

One Form Per Student Per Institution

Name as Shown on Return	Social Security Number
1. Individual Attending Institution	Social Security Number
	Relationship to Taxpayer

2. Name of Institution: _____

Check One: 2-Year 4-Year Technical Institute

3. Total Tuition paid by Taxpayer: (See Instructions)	3 >		00
4. Multiply line 3 by 50% (.50):	4 >		00
5. Multiply the appropriate Weighted Average Tuition by 50% (.50): (See Instructions)	5 >		00
6. Enter the lesser of line 4 or line 5 here and on Form AR3, Line 20:	6 >		00

Instructions

- Line 1. Enter the name of the individual attending a post-secondary educational institution, social security number and relationship to taxpayer. (Taxpayer, taxpayer's spouse or taxpayer's dependent)
- Line 2. Enter the name of the institution. Study must be for an associate, undergraduate or graduate degree. The institution can be located out of Arkansas, but you must use the Arkansas Weighted Tuition Average in determining the maximum allowable deduction.
- Line 3. Enter the 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 4. Enter 50% of Line 3, tuition paid.
- Line 5. Enter 50% of the Weighted Average Tuition. The Weighted Average Tuition shall be determined for the three classifications each year. The three classifications are 2-year colleges, 4-year colleges and technical institutes located in Arkansas. The Weighted Average Tuition for tax year 2004 is as follows:

	Per Year
2-year Colleges	\$ 1,797
4-year Colleges	\$ 4,593
Technical Institutes	\$ 998

- Line 6. Total the amounts of all AR1075's and enter on the Itemized Deduction Schedule (AR3), Line 20, Post-Secondary Educational Tuition Deduction.