PRINT FORM CLEAR FORM

2017 AR1100CT
ARKANSAS CORPORATION INCOME TAX RETURN

CTCT171

C

Software ID
DFA WEB

Tax Year beginning ● _____/_____/_____ and ending ● _____/_____/_____

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

FEIN ●	● ☐ Check this box if Automatic Federal Extension Form 7004 filed (See Instructions) ● ☐ Check this box if Arkansas Extension Form AR1155 filed	● ☐ Check if Filing as Financial Institution ● ☐ Check if Federal Subchapter S
NAICS Code ●	Name ☐ Check this box if Name has changed from prior year ●	**Type of Corporation** *Check only one box* ● 5 ☐ Domestic *(in state)* ● 6 ☐ Foreign *(out of state)*
Date of Incorporation ●	Address ☐ Check this box if Address has changed from prior year ●	
Date Began Business in AR ●	City ● / State or Province ● / Zip ●	☐ Check if address is outside U.S. Foreign Country

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: See Instructions ● ☐ LIMITED LIABILITY COMPANY ● ☐ PARTNERSHIP

FILING STATUS: (CHECK ONLY ONE BOX)
● 1 ☐ Corporation Operating only in Arkansas
● 2 ☐ Multistate Corporation - Apportionment
● 3 ☐ Multistate Corporation - Direct Accounting (*Prior written approval required for Direct Accounting*)
● 4 ☐ Consolidated return: # of corp.entities in AR___

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

		ARKANSAS
INCOME	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)* 10. ●	00
	11. Taxable Interest: *(Attach AR1100REC)* 11. ●	00
	12. Gross Rents/Gross Royalties: *(See Instructions)* 12. ●	00
	13. Gains or Losses: 13. ●	00
	14. Other Income: 14. ●	00
	15. TOTAL INCOME: *(Add Lines 9 through 14)* 15. ●	00
DEDUCTIONS	16. Compensation of Officers/Other Salaries and Wages: *(See Instructions)* 16. ●	00
	17. Repairs: 17. ●	00
	18. Bad Debts: 18. ●	00
	19. Rent on Business Property: 19. ●	00
	20. Taxes: *(Attach AR1100REC)* 20. ●	00
	21. Interest: 21. ●	00
	22. Contributions: 22. ●	00
	23. Depreciation: *(Attach AR1100REC)* 23. ●	00
	24. Depletion: 24. ●	00
	25. Advertising: 25. ●	00
	26. Other Deductions: (*Attach schedule*) 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)* 29. ●	00
TAX COMPUTATION	30. Net Taxable Income: *(Line 28 less Line 29 or Schedule A C4 page 2) (If Amended Return Box Checked, Enter Amended Net Taxable Income)* 30. ●	00
	31. Tax from Table: *(See C. Instructions)* 31. ●	00
	32. Business Incentive Credits: *(Attach all original certificates and Schedule AR1100BIC)* 32. ●	00
	33. Tax Liability: *(If Amended Return Box Checked, Enter Amended Tax Liability)* 33. ●	00
	34. Estimated Tax Paid: *(Including estimate carryforward from prior year)* 34. ●	00
	35. Payment with Extension Request: 35. ●	00
	36. Withholding Payment: *(Attach AR1100-WH)* 36. ●	00
	37. Amended Return Only: *(Enter Net tax paid (or refunded) on previous returns(s) for this tax year)* 37. ●	00
	38. Overpayment: *(Line 34 plus line 35 plus line 36 plus or minus line 37; less line 33)* 38. ●	00
	39. Amount Applied to 2018 Estimated Tax 39. ●	00
	40. Amount Applied to Check Off Contributions: *(Attach AR1100CO)* 40. ●	00
	41. Amount to be Refunded: *(Line 38 less Lines 39 and 40)* 41. ●	00
	42. Tax Due: *(Line 33 less Line 34 and 35 and Line 36, plus or minus line 37)* 42. ●	00
	43. Interest on Tax Due: 43. ●	00
	44. Penalty for Late Filing or Payment: *(See Instructions)* 44. ●	00
	45. Penalty for Underpayment of Estimated Tax: *(Attach AR2220)* Enter exception checked in Part 3 ● ☐ 45. ●	00
	46. Amount Due: *(Add Lines 42 through 45)* 46. ●	00

DO NOT STAPLE RETURNS, SCHEDULES OR ATTACHMENTS

SCHEDULE A
Apportionment of Income for Multistate Corporation

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FEIN:

A. INCOME TO APPORTION:

1. Income per Federal Return: *(Federal Form 1120, Line 28)* ..... 1. ● 00
2. Add Adjustments: *(Attach schedule)* ..... 2. ● 00
3. Deduct Adjustments: *(Attach schedule)* ..... 3. ● 00
4. TOTAL APPORTIONABLE INCOME: ..... 4. ● 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)
1. Property Used in Business:					
a. Tangible Assets Used in Business and Inventories Less Construction in Progress:					
1. Amount Beginning of Year: ..... 1.	00	1.	00		*(Calculate to 6 places to the right of the decimal. Fill in all spaces.)*
2. Amount End of Year: ..... 2.	00	2.	00		
3. Total: *(Add Lines a1 and a2)* ..... 3.	00	3.	00		
4. Average Tangible Assets: *(Line 3 ÷ 2)* ..... 4.	00	4.	00		
b. Rental Property: *(8 times annual rent)* ..... b.	00	b.	00		999.999999 % **(EXAMPLE)**
c. Average Value of Intangible Property: ..... c. **(For Financial Institutions Only - Attach schedule)**	00	c.	00		
d. TOTAL PROPERTY: *(Add Lines a4, b, and c)* ..... d. ●	00	d. ●	00	d. ●	%
2. Salaries, Wages, Commissions and Other Compensation Related to the Production of Business Income:					
a. TOTAL: ..... a. ●	00	a. ●	00	a. ●	%
3. Sales/Receipts:					
a. Destination Shipped From Within Arkansas: ..... a.	00				
b. Destination Shipped From Without Arkansas: ..... b.	00				
c. Origin Shipped From Within Arkansas to U.S. Govt: ... c.	00				
d. Origin Shipped From Within Arkansas to Other Non-taxable Jurisdictions: ..... d.	00				
e. Other Gross Receipts: *(Attach schedule)* ..... e.	00				
f. TOTAL SALES / RECEIPTS: *(Add Lines 3a through 3e)* ..... f. ●	00	f. ●	00	f. ●	%
g. DOUBLE WEIGHTED: *(Financial Institutions must use Single Weighted Factor) (Column C, Line 3f x 2)* ..... g. ●					%
4. Sum of Percentages: *(Single Weighted: Add Column C, Lines 1d, 2a and 3f)* *(Double Weighted: Add Column C, Lines 1d, 2a and 3g)* ..... 4. ●					%
5. Percentage Attributable to Arkansas: ..... Line 4 ____ Divided By ____ = 5. ●					%

***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. ● 00
2. Add: Direct Income Allocated to Arkansas: *(Attach schedule)* ..... 2. ● 00
3. Less: Apportioned NOL to Arkansas: *(See NOL Instructions, Attach AR1100NOL form)* ..... 3. ● 00
4. TOTAL INCOME TAXABLE TO ARKANSAS: *(Enter here and on Line 30, page 1)* ..... 4. ● 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? ☐ Yes ☐ No	**FOR OFFICE USE ONLY**
AREA CODE AND TELEPHONE NUMBER OF PREPARER			**A** ●
			B ●
Mail completed form to: Corporation Income Tax, P O Box 919, Little Rock, AR 72203-0919			**C**

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