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CTTR181

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. ☐ Sole Proprietorship
2. ☐ Taxable Corporation
3. ☐ Fiduciary
4. ☐ Partnership (Complete Section D below)
5. ☐ Limited Liability Company LLC (Complete Section D below)
6. ☐ 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
	%		$
	%		$
	%		$
	%		$
	%		$
	%		$
	%		$
	%		$
	%		$

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Tax Year beginning _____/_____/_____ and ending _____/_____/_____

Name of Entity	FEIN/SSN

SECTION E: Schedule of Tuition Paid or Reimbursed by Employer

Accredited Educational Institution Located within Arkansas

Employee's Name	Name of Institution	City	Date Tuition Paid or Reimbursed	Amount Paid or Reimbursed (round to whole dollars)
				$
				$
				$
				$
				$
				$
				$
				$
				$
				$
				$
				$
				$
				$
				$
				$
1. Total Amount Paid or Reimbursed.....1.				$
2. Total Tax Credit (Multiply Line 1 X 30%, Enter results here and on Line 11, Page 1, Section C).....2.				$