PRINT FORM

CLEAR FORM

2025 AR1000NR

ITNR251

P1

ARKANSAS INDIVIDUAL INCOME TAX RETURN
Nonresident and Part Year Resident

CHECK BOX IF AMENDED RETURN ●

Software ID ● DFA WEB

Jan. 1 - Dec. 31, 2025 or fiscal year ending ____________ , 20 ____ ●

TAXPAYER INFORMATION

Primary's legal first name ●	MI ●	Last name ● ● ☐ Check if Deceased	Primary's social security number ●
Spouse's legal first name ●	MI ●	Last name ● ● ☐ Check if Deceased	Spouse's social security number ●
Mailing address (number and street, P.O. box or rural route) ●			☐ Check if address is outside U.S.
City ●	State or province ●	ZIP ●	Foreign country name
Primary email		Secondary email	

ATTACH PAGE 1 AND 2 OF YOUR FEDERAL RETURN

Primary - Remote Worker ___ ●
Spouse - Remote Worker ___ ●

Primary - Military Spouse ___ ●
Spouse - Military Spouse ●

● ☐ **NONRESIDENT:**
List state of residence: ____________

● ☐ **PART YEAR RESIDENT: Dates lived in AR:**
From: ______________ **To:** ____________

● ☐ **Check the box if you want us to mail you a paper Form 1099-G next year.**

● ☐ **Check here if you want a tax booklet mailed to you next year.**

● ☐ **Check this box if you have filed a state extension or an automatic federal extension**

DL# / State ID ____________ Your state ______ Issue date (mm/dd/yyyy) ____________ Expiration date (mm/dd/yyyy) ____________

DL# / State ID ____________ Spouse state ______ Issue date (mm/dd/yyyy) ____________ Expiration date (mm/dd/yyyy) ____________

FILING STATUS

1.● ☐ Single **(Or widowed before 2025 or divorced at end of 2025)**

2.● ☐ Married filing joint **(Even if only one had income)**

3.● ☐ Head of household **(See instructions)**
If the qualifying person was your child, but not your dependent, enter child's name here: ____________________

4.● ☐ Married filing separately on the same return

5.● ☐ Married filing separately on different returns
Enter spouse's name here and SSN above ____________

6.● ☐ Surviving spouse with dependent child
Year spouse died: **(See instructions)** ____________

PERSONAL TAX CREDITS

7A. ☐ Yourself ● ☐ 65 or over ● ☐ 65 Special ● ☐ Blind ● ☐ Deaf ☐ Head of household/surviving spouse **(Filing status 3 only) (Filing status 6 only)**

☐ Spouse ● ☐ 65 or over ● ☐ 65 Special ● ☐ Blind ● ☐ Deaf

Multiply number of boxes checked ....7A ☐ X $29 = ______ 00

Dependents (Do not list yourself or spouse)

First name	Last name	Dependent's social security number	Dependent's relationship to you
1.			
2.			
3.			
4.			
5.			
6.			

7B. Multiply number of **DEPENDENTS** from above...7B ● ☐ X $29 = ______ 00

7C. **TOTAL PERSONAL TAX CREDITS: (Add lines 7A and 7B. Enter total here and on line 34)** ....7C ______ 00

Individuals with Developmental Disabilities Credit (AR1000-DD - formerly AR1000RC5) now on Form AR1000TC

