

2025 AR1050

ARKANSAS PARTNERSHIP INCOME TAX RETURN



P1

Software ID

DFA WEB

Jan. 1 - Dec. 31, 2025 or fiscal year beginning _____ and ending _____ 20__

Check if Using Three Factor Apportionment Alternative

Name ●			Federal identification number ●	
Address ●			Type of business	
City ●	State or province ●	ZIP ●	<input type="checkbox"/> Check if address is outside U.S. Foreign country name	Number of partners ●

FILING STATUS: (CHECK ONLY ONE BOX)

<input type="checkbox"/> 1. Partnership operating only in Arkansas	<input type="checkbox"/> 3. Multistate Partnership
<input type="checkbox"/> 2. Multistate Partnership - Apportionment	<input type="checkbox"/> Direct Accounting (Prior written approval required)
	<input type="checkbox"/> Non-Business Allocation Only

Type of entity

<input type="checkbox"/> General Partnership	<input type="checkbox"/> Limited Partnership	<input type="checkbox"/> Limited Liability Company	<input type="checkbox"/> Limited Liability Partnership	<input type="checkbox"/> Other _____
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Check applicable box Initial Return Amended Return Final Return **Check this box if you have filed a state extension or an automatic federal extension**

Note: Attach completed copy of Federal Return and Sign Arkansas Return

INCOME	(A) Total	(B) Arkansas
4. Gross receipts or sales: 4	00	00
5. Cost of goods sold: 5	00	00
6. Gross profit from business: (Subtract line 5 from line 4) 6	00	00
7. Income from other partnerships or fiduciaries: (Attach schedule) 7	00	00
8. Farm income: (Attach schedule) 8	00	00
9. Net gain (or loss) from Form 4797: (Attach schedule) 9	00	00
10. Other income: (Attach schedule) 10	00	00
11. Total Income: (Add lines 6 through 10) 11	00	00

DEDUCTIONS	(A) Total	(B) Arkansas
12. Salaries of employees: 12	00	00
13. Guaranteed payments to partners: 13	00	00
14. Rent on business property: 14	00	00
15. Interest expense: 15	00	00
16. Taxes: 16	00	00
17. Bad debts: (Attach schedule) 17	00	00
18. Repairs: 18	00	00
19. Depreciation: (Attach Schedule) 19	00	00
20. Depletion: (Attach schedule) 20	00	00
21. Retirement plan, etc.: (Attach schedule) 21	00	00
22. Other deductions: (Attach schedule) 22	00	00
23. Total Deductions: (Add lines 12 through 22) 23	00	00
24. Net Income or loss: (Subtract line 23 from line 11 or Schedule A Part II, line 8)..... 24	00	00

PARTNERS' SHARES OF INCOME							
NAME OF PARTNER	ADDRESS	CITY	STATE	ZIP	SSN / FEIN	INCOME	
A.							00
B.							00
C.							00
D.							00
E.							00

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, they are true, correct and complete. Declaration of preparer (other than general partner or limited liability company member) is based on all information of which preparer has any knowledge.

Please Sign Here	Signature of general partner or limited liability company member			Date	
	Paid Preparer's use only	Preparer's signature		Date	Check if self-employed <input type="checkbox"/>
Firm's name (or yours if self-employed)		Address	EIN	May the Arkansas Revenue Agency discuss this return with the preparer? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Email		City/State/Zip	Telephone		

**Schedule A
Apportionment of Income
for Multistate Partnership**



FEIN: _____

PART I: INCOME TO APPORTION

1. Income per federal return (Enter amount from P1, line 24, Total column).....	1	●	_____	00
2. Add adjustments (Attach AR1100ADJ).....	2	●	_____	00
3. Deduct adjustments (Attach AR1100ADJ).....	3	●	_____	00
4. TOTAL APPORTIONABLE INCOME (Enter here and continue to Part II).....	4	●	_____	00

PART II: APPORTIONMENT FACTOR

NOTE: If all factors in Part II are 100%, do not complete columns (A), (B), or (C). The return should be filed as a status 1, PARTNERSHIP OPERATING ONLY IN ARKANSAS and complete all appropriate lines on P1 of Form AR1050.

B. APPORTIONMENT FACTOR:

	(A) Amounts in Arkansas	(B) Total Amounts	(C) Percentage (A)÷(B)
1. Sales / Receipts:			
Destination Sales to Arkansas			
a. Shipped From Within Arkansas.....a. ●	_____00	a. _____00	<i>(Calculate to 6 places to the right of decimal. Fill in all spaces)</i>
b. Shipped From Without Arkansas.....b. ●	_____00	b. _____00	
2. Origin Sales From Arkansas			
c. Origin Shipped From Within Arkansas To Other Non-Taxable Jurisdictions.....c. ●	_____00	c. _____00	999.999999 % <small>(EXAMPLE)</small>
3. Other Sales / Receipts			
d. Capital & Ordinary Gains.....d. ●	_____00	d. _____00	
e. Dividends.....e. ●	_____00	e. _____00	
f. Interest.....f. ●	_____00	f. _____00	
g. Rents.....g. ●	_____00	g. _____00	
h. Royalties.....h. ●	_____00	h. _____00	
i. Services.....i. ●	_____00	i. _____00	
j. Other Business Gross Receipts: (Attach schedule).....j. ●	_____00	j. _____00	
k. TOTAL SALES / RECEIPTS: (Add Lines A-J).....k. ●	_____00	k. _____00	_____ %

Property and Payroll factors only apply under certain special industry regulations, all other filers must use the single sales factor apportionment only. See instructions and complete the **Special Industry and Alternative Apportionment Form (AR-718)** if required.

