

## Subject 100

### Who Must File?

Whether or not you have to file a tax return depends on your filing status and gross income.

**Full Year Residents** of Arkansas for tax year 2022 must file a tax return if:

- Single, and gross income\* was at least \$13,447

Or

- Head of household with:

1 or no dependent, and gross income was at least \$19,118

2 or more dependents, and gross income\* was at least \$22,790

Or

- Married filing a joint return with:

1 or no dependent, and gross income\* was at least \$22,676

2 or more dependents, and gross income was at least \$27,292

Or

- Surviving Spouse in 2020 or 2021 and not remarried in 2022:

Surviving Spouse with 1 dependent and gross income\* was at least \$19,118

With 2 or more dependents and gross income\* was at least \$22,790

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

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

**Part Year Residents** of Arkansas who received any gross income\* while an Arkansas resident, **must** file a return (Regardless of marital status, filing status, or gross income amount).

**\*Gross income is all income (before deductions) other than income specifically described as exempt on pages 9 & 10 of the AR1000F & AR1000NR Instructions.**