Primary SSN ______ ____ _______

ROUND ALL AMOUNTS TO WHOLE DOLLARS

		(A) Primary/Joint Income	(B) Spouse's Income Status 4 Only	(C) Arkansas Income Only
INCOME	8. Wages, salaries, tips, etc: (Attach W-2s) 8	● 00	● 00	● 00
	9. Military pay: **Primary** ● 00 **Spouse** ● 00			
	10. Interest income: (If over $1,500, attach AR4) 10	● 00	● 00	● 00
	11. Dividend income: (If over $1,500, attach AR4) 11	● 00	● 00	● 00
	12. Alimony and separate maintenance received: 12	● 00	● 00	● 00
	13. Business or professional income: (Attach federal Sch. C) 13	● 00	● 00	● 00
	14. Capital gains/(losses) from stocks, bonds, etc: (Attach federal Sch. D) .. 14	● 00	● 00	● 00
	15. Other gains or (losses): (See instructions) 15	● 00	● 00	● 00
	16. Non-qualified IRA distributions and taxable annuities: (Attach all 1099Rs) ... 16	● 00	● 00	● 00
	17. Military retirement: **Primary** ● 00 **Spouse** ● 00			
	18A. Primary employer pension plan(s)/qualified IRA(s): (Attach 1099Rs) **Gross** ● 00 **Taxable** ● 00 **Less $6,000** 18A	● 00		● 00
	18B. Spouse employer pension plan(s)/qualified IRA(s): (Attach 1099Rs) **Gross** ● 00 **Taxable** ● 00 **Less $6,000** 18B	● 00	● 00	● 00
	19. Rents, royalties, partnerships, estates, trusts, etc.: (Attach federal Sch. E) 19	● 00	● 00	● 00
	20. Farm income: (Attach federal Sch. F) 20	● 00	● 00	● 00
	21. Unemployment: 21	● 00	● 00	● 00
	22. Other income/depreciation differences: (Attach Form AR-OI) 22	● 00	● 00	● 00
	23. **TOTAL INCOME: (Add lines 8 through 22)** 23	● 00	● 00	● 00
	24. **TOTAL ADJUSTMENTS:** (Attach Form AR1000ADJ) 24	● 00	● 00	● 00
	25. **ADJUSTED GROSS INCOME:** (Subtract line 24 from line 23) 25	● 00	● 00	● 00
TAX COMPUTATION	26. Select tax table: (Select only one) 26			
	27. ● ☐ Low income table ($0), **See line 26 instructions** ● ☐ Standard deduction (See instructions) ● ☐ Itemized deductions (Attach AR3) 27	● 00	● 00	
	28. **NET TAXABLE INCOME:** (Subtract line 27 from line 25) 28	● 00	● 00	
	29. **TAX: (Enter tax from tax table)** 29	00	00	
	30. Combined tax: **(Add amounts from line 29, columns A and B)** 30			00
	31. Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD) 31			● 00
	32. Additional tax on IRA and qualified plan withdrawal and overpayment: (See instructions) 32			● 00
	33. **TOTAL TAX: (Add lines 30 through 32)** 33			● 00
TAX CREDITS	34. Personal tax credit(s): **(Enter total from line 7C)** 34			● 00
	35. Child care credit: (Attach AR2441) 35			● 00
	36. Other credits: (Attach AR1000TC) 36			● 00
	37. **TOTAL CREDITS:** (Add lines 34 through 36) 37			● 00
	38. **NET TAX:** (Subtract line 37 from line 33. If line 37 is greater than line 33, enter 0) 38			● 00
APPORTIONMENT	38A. Enter the amount from **line 25, column C**: 38A			● 00
	38B. Enter the total amount from **line 25, columns A and B**: 38B			● 00
	38C. Divide line 38A by 38B: **(See instructions)** .... 38C ______			
	38D. **APPORTIONED TAX LIABILITY:** (Multiply line 38 by line 38C) 38D			● 00

Primary SSN ______ ____ _______

PAYMENTS

39A. Arkansas income tax withheld on W-2's: **(Attach copies of W-2's and/or W-2G's)** 39A	●	00
39B. Arkansas income tax withheld on 1099's or AR-K1's: **(Attach copies of 1099R, 1099-PT, and/or AR-K1)** 39B	●	00
40. Estimated tax paid or credit brought forward from 2024: 40	●	00
41. Payment made with extension: **(See instructions)** 41	●	00
42. **AMENDED RETURNS ONLY** - Previous payments: **(See instructions)** 42	●	00
43. Early childhood program: Certification number:_______________ **(Attach AR1000EC and AR2441)** 43	●	00
44. **TOTAL PAYMENTS: (Add lines 39a through 43)** 44	●	00
45. **AMENDED RETURNS ONLY** - Previous refund: **(See instructions)** 45	●	00
46. Adjusted total payments: **(Subtract line 45 from line 44)** 46	●	00

REFUND OR TAX DUE

47. **AMOUNT OF OVERPAYMENT/REFUND: (If line 46 is greater than line 38D, enter difference)** 47	●	00
48. Amount to be applied to 2026 estimated tax: 48	●	00
49. Amount of Check-Off contributions: **(Attach Form AR1000CO)** 49	●	00
50. **AMOUNT TO BE REFUNDED TO YOU: (Subtract lines 48 and 49 from line 47)** ....**REFUND** 50	● ☺	00
51. **AMOUNT DUE: (If line 46 is less than line 38D, enter difference; If over $1,000, continue to 52A)** ....**TAX DUE** 51	● ☹	00
52A. **UEP:** Attach Form AR2210 or AR2210A. If required, enter exception in box 52A ● ___ Penalty 52B	●	00
52C. Add lines 51 and 52B: **(See instructions)** .... **TOTAL DUE** 52C	●	00

DIRECT DEPOSIT

Direct deposit allowed to U.S. banks only. Check if either deposit(s) will ultimately be placed in a foreign account. ● ☐

Routing number 1 ● ☐☐☐☐☐☐☐☐☐ **Account number 1** ● ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐ ● ☐ Checking or ● ☐ Savings **Direct deposit 1 amt.** ● ______ 00

Routing number 2 ● ☐☐☐☐☐☐☐☐☐ **Account number 2** ● ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐ ● ☐ Checking or ● ☐ Savings **Direct deposit 2 amt.** ● ______ 00

PLEASE SIGN HERE

PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Primary's signature	Date	Telephone
Spouse's signature	Date	Telephone

SIGN HERE

May the Arkansas Revenue Division discuss this return with the preparer? ☐ **Yes** ☐ **No**

PAID PREPARER

Paid preparer's signature	PTIN/ID number ●
Preparer's name	Telephone

For Department Use Only

A | | ●

Address		
City	State	ZIP
E-mail		

PAY ONLINE:
Please visit our secure website 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.

Mail Return & Payment to:

Refund:
Arkansas State Income Tax
P.O. Box 1000
Little Rock, AR 72203-1000

Tax Due/No Tax:
Arkansas State Income Tax
P.O. Box 2144
Little Rock, AR 72203-2144