



AR1036

**State of Arkansas
EMPLOYEE TUITION REIMBURSEMENT TAX CREDIT**

Tax Year beginning ____/____/____ and ending ____/____/____

Name of Entity				FEIN/SSN	
Address				NAICS Code	
City	State	County	Zip	Telephone Number	

SECTION A	OWNERSHIP CLASSIFICATION (Check only one box)				
	1. <input type="checkbox"/> Sole Proprietorship		4. <input type="checkbox"/> Partnership (Complete Section D below)		
	2. <input type="checkbox"/> Taxable Corporation		5. <input type="checkbox"/> Limited Liability Company LLC (Complete Section D below)		
	3. <input type="checkbox"/> Fiduciary		6. <input type="checkbox"/> Subchapter S Corporation (Complete Section D below)		

SECTION B	ELIGIBILITY CLASSIFICATION				
	7. Enter Applicable Eligibility Number (Refer to Instructions, Page 2, Item 15).....				
	8. Enter Percentage of Revenue from out-of-state sales (If Eligibility Number 2, 3, 4B, 4C, 8 or 9 entered on Line 7)				%
	9. Enter Percentage of retail sales to general public (If Eligibility Number 2, 3, 5 or 6 entered on Line 7)				%
10. Enter average hourly wages paid (If Eligibility Number 8 or 9 entered on Line 7).....					

SECTION C	ELIGIBLE TAX CREDIT FOR THIS TAX YEAR				
	11. Total Tax Credit subject to income tax liability limitation (Enter amount from Section E, page 2, line 2)				\$
	NOTE: If Ownership Classification box 4, 5 or 6 is checked in Section A, skip lines 12-14 and complete section D, "Allocation of Total Tax Credit for Pass-Through Entity Members."				
	12. Entity's Income Tax Liability for This Tax Year.....				\$
	13. Income Tax Liability Limitation (Multiply Line 12 x 25%).....				\$
14. Eligible Tax Credit available for this Tax Year only (Enter the smaller of Line 11 or Line 13).....				\$	

SECTION D	ALLOCATION OF TOTAL TAX CREDIT FOR PASS-THROUGH ENTITY MEMBERS			
	NOTE: Each Member's share of total tax credit subject to 25% income tax liability limitation			
	Member's Name	Percentage Of Ownership	Member's SSN/FEIN	Member's Share of Total Tax Credit From Line 11
		%		\$
		%		\$
		%		\$
		%		\$
		%		\$
		%		\$
		%		\$

