

# State of Arkansas

## 2003 CORPORATION INCOME TAX RETURN

### AR1100CT

FOR OFFICE USE ONLY

Tax Year beginning \_\_\_/\_\_\_/\_\_\_ and ending \_\_\_/\_\_\_/\_\_\_

- Check if Final Arkansas Return
- Check if Filing as Financial Institution
- Check if Single Weighting Sales Factor

FEIN ●	<b>HAS A FEDERAL EXTENSION BEEN FILED?</b> (See Instr. page 4) <input type="checkbox"/> Check this box if Automatic Federal Extension Form 7004 filed		
Federal Business Code ●	Name ●	<b>Type of Corporation</b>	
Date of Incorporation ●	Address ●	● 5 <input type="checkbox"/> Domestic	
Date Began Business in AR ●	City ●	State ●	Zip ●
			Telephone Number
			● 6 <input type="checkbox"/> Foreign

If you are a pass-through entity and are electing the "Check the Box" provision for state income tax purposes, indicate the type of entity and one of the filing status boxes below: ● 7  LIMITED LIABILITY COMPANY ● 8  PARTNERSHIP

- FILING STATUS: ● 1  CORPORATION OPERATING ONLY IN ARKANSAS ● 3  MULTI-STATE CORPORATION - DIRECT ACCOUNTING  
(CHECK ONLY (Prior written approval required for Direct Accounting)  
ONE BOX) ● 2  MULTI-STATE CORPORATION - APPORTIONMENT ● 4  CONSOLIDATED RETURN: # of corp. entities in AR \_\_\_\_\_

**Note:** Attach completed copy of Federal Return and sign Arkansas Return. (See Instr., Important Reminders, page 2-3, items 2 & 3)

#### ARKANSAS

<b>INCOME</b>	7. Gross Sales: (Less returns and allowances) .....	7	00	
	8. Less Cost of Goods Sold: .....	8	00	
	9. Gross Profit: (Line 7 less Line 8) .....	9	00	
	10. Dividends: (See Instructions, page 5) .....	10	00	
	11. Taxable Interest: ( See Instructions, page 5) .....	11	00	
	12. Gross Rents/Gross Royalties: (See Instructions, page 5) .....	12	00	
	13. Gains or Losses: .....	13	00	
	14. Other Income: .....	14	00	
	15. TOTAL INCOME: (Add Lines 9 through 14) .....	15 ●	00	
	<b>DEDUCTIONS</b>	16. Compensation of Officers/Other Salaries and Wages: ( See Instructions, page 5) .....	16	00
		17. Repairs: .....	17	00
		18. Bad Debts: .....	18	00
		19. Rent on Business Property: .....	19	00
		20. Taxes: .....	20	00
		21. Interest: .....	21	00
22. Contributions: .....		22	00	
23. Depreciation: .....		23	00	
24. Depletion: .....		24	00	
25. Advertising: .....		25	00	
26. Other Deductions: .....		26	00	
27. TOTAL DEDUCTIONS: (Add Lines 16 through 26) .....		27 ●	00	
28. Taxable Income Before Net Operating Losses: (Line 15 less Line 27) .....		28	00	
29. Net Operating Losses: (Adjust for Non-taxable Income – See Instructions, page 6) .....		29 ●	00	
<b>TAX COMPUTATION</b>	30. Net Taxable Income: (Line 28 less Line 29 or Schedule A C4 page 2) .....	30 ●	00	
	31. Tax from Table: (Instruction Booklet, pages 15 and 16) .....	31 ●	00	
	32. 3% Income Tax Surcharge: (Line 31 X .03) .....	32 ●	00	
	33. Total Tax: (Line 31 plus Line 32) .....	33 ●	00	
	34. Business and Incentive Credits: (Attach all original certificates) .....	34 ●	00	
	35. Tax Liability: (Line 33 less Line 34) .....	35 ●	00	
	36. Estimated Tax Paid: (Including estimate carryforward from prior year) .....	36 ●	00	
	37. Payment with Extension Request: (Voucher 5, AR1100ESCT) .....	37 ●	00	
	38. Overpayment: (Line 36 plus Line 37 less Line 35, enter here) .....	38 ●	00	
	39. Amount Applied to 2004 Estimated Tax: .....	39 ●	00	
	40. Amount Applied to Check Off Contributions: ( Attach AR1100-CO from Page 13) .....	40 ●	00	
	41. Amount To Be Refunded: (Line 38 less Lines 39 and 40) .....	41 ●	00	
	42. Tax Due: (Line 35 less Lines 36 and 37) .....	42 ●	00	
	43. Interest on Tax Due: ( See Instructions, page 5) .....	43	00	
	44. Penalty for Late Filing or Payment: ( See Instructions, page 5) .....	44	00	
	45. Penalty for Underpayment of Estimated Tax: (Attach AR2220) Enter exception checked in Part 3 <input type="checkbox"/> ● .....	45 ●	00	
46. Amount Due: (Add Lines 42 through 45) .....	46	00		

