

# Arkansas 2023

## Individual Income Tax

Forms and Instructions



Governor Sarah Huckabee Sanders



Pedestal Rocks Scenic Area, Witt Springs, 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%. The top rate was raised to 7% in the 1970s, where it stayed for several decades. During recent Legislative Sessions, the top tax rate has been reduced.

Governor Sarah Sanders pledged to reduce Arkansas Income Tax rates even further. Upon taking office in 2023, she worked with Legislators to pass a \$100 million tax cut. The Individual Income Tax rate was reduced to 4.7% during the 2023 General Legislative Session. This tax rate reduction is reflected in the tax tables in this booklet for tax year 2023. This 4.7% top rate is the lowest top tax rate in Arkansas since the Income Tax was initiated almost a century ago.

In September 2023, Governor Sanders called for a Special Legislative Session to provide further tax relief for Arkansans. This added tax relief includes a one-time tax credit of up to \$150 for tax year 2023. More information about this single-year credit (2023 only) is on page 21 of this tax booklet. The legislation passed during the September 2023 Special Session also reduces the Individual Income Tax top rate even further, to 4.4% for tax year 2024 (the tax tables will be updated to reflect the 2024 change next year).

Governor Sanders understands Arkansans thrive when the money they earn remains in their pockets. The significant action taken by Governor Sanders and the legislature in 2023 to provide tax relief also benefits the overall state economy. Companies considering Arkansas as a business destination will find a centrally located state with unmatched logistical advantages, a versatile and expanding workforce, and leaders committed to the reduction of the state income tax. In addition, the Governor is working closely with leaders across all Departments to responsibly manage state spending, maximizing every dollar of tax revenue.

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 black ink that reads "Charlie". The signature is written in a cursive style with a long, sweeping underline that extends to the right.

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
- Forms
- Audit and Examination
- Notices Received
- Amended Returns
- 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 for the credit bureaus are listed below:
  - Equifax - (800) 525-6285
  - Experian - (888) 397-3742
  - Trans-Union - (800) 680-7289

# SPECIAL INFORMATION FOR TAX YEAR 2023

## **Individual Income Tax Rate Reduction (Act 532 of the General Session of 2023):**

Marginal Income Tax rates for 2023 have been amended and the top rate will be reduced to 4.7%.

## **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 back out the income or losses that were reported on the Pass-Through level.

## **Inflationary Relief Income - Tax credit (Act 6 of the First Extraordinary Session of 2023)**

Allows for a full year Arkansas resident having a net income up to \$103,600 an additional tax credit of up to \$150.

## **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 \$26,100 who timely files a tax return an additional tax credit.

## **Philanthropic Investment in Arkansas Kids Program Scholarship Credit (Act 904 of 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 \$6 million. This limit was raised from the previous \$2 million limit in the Act 237 (LEARNS Act) of the General Session of 2023

## **Remote Work (Act 1019 of the General Session of 2021)**

A nonresident who is paid a salary, lump sum payment, or any other form of payment for work inside and outside of Arkansas is only taxed on the amount of income while physically located inside of Arkansas. For remote workers who perform all of their duties from outside Arkansas, no income would be taxed. If duties performed are a combination of inside and outside of Arkansas, only the portion that reasonably can be allocated to work performed in Arkansas is taxable.

## **Credit for Developmentally Disabled Dependents (Act 191 of the General Session of 2023)**

Removed the expiration date of the certification form and made the certification good for the life of the developmentally disabled individual. This certification will follow the developmentally disabled individual instead of the taxpayer, allowing it to be transferred from one caretaker to another without recertification. **The certification form has been renamed the AR1000-DD (formerly AR1000RC5).**

## **Historic Rehabilitation Credit (Act 650 and Act 651 of the General Session of 2023)**

Act 650 increases the amount of the Arkansas Historic Rehabilitation Tax Credit and creates a tiered system to incentivize investment in smaller communities. It raised the credit from 25% of investment to a scale of 30%-40% depending on the population of the city in which the project occurs.

Act 651 extended the application period end date from June 30, 2025 to June 30, 2030.

## **Teacher and Retired Teacher Death Benefits (Act 171 of the General Session of 2023)**

Among other issues addressed, Act 171 allows teacher and retired teacher death benefits from the Arkansas Teacher Retirement system to be distributed to multiple beneficiaries if requested or to the estate if no beneficiaries are named or survive to receive benefits. Such death benefits are exempt from Arkansas income taxes.

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 the \$6,000 exemption for traditional or employer sponsored distributions if their military retirement exemption exceeds \$6,000. If the military retirement exemption is less than \$6,000, the remaining amount of the exemption may be taken for traditional or employee sponsored distributions. 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 2023, 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 2023.

## 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	\$13,850
	Head of Household with 1 or no dependents	\$19,692
	Head of Household with 2 or more dependents	\$23,473
Married	Married Filing Joint with 1 or no dependents	\$23,357
	Married Filing Joint with 2 or more dependents	\$28,111
	Married Filing Separately	\$9,140
Surviving Spouse in 2021 or 2022, and not remarried in 2023	Surviving Spouse with 1 or no dependents	\$19,692
	Surviving Spouse with 2 or more dependents	\$23,473

**\*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).

**Remote workers must file if the employer reports Arkansas taxable income.**

### 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, 2024 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, 2023, but **NO LATER THAN** April 15, 2024, (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, 2023, 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 no longer mails 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.**

Remote workers who file a non-resident return should check the box on Page 1 of the AR1000NR. If withholding is claimed, but no taxable income is claimed, a statement from the employer must be sent to verify that no work was completed inside the State of Arkansas.

Spouses of non-resident military members should check the Military Spouse box on Page 1 of the AR1000NR. The AR-MS will need to be included with the return along with the AR-NRMILITARY Personnel Exemption Form.

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 2023, 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 2021 or 2022 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 2023.
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, 2024, were you age **65 or over?**

On December 31, 2023, were you **deaf?**

On December 31, 2023, 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.** Total the tax credits from Lines 7A, 7B, and 7C. Enter the total on this line and on Line 34.

**NOTE:** *The Developmentally Disabled Dependent Credit is now claimed on the AR1000TC form.*

## 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), 1099PT(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. Check the box for Military Spouse 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 might be 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.

**Military retirees cannot claim the \$6,000 exemption for traditional or employer-sponsored distributions if their military retirement exemption exceeds \$6,000. If the military retirement exemption is less than \$6,000, the remaining amount of the exemption may be taken for traditional or employee-sponsored distributions.**

**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 participates in Pass-Through Entity Tax include all income from the PET return on the Individual return. Use the AR-OI form to back out 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 on 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 2023:** 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 25-31.**

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	\$2,340
<b>2</b> —Married Filing Joint	\$4,680
<b>3</b> —Head of Household	\$2,340
<b>4</b> —Married Filing Separately on Same Return	\$2,340 each
<b>5</b> —Married Filing Separately on Different Returns	\$2,340
<b>6</b> —Surviving Spouse	\$2,340

**NOTE:** *The \$2,340 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 2023, 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  
Individuals with Developmental Disabilities Credit  
Additional Tax Credits For Qualified Individuals  
Inflationary Relief Income-Tax Credit  
Tax Credit(s)

**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 and any necessary schedules.**

**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%.**

$$\begin{aligned} \text{Example: } & \$2,500/\$525,000 = 0.004762 \\ & \text{or} \\ & \$10,000/\$60,000 = 0.166667 \end{aligned}$$

**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 in 2023 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 2023 Declaration of Estimated Income Tax (includes January 15, 2024 installment and/or credit brought forward from 2022 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** childcare 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 childcare 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 cannot 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 2023 to your tax in 2024. Enter the amount you would like to have carried forward. The overpayment will be applied directly to your 2024 estimated account. If you wish to apply only part of Line 47 to pay 2024 tax, you will be issued a refund for the balance of your overpayment.

