PRINT FORM

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AR1100PET

PEPE241

2024
P1

Arkansas Pass-Through Entity Tax Return

Software ID
● **DFA WEB**

For the taxable year from ●________________ (MM/DD/YYYY) through ●________________ (MM/DD/YYYY)

● ☐ Initial Return ● ☐ Extension Filed ● ☐ Amended Return ● ☐ Final Return (Going Out of Business)

Federal employer identification number ●

Name ●

Address ●

City, town, or post office ●	State ●	ZIP code ●	NAICS code ●

Entity type: ● ☐ LLC ● ☐ LLP ● ☐ LP ● ☐ Partnership ● ☐ SMLLC ● ☐ S-Corp

FILING STATUS: **(CHECK ONLY ONE BOX)**
●1 ☐ Pass-Through Entity operating only in Arkansas
●2 ☐ Multistate Pass-Through Entity - Apportionment
●3 ☐ Multistate Pass-Through Entity - Direct Accounting **(Prior written approval required for Direct Accounting)**

1. Total Pass-through Entity Income taxable in Arkansas, excluding capital gains	1. ●		00
2. Arkansas Tax: Multiply Line 1 by 3.90%	2. ●		00
3. Capital Gains subject to AR tax	3. ●		00
4. Arkansas Capital Gains Tax: Multiply Line 3 by 1.95%	4. ●		00
5. Pass-through Entity Election Tax. Add lines 2 and 4	5. ●		00
6. Excess net passive income tax: **(See Instructions)**	6. ●		00
7. Income tax on Capital Gains/Built-in Gains: **(From Schedule D, P3, B7 + C6)**	7. ●		00
8. Business Incentive Credits (BIC) From Form AR1100BIC **(Line 8 cannot exceed the amount of lines 5 through 7)**	8. ●		00
9. **Total Liability Tax: (Add lines 5 through 7, less line 8)**	9. ●		00
10. Pass-through Entity Estimate payments From Form AR1100ESPET and credit carryforward from prior year	10. ●		00
11. Payment with Extension Request	11. ●		00
12. Withholding Payments **(Attach Form AR1100-WH and/or Form AR1099PT)**	12. ●		00
13. Amended Return: **[Enter Net tax paid (or refund) on previous return(s) for this tax year]**	13. ●		00
14. **OVERPAYMENT: (Total of lines 10-12 plus or minus line 13; less line 9)**	14. ●		00
15. Amount of overpayment to be applied to next tax year	15. ●		00
16. Amount of overpayment to be refunded	16. ●		00
17. **Tax Due: (Line 9 less lines 10 through 12, plus or minus line 13)**	17. ●		00
18. Interest on tax due	18. ●		00
19. Penalty for Late Filing or Payment: **(See Instructions)**	19. ●		00
20. Penalty for Underpayment of Estimated Tax: **(Attach AR2220-PET)** Enter exception checked in Part 3 ● ☐	20. ●		00
21. **Amount Due: (Add lines 17 through 20)**	21. ●		00

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, it is true, accurate, and complete. Declaration of prepaper (other than taxpayer) is based on all information of which preparer has any knowledge. By filing this return, Entities and their Shareholders understand they are electing to file as a Pass-Through Entity Tax type.

Officer's Signature ●	Date	Title		Telephone Number
Preparer's Signature	Date	Preparer's FEIN/PTIN ●	Check if Self-Employed ☐	

Preparer's Printed Name

Area Code and Telephone Number of Preparer

May the Pass-Through Entity Tax Section contact your preparer?
☐ Yes ☐ No

For Department Use Only
A ●
B ●
C

Due on or before the 15th day of the 4th month following the close of the taxable year.

Schedule K
Partners' Distributive Share Items

PEPE242

P2

FEIN:

PART I: INCOME (LOSS)

		Total				Arkansas	
1. Ordinary business income (loss) 1	●		00	1	●		00
2. Net rental real estate income (loss) **(Attach federal Form 8825)** 2	●		00	2	●		00
3. Other net rental income (loss) **(Attach schedule)** 3	●		00	3	●		00
4. Interest income 4	●		00	4	●		00
5. Dividends: 5	●		00	5	●		00
6. Royalties 6	●		00	6	●		00
7. Net short-term capital gain (loss) 7	●		00	7	●		00
8. Net long-term capital gain (loss) 8	●		00	8	●		00
9. Unrecaptured section 1250 gain **(Attach statement)** 9	●		00	9	●		00
10. Net section 1231 gain (loss) **(Attach federal Form 4797)** 10	●		00	10	●		00
11. Other income (loss) **(See Instructions)** Type__________________________ 11	●		00	11	●		00
12. Guaranteed Payments 12	●		00	12	●		00

