

Arkansas 2021

Individual Income Tax

Forms and Instructions

Full Year Resident Part Year Resident Nonresident



Governor Asa Hutchinson

ATAP

Please visit our secure site ATAP (Arkansas Taxpayer Access Point) at www.atap.arkansas.gov. ATAP allows taxpayers or their representatives to log on, make payments and manage their account online.

ATAP features are:

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

ATAP is available 24 hours.

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

Where's My Refund?

Check your refund status at
www.atap.arkansas.gov

Identity Theft has been a growing problem nationally and the Department is taking additional measures to ensure tax refunds are issued to the correct individuals. These additional measures may result in tax refunds not being issued as quickly as in past years.

Pay tax by credit card
(Vendor charges nominal fee)

www.acipayonline.com
or call (800) 272-9829

Free File Alliance:

As a member of the "Free File Alliance", the State of Arkansas offers certain taxpayers the opportunity to electronically file their return with no fee. If you meet the specified criteria (including income, military service, or eligibility for federal Earned Income Tax Credit) you may be eligible for this program.

For details go to:

www.arkansas.gov/efile

7 Simple Reasons to e-file!

- ◆ Faster Refunds: With Direct Deposit
- ◆ Direct Debit Payments
- ◆ Filing Confirmation Provided
- ◆ If You Qualify, It's Free
- ◆ Makes Complex Returns Easy
- ◆ File Federal & State Forms Together
- ◆ Secure



For your questions/comments:

Manager, Individual Income Tax
P. O. Box 3628
Little Rock, AR 72203-3628

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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**.

- 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



Phone

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

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

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

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

Other useful phone numbers:

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

Internal Revenue Service (800) 829-1040
Social Security Administration (800) 772-1213



Forms

To obtain a booklet or forms you may:

1. Access our website at:
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

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Access ATAP at **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.



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 in Room 2300, Ledbetter Building, at 1816 W. 7th Street in Little Rock.

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

ELECTRONIC FILING

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 for details.)

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

IDENTITY THEFT

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

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

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

SPECIAL INFORMATION FOR TAX YEAR 2021

Arkansas Tax Treatment of Certain COVID-19 Relief Programs (Act 248 of 2021)

Covid-19 Relief Programs that **are exempt** from Income Tax in Arkansas

- Forgiven Paycheck Protection Program (PPP) Loans
- Economic Injury Disaster Loans (EIDL): forgiveness, grants, and payment assistance
- Coronavirus Food Assistance Program (CFAP) payments
- Market Facilitation Program (MFP)
- CARES Act Recovery Rebates
- Shuttered Venue Grants

Covid-19 Relief Programs that are **not exempt** and therefore should be included in Arkansas Income Tax

- Emergency Rental Assistance (ERA 1 and ERA 2)
- Restaurant Revitalization Fund Grants
- Arkansas Ready for Business Grants
- Other State and Local Pandemic assistance
- Any other loan forgiveness or grant assistance program not listed.

Tax Competitiveness and Relief (Act 182 of 2019):

Marginal Income Tax rates for 2021 have been amended and the top rate will be reduced to 5.9%.

Unemployment Compensation Benefits are exempt from Income Tax (Act 154 of 2021):

For tax years 2021, unemployment compensation is not taxable.

Paisley's Law (Act 935 of 2021)

Establishes a tax credit of \$500 for families who experience a stillborn child.

Amended Teacher's Qualified Classroom Expenses (Act 971 of 2021)

Increases the limit of the allowable amount that can be claimed from \$250 to \$500 per taxpayer.

ADDITIONAL INFORMATION FOR TAX YEAR 2022

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

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

Philanthropic Investment in Arkansas Kids Program Scholarship Credit (Act 904 of 2021)

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

Additional changes can be found on our website 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.)
- **Revenue Agent Reports "RARs":** 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 RAR 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 may be downloaded from our website at: www.dfa.arkansas.gov/incometax.



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/incometax) and a copy of service member's Leave and Earning Statement (LES) to verify Home of Record. (For future tax purposes, the nonmilitary spouse must submit a new payroll withholding form ARW-4MS, to his/her employer each year to exempt future withholding.)

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

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

Military Retirement Exemption (Act 141 of 2017):

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

The Servicemembers Civil Relief Act:

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

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

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

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

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

RETIRED MILITARY PERSONNEL

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

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

DEFINITIONS

GROSS INCOME

Gross income is any and all income (before deductions) other than income specifically described as exempt from tax on pages 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.**

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 2021, 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 2021.

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 \$4,300 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 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 \$4,300 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 \$4,300 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 MARITAL STATUS is:	and your FILING STATUS is:	file if GROSS INCOME* is at least
Single (Including divorced and legally separated)	Single	\$13,055
	Head of Household with 1 or no dependents	\$18,561
	Head of Household with 2 or more dependents	\$22,126
Married	Married Filing Joint with 1 or no dependents	\$22,016
	Married Filing Joint with 2 or more dependents	\$26,497
	Married Filing Separately	\$8,500
Surviving Spouse in 2019 or 2020, and not remarried in 2021	Surviving Spouse with 1 or no dependents	\$18,561
	Surviving Spouse with 2 or more dependents	\$22,126

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

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

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

NONRESIDENTS (Use Form AR1000NR)

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

PART YEAR RESIDENTS (Use Form AR1000NR)

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

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

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, 2022 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, 2021, but **NO LATER THAN** April 15, 2022, (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 deadline to file until November 15th.

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 15th. **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

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.

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

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, 2021 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.

- 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

- 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):

- Your unmarried child, grandchild, great-grandchild, adopted child or stepchild. This child did not have to be your dependent, but your foster child must have been your dependent.
- Your married child, grandchild, adopted child or stepchild. This child must have been your dependent.
- 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 2021, 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 2019 or 2020 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 2021.
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, 2022, were you age **65 or over**?

On December 31, 2021, were you **deaf**?

On December 31, 2021, were you **blind**?

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

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

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

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

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

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

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

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

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

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

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

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.

1099-G

Arkansas will no longer mail paper 1099-Gs. Instead, we ask that you get this information from our website at www.atap.arkansas.gov. If you wish for us to mail you a paper 1099-G instead, please check the box located above the signature line on page AR1.

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.

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 PAGE 1 AND 2, FEDERAL RETURN 1040, OR YOUR ARKANSAS RETURN WILL NOT BE PROCESSED.

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

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

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

Enter U.S. Military Compensation on Line 9.

Ministers Income:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Arkansas did not adopt the federal "bonus depreciation" provision from previous years.

Therefore, there may be a difference in federal and Arkansas amounts of depreciation allowed. Adjust your gains and losses for depreciation differences, **if any**, in the federal and Arkansas amounts on Lines 2, 5 and 10 of the Arkansas Form AR1000D.

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

The amount of capital loss that can be deducted after offsetting capital gains is limited to \$3,000 (\$1,500 per taxpayer for filing Status 4 or 5). If your capital loss was more than the yearly limit on capital loss deductions, you can carry over the unused part to later years until used up.

