201.**

Office hours are Monday through Friday from 8:00 a.m. to 4:30 p.m.

# ELECTRONIC FILING

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

- **E-file is hassle-free**—both your federal and Arkansas income tax returns can be filed electronically in one transmission.
- **E-file is smart**—computer programs catch 98% of tax return errors.
- **E-file is worry-free**—receive acknowledgement within 2 to 3 business days if your return has been received and accepted.

Arkansas participates in the Federal/State Electronic Filing Program for Individual Income Tax. The program is available to most full year residents and certain qualifying nonresidents and part year residents.

Since Arkansas is a member of the **“Free File Alliance,”** depending on the level of income, taxpayers may qualify to file returns for free. (Go to **[www.arkansas.gov/efile](http://www.arkansas.gov/efile)** for details.)

The State of Arkansas is requesting additional information this filing season in an effort to combat identity tax fraud and ensure that your hard-earned tax refund goes to you. Providing information from your driver’s license or state-issued identification card will help protect your identity and could help process your return quicker. However, this is only a request. Information from your driver’s license is not required, and your return will be processed without the additional information. The information is being requested solely to help protect your identity and ensure a more-secure refund.

## IDENTITY THEFT

In recent years, identity theft associated with income tax returns has become an increasingly severe problem. Sometimes thieves steal a taxpayer’s Social Security Number and other private information then use this information to file tax returns and receive refunds that were not due to them.

If you believe your identity may have been used to file an Arkansas state tax return, these are the steps we suggest you take:

- Contact us at (501) 682-1100 to report that your identity may have been stolen and request a hold on your account to stop all fraudulent refunds.
- Contact the IRS Identity Protection Specialized Unit at **(800) 908-4490** and inform them that your identity was stolen and may have been used to file a fraudulent tax return. You should complete **IRS Form 14039**, an identity theft affidavit, to support your claim.
- **Send a copy of the stamped IRS identity theft affidavit form to: Arkansas Individual Income Tax, PO Box 3628, Little Rock, AR 72203-3628**
- Contact the credit bureaus to ensure there have not been any other thefts related to your identity, and ask to have a fraud alert put on your credit report. The numbers to the credit bureaus are listed below:
  - Equifax - (800) 525-6285
  - Experian - (888) 397-3742
  - Trans-Union - (800) 680-7289

# SPECIAL INFORMATION FOR TAX YEAR 2022

## **Tax Competitiveness and Relief (Act 1 of Third Extraordinary Session of 2022):**

Marginal Income Tax rates for 2022 have been amended and the top rate will be reduced to 4.9%.

## **Law Enforcement Family Relief Check-Off Program (Act 765 of 2021)**

Creates a check-off on Income Tax forms for donations to the program and trust fund. Effective for taxyears beginning on or after January 1,2022.

## **Pass-Through Entity Tax**

If you are a member of an entity that participate in Pass-Through Entity Tax include all income from the PET return on the Individual retrun. Use the AR-OI form to backout the income or losses that were reported on the Pass-Through level.

## **Inflationary Relief Income - Tax credit (Act 1 of the Third Extraordinary Session of 2022)**

Allows for a full year Arkansas resident having a net income up to \$101,000 an additional tax credit.

## **Additional Tax Credit for Qualified Individuals (Act 1 of Second Extraordinary session of 2021)**

Allows for an individual taxpayer having a net income up to \$24,700 who timely files a tax return an additional tax credit.

## **Philanthropic Investment in Arkansas Kids Program Scholarship Credit (Act 904 ot 2021)**

Creates a tax credit for eligible contributions made to a scholarship-granting organization. The total amount of tax credits awarded in a year shall not exceed \$2 million.

## **Section 179**

Arkansas has adopted the most recent Federal changes, for specifics see page 20.

## **Retired Law Enforcement Cold Case Credit**

Creates a Tax credit for retired law enforcement who work cold cases .

Additional changes can be found on our website [www.dfa.arkansas.gov/income-tax](http://www.dfa.arkansas.gov/income-tax)

## IF THE IRS AUDITS YOU

If the Internal Revenue Service examines your return for any tax year and changes your net taxable income, you must report the changes to the Arkansas Department of Finance and Administration within one hundred eighty (**180**) days from the receipt of the notice and demand for payment by the Internal Revenue Service.

File an Amended Individual Income Tax Return for the year(s) involved reporting the changes to your state return. **Attach a copy of the federal changes.**

If you fail to notify this Department within one hundred eighty (**180**) days and do not file the required amended return, the Statute of Limitations will remain open for three (**3**) years on the year(s) in question. Additional interest will be figured on any tax you owe the State of Arkansas.

## INFORMATION EXCHANGE PROGRAMS WITH THE IRS

Under authorization of Internal Revenue Code Section 6103(D) the State of Arkansas participates in several information exchange programs with the Internal Revenue Service:

- **CP2000:** The IRS matches income reported on a taxpayer's federal income tax return with documents (W-2s, 1099s, etc.) provided to the IRS by the payer to determine whether income was omitted from the taxpayer's return. If unreported income is discovered, the IRS assesses additional federal tax on the omitted income then notifies the State of Arkansas. The taxpayer's state tax return is then reviewed for unreported income. (Some examples of commonly omitted income include wages, pensions, and cancellation of debt.)
- **Examination Operational Automation Database "EOAD":** When the IRS adjusts a taxpayer's federal income tax return as the result of an audit, details are provided to the State of Arkansas. The taxpayer's state tax return is then reviewed and adjusted if appropriate. (Some examples of EOAD adjustments include disallowance of deductions, expenses, or dependents and assessment of early withdrawal penalties.)
- **Non-filer Identification:** The IRS provides the Arkansas Department of Finance and Administration with a list of taxpayers who filed federal returns using Arkansas addresses. This information is then compared with Arkansas income tax records to identify individuals who filed federal returns using Arkansas addresses but did not file Arkansas returns. Letters are sent inquiring whether the taxpayer is required to file. The taxpayer should file the return in question or provide documentation why he/she is not required to file. If a sufficient response is not received, state tax is assessed using amounts reported on the taxpayer's federal return, and the taxpayer is mailed a Notice of Proposed Assessment.

## PRESERVATION OF TAX RECORDS

A taxpayer who files an Arkansas income tax return is required to retain records to prove the accuracy of that return. The records must be retained for at least **six (6) years** (unless otherwise provided by law) and are subject to examination by the Director at any reasonable time during that period.

When a taxpayer fails to preserve and maintain the required records, the Director may make an estimated assessment based upon any available information as to the amount of tax due by the taxpayer. Per ACA 26-18-506, the burden of proof of refuting this estimated assessment is upon the taxpayer.

## REQUEST FOR COPIES OF ARKANSAS TAX RETURNS

If your tax return was completed by a paid tax preparer, he/she should be able to provide a copy of the return. If you used a software product to prepare your tax return, you should be able to print a copy of the tax return from the software used. Otherwise to request a copy of your Arkansas tax return, please complete and submit Form AR4506. Form AR4506 is included in this book and can also be downloaded from our website at: [www.dfa.arkansas.gov/income-tax/forms](http://www.dfa.arkansas.gov/income-tax/forms)



# MILITARY PERSONNEL



## **Active-Duty Military**

Under federal law, a military servicemember's state of legal residence does not change solely as the result of the servicemember's assignment for service in another state. An Arkansas resident who enters into military service will remain an Arkansas resident unless they officially change their state of legal residence as described in DD Form 2058. Military servicemembers who are Arkansas residents are subject to the same income tax filing requirements as other Arkansas residents, even if they are serving in another state. These requirements are described under the heading "Who Must File A Tax Return"

### **Military Pay Exemption (Act 1408 of 2013):**

Provides a 100% exemption from income tax for service pay or allowance received by an active-duty member of the armed forces for tax years beginning on or after January 1, 2014. Active duty includes all members of the armed forces, including the National Guard and Reserve Units. You must file to claim the exemption.

### **Military Spouses Residency Relief Act:**

Exempts a military spouse's income from Arkansas tax if the servicemember's Home of Record is not Arkansas and the spouse's domicile is the same as the service member's Home of Record. Effective January 1, 2009. Write the words "military spouse" at top of tax return and attach a completed Form AR-MS (available at [www.dfa.arkansas.gov/income-tax/forms](http://www.dfa.arkansas.gov/income-tax/forms)) and a copy of service member's Leave and Earning Statement (LES) to verify Home of Record. (For future tax purposes, the nonmilitary spouse must submit a new payroll withholding form ARW-4MS, to his/her employer each year to exempt future withholding.)

### **The Military Family Tax Relief Act of 2003 (Act 372 of 2009):**

This act adopts IRC 121, 134, and 162 as in effect on January 1, 2009. Provisions of this act include exclusion of gain on sale of principal residence, deduction of overnight travel expenses for National Guard and Reserve members, and exclusion from income of "qualified military benefits".

### **Military Retirement Exemption (Act 141 of 2017):**

Beginning with tax year 2018, retirement benefits received by a member of the uniformed services as defined in this Act are exempted from income tax. Retirees cannot claim both the military retirement exemption and the \$6,000 exemption for traditional IRA or employer sponsored distributions (A.C.A 26-51-307(f)). Please see instructions for lines 18A and 18B for details.

### **The Servicemembers Civil Relief Act:**

**Deferral of Tax** - Upon notice to the Internal Revenue Service or the tax authority of a state or a political subdivision of a state, the collection of income tax on the income of a servicemember falling due before or during military service shall be deferred for a period not more than 180 days after termination of or release from military service, if a service member's ability to pay such income tax is materially affected by military service.

**Accrual of Interest or Penalty** - No interest or penalty shall accrue for the period of deferment by reason of nonpayment on any amount of tax deferred under this section.

**Statute of Limitations** - The running of a statute of limitations against the collection of tax deferred under this section, by seizure or otherwise, shall be suspended for the period of military service of the servicemember and for an additional period of 270 days thereafter.

**Residence or Domicile** - A servicemember shall neither lose nor acquire a residence or domicile for purposes of taxation with respect to the person, personal property, or income of the servicemember by reason of being absent or present in any tax jurisdiction of the United States solely in compliance with military orders.

**Military Service Compensation** - Compensation of a servicemember for military service shall not be deemed to be income for services performed or from sources within a tax jurisdiction of the United States if the servicemember is not a resident or domiciliary of the jurisdiction in which the servicemember is serving in compliance with military orders.

## **RETIRED MILITARY PERSONNEL**

### **Extension of Time for Veterans (Retirees) to File for Refund (Act 238 of 2009):**

This act extends the statute of limitations for a veteran to file a claim for refund of an overpayment that results from retroactive determination by the Secretary of Veterans Affairs that part or all of the uniformed service retirement payments to the taxpayer are payments made for a service-connected disability and are not included in gross income. Effective January 1, 2001.

# DEFINITIONS

## GROSS INCOME

Gross income is any and all income (before deductions) other than income specifically described as exempt from tax on pages 10 and 11 “Exempt From Income Tax”.

**Exception: The \$6,000 exemption on retirement income, exemption on U.S. active duty military income and military retirement as described on pages 10-11 are included in gross income.**

## DOMICILE

This is the place you intend to have as your permanent home and the place you intend to return to whenever you are away. You can have only one domicile. Your domicile does not change until you move to a new location which you intend to make your permanent home. If you move to a new location but intend to stay there only for a limited time (no matter how long), your domicile does not change. This also applies if you are working in a foreign country.

## FULL YEAR RESIDENT

You are a full year resident if you lived in Arkansas all of calendar year 2022, or if you have maintained a domicile or Home of Record in Arkansas during the tax year.

## NONRESIDENT

You are a nonresident if you did not make your domicile in Arkansas.

## PART YEAR RESIDENT

You are a part year resident if you established a domicile in Arkansas or moved out of the state during calendar year 2022.

## MILITARY PERSONNEL

If Arkansas is your Home of Record and you are stationed outside of Arkansas, you are still required to file an **AR1000F** reporting all of your income, including U.S. active duty military compensation. However, active duty military compensation is exempt from Arkansas tax beginning in tax year 2014. (If you are stationed in Arkansas and your Home of Record is another state, Arkansas does not tax your U.S. active duty military compensation.)

U.S. active duty military compensation includes wages received by members of the Army, Navy, Air Force, Marine Corps, Coast Guard, National Guard, and Reserve Units.

## DEPENDENTS

You may claim as a dependent any person who received over half of his or her support from you, earned less than \$4,400 in gross income, and was your:

Child	Stepchild	Mother	Father	Grandparent	Brother
Sister	Grandchild	Stepbrother	Stepsister	Stepmother	Stepfather
Mother-In-Law	Father-In-Law	Brother-In-Law	Sister-In-Law	Son-In-Law	Daughter-In-Law

Or, an individual (other than your spouse) who, for the tax year of the taxpayer, had the same principal place of abode as the taxpayer and was a member of the taxpayer’s household. Or, if related by blood: Uncle, Aunt, Nephew, Niece. The term “dependent” includes a foster child if the child had as his or her principal place of abode the home of the taxpayer and was a member of the taxpayer’s household for the taxpayer’s entire tax year.

The term “dependent” does not apply to anyone who is a citizen or subject of a foreign country UNLESS that person is a resident of **Mexico or Canada**.

**If your child/stepchild was under age 19** at the end of the year, the \$4,400 gross income limitation does not apply. Your child/stepchild may have earned any amount of income and still be your dependent if the other dependency requirements in this section were met.

**If your child/stepchild was a student under age 24** at the end of the calendar year, the \$4,400 gross income limitation does not apply. The other requirements in this section must be met.

**To qualify as a student**, your child/stepchild must have been a full-time student for five (5) months during the calendar year at a qualified school, as defined by the Internal Revenue Service.

**If your dependent died** during the tax year, you may claim the full amount of tax credit for the dependent on your tax return regardless of when the death occurred during the year.

Arkansas has adopted Internal Revenue Code §151(c)(6) regarding the tax treatment of kidnapped children.

# INSTRUCTIONS

**THESE INSTRUCTIONS ARE FOR GUIDANCE ONLY AND DO NOT STATE THE COMPLETE LAW**

## WHO MUST FILE A TAX RETURN

### FULL YEAR RESIDENTS (Use Form AR1000F)

If your <b>MARITAL STATUS</b> is:	and your <b>FILING STATUS</b> is:	file if <b>GROSS INCOME*</b> is at least
Single (Including divorced and legally separated)	Single	\$13,447
	Head of Household with 1 or no dependents	\$19,118
	Head of Household with 2 or more dependents	\$22,790
Married	Married Filing Joint with 1 or no dependents	\$22,676
	Married Filing Joint with 2 or more dependents	\$27,292
	Married Filing Separately	\$8,870
Surviving Spouse in 2020 or 2021, and not remarried in 2022	Surviving Spouse with 1 or no dependents	\$19,118
	Surviving Spouse with 2 or more dependents	\$22,790

**\*Gross income is all income (before deductions) other than income specifically described as exempt on pages 9 and 10 "Exempt From Income Tax."**

**Exception:** The \$6,000 exemption on retirement income, exemption on U.S. active duty military income and military retirement as described on pages 9-10 are included in gross income.

If your gross income was less than the amount shown in the last column for your filing status, you are not required to file a return. **However, you must file a return to claim any refund due.**

### NONRESIDENTS (Use Form AR1000NR)

Nonresidents who received any gross income from Arkansas sources **must** file a return (regardless of marital status, filing status, or amount).

### PART YEAR RESIDENTS (Use Form AR1000NR)

Part year residents who received any gross income while an Arkansas resident **must** file a return (regardless of marital status, filing status, or amount).

**NOTE:** The maximum extension that will be granted to an individual on an AR1055-IT is two hundred and ten (210) days, extending the Arkansas due date until November 15<sup>th</sup>.

When you file your return, check the box indicating you filed a state extension. **If the box on the front of your return is not checked, you will not receive credit for your federal or state extension.**

An extension extends the amount of time to file your return, but does not extend the amount of time to pay. Any tax due must be paid by April 15, 2023 to avoid failure to pay penalty and interest.

Payments made on extension should be made using the voucher attached to Form AR1055-IT.

**See Page 15 for information on penalties and interest.**

### EXEMPT FROM INCOME TAX

**NOTE:** List exempt income on AR4, Part III. (You do not need to list exclusion amounts from numbers 11-13.)

1. **Military Pension** received as a member of the uniformed services.
2. Money you received from a **life insurance policy** because of the death of the person who was insured is exempt from tax.

**NOTE:** You must include as taxable income any interest payments made to you from the insurer (the insurance company that issued the policy).

