

2018 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, NAICS Code, Date of Incorporation, 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: LIMITED LIABILITY COMPANY PARTNERSHIP

FILING STATUS: 1 Corporation Operating only in Arkansas 2 Multistate Corporation - Apportionment 3 Multistate Corporation - 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

Table with columns for INCOME, DEDUCTIONS, and TAX COMPUTATION. Rows include Gross Sales, Less Cost of Goods Sold, Gross Profit, Dividends, Taxable Interest, Gross Rents/Gross Royalties, Gains or Losses, Other Income, TOTAL INCOME, Compensation of Officers/Other Salaries and Wages, Repairs, Bad Debts, Rent on Business Property, Taxes, Interest, Contributions, Depreciation, Depletion, Advertising, Other Deductions, TOTAL DEDUCTIONS, Taxable Income Before Net Operating Losses, Net Operating Losses, Net Taxable Income, Tax from Table, Business Incentive Credits, Tax Liability, Estimated Tax Paid, Payment with Extension Request, Withholding Payment, Amended Return Only, Overpayment, Amount Applied to 2019 Estimated Tax, Amount Applied to Check Off Contributions, Amount to be Refunded, Tax Due, Interest on Tax Due, Penalty for Late Filing or Payment, Penalty for Underpayment of Estimated Tax, Amount Due.

SCHEDULE A
Apportionment of Income
for Multistate Corporation



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.	<input type="text"/> 00	1. <input type="text"/> 00	<i>(Calculate to 6 places to the right of the decimal. Fill in all spaces.)</i>
2. Amount End of Year:.....2.	<input type="text"/> 00	2. <input type="text"/> 00	
3. Total: (Add Lines a1 and a2).....3.	<input type="text"/> 00	3. <input type="text"/> 00	
4. Average Tangible Assets: (Line 3 ÷ 2).....4.	<input type="text"/> 00	4. <input type="text"/> 00	
b. Rental Property: (8 times annual rent).....b.	<input type="text"/> 00	b. <input type="text"/> 00	<input type="text"/> 999.999999 %
(EXAMPLE)			
c. Average Value of Intangible Property:.....c.	<input type="text"/> 00	c. <input type="text"/> 00	
<i>(For Financial Institutions Only - Attach schedule)</i>			
d. TOTAL PROPERTY: (Add Lines a4, b, and c).....d. ●	<input type="text"/> 00	d. ● <input type="text"/> 00	d. ● <input type="text"/> %
2. Salaries, Wages, Commissions and Other Compensation Related to the Production of Business Income:			
a. TOTAL:.....a. ●	<input type="text"/> 00	a. ● <input type="text"/> 00	a. ● <input type="text"/> %
3. Sales/Receipts:			
a. Destination Shipped From Within Arkansas:.....a.	<input type="text"/> 00		
b. Destination Shipped From Without Arkansas:.....b.	<input type="text"/> 00		
c. Origin Shipped From Within Arkansas to U.S. Govt:.....c.	<input type="text"/> 00		
d. Origin Shipped From Within Arkansas to Other Non-taxable Jurisdictions:.....d.	<input type="text"/> 00		
e. Other Gross Receipts: (Attach schedule).....e.	<input type="text"/> 00		
f. TOTAL SALES / RECEIPTS: (Add Lines 3a through 3e).....f. ●	<input type="text"/> 00	f. ● <input type="text"/> 00	f. ● <input type="text"/> %
g. DOUBLE WEIGHTED: (Financial Institutions must use Single Weighted Factor) (Column C, Line 3f x 2).....g. ●			g. ● <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).....4. ●			
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. ● 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?		For Department Use Only
AREA CODE AND TELEPHONE NUMBER OF PREPARER	<input type="checkbox"/> Yes <input type="checkbox"/> No		A ●
Mail completed form to: Corporation Income Tax, P O Box 919, Little Rock, AR 72203-0919			B ●
			C