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

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

LINE 16. Use this line to report taxable lump-sum distributions, annuities, and traditional IRA distributions. Include early withdrawal of traditional IRA distributions on this line. List only the amount of withdrawal and attach the federal Form 5329 showing the tax on premature distribution. Also, enter ten percent (**10%**) of the tax from the federal Form 5329, Part I and Part II, on Line 32. If you received a distribution which does not qualify for the Lump-Sum Distribution Averaging Schedule (AR1000TD), list the total distribution received in 2020. (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): (new instructions)

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

LINE 18B.

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

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

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

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

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

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

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

Nonresident beneficiaries pay tax only on Arkansas income.

ADJUSTMENTS

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. For 2021, per Act 154 of 2021, unemployment compensation is not taxable. Do not include these amounts on line 23. Attach a copy of the 1099-G.

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

Gambling winnings:

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

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

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

Net operating loss (NOL) from an earlier year to carry forward to 2021: 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 for five (5) years. (NOL carrybacks not allowed.)

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 20 and line 22 and enter total in the appropriate columns on this line. This is your **Total Income**.

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 22-28.

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
1 —Single	\$2,200
2 —Married Filing Joint	\$4,400
3 —Head of Household	\$2,200
4 —Married Filing Separately on Same Return	\$2,200 each
5 —Married Filing Separately on Different Returns	\$2,200
6 —Surviving Spouse	\$2,200

NOTE: *The \$2,200 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 2021, 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 can not exceed the amount allowed on Form AR2441.

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

State Political Contribution Credit
Other State Tax Credit
Credit for Adoption Expenses
Phenylketonuria Disorder Credit
Stillborn Child Credit
Tax Credit(s)

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 complete copy of your federal return.**

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

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

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

$$\begin{aligned} \text{Example: } & \$2,500/\$25,000 = 0.004762 \\ & \text{or} \\ & \$10,000/\$60,000 = 0.166667 \end{aligned}$$

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 on 2021 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 2021 Declaration of Estimated Income Tax (includes January 15, 2022 installment and/or credit brought forward from 2020 tax return).

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

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

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

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

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

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

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

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

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

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



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.

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

<p style="text-align: center;">Individual Consumer Use Tax Report</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>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;">A</th> <th style="width: 20%; text-align: center;">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. TOTAL Tax Due</td> <td style="text-align: center;">\$ </td> <td></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. http://www.state.ar.us/salestax or by calling (501) 682-7104</p>		A	B		General State Tax	Reduced Food Tax	2. State Rate	6.500%	0.125%	3. County Rate	+ _____	_____	4. City Rate	+ _____	_____	5. Total Tax Rate	= _____	_____	6. Purchases	\$ _____	_____	7. Total Tax Rate	_____	_____	8. Total Tax	\$ _____	_____	9. TOTAL Tax Due	\$ 	
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9. TOTAL Tax Due	\$ 																														
Purchaser(s): _____																															
Social Security Number: _____																															
Home Address: _____																															
City/State/Zip: _____																															
Phone Number: _____																															
County of Residence: _____																															
<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>																															



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

CONSUMER USE TAX FORM

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

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

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

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

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

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

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

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

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

Line 7 Enter your total tax rate from line 5.

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

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

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

ARKANSAS VOTER REGISTRATION APPLICATION

Check all that apply: <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		Assigned ID	
1	Mr. Mrs. Miss Ms.	Last Name	Jr. Sr. II. III. IV.	First Name	Middle Name
2	Address Where You Live (See Section "C" Below) (Rural addresses must draw map.)		Apt. or Lot #	City/Town	County
3	Address Where You Receive Mail If Different From Above		Apt. or Lot #	City/Town	County
4	Date of Birth: _____ / _____ / _____ Month Day Year		5	Home & Work Phone Numbers (Optional) (H) (W)	
6	Party Affiliation (Optional)				
7	E-mail Address (Optional)				8
					Have you ever voted in a federal election in this State? <input type="checkbox"/> Yes <input type="checkbox"/> No
9	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.				11
					Signature of elector - Please sign full name or put mark.
10	(A) Are you a citizen of the United States of America and an Arkansas resident? <input type="checkbox"/> Yes <input type="checkbox"/> No (B) Will you be eighteen (18) years of age or older on or before election day? <input type="checkbox"/> Yes <input type="checkbox"/> No (C) Are you presently adjudged mentally incompetent by a court of competent jurisdiction? <input type="checkbox"/> Yes <input type="checkbox"/> No (D) Have you ever been convicted of a felony without your sentence having been discharged or pardoned? <input type="checkbox"/> Yes <input type="checkbox"/> No If you checked No in response to either questions A or B, do not complete this form. If you checked Yes in response to either questions C or D, do not complete this form.				The information I have provided is true to the best of my knowledge. I do not claim the right to vote in another county or state. If I have provided false information, I may be subject to a fine of up to \$10,000 and/or imprisonment of up to 10 years under state and federal laws.
					Date: _____ / _____ / _____ Month Day Year
					If applicant is unable to sign his/her name, provide name, address and phone number of the person providing assistance: Name: _____ Address: _____ City: _____ State: _____ Phone#: _____

Please complete the sections below if:

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

MAIL REGISTRANTS: PLEASE SEE SECTION D.

	Agency Code (For Official Use Only)
--	-------------------------------------

Date of Birth: _____ / _____ / _____
Month Day Year

A	Mr. Mrs. Miss Ms.	Previous Last Name	Jr. Sr. II. III. IV.	First Name	Middle Name
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.

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

IDENTIFICATION REQUIREMENTS

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

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

First
Class
Postage
Required

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

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 2021 to your tax in 2022. Enter the amount you would like to have carried forward. The overpayment will be applied directly to your 2022 estimated account. If you wish to apply only part of Line 47 to pay 2022 tax, you will be issued a refund for the balance of your overpayment.

NOTE: *The amount you carry over to pay 2021 taxes will only be credited to the primary filer. It cannot be divided between the primary filer and spouse.*

LINE 49. If you wish to contribute a portion or all of your overpayment to one or more of the programs listed below, complete Schedule AR1000-CO and enter total amount of your donation. **Attach Schedule AR1000-CO after Form AR1000F/AR1000NR.**

Area Agencies on Aging Program
Arkansas Disaster Relief Program
Arkansas Game and Fish Foundation
Arkansas Schools for the Blind and Deaf
AR 529 College Investing Plan
Baby Sharon's Children's Catastrophic Illness Program
Military Family Relief Program
Newborn Umbilical Cord Blood Initiative
Organ Donor Awareness Education Program

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

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

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

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

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

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

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

PAY ONLINE:

Paying online is convenient, secure, and helps make sure we get your payments on time. Please visit our secure site ATAP (Arkansas Taxpayer Access Point) at 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)

ACI PAYMENTS, INC.



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

- Call 1-800-2PAY-TAXSM (1-800-272-9829)
- Go to 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) 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, 2021. 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, 2021. Any return not postmarked by April 15, 2021 (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.

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 17 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 2022 on property in a federal disaster area, you may elect to deduct the loss as an itemized deduction in 2021. If you elect to report the loss on your 2021 return, you cannot report the loss on your 2022 return.

A disaster loss is the only loss which may be carried back. You may amend your 2020 return to report a disaster loss incurred in 2021. If you elect to amend your 2020 return, you cannot report the loss on your 2021 return. If loss in federal disaster area, list location on Line 18.

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

MISCELLANEOUS DEDUCTIONS SUBJECT TO THE 2% AGI LIMITATION

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

LINE 21. Other deductions include:

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

Attach supporting schedule or statement.