3. Money you received from **life insurance**, an endowment, or a private annuity contract for which you paid the premiums is allowed cost recovery pursuant to Internal Revenue Code §72.
4. Amounts you received as **child support** payments are exempt from tax.
5. **Gifts, inheritances, bequests, or devises** are exempt from tax.
6. **Scholarships, fellowships, and grants** are taxed pursuant to Internal Revenue Code §117. (Stipends are fully taxable.) For additional information on scholarships, fellowships, and grants see instructions for Line 22 on Page 13.
7. **Interest** you received from direct United States obligations, its possessions, the State of Arkansas, or any political subdivision of the State of Arkansas is exempt from tax. (Interest received on tax refunds is not exempt income, because it did not result from a debt issued by the United States, the State of Arkansas, or any political subdivision of the State of Arkansas.) Interest from government securities paid to individuals through a mutual fund is exempt from tax.

### WHEN TO FILE

You can file your calendar year original tax return any time after December 31, 2022, but **NO LATER THAN** April 15, 2023, (unless an extension has been granted).

If you file a fiscal year tax return, your return is due **NO LATER THAN** three and one-half (3 ½) months following the close of the income year.

**NOTE:** The date of the postmark stamped by the U.S. Postal Service is the date you filed your return.

If the due date of your return falls on a Saturday, Sunday, or legal holiday, the return will be considered timely filed if it is postmarked on the next business day.

**Statute of Limitations** – Refunds. An amended return or claim for refund of an overpayment must be filed by the taxpayer within three (3) years from the time the return was filed or two (2) years from the time the tax was paid, whichever is later.

### IF YOU NEED MORE TIME

If you request an extension of time to file your federal income tax return (by filing **federal Form 4868** with the IRS) you are entitled to receive the same extension on your Arkansas income tax return. The federal automatic extension extends the Arkansas deadline to file until November 15<sup>th</sup>.

The Department no longer requires that a copy of **federal Form 4868** be attached to your state tax return. **When your Arkansas return is complete and ready to file, simply check the box on the face of the return indicating you filed a federal extension.**

If you do not file a federal extension, you can file an Arkansas extension using Form AR1055-IT before the filing due date of April 15<sup>th</sup>. **Inability to pay is not a valid reason to request an Arkansas extension.** Send your request to:

Individual Income Tax Section  
ATTN: Extension  
P.O. Box 8149  
Little Rock, AR 72203-8149

# FILING STATUS

## DETERMINE YOUR FILING STATUS

### BOX 1. Filing Status 1 (Single)

Check this box if you are SINGLE or UNMARRIED and DO NOT qualify as HEAD OF HOUSEHOLD. (Read the instructions for BOX 3 to determine if you qualify for HEAD OF HOUSEHOLD.)

### BOX 2. Filing Status 2 (Married Filing Joint)

Check this box if you were MARRIED and are filing jointly. IF YOU ARE FILING A JOINT RETURN, YOU MUST ADD BOTH SPOUSES' INCOME TOGETHER. Enter the total amount in column A on Lines 8 through 23 under "Your/Joint Income".

### MARRIED COUPLES—CHOOSING THE BEST FILING STATUS

If you and your spouse had separate incomes, you might save money by figuring your tax separately using one of the following two methods. Use the method that suits you best.

#### METHOD A.

List your income separately under Column A ("Your Income"). List your spouse's income separately under Column B ("Spouse's Income"). Figure your tax separately and then add your taxes together. See instructions for Married Filing Separately on the Same Return, Box 4.

If you use Method A, your result will be either a COMBINED REFUND or a COMBINED TAX DUE.

#### METHOD B.

You must file separate individual tax returns. See instructions for Married Filing Separately on Different Returns, Box 5.

If you use Method B, one of you may owe tax and the other may get a refund. The tax due must be paid with the proper tax return and the refund will be due on the other return. YOU MAY NOT OFFSET ONE AGAINST THE OTHER.

### BOX 3. Filing Status 3 (Head of Household)

To file as Head of Household you must have been unmarried or legally separated on December 31, 2022, and meet either 1 or 2 below. The term "Unmarried" includes certain married persons who lived apart, as discussed at the end of this section.

1. You paid over half the cost of keeping a home for the entire year that was the main home of your parent whom you can claim as a dependent. Your parent did not have to live with you in your home.

#### OR

2. You paid over half the cost of keeping a home in which you lived, **and** in which one of the following also lived, for more than six (6) months of the year (temporary absences, such as vacation or school, are counted as time lived in the home):
  - a. Your unmarried child, grandchild, great-grandchild, adopted child or stepchild. This

8. **Social Security benefits, VA benefits, Workers' Compensation, Railroad Retirement benefits** and related supplemental benefits are exempt from tax.

**Railroad Retirement Benefits exempt from income tax include tier I, tier II, vested dual benefits (VDB), and supplemental annuity payments reported on Form(s) RRB-1099-R and/or RRB-1099. Private pensions reported on form 1099-R from railroad companies are not considered exempt Railroad Retirement Benefits.**

9. The rental value of a home or the **housing allowance paid to a duly ordained or licensed minister** of a recognized church is exempt to the extent that it was used to rent or provide a home. The rental value of a home furnished to a minister includes utilities furnished to the minister as part of compensation. The housing allowance paid to a minister includes an allowance for utilities paid to the minister as part of compensation to the extent it was used to furnish utilities in the home.
10. **Disability income** MAY BE exempt from tax pursuant to Internal Revenue Code §104.
11. Beginning with tax year 2014, **U.S. active duty military compensation** is exempt from tax. To claim the exemption, you must file a return and report all of the income you received during the year.
12. If you received income from an **employer sponsored retirement plan**, including disability retirement, that is not exempt under IRC §104, the first \$6,000 is exempt from tax. If you contributed after-tax dollars to your plan, you are allowed to recover your cost (investment) in your retirement plan in accordance with Internal Revenue Code §72. Then the first \$6,000 of the balance is exempt from tax.
13. If you received a traditional **IRA distribution** after reaching age fifty-nine and one-half (59 1/2), the first \$6,000 is exempt from tax. Your traditional IRA distribution may be adjusted for nondeductible IRA contributions, if any, by completing Federal Form 8606 and attaching it to your Arkansas return. Premature distributions made on account of the participant's death or disability also qualify for the exemption. All other premature distributions or early withdrawals (including, but not limited to, those taken for medical expenses, higher education expenses or a first-time home purchase) do not qualify for the exemption.

*A surviving spouse qualifies for the exemption; however he/she is limited to a single \$6,000 exemption.*

**NOTE:** Total exemptions from all plans described under 12 and 13 cannot exceed \$6,000 per taxpayer, not including recovery of cost.

14. Beginning with tax year 2017, income received by a taxpayer under the **Community Match Rural Physician Recruitment Program** is exempt from income tax.

15. Public Service Loan Forgiveness: Under current Arkansas law, the amounts discharged under the Public Service Loan Forgiveness ("PSLF") program should be excluded from gross income but amounts discharged from other programs would be included in gross income for Arkansas income tax purposes.

## FILING AN AMENDED RETURN

**If filing an amended return**, check the box at the top right corner of Form AR1000F/AR1000NR. Complete the return, replacing the incorrect entries from your original return with the amended entries. **Attach an explanation and supporting documentation for items changed. (Do not file an amended return until after your original return has been processed.)**

### Amended return needed:

- to make changes or adjustments to your original return
- if the IRS examines your federal return for any tax year and changes your net taxable income (required to file an Arkansas amended return **within 180 days of IRS notification**)

### Amended return NOT needed:

- **to correct an address** You must provide a completed Individual Income Tax Account Change Form located on our website at **www.dfa.arkansas.gov**
- **to correct a Social Security Number** Call (501) 682-1100 or write to Individual Income Tax Section, P.O. Box 3628, Little Rock, AR 72203. You may be asked to provide documentation.
- if you are notified by the Income Tax Section that there is an error on your original return
- if filing a federal amended return with no impact on your Arkansas income tax return

## 1099-G

**Arkansas will no longer mail paper 1099-Gs. Instead, we ask that you get this information from our website at [www.atap.arkansas.gov](http://www.atap.arkansas.gov). If you wish for us to mail you a paper 1099-G instead, please check the box located below address section on P1 of the AR1000F/AR1000NR.**

child did not have to be your dependent, but your foster child must have been your dependent.

- b. Your married child, grandchild, adopted child or stepchild. This child must have been your dependent.
- c. Any other person whom you could claim as a dependent.

#### MARRIED PERSONS WHO LIVED APART

Even if you were not divorced or legally separated in 2022, you may be considered unmarried and file as Head of Household. See Internal Revenue Service instructions for Head of Household to determine if you qualify.

#### BOX 4. Filing Status 4 (Married Filing Separately on the Same Return)

Check this box if you were married and are filing SEPARATELY ON THE SAME TAX RETURN. This method of tax computation may reduce your tax liability if both spouses had income. The result will be either a combined refund or a combined tax due.

IF ONE SPOUSE HAD A TOTAL NEGATIVE INCOME, YOU MUST FILE MARRIED FILING JOINTLY.

#### BOX 5. Filing Status 5 (Married Filing Separately on Different Returns)

Check this box if you were married and are filing separate tax returns.

#### BOX 6. Filing Status 6 [Surviving Spouse]

Check this box if you are a SURVIVING SPOUSE.

You are eligible to file as a SURVIVING SPOUSE if your spouse died in 2020 or 2021 and you meet each of the following tests:

1. You were entitled to file MARRIED FILING JOINTLY or MARRIED FILING SEPARATELY ON THE SAME RETURN with your spouse for the year your spouse died. It does not matter whether you actually filed a joint return.
2. You did not remarry before the end of 2022.
3. You had a child, stepchild, adopted child, or foster child who qualified as your dependent for the year.
4. You paid more than half the cost of keeping a home, which was the main home of that child for the entire year except for temporary absences.

#### DECEASED TAXPAYER

An Arkansas tax return should be filed for a taxpayer who died during the tax year as if the taxpayer had lived the entire year. Check the box after the taxpayer's name.

**NOTE:** Any refund check issued to a deceased taxpayer will be made out to the estate of the deceased taxpayer, i.e. "Estate of John/Jane Doe". To cash the check, the bank may require documentation such as death certificate, will, or power of attorney.

## PERSONAL TAX CREDITS

**LINE 7A.** Each taxpayer and spouse is entitled to one personal tax credit. You can claim additional personal tax credits if you can answer "Yes" to any of these questions:

Is your filing status **Head of Household** or **Surviving Spouse**?

On January 1, 2023, were you age **65 or over**?

On December 31, 2022, were you **deaf**?

On December 31, 2022, were you **blind**?

Check the box or boxes that apply to you and/or your spouse. You CANNOT claim any of these credits for your children or dependents.

**Blindness** is defined as being unable to tell light from darkness, having eyesight in the better eye not exceeding 20/200 with corrective lens, or having a field of vision limited to an angle of 20 degrees.

You can claim the **Deaf** Credit only if the average loss in speech frequencies (500 to 2000 Hertz) in the better ear is 86 decibels, I.S.O., or worse.

Any taxpayer **age 65 or over** not claiming a retirement income exemption on Line 18 is eligible for an additional **\$29** (per taxpayer) tax credit. Check the box(es) marked "65 Special". Add the number of boxes you checked on Line 7A.

Write the total in the box provided. Multiply the number by **\$29** and write amount in space provided.

**LINE 7B.** List the name(s) of your dependent(s), Social Security Numbers, and relationship to you in the space provided. DO NOT INCLUDE YOURSELF AND/OR YOUR SPOUSE. The individual(s) you can claim as dependent(s) are described on Page 8. (Attach schedule if more than 3 dependents.)

Add the number of dependents listed on Line 7B. Write the total in the box provided. Multiply the number by **\$29** and write that amount in the space provided.

**LINE 7C.** If one or more of your dependents had developmental disabilities, enter his/her name(s) on the line. Multiply \$500 by number of dependents with developmental disabilities. Enter the total. (Individual must qualify for credit. See Form AR1000RC5 to check if eligible.)

**NOTE:** You must attach Form AR1000RC5 to your return if this is the first year you claim the Credit for Individuals with Developmental Disabilities.

A certified AR1000RC5 must be filed with your tax return every five (**5**) years. If credit was received on a prior year's return, do not file another AR1000RC5 until the Individual Income Tax Section notifies you.

**LINE 7D.** Total the tax credits from Lines 7A, 7B, and 7C. Enter the total on this line and on Line 34.

## INCOME

### FULL YEAR RESIDENTS

If your filing status is Married Filing Separately on the Same Return, both Column A and Column B must be used. Write your income in Column A and your spouse's income in Column B. For all other filing statuses, write all income in Column A only.

### NONRESIDENTS AND PART YEAR RESIDENTS

Complete Column A (and Column B if using Filing Status 4) of the AR1000NR as if you were a full year resident. List all of your income from all sources for the entire year in these two columns.

List in Column C the total combined income (for both spouses) earned while Arkansas residents and income derived from Arkansas sources.

The total tax must be computed on the income totals in Columns A and B. After all allowable tax credits have been subtracted from the total tax, prorate the remaining balance. See instructions for Lines 38A, 38B, 38C, and 38D on Page 14.

### NONRESIDENTS AND PART YEAR RESIDENTS MUST ATTACH A COPY OF PAGES 1&2 OF YOUR FEDERAL 1040. THE ARKANSAS RETURN WILL NOT BE PROCESSED WITHOUT IT

**Round all amounts to the nearest dollar.** (For example, if your Form W-2 shows \$10,897.50, round to \$10,898. If your Form W-2 shows \$10,897.49, round to \$10,897.)

**Staple the state copy of each of your W-2(s), 1099-R(s) and 1099-G(s) to the left margin of the front of the return.**

**LINE 8.** Add the wages, salaries, tips, etc. reported on your W-2(s). Enter the total on this line. **Attach W-2(s).**

**Enter U.S. Military Compensation on Line 9.**

#### Ministers Income:

If you were a duly ordained or licensed minister, you received a housing allowance from your church, and you do not file a federal Schedule C, enter your gross compensation from the ministry less rental value of your home. The balance is subject to tax. **The rental value of your home must be shown on Form AR4, Part III. Attach AR4 and W-2(s).**

**LINE 9.** Service pay or allowance received by an active duty member of the armed services is exempt from Arkansas income tax. If you or your spouse had U.S. active duty military compensation, enter gross amount in the space provided. **Do not** enter an amount in Column A. **Attach W-2(s).**

**HOME OF RECORD OTHER THAN ARKANSAS:** If your Home of Record is not Arkansas, do not report to Arkansas your income or your nonresident spouse's income. Fill out and submit AR-NRMILITARY Form to have a note put on your account that you are not required to file a return.

Your spouse's income is exempt from Arkansas tax if your Home of Record is not Arkansas and your spouse's domicile is the same as your Home of Record.

However, if your spouse had Arkansas income tax withheld, he/she will need to file a return to get a refund. Write the words "military spouse" at top of tax return and attach a completed Form AR-MS and a copy of service member's Leave and Earning Statement (LES) to verify Home of Record.

(For future tax purposes, your nonmilitary spouse must submit a new payroll withholding form, ARW-4MS to his/her employer each year to exempt withholding.)

**LINE 10.** If you received interest from bank deposits, notes, mortgages, corporation bonds, savings and loan association deposits, and credit union deposits, enter all interest received or credited to your account during the year. **If the total is over \$1,500, complete and attach Form AR4.**

**LINE 11.** If you received dividends and other distributions, enter amounts received as dividends from stocks in any corporation. **If the total is over \$1,500, complete and attach Form AR4.**

**LINE 12.** Enter alimony or separate maintenance received as the result of a court order.

**LINE 13.** If you had business or professional income and filed a **federal Schedule C**, enter the total dollar amount(s) of net income (or loss) from your federal Schedule C. If you did not file a federal Schedule C, submit a similar schedule and enter the net income (or loss).

**If you filed a federal Schedule C, attach it to your return.**

**Business income may not be split between you and your spouse unless a partnership was legally established.** Report partnership income on Form AR1050 and attach K-1(s) for each partner.

**Include on Line 22, Other Income, any federal/state depreciation differences.**

**LINE 14.** If you had gains or losses from the sale of real estate, stocks or bonds, or gains or losses from capital assets from partnerships, S corporations, or fiduciaries, enter your taxable share. **Adjust the amount of gain or loss for any federal/state depreciation differences.**

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. Adjust your gains and losses for depreciation differences, **if any**, in the federal and Arkansas amounts on Lines 2, 5 and 10 of the Arkansas Form AR1000D.

