

2023 AR1000NR

ARKANSAS INDIVIDUAL INCOME TAX RETURN

Nonresident and Part Year Resident



P1

CHECK BOX IF AMENDED RETURN

Software ID

Jan. 1 - Dec. 31, 2023 or fiscal year ending _____, 20____

PROSERIES

Primary's legal first name ● RAVI KIRAN	MI ●	Last name ● KOKONDA	Check if Deceased ● <input type="checkbox"/>	Primary's social security number ● 896-60-8981
Spouse's legal first name ● SHILPA	MI ●	Last name ● VIDUTHALA	Check if Deceased ● <input type="checkbox"/>	Spouse's social security number ● 170-95-7641
Mailing address (number and street, P.O. box or rural route) ● 4002 MILANO RIVER ROAD				<input type="checkbox"/> Check if address is outside U.S.
City ● HUTTO	State or province ● TX	ZIP ● 78634	Foreign country name	
Primary email		Secondary email		

ATTACH PAGE 1 AND 2 OF YOUR FEDERAL RETURN

Primary - Remote Worker <input type="checkbox"/>	Primary - Military Spouse <input type="checkbox"/>	● <input checked="" type="checkbox"/> NONRESIDENT:	● <input type="checkbox"/> PART YEAR RESIDENT: Dates lived in AR:
Spouse - Remote Worker <input type="checkbox"/>	Spouse - Military Spouse <input type="checkbox"/>	List state of residence: <u>TEXAS</u>	From: _____ To: _____
<input type="checkbox"/> We no longer automatically mail 1099-G forms. Instead, we ask that you get this information from our website (www.atap.arkansas.gov). Check the box if you still want us to mail you a paper Form 1099-G next year.			
<input type="checkbox"/> Check here if you want a tax booklet mailed to you next year.		<input type="checkbox"/> Check this box if you have filed a state extension or an automatic federal extension	

DL# / State ID <u>49989696</u>	Your state <u>TX</u>	Issue date (mm/dd/yyyy) <u>11/02/2023</u>	Expiration date (mm/dd/yyyy) <u>11/23/2025</u>
DL# / State ID _____	Spouse state _____	Issue date (mm/dd/yyyy) _____	Expiration date (mm/dd/yyyy) _____

1. <input type="checkbox"/> Single (Or widowed before 2023 or divorced at end of 2023)	4. <input checked="" type="checkbox"/> Married filing separately on the same return
2. <input type="checkbox"/> Married filing joint (Even if only one had income)	5. <input type="checkbox"/> Married filing separately on different returns Enter spouse's name here and SSN above _____
3. <input type="checkbox"/> Head of household (See instructions) If the qualifying person was your child, but not your dependent enter child's name here: _____	6. <input type="checkbox"/> Surviving spouse with dependent child Year spouse died: (See instructions) _____

7A. Yourself ● 65 or over ● 65 Special ● Blind ● Deaf Head of household/surviving spouse (Filing status 3 only) (Filing status 6 only)

Spouse ● 65 or over ● 65 Special ● Blind ● Deaf

Multiply number of boxes checked 7A X \$29 = 58.00

Dependents (Do not list yourself or spouse)

First name	Last name	Dependent's social security number	Dependent's relationship to you
1. AARAV	KOKONDA	277-87-7981	SON
2.			
3.			
4.			
5.			
6.			

7B. Multiply number of **DEPENDENTS** from above.....7B ● X \$29 = 29.00

7C. **TOTAL PERSONAL TAX CREDITS:** (Add lines 7A and 7B. Enter total here and on line 34)7C 87.00

Individuals with Developmental Disabilities Credit (AR1000-DD - formerly AR1000RC5) now on Form AR1000TC