LINE 22. Add Lines 20 and 21.

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

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

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

OTHER MISCELLANEOUS DEDUCTIONS

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

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

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

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

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

PRORATED ITEMIZED DEDUCTIONS

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

LINE 32. Add Lines 31A and 31B.

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

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

LINE 35. Subtract Line 34 from Line 30. Enter result here and on Form AR1000F/AR1000NR, Line 27, Column B. If you and your spouse are using Filing 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 2021 on qualified student loans. 1 _____
 2. Enter the smaller of Line 1 above or \$2,500. 2 _____
 3. Enter the amount(s) from Form AR1000F/AR1000NR, Line(s) 23A and 23B. 3 _____
 4. Enter total adjustments from Form AR1000F/AR1000NR, Line(s) 24A and 24B.
(Do not include the deduction for interest paid on student loans, Line 6, AR1000ADJ). 4 _____
 5. Modified AGI. Subtract Line 4 from Line 3. 5 _____
- Note:** If Line 5 is \$85,000 or more and you are filing Status 1, 3, or 6 **or** \$170,000 or more and you are filing Status 2 or 4, **STOP HERE.** You **cannot** take the deduction.
6. Enter: \$70,000 if filing Status 1, 3, or 6; \$140,000 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

- | | Primary | Spouse |
|--|----------------|---------------|
| 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.
Enter result as a decimal (rounded to at least three places). 13 _____ | 13 _____ | |
| 14. Multiply Line 10 by the amount on Line 13.
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	\$66,000	\$76,000
Married Filing on Same Return (Status 2 or 4), or Surviving Spouse	\$105,000	\$125,000
Married Filing on Separate Returns (Status 5)	\$0	\$10,000
Nonactive Spouse (Income Computed Jointly)	\$198,000	\$208,000

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 2021 for health insurance coverage established under your business for 2021 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

Business..... 56 cents/mile
 Charitable..... 14 cents/mile
 Medical/Moving 16 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, 2009, allowing greater dollar limits and phase out thresholds.

- Deduction Limit – \$25,000
- Cost of qualifying property limit – \$200,000
- No deduction allowed above \$225,000
- More than one property placed in service – limit \$25,000 deduction per taxpayer per year
- 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

Note: Arkansas has not yet adopted the most recent federal changes.

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, 2022.

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

3169
 Date **April 15, 2022**

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

One hundred twenty five and no/100 _____ DOLLARS

MEMO: **Tax year 2021**
12345678-IIT

Lynne Taxpayer

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

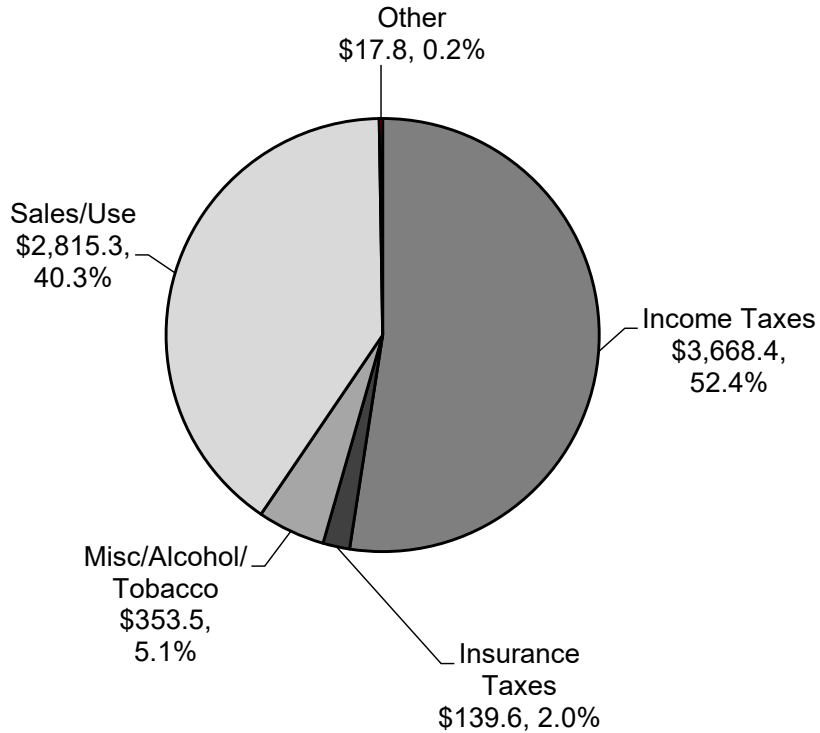
Make sure both amounts match

Don't forget to sign your check!

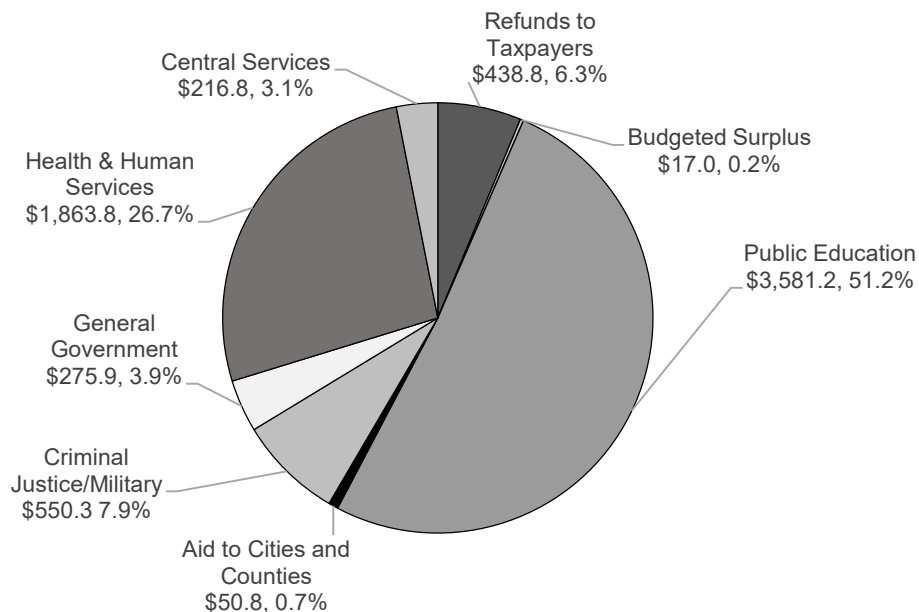
FOR TAXPAYERS' INFORMATION

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

\$6,994.6 MILLION GENERAL REVENUE TAX Where It Comes From:



Where It Is Spent:



