AR1000EC

ITEC211

2021

ARKANSAS INDIVIDUAL INCOME TAX
EARLY CHILDHOOD CERTIFICATION

Name of facility	Certification number
Address	Date certified
City	State	ZIP

Taxpayer name	Taxpayer social security number
Address	
City	State	ZIP

Names of qualifying children or dependents

Total expenditures $ Qualifying expenditures $

INSTRUCTIONS

Attach this form and a copy of your AR2441 to your Arkansas individual income tax return. Claim this credit on Form AR1000F/AR1000NR, line 43.

Act 1268 of 1993 established a refundable credit for taxpayers who placed their children or dependents in a facility that had a certified early childhood program. This Early Childhood Credit differs from the standard child care credit because it is refundable and the excess of the credit over the tax liability will be returned as an overpayment. To be able to claim the Early Childhood Credit, a qualified individual must meet all the requirements for claiming the child care credit and have incurred child care expenses at a facility which has an appropriate early childhood program certified by the Department of Education.

A taxpayer cannot claim both the standard child care credit and the Early Childhood Credit for the same expenses. If an individual has a child care credit that includes expenses from a facility that qualified for the Early Childhood Credit and expenses from a facility that only qualified for the standard child care credit, the credit must be prorated based on the number of days the child attended each facility.

1. Enter the number of days the child attended a facility with an appropriate early childhood program .... 1. _____

2. Enter the number of days the child attended a facility without an appropriate early childhood program .... 2. _____

3. Add the amounts on line 1 and line 2 to arrive at the total number of days the child attended a day care facility .... 3. _____

4. Enter the amount from line 10 of the AR2441 .... 4. _____

5. Divide line 1 by line 3. Round to the nearest whole percent .... 5. _____

6. Multiply line 4 by the decimal amount on line 5.
   Enter the results here and on line 43, Form AR1000F/AR1000NR.. 6. _____

Complete line 7 through line 9 only if you had child care expenses at a facility that did not have an early childhood program.

7. Enter the amount from line 10 of the AR2441 .... 7. _____

8. Divide line 2 by line 3. Round to the nearest whole percent .... 8. _____

9. Multiply line 7 by the decimal amount on line 8.
   Enter the results here and on line 35, Form AR1000F/AR1000NR .... 9. _____

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