

**ARKANSAS INDIVIDUAL INCOME TAX  
DEDUCTION FOR TUITION PAID TO  
POST-SECONDARY EDUCATIONAL INSTITUTIONS**

Taxpayer's Name		Taxpayer's Social Security Number
Student Attending Institution	Relationship to Taxpayer	Student's Social Security Number

**ONE FORM PER STUDENT PER TYPE OF INSTITUTION**

1. Name(s) of institution(s): \_\_\_\_\_

Check one:     2-Year     4-Year     Technical Institute

2. Total tuition paid by taxpayer: (See Instructions).....2 >		00
3. Multiply line 2 by 50% (.50): .....3 >		00
4. Multiply the appropriate Weighted Average Tuition by 50% (.50): (See Instructions).....4 >		00
5. Enter the lesser of line 3 or line 4 here and on Form AR3, Line 19:.....5 >		00

**Instructions**

**This deduction is allowed for a portion of the tuition paid by the taxpayer as tuition for the taxpayer, the taxpayer's spouse or their dependent.**

- Line 1** Enter the name(s) of institution(s). Study must be for an associate, undergraduate or graduate degree. The institution(s) can be located out of Arkansas, but you must use the Arkansas Weighted Average Tuition in determining the maximum allowable deduction.
- Line 2** Enter the total 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 3** Enter 50% of Line 2, tuition paid.
- Line 4** Enter 50% of the Weighted Average Tuition. From the list below, choose the type of institution attended and enter fifty percent (50%) of the corresponding Weighted Average Tuition.

<u>Type of Institution</u>	<u>Weighted Average Tuition</u>	<u>50% of Weighted Average Tuition</u>
2-year Colleges	\$3,376	\$1,688
4-year Colleges	\$7,231	\$3,616
Technical Institutes	\$1,458	\$729

**Line 5** Enter this amount on the Itemized Deduction Schedule (AR3), Line 19.

**NOTE: If you completed more than one AR1075, total the amounts from Line 5 on each form and enter on AR3, Line 19.**