If, after the netting process, you had a capital gain or loss reported on **federal Schedule D** or on Form 1040/1040A, use Arkansas Form **AR1000D** to determine the taxable amount to enter. **Attach federal Schedule D and Arkansas Form AR1000D to your return.**

**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).** If your capital loss was more than the yearly limit on capital loss deductions, you can carry over the unused part to later years until used up.

The gain on the sale of your personal residence is exempt up to \$250,000 per taxpayer (\$500,000 for married couples filing on the same return). The property must, during the 5 year period ending on the day of sale, be owned and used by the taxpayer(s) as the principal residence for periods aggregating 2 years or more.

**LINE 15.** Enter the ordinary gain or (loss) from Part II of federal Form 4797. **Adjust for any differences in Arkansas and federal depreciation.** The capital loss limit does not apply. **Attach federal Form 4797 and/or AR4684 if applicable.**

**LINE 16.** Use this line to report taxable lump-sum distributions, annuities, and traditional IRA distributions. Include early withdrawal of traditional IRA distributions on this line. List only the amount of withdrawal and attach the federal Form 5329 showing the tax on premature distribution. Also, enter ten percent (**10%**) of the tax from the federal Form 5329, Part I and Part II, on Line 32. If you received a distribution which does not qualify for the Lump-Sum Distribution Averaging Schedule (AR1000TD), list the total distribution received in 2022. (See AR1000TD to determine if you qualify to use the averaging method.) **Attach 1099-R(s).**

Premature distributions are amounts you withdrew from your traditional IRA, deferred compensation, or thrift savings plans before you were either age 59 ½ or disabled. Rollovers on distributions are tax exempt.

**NOTE:** *If you filed a claim under **McFadden v. Weiss** or **Maples v. Weiss** and your basis has been fully recovered, enter the amount from Box 1 of your 1099-R(s) as the "Gross" and "Taxable Amount" on Line 18A or 18B.*

**LINE 17.** Retirement benefits received by a member of the uniformed services are exempt from income tax. If you or your spouse had U.S. military pension compensation, enter gross amount in the applicable boxes provided for primary and spouse, regardless of filing status. Retirees cannot claim both the military retirement exemption and the \$6,000 exemption for traditional IRA distributions (A.C.A 26-51-307(f)). **Attach 1099-R(s).**

### **PRIMARY EMPLOYER PENSION PLAN(S)/QUALIFIED IRA(S):**

**LINE 18A.** If you had income from an employment-related pension plan or a qualified traditional IRA distribution, enter the gross amount(s) from Box 1 of your 1099-R(s) in the space provided. Enter the federal taxable amount from Box 2a of your 1099-R(s) in the space provided. If Box 2a is blank, use the Simplified Method Worksheet in the federal 1040 Instruction Booklet to calculate the taxable amount of your distribution. You are entitled to a **\$6,000** exemption from the taxable amount; the balance is taxable to Arkansas. Enter the balance on Line 18A, Column A. **Attach 1099-R(s).**

### **LINE 18B.**

**If filing status 2, Married Filing Joint, spouse must enter the taxable amount on line 18B, Column A.**

**If filing status 4, Married Filing Separately on the Same Return, spouse must enter the taxable amount on line 18B, Column B.**

You are eligible for the **\$6,000** exemption for retirement or disability benefits provided the distribution was from public or private employment-related retirement systems, plans, or programs. **(The recipient does not have to be retired.)** The method of funding is irrelevant. The exemption may be taken from either lump-sum or installment payments. The early withdrawal penalty may be applicable even though the exemption is granted.

If you received a traditional IRA distribution after reaching the age of fifty-nine and one-half (59 1/2), the first **\$6,000** is exempt from tax. Premature distributions made on account of the participant's death or disability also qualify for the exemption. All other premature distributions or early withdrawals including, but not limited to, those taken for medical expenses, higher education expenses, or a first-time home purchase **do not** qualify for the exemption.

**Retirees cannot claim both the military retirement exemption and the \$6,000 exemption for traditional IRA or employer sponsored retirement distributions (A.C.A 26-51-307(f)).**

**NOTE:** *If you made nondeductible contributions to your traditional IRA, enter taxable amount from federal Form 8606 in the space provided. **Attach federal Form 8606.***

**LINE 19.** If you had income from rents, royalties, estates or trusts, profits (whether received or not) from partnerships, fiduciaries, small business corporations, etc., enter the amounts as reported on your federal Schedule E. If you are filing a return for a taxable year that is not the same as the annual accounting period of your partnership or trust, report your distributive share(s) of net profits in the accounting period that ends in your taxable year. **Attach federal Schedule E.**

Nonresident beneficiaries pay tax only on Arkansas income.

**LINE 20.** If you had farm income, enter the amount reported on your federal Schedule F. **Farm income may not be split between you and your spouse unless a partnership was legally established.** Partnership income must be reported on Form AR1050, with K-1(s) for each partner. **Attach federal Schedule F.**

**LINE 21.** Beginning with tax year 2018, unemployment insurance benefits paid from federal unemployment funds; and unemployment insurance benefits received from unemployment compensation (except unemployment for sickness payments) is income subject to tax. Enter amounts received and attach Form 1099-G..

**NOTE:** *Unemployment for Tax years 2020 and 2021 remain non-taxable.*

**LINE 22.** Enter **net** other income/loss and depreciation differences. **Attach Form AR-OI.** Some examples of what must be reported are:

**Pass-Through Entity Tax:**

If you are a member of an entity that participate in Pass-Through Entity Tax include all income from the PET return on the Individual return. Use the AR-OI form to backout the income or losses that were reported on the Pass-Through level.

**Gambling winnings:**

Gambling winnings are subject to tax. Report winnings on line 4 as an addition to income of Form AR-OI. Attach Form W-2G(s).

**Reimbursement of medical expenses from a previous year:** if you itemized deductions in that year and it reduced your tax.

**Amounts recovered on bad debts** that you deducted in an earlier year.

**Net operating loss (NOL) from an earlier year to carry forward to 2022:** enter as a subtraction from income. Attach form AR1000-NOL to show the amount of loss and the year the loss occurred. A net operating loss may be carried forward. (NOL carrybacks not allowed.) See instructions for specifics.

**Scholarships, fellowships, and grants:** A qualified scholarship, fellowship, or grant is exempt from tax only if:

- 1) You were a candidate for a degree at an educational institution, and
- 2) Received a qualified scholarship, fellowship, or grant.

A qualified scholarship, fellowship, or grant is any amount you received that was used under the terms of the grant for:

- 1) Tuition and fees required for enrollment, **or**
- 2) Fees, books, supplies and equipment required for the course(s) at the educational institution. (These items must have been required of all students in that course.)

**Foreign students** who are exempt from federal taxes because of a tax treaty must file and pay tax on all income including non-qualified scholarship or fellowship income.

**Stipends are taxable.**

**LINE 23.** Add Lines 8 through 22 and enter total in the appropriate columns on this line. This is your **Total Income.**

## ADJUSTMENTS

**LINE 24.** If you are claiming an adjustment from the list below, use Form AR1000ADJ and include the total on this line. **Attach Form AR1000ADJ.**

- Border city/Texarkana exemption
- Tuition Savings Program
- Payments to IRA
- Payments to MSA
- Payments to HSA
- Deduction for interest paid on student loans
- Contributions to Intergenerational Trust
- Moving expenses
- Self-employed health insurance deduction
- KEOGH, Self-employed SEP and Simple Plans
- Forfeited interest penalty for premature withdrawal
- Alimony/Separate Maintenance Paid
- Support for permanently disabled individual
- Organ Donor Deduction
- Military Reserve Expenses
- Reforestation Deduction
- Teachers Qualified Classroom Investment Expense
- Achieving A Better Life Experience Program

**LINE 25.** Subtract Line 24 from Line 23, Total Income. Enter amount on this line. This is your **Adjusted Gross Income (AGI).**

## TAX COMPUTATION

**LINE 26.** Select only one tax table for Line 27.

**See tax tables and qualifications for each table on pages 24-30.**

If you use an exclusion for active duty military compensation, employer sponsored pension income, or a qualified traditional IRA distribution, you do not qualify for a Low Income Tax Table. You may elect NOT TO USE the exclusion(s) to which you are entitled and use a Low Income Tax Table if you fall within the income limits.

**CAUTION:** *If you qualify to use a Low Income Tax Table, enter zero (0) on Line 27, Column A. (The Standard Deduction is already built into the table.)*

If you use the regular tax table, enter the larger of your itemized deductions (from Form AR3) or your Standard Deduction on Line 27.

**Itemized Deductions:**

To compute your itemized deductions, complete Form AR3 and attach it to your return. Make sure that your total itemized deductions exceed the Standard Deduction. (For Form AR3 instructions see pages 16-17 of this booklet.)

**NOTE:** *If you are filing status 4 or 5 and one spouse itemizes, then both spouses must itemize. (If you are filing status 5 and your spouse itemizes on a separate return, you must still prorate your deductions based on both spouse's incomes. Include a copy of the AR3 to support deductions.)*

**Standard Deduction:**

The Standard Deduction for your filing status is the amount shown below. (If the amount on Line 25 is less than the Standard Deduction, enter the amount from Line 25 on Line 27.)

Filing Status	Standard Deduction
<b>1</b> —Single	\$2,270
<b>2</b> —Married Filing Joint	\$4,540
<b>3</b> —Head of Household	\$2,270
<b>4</b> —Married Filing Separately on Same Return	\$2,270 each
<b>5</b> —Married Filing Separately on Different Returns	\$2,270
<b>6</b> —Surviving Spouse	\$2,270

**NOTE:** *The \$2,270 Standard Deduction does not apply to taxpayer's dependent(s).*

**LINE 27.** SELECT THE PROPER TAX TABLE and check the appropriate box. You will be in one of the following categories:

- 1) Low Income Tax Table
- 2) Standard deduction
- 3) Itemized deductions

If standard deduction or itemized deductions is selected you **must** use the Regular tax table.

**LINE 28.** Subtract Line 27 from Line 25. This is your **Net Taxable Income.**

**LINE 29.** Using the appropriate tax table locate the tax for your income and enter here.

**LINE 30.** Add Lines 29(A) and 29(B) and enter the total.

**LINE 31.** If you received a lump-sum (total) distribution from a qualified retirement plan during 2022, you may be eligible to use the averaging method to figure some of your tax at a lower rate. Read the instructions for Form AR1000TD to determine if you are eligible to use this method. If so, complete Form AR1000TD and enter amount here. **Attach Form AR1000TD.**

**LINE 32.** Taxpayers subject to additional tax on their federal return from a traditional IRA or employer qualified retirement plan are subject to additional tax on their state return. Enter ten percent (**10%**) of the federal amount from Part I of federal Form 5329. Be sure to enter total distribution(s) from Part I, Form 5329, on Line 16 or 18 of Form AR1000F/AR1000NR.

Taxpayers subject to additional tax on a distribution from a Coverdell Education Savings Account, include ten percent (**10%**) of the federal amount from Part II of federal Form 5329 on this line. Be sure to include the taxable amount of the Coverdell Education Savings Account distribution on Line 22 of Form AR1000F/AR1000NR (Other Income).

**LINE 33.** Add Lines 30 through 32 and enter the total.

## TAX CREDITS

**LINE 34.** Enter the total personal tax credits from Line 7D.

**LINE 35.** To Claim the Child Care Credit use Form AR2441 to figure amount to be claimed. A copy of Form AR2441 "Credit for Child and Dependent Care Expenses" must be attached to your Arkansas return.

If you are claiming the Early Childhood Program Credit on Line 43, the total amounts from Line 35 and Line 43 cannot exceed the amount allowed on Form AR2441.

**LINE 36.** Complete Form AR1000TC if you are eligible for any credit(s) listed below and include the total on this line. Attach Form AR1000TC.

State Political Contribution Credit  
Other State Tax Credit  
Credit for Adoption Expenses  
Phenylketonuria Disorder Credit  
Stillborn Child Credit  
Tax Credit(s)  
Additional Tax Credits For Qualified Individuals

**LINE 37.** Add Lines 34 through 36 and enter the total.

**LINE 38.** Subtract Line 37 from Line 33. This is your **Net Tax**. If Line 37 is greater than Line 33, enter zero (0).

If Total Credits on Line 37 is more than Total Tax on Line 33, the difference is not refundable.

**NOTE:** If your net tax is \$1,000 or more, and you failed to make a declaration of Estimated Tax (Form AR1000ES, Voucher 1), or pay withholding equal to ninety (90%) of your net tax, a penalty of ten percent (10%) will be assessed. See instructions for Lines 52A and 52B for more information.

## PRORATION

IF FILING A FULL YEAR RESIDENT RETURN, go to instructions for Line 39. The instructions for Line 38A through Line 38D apply only to nonresidents and part year residents.

**NONRESIDENTS AND PART YEAR RESIDENTS ONLY,** read the following instructions to determine your correct Arkansas tax liability. Attach a copy of pages 1 & 2 of your federal return.

**LINE 38A.** Enter adjusted gross income from Line 25, Column C.

**LINE 38B.** Enter total of Columns A and B from Line 25.

**LINE 38C.** Divide amount on Line 38A by amount on Line 38B to arrive at your Arkansas percentage of income. Enter as a decimal rounded to six places. **Do not exceed 100%.**

Example:  $\$2,500/\$25,000 = 0.004762$   
or  
 $\$10,000/\$60,000 = 0.166667$

**LINE 38D.** Multiply amount on Line 38 by decimal on Line 38C for Arkansas apportioned tax liability.

## PAYMENTS

**LINE 39.** Enter Arkansas tax withheld from your W-2(s)/1099(s). You have already paid this amount of tax during the year. If you have MORE THAN ONE W-2/1099, be sure to add the Arkansas income tax withheld from all W-2(s)/1099(s). Enter the total withheld.

IF YOU AND YOUR SPOUSE ARE FILING ON THE SAME RETURN, add the Arkansas state income tax withheld from all your W-2(s)/1099(s). Enter the combined total withheld.

**If you did not receive (or lost) your W-2(s)** and Arkansas tax was withheld from your income, you should take the following steps **IN THE ORDER LISTED BELOW:**

- 1) **Ask your employer** for copies of your W-2(s). If you cannot obtain them from your employer you should
- 2) **Contact the Social Security Administration** at (800) 772-1213. Only if you cannot obtain your W-2(s) from your employer or SSA you may
- 3) **Complete federal Form 4852** and attach a copy of your final pay stub to support your amounts.

**CAUTION:** You WILL NOT receive credit for tax withheld or receive a tax refund, unless you attach CORRECT AND LEGIBLE W-2(s) or other approved documentation to your tax return.

DO NOT include FICA, federal income tax, or tax paid to another state.

**DO NOT correct a W-2 yourself.** Your employer must issue you a corrected W-2.

**LINE 40.** If you made an estimated declaration and paid estimated tax payments on 2022 income OTHER THAN wages, salaries, tips, etc., write the total paid in this space. The only amount to enter here is total payments you made on a 2022 Declaration of Estimated Income Tax (includes January 15, 2023 installment and/or credit brought forward from 2021 tax return).

DO NOT include PENALTIES OR INTEREST as part of the amount paid.

**If you and your spouse filed a JOINT declaration and you and your spouse choose to file your tax returns on separate forms this year, payments made under the joint declaration of estimate will be credited to the primary filer.**

**If you are filing prior year tax returns past the due date of the tax return, the refund/overpayment from those tax returns cannot be carried forward as estimated tax.**

**LINE 41.** If you filed an Arkansas extension request and paid tax with your request, enter the amount paid.

**LINE 42. PREVIOUS PAYMENTS:** This line is for amended returns only. Enter the total of any previous payment(s) made with your original return and/or billing notices and amended return(s).

**LINE 43.** Enter the **APPROVED** Early Childhood Program Credit Form AR2441. This is for individuals with a dependent child placed in an **APPROVED** child care facility while the parent or guardian worked or pursued employment. (Facility must be approved by the Arkansas Department of Education as having an appropriate early childhood program as defined by Arkansas law.) Enter the certification number and attach Form AR2441 and Certification Form AR1000EC. Contact your child care facility for Form AR1000EC.

If you are claiming the Early Childhood Program Credit on Line 43, the total amounts from Line 35 and Line 43 can not exceed the amount allowed on Form AR2441.

**LINE 44.** Add the amounts on Lines 39, 40, 41, 42 and 43. This is your **TOTAL PAYMENTS**.

**LINE 45. PREVIOUS REFUND:** This line is for amended returns only. Enter the total of any previous refund(s) from your original return and amended return(s).

