



Arkansas Pass-Through Entity Tax Return

Software ID DFA WEB

For the taxable year from MM/DD/YYYY through MM/DD/YYYY

- Final Return, Extension Filed, Initial Return, Amended Return

Form fields for Federal employer identification number, Name, Address, City, town, or post office, State, ZIP code, NAICS code

Entity type: LLC, LLP, LP, Partnership, SMLLC, S-Corp

FILING STATUS: Pass-Through Entity operating only in Arkansas, Multistate Pass-Through Entity - Direct Accounting, Multistate Pass-Through Entity - Apportionment

Table with 19 rows and 3 columns: Description, Line Number, Amount. Includes Total Pass-through Entity Income taxable in Arkansas, Arkansas Tax, Capital Gains subject to AR tax, etc.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, it is true, accurate, and complete.

Signature and information section including Officer's Signature, Preparer's Signature, Preparer's Printed Name, Area Code and Telephone Number of Preparer, and checkboxes for 'May the Pass-Through Entity Tax Section contact your preparer?' and 'Check if Self-Employed'.

Due on or before the 15th day of the 4th month following the close of the taxable year.



Arkansas Pass-Through Entity
2023 Tax Return
Members Share of Income

For the taxable year from MM/DD/YYYY through MM/DD/YYYY

Federal employer identification number

Name

MEMBERS SHARES OF INCOME

Table with 8 columns: NAME OF MEMBER OR ENTITY, CHECK IF AR RESIDENT, SSN/FEIN, % OWNED IN STOCK, % OWNED IN PROFIT, LOSS OR CAPITAL, INCOME MINUS CAPITAL GAIN, CAPITAL GAINS, TAX. Multiple empty rows for data entry.

Due on or before the 15th day of the 4th month following the close of the taxable year.

**2023
Accounting
Income Statement**



**2023
P3**

FEIN: _____

		ARKANSAS	
INCOME	1. Gross Sales: (Less returns and allowances) 1. ●		00
	2. Less Cost of Goods Sold: 2. ●		00
	3. Gross Profit: (Line 1 less Line 2) 3. ●		00
	4. Dividends: (See Instructions) 4. ●		00
	5. Taxable Interest: (Attach AR1100REC) 5. ●		00
	6. Gross Rents/Gross Royalties: (See Instructions) 6. ●		00
	7. Gains or Losses: 7. ●		00
	8. Other Income: 8. ●		00
	9. TOTAL INCOME: (Add Lines 3 through 8) 9. ●		00
DEDUCTIONS	10. Compensation of Officers/Other Salaries and Wages: (See Instructions) 10. ●		00
	11. Guaranteed payments to partners 11. ●		00
	12. Repairs: 12. ●		00
	13. Bad Debts: 13. ●		00
	14. Rent on Business Property: 14. ●		00
	15. Taxes: (Attach AR1100REC) 15. ●		00
	16. Interest: 16. ●		00
	17. Contributions: 17. ●		00
	18. Depreciation: (Attach AR1100REC/Except IRC 179D) 18. ●		00
	19. Depletion: 19. ●		00
	20. Advertising: 20. ●		00
	21. Retirement Plans 21. ●		00
	22. Employee Benefits 22. ●		00
	23. Other Deductions: (Attach schedule/Except IRC 179D) 23. ●		00
	24. TOTAL DEDUCTIONS: (Add Lines 10 through 23) 24. ●		00
NET INCOME	25. Taxable Income Before Net Operating Losses: (Line 9 less Line 24) 25. ●		00
	26. Net Operating Losses: (Adjust for Non-taxable Income) 26. ●		00
	27. Net Taxable Income: (Line 25 minus line 26) (Enter here and on line 1 of page 1) 27. ●		00
CAPITAL GAINS	28. Current Year Capital Gains: 28. ●		00
	29. Less Capital loss carryforward: 29. ●		00
	30. Net Capital Gains: (28 minus 29; enter here and on Line 3 page 1) 30. ●		00

**2023
Apportionment
of Income**



**2023
P4**

Check if Using Three Factor Apportionment Alternative (See instructions)

FEIN: _____

A. INCOME TO APPORTION:

- 1. Income per Federal Return: 1.
- 2. Add Adjustments: (Attach schedule)..... 2.
- 3. Deduct Adjustments: (Attach schedule)..... 3.
- 4. TOTAL APPORTIONABLE INCOME:..... 4.