**NOTE:** *The amount you carry over to pay 2024 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 Secretary 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, 2024. Any return not postmarked by April 15, 2024 (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:	2. State Rate	3. County Rate
Phone Number:	6.500%	+ _____
County of Residence:	4. City Rate	+ _____
If you live outside the city limits check here ► <input type="checkbox"/>	5. Total Tax 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 _____	6. Purchases	\$ _____
	7. Total Tax Rate	_____
	8. Total Tax	\$ _____
	<b>9. TOTAL Tax Due</b>	<b>\$</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	

<p style="text-align: center;"><b>Individual Consumer Use Tax Report</b></p> <p style="text-align: center;">Arkansas Department of Finance and Administration Sales and Use Tax Section P. O. Box 8054, Little Rock, AR 72203</p> <p>Purchaser(s): _____</p> <p>Social Security Number: _____</p> <p>Home Address: _____</p> <p>_____</p> <p>City/State/Zip: _____</p> <p>Phone Number: _____</p> <p>County of Residence: _____</p> <p>If you live outside the city limits check here ► <input type="checkbox"/></p> <p>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 _____</p>	<p>1. Report Period ► _____</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 20%; text-align: center;"><b>A</b></th> <th style="width: 20%; text-align: center;"><b>B</b></th> </tr> <tr> <td></td> <td style="text-align: center;">General State Tax</td> <td style="text-align: center;">Reduced Food Tax</td> </tr> </thead> <tbody> <tr> <td>2. State Rate</td> <td style="text-align: center;">6.500%</td> <td style="text-align: center;">0.125%</td> </tr> <tr> <td>3. County Rate</td> <td style="text-align: center;">+ _____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>4. City Rate</td> <td style="text-align: center;">+ _____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>5. Total Tax Rate</td> <td style="text-align: center;">= _____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>6. Purchases</td> <td style="text-align: center;">\$ _____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>7. Total Tax Rate</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>8. Total Tax</td> <td style="text-align: center;">\$ _____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>9. <b>TOTAL Tax Due</b></td> <td style="text-align: center;"><b>\$</b></td> <td style="text-align: center;"><input style="width: 100px; height: 20px;" type="text"/></td> </tr> </tbody> </table> <p>Check here if this is an aviation purchase ► <input type="checkbox"/> (Attach a copy of the bill of sale)</p> <p>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</p>		<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. <b>TOTAL Tax Due</b>	<b>\$</b>	<input style="width: 100px; height: 20px;" type="text"/>
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**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).

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

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**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	County	State	ZIP Code
<b>3</b>	Address Where You Receive Mail If Different From Above		Apt. or Lot #	City/Town	County	State	ZIP Code
<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.			
				<b>11</b>	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.**

	<b>Agency Code (For Official Use Only)</b>
--	--

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>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"></td> <td style="width: 30%; border: 1px solid black; text-align: center;">• Grocery Store</td> <td style="width: 15%;"></td> <td style="width: 40%;"></td> </tr> <tr> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black; text-align: center;">Woodchuck Road</td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> </tr> <tr> <td style="border: 1px solid black;">• Public School</td> <td style="border: 1px solid black; text-align: center;">X</td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> </tr> </table>		• Grocery Store				Woodchuck Road			• Public School	X		
	• Grocery Store												
	Woodchuck Road												
• 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 2024 on property in a federal disaster area, you may elect to deduct the loss as an itemized deduction in 2023. If you elect to report the loss on your 2023 return, you cannot report the loss on your 2024 return.

A disaster loss is the only loss which may be carried back. You may amend your 2022 return to report a disaster loss incurred in 2023. If you elect to amend your 2022 return, you cannot report the loss on your 2023 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.**

**Items not deductible:**

- Appraisal fees for casualty loss
- Brokerage fees (Investment fees) & expenses
- Casualty & theft loss while as an employee
- Credit card convenience fees
- Fees to collect interest & dividends.
- Hobby expenses in excess of hobby income
- Indirect miscellaneous deductions from pass-through entities
- Legal fees related to producing or collecting taxable income or getting tax advice.
- Service charges on dividend reinvestment plans

Tax advice fees

Trustee's fees for your IRA, if billed & paid separately

Loss on deposits in an insolvent or bankrupt financial institution

Loss on traditional IRAs or Roth IRAs when all amounts have been distributed to you.

**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 2023 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 \$90,000 or more and you are filing Status 1, 3, or 6 **or** \$185,000 or more and you are filing Status 2 or 4, **STOP HERE.** You **cannot** take the deduction.
6. Enter: \$75,000 if filing Status 1, 3, or 6; \$155,000 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	\$73,000	\$83,000
Married Filing on Same Return (Status 2 or 4), or Surviving Spouse	\$116,000	\$136,000
Married Filing on Separate Returns (Status 5)	\$0	\$10,000
Nonactive Spouse (Income Computed Jointly)	\$218,000	\$228,000

**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 2023 for health insurance coverage established under your business for 2023 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

**January 1 to Dec. 31, 2023**

Business.....62.5 cents/mile  
 Charitable.....14 cents/mile  
 Medical/Moving.....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 after 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, 2024.

Lynne Taxpayer 2222 Austin Ave Tony, AR 11122 Phone (501) 555-1552	3169 Date <b>April 15, 2024</b>
PAY TO THE ORDER OF: <b>Dept. of Finance and Administration</b>	
One hundred twenty five and no/100	<b>\$ 125.00</b> DOLLARS
MEMO: <b>Tax year 2023</b> <b>12345678-IIT</b>	<i>Lynne Taxpayer</i>

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

Make sure both amounts match

Don't forget to sign your check!