**LINE 46.** Subtract Line 45 from Line 44. This is your **ADJUSTED TOTAL PAYMENTS**.

## REFUND OR TAX DUE

**LINE 47.** If Line 46 is more than Line 38 on Form AR1000F or Line 38D on Form AR1000NR, you overpaid your tax. Write the difference here. If you want a refund only, skip Lines 48 and 49 and enter the amount of your refund on Line 50.

**LINE 48.** You can apply part or all of the tax you OVERPAID in 2022 to your tax in 2023. Enter the amount you would like to have carried forward. The overpayment will be applied directly to your 2023 estimated account. If you wish to apply only part of Line 47 to pay 2023 tax, you will be issued a refund for the balance of your overpayment.

**NOTE:** *The amount you carry over to pay 2023 taxes will only be credited to the primary filer. It cannot be divided between the primary filer and spouse. If the primary from the previous year is deceased. You must write a letter requesting the carryforward to be applied to the spouse prior to filing. If you do not, there could be a delay in processing your return.*

**LINE 49.** If you wish to contribute a portion or all of your overpayment complete Schedule AR1000CO and enter total amount of your donation. **Attach Schedule AR1000CO after Form AR1000F/AR1000NR.**

**LINE 50.** Subtract Lines 48 and 49 from Line 47. This is the amount of your **REFUND.**

**The Director is allowed 90 days from the return due date or the date the return was filed, whichever occurs later, to refund an overpayment of tax without interest (Act 262 of 2005).**

**LINE 51.** If Line 38 of Form AR1000F or Line 38D of Form AR1000NR is more than Line 46, you owe additional tax. Subtract Line 46 from Line 38 of Form AR1000F or Line 38D of Form AR1000NR. Enter amount here. This is the **TAX YOU OWE.**

**LINE 52A and 52B. UNDERESTIMATE PENALTY:** If required enter the exception number from Part 3 of the AR2210, or the computed penalty from Line 18 of AR2210 in the appropriate box. **If you completed AR2210A, enter "6" in box 52A.** Enter amount from Line 48 of AR2210A in box 52B.

**Form AR2210 or AR2210A must be attached and the exception number entered in box 52A to claim any exclusion from the Underestimate Penalty.**

**LINE 52C.** Add Lines 51 and 52B. Enter total on this line.

## DIRECT DEPOSIT

**Get your refund faster with direct deposit.** For direct deposit to your checking or savings account, you must enter your routing and account numbers and check the box for either checking or savings. If you checked the box ultimately placing your direct deposit into a foreign account, stop here. Direct deposits will not be deposited into accounts outside the United States; this includes Puerto Rico, Guam and the Virgin Islands.

**The State of Arkansas is not responsible for the misapplication of a direct deposit that results from error, negligence or malfeasance on the part of the taxpayer, the provider or preparer, financial institution or any of their agents.**

**Check your form carefully,** since any error could prevent your bank from accepting your direct deposit. Refunds that are not direct deposited because of Institutional refusal, erroneous account or routing transit numbers, closed accounts, bank mergers or any other reason are issued as paper checks. While the State of Arkansas ordinarily processes a request for direct deposit, it reserves the right to issue a paper check and does not guarantee a specific date for deposit of the refund into the taxpayer's account.

## SIGNATURE(S)

**Your tax return will not be legal and cannot be processed unless you SIGN IT.**

Write in the DATE. If you and your spouse are filing a joint tax return or filing separately on the same return, both of you must sign it.

If someone else prepares your return, that person must sign and complete the Paid Preparer section. If you prepare your own return, **DO NOT** use this section.

## SET OFF REFUNDS

If you, your spouse, or former spouse owes a debt to one of the agencies below, all or part of your refund is subject to being withheld to satisfy the debt. You will receive a letter advising which agency has claimed your refund.

Any AR housing authority  
AR circuit, county, district, or city courts  
AR colleges, universities, and technical institutes  
AR Department of Transportation  
AR Public Defender Commission  
AR Real Estate Commission  
County tax collectors or treasurers  
Department of Finance and Administration  
AR Department of Health  
AR Department of Higher Education  
AR Department of Human Services  
AR Employee Benefits Division  
Internal Revenue Service  
Office of Child Support Enforcement  
Office of Personnel Management  
The State Securities Department  
The Office of Driver Services  
AR Tobacco Control & AR Tobacco Control Board  
AR Public Employees' Retirement System  
The State Insurance Department  
The Self-Insured Fidelity Bond Program

It is the agency's responsibility to refund any set off amount paid to the agency in error. If you owe a debt for Arkansas income tax, your federal refund may be captured to satisfy your state income tax debt.

## NOTICE TO MARRIED TAXPAYERS:

If only one of the married taxpayers owes the debt, the taxpayer who is not liable can avoid having his/her refund applied to the debt if both taxpayers file Status 5, Married Filing Separately on Different Returns.

## PAYMENT INFORMATION

Payment QR code



## PAY ONLINE:

Paying online is convenient, secure, and helps make sure we get your payments on time. Please visit our secure website ATAP (Arkansas Taxpayer Access Point) at [www.atap.arkansas.gov](http://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

**(Vendor charges nominal fee)**

Credit card payments may be made by one of the following methods:

- Call 1-800-2PAY-TAX<sup>SM</sup> (1-800-272-9829)
- Go to [www.acipayonline.com](http://www.acipayonline.com) and click on the "Payment Center" link.

Credit card payments will be processed by ACI Payments, Inc., a private credit card payment services provider. A convenience fee will be charged to your credit card for the use of this service. **The State of Arkansas does not receive this fee.** You will be informed of the exact amount of the fee before you complete your transaction. After you complete your transaction you will be given a confirmation number to keep with your records. This payment will post to your account 15 days after the date payment is completed. It will be effective the date payment was made.

## PAY BY MAIL:

**NOTE:** *Do not send currency or coin by mail.*

Complete Form AR1000V (available at [www.dfa.arkansas.gov](http://www.dfa.arkansas.gov)) and attach a check or money order to your return. Write the tax year and your Social Security Number or account number on the check or money order, and make your check payable in U.S. Dollars to the Department of Finance and Administration. Mail on or before April 15, 2023. If the payment is for an amended return, mark the box yes on Form AR1000V for "Is Payment for an Amended Return".

## PENALTIES & INTEREST

You must mail your tax return by April 15, 2023. Any return not postmarked by April 15, 2023 (unless you have an extension) will be delinquent. A penalty of one percent (1%) per month for failure to pay and five percent (5%) per month for failure to file, up to a maximum of thirty-five percent (35%), will be assessed on the amount of tax due on an original return. Interest of ten percent (10%) per year will also be assessed on any additional tax due, calculated from the original due date to the date you paid the tax due on an original or amended return.

**An extension to file is not an extension to pay.** If you have not paid the amount due by the original due date you will be subject to a failure to pay penalty of one percent (1%) per month of the unpaid balance.

In addition to any other penalties assessed, a penalty of \$500 will be assessed, if any taxpayer files what appears to be a return, but the return does not contain information on which the correctness of the return may be judged, and such conduct is due to a position which is frivolous or an effort to delay or impede the administration of any State law.



**State of Arkansas**  
 Department of Finance and Administration  
 Sales and Use Tax Section

**CONSUMER USE TAX FORM**

If you purchased taxable merchandise outside the State of Arkansas for use, storage, consumption or distribution within the state, a state and local consumer use tax may be due on the purchase price, including transportation charges. Due to the rapid increase in purchases being made through mail order, telephone, and the Internet, it has become a concern that individuals may not be aware of their obligation to report the consumer use tax on untaxed out of state purchases. Examples of merchandise subject to the consumer use tax include cassettes, CD's, books, furniture, jewelry, food, and clothing.

The use tax is a companion tax to the sales tax whose purpose is to not only raise revenue for the state, but more importantly to protect local merchants, who must collect sales tax, from the unfair advantage of out of state sellers who do not collect Arkansas's sales tax. The use tax has been in effect since 1949.

The use tax rate is the same as the sales tax rate, 6.50% for all transactions except food purchases which has a reduced rate of 0.125% plus the applicable city and/or county rates where the merchandise is delivered in the state. The tax applies to the purchase price of the merchandise plus any shipping and handling charges that the merchant adds to your bill. If the total tax due is greater than \$100 per month, the use tax report should be filed on a monthly basis. If the total tax due is \$25 - \$100 per month, the use tax report should be filed on a quarterly basis. If the total tax due is less than \$25 per month, the use tax report should be filed on an annual basis.

- Line 1** Indicate the month and year you are reporting. (mm/yyyy)
- Report all taxable purchases except food in Column A, food purchases are reported in Column B.**
- Line 3** Fill in the County Rate where you reside (Column A and/or Column B)
- Line 4** Fill in the City rate where you reside. (Column A and/or Column B)
- Line 5** Enter total rate - the sum of lines 2 through 4. (Column A and/or Column B)
- Line 6** Enter total purchases (column A is for all items except food) (column B is for Food only)
- Line 7** Enter your total tax rate from line 5
- Line 8** Multiply line 7 by line 6 and enter the product.
- Line 9** Add lines 8A and 8B and enter the total. (This is the TOTAL tax to remit with this report.)

If you have questions or need additional forms, please call the Sales and Use Tax Office at (501) 682-7104.

<b>Individual Consumer Use Tax Report</b>		
Arkansas Department of Finance and Administration Sales and Use Tax Section P. O. Box 8054, Little Rock, AR 72203		
Purchaser(s):	1. Report Period ► _____	
Social Security Number:	<b>A</b>	<b>B</b>
Home Address:	General State Tax	Reduced Food Tax
City/State/Zip:	6.500%	0.125%
Phone Number:	2. State Rate	_____
County of Residence:	3. County Rate	+ _____
If you live outside the city limits check here ► <input type="checkbox"/>	4. City Rate	+ _____
If you live in a city other than what is shown in your mailing address above, please indicate that city here and use that tax rate to compute your tax _____	5. Total Tax Rate	= _____
	6. Purchases	\$ _____
	7. Total Tax Rate	_____
	8. Total Tax	\$ _____
	9. <b>TOTAL Tax Due</b>	\$ <input style="width: 100px;" type="text"/>
	Check here if this is an aviation purchase ► <input type="checkbox"/>	
	<i>(Attach a copy of the bill of sale)</i>	
	City and county rate may be obtained from our website. <a href="http://www.state.ar.us/salestax">http://www.state.ar.us/salestax</a> or by calling (501) 682-7104	

## Individual Consumer Use Tax Report

Arkansas Department of Finance and Administration  
Sales and Use Tax Section  
P. O. Box 8054, Little Rock, AR 72203

Purchaser(s):

Social Security Number:

Home Address:

City/State/Zip:

Phone Number:

County of Residence:

If you live outside the city limits check here

If you live in a city other than what is shown in your mailing address above, please indicate that city here and use that tax rate to compute your tax \_\_\_\_\_

1. Report Period ▶ \_\_\_\_\_

	<b>A</b>	<b>B</b>
	General State Tax	Reduced Food Tax
2. State Rate	6.500%	0.125%

3. County Rate + \_\_\_\_\_

4. City Rate + \_\_\_\_\_

5. Total Tax Rate = \_\_\_\_\_

6. Purchases \$ \_\_\_\_\_

7. Total Tax Rate \_\_\_\_\_

8. Total Tax \$ \_\_\_\_\_

9. **TOTAL Tax Due** \$

Check here if this is an aviation purchase ▶   
(Attach a copy of the bill of sale)

City and county rate may be obtained from our website.  
<http://www.state.ar.us/salestax>  
or by calling (501) 682-7104



## State of Arkansas Department of Finance and Administration Sales and Use Tax Section

### CONSUMER USE TAX FORM

If you purchased taxable merchandise outside the State of Arkansas for use, storage, consumption or distribution within the state, a state and local consumer use tax may be due on the purchase price, including transportation charges. Due to the rapid increase in purchases being made through mail order, telephone, and the Internet, it has become a concern that individuals may not be aware of their obligation to report the consumer use tax on untaxed out of state purchases. Examples of merchandise subject to the consumer use tax include cassettes, CD's, books, furniture, jewelry, food, and clothing.

The use tax is a companion tax to the sales tax whose purpose is to not only raise revenue for the state, but more importantly to protect local merchants, who must collect sales tax, from the unfair advantage of out of state sellers who do not collect Arkansas's sales tax. The use tax has been in effect since 1949.

The use tax rate is the same as the sales tax rate, 6.50% for all transactions except food purchases which has a reduced rate of 0.125% plus the applicable city and/or county rates where the merchandise is delivered in the state. The tax applies to the purchase price of the merchandise plus any shipping and handling charges that the merchant adds to your bill. If the total tax due is greater than \$100 per month, the use tax report should be filed on a monthly basis. If the total tax due is \$25 - \$100 per month, the use tax report should be filed on a quarterly basis. If the total tax due is less than \$25 per month, the use tax report should be filed on an annual basis.

**Line 1** Indicate the month and year you are reporting (mm/yyyy).

**Report all taxable purchases except food in Column A, food purchases are reported in Column B.**

**Line 3** Fill in the County Rate where you reside (Column A and/or Column B).

**Line 4** Fill in the City rate where you reside (Column A and/or Column B).

**Line 5** Enter total rate - the sum of lines 2 through 4 (Column A and/or Column B).

**Line 6** Enter total purchases (column A is for all items except food) (column B is for Food only).

**Line 7** Enter your total tax rate from line 5.

**Line 8** Multiply line 7 by line 6 and enter the product.

**Line 9** Add lines 8A and 8B and enter the total (this is the TOTAL tax to remit with this report).

If you have questions or need additional forms, please call the Sales and Use Tax Office at (501) 682-7104.

# ARKANSAS VOTER REGISTRATION APPLICATION

<b>Check all that apply:</b> <input type="checkbox"/> This is a new registration. <input type="checkbox"/> This is a name change. <input type="checkbox"/> This is an address change. <input type="checkbox"/> This is a party change.		Office Use Only		<b>Assigned ID</b>	
<b>1</b>	Mr. Mrs. Miss Ms.	Last Name	Jr. Sr. II. III. IV.	First Name	Middle Name
<b>2</b>	Address Where You Live (See Section "C" Below) (Rural addresses must draw map.)			Apt. or Lot #	City/Town
<b>3</b>	Address Where You Receive Mail If Different From Above			Apt. or Lot #	City/Town
<b>4</b>	Date of Birth: _____ / _____ / _____ Month Day Year		<b>5</b>	Home & Work Phone Numbers (Optional) (H) (W)	
<b>6</b>	Party Affiliation (Optional)				
<b>7</b>	E-mail Address (Optional)				<b>8</b>
					Have you ever voted in a federal election in this State? <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>9</b>	ID Number - Check the applicable box and provide the appropriate number. <input type="checkbox"/> Arkansas Driver's license number _____ <input type="checkbox"/> If you do not have a driver's license provide the last 4 digits of social security number _____ <input type="checkbox"/> I have neither a driver's license nor social security number.				Signature of elector - Please sign full name or put mark.  _____ _____ _____
<b>10</b>	(A) Are you a citizen of the United States of America and an Arkansas resident? <input type="checkbox"/> Yes <input type="checkbox"/> No (B) Will you be eighteen (18) years of age or older on or before election day? <input type="checkbox"/> Yes <input type="checkbox"/> No (C) Are you presently adjudged mentally incompetent by a court of competent jurisdiction? <input type="checkbox"/> Yes <input type="checkbox"/> No (D) Have you ever been convicted of a felony without your sentence having been discharged or pardoned? <input type="checkbox"/> Yes <input type="checkbox"/> No  If you checked No in response to either questions A or B, do not complete this form. If you checked Yes in response to either questions C or D, do not complete this form.				The information I have provided is true to the best of my knowledge. I do not claim the right to vote in another county or state. If I have provided false information, I may be subject to a fine of up to \$10,000 and/or imprisonment of up to 10 years under state and federal laws.  Date: _____ / _____ / _____ Month Day Year  If applicant is unable to sign his/her name, provide name, address and phone number of the person providing assistance: Name: _____ Address: _____ City: _____ State: _____ Phone#: _____

**Please complete the sections below if:**

- You were previously registered in another county or state, or
- You wish to change the name or address on your current registration.

