

ARKANSAS INDIVIDUAL INCOME TAX
TEACHERS QUALIFIED CLASSROOM INVESTMENT EXPENSE

| | |
|--------------|--------------------------------|
| Primary Name | Primary Social Security Number |
|--------------|--------------------------------|

ACT 666 of 2017 established a deduction FOR THE TEACHER'S CLASSROOM INVESTMENT DEDUCTION; TO PROVIDE FOR 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 prekindergarten 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: | 1 | | 00 | | 00 | | 00 |
| 2. School supplies: | 2 | | 00 | | 00 | | 00 |
| 3. Computer equipment and software: | 3 | | 00 | | 00 | | 00 |
| 4. Athletic equipment: | 4 | | 00 | | 00 | | 00 |
| 5. Food for the teacher's students: | 5 | | 00 | | 00 | | 00 |
| 6. Clothing for the teacher's students: | 6 | | 00 | | 00 | | 00 |
| 7. TOTAL: (Enter here and on AR1000ADJ, Line 17) | 7 | | 00 | | 00 | | 00 |

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