# INFLATIONARY RELIEF INCOME TAX CREDIT WORKSHEET

For the tax year beginning January 1, 2023, an individual taxpayer who files an Arkansas full-year resident income-tax return having a net income up to \$103,600 or joint filers with a net income up to \$207,200 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 - \$89,600	\$150
\$89,601 - \$90,600	\$140
\$90,601 - \$91,600	\$130
\$91,601 - \$92,600	\$120
\$92,601 - \$93,600	\$110
\$93,601 - \$94,600	\$100
\$94,601 - \$95,600	\$90
\$95,601 - \$96,600	\$80
\$96,601 - \$97,600	\$70
\$97,601 - \$98,600	\$60
\$98,601 - \$99,600	\$50
\$99,601 - \$100,600	\$40
\$100,601 - \$101,600	\$30
\$101,601 - \$102,600	\$20
\$102,601 - \$103,600	\$10
\$103,601 and up	\$0

(R 9/20/2023)

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

Income Range	Credit
\$1 - \$179,200	\$300
\$179,201 - \$181,200	\$280
\$181,201 - \$183,200	\$260
\$183,201 - \$185,200	\$240
\$185,201 - \$187,200	\$220
\$187,201 - \$189,200	\$200
\$189,201 - \$191,200	\$180
\$191,201 - \$193,200	\$160
\$193,201 - \$195,200	\$140
\$195,201 - \$197,200	\$120
\$197,201 - \$199,200	\$100
\$199,201 - \$201,200	\$80
\$201,201 - \$203,200	\$60
\$203,201 - \$205,200	\$40
\$205,201 - \$207,200	\$20
\$207,201 and up	\$0

# ADDITIONAL TAX CREDIT FOR QUALIFIED INDIVIDUALS WORKSHEET

An individual taxpayer having a net income up to \$26,100 and who timely files a tax return is allowed an additional tax credit. If your net income amount on line 28 is \$26,100 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

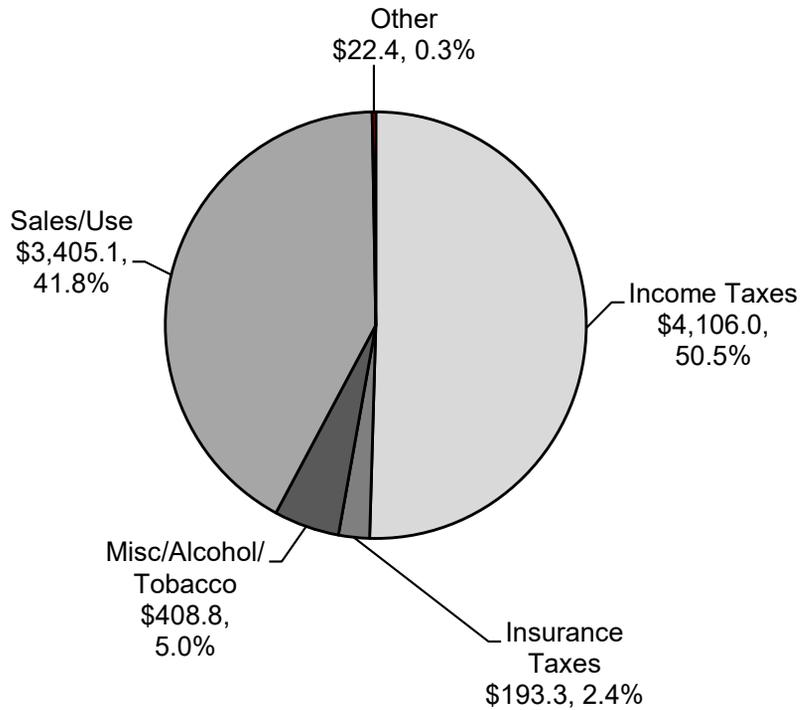
Income Range	Credit
\$0 - \$25,000	\$60
\$25,001 - \$25,100	\$55
\$25,101 - \$25,200	\$50
\$25,201 - \$25,300	\$45
\$25,301 - \$25,400	\$40
\$25,401 - \$25,500	\$35
\$25,501 - \$25,600	\$30
\$25,601 - \$25,700	\$25
\$25,701 - \$25,800	\$20
\$25,801 - \$25,900	\$15
\$25,901 - \$26,000	\$10
\$26,001 - \$26,100	\$5
\$26,101 and up	\$0

(R 9/20/2023)

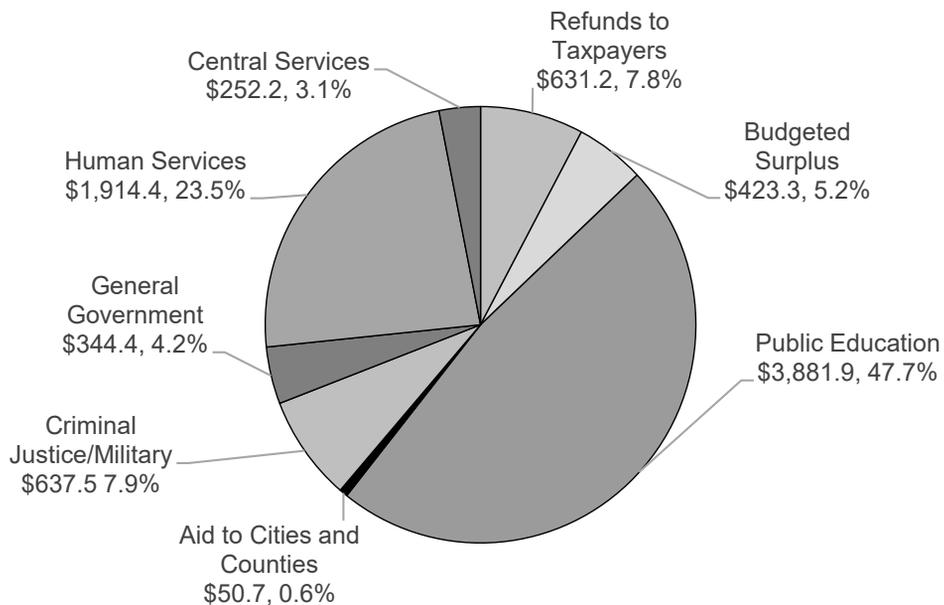
# FOR TAXPAYERS' INFORMATION

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

## \$8,135.6 MILLION GENERAL REVENUE TAX Where It Comes From:



## \$8,135.6 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

# 2023 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	13,849	0
13,850	13,900	27
13,901	14,000	34
14,001	14,100	41
14,101	14,200	48
14,201	14,300	55
14,301	14,400	62
14,401	14,500	69
14,501	14,600	76
14,601	14,700	83
14,701	14,800	90
14,801	14,900	97
14,901	15,000	104
15,001	15,100	111
15,101	15,200	118
15,201	15,300	125
15,301	15,400	132
15,401	15,500	139
15,501	15,600	146
15,601	15,700	153
15,701	15,800	160
15,801	15,900	167
15,901	16,000	174
16,001	16,100	181
16,101	16,200	188
16,201	16,300	195
16,301	16,400	202
16,401	16,500	209

\*Above \$16,500 use Standard or Itemized Deductions and Regular Income Tax Table

(Rev 09/21/2023)

<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	19,691	0
19,692	19,700	64
19,701	19,800	73
19,801	19,900	82
19,901	20,000	92
20,001	20,100	101
20,101	20,200	111
20,201	20,300	120
20,301	20,400	129
20,401	20,500	139
20,501	20,600	148
20,601	20,700	158
20,701	20,800	167
20,801	20,900	176
20,901	21,000	186
21,001	21,100	195
21,101	21,200	205
21,201	21,300	214
21,301	21,400	223
21,401	21,500	233
21,501	21,600	242
21,601	21,700	252
21,701	21,800	261
21,801	21,900	270
21,901	22,000	280
22,001	22,100	289
22,101	22,200	299
22,201	22,300	308
22,301	22,400	317
22,401	22,500	327
22,501	22,600	336
22,601	22,700	346
22,701	22,800	355
22,801	22,900	364
22,901	23,000	374
23,001	23,100	383
23,101	23,200	393
23,201	23,300	402
23,301	23,400	411
23,401	23,500	421
23,501	23,600	430
23,601	23,700	440
23,701	23,800	449
23,801	23,900	458