**MAIL REGISTRANTS: PLEASE SEE SECTION D.**

	Agency Code (For Official Use Only)
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Date of Birth: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
Month Day Year

<b>A</b>	Mr. Mrs. Miss Ms.	Previous Last Name	Jr. Sr. II. III. IV.	First Name	Middle Name
<b>B</b>	Previous House Number and Street Name			Apt. or Lot #	City/Town
				County	State
					ZIP Code

**If you live in a rural area but do not have a house or street number, or if you have no address, please show on the map where you live.**

<b>C</b>	<ul style="list-style-type: none"> <li>Write in the names of the crossroads (or streets) nearest where you live.</li> <li>Draw an "X" to show where you live.</li> <li>Use a dot to show any schools, churches, stores or other landmarks near where you live and write the name of the landmark.</li> </ul>		
<b>Example</b>	Route #2	• Grocery Store  Woodchuck Road	NORTH ↑  • Public School  X

## IDENTIFICATION REQUIREMENTS

**IMPORTANT:** Applicants will be required to verify their registration when voting in person or by absentee ballot by providing a required document or identification card as provided in Arkansas Constitution, Amendment 51, Section 13. If your voter registration application form is submitted by mail and you are registering for the first time, and you do not have a valid Arkansas driver's license number or social security number, in order to avoid the additional identification requirements upon voting for the first time you must submit with the mailed registration form: (a) a current and valid photo identification; or (b) a copy of a current utility bill, bank statement, government check, paycheck, or other government document that shows your name and address.

Arkansas Secretary of State  
ATTN: Voter Registration  
P.O. BOX 8111  
Little Rock, Arkansas 72203-8111

First  
Class  
Postage  
Required

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From:

### **Deadline Information**

To qualify to vote in the next election, you must apply to register to vote 30 days before the election. If you mail this form, it must be postmarked by that date. You may also present it to a voter registration agency representative by that date. If you miss the deadline you will not be registered in time to vote in that election. *Please don't delay. Make sure your vote counts.*

If you are qualified and the information on your form is complete, you will be notified of your voting precinct by your local County Clerk.

### **To Mail**

Fold form on middle perforation, remove plastic strip, seal at bottom, stamp and mail.

Questions?  
Call your local County Clerk  
or  
Arkansas Secretary of State  
John Thurston  
Elections Division - Voter Services  
1-800-482-1127

Contact your County Clerk if you have not received confirmation  
of this application within two weeks

# ITEMIZED DEDUCTIONS INSTRUCTIONS (FORM AR3)

## MEDICAL AND DENTAL EXPENSES

List only amounts you paid and for which you were not reimbursed.

**LINE 1.** Enter total medical and dental expenses, less reimbursements from insurance or other sources. See chart on Page 18 for examples of deductible and nondeductible expenses.

**LINE 2.** Enter total amount from Form AR1000F/AR1000NR, Lines 25A and 25B.

**LINE 3.** Multiply Line 2 by, ten percent **10% (.10)**. Otherwise enter zero **(0)**.

**LINE 4.** Subtract Line 3 from Line 1; if more than Line 1, enter 0.

## TAXES

**LINE 5.** You may deduct real estate taxes you paid on property you own that was not used for business. Do not include any special assessments or levy taxes.

Some taxes you **cannot** deduct are:

- Arkansas income taxes
- Car tags
- Cigarette and beverage taxes
- Dog licenses
- Estate taxes
- Federal income taxes
- Federal Social Security taxes
- Hunting and fishing licenses
- Improvement taxes
- Sales taxes

**LINE 6.** Taxes you may deduct on this line:

- City income taxes
- Mississippi gambling taxes
- Personal property taxes
- Taxes paid to a foreign country on income taxed on this return

**LINE 7.** Add the amounts on Lines 5 and 6.

## INTEREST EXPENSE

**LINE 8.** You may deduct the home mortgage interest paid to a bank or other financial institution.

The deduction is generally limited to interest attributable to a debt for not more than the cost of the principal, and/or second residence, plus improvements.

**LINE 9.** Deduct home mortgage interest paid to an individual on this line, and list that person's name and address.

**LINE 10.** Enter the amount of deductible points paid on this line. Deductible points are those that:

1. Are incurred in the purchase or improvement of the taxpayer's principal residence; **and**

2. Reflect an established business practice of charging points in the geographical area where the loan is made; **and**
3. Do not exceed the number of points generally charged for the type of transaction. (Points paid in refinancing a mortgage must be amortized over the life of the loan.)

**NOTE:** *In order to deduct the full amount of the points paid, payment of the points must be made from separate funds brought to the loan closing.*

**LINE 11.** Enter deductible investment interest. The deduction is limited to the amount of investment income. Interest that is disallowed because of the limitation can be carried forward to the next year and deducted to the extent of the limitation in the carryover year. **Attach federal Form 4952.**

**LINE 12.** Add Lines 8, 9, 10, and 11.

## CONTRIBUTIONS

**LINE 13.** Enter the total contributions you made by cash or check. If you gave **\$3,000** or more to any one organization, list the donee and amount given. If you have non-cash contributions of **\$500** or more, **attach federal Form 8283.**

**LINE 14.** In addition to other contributions, a deduction is allowed for the donated value of artistic, literary, and musical creations **if the following qualifications are met:**

1. The taxpayer making the donation derived at least fifty percent (**50%**) of his/her current or prior year income from an art related profession;
2. The fair market value of the art work has been verified by an approved independent appraiser, and **a copy of the appraisal is attached;**
3. The artwork was donated to a museum, art gallery, or nonprofit charitable organization qualified under Internal Revenue Code § 501(C)(3) and located in the State of Arkansas; **and**
4. The deduction for donated art work does not exceed fifteen percent (**15%**) of the donor's gross income in the calendar year of donation.

**LINE 15.** List other deductible contributions:

1. Unreimbursed amounts spent to maintain an elementary or high school student (other than a dependent or relative) in a taxpayer's home under a program sponsored by a charitable organization.
2. A gift of property to a non-profit organization. Attach a description of the property, date of gift, and method of valuation. For each gift in excess of **\$500**, list any conditions attached to the gift, manner of acquisition, and cost or basis if owned by you for less than five (5) years.

**NOTE:** *Payments to private academies or other schools for the education of dependents are not deductible as contributions.*

**LINE 16.** If you made contributions in excess of sixty percent (**60%**) of your adjusted gross income, you may carry the excess deduction over for a period of five (**5**) years.

If you are deducting an excess contribution from a previous year, enter the amount and year of the original contribution.

**LINE 17.** Add Lines 13, 14, 15, and 16.

## CASUALTY AND THEFT LOSSES

**LINE 18.** The method of computing casualty or theft losses is the same as the federal method with the **\$100** exclusion. The amount of each loss must exceed ten percent (**10%**) of your adjusted gross income. **Attach Form AR4684 and provide necessary supporting documents.**

If you have a Disaster Loss in 2023 on property in a federal disaster area, you may elect to deduct the loss as an itemized deduction in 2022. If you elect to report the loss on your 2022 return, you cannot report the loss on your 2023 return.

A disaster loss is the only loss which may be carried back. You may amend your 2021 return to report a disaster loss incurred in 2022. If you elect to amend your 2021 return, you cannot report the loss on your 2022 return. If loss in federal disaster area, list location on Line 18.

**LINE 19.** Enter your Post-Secondary Education Tuition Deduction and **attach Form AR1075(s).**

## MISCELLANEOUS DEDUCTIONS SUBJECT TO THE 2% AGI LIMITATION

**LINE 20.** Enter unreimbursed employee business expenses. Arkansas recognizes the federal mileage allowance for computing business travel expenses. **Attach Form AR2106.**

**LINE 21.** Other deductions include:

- Union or professional dues
- Tax return preparation fees
- Expenses for safety equipment
- Expenses of entertaining customers
- Tools and supplies
- Fees paid to employment agencies

**Attach supporting schedule or statement.**

**LINE 22.** Add Lines 20 and 21.

**LINE 23.** Enter combined amount from Form AR1000F/AR1000NR, Lines 25A and 25B.

**LINE 24.** Multiply Line 23 by **2%** (.02).

**LINE 25.** Subtract Line 24 from Line 22. This is your total allowable miscellaneous deductions.

## OTHER MISCELLANEOUS DEDUCTIONS

**LINE 26. Volunteer firefighters** may deduct unreimbursed expenses of firefighting equipment required by the volunteer fire department **and/or** loss of value of personal property damaged or destroyed during volunteer firefighting activities. To qualify, you must have received less than \$5,000 total compensation for the taxable year from the volunteer fire department you served. **This deduction may not exceed \$1,000 per volunteer firefighter.**

**LINE 27.** Enter your gambling losses here. **Gambling losses cannot exceed gambling winnings.**

**LINE 28.** Enter your other miscellaneous deductions not subject to the 2% AGI limit. **Attach detailed schedule of each deduction.**

**LINE 29.** Add Lines 26, 27, and 28.

**LINE 30.** Add Lines 4, 7, 12, 17, 18, 19, 25 and 29.

## PRORATED ITEMIZED DEDUCTIONS

**LINE 31.** If you are married filing separately, Status 4 or 5, you must prorate your itemized deductions between spouses. Enter your AGI from Line 25, Column A and your spouse's AGI from Line 25, Column B of Form AR1000F/AR1000NR.

**LINE 32.** Add Lines 31A and 31B.

**LINE 33.** Divide Line 31A by Line 32 and enter the percentage here. **Round to the nearest whole percent.**

**LINE 34.** Multiply the total itemized deductions reported on Line 30 by your percentage on Line 33. Enter result here and on Form AR1000F/AR1000NR, Line 27, Column A.

**LINE 35.** Subtract Line 34 from Line 30. Enter result here and on Form AR1000F/AR1000NR, Line 27, Column B. If you and your spouse are using Status 5, this is the amount of the total itemized deductions your spouse is allowed to claim on his/her tax return.

### Deductible vs. Non-deductible Medical Expenses

The chart below lists specific types of expenses and whether or not a deduction for the expense is permitted.

#### Deductible

Alcoholism, treatment of  
Ambulance hire  
Attendant to accompany blind  
or deaf student  
Chiropractor  
Contact lenses  
Contraceptives, prescription  
Dental fees  
Drug addiction, recovery from  
Drugs, prescription  
Eye examinations and glasses  
Hearing aids  
Insulin  
Laser eye surgery  
Long-term care expenses  
Orthopedic shoes  
Psychiatric care  
Psychologist  
Smoking, program to stop  
Wheelchair  
X-rays

#### Non-deductible

Anticipated medical expenses  
Baby-sitting expenses to enable  
parent to see doctor  
Cosmetic surgery, unnecessary  
Diaper service  
Ear piercing  
Electrolysis  
Funeral expenses  
Gravestone  
Hair transplants, surgical  
Health club dues  
Hygienic supplies  
Insurance premiums-loss of income  
Insurance premiums-loss of limb  
Marriage counseling  
Maternity clothes  
Spiritual guidance  
Tattoos  
Teeth, whitening  
Toilet articles  
Trips, general health improvement

## STUDENT LOAN INTEREST WORKSHEET

1. Enter the total interest you paid in 2022 on qualified student loans. .... 1 \_\_\_\_\_
  2. Enter the smaller of Line 1 above or \$2,500. .... 2 \_\_\_\_\_
  3. Enter the amount(s) from Form AR1000F/AR1000NR, Line(s) 23A and 23B. .... 3 \_\_\_\_\_
  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 \_\_\_\_\_
  5. Modified AGI. Subtract Line 4 from Line 3. .... 5 \_\_\_\_\_
- Note:** If Line 5 is \$85,000 or more and you are filing Status 1, 3, or 6 **or** \$175,000 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; \$145,000 if filing Status 2 or 4. .... 6 \_\_\_\_\_
  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 \_\_\_\_\_

### FILING STATUS 4 ONLY

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

### IRA PHASE OUT CHART

IF YOUR FILING STATUS IS:	YOUR ALLOWABLE TRADITIONAL IRA DEDUCTION	
	Phases out when Arkansas AGI exceeds:	Will be zero when Arkansas AGI is:
Single, Head of Household	\$68,000	\$78,000
Married Filing on Same Return (Status 2 or 4), or Surviving Spouse	\$109,000	\$129,000
Married Filing on Separate Returns (Status 5)	\$0	\$10,000
Nonactive Spouse (Income Computed Jointly)	\$204,000	\$214,000

**If your Arkansas AGI is within one of the above phaseout ranges, see IRS Publication 590 to figure your allowable IRA deduction.**

## SELF-EMPLOYED HEALTH INSURANCE DEDUCTION WORKSHEET

1. Enter the total amount paid in 2022 for health insurance coverage established under your business for 2022 for you, your spouse, and your dependents. .... 1 \_\_\_\_\_
2. Enter your net profit and any other earned income\* from the business under which the insurance plan was established, less any deductions on Form AR1000ADJ, Line 10. .... 2 \_\_\_\_\_
3. Enter the smaller of Line 1 or Line 2 here and on Form AR1000ADJ, Line 9.  
(Do not include this amount in figuring your medical expense deduction on Itemized Deduction, Form AR3) ... 3 \_\_\_\_\_

*\*Earned income includes net earnings and gains from the sale, transfer, or licensing of property you created. It does not include capital gain income. If you were more than a 2% shareholder in an S corporation, earned income is your wages from that corporation.*

## MILEAGE AND DEPLETION ALLOWANCES

### Mileage Allowance

**Jan. 1 to June 30, 2022**

**July to Dec. 31, 2022**

Business.....	58.5 cents/mile.....	62.5 cents/mile
Charitable.....	14 cents/mile.....	14 cents/mile
Medical/Moving.....	18 cents/mile.....	22 cents/mile
Mail Carrier (rural).....		Reimbursement received

### Depletion Allowance

Depletion (gas and oil)..... Same as federal  
(Fifteen percent (**15%**) for most gas and oil production)

## DEPRECIATION INFORMATION

### Section 179 Facts

Arkansas adopted IRC §179 as in effect on January 1, 2022, for purchases made in 2022.

- Deduction Limit – \$1,080,000
- Cost of qualifying property limit – \$2.7 million
- No deduction allowed above \$2.7 million with deduction phasing out dollar for dollar until hitting \$0 at \$3.78 million
- More than one property placed in service – limit \$2.7 million. Divide the deduction among the property in any way desired as long as the total amount stays under the deduction limit
- Any cost not deducted in one year may be carried forward to next year
- Deduction may not be used to reduce taxable income below zero

## HOW TO FILL OUT YOUR CHECK

Make your check payable to "Dept. of Finance and Administration".

Date and mail payment on or before April 15th, 2023.

Lynne Taxpayer  
2222 Austin Ave  
Tony, AR 11122  
Phone (501) 555-1552

3169

Date April 15, 2023

PAY TO THE  
ORDER OF: Dept. of Finance and Administration      \$ 125.00

One hundred twenty five and no/100      DOLLARS

MEMO: Tax year 2022  
12345678-IIT

*Lynne Taxpayer*

Make sure both amounts match

Include your Account ID or Social Security Number and the tax year on the memo line.

Don't forget to sign your check!

# INFLATIONARY RELIEF INCOME TAX CREDIT WORKSHEET

For the tax year beginning January 1, 2022, an individual taxpayer who files an Arkansas full-year resident income-tax return having a net income up to \$101,000 or joint filers with a net income up to \$202,000 are allowed an income-tax credit against the individual income tax liability. This credit is non-refundable and only available to Arkansas residents.

### Filing Status 1,3,5,6

1. Enter amount from line 28 of your AR1000F..... 1. \_\_\_\_\_
2. Find income range in table located on next page. Enter corresponding credit here and on line 7 of form AR1000TC..... 2. \_\_\_\_\_

### Filing Status 2

1. Enter amount from line 28 of your AR1000F..... 1. \_\_\_\_\_
2. Find income range on the table located on next page. Enter corresponding credit here and on line 7 of Form AR1000TC..... 2. \_\_\_\_\_

### Filing Status 4

- |   | <b>Primary</b> | <b>Spouse</b> |
|---|----------------|---------------|
| 1. Enter amount from line 28 of your AR1000F.....   | 1A. _____      | 1B. _____     |
| 2. Find income range in table located on next page.<br>Enter corresponding credit for each spouse here..... | 2A. _____      | 2B. _____     |
| 3. Add primary and spouse columns from line 2 above. Enter amount here and on line 7 of form AR1000TC.....  | 3. _____       |               |

**INFLATIONARY RELIEF INCOME  
TAX CREDIT TABLE**  
Filing Status 1,3,4,5, and 6

Income Range	Credit
\$1 - \$87,000	\$150
\$87,001 - \$88,000	\$140
\$88,001-\$89,000	\$130
\$89,001-\$90,000	\$120
\$90,001-\$91,000	\$110
\$91,001-\$92,000	\$100
\$92,001-\$93,000	\$90
\$93,001-\$94,000	\$80
\$94,001-\$95,000	\$70
\$95,001-\$96,000	\$60
\$96,001-\$97,000	\$50
\$97,001-\$98,000	\$40
\$98,001-\$99,000	\$30
\$99,001-\$100,000	\$20
\$100,001-\$101,000	
\$101,001 and up	

**INFLATIONARY RELIEF INCOME  
TAX CREDIT TABLE**  
Filing Status 2

Income Range	Credit
\$1-\$174,000	\$300
\$ 174,001-\$176,000	\$280
\$176,001-\$178,000	\$260
\$178,001-\$180,000	\$240
\$180,001-\$182,000	\$220
\$182,001-\$184,000	\$200
\$184,001-\$186,000	\$180
\$186,001-\$188,000	\$160
\$188,001-\$190,000	\$140
\$190,001-\$192,000	\$120
\$192,001-\$194,000	\$100
\$194,001-\$196,000	\$80
\$196,001-\$198,000	\$60
\$198,001-\$200,000	\$40
\$200,001-\$202,000	\$20
\$202,001 and up	\$0

## ADDITIONAL TAX CREDIT FOR QUALIFIED INDIVIDUALS WORKSHEET

An individual taxpayer having a net income up to \$25,400 and who timely files a tax return is allowed an additional tax credit. If your net income amount on line 28 is \$25,400 or less, fill out the worksheet below to determine amount of credit.