Special Industry and Alternative Apportionment Form (AR-718)

4. ● <input type="checkbox"/> Check the box and enter the percentage from Form AR-718, Line 5, Column C.....	4. ●	_____	%
5. Percentage Attributable to Arkansas: (Enter % from Column C, Line 3k, or if required Form AR-718, Line 4).....	5. ●	_____	%

C. ARKANSAS TAXABLE INCOME:

6. Income apportioned to Arkansas: (Multiply Part I, line 4 by line 5)	6. ●	_____	00
7. Direct Income Allocated to Arkansas: (Attach schedule)	7.	_____	00
8. Net Income or Loss: (Enter here and on P1, line 24, Arkansas column)	8.	_____	00

**Schedule K
Members' Distributive
Share Items**



P3

FEIN: _____

PART I: INCOME (LOSS)

	Total Under Arkansas Law			Arkansas Source Amount (see instructions)	
1. Ordinary business income (loss) 1 ●		00	1 ●		00
2. Net rental real estate income (loss) (Attach federal Form 8825) 2 ●		00	2 ●		00
3. Other net rental income (loss) (Attach schedule) 3 ●		00	3 ●		00
4. Interest income 4 ●		00	4 ●		00
5. Dividends: 5 ●		00	5 ●		00
6. Royalties 6 ●		00	6 ●		00
7. Net short-term capital gain (loss) 7 ●		00	7 ●		00
8. Net long-term capital gain (loss) 8 ●		00	8 ●		00
9. Net section 1231 gain (loss) (Attach federal Form 4797) 9 ●		00	9 ●		00
10. Other income (loss) (See Instructions) Type _____ 10 ●		00	10 ●		00

PART II: DEDUCTIONS

11. Section 179 deduction (Attach federal Form 4562) 11 ●		00	11 ●		00
12a. Cash charitable contributions 12a ●		00	12a ●		00
12b. Non-cash charitable contributions 12b ●		00	12b ●		00
12c. Other deductions (See Instructions) Type _____ 12c ●		00	12c ●		00

PART III: OTHER INFORMATION

13. Guaranteed Payments 13 ●		00	13 ●		00
14. Credits 14 ●		00	14 ●		00
15. Items affecting partner basis 15 ●		00	15 ●		00
16a. Tax-exempt interest income 16a ●		00	16a ●		00
b. Other tax-exempt income 16b ●		00	16b ●		00
c. Nondeductible expenses 16c ●		00	16c ●		00
17a. Distributions of cash and marketable securities 17a ●		00	17a ●		00
b. Distributions of other property 17b ●		00	17b ●		00
18a. Investment income 18a ●		00	18a ●		00
b. Investment expenses 18b ●		00	18b ●		00
c. Other items and amounts (Attach statement) 18c ●		00	18c ●		00

ANALYSIS OF NET INCOME (LOSS)

19. Net income (loss) (Combine Schedule K, lines 1- 10. From the result, subtract the sum of Schedule K, lines 11 through 12c) 19 ●		00	19 ●		00
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Mail return to: State Income Tax, P. O. Box 919, Little Rock, AR 72203-0919

**Schedule B
Additional Partnership
Information**



P4

FEIN: _____

- A. Check method of accounting
 Cash Accrual Other: (Specify) _____
- B. Are any partners in this partnership also partnerships? Yes No
- C. Is this partnership a partner in another partnership? Yes No

PART I: COST OF GOODS SOLD

1. Inventory at beginning of year:	1		00
2. Purchases less cost of items withdrawn for personal use:	2		00
3. Cost of labor:	3		00
4. Other costs:	4		00
5. Total of lines 1, 2, 3, and 4:	5		00
6. Inventory at end of year:	6		00
7. Cost of goods sold. Subtract line 6 from line 5. (Enter here and on P1, line 5):	7		00

8a. Check all methods used for valuing closing inventory:
 (i) Cost
 (ii) Lower of cost or market
 (iii) Other: (Specify method used and attach explanation) _____

b. Check this box if there was a writedown of "subnormal" goods..... 8b

c. Check this box if the LIFO inventory method was adopted this tax year for any goods (If checked, attach federal Form 970)..... 8c

d. Do the rules of IRC section 263A (for property produced or acquired for resale) apply to the partnership? 8d Yes No

e. Were there any changes in determining quantities, cost, or valuations between opening and closing inventories?
 (If yes, attach explanation)..... 8e Yes No

PART II: BALANCE SHEET

ASSETS	BEGINNING OF YEAR	END OF YEAR
Cash		
Accounts receivable.		
Minus allowance for bad debts.		
Inventories.		
Government obligations.		
Other current assets.		
Mortgage and real estate loans.		
Other investments.		
Buildings and other depreciable assets.		
Minus accumulated depreciation.		
Depletable assets.		
Minus accumulated depletion.		
Other assets.		
TOTAL ASSETS		
LIABILITIES AND CAPITAL	BEGINNING OF YEAR	END OF YEAR
Accounts payable.		
Mortgages, notes, and bonds payable.		
Other current liabilities.		
All non-recourse loans.		
Other liabilities.		
Partners' capital accounts.		
TOTAL LIABILITIES AND CAPITAL		

Mail return to: State Income Tax, P. O. Box 919, Little Rock, AR 72203-0919