TAXPAYER BILL OF RIGHTS

Your Rights As A Taxpayer

You have the right to a full explanation of all actions by any employee of the Director 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 Director of the Department of Finance and Administration (hereinafter "Director") 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 Director 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 Director. The Director shall suspend the interview to allow you to consult with your representative.
- You may record any interview with the Director or his or her employee at your own expense. You should let the Director or his or her employee know in advance of your intention to record the interview. The Director may likewise record an interview, and a copy may be obtained within a reasonable time at your expense.
- You may request an administrative review (file a protest) of any proposed assessment of tax. You must request this review in writing within 60 days of your receipt of a Notice of Proposed Assessment. The administrative review may be based on an in-person hearing, a telephone hearing, or consideration of written documents. If you do not request an administrative hearing, you may still pursue your judicial remedies by filing an action in the circuit court.
- If you receive an unfavorable decision from your administrative review, then you may request a review of the decision by the Director. This request must be in writing and must be received by the Director within 20 days of the mailing of the hearing decision. If you receive an unfavorable decision from the Director on any issue, you may pursue judicial remedies as discussed below.
- After the issuance of the Notice of Final Assessment or the final determination of the hearing officer or Director, you may appeal the tax assessment to circuit court, regardless of whether you protested the assessment and requested an administrative review. 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 determination of the hearing officer or Director if the taxpayer does not make any payment of the tax, penalty, or interest due; or
 - (2) Pay the entire amount of tax due within one year of the date of the Notice of Final Assessment or final determination of the hearing officer or Director and file suit within one year of the date of payment; or
 - (3) File suit within one year of the date of the final determination of the hearing officer or Director 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 Director disallows the refund claim either in whole or in part, the Director will issue a Notice of Claim Denial. You may request an administrative review (protest) of the Notice of Claim Denial. This request must be made within 60 days of your receipt of the Notice of Claim Denial. If you receive an unfavorable decision from your administrative review, you may request a review of the decision by the Director. This request must be made in writing within 20 days of the mailing of the hearing decision.
- Following an administrative hearing and corresponding review, the taxpayer 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 requested an administrative review. 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, the final determination of the hearing officer, or revision decision of the Director, whichever is later. If the Director fails to issue a written decision in response to the refund claim within six months of the date a claim for refund is filed, the taxpayer may then file suit to recover the amount claimed.
- Any taxpayer who wishes to file a request for administrative review (protest) of a proposed assessment or a complaint regarding any activity concerning the administration or collection of any state tax by the Revenue Division should make the protest or complaint in writing to:

ASSISTANT COMMISSIONER FOR POLICY AND LEGAL

Mailing Address: LEDBETTER BUILDING, ROOM 2440, P.O. BOX 1272, LITTLE ROCK, AR 72203-1272

Overnight Mailing Address: LEDBETTER BUILDING, ROOM 2440, 1816 W. 7TH ST., LITTLE ROCK, AR 72201

Email Address: protest@dfa.arkansas.gov

Fax: (501) 683-1161

- In administering the state tax laws, the Director is authorized by law to make an examination or investigation of the business, books, and records of the taxpayer. If the Director 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 Director may make an estimated assessment based upon the best information available as to the amount of tax due by the taxpayer.
- The Director 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 Director's ability to compute, assess, or collect any state tax. Any taxpayer seeking relief from a jeopardy assessment must request an administrative hearing within five days from the receipt of the Notice of Proposed Assessment.
- When collecting any state tax due from a taxpayer, the Director 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 Director. 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 Director 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 Director'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 02/2016

2021 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**.

Single (FILING STATUS 1)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	13,054	0
13,055	13,100	27
13,101	13,200	34
13,201	13,300	41
13,301	13,400	48
13,401	13,500	55
13,501	13,600	62
13,601	13,700	69
13,701	13,800	76
13,801	13,900	83
13,901	14,000	90
14,001	14,100	97
14,101	14,200	104
14,201	14,300	111
14,301	14,400	118
14,401	14,500	125
14,501	14,600	132
14,601	14,700	139
14,701	14,800	146
14,801	14,900	153
14,901	15,000	160
15,001	15,100	167
15,101	15,200	174
15,201	15,300	181
15,301	15,400	188
15,401	15,500	195
15,501	15,600	202
15,601	15,700	209

*Above \$15,700 use Standard or Itemized Deductions and Regular Income Tax Table

(Rev 10/5/2021)

Head of Household/Surviving Spouse with 1 or No Dependents (FILING STATUS 3 or 6)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	18,560	0
18,561	18,600	62
18,601	18,700	71
18,701	18,800	81
18,801	18,900	90
18,901	19,000	99
19,001	19,100	109
19,101	19,200	118
19,201	19,300	128
19,301	19,400	137
19,401	19,500	146
19,501	19,600	156
19,601	19,700	165
19,701	19,800	175
19,801	19,900	184
19,901	20,000	193
20,001	20,100	203
20,101	20,200	212
20,201	20,300	222
20,301	20,400	231
20,401	20,500	240
20,501	20,600	250
20,601	20,700	259
20,701	20,800	269
20,801	20,900	278
20,901	21,000	287
21,001	21,100	297
21,101	21,200	306
21,201	21,300	316
21,301	21,400	325
21,401	21,500	334
21,501	21,600	344
21,601	21,700	353
21,701	21,800	363
21,801	21,900	372
21,901	22,000	381
22,001	22,100	391
22,101	22,200	400
22,201	22,300	410
22,301	22,400	419
22,401	22,500	428
22,501	22,600	438

*Above \$22,600, use Standard or Itemized Deductions and Regular Income Tax Table

Head of Household/Surviving Spouse with 2 or More Dependents (FILING STATUS 3 or 6)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	22,125	0
22,126	22,200	86
22,201	22,300	99
22,301	22,400	111
22,401	22,500	123
22,501	22,600	136
22,601	22,700	148
22,701	22,800	161
22,801	22,900	173
22,901	23,000	185
23,001	23,100	198
23,101	23,200	210
23,201	23,300	223
23,301	23,400	235
23,401	23,500	247
23,501	23,600	260
23,601	23,700	272
23,701	23,800	285
23,801	23,900	297
23,901	24,000	309
24,001	24,100	322
24,101	24,200	334
24,201	24,300	347
24,301	24,400	359
24,401	24,500	371
24,501	24,600	384
24,601	24,700	396
24,701	24,800	409
24,801	24,900	421
24,901	25,000	433
25,001	25,100	446
25,101	25,200	458
25,201	25,300	471
25,301	25,400	483
25,401	25,500	495
25,501	25,600	508
25,601	25,700	520
25,701	25,800	533
25,801	25,900	546
25,901	26,000	559

*Above \$26,000, use Standard or Itemized Deductions and Regular Income Tax Table

2021 Low Income Tax Tables

Married Filing Joint (FILING STATUS 2)		
With One or No Dependents		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	22,015	0
22,016	22,100	70
22,101	22,200	80
22,201	22,300	91
22,301	22,400	101
22,401	22,500	112
22,501	22,600	122
22,601	22,700	132
22,701	22,800	143
22,801	22,900	153
22,901	23,000	164
23,001	23,100	174
23,101	23,200	184
23,201	23,300	195
23,301	23,400	205
23,401	23,500	216
23,501	23,600	226
23,601	23,700	236
23,701	23,800	247
23,801	23,900	257
23,901	24,000	268
24,001	24,100	278
24,101	24,200	288
24,201	24,300	299
24,301	24,400	309
24,401	24,500	320
24,501	24,600	330
24,601	24,700	340
24,701	24,800	351
24,801	24,900	361
24,901	25,000	372
25,001	25,100	382
25,101	25,200	392
25,201	25,300	403
25,301	25,400	413
25,401	25,500	424
25,501	25,600	434
25,601	25,700	444
25,701	25,800	455
25,801	25,900	465
25,901	26,000	476
26,001	26,100	486

*Above \$26,100, use Standard or Itemized Deductions and Regular Income Tax Table

