

# 2016 AR1100CT ARKANSAS CORPORATION INCOME TAX RETURN



**Software ID**  
**DFA WEB**

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

●  INITIAL Return ●  AMENDED Return ●  FINAL Arkansas Return (Going Out of Business) ●  Cooperative Association

FEIN ●	<input type="checkbox"/> Check this box if Automatic Federal Extension Form 7004 filed <input type="checkbox"/> Check this box if Arkansas Extension Form AR1155 filed <small>(See Instructions)</small>	<input type="checkbox"/> Check if Filing as Financial Institution <input type="checkbox"/> Check if Single Weighting Sales Factor
NAICS Code ●	Name <input type="checkbox"/> Check this box if Name has changed from prior year	<b>Type of Corporation</b> <small>Check only one box</small>
Date of Incorporation ●	Address <input type="checkbox"/> Check this box if Address has changed from prior year	<input type="radio"/> 5 <input type="checkbox"/> Domestic (in state) <input type="radio"/> 6 <input type="checkbox"/> Foreign (out of state)
Date Began Business in AR ●	City	State or Province
		Zip
		Country (if not U.S.)

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

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

**Note: Attach completed copy of Federal Return and Sign Arkansas Return. (See Important Reminders)**

		ARKANSAS	
<b>INCOME</b>	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) .....	12. ●	00
	13. Taxable Interest: (Attach AR1100REC).....	13. ●	00
	14. Gross Rents/Gross Royalties: (See Instructions) .....	14. ●	00
	15. Gains or Losses: .....	15. ●	00
16. Other Income: .....	16. ●	00	
17. TOTAL INCOME: (Add Lines 11 through 16) .....	17. ●	00	
<b>DEDUCTIONS</b>	18. Compensation of Officers/Other Salaries and Wages: (See Instructions) .....	18. ●	00
	19. Repairs: .....	19. ●	00
	20. Bad Debts: .....	20. ●	00
	21. Rent on Business Property: .....	21. ●	00
	22. Taxes: (Attach AR1100REC).....	22. ●	00
	23. Interest: .....	23. ●	00
	24. Contributions: .....	24. ●	00
	25. Depreciation: (Attach AR1100REC) .....	25. ●	00
	26. Depletion: .....	26. ●	00
	27. Advertising: .....	27. ●	00
	28. Other Deductions: (Attach schedule).....	28. ●	00
29. TOTAL DEDUCTIONS: (Add Lines 18 through 28) .....	29. ●	00	
30. Taxable Income Before Net Operating Losses: (Line 17 less Line 29).....	30. ●	00	
31. Net Operating Losses: (Adjust for Non-taxable Income) .....	31. ●	00	
<b>TAX COMPUTATION</b>	32. Net Taxable Income: (Line 30 less Line 31 or Schedule A C4 page 2) (If Amended Return Box Checked, Enter Amended Net Taxable Income).....	32. ●	00
	33. Tax from Table: (C Instruction Booklet) .....	33. ●	00
	34. Business Incentive Credits: (Attach all original certificates and Schedule AR1100BIC) .....	34. ●	00
	35. Tax Liability: (If Amended Return Box Checked, Enter Amended Tax Liability) .....	35. ●	00
	36. Estimated Tax Paid: (Including estimate carryforward from prior year) .....	36. ●	00
	37. Payment with Extension Request: .....	37. ●	00
	38. Amended Return Only: (Enter Net tax paid (or refunded) on previous returns(s) for this tax year).....	38. ●	00
	39. Overpayment: (Line 36 plus line 37 less line 35; plus or minus Line 38, if applicable).....	39. ●	00
	40. Amount Applied to 2017 Estimated Tax .....	40. ●	00
	41. Amount Applied to Check Off Contributions: (Attach AR1100CO).....	41. ●	00
	42. Amount to be Refunded: (Line 39 less Lines 40 and 41) .....	42. ●	00
	43. Tax Due: (Line 35 less Line 36 and 37; plus or minus Line 38, if applicable) .....	43. ●	00
	44. Interest on Tax Due: .....	44. ●	00
	45. Penalty for Late Filing or Payment: (See Instructions).....	45. ●	00
46. Penalty for Underpayment of Estimated Tax: (Attach AR2220) Enter exception checked in Part 3 ... <input type="checkbox"/> .....	46. ●	00	
47. Amount Due: (Add Lines 43 through 46) .....	47. ●	00	

