AR1075 2007

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

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

1. Name of Institution:_____

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 20: ..... 5 ➤		00

One Form Per Student Per Institution

Instructions

Line 1. 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 Average Tuition in determining the maximum allowable deduction.

Line 2. 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 3. Enter 50% of Line 3, 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.

Type of Institution	Per Year
2-year Colleges	$ 2,355
4-year Colleges	$ 5,574
Technical Institutes	$ 945

Line 5. Total the amounts of all AR1075s and enter on the Itemized Deduction Schedule *(AR3)*, Line 20.