

Subject 303

Permanently Disabled Individual

For a taxpayer who maintains, supports, and cares for a totally and permanently disabled individual in their home, Arkansas allows a \$500 adjustment from total income. To qualify for the adjustment, the individual must have been a natural or adopted child of the taxpayer. The individual must have been unable to engage in any substantial activity for reasons medically determined by a physical or mental impairment which was expected to result in death or last for a period of twelve months or more. The \$500 adjustment is taken Form AR1000ADJ.

Arkansas also allows a Developmentally Disabled Individual Credit on Form AR1000RC5. See form for instructions.