

**ARKANSAS INDIVIDUAL INCOME TAX
STUDENT LOAN INTEREST SCHEDULE**

Primary Name	Primary Social Security Number
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1. Enter the total interest you paid in 2017 on qualified student loans 1 _____
 2. Enter the smaller of Line 1 above or \$2,500..... 2 _____
 3. Enter the amount(s) from **Form AR1000F/AR1000NR**, Line(s) 21A and 21B 3 _____
 4. Enter total adjustments from **Form AR1000F/AR1000NR**, Line(s) 22A and 22B.
(Do not include the deduction for interest paid on student loans, Line 6, **AR1000ADJ**.) 4 _____
 5. Modified AGI. Subtract Line 4 from Line 3 5 _____
- Note:** If line 5 is \$80,000 or more and you are filing Status 1, 3, or 6 **or** \$165,000 or more and you are filing Status 2 or 4, **STOP HERE**. You **cannot** take the deduction.
6. Enter: \$65,000 if filing Status 1, 3, or 6; \$135,000 if filing Status 2 or 4 6 _____
 7. Subtract Line 6 from Line 5.
If zero or less, enter -0- here and on Line 9, skip Line 8, and go to Line 10 7 _____
 8. Divide Line 7 by \$15,000 (\$30,000 if filing status 2 or 4).
Enter result as a decimal (rounded to at least three places). 8 _____
 9. Multiply Line 2 by Line 8 9 _____
 10. Allowable Deduction: Subtract Line 9 from Line 2.
Enter result here and on **Form AR1000ADJ**, Line 6 10 _____

FILING STATUS 4 ONLY

- | | Primary | Spouse |
|---|----------------|---------------|
| 11. Enter the total interest for each spouse
up to the combined amount on Line 1 11A _____ | | 11B _____ |
| 12. Total amount paid from Line 1 12 _____ | | |
| 13. Divide Line 11A by Line 12.
Enter result as a decimal (rounded to at least three places) 13 _____ | | |
| 14. Multiply Line 10 by the amount on Line 13.
Enter here and on AR1000ADJ , Line 6, Column A..... 14 _____ | | |
| 15. Subtract Line 14 from Line 10. Enter here and on AR1000ADJ , Line 6, Column B 15 _____ | | |