



# ARKANSAS INDIVIDUAL INCOME TAX AMENDED RETURN AND INSTRUCTIONS (TAX YEARS 2009 AND EARLIER)

## USE THIS AMENDED FORM AND INSTRUCTIONS ONLY FOR TAX YEARS 2009 AND EARLIER.

To amend tax years 2010 or later, you must file Form AR1000F, AR1000NR, or AR1000S. See instructions for the tax year you are amending for more information.

### GENERAL INSTRUCTIONS

An amended tax return for refund of overpayment of Arkansas income tax must be filed within three (3) years from the time the original return was due to be filed or two (2) years from the time the tax was paid, whichever period is later.

If you are notified by the Income Tax Section that there is an error on your original return, **do not file an Amended Return until you receive your refund or Notice of Proposed Billing and/or Tax Adjustment Letter.**

If your Federal Return is adjusted by the IRS for any reason, it may change your Arkansas income tax liability. You must file an Amended Return to reflect these adjustments within ninety (90) days in accordance with Arkansas tax law.

**NOTE:** *If amending to change your filing status from Single (Status 1), Unmarried Head of Household (Status 3), or Married Filing Separately on Different Returns (Status 5), you cannot add a spouse using Status 2 or 4 unless the spouse has already filed an AR1000/AR1000NR return.*

For additional forms and information go to [www.arkansas.gov/incometax](http://www.arkansas.gov/incometax) or call (501) 682-1100.

### HOW TO COMPLETE FORMS AR1000A/AR1000ANR

The following instructions apply to both forms unless indicated.

STAPLE ALL REQUIRED W-2(s), 1099(s), SCHEDULES, AND EXPLANATIONS TO THE RETURN ALONG WITH YOUR FEDERAL RETURN, IF REQUIRED.

### NAME, ADDRESS, AND RESIDENCY

Complete all information regarding name, address, city, state, zip code, Social Security Numbers, and telephone numbers.

Be sure to include residency information requested on Form AR1000NR.

### FILING STATUS (Lines 1 through 6)

Check the appropriate filing status (Single, Married Filing Joint, etc.).

### PERSONAL CREDITS (Lines 7A through 7D)

**Line 7A.** Check each box that applies to you and/or your spouse. Find tax year you are amending on the table below and enter corresponding credit in space provided. Multiply number of boxes checked by the credit amount. Enter total in box to the right.

Tax Year	Credit
2004 and earlier	\$20
2005	\$21
2006	\$22
2007 and later	\$23

**Line 7B.** Multiply number of dependents listed by credit amount from 7A. Enter total in box to the right.

**Line 7C.** Multiply the number of developmentally disabled individuals listed by \$500 and enter the result in the box to the right. If you are claiming the Developmentally Disabled Individual Credit for the first time, **you must** attach Form AR1000RC5 to the Amended Return.

**Line 7D.** Add the amounts listed in Lines 7A, 7B, and 7C and enter the result in the box to the right.

### INCOME (Lines 8 through 12)

**Part 1.** Report the information you originally filed on your AR1000F/AR1000NR or AR1000S Arkansas Tax Return, or enter the information as it was previously adjusted.

**Part 2.** Report the information that is being adjusted. Enter the amounts as you are amending them.

If you are filing Form **AR1000A (Full Year Resident)** you must list the total income from all sources in columns (A) and (B).

If you are filing Form **AR1000ANR (Nonresident and Part-Year Resident)** you must list the total income from all sources in columns (A) and (B). List only the Arkansas income in column (C). **DO NOT USE THE SHADED AREAS IN COLUMN (C).**

**Line 11.** Enter your standard deduction or itemized deductions, whichever is greater. If you change the "Itemized Deduction Schedule," be sure to attach an amended copy.

**NOTE:** *If you qualify for and use the Low Income Tax Table, enter zero (0) on Line 11. The Standard Deduction is already calculated for you and is built into the low income tax table.*

**Line 12.** Subtract Line 11 from Line 10. This is your Net Taxable Income.

### TAX COMPUTATION (Lines 13 through 17)

For both Forms AR1000A and AR1000ANR, use the net taxable income from columns (A) and (B). The amounts in these columns reflect the total income from all sources. Nonresidents/part-year residents filing Form AR1000ANR – USE COLUMNS (A) AND (B) TO COMPUTE THE TAX FROM THE TAX TABLES. Your tax liability will be prorated in the tax apportionment section on Page 2 of AR1000ANR.