### Filing Status 1,3,5, and 6

1. Enter amount from line 28 of your AR1000F or AR1000NR..... 1. \_\_\_\_\_
2. Find income range in table below. Enter corresponding credit here and on line 6 of form AR1000TC..... 2. \_\_\_\_\_

### Filing Status 2

1. Enter amount from line 28 of your AR1000F or AR1000NR..... 1. \_\_\_\_\_
2. Find your net taxable income in the table below. Enter corresponding credit here..... 2. \_\_\_\_\_
3. Double the credit from line 2 . Enter amount here and on line 6 of the AR1000TC..... 3. \_\_\_\_\_

### Filing Status 4

**Primary**

**Spouse**

1. Enter amount from line 28 of your AR1000F or AR1000NR..... 1A. \_\_\_\_\_ 1B. \_\_\_\_\_
2. Find your net taxable income in the table below. Enter corresponding credit for each spouse here..... 2A. \_\_\_\_\_ 2B. \_\_\_\_\_
3. Add primary and spouse columns from line 2 above. Enter amount here and on line 6 of form AR1000TC..... 3. \_\_\_\_\_

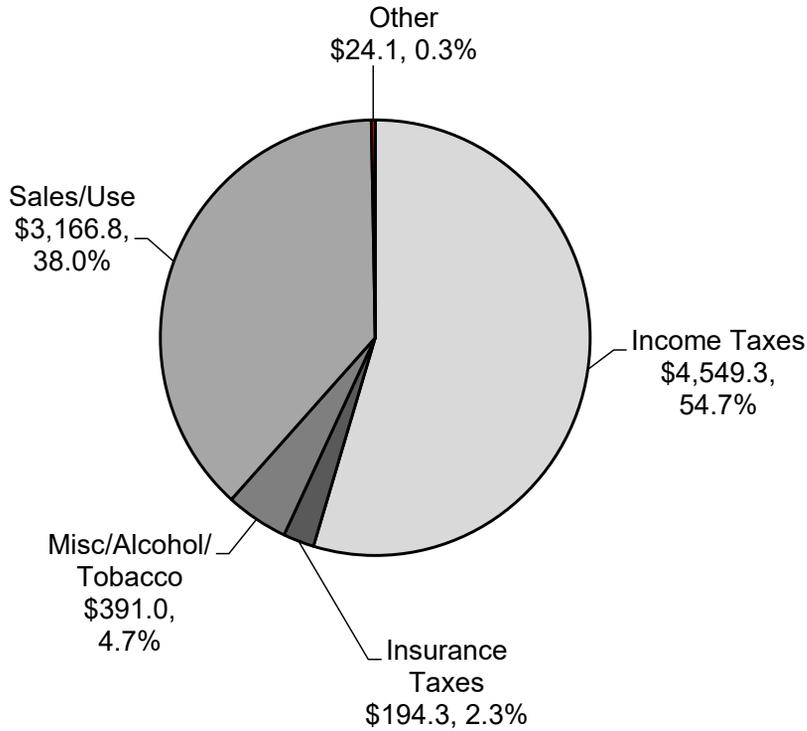
### ADDITIONAL TAX CREDIT FOR QUALIFIED INDIVIDUALS TABLE

Income Range	Credit
\$0 - \$24,300	\$60
\$24,301 - \$24,400	\$55
\$24,401 - \$24,500	\$50
\$24,501 - \$24,600	\$45
\$24,601 - \$24,700	\$40
\$24,701 - \$24,800	\$35
\$24,801-\$24,900	\$30
\$24,901-\$25,000	\$25
\$25,001-\$25,100	\$20
\$25,101-\$25,200	\$15
\$25,201-\$25,300	\$10
\$25,301-\$25,400	\$5
\$25,401 and up	\$0

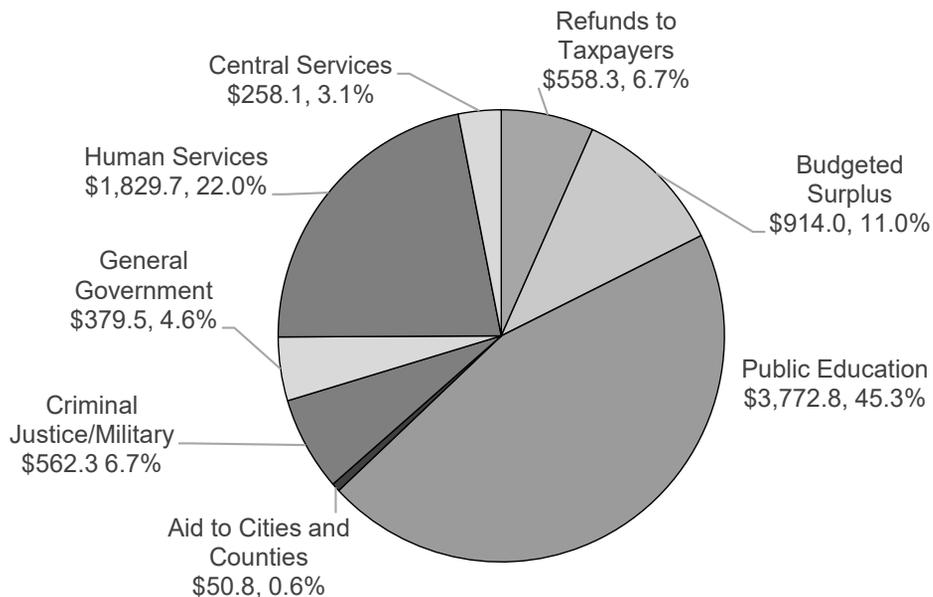
# FOR TAXPAYERS' INFORMATION

Individual and corporation income taxes are the largest source of state general revenue.

## \$8,325.5 MILLION GENERAL REVENUE TAX Where It Comes From:



## \$8,325.5 MILLION GENERAL REVENUE TAX Where It Is Spent:





# STATE OF ARKANSAS

## DEPARTMENT OF FINANCE AND ADMINISTRATION

### YOUR RIGHTS AS A TAXPAYER

You have the right to a full explanation of all actions by any employee of the Secretary of the Department of Finance and Administration both during an audit and during collection activities.

- All tax information contained in the records and files of the Secretary of the Department of Finance and Administration (hereinafter "Secretary") pertaining to you or your business is confidential subject to exceptions in Ark. Code Ann. § 26-18-303.
- You may represent yourself in any proceeding or interview before the Secretary or you may be represented by anyone whom you authorize in writing to be your representative.
- You have the right to consult with a lawyer, accountant, or other representative at any time during an interview with an employee of the Secretary. The Secretary shall suspend the interview to allow you to consult with your representative.
- You may record any interview with the Secretary or his or her employee at your expense. You should let the Secretary or his or her employee know in advance of your intention to record the interview. The Secretary may likewise record an interview, and a copy may be obtained within a reasonable time at your expense.
- You may protest a proposed assessment of tax by filing a petition with the Tax Appeals Commission ("Commission"). You must file your petition in writing no later than 90 days from the date the Department issues a proposed assessment. The petition may be heard in-person, by teleconference, by videoconference, by any combination of those means, or solely upon the documents filed with the Commission. If you do not file a petition with the Commission, you may still pursue judicial remedies by filing an action in circuit court.
- A decision of the Commission has the same effect and shall be enforced in the same manner as a decision of a circuit court, unless judicial review of the decision is pending. After the issuance of the Notice of Final Assessment or the final decision of the Commission, you may seek judicial relief by following the procedures stated in the Arkansas Tax Procedure Act and appealing the tax assessment to circuit court. To pursue your appeal of a tax assessment to circuit court, you must do one of the following:
  - (1) File suit within 180 days of the date of the Notice of Final Assessment or final decision of the Commission if the taxpayer does not make any payment of the tax, penalty, or interest due;
  - (2) Pay the entire amount of tax due within one year of the date of the Notice of Final Assessment or final decision of the Commission and file suit within one year of the date of payment; or
  - (3) File suit within one year of the date of the final decision of the Commission to recover assessed tax, penalty, and interest paid prior to the time for issuance of the Notice of Final Assessment.
- A taxpayer may file an amended return or a verified claim for credit or refund of an overpayment of any state tax within three years from the date the return was filed or two years from the date the tax was paid, whichever is later. Any amended return or claim for refund should be filed with the office of the Revenue Division which administers the type of tax in question. The ability to file an amended return is not available to a taxpayer whose liability was determined as a result of an audit by the Department.
- If the Secretary disallows the refund claim either in whole or in part, the Secretary will issue a Notice of Claim Denial. You may protest the Notice of Claim Denial by filing a petition with the Commission. This protest must be filed with the Commission within 90 days from the date the Department issues the Notice of Claim Denial.
- Following the final decision of the Commission, you may seek judicial relief from the Notice of Claim Denial by appealing the decision to circuit court. Judicial review is available whether or not you filed a petition with the Commission. To pursue your appeal to circuit court, you must file suit within one year of the date of the mailing of the Notice of Claim Denial or the final determination of the Commission.
- Any taxpayer who wishes to file a petition to protest a proposed assessment or refund claim denial should file the petition in writing to:

#### Tax Appeals Commission

**Mail: 900 West Capitol Avenue, Suite 310, Little Rock AR 72201**

**Online: [ig.arkansas.gov/tax-appeals-commission/](http://ig.arkansas.gov/tax-appeals-commission/)**

- In administering the state tax laws, the Secretary is authorized by law to make an examination or investigation of the business, books, and records of the taxpayer. If the Secretary determines that an additional amount of tax is due, then a Notice of Proposed Assessment shall be issued to the taxpayer. The taxpayer may seek relief from the Notice of Proposed Assessment as outlined above. If the taxpayer fails to preserve and maintain records suitable to determine the amount of tax due or to prove accuracy of any return, the Secretary may make an estimated assessment based upon the best information available as to the amount of tax due by the taxpayer.
- The Secretary may issue a jeopardy assessment against any taxpayer (1) whose tax liability exceeds any bond on file indemnifying the state for the payment of a state tax, (2) who intends to leave the State, remove his or her property, or conceal himself or herself or his or her property, (3) who intends to discontinue his or her business without making adequate provisions for payment of state taxes, or (4) who does any other act tending to prejudice or jeopardize the Secretary's ability to compute, assess, or collect any state tax. Any taxpayer seeking relief from a jeopardy assessment must file a petition with the Commission within five days from the receipt of the jeopardy assessment.
- When collecting any state tax due from a taxpayer, the Secretary is authorized to file a Certificate of Indebtedness (state tax lien) with the circuit clerk of any county of this state certifying that the person named therein is indebted to the state for the amount of tax due as established by the Secretary. The Certificate of Indebtedness shall have the same force and effect as the entry of a judgment rendered by a circuit court and shall constitute a lien upon the title of any real and personal property of the taxpayer in the county where the Certificate of Indebtedness is recorded.
- After the filing of the Certificate of Indebtedness, the Secretary may take all steps authorized by law for the collection of the tax, including the issuance of a writ of execution, garnishment, and cancellation of any state tax permits or registrations.
- Any court costs or sheriff's fees which result from the Secretary's attempt to collect delinquent taxes shall be collected from the taxpayer in addition to the tax, interest, and penalties included in the Certificate of Indebtedness.

Revised 01/2023

# 2022 Low Income Tax Tables

## QUALIFICATIONS:

1. Your total income **from all sources (regardless of whether the income is taxable to Arkansas)** must fall within the limits of the appropriate table based on your filing status.
2. Married couples must file a joint return (*Filing Status 2*) to qualify to use these tables.
3. If you use an exemption for military compensation, military retirement or employment related pension income, you do not qualify.
4. If you itemize your deductions, you must use the Regular Income Tax Table.
5. Find your Adjusted Gross Income from Line 25, **AR1000F/AR1000NR**, in the appropriate table below. Your tax is to the right of this amount. Enter the tax on Line 29, **AR1000F/AR1000NR**.

<b>Single</b> (FILING STATUS 1)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	13,446	0
13,447	13,500	26
13,501	13,600	33
13,601	13,700	40
13,701	13,800	47
13,801	13,900	54
13,901	14,000	61
14,001	14,100	68
14,101	14,200	75
14,201	14,300	82
14,301	14,400	89
14,401	14,500	96
14,501	14,600	103
14,601	14,700	110
14,701	14,800	117
14,801	14,900	124
14,901	15,000	131
15,001	15,100	138
15,101	15,200	145
15,201	15,300	152
15,301	15,400	159
15,401	15,500	166
15,501	15,600	173
15,601	15,700	180
15,701	15,800	187
15,801	15,900	194
15,901	16,000	201

\*Above \$16,000 use Standard or Itemized Deductions and Regular Income Tax Table

(Rev 09/30/2022)

<b>Head of Household/Surviving Spouse with 1 or No Dependents</b> (FILING STATUS 3 or 6)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	19,117	0
19,118	19,200	62
19,201	19,300	72
19,301	19,400	81
19,401	19,500	90
19,501	19,600	100
19,601	19,700	109
19,701	19,800	119
19,801	19,900	128
19,901	20,000	137
20,001	20,100	147
20,101	20,200	156
20,201	20,300	166
20,301	20,400	175
20,401	20,500	184
20,501	20,600	194
20,601	20,700	203
20,701	20,800	213
20,801	20,900	222
20,901	21,000	231
21,001	21,100	241
21,101	21,200	250
21,201	21,300	260
21,301	21,400	269
21,401	21,500	278
21,501	21,600	288
21,601	21,700	297
21,701	21,800	307
21,801	21,900	316
21,901	22,000	325
22,001	22,100	335
22,101	22,200	344
22,201	22,300	354
22,301	22,400	363
22,401	22,500	372
22,501	22,600	382
22,601	22,700	391
22,701	22,800	401
22,801	22,900	410
22,901	23,000	419
23,001	23,100	429
23,101	23,200	438
23,201	23,300	448

\*Above \$23,300, use Standard or Itemized Deductions and Regular Income Tax Table

<b>Head of Household/Surviving Spouse with 2 or More Dependents</b> (FILING STATUS 3 or 6)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	22,789	0
22,790	22,800	86
22,801	22,900	98
22,901	23,000	110
23,001	23,100	123
23,101	23,200	135
23,201	23,300	148
23,301	23,400	160
23,401	23,500	172
23,501	23,600	185
23,601	23,700	197
23,701	23,800	210
23,801	23,900	222
23,901	24,000	234
24,001	24,100	247
24,101	24,200	259
24,201	24,300	272
24,301	24,400	284
24,401	24,500	296
24,501	24,600	309
24,601	24,700	321
24,701	24,800	334
24,801	24,900	346
24,901	25,000	358
25,001	25,100	371
25,101	25,200	383
25,201	25,300	396
25,301	25,400	408
25,401	25,500	420
25,501	25,600	433
25,601	25,700	445
25,701	25,800	458
25,801	25,900	470
25,901	26,000	482
26,001	26,100	495
26,101	26,200	507
26,201	26,300	520
26,301	26,400	532
26,401	26,500	544
26,501	26,600	557

\*Above \$26,600, use Standard or Itemized Deductions and Regular Income Tax Table