(Rev 10/5/2021)

Married Filing Joint (FILING STATUS 2)		
With Two or More Dependents		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	26,496	0
26,497	26,500	100
26,501	26,600	110
26,601	26,700	120
26,701	26,800	131
26,801	26,900	141
26,901	27,000	152
27,001	27,100	162
27,101	27,200	172
27,201	27,300	183
27,301	27,400	193
27,401	27,500	204
27,501	27,600	214
27,601	27,700	224
27,701	27,800	235
27,801	27,900	245
27,901	28,000	256
28,001	28,100	453
28,101	28,200	465
28,201	28,300	477
28,301	28,400	489
28,401	28,500	501
28,501	28,600	513
28,601	28,700	525
28,701	28,800	537
28,801	28,900	549
28,901	29,000	561
29,001	29,100	573
29,101	29,200	585
29,201	29,300	597
29,301	29,400	609
29,401	29,500	621
29,501	29,600	633
29,601	29,700	645
29,701	29,800	657
29,801	29,900	669
29,901	30,000	681
30,001	30,100	693
30,101	30,200	705
30,201	30,300	717
30,301	30,400	729
30,401	30,500	741
30,501	30,600	753
30,601	30,700	765
30,701	30,800	777
30,801	30,900	789
30,901	31,000	801
31,001	31,100	813
31,101	31,200	825
31,201	31,300	837
31,301	31,400	849
31,401	31,500	861
31,501	31,600	873
31,601	31,700	885
31,701	31,800	897
31,801	31,900	909
31,901	32,000	921
32,001	32,100	933
32,101	32,200	945

*Above \$32,200 use Standard or Itemized Deductions and Regular Income Tax Table

2021 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

If Your Income is			If Your Income is			If Your Income is			If Your Income is		
As Much As	But Less Than	YOUR TAX IS	As Much As	But Less Than	YOUR TAX IS	As Much As	But Less Than	YOUR TAX IS	As Much As	But Less Than	YOUR TAX IS
4,000			8,000			12,000					
0	100	0	4,000	4,100	0	8,000	8,100	65	12,000	12,100	171
100	200	0	4,100	4,200	0	8,100	8,200	67	12,100	12,200	174
200	300	0	4,200	4,300	0	8,200	8,300	69	12,200	12,300	177
300	400	0	4,300	4,400	0	8,300	8,400	71	12,300	12,400	180
400	500	0	4,400	4,500	0	8,400	8,500	73	12,400	12,500	183
500	600	0	4,500	4,600	0	8,500	8,600	75	12,500	12,600	186
600	700	0	4,600	4,700	0	8,600	8,700	77	12,600	12,700	189
700	800	0	4,700	4,800	0	8,700	8,800	79	12,700	12,800	192
800	900	0	4,800	4,900	1	8,800	8,900	81	12,800	12,900	195
900	1,000	0	4,900	5,000	3	8,900	9,000	83	12,900	13,000	198
1,000			5,000			9,000			13,000		
1,000	1,100	0	5,000	5,100	5	9,000	9,100	85	13,000	13,100	201
1,100	1,200	0	5,100	5,200	7	9,100	9,200	87	13,100	13,200	204
1,200	1,300	0	5,200	5,300	9	9,200	9,300	89	13,200	13,300	207
1,300	1,400	0	5,300	5,400	11	9,300	9,400	91	13,300	13,400	210
1,400	1,500	0	5,400	5,500	13	9,400	9,500	93	13,400	13,500	213
1,500	1,600	0	5,500	5,600	15	9,500	9,600	96	13,500	13,600	216
1,600	1,700	0	5,600	5,700	17	9,600	9,700	99	13,600	13,700	219
1,700	1,800	0	5,700	5,800	19	9,700	9,800	102	13,700	13,800	222
1,800	1,900	0	5,800	5,900	21	9,800	9,900	105	13,800	13,900	225
1,900	2,000	0	5,900	6,000	23	9,900	10,000	108	13,900	14,000	228
2,000			6,000			10,000			14,000		
2,000	2,100	0	6,000	6,100	25	10,000	10,100	111	14,000	14,100	231
2,100	2,200	0	6,100	6,200	27	10,100	10,200	114	14,100	14,200	234
2,200	2,300	0	6,200	6,300	29	10,200	10,300	117	14,200	14,300	237
2,300	2,400	0	6,300	6,400	31	10,300	10,400	120	14,300	14,400	240
2,400	2,500	0	6,400	6,500	33	10,400	10,500	123	14,400	14,500	243
2,500	2,600	0	6,500	6,600	35	10,500	10,600	126	14,500	14,600	247
2,600	2,700	0	6,600	6,700	37	10,600	10,700	129	14,600	14,700	250
2,700	2,800	0	6,700	6,800	39	10,700	10,800	132	14,700	14,800	253
2,800	2,900	0	6,800	6,900	41	10,800	10,900	135	14,800	14,900	257
2,900	3,000	0	6,900	7,000	43	10,900	11,000	138	14,900	15,000	260
3,000			7,000			11,000			15,000		
3,000	3,100	0	7,000	7,100	45	11,000	11,100	141	15,000	15,100	264
3,100	3,200	0	7,100	7,200	47	11,100	11,200	144	15,100	15,200	267
3,200	3,300	0	7,200	7,300	49	11,200	11,300	147	15,200	15,300	270
3,300	3,400	0	7,300	7,400	51	11,300	11,400	150	15,300	15,400	274
3,400	3,500	0	7,400	7,500	53	11,400	11,500	153	15,400	15,500	277
3,500	3,600	0	7,500	7,600	55	11,500	11,600	156	15,500	15,600	281
3,600	3,700	0	7,600	7,700	57	11,600	11,700	159	15,600	15,700	284
3,700	3,800	0	7,700	7,800	59	11,700	11,800	162	15,700	15,800	287
3,800	3,900	0	7,800	7,900	61	11,800	11,900	165	15,800	15,900	291
3,900	4,000	0	7,900	8,000	63	11,900	12,000	168	15,900	16,000	294

(Rev 10/5/2021)