Primary SSN 896-60-8981

		(A) Primary/Joint Income	(B) Spouse's Income Status 4 Only	(C) Arkansas Income Only	
ROUND ALL AMOUNTS TO WHOLE DOLLARS					
INCOME	8. Wages, salaries, tips, etc: (Attach W-2s)	91,435.00	66,813.00	99,415.00	
	9. Military pay: Primary <input type="checkbox"/> [] [00] Spouse <input type="checkbox"/> [] [00]				
	10. Interest income: (If over \$1,500, attach AR4)				
	11. Dividend income: (If over \$1,500, attach AR4)	54.00		0.00	
	12. Alimony and separate maintenance received:				
	13. Business or professional income: (Attach federal Sch. C)				
	14. Capital gains/(losses) from stocks, bonds, etc: (Attach federal Sch. D) ..	-1,500.00	0.00	0.00	
	15. Other gains or (losses): (See instructions)				
	16. Non-qualified IRA distributions and taxable annuities: (Attach all 1099Rs) ...				
	17. Military retirement Primary <input type="checkbox"/> [] [00] Spouse <input type="checkbox"/> [] [00]				
	18A. Primary employer pension plan(s)/qualified IRA(s): (Attach 1099Rs) Gross <input type="checkbox"/> [] [00] Taxable <input type="checkbox"/> [] [00] Less \$6,000				
	18B. Spouse employer pension plan(s)/qualified IRA(s): (Attach 1099Rs) Gross <input type="checkbox"/> [] [00] Taxable <input type="checkbox"/> [] [00] Less \$6,000				
	19. Rents, royalties, partnerships, estates, trusts, etc.: (Attach federal Sch. E)	0.00		0.00	
	20. Farm income: (Attach federal Sch. F)				
	21. Unemployment:				
	22. Other income/depreciation differences: (Attach Form AR-OI)				
	23. TOTAL INCOME: (Add lines 8 through 22)	89,989.00	66,813.00	99,415.00	
	24. TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ)				
	25. ADJUSTED GROSS INCOME: (Subtract line 24 from line 23)	89,989.00	66,813.00	99,415.00	
	TAX COMPUTATION	26. Select tax table: (Select only one)			
		27. <input type="checkbox"/> Low income table (\$0), See line 26 instructions <input type="checkbox"/> Standard deduction (See instructions) <input checked="" type="checkbox"/> Itemized deductions (Attach AR3)	10,842.00	8,179.00	
		28. NET TAXABLE INCOME: (Subtract line 27 from line 25)	79,147.00	58,634.00	
		29. TAX: (Enter tax from tax table)	3,123.00	2,159.00	
		30. Combined tax: (Add amounts from line 29, columns A and B)			5,282.00
		31. Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD)			
32. Additional tax on IRA and qualified plan withdrawal and overpayment: (See Instructions)					
33. TOTAL TAX: (Add lines 30 through 32)			5,282.00		
TAX CREDITS	34. Personal tax credit(s): (Enter total from line 7C)			87.00	
	35. Child care credit: (Attach AR2441)				
	36. Other credits: (Attach AR1000TC)				
	37. TOTAL CREDITS: (Add lines 34 through 36)			87.00	
38. NET TAX: (Subtract line 37 from line 33. If line 37 is greater than line 33, enter 0)			5,195.00		
APPORTIONMENT	38A. Enter the amount from line 25, Column C:			99,415.00	
	38B. Enter the total amount from line 25, Columns A and B:			156,802.00	
	38C. Divide line 38A by 38B: (See instructions)	0.634016			
	38D. APPORTIONED TAX LIABILITY: (Multiply line 38 by line 38C)			3,294.00	



Primary SSN 896-60-8981

Table with 3 columns: Description, Amount, and Total. Rows include Arkansas income tax withheld, estimated tax paid, and total payments.

Table with 3 columns: Description, Amount, and Total. Rows include amount of overpayment/refund, amount to be applied to 2024 estimated tax, and total due.

Direct Deposit section with fields for routing numbers, account numbers, and deposit amounts.

PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete.

Signature section with fields for Primary's signature, Spouse's signature, Date, and Telephone.

Paid Preparer section with fields for Paid preparer's signature, Preparer's name, Address, City, State, ZIP, and E-mail.

PAY ONLINE: Please visit our secure website ATAP (Arkansas Taxpayer Access Point) at www.atap.arkansas.gov. QR code and Mail Return & Payment to: Refund and Tax Due/No Tax information.