# 2022 Low Income Tax Tables

<b>Married Filing Joint (FILING STATUS 2)</b>		
<b>With One or No Dependents</b>		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	22,675	0
22,676	22,700	71
22,701	22,800	82
22,801	22,900	92
22,901	23,000	103
23,001	23,100	113
23,101	23,200	123
23,201	23,300	134
23,301	23,400	144
23,401	23,500	155
23,501	23,600	165
23,601	23,700	175
23,701	23,800	186
23,801	23,900	196
23,901	24,000	207
24,001	24,100	217
24,101	24,200	227
24,201	24,300	238
24,301	24,400	248
24,401	24,500	259
24,501	24,600	269
24,601	24,700	279
24,701	24,800	290
24,801	24,900	300
24,901	25,000	311
25,001	25,100	321
25,101	25,200	331
25,201	25,300	342
25,301	25,400	352
25,401	25,500	363
25,501	25,600	373
25,601	25,700	383
25,701	25,800	394
25,801	25,900	404
25,901	26,000	415
26,001	26,100	425
26,101	26,200	435
26,201	26,300	446
26,301	26,400	456
26,401	26,500	467
26,501	26,600	477
26,601	26,700	487

\*Above \$26,700, use Standard or Itemized Deductions and Regular Income Tax Table

(Rev 09/8/2022)

<b>Married Filing Joint (FILING STATUS 2)</b>		
<b>With Two or More Dependents</b>		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	27,291	0
27,292	27,300	102
27,301	27,400	112
27,401	27,500	123
27,501	27,600	133
27,601	27,700	143
27,701	27,800	154
27,801	27,900	164
27,901	28,000	175
28,001	28,100	185
28,101	28,200	195
28,201	28,300	206
28,301	28,400	216
28,401	28,500	227
28,501	28,600	237
28,601	28,700	247
28,701	28,800	258
28,801	28,900	269
28,901	29,000	281
29,001	29,100	293
29,101	29,200	305
29,201	29,300	316
29,301	29,400	328
29,401	29,500	340
29,501	29,600	352
29,601	29,700	364
29,701	29,800	376
29,801	29,900	388
29,901	30,000	400
30,001	30,100	412
30,101	30,200	424
30,201	30,300	435
30,301	30,400	447
30,401	30,500	459
30,501	30,600	471
30,601	30,700	483
30,701	30,800	495
30,801	30,900	507
30,901	31,000	519
31,001	31,100	531
31,101	31,200	543
31,201	31,300	554
31,301	31,400	566
31,401	31,500	578
31,501	31,600	590
31,601	31,700	602
31,701	31,800	614
31,801	31,900	626
31,901	32,000	638
32,001	32,100	650
32,101	32,200	662
32,201	32,300	673
32,301	32,400	685
32,401	32,500	697
32,501	32,600	709
32,601	32,700	721
32,701	32,800	733
32,801	32,900	745
32,901	33,000	757
33,001	33,100	769

\*Above \$33,100 use Standard or Itemized Deductions and Regular Income Tax Table

# 2022 Regular Income Tax Table

## Instructions:

- Find your net taxable income from Line 28, **AR1000F/AR1000NR**, in the table below. Your tax is to the right of this amount.
- Married couples must use the same filing status and tax table. If one spouse uses the Regular Income Tax Table, then both must use the Regular Income Tax Table.
- Be sure to subtract Line 27 (standard deduction or your itemized deductions) from Line 25 before using the Regular Income Tax Table. If you and your spouse use Filing Status 4 or 5, make sure you prorate your itemized deductions between you and your spouse.

Current year indexed tax brackets are available on our website at [www.dfa.arkansas.gov/incometax](http://www.dfa.arkansas.gov/incometax)

If Your Income is											
As Much As	But Less Than	YOUR TAX IS	As Much As	But Less Than	YOUR TAX IS	As Much As	But Less Than	YOUR TAX IS	As Much As	But Less Than	YOUR TAX IS
			<b>4,000</b>			<b>8,000</b>			<b>12,000</b>		
0	100	0	4,000	4,100	0	8,000	8,100	59	12,000	12,100	157
100	200	0	4,100	4,200	0	8,100	8,200	61	12,100	12,200	160
200	300	0	4,200	4,300	0	8,200	8,300	63	12,200	12,300	163
300	400	0	4,300	4,400	0	8,300	8,400	65	12,300	12,400	166
400	500	0	4,400	4,500	0	8,400	8,500	67	12,400	12,500	169
500	600	0	4,500	4,600	0	8,500	8,600	69	12,500	12,600	172
600	700	0	4,600	4,700	0	8,600	8,700	71	12,600	12,700	175
700	800	0	4,700	4,800	0	8,700	8,800	73	12,700	12,800	178
800	900	0	4,800	4,900	0	8,800	8,900	75	12,800	12,900	181
900	1,000	0	4,900	5,000	0	8,900	9,000	77	12,900	13,000	184
<b>1,000</b>			<b>5,000</b>			<b>9,000</b>			<b>13,000</b>		
1,000	1,100	0	5,000	5,100	0	9,000	9,100	79	13,000	13,100	187
1,100	1,200	0	5,100	5,200	1	9,100	9,200	81	13,100	13,200	190
1,200	1,300	0	5,200	5,300	3	9,200	9,300	83	13,200	13,300	193
1,300	1,400	0	5,300	5,400	5	9,300	9,400	85	13,300	13,400	196
1,400	1,500	0	5,400	5,500	7	9,400	9,500	87	13,400	13,500	199
1,500	1,600	0	5,500	5,600	9	9,500	9,600	89	13,500	13,600	202
1,600	1,700	0	5,600	5,700	11	9,600	9,700	91	13,600	13,700	205
1,700	1,800	0	5,700	5,800	13	9,700	9,800	93	13,700	13,800	208
1,800	1,900	0	5,800	5,900	15	9,800	9,900	95	13,800	13,900	211
1,900	2,000	0	5,900	6,000	17	9,900	10,000	97	13,900	14,000	214
<b>2,000</b>			<b>6,000</b>			<b>10,000</b>			<b>14,000</b>		
2,000	2,100	0	6,000	6,100	19	10,000	10,100	99	14,000	14,100	217
2,100	2,200	0	6,100	6,200	21	10,100	10,200	101	14,100	14,200	220
2,200	2,300	0	6,200	6,300	23	10,200	10,300	103	14,200	14,300	223
2,300	2,400	0	6,300	6,400	25	10,300	10,400	106	14,300	14,400	226
2,400	2,500	0	6,400	6,500	27	10,400	10,500	109	14,400	14,500	229
2,500	2,600	0	6,500	6,600	29	10,500	10,600	112	14,500	14,600	232
2,600	2,700	0	6,600	6,700	31	10,600	10,700	115	14,600	14,700	235
2,700	2,800	0	6,700	6,800	33	10,700	10,800	118	14,700	14,800	238
2,800	2,900	0	6,800	6,900	35	10,800	10,900	121	14,800	14,900	241
2,900	3,000	0	6,900	7,000	37	10,900	11,000	124	14,900	15,000	245
<b>3,000</b>			<b>7,000</b>			<b>11,000</b>			<b>15,000</b>		
3,000	3,100	0	7,000	7,100	39	11,000	11,100	127	15,000	15,100	248
3,100	3,200	0	7,100	7,200	41	11,100	11,200	130	15,100	15,200	251
3,200	3,300	0	7,200	7,300	43	11,200	11,300	133	15,200	15,300	255
3,300	3,400	0	7,300	7,400	45	11,300	11,400	136	15,300	15,400	258
3,400	3,500	0	7,400	7,500	47	11,400	11,500	139	15,400	15,500	262
3,500	3,600	0	7,500	7,600	49	11,500	11,600	142	15,500	15,600	265
3,600	3,700	0	7,600	7,700	51	11,600	11,700	145	15,600	15,700	268
3,700	3,800	0	7,700	7,800	53	11,700	11,800	148	15,700	15,800	272
3,800	3,900	0	7,800	7,900	55	11,800	11,900	151	15,800	15,900	275
3,900	4,000	0	7,900	8,000	57	11,900	12,000	154	15,900	16,000	279

(Rev 09/08/2022)

# 2022 Regular Income Tax Table

If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS
As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than	
<b>16,000</b>			<b>21,000</b>			<b>26,000</b>			<b>31,000</b>		
16,000	16,100	282	21,000	21,100	452	26,000	26,100	648	31,000	31,100	893
16,100	16,200	285	21,100	21,200	455	26,100	26,200	653	31,100	31,200	898
16,200	16,300	289	21,200	21,300	459	26,200	26,300	658	31,200	31,300	903
16,300	16,400	292	21,300	21,400	462	26,300	26,400	663	31,300	31,400	908
16,400	16,500	296	21,400	21,500	466	26,400	26,500	668	31,400	31,500	913
16,500	16,600	299	21,500	21,600	469	26,500	26,600	673	31,500	31,600	918
16,600	16,700	302	21,600	21,700	472	26,600	26,700	678	31,600	31,700	923
16,700	16,800	306	21,700	21,800	476	26,700	26,800	682	31,700	31,800	927
16,800	16,900	309	21,800	21,900	479	26,800	26,900	687	31,800	31,900	932
16,900	17,000	313	21,900	22,000	483	26,900	27,000	692	31,900	32,000	937
<b>17,000</b>			<b>22,000</b>			<b>27,000</b>			<b>32,000</b>		
17,000	17,100	316	22,000	22,100	486	27,000	27,100	697	32,000	32,100	942
17,100	17,200	319	22,100	22,200	489	27,100	27,200	702	32,100	32,200	947
17,200	17,300	323	22,200	22,300	493	27,200	27,300	707	32,200	32,300	952
17,300	17,400	326	22,300	22,400	496	27,300	27,400	712	32,300	32,400	957
17,400	17,500	330	22,400	22,500	500	27,400	27,500	717	32,400	32,500	962
17,500	17,600	333	22,500	22,600	503	27,500	27,600	722	32,500	32,600	967
17,600	17,700	336	22,600	22,700	506	27,600	27,700	727	32,600	32,700	972
17,700	17,800	340	22,700	22,800	510	27,700	27,800	731	32,700	32,800	976
17,800	17,900	343	22,800	22,900	513	27,800	27,900	736	32,800	32,900	981
17,900	18,000	347	22,900	23,000	517	27,900	28,000	741	32,900	33,000	986
<b>18,000</b>			<b>23,000</b>			<b>28,000</b>			<b>33,000</b>		
18,000	18,100	350	23,000	23,100	520	28,000	28,100	746	33,000	33,100	991
18,100	18,200	353	23,100	23,200	523	28,100	28,200	751	33,100	33,200	996
18,200	18,300	357	23,200	23,300	527	28,200	28,300	756	33,200	33,300	1,001
18,300	18,400	360	23,300	23,400	530	28,300	28,400	761	33,300	33,400	1,006
18,400	18,500	364	23,400	23,500	534	28,400	28,500	766	33,400	33,500	1,011
18,500	18,600	367	23,500	23,600	537	28,500	28,600	771	33,500	33,600	1,016
18,600	18,700	370	23,600	23,700	540	28,600	28,700	776	33,600	33,700	1,021
18,700	18,800	374	23,700	23,800	544	28,700	28,800	780	33,700	33,800	1,025
18,800	18,900	377	23,800	23,900	547	28,800	28,900	785	33,800	33,900	1,030
18,900	19,000	381	23,900	24,000	551	28,900	29,000	790	33,900	34,000	1,035
<b>19,000</b>			<b>24,000</b>			<b>29,000</b>			<b>34,000</b>		
19,000	19,100	384	24,000	24,100	554	29,000	29,100	795	34,000	34,100	1,040
19,100	19,200	387	24,100	24,200	557	29,100	29,200	800	34,100	34,200	1,045
19,200	19,300	391	24,200	24,300	561	29,200	29,300	805	34,200	34,300	1,050
19,300	19,400	394	24,300	24,400	565	29,300	29,400	810	34,300	34,400	1,055
19,400	19,500	398	24,400	24,500	570	29,400	29,500	815	34,400	34,500	1,060
19,500	19,600	401	24,500	24,600	575	29,500	29,600	820	34,500	34,600	1,065
19,600	19,700	404	24,600	24,700	580	29,600	29,700	825	34,600	34,700	1,070
19,700	19,800	408	24,700	24,800	584	29,700	29,800	829	34,700	34,800	1,074
19,800	19,900	411	24,800	24,900	589	29,800	29,900	834	34,800	34,900	1,079
19,900	20,000	415	24,900	25,000	594	29,900	30,000	839	34,900	35,000	1,084
<b>20,000</b>			<b>25,000</b>			<b>30,000</b>			<b>35,000</b>		
20,000	20,100	418	25,000	25,100	599	30,000	30,100	844	35,000	35,100	1,089
20,100	20,200	421	25,100	25,200	604	30,100	30,200	849	35,100	35,200	1,094
20,200	20,300	425	25,200	25,300	609	30,200	30,300	854	35,200	35,300	1,099
20,300	20,400	428	25,300	25,400	614	30,300	30,400	859	35,300	35,400	1,104
20,400	20,500	432	25,400	25,500	619	30,400	30,500	864	35,400	35,500	1,109
20,500	20,600	435	25,500	25,600	624	30,500	30,600	869	35,500	35,600	1,114
20,600	20,700	438	25,600	25,700	629	30,600	30,700	874	35,600	35,700	1,119
20,700	20,800	442	25,700	25,800	633	30,700	30,800	878	35,700	35,800	1,123
20,800	20,900	445	25,800	25,900	638	30,800	30,900	883	35,800	35,900	1,128
20,900	21,000	449	25,900	26,000	643	30,900	31,000	888	35,900	36,000	1,133

(Rev 09/8/2022)

# 2022 Regular Income Tax Table

If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS
As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than	
<b>36,000</b>			<b>41,000</b>			<b>46,000</b>			<b>51,000</b>		
36,000	36,100	1,138	41,000	41,100	1,383	46,000	46,100	1,628	51,000	51,100	1,873
36,100	36,200	1,143	41,100	41,200	1,388	46,100	46,200	1,633	51,100	51,200	1,878
36,200	36,300	1,148	41,200	41,300	1,393	46,200	46,300	1,638	51,200	51,300	1,883
36,300	36,400	1,153	41,300	41,400	1,398	46,300	46,400	1,643	51,300	51,400	1,888
36,400	36,500	1,158	41,400	41,500	1,403	46,400	46,500	1,648	51,400	51,500	1,893
36,500	36,600	1,163	41,500	41,600	1,408	46,500	46,600	1,653	51,500	51,600	1,898
36,600	36,700	1,168	41,600	41,700	1,413	46,600	46,700	1,658	51,600	51,700	1,903
36,700	36,800	1,172	41,700	41,800	1,417	46,700	46,800	1,662	51,700	51,800	1,907
36,800	36,900	1,177	41,800	41,900	1,422	46,800	46,900	1,667	51,800	51,900	1,912
36,900	37,000	1,182	41,900	42,000	1,427	46,900	47,000	1,672	51,900	52,000	1,917
<b>37,000</b>			<b>42,000</b>			<b>47,000</b>			<b>52,000</b>		
37,000	37,100	1,187	42,000	42,100	1,432	47,000	47,100	1,677	52,000	52,100	1,922
37,100	37,200	1,192	42,100	42,200	1,437	47,100	47,200	1,682	52,100	52,200	1,927
37,200	37,300	1,197	42,200	42,300	1,442	47,200	47,300	1,687	52,200	52,300	1,932
37,300	37,400	1,202	42,300	42,400	1,447	47,300	47,400	1,692	52,300	52,400	1,937
37,400	37,500	1,207	42,400	42,500	1,452	47,400	47,500	1,697	52,400	52,500	1,942
37,500	37,600	1,212	42,500	42,600	1,457	47,500	47,600	1,702	52,500	52,600	1,947
37,600	37,700	1,217	42,600	42,700	1,462	47,600	47,700	1,707	52,600	52,700	1,952
37,700	37,800	1,221	42,700	42,800	1,466	47,700	47,800	1,711	52,700	52,800	1,956
37,800	37,900	1,226	42,800	42,900	1,471	47,800	47,900	1,716	52,800	52,900	1,961
37,900	38,000	1,231	42,900	43,000	1,476	47,900	48,000	1,721	52,900	53,000	1,966
<b>38,000</b>			<b>43,000</b>			<b>48,000</b>			<b>53,000</b>		
38,000	38,100	1,236	43,000	43,100	1,481	48,000	48,100	1,726	53,000	53,100	1,971
38,100	38,200	1,241	43,100	43,200	1,486	48,100	48,200	1,731	53,100	53,200	1,976
38,200	38,300	1,246	43,200	43,300	1,491	48,200	48,300	1,736	53,200	53,300	1,981
38,300	38,400	1,251	43,300	43,400	1,496	48,300	48,400	1,741	53,300	53,400	1,986
38,400	38,500	1,256	43,400	43,500	1,501	48,400	48,500	1,746	53,400	53,500	1,991
38,500	38,600	1,261	43,500	43,600	1,506	48,500	48,600	1,751	53,500	53,600	1,996
38,600	38,700	1,266	43,600	43,700	1,511	48,600	48,700	1,756	53,600	53,700	2,001
38,700	38,800	1,270	43,700	43,800	1,515	48,700	48,800	1,760	53,700	53,800	2,005
38,800	38,900	1,275	43,800	43,900	1,520	48,800	48,900	1,765	53,800	53,900	2,010
38,900	39,000	1,280	43,900	44,000	1,525	48,900	49,000	1,770	53,900	54,000	2,015
<b>39,000</b>			<b>44,000</b>			<b>49,000</b>			<b>54,000</b>		
39,000	39,100	1,285	44,000	44,100	1,530	49,000	49,100	1,775	54,000	54,100	2,020
39,100	39,200	1,290	44,100	44,200	1,535	49,100	49,200	1,780	54,100	54,200	2,025
39,200	39,300	1,295	44,200	44,300	1,540	49,200	49,300	1,785	54,200	54,300	2,030
39,300	39,400	1,300	44,300	44,400	1,545	49,300	49,400	1,790	54,300	54,400	2,035
39,400	39,500	1,305	44,400	44,500	1,550	49,400	49,500	1,795	54,400	54,500	2,040
39,500	39,600	1,310	44,500	44,600	1,555	49,500	49,600	1,800	54,500	54,600	2,045
39,600	39,700	1,315	44,600	44,700	1,560	49,600	49,700	1,805	54,600	54,700	2,050
39,700	39,800	1,319	44,700	44,800	1,564	49,700	49,800	1,809	54,700	54,800	2,054
39,800	39,900	1,324	44,800	44,900	1,569	49,800	49,900	1,814	54,800	54,900	2,059
39,900	40,000	1,329	44,900	45,000	1,574	49,900	50,000	1,819	54,900	55,000	2,064
<b>40,000</b>			<b>45,000</b>			<b>50,000</b>			<b>55,000</b>		
40,000	40,100	1,334	45,000	45,100	1,579	50,000	50,100	1,824	55,000	55,100	2,069
40,100	40,200	1,339	45,100	45,200	1,584	50,100	50,200	1,829	55,100	55,200	2,074
40,200	40,300	1,344	45,200	45,300	1,589	50,200	50,300	1,834	55,200	55,300	2,079
40,300	40,400	1,349	45,300	45,400	1,594	50,300	50,400	1,839	55,300	55,400	2,084
40,400	40,500	1,354	45,400	45,500	1,599	50,400	50,500	1,844	55,400	55,500	2,089
40,500	40,600	1,359	45,500	45,600	1,604	50,500	50,600	1,849	55,500	55,600	2,094
40,600	40,700	1,364	45,600	45,700	1,609	50,600	50,700	1,854	55,600	55,700	2,099
40,700	40,800	1,368	45,700	45,800	1,613	50,700	50,800	1,858	55,700	55,800	2,103
40,800	40,900	1,373	45,800	45,900	1,618	50,800	50,900	1,863	55,800	55,900	2,108
40,900	41,000	1,378	45,900	46,000	1,623	50,900	51,000	1,868	55,900	56,000	2,113