2021 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	
16,000			21,000			26,000			31,000		
16,000	16,100	298	21,000	21,100	468	26,000	26,100	863	31,000	31,100	1,113
16,100	16,200	301	21,100	21,200	471	26,100	26,200	868	31,100	31,200	1,118
16,200	16,300	304	21,200	21,300	474	26,200	26,300	873	31,200	31,300	1,123
16,300	16,400	308	21,300	21,400	478	26,300	26,400	878	31,300	31,400	1,128
16,400	16,500	311	21,400	21,500	481	26,400	26,500	883	31,400	31,500	1,133
16,500	16,600	315	21,500	21,600	485	26,500	26,600	888	31,500	31,600	1,138
16,600	16,700	318	21,600	21,700	488	26,600	26,700	893	31,600	31,700	1,143
16,700	16,800	321	21,700	21,800	491	26,700	26,800	898	31,700	31,800	1,148
16,800	16,900	325	21,800	21,900	495	26,800	26,900	903	31,800	31,900	1,153
16,900	17,000	328	21,900	22,000	498	26,900	27,000	908	31,900	32,000	1,158
17,000			22,000			27,000			32,000		
17,000	17,100	332	22,000	22,100	502	27,000	27,100	913	32,000	32,100	1,163
17,100	17,200	335	22,100	22,200	505	27,100	27,200	918	32,100	32,200	1,168
17,200	17,300	338	22,200	22,300	508	27,200	27,300	923	32,200	32,300	1,173
17,300	17,400	342	22,300	22,400	512	27,300	27,400	928	32,300	32,400	1,178
17,400	17,500	345	22,400	22,500	515	27,400	27,500	933	32,400	32,500	1,183
17,500	17,600	349	22,500	22,600	519	27,500	27,600	938	32,500	32,600	1,188
17,600	17,700	352	22,600	22,700	522	27,600	27,700	943	32,600	32,700	1,193
17,700	17,800	355	22,700	22,800	525	27,700	27,800	948	32,700	32,800	1,198
17,800	17,900	359	22,800	22,900	529	27,800	27,900	953	32,800	32,900	1,203
17,900	18,000	362	22,900	23,000	532	27,900	28,000	958	32,900	33,000	1,208
18,000			23,000			28,000			33,000		
18,000	18,100	366	23,000	23,100	536	28,000	28,100	963	33,000	33,100	1,213
18,100	18,200	369	23,100	23,200	539	28,100	28,200	968	33,100	33,200	1,218
18,200	18,300	372	23,200	23,300	542	28,200	28,300	973	33,200	33,300	1,223
18,300	18,400	376	23,300	23,400	546	28,300	28,400	978	33,300	33,400	1,228
18,400	18,500	379	23,400	23,500	549	28,400	28,500	983	33,400	33,500	1,233
18,500	18,600	383	23,500	23,600	553	28,500	28,600	988	33,500	33,600	1,238
18,600	18,700	386	23,600	23,700	743	28,600	28,700	993	33,600	33,700	1,243
18,700	18,800	389	23,700	23,800	748	28,700	28,800	998	33,700	33,800	1,248
18,800	18,900	393	23,800	23,900	753	28,800	28,900	1,003	33,800	33,900	1,253
18,900	19,000	396	23,900	24,000	758	28,900	29,000	1,008	33,900	34,000	1,258
19,000			24,000			29,000			34,000		
19,000	19,100	400	24,000	24,100	763	29,000	29,100	1,013	34,000	34,100	1,263
19,100	19,200	403	24,100	24,200	768	29,100	29,200	1,018	34,100	34,200	1,268
19,200	19,300	406	24,200	24,300	773	29,200	29,300	1,023	34,200	34,300	1,273
19,300	19,400	410	24,300	24,400	778	29,300	29,400	1,028	34,300	34,400	1,278
19,400	19,500	413	24,400	24,500	783	29,400	29,500	1,033	34,400	34,500	1,283
19,500	19,600	417	24,500	24,600	788	29,500	29,600	1,038	34,500	34,600	1,288
19,600	19,700	420	24,600	24,700	793	29,600	29,700	1,043	34,600	34,700	1,293
19,700	19,800	423	24,700	24,800	798	29,700	29,800	1,048	34,700	34,800	1,298
19,800	19,900	427	24,800	24,900	803	29,800	29,900	1,053	34,800	34,900	1,303
19,900	20,000	430	24,900	25,000	808	29,900	30,000	1,058	34,900	35,000	1,308
20,000			25,000			30,000			35,000		
20,000	20,100	434	25,000	25,100	813	30,000	30,100	1,063	35,000	35,100	1,313
20,100	20,200	437	25,100	25,200	818	30,100	30,200	1,068	35,100	35,200	1,318
20,200	20,300	440	25,200	25,300	823	30,200	30,300	1,073	35,200	35,300	1,323
20,300	20,400	444	25,300	25,400	828	30,300	30,400	1,078	35,300	35,400	1,328
20,400	20,500	447	25,400	25,500	833	30,400	30,500	1,083	35,400	35,500	1,333
20,500	20,600	451	25,500	25,600	838	30,500	30,600	1,088	35,500	35,600	1,338
20,600	20,700	454	25,600	25,700	843	30,600	30,700	1,093	35,600	35,700	1,343
20,700	20,800	457	25,700	25,800	848	30,700	30,800	1,098	35,700	35,800	1,348
20,800	20,900	461	25,800	25,900	853	30,800	30,900	1,103	35,800	35,900	1,353
20,900	21,000	464	25,900	26,000	858	30,900	31,000	1,108	35,900	36,000	1,358