\*Above \$23,900, 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	23,472	0
23,473	23,500	89
23,501	23,600	102
23,601	23,700	114
23,701	23,800	127
23,801	23,900	139
23,901	24,000	151
24,001	24,100	164
24,101	24,200	176
24,201	24,300	189
24,301	24,400	201
24,401	24,500	213
24,501	24,600	226
24,601	24,700	238
24,701	24,800	251
24,801	24,900	263
24,901	25,000	275
25,001	25,100	288
25,101	25,200	300
25,201	25,300	313
25,301	25,400	325
25,401	25,500	337
25,501	25,600	350
25,601	25,700	362
25,701	25,800	375
25,801	25,900	387
25,901	26,000	399
26,001	26,100	412
26,101	26,200	424
26,201	26,300	437
26,301	26,400	449
26,401	26,500	461
26,501	26,600	474
26,601	26,700	486
26,701	26,800	499
26,801	26,900	511
26,901	27,000	523
27,001	27,100	536
27,101	27,200	548
27,201	27,300	561
27,301	27,400	574

\*Above \$27,400, use Standard or Itemized Deductions and Regular Income Tax Table

# 2023 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	23,356	0
23,357	23,400	72
23,401	23,500	83
23,501	23,600	93
23,601	23,700	104
23,701	23,800	114
23,801	23,900	124
23,901	24,000	135
24,001	24,100	145
24,101	24,200	156
24,201	24,300	166
24,301	24,400	176
24,401	24,500	187
24,501	24,600	197
24,601	24,700	208
24,701	24,800	218
24,801	24,900	228
24,901	25,000	239
25,001	25,100	249
25,101	25,200	260
25,201	25,300	270
25,301	25,400	280
25,401	25,500	291
25,501	25,600	301
25,601	25,700	312
25,701	25,800	322
25,801	25,900	332
25,901	26,000	343
26,001	26,100	353
26,101	26,200	364
26,201	26,300	374
26,301	26,400	384
26,401	26,500	395
26,501	26,600	405
26,601	26,700	416
26,701	26,800	426
26,801	26,900	436
26,901	27,000	447
27,001	27,100	457
27,101	27,200	468
27,201	27,300	478
27,301	27,400	488
27,401	27,500	499

\*Above \$27,500, use Standard or Itemized Deductions and Regular Income Tax Table

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<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	28,110	0
28,111	28,200	105
28,201	28,300	115
28,301	28,400	126
28,401	28,500	136
28,501	28,600	147
28,601	28,700	157
28,701	28,800	167
28,801	28,900	178
28,901	29,000	188
29,001	29,100	199
29,101	29,200	209
29,201	29,300	219
29,301	29,400	230
29,401	29,500	240
29,501	29,600	251
29,601	29,700	261
29,701	29,800	272
29,801	29,900	284
29,901	30,000	295
30,001	30,100	307
30,101	30,200	319
30,201	30,300	331
30,301	30,400	342
30,401	30,500	354
30,501	30,600	366
30,601	30,700	377
30,701	30,800	389
30,801	30,900	401
30,901	31,000	412
31,001	31,100	424
31,101	31,200	436
31,201	31,300	448
31,301	31,400	459
31,401	31,500	471
31,501	31,600	483
31,601	31,700	494
31,701	31,800	506
31,801	31,900	518
31,901	32,000	529
32,001	32,100	541
32,101	32,200	553
32,201	32,300	565
32,301	32,400	576
32,401	32,500	588
32,501	32,600	600
32,601	32,700	611
32,701	32,800	623
32,801	32,900	635
32,901	33,000	646
33,001	33,100	658
33,101	33,200	670
33,201	33,300	682
33,301	33,400	693
33,401	33,500	705
33,501	33,600	717
33,601	33,700	728
33,701	33,800	740
33,801	33,900	752
33,901	34,000	763
34,001	34,100	775

\*Above \$34,100 use Standard or Itemized Deductions and Regular Income Tax Table

# 2023 Regular Income Tax Table

## Instructions:

1. Find your net taxable income from Line 28, **AR1000F/AR1000NR**, in the table below. Your tax is to the right of this amount.
2. 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.
3. 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		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>5,000</b>			<b>9,000</b>			<b>13,000</b>			<b>17,000</b>		
0	5,100	0	9,000	9,100	75	13,000	13,100	180	17,000	17,100	307
5,100	5,200	0	9,100	9,200	77	13,100	13,200	183	17,100	17,200	311
5,200	5,300	0	9,200	9,300	79	13,200	13,300	186	17,200	17,300	314
5,300	5,400	1	9,300	9,400	81	13,300	13,400	189	17,300	17,400	318
5,400	5,500	3	9,400	9,500	83	13,400	13,500	192	17,400	17,500	321
5,500	5,600	5	9,500	9,600	85	13,500	13,600	195	17,500	17,600	324
5,600	5,700	7	9,600	9,700	87	13,600	13,700	198	17,600	17,700	328
5,700	5,800	9	9,700	9,800	89	13,700	13,800	201	17,700	17,800	331
5,800	5,900	11	9,800	9,900	91	13,800	13,900	204	17,800	17,900	335
5,900	6,000	13	9,900	10,000	93	13,900	14,000	207	17,900	18,000	338
<b>6,000</b>			<b>10,000</b>			<b>14,000</b>			<b>18,000</b>		
6,000	6,100	15	10,000	10,100	95	14,000	14,100	210	18,000	18,100	341
6,100	6,200	17	10,100	10,200	97	14,100	14,200	213	18,100	18,200	345
6,200	6,300	19	10,200	10,300	99	14,200	14,300	216	18,200	18,300	348
6,300	6,400	21	10,300	10,400	101	14,300	14,400	219	18,300	18,400	352
6,400	6,500	23	10,400	10,500	103	14,400	14,500	222	18,400	18,500	355
6,500	6,600	25	10,500	10,600	105	14,500	14,600	225	18,500	18,600	358
6,600	6,700	27	10,600	10,700	108	14,600	14,700	228	18,600	18,700	362
6,700	6,800	29	10,700	10,800	111	14,700	14,800	231	18,700	18,800	365
6,800	6,900	31	10,800	10,900	114	14,800	14,900	234	18,800	18,900	369
6,900	7,000	33	10,900	11,000	117	14,900	15,000	237	18,900	19,000	372
<b>7,000</b>			<b>11,000</b>			<b>15,000</b>			<b>19,000</b>		
7,000	7,100	35	11,000	11,100	120	15,000	15,100	240	19,000	19,100	375
7,100	7,200	37	11,100	11,200	123	15,100	15,200	243	19,100	19,200	379
7,200	7,300	39	11,200	11,300	126	15,200	15,300	246	19,200	19,300	382
7,300	7,400	41	11,300	11,400	129	15,300	15,400	250	19,300	19,400	386
7,400	7,500	43	11,400	11,500	132	15,400	15,500	253	19,400	19,500	389
7,500	7,600	45	11,500	11,600	135	15,500	15,600	256	19,500	19,600	392
7,600	7,700	47	11,600	11,700	138	15,600	15,700	260	19,600	19,700	396
7,700	7,800	49	11,700	11,800	141	15,700	15,800	263	19,700	19,800	399
7,800	7,900	51	11,800	11,900	144	15,800	15,900	267	19,800	19,900	403
7,900	8,000	53	11,900	12,000	147	15,900	16,000	270	19,900	20,000	406
<b>8,000</b>			<b>12,000</b>			<b>16,000</b>			<b>20,000</b>		
8,000	8,100	55	12,000	12,100	150	16,000	16,100	273	20,000	20,100	409
8,100	8,200	57	12,100	12,200	153	16,100	16,200	277	20,100	20,200	413
8,200	8,300	59	12,200	12,300	156	16,200	16,300	280	20,200	20,300	416
8,300	8,400	61	12,300	12,400	159	16,300	16,400	284	20,300	20,400	420
8,400	8,500	63	12,400	12,500	162	16,400	16,500	287	20,400	20,500	423
8,500	8,600	65	12,500	12,600	165	16,500	16,600	290	20,500	20,600	426
8,600	8,700	67	12,600	12,700	168	16,600	16,700	294	20,600	20,700	430
8,700	8,800	69	12,700	12,800	171	16,700	16,800	297	20,700	20,800	433
8,800	8,900	71	12,800	12,900	174	16,800	16,900	301	20,800	20,900	437
8,900	9,000	73	12,900	13,000	177	16,900	17,000	304	20,900	21,000	440