**ARKANSAS INDIVIDUAL INCOME TAX
CAPITAL GAINS**

Primary's legal name R KOKONDA & S VIDUTHALA	Primary's social security number 896-60-8981
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In Arkansas, only 50% of the net capital gain is taxed. 100% of the short term capital gain is taxed.

Per Act 1488 of 2013, the amount of net capital gain in excess of ten million dollars (\$10,000,000) from a gain realized on or after January 1, 2014, is exempt from state tax.

Complete the AR1000D if you have a CAPITAL GAIN OR LOSS reported on federal Schedule D, or if Schedule D is not required, a gain reported on federal Form 1040, line 7. The amount of capital loss that can be deducted after offsetting capital gains is limited to \$3,000 (\$1,500 per taxpayer for filing status 4 or 5). See instructions for line 14, Form AR1000F/AR1000NR.

Adjust your gains and losses for depreciation differences, **if any**, in the federal and Arkansas amounts using lines 2, 5 and 10. *

Note: Arkansas did not adopt the federal "bonus depreciation" provision from previous years. Therefore, there may be a difference in federal and Arkansas amounts of depreciation allowed.

Full Year Resident Filers - Complete columns **(A)** and **(B)** only.

Nonresident or Part Year Resident Filers - Complete columns **(A), (B), and (C)**.

	Federal Schedule D	(A) Primary	(B) Spouse	(C) Arkansas Only
1. Enter federal long-term capital gain or loss reported on line 15, federal Schedule D or Form 1040, line 7.....1	0.00	0.00	00	0.00
2. Enter adjustment, if any , for depreciation differences in federal and state amounts.....2		00	00	00
3. Arkansas long-term capital gain or loss. Add (or subtract) line 1 and line 2.....3		0.00	00	0.00
4. Enter federal net short-term capital loss, if any , reported on line 7, federal Schedule D4	-2,493.00	-2,493.00	00	0.00
5. Enter adjustment, if any , for depreciation differences in federal and state amounts.....5		00	00	00
6. Arkansas net short-term capital loss. Add (or subtract) line 4 and line 5.....6		-2,493.00	00	0.00
7a. Arkansas net capital gain or loss. (If gain, subtract line 6 from 3. If loss, add lines 6 and 3.)7a		-2,493.00	00	0.00
7b. If the amount on line 7a is over \$10,000,000, only enter \$10,000,000. If less than \$10,000,000, enter the total amount.....7b		-2,493.00	00	0.00
8. Arkansas taxable amount. If a gain multiply line 7b by 50 percent (.50), otherwise enter loss.....8		-2,493.00	00	0.00
9. Enter federal short-term capital gain, if any , reported on line 7, federal Schedule D.....9	00	00	00	0.00
10. Enter adjustment, if any , for depreciation differences in federal and state amounts.....10		00	00	00
11. Arkansas short-term capital gain. Add (or subtract) line 9 and line 10.....11		00	00	00
12. Total taxable Arkansas capital gain or loss. Add lines 8 and 11. (Loss limited to \$3,000, for filing status 1, 2, 3, and 6, \$1,500 per taxpayer if filing status 4 or 5.) Enter here. Filing status 1,2,3,5 and 6: Add line 12, columns A and B and enter on AR1000F/AR1000NR, line 14. Filing status 4: Enter line 12, column A on AR1000F/AR1000NR, line 14, column A. Enter line 12, column B on AR1000F/AR1000NR, line 14, column B.		-1,500.00	0.00	0.00



**ARKANSAS INDIVIDUAL INCOME TAX
ITEMIZED DEDUCTIONS**

Primary's legal name R KOKONDA & S VIDUTHALA	Primary's social security number 896-60-8981
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MEDICAL AND DENTAL EXPENSES: [Do not include expense(s) paid by others]. (See instructions)

