

## Subject 407

### Post-Secondary Tuition Deduction

The Post-Secondary Tuition Deduction is an itemized deduction that may be taken for a portion of the tuition paid by the taxpayer for the taxpayer or the taxpayer's spouse or dependents to attend a post-secondary educational institution.

The deduction is limited to the lesser of 50% of the amount actually paid for the tuition or 50% of a "weighted average tuition" for institutes or colleges with the same classification.

Amounts paid through scholarships, grants, and fellowships do not qualify. Expenses paid for fees, books, or lodging are not included.

The institutions do not have to be located in Arkansas to qualify. The credit is claimed by completing **Form AR1075** and entering the amount on **Form AR3**. Complete one **AR1075** for each student and for each type of institution.