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# 2023 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>21,000</b>			<b>26,000</b>			<b>31,000</b>			<b>36,000</b>		
21,000	21,100	443	26,000	26,100	627	31,000	31,100	862	36,000	36,100	1,097
21,100	21,200	447	26,100	26,200	632	31,100	31,200	867	36,100	36,200	1,102
21,200	21,300	450	26,200	26,300	636	31,200	31,300	871	36,200	36,300	1,106
21,300	21,400	454	26,300	26,400	641	31,300	31,400	876	36,300	36,400	1,111
21,400	21,500	457	26,400	26,500	646	31,400	31,500	881	36,400	36,500	1,116
21,500	21,600	460	26,500	26,600	650	31,500	31,600	885	36,500	36,600	1,120
21,600	21,700	464	26,600	26,700	655	31,600	31,700	890	36,600	36,700	1,125
21,700	21,800	467	26,700	26,800	660	31,700	31,800	895	36,700	36,800	1,130
21,800	21,900	471	26,800	26,900	665	31,800	31,900	900	36,800	36,900	1,135
21,900	22,000	474	26,900	27,000	669	31,900	32,000	904	36,900	37,000	1,139
<b>22,000</b>			<b>27,000</b>			<b>32,000</b>			<b>37,000</b>		
22,000	22,100	477	27,000	27,100	674	32,000	32,100	909	37,000	37,100	1,144
22,100	22,200	481	27,100	27,200	679	32,100	32,200	914	37,100	37,200	1,149
22,200	22,300	484	27,200	27,300	683	32,200	32,300	918	37,200	37,300	1,153
22,300	22,400	488	27,300	27,400	688	32,300	32,400	923	37,300	37,400	1,158
22,400	22,500	491	27,400	27,500	693	32,400	32,500	928	37,400	37,500	1,163
22,500	22,600	494	27,500	27,600	697	32,500	32,600	932	37,500	37,600	1,167
22,600	22,700	498	27,600	27,700	702	32,600	32,700	937	37,600	37,700	1,172
22,700	22,800	501	27,700	27,800	707	32,700	32,800	942	37,700	37,800	1,177
22,800	22,900	505	27,800	27,900	712	32,800	32,900	947	37,800	37,900	1,182
22,900	23,000	508	27,900	28,000	716	32,900	33,000	951	37,900	38,000	1,186
<b>23,000</b>			<b>28,000</b>			<b>33,000</b>			<b>38,000</b>		
23,000	23,100	511	28,000	28,100	721	33,000	33,100	956	38,000	38,100	1,191
23,100	23,200	515	28,100	28,200	726	33,100	33,200	961	38,100	38,200	1,196
23,200	23,300	518	28,200	28,300	730	33,200	33,300	965	38,200	38,300	1,200
23,300	23,400	522	28,300	28,400	735	33,300	33,400	970	38,300	38,400	1,205
23,400	23,500	525	28,400	28,500	740	33,400	33,500	975	38,400	38,500	1,210
23,500	23,600	528	28,500	28,600	744	33,500	33,600	979	38,500	38,600	1,214
23,600	23,700	532	28,600	28,700	749	33,600	33,700	984	38,600	38,700	1,219
23,700	23,800	535	28,700	28,800	754	33,700	33,800	989	38,700	38,800	1,224
23,800	23,900	539	28,800	28,900	759	33,800	33,900	994	38,800	38,900	1,229
23,900	24,000	542	28,900	29,000	763	33,900	34,000	998	38,900	39,000	1,233
<b>24,000</b>			<b>29,000</b>			<b>34,000</b>			<b>39,000</b>		
24,000	24,100	545	29,000	29,100	768	34,000	34,100	1,003	39,000	39,100	1,238
24,100	24,200	549	29,100	29,200	773	34,100	34,200	1,008	39,100	39,200	1,243
24,200	24,300	552	29,200	29,300	777	34,200	34,300	1,012	39,200	39,300	1,247
24,300	24,400	556	29,300	29,400	782	34,300	34,400	1,017	39,300	39,400	1,252
24,400	24,500	559	29,400	29,500	787	34,400	34,500	1,022	39,400	39,500	1,257
24,500	24,600	562	29,500	29,600	791	34,500	34,600	1,026	39,500	39,600	1,261
24,600	24,700	566	29,600	29,700	796	34,600	34,700	1,031	39,600	39,700	1,266
24,700	24,800	569	29,700	29,800	801	34,700	34,800	1,036	39,700	39,800	1,271
24,800	24,900	573	29,800	29,900	806	34,800	34,900	1,041	39,800	39,900	1,276
24,900	25,000	576	29,900	30,000	810	34,900	35,000	1,045	39,900	40,000	1,280
<b>25,000</b>			<b>30,000</b>			<b>35,000</b>			<b>40,000</b>		
25,000	25,100	580	30,000	30,100	815	35,000	35,100	1,050	40,000	40,100	1,285
25,100	25,200	585	30,100	30,200	820	35,100	35,200	1,055	40,100	40,200	1,290
25,200	25,300	589	30,200	30,300	824	35,200	35,300	1,059	40,200	40,300	1,294
25,300	25,400	594	30,300	30,400	829	35,300	35,400	1,064	40,300	40,400	1,299
25,400	25,500	599	30,400	30,500	834	35,400	35,500	1,069	40,400	40,500	1,304
25,500	25,600	603	30,500	30,600	838	35,500	35,600	1,073	40,500	40,600	1,308
25,600	25,700	608	30,600	30,700	843	35,600	35,700	1,078	40,600	40,700	1,313
25,700	25,800	613	30,700	30,800	848	35,700	35,800	1,083	40,700	40,800	1,318
25,800	25,900	618	30,800	30,900	853	35,800	35,900	1,088	40,800	40,900	1,323
25,900	26,000	622	30,900	31,000	857	35,900	36,000	1,092	40,900	41,000	1,327

(Rev 09/21/2023)