1. Medical and dental expenses:.....	1	0.00
2. Enter amount from Form AR1000F/AR1000NR, line 25A and 25B:.....	2	156,802.00
3. Multiply line 2 by 10% (.10), otherwise enter 0:.....	3	15,680.00
4. TOTAL MEDICAL EXPENSES: (Subtract line 3 from line 1; if more than line 1, enter 0).....	4 >	0.00

TAXES: (See instructions)

5. Real estate tax:.....	5	1,435.00
6. Personal property tax or other taxes: (List type and amount).....	6	00
7. TOTAL TAXES: (Add lines 5 and 6).....	7 >	1,435.00

INTEREST EXPENSES: (See instructions)

8. Home mortgage interest paid to financial institutions:.....	8	17,586.00
9. Home mortgage interest paid to an individual: Name: _____ Address: _____	9	00
10. Deductible points:.....	10	00
11. Investment interest: (Attach federal Form 4952).....	11	00
12. TOTAL INTEREST EXPENSE: (Add lines 8 through 11).....	12 >	17,586.00

CONTRIBUTIONS: (See instructions)

13. Cash contributions:.....	13	00
14. Art and literary contributions:.....	14	00
15. Other:.....	15	00
16. Carryover contributions: (List type and amount).....	16	00
17. TOTAL CONTRIBUTIONS: (Add lines 13 through 16).....	17 >	00

CASUALTY AND THEFT LOSSES: (See instructions)

18. TOTAL CASUALTY AND THEFT LOSSES: (Attach Form AR4684).....	18 >	00
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POST-SECONDARY EDUCATION TUITION DEDUCTION(S): (See instructions)

19. TOTAL POST-SECONDARY EDUCATION TUITION DEDUCTION(S): [Attach AR1075(s)].....	19 >	00
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MISCELLANEOUS DEDUCTIONS SUBJECT TO 2% AGI LIMIT: (See instructions)

20. Unreimbursed employee business expenses: (Attach Form AR2106).....	20	00
21. Other expenses: (List type and amount).....	21	00
22. Add the amounts on lines 20 and 21. Enter the total:.....	22	00
23. Enter amount from Form AR1000F/AR1000NR, line 25A and 25B:.....	23	00
24. Multiply line 23 above by 2% (.02):.....	24	00
25. TOTAL MISCELLANEOUS DEDUCTIONS: (Subtract line 24 from line 22; if line 24 is more than line 22, enter 0).....	25 >	00

OTHER MISCELLANEOUS DEDUCTIONS: (See instructions)

26. Volunteer firefighter expenses:.....	26	00
27. Gambling Losses:.....	27	00
28. Other miscellaneous deductions: (List type and amount).....	28	00
29. TOTAL MISCELLANEOUS DEDUCTIONS NOT SUBJECT TO THE 2% AGI LIMITATION: (Add lines 26 through 28).....	29 >	00

TOTAL ITEMIZED DEDUCTIONS:

30. Add amounts on lines 4, 7, 12, 17, 18,19, 25, and 29 and enter the total here:.....	30 >	19,021.00
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Complete lines 31 - 35 ONLY if Filing Status 4 or 5.

		PRIMARY Adjusted Gross Income		SPOUSE'S Adjusted Gross Income
31. Enter adjusted gross income from Form AR1000F/AR1000NR, line 25A and 25B:.....	31A	89,989.00	31B	66,813.00
32. Total Arkansas adjusted gross income: (Add columns 31A and 31B from above).....	32			156,802.00
33. Divide the amount on line 31A above by the amount on line 32. Enter the percentage here:.....	33			57%
34. Multiply line 30 by the percentage on line 33. Enter here and on Form AR1000F/AR1000NR, line 27, col. (A):.... (Primary)	34			10,842.00
35. Subtract line 34 from line 30. Enter here and on Form AR1000F/AR1000NR, line 27, column (B). If you and your spouse are using Filing Status 5, enter on line 27, col. (A) of your spouse's return:..... (Spouse)	35			8,179.00



ARKANSAS INDIVIDUAL INCOME TAX DECLARATION FOR ELECTRONIC FILING

Primary's Legal First Name and Middle Initial: RAVI KIRAN, Last Name: KOKONDA, Primary's Social Security Number: 896-60-8981, Spouse's Legal First Name and Middle Initial: SHILPA, Last Name: VIDUTHALA, Spouse's Social Security Number: 170-95-7641, Mailing Address: 4002 MILANO RIVER ROAD, Telephone: (732) 476-9501, City: HUTTO, State or Province: TX, ZIP: 78634, Check if address is outside U.S. Foreign Country.

