

Subject 909

Electronic Filing Program

The State of Arkansas is participating 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 can only be done if you file your federal return electronically. If you do not file your federal return electronically, the State of Arkansas return must be filed as a paper return. The one exception is that Arkansas does accept 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 and AR1000NR. Taxpayers who are claiming the border city exemption, contributions to Arkansas Deferred Tuition Savings Program, contributions to an intergenerational trust, the Phenylketonuria Disorder Credit, business and incentive tax credits, the Early Childhood Program Credit, the adoption credit, the foreign income exclusion, or using a foreign address are not eligible to file electronic returns for the State of Arkansas. If you do not qualify for electronic filing, you must mail your paper state return to the State of Arkansas.