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



**FEIN:** \_\_\_\_\_

**A. INCOME TO APPORTION:**

1. Income per Federal Return: (Federal Form 1120, Line 28).....	1.	<input type="text"/>	00
2. Add Adjustments: (Attach schedule).....	2.	<input type="text"/>	00
3. Deduct Adjustments: (Attach schedule).....	3.	<input type="text"/>	00
4. TOTAL APPORTIONABLE INCOME:.....	4.	<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 on page 1 of Form AR1100CT.

**B. APPORTIONMENT FACTOR:**

	(A) Amounts in Arkansas	(B) Total Amounts	(C) Percentage (A) ÷ (B)
<b>1. Property Used in Business:</b>			
a. Tangible Assets Used in Business and Inventories			
Less Construction in Progress:			
1. Amount Beginning of Year:.....	00	00	<i>(Calculate to 6 places to the right of the decimal. Fill in all spaces.)</i>
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 %
<b>(EXAMPLE)</b>			
c. Average Value of Intangible Property:.....	00	00	
<b>(For Financial Institutions Only - Attach schedule)</b>			
d. TOTAL PROPERTY: (Add Lines a4, b, and c).....	00	00	
<b>2. Salaries, Wages, Commissions and Other Compensation Related to the Production of Business Income:</b>			
a. TOTAL:.....	<input type="text"/>	<input type="text"/>	<input type="text"/> %
<b>3. Sales/Receipts:</b>			
a. Destination Shipped From Within Arkansas:.....	<input type="text"/>	00	
b. Destination Shipped From Without Arkansas:.....	<input type="text"/>	00	
c. Origin Shipped From Within Arkansas to U.S. Govt:.....	<input type="text"/>	00	
d. Origin Shipped From Within Arkansas to Other Non-taxable Jurisdictions:.....	<input type="text"/>	00	
e. Other Gross Receipts: (Attach schedule).....	<input type="text"/>	00	
f. TOTAL SALES / RECEIPTS: (Add Lines 3a through 3e).....	<input type="text"/>	00	<input type="text"/> %
g. DOUBLE WEIGHTED: (Financial Institutions must use Single Weighted Factor) (Column C, Line 3f X 2).....			<input type="text"/> %
<b>4. Sum of Percentages: (Single Weighted: Add Column C, Lines 1d, 2a and 3f) (Double Weighted: Add Column C, Lines 1d, 2a and 3g).....</b>			
			<input type="text"/> %
*5. Percentage Attributable to Arkansas:.....Line 4 <input type="text"/> Divided By* <input type="text"/> = 5.			<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).....	1.	<input type="text"/>	00
2. Add: Direct Income Allocated to Arkansas: (Attach schedule).....	2.	<input type="text"/>	00
3. Less: Apportioned NOL to Arkansas: (See NOL Instructions, Attach AR1100NOL form).....	3.	<input type="text"/>	00
4. TOTAL INCOME TAXABLE TO ARKANSAS: (Enter here and on Line 32, page 1).....	4.	<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	Telephone Number
PREPARER'S SIGNATURE	DATE	PREPARER'S FEIN/PIN ●	
PREPARER'S PRINTED NAME	May the Arkansas Revenue Agency discuss this return with the preparer shown above?		<b>FOR OFFICE USE ONLY</b>
AREA CODE AND TELEPHONE NUMBER OF PREPARER	<input type="checkbox"/> Yes <input type="checkbox"/> No		A ●
<b>Mail completed form to: Corporation Income Tax, P O Box 919, Little Rock, AR 72203-0919</b>			B ●
			C