**Line 13.** Select the correct tax table and enter the tax on this line.

**NOTE:** *You can access the tax tables on the internet at [www.arkansas.gov/incometax](http://www.arkansas.gov/incometax) or call 501-682-1100.*

**Line 14.** Enter the total of Lines 13(A) and 13(B) on Line 14.

**Lines 15 and 16.** Enter the tax from the averaging schedule (AR1000TD) on Line 15 and IRA withdrawal and/or overpayment penalties on Line 16. *(Be sure to attach any applicable schedules.)*

**Line 17.** Enter the total of Lines 14 through 16.

### TAX CREDITS (Lines 18 through 25)

**NOTE:** *The credit for taxes paid to another state is not available to nonresidents but may be partially available to part-year residents.*

**Line 25.** Add Lines 18 through 24 and enter the total credits on Line 25.

## TAX LIABILITY (Lines 26 and 27)

**AR1000A – FULL YEAR RESIDENTS ONLY** – Subtract Line 25 from Line 17 and enter this amount on Lines 26 and 27.

**AR1000ANR – NONRESIDENTS AND PART-YEAR RESIDENTS ONLY**  
– Subtract Line 25 from Line 17 and enter this amount on Lines 26 and 27. This is your net tax before apportionment.

**NOTE:** For tax years 2003 and 2004, Act 38 of 2003 imposed a 3% income tax surcharge on all Arkansas taxpayers. The 3% applies to the tax liability computed using the appropriate 2003 or 2004 rate, and will automatically be applied to your amended return. (The surcharge also applies to residents of Texarkana who are otherwise exempt from Arkansas income tax.)

## TAX APPORTIONMENT (FOR USE WITH AR1000ANR ONLY)

If you are using AR1000ANR, enter the adjusted income from Line 10, part 2, Column (C) on Line 27A. Divide the amount on Line 27A by the amount on Line 27B. On Line 27C, enter amount as a decimal rounded to six places.

Example:  $\$2,500/\$525,000 = 0.004762$   
or  
 $\$10,000/\$60,000 = 0.166667$

This represents the ratio between your Arkansas income and your total income (*your Arkansas percentage of income*). Multiply the tax liability on Line 27 by the decimal on Line 27C and enter result on Line 27D. This amount is your Arkansas apportioned tax liability.

## PAYMENTS (Lines 28 through 35)

Enter all payments on Lines 28 through 32 and enter the total of these payments on Line 33. If you have been issued a corrected W-2, be sure to attach the state copy. On Line 34, enter the amount of any previous overpayment/refund/estimate carried forward from your original tax return and/or any previous amended tax return. The amount of overpayment/refund is the gross amount of your refund and may not necessarily be the amount of your refund check. Check the overpayment/refund line on your original tax return. Subtract Line 34 from Line 33 and enter result on Line 35. This is the amount which will be applied to your Arkansas tax liability.

## REFUND OR AMOUNT DUE

If Line 35 is greater than Line 27 of the AR1000A or Line 27D of the AR1000ANR, you have overpaid your tax. Enter the difference on Line 36. This is your refund.

If Line 27 of the AR1000A or Line 27D of the AR1000ANR is greater than Line 35, you owe additional tax. Enter the difference on Line 37. This is the amount you owe. (*You cannot use your estimate carryforward from your AR1000F/AR1000NR to pay the amount due on an Amended Return.*)

**NOTE:** Interest of 10% per year will be assessed on any additional tax due, calculated from the due date of the original return to the date you pay the tax due.

**You must provide a complete explanation of your reasons for filing the Arkansas Amended Return.** Attach all necessary documentation and schedules. If your return has been adjusted by the Internal Revenue Service, check the box and attach a complete copy of the Federal adjustments. Failure to attach the proper documentation will delay the processing of your amended return.

Mail your Amended Return to:

Arkansas State Income Tax  
Amended Tax Section  
P.O. Box 3628  
Little Rock, AR 72203-3628

## PAYMENT INFORMATION

Complete Form AR1000V and attach with check or money order to your return. Write your Social Security Number on check or money order payable in U.S. Dollars to the Department of Finance and Administration.

Credit card payments may be made by calling **1-800-2PAY-TAX** (1-800-272-9829), or by visiting **www.officialpayments.com** and clicking on the "Payment Center" link.

Both options will be processed by Official Payments Corporation, 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.