



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

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

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

**Additions to Income**

		(A) Primary/Joint	(B) Spouse (Status 4)	(C) Arkansas Only
1. Federal depreciation: <b>(Attach Schedule)</b> .....	1	00	00	00
2. HSA and/or MSA taxable distributions .....	2	00	00	00
3. Long-term care insurance contracts .....	3	00	00	00
4. Gambling winnings: <b>(Attach W2-G)</b> .....	4	00	00	00
5. Lottery / contest winnings: .....	5	00	00	00
6. Scholarships / fellowships / stipends: .....	6	00	00	00
7. Pass-Through Entity adjustment: <b>(See Instructions)</b> .....	7	00	00	00
8. Other: <b>(See Instructions)</b> .....	8	00	00	00
9. <b>INCOME TOTAL: (Add lines 1-8 and enter total):</b> .....	9	00	00	00

**Subtractions from Income**

		(A) Primary/Joint	(B) Spouse (Status 4)	(C) Arkansas Only
10. State depreciation: <b>(Attach Schedule)</b> .....	10	00	00	00
11. Net operating loss: <b>(Attach Form AR1000NOL)</b> .....	11	00	00	00
12. Foreign earned income exclusion: .....	12	00	00	00
13. Loss on excess deferral distribution .....	13	00	00	00
14. Pass-Through Entity adjustment: <b>(See Instructions)</b> .....	14	00	00	00
15. Other: <b>(See Instructions)</b> .....	15	00	00	00
16. <b>LOSSES TOTAL: (Add lines 10-15 and enter total)</b> .....	16	00	00	00
17. <b>NET TOTAL: (Subtract line 16 from line 9 and enter total of each column on line 22 of Form AR1000F / AR1000NR)</b> .....	17	00	00	00