

**AR1036**

**State of Arkansas  
EMPLOYEE TUITION REIMBURSEMENT TAX CREDIT**

Tax Year beginning ____ / ____ / ____ and ending ____ / ____ / ____	FEIN/SSN
Name of Entity	NAICS Code
Address	
City	State
County	Zip
Telephone Number	

<b>SECTION A</b>	<b>OWNERSHIP CLASSIFICATION</b> (Check only one Box)	
	1. <input type="checkbox"/> Sole Proprietorship	4. <input type="checkbox"/> Partnership (Complete Section D below)
	2. <input type="checkbox"/> Taxable Corporation	5. <input type="checkbox"/> Limited Liability Company LLC (Complete Section D below)
	3. <input type="checkbox"/> Fiduciary	6. <input type="checkbox"/> Subchapter S Corporation (Complete Section D below)

<b>SECTION B</b>	<b>ELIGIBILITY CLASSIFICATION</b>	
	7. Enter Applicable Eligibility Number (Refer to Instructions, Page 2, Item 15)	
	8. Enter Percentage of Revenue from out-of-state sales (If Eligibility Number 2, 3, 4B, 4C, 8 or 9 entered on Line 7)	%
	9. Enter Percentage of retail sales to general public (If Eligibility Number 2, 3, 5 or 6 entered on Line 7)	%
	10. Enter average hourly wages paid (If Eligibility Number 8 or 9 entered on Line 7)	\$

<b>SECTION C</b>	<b>ELIGIBLE TAX CREDIT FOR THIS TAX YEAR</b>	
	11. Total Tax Credit subject to income tax liability limitation (Enter amount from Section E, page 2, line 2)	\$
	<i>NOTE: If Ownership Classification box 4, 5 or 6 is checked in Section A, skip lines 12-14 and complete section D, "Allocation of Total Tax Credit for Pass-Through Entity Members."</i>	
	12. Entity's Income Tax Liability for This Tax Year	\$
	13. Income Tax Liability Limitation (Multiply Line 12 x 25%)	\$
	14. Eligible Tax Credit available for this Tax Year only (Enter the smaller of Line 11 or Line 13)	\$

<b>SECTION D</b>	<b>ALLOCATION OF TOTAL TAX CREDIT FOR PASS-THROUGH ENTITY MEMBERS</b>			
	<i>NOTE: Each Member's share of total tax credit subject to 25% income tax liability limitation</i>			
	Member's Name	Percentage Of Ownership	Member's SSN/FEIN	Member's Share of Total Tax Credit From Line 11
		%		\$
		%		\$
		%		\$
		%		\$
		%		\$
		%		\$
		%		\$
		%		\$

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Tax Year beginning \_\_\_\_/\_\_\_\_/\_\_\_\_ and ending \_\_\_\_/\_\_\_\_/\_\_\_\_

Name of Entity	FEIN/SSN
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**SECTION E  
Schedule of Tuition Paid or Reimbursed by Employer**

Accredited Educational Institution Located within Arkansas				
Employee's Name	Name of Institution	City	Date Tuition Paid or Reimbursed	Amount Paid or Reimbursed (round to whole dollars)
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
1. Total Amount Paid or Reimbursed			1.	\$
2. Total Tax Credit (Multiply Line 1 X 30%, Enter results here and on Line 11, Page 1, Section C)			2.	\$