AR1000DC 2007

ARKANSAS INDIVIDUAL INCOME TAX
DISABLED INDIVIDUAL CERTIFICATE

DCN - FOR ELECTRONIC FILING USE ONLY

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Taxpayer's Name	Taxpayer's Social Security Number
Disabled Individual's Name	Disabled Individual's Social Security Number

This certificate must be completed in its entirety to receive the $500 Disabled Individual Deduction. **Enter $500 on Line 11 of AR100ADJ.** This certificate is good for **one year**, and must be attached to your Individual Income Tax Return.

To take advantage of this deduction, the taxpayer and/or individual **must meet the following conditions and standards:**

1. The disabled individual is a natural or adopted child, or a dependent of the taxpayer.
2. The taxpayer maintained, supported, and cared for the totally and permanently disabled individual in the taxpayer's home.
3. A totally and permanently disabled individual includes any person who is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than twelve **(12)** months.
4. A physical or mental impairment is an impairment which results in anatomical, physiological, or psychological abnormalities which are demonstrable by medically acceptable clinical or laboratory diagnostic techniques.
5. The above individual has been diagnosed by a physician as totally and permanently disabled as outlined in conditions 3 and 4 listed above.

Under penalties of perjury, I certify that _____ is a totally and permanently disabled individual based upon the above criteria.

_____ _____

Taxpayer's Signature Date