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2021 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	
36,000			41,000			46,000			51,000		
36,000	36,100	1,363	41,000	41,100	1,625	46,000	46,100	1,920	51,000	51,100	2,215
36,100	36,200	1,368	41,100	41,200	1,631	46,100	46,200	1,926	51,100	51,200	2,221
36,200	36,300	1,373	41,200	41,300	1,637	46,200	46,300	1,932	51,200	51,300	2,227
36,300	36,400	1,378	41,300	41,400	1,642	46,300	46,400	1,937	51,300	51,400	2,232
36,400	36,500	1,383	41,400	41,500	1,648	46,400	46,500	1,943	51,400	51,500	2,238
36,500	36,600	1,388	41,500	41,600	1,654	46,500	46,600	1,949	51,500	51,600	2,244
36,600	36,700	1,393	41,600	41,700	1,660	46,600	46,700	1,955	51,600	51,700	2,250
36,700	36,800	1,398	41,700	41,800	1,666	46,700	46,800	1,961	51,700	51,800	2,256
36,800	36,900	1,403	41,800	41,900	1,672	46,800	46,900	1,967	51,800	51,900	2,262
36,900	37,000	1,408	41,900	42,000	1,678	46,900	47,000	1,973	51,900	52,000	2,268
37,000			42,000			47,000			52,000		
37,000	37,100	1,413	42,000	42,100	1,684	47,000	47,100	1,979	52,000	52,100	2,274
37,100	37,200	1,418	42,100	42,200	1,690	47,100	47,200	1,985	52,100	52,200	2,280
37,200	37,300	1,423	42,200	42,300	1,696	47,200	47,300	1,991	52,200	52,300	2,286
37,300	37,400	1,428	42,300	42,400	1,701	47,300	47,400	1,996	52,300	52,400	2,291
37,400	37,500	1,433	42,400	42,500	1,707	47,400	47,500	2,002	52,400	52,500	2,297
37,500	37,600	1,438	42,500	42,600	1,713	47,500	47,600	2,008	52,500	52,600	2,303
37,600	37,700	1,443	42,600	42,700	1,719	47,600	47,700	2,014	52,600	52,700	2,309
37,700	37,800	1,448	42,700	42,800	1,725	47,700	47,800	2,020	52,700	52,800	2,315
37,800	37,900	1,453	42,800	42,900	1,731	47,800	47,900	2,026	52,800	52,900	2,321
37,900	38,000	1,458	42,900	43,000	1,737	47,900	48,000	2,032	52,900	53,000	2,327
38,000			43,000			48,000			53,000		
38,000	38,100	1,463	43,000	43,100	1,743	48,000	48,100	2,038	53,000	53,100	2,333
38,100	38,200	1,468	43,100	43,200	1,749	48,100	48,200	2,044	53,100	53,200	2,339
38,200	38,300	1,473	43,200	43,300	1,755	48,200	48,300	2,050	53,200	53,300	2,345
38,300	38,400	1,478	43,300	43,400	1,760	48,300	48,400	2,055	53,300	53,400	2,350
38,400	38,500	1,483	43,400	43,500	1,766	48,400	48,500	2,061	53,400	53,500	2,356
38,500	38,600	1,488	43,500	43,600	1,772	48,500	48,600	2,067	53,500	53,600	2,362
38,600	38,700	1,493	43,600	43,700	1,778	48,600	48,700	2,073	53,600	53,700	2,368
38,700	38,800	1,498	43,700	43,800	1,784	48,700	48,800	2,079	53,700	53,800	2,374
38,800	38,900	1,503	43,800	43,900	1,790	48,800	48,900	2,085	53,800	53,900	2,380
38,900	39,000	1,508	43,900	44,000	1,796	48,900	49,000	2,091	53,900	54,000	2,386
39,000			44,000			49,000			54,000		
39,000	39,100	1,513	44,000	44,100	1,802	49,000	49,100	2,097	54,000	54,100	2,392
39,100	39,200	1,518	44,100	44,200	1,808	49,100	49,200	2,103	54,100	54,200	2,398
39,200	39,300	1,523	44,200	44,300	1,814	49,200	49,300	2,109	54,200	54,300	2,404
39,300	39,400	1,528	44,300	44,400	1,819	49,300	49,400	2,114	54,300	54,400	2,409
39,400	39,500	1,533	44,400	44,500	1,825	49,400	49,500	2,120	54,400	54,500	2,415
39,500	39,600	1,538	44,500	44,600	1,831	49,500	49,600	2,126	54,500	54,600	2,421
39,600	39,700	1,543	44,600	44,700	1,837	49,600	49,700	2,132	54,600	54,700	2,427
39,700	39,800	1,548	44,700	44,800	1,843	49,700	49,800	2,138	54,700	54,800	2,433
39,800	39,900	1,554	44,800	44,900	1,849	49,800	49,900	2,144	54,800	54,900	2,439
39,900	40,000	1,560	44,900	45,000	1,855	49,900	50,000	2,150	54,900	55,000	2,445
40,000			45,000			50,000			55,000		
40,000	40,100	1,566	45,000	45,100	1,861	50,000	50,100	2,156	55,000	55,100	2,451
40,100	40,200	1,572	45,100	45,200	1,867	50,100	50,200	2,162	55,100	55,200	2,457
40,200	40,300	1,578	45,200	45,300	1,873	50,200	50,300	2,168	55,200	55,300	2,463
40,300	40,400	1,583	45,300	45,400	1,878	50,300	50,400	2,173	55,300	55,400	2,468
40,400	40,500	1,589	45,400	45,500	1,884	50,400	50,500	2,179	55,400	55,500	2,474
40,500	40,600	1,595	45,500	45,600	1,890	50,500	50,600	2,185	55,500	55,600	2,480
40,600	40,700	1,601	45,600	45,700	1,896	50,600	50,700	2,191	55,600	55,700	2,486
40,700	40,800	1,607	45,700	45,800	1,902	50,700	50,800	2,197	55,700	55,800	2,492
40,800	40,900	1,613	45,800	45,900	1,908	50,800	50,900	2,203	55,800	55,900	2,498
40,900	41,000	1,619	45,900	46,000	1,914	50,900	51,000	2,209	55,900	56,000	2,504

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2021 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	
56,000			61,000			66,000			71,000		
56,000	56,100	2,510	61,000	61,100	2,805	66,000	66,100	3,100	71,000	71,100	3,395
56,100	56,200	2,516	61,100	61,200	2,811	66,100	66,200	3,106	71,100	71,200	3,401
56,200	56,300	2,522	61,200	61,300	2,817	66,200	66,300	3,112	71,200	71,300	3,407
56,300	56,400	2,527	61,300	61,400	2,822	66,300	66,400	3,117	71,300	71,400	3,412
56,400	56,500	2,533	61,400	61,500	2,828	66,400	66,500	3,123	71,400	71,500	3,418
56,500	56,600	2,539	61,500	61,600	2,834	66,500	66,600	3,129	71,500	71,600	3,424
56,600	56,700	2,545	61,600	61,700	2,840	66,600	66,700	3,135	71,600	71,700	3,430
56,700	56,800	2,551	61,700	61,800	2,846	66,700	66,800	3,141	71,700	71,800	3,436
56,800	56,900	2,557	61,800	61,900	2,852	66,800	66,900	3,147	71,800	71,900	3,442
56,900	57,000	2,563	61,900	62,000	2,858	66,900	67,000	3,153	71,900	72,000	3,448
57,000			62,000			67,000			72,000		
57,000	57,100	2,569	62,000	62,100	2,864	67,000	67,100	3,159	72,000	72,100	3,454
57,100	57,200	2,575	62,100	62,200	2,870	67,100	67,200	3,165	72,100	72,200	3,460
57,200	57,300	2,581	62,200	62,300	2,876	67,200	67,300	3,171	72,200	72,300	3,466
57,300	57,400	2,586	62,300	62,400	2,881	67,300	67,400	3,176	72,300	72,400	3,471
57,400	57,500	2,592	62,400	62,500	2,887	67,400	67,500	3,182	72,400	72,500	3,477
57,500	57,600	2,598	62,500	62,600	2,893	67,500	67,600	3,188	72,500	72,600	3,483
57,600	57,700	2,604	62,600	62,700	2,899	67,600	67,700	3,194	72,600	72,700	3,489
57,700	57,800	2,610	62,700	62,800	2,905	67,700	67,800	3,200	72,700	72,800	3,495
57,800	57,900	2,616	62,800	62,900	2,911	67,800	67,900	3,206	72,800	72,900	3,501
57,900	58,000	2,622	62,900	63,000	2,917	67,900	68,000	3,212	72,900	73,000	3,507
58,000			63,000			68,000			73,000		
58,000	58,100	2,628	63,000	63,100	2,923	68,000	68,100	3,218	73,000	73,100	3,513
58,100	58,200	2,634	63,100	63,200	2,929	68,100	68,200	3,224	73,100	73,200	3,519
58,200	58,300	2,640	63,200	63,300	2,935	68,200	68,300	3,230	73,200	73,300	3,525
58,300	58,400	2,645	63,300	63,400	2,940	68,300	68,400	3,235	73,300	73,400	3,530
58,400	58,500	2,651	63,400	63,500	2,946	68,400	68,500	3,241	73,400	73,500	3,536
58,500	58,600	2,657	63,500	63,600	2,952	68,500	68,600	3,247	73,500	73,600	3,542
58,600	58,700	2,663	63,600	63,700	2,958	68,600	68,700	3,253	73,600	73,700	3,548
58,700	58,800	2,669	63,700	63,800	2,964	68,700	68,800	3,259	73,700	73,800	3,554
58,800	58,900	2,675	63,800	63,900	2,970	68,800	68,900	3,265	73,800	73,900	3,560
58,900	59,000	2,681	63,900	64,000	2,976	68,900	69,000	3,271	73,900	74,000	3,566
59,000			64,000			69,000			74,000		
59,000	59,100	2,687	64,000	64,100	2,982	69,000	69,100	3,277	74,000	74,100	3,572
59,100	59,200	2,693	64,100	64,200	2,988	69,100	69,200	3,283	74,100	74,200	3,578
59,200	59,300	2,699	64,200	64,300	2,994	69,200	69,300	3,289	74,200	74,300	3,584
59,300	59,400	2,704	64,300	64,400	2,999	69,300	69,400	3,294	74,300	74,400	3,589
59,400	59,500	2,710	64,400	64,500	3,005	69,400	69,500	3,300	74,400	74,500	3,595
59,500	59,600	2,716	64,500	64,600	3,011	69,500	69,600	3,306	74,500	74,600	3,601
59,600	59,700	2,722	64,600	64,700	3,017	69,600	69,700	3,312	74,600	74,700	3,607
59,700	59,800	2,728	64,700	64,800	3,023	69,700	69,800	3,318	74,700	74,800	3,613
59,800	59,900	2,734	64,800	64,900	3,029	69,800	69,900	3,324	74,800	74,900	3,619
59,900	60,000	2,740	64,900	65,000	3,035	69,900	70,000	3,330	74,900	75,001	3,625
60,000			65,000			70,000			75,001		
60,000	60,100	2,746	65,000	65,100	3,041	70,000	70,100	3,336	75,001	75,101	3,631
60,100	60,200	2,752	65,100	65,200	3,047	70,100	70,200	3,342	75,101	75,201	3,637
60,200	60,300	2,758	65,200	65,300	3,053	70,200	70,300	3,348	75,201	75,301	3,643
60,300	60,400	2,763	65,300	65,400	3,058	70,300	70,400	3,353	75,301	75,401	3,648
60,400	60,500	2,769	65,400	65,500	3,064	70,400	70,500	3,359	75,401	75,501	3,654
60,500	60,600	2,775	65,500	65,600	3,070	70,500	70,600	3,365	75,501	75,601	3,660
60,600	60,700	2,781	65,600	65,700	3,076	70,600	70,700	3,371	75,601	75,701	3,666
60,700	60,800	2,787	65,700	65,800	3,082	70,700	70,800	3,377	75,701	75,801	3,672
60,800	60,900	2,793	65,800	65,900	3,088	70,800	70,900	3,383	75,801	75,901	3,678
60,900	61,000	2,799	65,900	66,000	3,094	70,900	71,000	3,389	75,901	76,001	3,684

