



ARKANSAS INDIVIDUAL INCOME TAX EARLY CHILDHOOD CERTIFICATION

Name of facility, Certification number, Address, Date certified, City, State, ZIP

Taxpayer name, Taxpayer social security number, Address, City, State, ZIP

Names of qualifying children or dependents

Total expenditures \$, Qualifying expenditures \$

INSTRUCTIONS

Attach this form and a copy of your AR2441 to your Arkansas individual income tax return. Claim this credit on Form AR1000F/AR1000NR, line 43.

Act 1268 of 1993 established a refundable credit for taxpayers who placed their children or dependents in a facility that had a certified early childhood program.

A taxpayer cannot claim both the standard child care credit and the Early Childhood Credit for the same expenses.

- 1. Enter the number of days the child attended a facility with an appropriate early childhood program
2. Enter the number of days the child attended a facility without an appropriate early childhood program
3. Add the amounts on line 1 and line 2 to arrive at the total number of days the child attended a day care facility
4. Enter the amount from line 10 of the AR2441
5. Divide line 1 by line 3. Round to the nearest whole percent
6. Multiply line 4 by the decimal amount on line 5. Enter the results here and on line 43, Form AR1000F/AR1000NR

Complete line 7 through line 9 only if you had child care expenses at a facility that did not have an early childhood program.

- 7. Enter the amount from line 10 of the AR2441
8. Divide line 2 by line 3. Round to the nearest whole percent
9. Multiply line 7 by the decimal amount on line 8. Enter the results here and on line 35, Form AR1000F/AR1000NR