

Subject 100

Who Must File

Whether or not you have to file a tax return depends on your **filing status and gross income**.

Full-year residents of Arkansas must file a tax return if:

- Single, and gross income was at least \$10,507, **or**
- Head of household, and gross income was at least \$14,936, **or**
- Married filing a joint return, one or no dependents, and gross income was at least \$17,717, **or**
- Married filing a joint return, two or more dependents, and gross income was at least \$21,322, **or**
- Married filing separately, same or different returns, and gross income was at least \$3,999, **or**
- Qualifying widow or widower with a dependent child and gross income was at least \$14,936.

Non-residents or part-year residents who received income from Arkansas sources must file an Arkansas Form AR1000NR regardless of the amount of income received.

For more information on **non-residents** or **part-year residents** access **Subject 800**.