AR1000CE



ARKANSAS INDIVIDUAL INCOME TAX TEACHERS QUALIFIED CLASSROOM INVESTMENT EXPENSE

Primary's legal name	Primary's socia	Il security number	
ACT 666 of 2017 established a deduction FOR THE TEACHER'S CLASSROOM INVESTMENT DEDUCTION; TO PROVIDE 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 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 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

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