



**ARKANSAS INDIVIDUAL INCOME TAX
OTHER INCOME/LOSS AND DEPRECIATION DIFFERENCES**

Primary's legal name	Primary's social security number
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Full Year Resident Filers - Complete columns **(A)** and **(B)** if using filing status 4 (married filing separately on the same return). All other filing statuses must complete column **(A) only**.

Nonresident or Part Year Resident Filers - Complete columns **(A), (B), and (C)** if using filing status 4 (married filing separately on the same return). All other filing statuses must complete columns **(A)** and **(C) only**.

Additions to Income

		(A) Primary/Joint	(B) Spouse (Status 4)	(C) Arkansas Only
1. Federal depreciation: (Attach Schedule)	1			
2. HSA and/or MSA taxable distributions	2			
3. Long-term care insurance contracts	3			
4. Gambling winnings: (Attach W2-G)	4			
5. Lottery / contest winnings:	5			
6. Scholarships / fellowships / stipends:	6			
7. Other: (Attach Schedule)	7			
8. INCOME TOTAL: (Add lines 1-7 and enter total):	8			

Subtractions from Income

		(A) Primary/Joint	(B) Spouse (Status 4)	(C) Arkansas Only
9. State depreciation: (Attach Schedule)	9			
10. Net operating loss: (Attach Form AR1000NOL)	10			
11. Foreign earned income exclusion:	11			
12. Loss on excess deferral distribution	12			
13. Other: (Attach Schedule)	13			
14. LOSSES TOTAL: (Add lines 9-13 and enter total)	14			
15. NET TOTAL: (Subtract line 14 from line 8 and enter total of each column on line 22 of Form AR1000F / AR1000NR). 15				