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2021 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
As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than	
76,001			81,001			86,001		
76,001	76,101	3,690	81,001	81,101	3,985	86,001	86,101	4,490
76,101	76,201	3,696	81,101	81,201	3,991	86,101	86,201	4,495
76,201	76,301	3,702	81,201	81,301	3,997	86,201	86,301	4,501
76,301	76,401	3,707	81,301	81,401	4,002	86,301	86,401	4,507
76,401	76,501	3,713	81,401	81,501	4,008	86,401	86,501	4,513
76,501	76,601	3,719	81,501	81,601	4,014	86,501	86,601	4,619
76,601	76,701	3,725	81,601	81,701	4,020	86,601	86,701	4,625
76,701	76,801	3,731	81,701	81,801	4,026	86,701	86,801	4,631
76,801	76,901	3,737	81,801	81,901	4,032	86,801	86,901	4,637
76,901	77,001	3,743	81,901	82,001	4,038	86,901	87,001	4,643
77,001			82,001			87,001		
77,001	77,101	3,749	82,001	82,101	4,044	87,001	87,101	4,649
77,101	77,201	3,755	82,101	82,201	4,050	87,101	87,201	4,654
77,201	77,301	3,761	82,201	82,301	4,056	87,201	87,301	4,660
77,301	77,401	3,766	82,301	82,401	4,061	87,301	87,401	4,666
77,401	77,501	3,772	82,401	82,501	4,067	87,401	87,501	4,672
77,501	77,601	3,778	82,501	82,601	4,073	87,501	87,601	4,678
77,601	77,701	3,784	82,601	82,701	4,079	87,601	87,701	4,684
77,701	77,801	3,790	82,701	82,801	4,085	87,701	87,801	4,690
77,801	77,901	3,796	82,801	82,901	4,091	87,801	87,901	4,696
77,901	78,001	3,802	82,901	83,001	4,097	87,901	88,001	4,802
78,001			83,001			88,001		
78,001	78,101	3,808	83,001	83,101	4,103	88,001	88,101	4,808
78,101	78,201	3,814	83,101	83,201	4,109	88,101	88,201	4,813
78,201	78,301	3,820	83,201	83,301	4,115	88,201	88,301	4,819
78,301	78,401	3,825	83,301	83,401	4,120	88,301	88,401	4,825
78,401	78,501	3,831	83,401	83,501	4,126	88,401	88,501	4,831
78,501	78,601	3,837	83,501	83,601	4,132	88,501	88,601	4,837
78,601	78,701	3,843	83,601	83,701	4,138	88,601	88,701	4,843
78,701	78,801	3,849	83,701	83,801	4,144	88,701	88,801	4,849
78,801	78,901	3,855	83,801	83,901	4,150	88,801	88,901	4,855
78,901	79,001	3,861	83,901	84,001	4,156	88,901	89,001	4,861
79,001			84,001			89,001		
79,001	79,101	3,867	84,001	84,101	4,162	89,001	89,101	4,967
79,101	79,201	3,873	84,101	84,201	4,168	89,101	89,201	4,972
79,201	79,301	3,879	84,201	84,301	4,174	89,201	89,301	4,978
79,301	79,401	3,884	84,301	84,401	4,179	89,301	89,401	4,984
79,401	79,501	3,890	84,401	84,501	4,185	89,401	89,501	4,990
79,501	79,601	3,896	84,501	84,601	4,301	89,501	89,601	4,996
79,601	79,701	3,902	84,601	84,701	4,307	89,601	89,701	5,002
79,701	79,801	3,908	84,701	84,801	4,313	89,701	89,801	5,008
79,801	79,901	3,914	84,801	84,901	4,319	89,801	89,901	5,014
79,901	80,001	3,920	84,901	85,001	4,325	89,901	90,001	5,020
80,001			85,001			90,001		
80,001	80,101	3,926	85,001	85,101	4,331	90,001	90,101	5,026
80,101	80,201	3,932	85,101	85,201	4,336	90,101	90,201	5,071
80,201	80,301	3,938	85,201	85,301	4,342	90,201	90,301	5,077
80,301	80,401	3,943	85,301	85,401	4,348	90,301	90,401	5,083
80,401	80,501	3,949	85,401	85,501	4,354	90,401	90,501	5,089
80,501	80,601	3,955	85,501	85,601	4,460	90,501	90,601	5,095
80,601	80,701	3,961	85,601	85,701	4,466	90,601	90,701	5,101
80,701	80,801	3,967	85,701	85,801	4,472	90,701	90,801	5,107
80,801	80,901	3,973	85,801	85,901	4,478	90,801	90,901	5,113
80,901	81,001	3,979	85,901	86,001	4,484	90,901	91,001	5,119

PLEASE NOTE:
For \$91,001 and over, your tax is \$5,119 + 5.9% of the excess over \$91,000

2021 ARKANSAS INDIVIDUAL INCOME TAX INDEX TO INSTRUCTIONS

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BEFORE YOU MAIL YOUR RETURN CHECKLIST

YOU MUST FILE BY APRIL 15, 2022

- 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, 2022?

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