PART II: DEDUCTIONS

13. Section 179 deduction **(Attach federal Form 4562)** 13	●		00	13	●		00
14a. Cash charitable contributions 14a	●		00	14a	●		00
14b. Non-cash charitable contributions 14b	●		00	14b	●		00
14c. Other deductions **(See instructions)** Type__________________________ 14c	●		00	14c	●		00

PART III: OTHER INFORMATION

15. Credits 15	●		00	15	●		00
16. Items affecting partner basis 16	●		00	16	●		00
17a. Tax-exempt interest income 17a	●		00	17a	●		00
b. Other tax-exempt income 17b	●		00	17b	●		00
c. Nondeductible expenses 17c	●		00	17c	●		00
18a. Distributions of cash and marketable securities 18a	●		00	18a	●		00
b. Distributions of other property 18b	●		00	18b	●		00
19a. Investment income 19a	●		00	19a	●		00
b. Investment expenses 19b	●		00	19b	●		00
c. Other items and amounts **(Attach statement)** 19c	●		00	19c	●		00

ANALYSIS OF NET INCOME (LOSS)

20. Net income (loss) **(Combine Schedule K, Lines 1 through 8, 10 and 11. Subtract Lines 7, 8, 10, 13 - 14c from the total.)** 20	●		00	20	●		00

Complete lines 21 through 23 if filing status 1: Pass-Through Entity operating only in Arkansas.

21. Net operating loss deduction. **(Attach AR1100NOL)** 21	●		00	21	●		00
22. **Total:** Subtract Line 21 from Line 20 22	●		00	22	●		00
23. Net capital gains (Add Lines 7, 8, and 10) 23	●		00	23	●		00

Mail return to: State Income Tax, P. O. Box 919, Little Rock, AR 72203-0919

2024
Apportionment of Income

PEPE243

P3

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 **Section B** is 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 NOL Instructions, Attach AR1100NOL form)**........3.● 00
4. TOTAL INCOME TAXABLE TO ARKANSAS: **(Enter here and on Line 1, page 1)**........4.● 00

SCHEDULE D - Capital Gains Tax

A. ARKANSAS CAPITAL GAINS:

1. Apportionable Capital Gains........1.● 00
2. Arkansas Apportionment Factor **(From Section B, Line 5 above)**........2.● %
3. Capital gains apportioned to Arkansas........3.● 00
4. Net Capital gains allocated to Arkansas **(plus or minus gains/losses allocated to Arkansas)**........4.● 00
5. Less Capital loss carryforward........5.● 00
6. Net Capital gains **(enter here and on page 1, line 3)**........6.● 00

B. TAX IMPOSED ON CERTAIN CAPITAL GAINS: (See Instructions)

1. Taxable Income: **(See Instructions; Attach computation schedule)**........1.● 00
2. Enter tax on Line 1 amount: **(See Instructions for computation of tax)**........2.● 00
3. Net long-term capital gain reduced by net short-term capital loss: **(If Multistate, multiply by apportionment factor, Part B, total sales/receipts %)**........3.● 00
4. Statutory minimum:........4.● $25,000 00
5. Subtract Line 4 from Line 3:........5.● 00
6. Tax: **(Enter 4.30% of Line 5)**........6.● 00
7. Compare Line 2 and Line 6: **(Enter the smaller amount here and on P1, Line 7 Form AR1100PET)**........7.● 00

C. TAX IMPOSED ON CERTAIN BUILT-IN GAINS: (See Instructions)

1. Taxable Income: **(See Instructions; Attach computation schedule)**........1.● 00
2. Recognized built-in gain: **(If Multistate, multiply by apportionment factor, Part B, total sales/receipts %)**........2.● 00
3. Enter smaller of Line 1 or 2:........3.● 00
4. Section 1374(b)(2) deduction:........4.● 00
5. Subtract Line 4 from Line 3: **(If zero or less, enter zero here and on Line 6 below)**........5.● 00
6. Enter 4.30% of Line 5: **(Enter here and on P1, Line 7, Form AR1100PET)**........6.● 00

DO NOT STAPLE RETURNS, STATEMENTS OR ATTACHMENTS

AR1100PET

PEPE244

2024
P4

Arkansas Pass-Through Entity
2024 Tax Return
Members Share of Income

For the taxable year from ____________________ through ____________________
MM/DD/YYYY MM/DD/YYYY

Federal employer identification number

Name

MEMBERS SHARES OF INCOME

NAME OF MEMBER OR ENTITY	CHECK IF AR RESIDENT	SSN/FEIN	% OWNED IN STOCK	% OWNED IN PROFIT, LOSS OR CAPITAL	INCOME MINUS CAPITAL GAIN	CAPITAL GAINS	TAX	
	☐							00
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Due on or before the 15th day of the 4th month following the close of the taxable year.