PART I - TAX RETURN INFORMATION (Whole Dollars Only)

Table with 3 columns: Line number, Description, Amount. Line 1: Total Income (Form AR1000F or AR1000NR, Line 23) 156,802.00; Line 2: Net Tax (Form AR1000F or AR1000NR, Line 38) 00; Line 3: State Income Tax Withheld (Form AR1000F or AR1000NR, Line 39) 00; Line 4: Refund (Form AR1000F or AR1000NR, Line 47) 497.00; Line 5: Tax Due (Form AR1000F or AR1000NR, Line 51) 00.

PART II - DECLARATION OF TAXPAYER

- 6a. [X] I consent that my refund be direct deposited as designated in the electronic portion of my 2023 Arkansas income tax return. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund. The refund will be direct deposited to the bank account(s) shown on page P3 of the Form AR1000F/AR1000NR.
6b. [] I do not want direct deposit of my refund or I am not receiving a refund.
6c. [] I authorize the State of Arkansas Income Tax Section to initiate debit entries to my account as indicated on the Arkansas Income Tax Payment form (AR TAX PMT).
6d. [] I authorize the State of Arkansas Income Tax Section to initiate debit entries to my account as indicated on the Arkansas Estimated Tax Payment form (AR EST PMT) or Arkansas Extension Payment form (AR EXT PMT).

If I have filed a balance due return, I understand that if the State of Arkansas does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable interest and penalties. If I have filed a joint federal and state return and my federal return is rejected, I understand my state return will be rejected also.

Under penalties of perjury, I declare that the information I have given my ERO and the amounts in Part I above agree with the amounts on the corresponding lines of the electronic portion of my 2023 Arkansas income tax return. To the best of my knowledge and belief, my return is true, correct, and complete. I consent to my ERO sending my return, this declaration, and accompanying schedules and statements to the State of Arkansas. I also consent to the State of Arkansas sending my ERO and/or transmitter an acknowledgement of receipt of transmission and an indication of whether or not my return is accepted, and if rejected, the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize the State of Arkansas to disclose to my ERO and/or transmitter the reason(s) for the delay, or when the refund was sent. In addition, by using a computer system and software to prepare and transmit my return electronically, I consent to the disclosure to the State of Arkansas of all information pertaining to my use of the system and software and to the transmission of my tax return electronically.

Sign Here Primary's Signature Date Spouse's Signature Date

PART III - DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PAID PREPARER

I declare that I have reviewed the above taxpayer's return and that the entries on Form AR8453 are complete and correct to the best of my knowledge. If I am only a collector, I understand that I am not responsible for reviewing the taxpayer's return; I declare that Form AR8453 accurately reflects the data on the return. I have obtained the taxpayer's signature on Form AR8453 before submitting this return to the State of Arkansas, and have provided the taxpayer with a copy of all forms and information to be filed with the State of Arkansas. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration of Paid Preparer is based on all information of which the preparer has knowledge.

ERO'S Use Only ERO'S Signature Date: 03/23/2024, Check if paid preparer [], Check if self-employed [], Your SSN or PTIN: P02082703, Firm's name and address: GLOBAL TAXES LLC 245 ROONEY CT E BRUNSWICK NJ 08816, FEIN: 84-3171965

Under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I have any knowledge.

Paid Preparer's Use Only Preparer's Signature Date: 03/23/2024, Check if self-employed [], Preparer's SSN or PTIN: P02082703, Firm's name and address: SYAM PRIYA RAM SAGAR GUPTA 245 ROONEY CT E BRUNSWICK NJ 08816, FEIN: 84-3171965