

Subject 900

Electronic Filing Program

The State of Arkansas participates in the combined Federal and State Electronic Filing Program. This program allows you to file your Arkansas tax return electronically at the same time your federal tax return is electronically filed. Electronic filing provides a more accurate processing of your tax return and a fast turn-around time for your refund.

Electronic filing of your state return usually can only be done if you file your federal return electronically. Your Arkansas return must be filed as a paper return if you do not file your federal return electronically. The one exception is that Arkansas accepts state only electronically filed returns for full-year residents if your preparer offers this service.

State returns that can be filed electronically are limited to full-year and nonresidents filing on Form AR1000 or AR1000NR. Taxpayers are not eligible to file electronically if they:

- Claim the border city exemption
- Claim contributions to Arkansas Deferred Tuition Savings Program
- Claim contributions to an intergenerational trust
- Take Phenylketonuria Disorder Credit
- Take business and incentive tax credits
- Take the Early Childhood Program Credit
- Take the adoption credit
- Take the foreign income exclusion
- Use a foreign address

Taxpayers who do not qualify for electronic filing must file a paper return.