

Subject 106

Amended Returns

Amended returns are for those who filed a tax return then realized they need to make changes to that return.

You should file an amended return if on your original tax return you did not report some income, claimed deductions or credits you should not have claimed, or failed to claim some deductions or credits you are entitled to.

You do not need to file an amended return if there are calculation errors on the original return and/or forms and schedules were left out. The Income Tax Section will correct any errors in calculations and/or request additional information from you.

Use Form AR1000A if you are a full-year resident or Form AR1000ANR if you are a part-year or non-resident. Form AR1000A has four columns—Columns A and B, Part 1, are used to report amounts from the original return, and Columns A and B, Part 2, are used to report the corrected figures. The AR1000ANR has six columns – Column C in Parts 1 and 2 is used to report Arkansas income only.

At the end of the form you must explain the specific changes being made on the return. If the changes involve other schedules or forms, attach them to the amended form. For example, if you are filing an amended return because you now want to claim the Child Care Credit, you must attach Federal Form 2441 to show how the credit was figured.

To claim a refund, the amended return must be filed within three years from the date your original return was due, or within two years from the date you paid your tax, whichever is later. Amended returns reporting a tax due amount will be charged interest.

Be sure to include your name, address, and Social Security Number on the return. If you are filing more than one return, mail each in a separate envelope.

Your federal tax liability may be affected by a change made on your state income tax return. In certain cases on your federal return you report either the amount of state refund you received or the amount of state tax paid.