PRINT FORM CLEAR FORM

2025 AR1100CT
ARKANSAS CORPORATION INCOME TAX RETURN

CTCT251

C

Software ID
DFA WEB

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

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

FEIN ●	Name ●			A. Type of Corporation Check only one box ● ☐ Domestic (in state) ● ☐ Foreign (out of state)
NAICS Code ●	Address ●			
Date of Incorporation ●	City ●	State or Province ●	Zip ●	☐ Check if address is outside U.S. Foreign Country
Date Began Business in AR ●	B. Pass-through entity electing "Check the Box": ● ☐ LLC ● ☐ PARTNERSHIP		C. ● ☐ Check this box if Automatic Federal Extension Form 7004 filed ● ☐ Check this box if Arkansas Extension Form AR1155 filed	

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

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

		ARKANSAS
INCOME	1. Gross Sales: **(Less returns and allowances)** 1. ●	00
	2. Less Cost of Goods Sold: 2. ●	00
	3. Gross Profit: **(Line 1 less Line 2)** 3. ●	00
	4. Dividends: **(See Instructions)** 4. ●	00
	5. Taxable Interest: **(Attach AR1100REC)** 5. ●	00
	6. Gross Rents: 6. ●	00
	7. Gross Royalties: 7. ●	00
	8. Capital gain net income **(Attach Schdeule D (Form1120)** 8. ●	00
	9. Net gain or (loss) from Form 4797, Part II, line 17 **(Attach Form 4797)** 9. ●	00
	10. Other Income: 10. ●	00
	11. TOTAL INCOME: **(Add Lines 3 through 10)** 11. ●	00
DEDUCTIONS	12. Compensation of Officers: 12. ●	00
	13. Other Salaries and Wages: **(See Instructions)** 13. ●	00
	14. Repairs: 14. ●	00
	15. Bad Debts: 15. ●	00
	16. Rent on Business Property: 16. ●	00
	17. Taxes: **(Attach AR1100REC)** 17. ●	00
	18. Interest: 18. ●	00
	19. Contributions: 19. ●	00
	20. Depreciation: **(Attach AR1100REC/Except IRC 179D)** 20. ●	00
	21. Depletion: 21. ●	00
	22. Advertising: 22. ●	00
	23. Pension, profit-sharing, etc., plans: 23. ●	00
	24. Employee benefit programs: 24. ●	00
	25. Other Deductions: **(Attach schedule/Except IRC 179D)** 25. ●	00
	26. TOTAL DEDUCTIONS: **(Add Lines 12 through 25)** 26. ●	00
	27. Taxable Income Before Net Operating Losses: **(Line 11 less Line 26)** 27. ●	00
	28. Net Operating Losses: **(Adjust for Non-taxable Income)** 28. ●	00
NET	29. Net Taxable Income: **(Line 27 less line 28)** 29. ●	00
	30. **REFUND:** **(Schdeule B, Line 12)** **REFUND** 30. ●	00
	31. **TAX DUE:** **(Schedule B, Line 13)** **TAX DUE** 31. ●	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.

Officer's Signature ●	Date	Title	Telephone Number
Preparer's Signature	Date	Preparer's FEIN/PTIN ●	
Preparer's Printed Name		May the Arkansas Revenue Agency discuss this return with the preparer shown above? ☐ Yes ☐ No	**For Department Use Only** A ●
Area Code and Telephone Number of Preparer			B ●
MAIL RETURN TO: Corporation Income Tax, P O Box 919, Little Rock, AR 72203-0919			C

DO NOT STAPLE RETURNS, SCHEDULES OR ATTACHMENTS

SCHEDULE A
Apportionment of Income for Multistate Corporation

CTCT252

FEIN:

A. INCOME TO APPORTION:

1. Income per Federal Return: ..... 1. ● 00
2. Add Adjustments: **(Attach AR1100ADJ)** ..... 2. ● 00
3. Deduct Adjustments: **(Attach AR1100ADJ)** ..... 3. ● 00
4. TOTAL APPORTIONABLE INCOME: ..... 4. ● 00

NOTE: If all factors in **Section B** are 100%, do not complete. The return should be filed as a Status 1.

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	*(Calculate to 6 places to the right of decimal. Fill in all spaces)*
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 % (EXAMPLE)
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	k. ● %

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. ● ☐ 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, Column C, Line 5)** ..... 5. ● %

C. ARKANSAS TAXABLE INCOME:

1. Income Apportioned to Arkansas: **(Part A, Line 4) x (Part B, Line 5)** ..... 1. ● 00
2. Add: Direct Income Allocated to Arkansas: **(Attach schedule)** ..... 2. ● 00
3. Less: Apportioned NOL to Arkansas: **(See Instructions, (Attach Form AR1100NOL))** ..... 3. ● 00
4. TOTAL INCOME TAXABLE TO ARKANSAS: **(Enter here and on Schedule B, Line 1 below)** ..... 4. ● 00

SCHEDULE B - TAX COMPUTATION

1. Net Taxable Income: **(Page 1, Line 29 or Schedule A C4 page 2)** ..... 1. ● 00
2. Tax from Table: **(See Instructions)** ..... 2. ● 00
3. Business Incentive Credits: **(Attach all original certificates and Schedule AR1100BIC)** ..... 3. ● 00
4. Tax Liability: **(If Amended Return Box Checked, Enter Amended Tax Liability)** ..... 4. ● 00
5. Estimated Tax Paid: **(Including estimate carryforward from prior year)** ..... 5. ● 00
6. Payment with Extension Request: ..... 6. ● 00
7. Withholding Payment: **(Attach AR1100-WH)** ..... 7. ● 00
8. Amended Return Only: **(Enter Net tax paid (or refunded) on previous returns(s) for this tax year)** ..... 8. ● 00
9. Overpayment: **(Line 5 plus Line 6 plus Line 7 plus or minus Line 8; less Line 4)** ..... 9. ● 00
10. Amount Applied to next tax year ..... 10. ● 00
11. Amount Applied to Check Off Contributions: **(Attach AR1100CO)** ..... 11. ● 00
12. Amount to be Refunded: **(Line 9 less Lines 10, and 11)** ..... 12. ● 00
13. Tax Due: **(Line 4 less Line 5 and 6 and Line 7, plus or minus Line 8)** ..... 13. ● 00
14. Interest on Tax Due: ..... 14. ● 00
15. Penalty for Late Filing or Payment: **(See Instructions)** ..... 15. ● 00
16. Penalty for Underpayment of Estimated Tax: **(Attach AR2220-CT)** Enter exception checked in Part 3 ● ☐ ..... 16. ● 00
17. Amount Due: **(Add Lines 13 through 16)** ..... 17. ● 00

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