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, Pass-Through Entities only in Arkansas and complete all appropriate lines on page 1 of Form AR1100PET. Property and payroll factors are only applicable under special industry regulations, all other filers must use the single sales factor only. Refer to the instructions for industry specific details.

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			
1. Amount Beginning of Year:..... 1.	00	1. <input type="text" value="00"/>	<i>(Calculate to 6 places to the right of the decimal. Fill in all spaces.)</i> <div style="border: 1px solid black; padding: 2px; display: inline-block;">999.999999 %</div> (EXAMPLE)
2. Amount End of Year:..... 2.	00	2. <input type="text" value="00"/>	
3. Total: (Add Lines a1 and a2) 3.	00	3. <input type="text" value="00"/>	
4. Average Tangible Assets: (Line 3 ÷ 2) 4.	00	4. <input type="text" value="00"/>	
b. Rental Property: (8 times annual rent) b.			
..... b.	00	b. <input type="text" value="00"/> b. <input type="text" value="00"/>
c. TOTAL PROPERTY: (Add Lines a4 and b)..... c.			
..... c.	00	c. <input type="text" value="00"/> c. <input type="text" value="00"/>
2. Salaries, Wages, Commissions and Other Compensation Related to the Production of business Income:			
a. Total:..... a.			
..... a.	<input type="text" value="00"/>	a. <input type="text" value="00"/> a. <input type="text" value="00"/>
3. Sales/Receipts:			
a. Destination Shipped From Within Arkansas:..... a.			
..... a.	<input type="text" value="00"/>		
b. Destination Shipped From Without Arkansas:..... b.			
..... b.	<input type="text" value="00"/>		
c. Origin Shipped From Within Arkansas to U.S. Govt:..... c.			
..... c.	<input type="text" value="00"/>		
d. Origin Shipped From Within Arkansas to Other Non-taxable Jurisdictions:..... d.			
..... d.	<input type="text" value="00"/>		
e. Other Gross Receipts: (Attach schedule)..... e.			
..... e.	<input type="text" value="00"/>		
f. TOTAL SALES / RECEIPTS: (Add Lines 3a through 3e)..... f.			
..... f.	<input type="text" value="00"/>	f. <input type="text" value="00"/>	f. <input type="text" value="00"/>
g. Double Weighted: Multiply Column C, Line 3f by 2 to Doubleweight the Sales Factor (If Sales Factor only, do not doubleweight)..... g.			
..... g.			<input type="text" value="00"/>
4. Sum of Percentages:(Double Weighted: Add Column C, Lines 1c, 2a and 3g)..... 4.			
..... 4.			<input type="text" value="00"/>
5. Percentage Attributable to Arkansas:..... Line 4 <input type="text" value="00"/> % Divided By <input type="text" value="00"/> = 5.			
..... 5.			<input type="text" value="00"/>

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

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

C. ARKANSAS TAXABLE INCOME:

- 1. Income Apportioned to Arkansas: (Part A, Line 4) x (Part B, Line 5, Column C) 1.
- 2. Add: Direct Income Allocated to Arkansas: (Attach schedule)..... 2.
- 3. Less: Apportioned NOL to Arkansas: (See NOL Instructions, Attach AR1100NOL form)..... 3.
- 4. TOTAL INCOME TAXABLE TO ARKANSAS: (Enter here and on Line 1, page 1)..... 4.

D. ARKANSAS CAPITAL GAINS:

- 1. Apportionable Capital Gains 1.
- 2. Arkansas Apportionment Factor (From Section B, Line 5 above) 2.
- 3. Capital gains apportioned to Arkansas 3.
- 4. Net Capital gains allocated to Arkansas (plus or minus gains/losses allocated to Arkansas) 4.
- 5. Less Capital loss carryforward 5.
- 6. Net Capital gains (enter here and on page 1, line 3)..... 6.

MAIL RETURN TO: Pass-Through Entity Tax, P O Box 919, Little Rock, AR 72203-0919

DO NOT STAPLE RETURNS, STATEMENTS OR ATTACHMENTS