



ARKANSAS INDIVIDUAL INCOME TAX
DEDUCTION FOR TUITION PAID TO
POST-SECONDARY EDUCATIONAL INSTITUTIONS

Form with fields: Taxpayer's name, Taxpayer's social security number, Student attending institution, Relationship to taxpayer, Student's social security number

ONE FORM PER STUDENT PER TYPE OF INSTITUTION

1. Name(s) of institution(s):

Check one: [ ] 2-Year [ ] 4-Year [ ] Technical Institute

Table with 2 columns: Description (lines 2-5) and Amount (00)

Instructions

This deduction is allowed for a portion of the tuition paid by the taxpayer as tuition for the taxpayer, the taxpayer's spouse or their dependent.

Line 1 Enter the name(s) of institution(s). Study must be for an associate, undergraduate or graduate degree. The institution(s) can be located out of Arkansas, but you must use the Arkansas Weighted Average Tuition in determining the maximum allowable deduction.

Line 2 Enter the total amount of tuition paid. Reduce the amount of tuition paid by any reimbursements from scholarships, grants, and/or fellowships. Do not include expenses paid for fees, books, or lodging.

Line 3 Enter 50% of line 2, tuition paid.

Line 4 From the list below, choose the type of institution attended and enter the corresponding amount from the 50% of Weighted Average Tuition column.

Table with 2 columns: Type of Institution, 50% of Weighted Average Tuition

Line 5 Enter this amount on Itemized Deductions (AR3), line 19.

NOTE: If you completed more than one AR1075, total the amounts from line 5 on each form and enter on AR3, line 19.