# 2023 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>41,000</b>			<b>46,000</b>			<b>51,000</b>			<b>56,000</b>		
41,000	41,100	1,332	46,000	46,100	1,567	51,000	51,100	1,802	56,000	56,100	2,037
41,100	41,200	1,337	46,100	46,200	1,572	51,100	51,200	1,807	56,100	56,200	2,042
41,200	41,300	1,341	46,200	46,300	1,576	51,200	51,300	1,811	56,200	56,300	2,046
41,300	41,400	1,346	46,300	46,400	1,581	51,300	51,400	1,816	56,300	56,400	2,051
41,400	41,500	1,351	46,400	46,500	1,586	51,400	51,500	1,821	56,400	56,500	2,056
41,500	41,600	1,355	46,500	46,600	1,590	51,500	51,600	1,825	56,500	56,600	2,060
41,600	41,700	1,360	46,600	46,700	1,595	51,600	51,700	1,830	56,600	56,700	2,065
41,700	41,800	1,365	46,700	46,800	1,600	51,700	51,800	1,835	56,700	56,800	2,070
41,800	41,900	1,370	46,800	46,900	1,605	51,800	51,900	1,840	56,800	56,900	2,075
41,900	42,000	1,374	46,900	47,000	1,609	51,900	52,000	1,844	56,900	57,000	2,079
<b>42,000</b>			<b>47,000</b>			<b>52,000</b>			<b>57,000</b>		
42,000	42,100	1,379	47,000	47,100	1,614	52,000	52,100	1,849	57,000	57,100	2,084
42,100	42,200	1,384	47,100	47,200	1,619	52,100	52,200	1,854	57,100	57,200	2,089
42,200	42,300	1,388	47,200	47,300	1,623	52,200	52,300	1,858	57,200	57,300	2,093
42,300	42,400	1,393	47,300	47,400	1,628	52,300	52,400	1,863	57,300	57,400	2,098
42,400	42,500	1,398	47,400	47,500	1,633	52,400	52,500	1,868	57,400	57,500	2,103
42,500	42,600	1,402	47,500	47,600	1,637	52,500	52,600	1,872	57,500	57,600	2,107
42,600	42,700	1,407	47,600	47,700	1,642	52,600	52,700	1,877	57,600	57,700	2,112
42,700	42,800	1,412	47,700	47,800	1,647	52,700	52,800	1,882	57,700	57,800	2,117
42,800	42,900	1,417	47,800	47,900	1,652	52,800	52,900	1,887	57,800	57,900	2,122
42,900	43,000	1,421	47,900	48,000	1,656	52,900	53,000	1,891	57,900	58,000	2,126
<b>43,000</b>			<b>48,000</b>			<b>53,000</b>			<b>58,000</b>		
43,000	43,100	1,426	48,000	48,100	1,661	53,000	53,100	1,896	58,000	58,100	2,131
43,100	43,200	1,431	48,100	48,200	1,666	53,100	53,200	1,901	58,100	58,200	2,136
43,200	43,300	1,435	48,200	48,300	1,670	53,200	53,300	1,905	58,200	58,300	2,140
43,300	43,400	1,440	48,300	48,400	1,675	53,300	53,400	1,910	58,300	58,400	2,145
43,400	43,500	1,445	48,400	48,500	1,680	53,400	53,500	1,915	58,400	58,500	2,150
43,500	43,600	1,449	48,500	48,600	1,684	53,500	53,600	1,919	58,500	58,600	2,154
43,600	43,700	1,454	48,600	48,700	1,689	53,600	53,700	1,924	58,600	58,700	2,159
43,700	43,800	1,459	48,700	48,800	1,694	53,700	53,800	1,929	58,700	58,800	2,164
43,800	43,900	1,464	48,800	48,900	1,699	53,800	53,900	1,934	58,800	58,900	2,169
43,900	44,000	1,468	48,900	49,000	1,703	53,900	54,000	1,938	58,900	59,000	2,173
<b>44,000</b>			<b>49,000</b>			<b>54,000</b>			<b>59,000</b>		
44,000	44,100	1,473	49,000	49,100	1,708	54,000	54,100	1,943	59,000	59,100	2,178
44,100	44,200	1,478	49,100	49,200	1,713	54,100	54,200	1,948	59,100	59,200	2,183
44,200	44,300	1,482	49,200	49,300	1,717	54,200	54,300	1,952	59,200	59,300	2,187
44,300	44,400	1,487	49,300	49,400	1,722	54,300	54,400	1,957	59,300	59,400	2,192
44,400	44,500	1,492	49,400	49,500	1,727	54,400	54,500	1,962	59,400	59,500	2,197
44,500	44,600	1,496	49,500	49,600	1,731	54,500	54,600	1,966	59,500	59,600	2,201
44,600	44,700	1,501	49,600	49,700	1,736	54,600	54,700	1,971	59,600	59,700	2,206
44,700	44,800	1,506	49,700	49,800	1,741	54,700	54,800	1,976	59,700	59,800	2,211
44,800	44,900	1,511	49,800	49,900	1,746	54,800	54,900	1,981	59,800	59,900	2,216
44,900	45,000	1,515	49,900	50,000	1,750	54,900	55,000	1,985	59,900	60,000	2,220
<b>45,000</b>			<b>50,000</b>			<b>55,000</b>			<b>60,000</b>		
45,000	45,100	1,520	50,000	50,100	1,755	55,000	55,100	1,990	60,000	60,100	2,225
45,100	45,200	1,525	50,100	50,200	1,760	55,100	55,200	1,995	60,100	60,200	2,230
45,200	45,300	1,529	50,200	50,300	1,764	55,200	55,300	1,999	60,200	60,300	2,234
45,300	45,400	1,534	50,300	50,400	1,769	55,300	55,400	2,004	60,300	60,400	2,239
45,400	45,500	1,539	50,400	50,500	1,774	55,400	55,500	2,009	60,400	60,500	2,244
45,500	45,600	1,543	50,500	50,600	1,778	55,500	55,600	2,013	60,500	60,600	2,248
45,600	45,700	1,548	50,600	50,700	1,783	55,600	55,700	2,018	60,600	60,700	2,253
45,700	45,800	1,553	50,700	50,800	1,788	55,700	55,800	2,023	60,700	60,800	2,258
45,800	45,900	1,558	50,800	50,900	1,793	55,800	55,900	2,028	60,800	60,900	2,263
45,900	46,000	1,562	50,900	51,000	1,797	55,900	56,000	2,032	60,900	61,000	2,267

(Rev 09/21/2023)

