

## **Subject 101**

### **Which Form To File**

AR1000F or AR1000NR

The two forms used for filing Arkansas Individual Income Tax returns are Forms AR1000F and AR1000NR.

Full-year residents must use Form AR1000F.

Non-residents and part-year residents must report any income taxable to Arkansas on AR1000NR. (If filing this return, you are required to include the first two pages of your federal return.)