

State of Arkansas

2004 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	HAS A FEDERAL EXTENSION BEEN FILED? (See Instr. page 4)		
	<input type="checkbox"/> Check this box if Automatic Federal Extension Form 7004 filed		
Federal Business Code	Name	Type of Corporation	
Date of Incorporation	Address	<input checked="" type="radio"/> 5 <input type="checkbox"/> Domestic <input checked="" type="radio"/> 6 <input type="checkbox"/> Foreign	
Date Began Business in AR	City	State	Zip Telephone Number

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

INCOME	9. Gross Sales: (Less returns and allowances)	9	00
	10. Less Cost of Goods Sold:	10	00
	11. Gross Profit: (Line 9 less Line 10)	11	00
	12. Dividends: (See Instructions, page 5)	12	00
	13. Taxable Interest: (See Instructions, page 5)	13	00
	14. Gross Rents/Gross Royalties: (See Instructions, page 5)	14	00
	15. Gains or Losses:	15	00
DEDUCTIONS	16. Other Income:	16	00
	17. TOTAL INCOME: (Add Lines 11 through 16)	17	00
	18. Compensation of Officers/Other Salaries and Wages: (See Instructions, page 5)	18	00
	19. Repairs:	19	00
	20. Bad Debts:	20	00
	21. Rent on Business Property:	21	00
	22. Taxes: (Submit Arkansas schedule, see instructions, page 6)	22	00
	23. Interest:	23	00
	24. Contributions:	24	00
	25. Depreciation: (Submit Arkansas schedule, see instructions, page 6)	25	00
	26. Depletion:	26	00
	27. Advertising:	27	00
	28. Other Deductions:	28	00
	29. TOTAL DEDUCTIONS: (Add Lines 18 through 28)	29	00
TAX COMPUTATION	30. Taxable Income Before Net Operating Losses: (Line 17 less Line 29)	30	00
	31. Net Operating Losses: (Adjust for Non-taxable Income - See Instructions, page 6)	31	00
	32. Net Taxable Income: (Line 30 less Line 31 or Schedule A C4 page 2)	32	00
	33. Tax from Table: (Instruction Booklet, pages 13 and 14)	33	00
	34. 3% Income Tax Surcharge: (Line 33 X .03)	34	00
	35. Total Tax: (Line 33 plus Line 34)	35	00
	36. Business and Incentive Credits: (Attach all original certificates)	36	00
	37. Tax Liability: (Line 35 less Line 36)	37	00
	38. Estimated Tax Paid: (Including estimate carryforward from prior year)	38	00
	39. Payment with Extension Request: (Voucher 5, AR1100ESCT)	39	00
	40. Overpayment: (Line 38 plus Line 39 less Line 37, enter here)	40	00
	41. Amount Applied to 2005 Estimated Tax:	41	00
	42. Amount Applied to Check Off Contributions: (Attach AR1100-CO)	42	00
	43. Amount To Be Refunded: (Line 40 less Lines 41 and 42)	43	00
	44. Tax Due: (Line 37 less Lines 38 and 39)	44	00
45. Interest on Tax Due: (See Instructions, page 5)	45	00	
46. Penalty for Late Filing or Payment: (See Instructions, page 5)	46	00	
47. Penalty for Underpayment of Estimated Tax: (Attach AR2220) Enter exception checked in Part 3 <input type="checkbox"/>	47	00	
48. Amount Due: (Add Lines 44 through 47)	48	00	

SCHEDULE A – Apportionment of Income for Multistate Corporation

FEIN:

A. INCOME TO APPORTION:

1. Income per Federal Return: (Federal Form 1120, Line 28)	●	<input type="text"/>	00
2. Add Adjustments: (Submit Schedule)		<input type="text"/>	00
3. Deduct Adjustments: (Submit schedule)		<input type="text"/>	00
4. TOTAL APPORTIONABLE INCOME:	●	<input type="text"/>	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:	<input type="text"/>	<input type="text"/>	(Calculate to 6 places to the right of the decimal. Fill in all spaces.)
2. Amount End of Year:	<input type="text"/>	<input type="text"/>	
3. Total: (Add Lines a1 and a2)	<input type="text"/>	<input type="text"/>	
4. Average Tangible Assets: (Line 3 ÷ 2)	<input type="text"/>	<input type="text"/>	
b. Rental Property: (8 times annual rent)	<input type="text"/>	<input type="text"/>	<input type="text"/> 999.999999 %
c. Average Value of Intangible Property:			
(For Financial Institutions Only - Submit schedule)			
d. TOTAL PROPERTY: (Add Lines a4, b, and c)	<input type="text"/>	<input type="text"/>	<input type="text"/> (EXAMPLE) %
2. Salaries, Wages, Commissions and Other Compensation Related to the Production of Business Income:			
a. TOTAL:	<input type="text"/>	<input type="text"/>	<input type="text"/> %
3. Sales/Receipts:			
a. Destination Shipped From Within Arkansas:	<input type="text"/>	<input type="text"/>	<input type="text"/> %
b. Destination Shipped From Without Arkansas:	<input type="text"/>	<input type="text"/>	
c. Origin Shipped From Within Arkansas to U.S. Govt:	<input type="text"/>	<input type="text"/>	
d. Origin Shipped From Within Arkansas to Other Non-taxable Jurisdictions:	<input type="text"/>	<input type="text"/>	
e. Other Gross Receipts: (Submit schedule)	<input type="text"/>	<input type="text"/>	
f. TOTAL SALES / RECEIPTS: (Add Lines 3a through 3e)	<input type="text"/>	<input type="text"/>	
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)			<input type="text"/> %
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 <input type="text"/> Divided By <input type="text"/> = <input type="text"/> %			

*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)	●	<input type="text"/>	00
2. Add: Direct Income Allocated to Arkansas: (Submit schedule)	●	<input type="text"/>	00
3. Less: Apportioned NOL to Arkansas: (See NOL Instructions, page 6)	●	<input type="text"/>	00
4. TOTAL INCOME TAXABLE TO ARKANSAS: (Enter here and on Line 32, page 1)	●	<input type="text"/>	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	OFFICE USE ONLY			
PREPARER'S SIGNATURE	DATE	PREPARER'S FEIN/PIN	A ●	<input type="text"/>	<input type="text"/>	<input type="text"/>
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		B ●	<input type="text"/>	<input type="text"/>	<input type="text"/>
Mail completed form to: Corporation Income Tax, P. O. Box 919, Little Rock, AR 72203-0919			C ●	<input type="text"/>	<input type="text"/>	<input type="text"/>
			D ●	<input type="text"/>	<input type="text"/>	<input type="text"/>
			E ●	<input type="text"/>	<input type="text"/>	<input type="text"/>
			F ●	<input type="text"/>	<input type="text"/>	<input type="text"/>