



**ARKANSAS INDIVIDUAL INCOME TAX
TEACHERS QUALIFIED CLASSROOM INVESTMENT EXPENSE**

Primary's legal name	Primary's social security number
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Act 666 of 2017 established a deduction for the teacher's classroom expenses.

“Teacher” means a teacher, instructor, counselor, principal or aide for students in any grade from pre-kindergarten 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 five hundred dollars (\$500) per taxpayer or one thousand dollars (\$1000) 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 expenses
- (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.