



ARKANSAS INDIVIDUAL INCOME TAX
TEACHERS QUALIFIED CLASSROOM INVESTMENT EXPENSE

| | |
|----------------------|----------------------------------|
| Primary's legal name | Primary's social security number |
|----------------------|----------------------------------|

ACT 666 of 2017 established a deduction FOR THE TEACHER'S CLASSROOM INVESTMENT DEDUCTION; TO PROVIDE AN INCOME TAX DEDUCTION FOR CERTAIN ITEMS PURCHASED BY A TEACHER TO BE USED IN THE TEACHER'S CLASSROOM; AND FOR OTHER PURPOSES.

“Teacher” means a teacher, instructor, counselor, principal or aide for students in any grade from pre-kindergarten through grade twelve (preK-12) who is employed for at least nine hundred (900) hours in a tax year at a school certified by the state to provide public preschool, elementary, or secondary education.

The deduction allowed shall not exceed two hundred fifty dollars (\$250) per taxpayer or five hundred dollars (\$500) for taxpayers who are married filing jointly if each taxpayer is a teacher.

A taxpayer claiming a deduction must:

- (1) Maintain receipts for his or her qualified classroom expense**
- (2) Itemize the qualified classroom investment expenses**

INSTRUCTIONS

Full Year Resident Filers - Complete columns (A) and (B), if using filing status 4 (married filing separately on the same return). All other filing statuses must complete column (A) only.

Part Year Resident Filers - Complete columns (A) and (B), if using filing status 4 (married filing separately on the same return). All other filing statuses must complete column (A) only. Enter only the amount of adjustments attributable to Arkansas in column (C).

Full Year Nonresident Filers - Complete columns (A) and (B), if using filing status 4 (married filing separately on the same return). All other filing statuses must complete column (A) only. If an amount is entered in column (C), attach explanation.

Who is taking the deduction:

- Primary Spouse Both

| | (A) Primary/Joint | (B) Spouse's Status 4 Only | (C) Arkansas Only | |
|--------------------------------------------------------|-------------------|----------------------------|-------------------|----|
| 1. Books: | 00 | 00 | 00 | 00 |
| 2. School supplies: | 00 | 00 | 00 | 00 |
| 3. Computer equipment and software: | 00 | 00 | 00 | 00 |
| 4. Athletic equipment: | 00 | 00 | 00 | 00 |
| 5. Food for the teacher's students: | 00 | 00 | 00 | 00 |
| 6. Clothing for the teacher's students: | 00 | 00 | 00 | 00 |
| 7. TOTAL: (Enter here and on AR1000ADJ, line 17) | 00 | 00 | 00 | 00 |

NOTE: Do not enter amounts from categories that are not printed on this form.