# 2023 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>61,000</b>			<b>66,000</b>			<b>71,000</b>			<b>76,001</b>		
61,000	61,100	2,272	66,000	66,100	2,507	71,000	71,100	2,742	76,001	76,101	2,977
61,100	61,200	2,277	66,100	66,200	2,512	71,100	71,200	2,747	76,101	76,201	2,982
61,200	61,300	2,281	66,200	66,300	2,516	71,200	71,300	2,751	76,201	76,301	2,986
61,300	61,400	2,286	66,300	66,400	2,521	71,300	71,400	2,756	76,301	76,401	2,991
61,400	61,500	2,291	66,400	66,500	2,526	71,400	71,500	2,761	76,401	76,501	2,996
61,500	61,600	2,295	66,500	66,600	2,530	71,500	71,600	2,765	76,501	76,601	3,001
61,600	61,700	2,300	66,600	66,700	2,535	71,600	71,700	2,770	76,601	76,701	3,005
61,700	61,800	2,305	66,700	66,800	2,540	71,700	71,800	2,775	76,701	76,801	3,010
61,800	61,900	2,310	66,800	66,900	2,545	71,800	71,900	2,780	76,801	76,901	3,015
61,900	62,000	2,314	66,900	67,000	2,549	71,900	72,000	2,784	76,901	77,001	3,019
<b>62,000</b>			<b>67,000</b>			<b>72,000</b>			<b>77,001</b>		
62,000	62,100	2,319	67,000	67,100	2,554	72,000	72,100	2,789	77,001	77,101	3,024
62,100	62,200	2,324	67,100	67,200	2,559	72,100	72,200	2,794	77,101	77,201	3,029
62,200	62,300	2,328	67,200	67,300	2,563	72,200	72,300	2,798	77,201	77,301	3,033
62,300	62,400	2,333	67,300	67,400	2,568	72,300	72,400	2,803	77,301	77,401	3,038
62,400	62,500	2,338	67,400	67,500	2,573	72,400	72,500	2,808	77,401	77,501	3,043
62,500	62,600	2,342	67,500	67,600	2,577	72,500	72,600	2,812	77,501	77,601	3,048
62,600	62,700	2,347	67,600	67,700	2,582	72,600	72,700	2,817	77,601	77,701	3,052
62,700	62,800	2,352	67,700	67,800	2,587	72,700	72,800	2,822	77,701	77,801	3,057
62,800	62,900	2,357	67,800	67,900	2,592	72,800	72,900	2,827	77,801	77,901	3,062
62,900	63,000	2,361	67,900	68,000	2,596	72,900	73,000	2,831	77,901	78,001	3,066
<b>63,000</b>			<b>68,000</b>			<b>73,000</b>			<b>78,001</b>		
63,000	63,100	2,366	68,000	68,100	2,601	73,000	73,100	2,836	78,001	78,101	3,071
63,100	63,200	2,371	68,100	68,200	2,606	73,100	73,200	2,841	78,101	78,201	3,076
63,200	63,300	2,375	68,200	68,300	2,610	73,200	73,300	2,845	78,201	78,301	3,080
63,300	63,400	2,380	68,300	68,400	2,615	73,300	73,400	2,850	78,301	78,401	3,085
63,400	63,500	2,385	68,400	68,500	2,620	73,400	73,500	2,855	78,401	78,501	3,090
63,500	63,600	2,389	68,500	68,600	2,624	73,500	73,600	2,859	78,501	78,601	3,095
63,600	63,700	2,394	68,600	68,700	2,629	73,600	73,700	2,864	78,601	78,701	3,099
63,700	63,800	2,399	68,700	68,800	2,634	73,700	73,800	2,869	78,701	78,801	3,104
63,800	63,900	2,404	68,800	68,900	2,639	73,800	73,900	2,874	78,801	78,901	3,109
63,900	64,000	2,408	68,900	69,000	2,643	73,900	74,000	2,878	78,901	79,001	3,113
<b>64,000</b>			<b>69,000</b>			<b>74,000</b>			<b>79,001</b>		
64,000	64,100	2,413	69,000	69,100	2,648	74,000	74,100	2,883	79,001	79,101	3,118
64,100	64,200	2,418	69,100	69,200	2,653	74,100	74,200	2,888	79,101	79,201	3,123
64,200	64,300	2,422	69,200	69,300	2,657	74,200	74,300	2,892	79,201	79,301	3,127
64,300	64,400	2,427	69,300	69,400	2,662	74,300	74,400	2,897	79,301	79,401	3,132
64,400	64,500	2,432	69,400	69,500	2,667	74,400	74,500	2,902	79,401	79,501	3,137
64,500	64,600	2,436	69,500	69,600	2,671	74,500	74,600	2,906	79,501	79,601	3,142
64,600	64,700	2,441	69,600	69,700	2,676	74,600	74,700	2,911	79,601	79,701	3,146
64,700	64,800	2,446	69,700	69,800	2,681	74,700	74,800	2,916	79,701	79,801	3,151
64,800	64,900	2,451	69,800	69,900	2,686	74,800	74,900	2,921	79,801	79,901	3,156
64,900	65,000	2,455	69,900	70,000	2,690	74,900	75,001	2,925	79,901	80,001	3,160
<b>65,000</b>			<b>70,000</b>			<b>75,001</b>			<b>80,001</b>		
65,000	65,100	2,460	70,000	70,100	2,695	75,001	75,101	2,930	80,001	80,101	3,165
65,100	65,200	2,465	70,100	70,200	2,700	75,101	75,201	2,935	80,101	80,201	3,170
65,200	65,300	2,469	70,200	70,300	2,704	75,201	75,301	2,939	80,201	80,301	3,174
65,300	65,400	2,474	70,300	70,400	2,709	75,301	75,401	2,944	80,301	80,401	3,179
65,400	65,500	2,479	70,400	70,500	2,714	75,401	75,501	2,949	80,401	80,501	3,184
65,500	65,600	2,483	70,500	70,600	2,718	75,501	75,601	2,954	80,501	80,601	3,189
65,600	65,700	2,488	70,600	70,700	2,723	75,601	75,701	2,958	80,601	80,701	3,193
65,700	65,800	2,493	70,700	70,800	2,728	75,701	75,801	2,963	80,701	80,801	3,198
65,800	65,900	2,498	70,800	70,900	2,733	75,801	75,901	2,968	80,801	80,901	3,203
65,900	66,000	2,502	70,900	71,000	2,737	75,901	76,001	2,972	80,901	81,001	3,207

(Rev 09/21/2023)

