AR1800 2008

## ARKANSAS INDIVIDUAL INCOME TAX POLITICAL CONTRIBUTIONS CREDIT

Name	Social Security Number		

A credit of up to \$50.00 per taxpayer (\$100.00 for a joint return) is allowed against your Arkansas Individual Income Tax liability for cash contributions made by the taxpayer(s) to one of the following:

- (1) A candidate seeking nomination or election to a public office or to the candidate's campaign committee.
- (2) An approved political action committee as defined by Arkansas Code Annotated § 7-6-201.
- (3) An organized political party as defined in Arkansas Code Annotated § 7-1-101.

For the purposes of this credit, "Public Office" means any office created by or under the authority of the laws of the State of Arkansas, or a subdivision thereof, that is filled by the voters. **The credit does not apply to contributions made to candidates for federal offices.** The contribution must be made by **April 15, 2009** to be claimed on the **2008** tax return.

A. Name of Candidate or Organization	B. Office S	Sought	C. Amount	
				00
				00
				00
				00
				00
				00
				00
				00
				00
				00
		D. TOTAL		00

## Instructions:

- 1. The credit allowed is the aggregate contributions, not to exceed \$50.00 per taxpayer (\$100.00 on a joint return). List the name of the candidate(s) or organization(s) to whom the contribution was made in Section A, the office(s) being sought in Section B, and the amount in Section C.
- 2. Total the amounts and enter in Section D.
- 3. Enter the amount in Section D or \$50.00 per taxpayer (\$100.00 for a joint return), whichever is less, on AR1000/AR1000NR, Line 37.