**SCHEDULE A – Apportionment of Income for Multistate Corporation**

**FEIN:**

**A. INCOME TO APPORTION:**

1. Income per Federal Return: (Federal Form 1120, Line 28) .....		00
2. Add Adjustments: (Submit Schedule) .....		00
3. Deduct Adjustments: (Submit schedule) .....		00
4. TOTAL APPORTIONABLE INCOME: .....		00

**NOTE:** If all factors in Section B are 100%, do not complete Columns (A), (B), or (C). The return should be filed as a status 1, CORPORATION OPERATING ONLY IN ARKANSAS and complete all appropriate lines of page 1 of Form AR1100CT.

**B. APPORTIONMENT FACTOR:**

	(A) Amounts in Arkansas	(B) Total Amounts	(C) Percentage (A) ÷ (B)
1. Property Used in Business:			
a. Tangible Assets Used in Business and Inventories			
Less Construction in Progress:			
1. Amount Beginning of Year: .....	00	00	(Calculate to 6 places to the right of the decimal. Fill in all spaces.)
2. Amount End of Year: .....	00	00	
3. Total: (Add Lines a1 and a2) .....	00	00	
4. Average Tangible Assets: (Line 3 ÷ 2) .....	00	00	
b. Rental Property: (8 times annual rent) .....	00	00	999.999999 %
c. Average Value of Intangible Property: (For Financial Institutions Only - Submit schedule)	00	00	<b>(EXAMPLE)</b>
d. TOTAL PROPERTY: (Add Lines a4, b, and c) .....	00	00	%
2. Salaries, Wages, Commissions and Other Compensation Related to the Production of Business Income:			
a. TOTAL: .....	00	00	%
3. Sales/Receipts:			
a. Destination Shipped From Within Arkansas: .....	00		
b. Destination Shipped From Without Arkansas: .....	00		
c. Origin Shipped From Within Arkansas to U.S. Govt: .....	00		
d. Origin Shipped From Within Arkansas to Other Non-taxable Jurisdictions: .....	00		
e. Other Gross Receipts: (Submit schedule) .....	00		
f. TOTAL SALES/RECEIPTS: (Add Lines 3a through 3e) .....	00	00	%
g. DOUBLE WEIGHTED: (Applies to tax years beginning on or after January 1, 1995) (Financial Institutions must use Single Weighted Factor) (Column C, Line 3f X 2) .....			%
4. Sum of Percentages: (Single Weighted: Add Column C, Lines 1d, 2a and 3f) (Double Weighted: Add Column C, Lines 1d, 2a and 3g) .....			%
*5. Percentage Attributable to Arkansas: ..... Line 4		Divided By*	= %

\*For Part B, Line 5, Divide Line 4 by number of entries other than zero which you make on Part B, Column B, Lines (1d), (2a), and (3f).

**NOTE:** An entry other than zero in Part B, Column B, Line (3f), counts as two (2) entries unless using Single Weighted Factor.

**C. ARKANSAS TAXABLE INCOME:**

1. Income Apportioned to Arkansas: (Part A, Line 4) x (Part B, Line 5, Column C) .....	00
2. Add: Direct Income Allocated to Arkansas: (Submit schedule) .....	00
3. Less: Apportioned NOL to Arkansas: (See NOL Instructions, page 6) .....	00
4. TOTAL INCOME TAXABLE TO ARKANSAS: (Enter here and on Line 30, page 1) .....	00

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules, statements and documents, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

SIGNATURE OF OFFICER	DATE	TITLE	<b>OFFICE USE ONLY</b>			
			A ●			
PREPARER'S SIGNATURE	DATE	PREPARER'S FEIN/PIN	B ●			
			C ●			
AREA CODE AND TELEPHONE NUMBER OF PREPARER	May the Arkansas Revenue Agency discuss this return with the preparer shown above? <input type="checkbox"/> Yes <input type="checkbox"/> No		D ●			
			E ●			
<b>Mail completed form to: Corporation Income Tax, P. O. Box 919, Little Rock, AR 72203-0919</b>			F ●			