# 2023 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>81,001</b>			<b>86,001</b>			<b>91,001</b>			<b>96,001</b>		
81,001	81,101	3,212	86,001	86,101	3,447	91,001	91,101	3,816	96,001	96,101	4,361
81,101	81,201	3,217	86,101	86,201	3,452	91,101	91,201	3,830	96,101	96,201	4,365
81,201	81,301	3,221	86,201	86,301	3,456	91,201	91,301	3,845	96,201	96,301	4,370
81,301	81,401	3,226	86,301	86,401	3,461	91,301	91,401	3,860	96,301	96,401	4,375
81,401	81,501	3,231	86,401	86,501	3,466	91,401	91,501	3,874	96,401	96,501	4,379
81,501	81,601	3,236	86,501	86,601	3,471	91,501	91,601	3,889	96,501	96,601	4,384
81,601	81,701	3,240	86,601	86,701	3,475	91,601	91,701	3,904	96,601	96,701	4,389
81,701	81,801	3,245	86,701	86,801	3,480	91,701	91,801	3,919	96,701	96,801	4,394
81,801	81,901	3,250	86,801	86,901	3,485	91,801	91,901	3,933	96,801	96,901	4,398
81,901	82,001	3,254	86,901	87,001	3,489	91,901	92,001	3,948	96,901	97,001	4,403
<b>82,001</b>			<b>87,001</b>			<b>92,001</b>			<b>97,001</b>		
82,001	82,101	3,259	87,001	87,101	3,494	92,001	92,101	3,963	97,001	97,101	4,408
82,101	82,201	3,264	87,101	87,201	3,499	92,101	92,201	3,977	97,101	97,201	4,412
82,201	82,301	3,268	87,201	87,301	3,503	92,201	92,301	3,992	97,201	97,301	4,417
82,301	82,401	3,273	87,301	87,401	3,508	92,301	92,401	4,007	97,301	97,401	4,422
82,401	82,501	3,278	87,401	87,501	3,513	92,401	92,501	4,021	97,401	97,501	4,426
82,501	82,601	3,283	87,501	87,601	3,518	92,501	92,601	4,036	97,501	97,601	4,431
82,601	82,701	3,287	87,601	87,701	3,522	92,601	92,701	4,051	97,601	97,701	4,436
82,701	82,801	3,292	87,701	87,801	3,527	92,701	92,801	4,066	97,701	97,801	4,441
82,801	82,901	3,297	87,801	87,901	3,532	92,801	92,901	4,080	97,801	97,901	4,445
82,901	83,001	3,301	87,901	88,001	3,536	92,901	93,001	4,095	97,901	98,001	4,450
<b>83,001</b>			<b>88,001</b>			<b>93,001</b>			<b>98,001</b>		
83,001	83,101	3,306	88,001	88,101	3,541	93,001	93,101	4,110	98,001	98,101	4,455
83,101	83,201	3,311	88,101	88,201	3,546	93,101	93,201	4,124	98,101	98,201	4,459
83,201	83,301	3,315	88,201	88,301	3,550	93,201	93,301	4,139	98,201	98,301	4,464
83,301	83,401	3,320	88,301	88,401	3,555	93,301	93,401	4,154	98,301	98,401	4,469
83,401	83,501	3,325	88,401	88,501	3,560	93,401	93,501	4,168	98,401	98,501	4,473
83,501	83,601	3,330	88,501	88,601	3,565	93,501	93,601	4,183	98,501	98,601	4,478
83,601	83,701	3,334	88,601	88,701	3,569	93,601	93,701	4,198	98,601	98,701	4,483
83,701	83,801	3,339	88,701	88,801	3,574	93,701	93,801	4,203	98,701	98,801	4,488
83,801	83,901	3,344	88,801	88,901	3,579	93,801	93,901	4,217	98,801	98,901	4,492
83,901	84,001	3,348	88,901	89,001	3,583	93,901	94,001	4,232	98,901	99,001	4,497
<b>84,001</b>			<b>89,001</b>			<b>94,001</b>			<b>99,001</b>		
84,001	84,101	3,353	89,001	89,101	3,588	94,001	94,101	4,247	99,001	99,101	4,502
84,101	84,201	3,358	89,101	89,201	3,593	94,101	94,201	4,261	99,101	99,201	4,506
84,201	84,301	3,362	89,201	89,301	3,597	94,201	94,301	4,276	99,201	99,301	4,511
84,301	84,401	3,367	89,301	89,401	3,602	94,301	94,401	4,281	99,301	99,401	4,516
84,401	84,501	3,372	89,401	89,501	3,607	94,401	94,501	4,285	99,401	99,501	4,520
84,501	84,601	3,377	89,501	89,601	3,612	94,501	94,601	4,290	99,501	99,601	4,525
84,601	84,701	3,381	89,601	89,701	3,630	94,601	94,701	4,295	99,601	99,701	4,530
84,701	84,801	3,386	89,701	89,801	3,645	94,701	94,801	4,300	99,701	99,801	4,535
84,801	84,901	3,391	89,801	89,901	3,659	94,801	94,901	4,304	99,801	99,901	4,539
84,901	85,001	3,395	89,901	90,001	3,674	94,901	95,001	4,309	99,901	100,001	4,544
<b>85,001</b>			<b>90,001</b>			<b>95,001</b>			<b>100,001</b>		
85,001	85,101	3,400	90,001	90,101	3,689	95,001	95,101	4,314	<b>PLEASE NOTE: For \$100,001 and over, your tax is \$4,544 + 4.7% of the excess over \$100,000</b>		
85,101	85,201	3,405	90,101	90,201	3,693	95,101	95,201	4,318			
85,201	85,301	3,409	90,201	90,301	3,708	95,201	95,301	4,323			
85,301	85,401	3,414	90,301	90,401	3,723	95,301	95,401	4,328			
85,401	85,501	3,419	90,401	90,501	3,737	95,401	95,501	4,332			
85,501	85,601	3,424	90,501	90,601	3,752	95,501	95,601	4,337			
85,601	85,701	3,428	90,601	90,701	3,767	95,601	95,701	4,342			
85,701	85,801	3,433	90,701	90,801	3,782	95,701	95,801	4,347			
85,801	85,901	3,438	90,801	90,901	3,796	95,801	95,901	4,351			
85,901	86,001	3,442	90,901	91,001	3,811	95,901	96,001	4,356			

(Rev 10/4/2023)





**STATE OF ARKANSAS  
Individual Income Tax  
Penalty and Interest  
Waiver Request**

**REVENUE DIVISION  
Individual Income Tax**  
1816 W 7th St., Room 2300  
Post Office Box 3628  
Little Rock, Arkansas 72203-3628  
Phone: (501) 682-1100  
Fax: (501) 682-7692  
www.dfa.arkansas.gov

Please type or print when filling out this form

<b>SECTION I - TAXPAYER INFORMATION</b>		
<input type="checkbox"/> Individual <input type="checkbox"/> Composite <input type="checkbox"/> Fiduciary		
Please use one form per account.		
<b>1</b> Primary Legal Name (First Name, MI, and Last Name)/Entity Name	<b>2</b> Primary Social Security Number/FEIN	
<b>3</b> Spouse's Legal Name (First Name, MI, and Last Name)	<b>4</b> Spouse's Social Security Number	
<b>5</b> Mailing Address, City, State, and Zip Code		
<b>6</b> Daytime Phone Number		
<b>7</b> E-mail Address		
<b>SECTION II - PENALTY WAIVER REQUEST</b>		
Check all that apply: <input type="checkbox"/> Failure to File Penalty <input type="checkbox"/> Failure to Pay Penalty <input type="checkbox"/> UEP (Under Estimate Penalty) <input type="checkbox"/> Interest		
For Tax Year(s): _____		
Reason for Request (check all that apply): <input type="checkbox"/> Illness <input type="checkbox"/> Natural Disaster <input type="checkbox"/> Other		
Please explain in detail why your penalty and/or interest should be waived:		
_____ _____ _____ _____ _____		
<b>SECTION III - SIGNATURE</b>		
_____	_____	_____
Primary Signature/Authorized Party	Date	Daytime Phone Number
_____	_____	_____
If Joint Return, Spouse's Signature	Date	Daytime Phone Number

Penalty Waiver (R 12/8/2022)

**Mail, Fax, or Email COMPLETED Form To:**

**MAIL:**  
**ARKANSAS STATE INCOME TAX**  
**PO BOX 3628**  
**LITTLE ROCK, AR 72203**

**FAX:**  
**501-682-7692**

**EMAIL:**  
**individual.income@dfa.arkansas.gov**

**NOTES**

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## BEFORE YOU MAIL YOUR RETURN CHECKLIST

### **YOU MUST FILE BY APRIL 15, 2024**

- 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, 2024?

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