(Rev 09/09/2022)

# 2022 Regular Income Tax Table

If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS
As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than	
<b>56,000</b>			<b>61,000</b>			<b>66,000</b>			<b>71,000</b>		
56,000	56,100	2,118	61,000	61,100	2,363	66,000	66,100	2,608	71,000	71,100	2,853
56,100	56,200	2,123	61,100	61,200	2,368	66,100	66,200	2,613	71,100	71,200	2,858
56,200	56,300	2,128	61,200	61,300	2,373	66,200	66,300	2,618	71,200	71,300	2,863
56,300	56,400	2,133	61,300	61,400	2,378	66,300	66,400	2,623	71,300	71,400	2,868
56,400	56,500	2,138	61,400	61,500	2,383	66,400	66,500	2,628	71,400	71,500	2,873
56,500	56,600	2,143	61,500	61,600	2,388	66,500	66,600	2,633	71,500	71,600	2,878
56,600	56,700	2,148	61,600	61,700	2,393	66,600	66,700	2,638	71,600	71,700	2,883
56,700	56,800	2,152	61,700	61,800	2,397	66,700	66,800	2,642	71,700	71,800	2,887
56,800	56,900	2,157	61,800	61,900	2,402	66,800	66,900	2,647	71,800	71,900	2,892
56,900	57,000	2,162	61,900	62,000	2,407	66,900	67,000	2,652	71,900	72,000	2,897
<b>57,000</b>			<b>62,000</b>			<b>67,000</b>			<b>72,000</b>		
57,000	57,100	2,167	62,000	62,100	2,412	67,000	67,100	2,657	72,000	72,100	2,902
57,100	57,200	2,172	62,100	62,200	2,417	67,100	67,200	2,662	72,100	72,200	2,907
57,200	57,300	2,177	62,200	62,300	2,422	67,200	67,300	2,667	72,200	72,300	2,912
57,300	57,400	2,182	62,300	62,400	2,427	67,300	67,400	2,672	72,300	72,400	2,917
57,400	57,500	2,187	62,400	62,500	2,432	67,400	67,500	2,677	72,400	72,500	2,922
57,500	57,600	2,192	62,500	62,600	2,437	67,500	67,600	2,682	72,500	72,600	2,927
57,600	57,700	2,197	62,600	62,700	2,442	67,600	67,700	2,687	72,600	72,700	2,932
57,700	57,800	2,201	62,700	62,800	2,446	67,700	67,800	2,691	72,700	72,800	2,936
57,800	57,900	2,206	62,800	62,900	2,451	67,800	67,900	2,696	72,800	72,900	2,941
57,900	58,000	2,211	62,900	63,000	2,456	67,900	68,000	2,701	72,900	73,000	2,946
<b>58,000</b>			<b>63,000</b>			<b>68,000</b>			<b>73,000</b>		
58,000	58,100	2,216	63,000	63,100	2,461	68,000	68,100	2,706	73,000	73,100	2,951
58,100	58,200	2,221	63,100	63,200	2,466	68,100	68,200	2,711	73,100	73,200	2,956
58,200	58,300	2,226	63,200	63,300	2,471	68,200	68,300	2,716	73,200	73,300	2,961
58,300	58,400	2,231	63,300	63,400	2,476	68,300	68,400	2,721	73,300	73,400	2,966
58,400	58,500	2,236	63,400	63,500	2,481	68,400	68,500	2,726	73,400	73,500	2,971
58,500	58,600	2,241	63,500	63,600	2,486	68,500	68,600	2,731	73,500	73,600	2,976
58,600	58,700	2,246	63,600	63,700	2,491	68,600	68,700	2,736	73,600	73,700	2,981
58,700	58,800	2,250	63,700	63,800	2,495	68,700	68,800	2,740	73,700	73,800	2,985
58,800	58,900	2,255	63,800	63,900	2,500	68,800	68,900	2,745	73,800	73,900	2,990
58,900	59,000	2,260	63,900	64,000	2,505	68,900	69,000	2,750	73,900	74,000	2,995
<b>59,000</b>			<b>64,000</b>			<b>69,000</b>			<b>74,000</b>		
59,000	59,100	2,265	64,000	64,100	2,510	69,000	69,100	2,755	74,000	74,100	3,000
59,100	59,200	2,270	64,100	64,200	2,515	69,100	69,200	2,760	74,100	74,200	3,005
59,200	59,300	2,275	64,200	64,300	2,520	69,200	69,300	2,765	74,200	74,300	3,010
59,300	59,400	2,280	64,300	64,400	2,525	69,300	69,400	2,770	74,300	74,400	3,015
59,400	59,500	2,285	64,400	64,500	2,530	69,400	69,500	2,775	74,400	74,500	3,020
59,500	59,600	2,290	64,500	64,600	2,535	69,500	69,600	2,780	74,500	74,600	3,025
59,600	59,700	2,295	64,600	64,700	2,540	69,600	69,700	2,785	74,600	74,700	3,030
59,700	59,800	2,299	64,700	64,800	2,544	69,700	69,800	2,789	74,700	74,800	3,034
59,800	59,900	2,304	64,800	64,900	2,549	69,800	69,900	2,794	74,800	74,900	3,039
59,900	60,000	2,309	64,900	65,000	2,554	69,900	70,000	2,799	74,900	75,001	3,044
<b>60,000</b>			<b>65,000</b>			<b>70,000</b>			<b>75,001</b>		
60,000	60,100	2,314	65,000	65,100	2,559	70,000	70,100	2,804	75,001	75,101	3,049
60,100	60,200	2,319	65,100	65,200	2,564	70,100	70,200	2,809	75,101	75,201	3,054
60,200	60,300	2,324	65,200	65,300	2,569	70,200	70,300	2,814	75,201	75,301	3,059
60,300	60,400	2,329	65,300	65,400	2,574	70,300	70,400	2,819	75,301	75,401	3,064
60,400	60,500	2,334	65,400	65,500	2,579	70,400	70,500	2,824	75,401	75,501	3,069
60,500	60,600	2,339	65,500	65,600	2,584	70,500	70,600	2,829	75,501	75,601	3,074
60,600	60,700	2,344	65,600	65,700	2,589	70,600	70,700	2,834	75,601	75,701	3,079
60,700	60,800	2,348	65,700	65,800	2,593	70,700	70,800	2,838	75,701	75,801	3,084
60,800	60,900	2,353	65,800	65,900	2,598	70,800	70,900	2,843	75,801	75,901	3,088
60,900	61,000	2,358	65,900	66,000	2,603	70,900	71,000	2,848	75,901	76,001	3,093

(Rev 09/08/2022)

# 2022 Regular Income Tax Table

If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS
As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than	
<b>76,001</b>			<b>81,001</b>			<b>86,001</b>			<b>91,001</b>		
76,001	76,101	3,098	81,001	81,101	3,343	86,001	86,101	3,588	91,001	91,101	4,214
76,101	76,201	3,103	81,101	81,201	3,348	86,101	86,201	3,593	91,101	91,201	4,229
76,201	76,301	3,108	81,201	81,301	3,353	86,201	86,301	3,598	91,201	91,301	4,244
76,301	76,401	3,113	81,301	81,401	3,358	86,301	86,401	3,603	91,301	91,401	4,259
76,401	76,501	3,118	81,401	81,501	3,363	86,401	86,501	3,608	91,401	91,501	4,274
76,501	76,601	3,123	81,501	81,601	3,368	86,501	86,601	3,613	91,501	91,601	4,289
76,601	76,701	3,128	81,601	81,701	3,373	86,601	86,701	3,618	91,601	91,701	4,304
76,701	76,801	3,133	81,701	81,801	3,378	86,701	86,801	3,623	91,701	91,801	4,319
76,801	76,901	3,137	81,801	81,901	3,382	86,801	86,901	3,627	91,801	91,901	4,333
76,901	77,001	3,142	81,901	82,001	3,387	86,901	87,001	3,632	91,901	92,001	4,338
<b>77,001</b>			<b>82,001</b>			<b>87,001</b>			<b>92,001</b>		
77,001	77,101	3,147	82,001	82,101	3,392	87,001	87,101	3,638	92,001	92,101	4,343
77,101	77,201	3,152	82,101	82,201	3,397	87,101	87,201	3,653	92,101	92,201	4,348
77,201	77,301	3,157	82,201	82,301	3,402	87,201	87,301	3,668	92,201	92,301	4,353
77,301	77,401	3,162	82,301	82,401	3,407	87,301	87,401	3,683	92,301	92,401	4,358
77,401	77,501	3,167	82,401	82,501	3,412	87,401	87,501	3,698	92,401	92,501	4,363
77,501	77,601	3,172	82,501	82,601	3,417	87,501	87,601	3,703	92,501	92,601	4,368
77,601	77,701	3,177	82,601	82,701	3,422	87,601	87,701	3,718	92,601	92,701	4,373
77,701	77,801	3,182	82,701	82,801	3,427	87,701	87,801	3,733	92,701	92,801	4,378
77,801	77,901	3,186	82,801	82,901	3,431	87,801	87,901	3,747	92,801	92,901	4,382
77,901	78,001	3,191	82,901	83,001	3,436	87,901	88,001	3,762	92,901	93,001	4,387
<b>78,001</b>			<b>83,001</b>			<b>88,001</b>			<b>93,001</b>		
78,001	78,101	3,196	83,001	83,101	3,441	88,001	88,101	3,777	93,001	93,101	4,392
78,101	78,201	3,201	83,101	83,201	3,446	88,101	88,201	3,792	93,101	93,201	4,397
78,201	78,301	3,206	83,201	83,301	3,451	88,201	88,301	3,807	93,201	93,301	4,402
78,301	78,401	3,211	83,301	83,401	3,456	88,301	88,401	3,822	93,301	93,401	4,407
78,401	78,501	3,216	83,401	83,501	3,461	88,401	88,501	3,837	93,401	93,501	4,412
78,501	78,601	3,221	83,501	83,601	3,466	88,501	88,601	3,852	93,501	93,601	4,417
78,601	78,701	3,226	83,601	83,701	3,471	88,601	88,701	3,867	93,601	93,701	4,422
78,701	78,801	3,231	83,701	83,801	3,476	88,701	88,801	3,882	93,701	93,801	4,427
78,801	78,901	3,235	83,801	83,901	3,480	88,801	88,901	3,896	93,801	93,901	4,431
78,901	79,001	3,240	83,901	84,001	3,485	88,901	89,001	3,911	93,901	94,001	4,436
<b>79,001</b>			<b>84,001</b>			<b>89,001</b>			<b>PLEASE NOTE:</b> <b>For \$94,001 and over, your tax is \$4,436 + 4.9% of the excess over \$94,000</b>		
79,001	79,101	3,245	84,001	84,101	3,490	89,001	89,101	3,926			
79,101	79,201	3,250	84,101	84,201	3,495	89,101	89,201	3,941			
79,201	79,301	3,255	84,201	84,301	3,500	89,201	89,301	3,956			
79,301	79,401	3,260	84,301	84,401	3,505	89,301	89,401	3,971			
79,401	79,501	3,265	84,401	84,501	3,510	89,401	89,501	3,986			
79,501	79,601	3,270	84,501	84,601	3,515	89,501	89,601	4,001			
79,601	79,701	3,275	84,601	84,701	3,520	89,601	89,701	4,016			
79,701	79,801	3,280	84,701	84,801	3,525	89,701	89,801	4,031			
79,801	79,901	3,284	84,801	84,901	3,529	89,801	89,901	4,045			
79,901	80,001	3,289	84,901	85,001	3,534	89,901	90,001	4,060			
<b>80,001</b>			<b>85,001</b>			<b>90,001</b>					
80,001	80,101	3,294	85,001	85,101	3,539	90,001	90,101	4,075			
80,101	80,201	3,299	85,101	85,201	3,544	90,101	90,201	4,090			
80,201	80,301	3,304	85,201	85,301	3,549	90,201	90,301	4,105			
80,301	80,401	3,309	85,301	85,401	3,554	90,301	90,401	4,120			
80,401	80,501	3,314	85,401	85,501	3,559	90,401	90,501	4,135			
80,501	80,601	3,319	85,501	85,601	3,564	90,501	90,601	4,150			
80,601	80,701	3,324	85,601	85,701	3,569	90,601	90,701	4,165			
80,701	80,801	3,329	85,701	85,801	3,574	90,701	90,801	4,180			
80,801	80,901	3,333	85,801	85,901	3,578	90,801	90,901	4,194			
80,901	81,001	3,338	85,901	86,001	3,583	90,901	91,001	4,209			

(Rev 09/09/2022)



# 2022 ARKANSAS INDIVIDUAL INCOME TAX INDEX TO INSTRUCTIONS

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## BEFORE YOU MAIL YOUR RETURN CHECKLIST

### **YOU MUST FILE BY APRIL 15, 2023**

- 1. Is your name and address correct on the preprinted color label? If so, it should be placed on the front of your return. (Use this label even if you take your return to another person for preparation or you use software to prepare it.) If not, did you enter the name(s) and address for you and your spouse in the space provided on the front of your return?
- 2. Did you enter the correct and complete Social Security Number(s) for you and your spouse?
- 3. Did you use the correct filing status column and the correct taxable income to find your tax from the tax table?
- 4. Did you attach all W-2(s)?
- 5. Did you add and subtract correctly when calculating refund or amount owed?
- 6. Did you sign and date your return?
- 7. Did you keep a complete copy of your return for your records? (Keep for 6 years.)
- 8. Have you mailed your return by APRIL 15, 2023?

**PLEASE ALLOW UP TO 10 WEEKS FOR YOUR RETURN TO PROCESS.**