



AR1036

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

Tax Year beginning ____/____/____ and ending ____/____/____

| | | | | | |
|----------------|-------|--------|-----|------------------|--|
| Name of Entity | | | | FEIN/SSN | |
| Address | | | | NAICS Code | |
| City | State | County | Zip | Telephone Number | |

| | | | | | |
|------------------|--|--|--|--|--|
| SECTION A | OWNERSHIP CLASSIFICATION (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) | | | |

| | | | | | |
|------------------|---|--|--|--|---|
| SECTION B | ELIGIBILITY CLASSIFICATION | | | | |
| | 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)..... | | | | |

| | | | | | | |
|------------------|---|--|--|--|--|----|
| SECTION C | ELIGIBLE TAX CREDIT FOR THIS TAX YEAR | | | | | |
| | 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)..... | | | | | \$ |

| | | | | |
|------------------|---|-------------------------|-------------------|---|
| SECTION D | ALLOCATION OF TOTAL TAX CREDIT FOR PASS-THROUGH ENTITY MEMBERS | | | |
| | <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 ___/___/___

Table with 2 columns: Name of Entity, FEIN/SSN

SECTION E: Schedule of Tuition Paid or Reimbursed by Employer

Accredited Educational Institution Located within Arkansas

Table with 5 columns: 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. \$