

# 2023 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 (See Instructions)	<input type="checkbox"/> Check if Using Three Factor Apportionment Alternative		
NAICS Code	Name <input type="checkbox"/> Check this box if name has changed from prior year	<b>Type of Corporation</b> Check only one box <input type="checkbox"/> 5 Domestic (in state) <input type="checkbox"/> 6 Foreign (out of state)		
Date of Incorporation	Address <input type="checkbox"/> Check this box if address has changed from prior year			
Date Began Business in AR	City	State or Province	Zip	<input type="checkbox"/> 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: (CHECK ONLY ONE BOX)**

<input type="checkbox"/> 1 Corporation Operating only in Arkansas	<input type="checkbox"/> 3 Multistate Corporation - Direct Accounting (Prior written approval required for Direct Accounting)
<input type="checkbox"/> 2 Multistate Corporation - Apportionment	<input type="checkbox"/> 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>	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	
<b>DEDUCTIONS</b>	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/Except IRC 179D).....	23. ●	00
	24. Depletion:.....	24. ●	00
	25. Advertising:.....	25. ●	00
	26. Other Deductions: (Attach schedule/Except IRC 179D).....	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	
<b>TAX COMPUTATION</b>	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 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 next tax year.....	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-CT) Enter exception checked in Part 3 <input type="checkbox"/> .....	45. ●	00
	46. Amount Due: (Add Lines 42 through 45).....	46. ●	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.	_____	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. Property and payroll factors are only applicable under special industry regulations, all other filers must use the single sales factor only. Refer to the instructions for industry specific details.

**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					<i>(Calculate to 6 places to the right of the decimal. Fill in all spaces.)</i>			
1. Amount Beginning of Year:.....	1.	_____	00	1.		_____	00	
2. Amount End of Year:.....	2.	_____	00	2.		_____	00	
3. Total: (Add Lines a1 and a2) .....	3.	_____	00	3.		_____	00	999.999999 %
4. Average Tangible Assets: (Line 3 ÷ 2) .....	4.	_____	00	4.		_____	00	<b>(EXAMPLE)</b>
b. Rental Property: (8 times annual rent) .....	b.	_____	00	b.	_____	00		
c. TOTAL PROPERTY: (Add Lines a4 and b).....	c.	_____	00	c.	_____	00		
2. Salaries, Wages, Commissions and Other Compensation Related to the Production of business Income:								
a. Total:.....	a.	_____	00	a.	_____	00		
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		
g. Multiply Column C, Line 3f by 2 to Doubleweight the Sales Factor (If Sales Factor only, do not doubleweight).....	g.			g.	_____			
4. Sum of Percentages:(Double Weighted: Add Column C, Lines 1c, 2a and 3g).....	4.			4.	_____			
*5. Percentage Attributable to Arkansas:.....Line 4 _____ % Divided By* _____ = 5.	5.			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 (1c), (2a), and (3f).

**NOTE: An entry other than zero in Part B, Column B, Line (3f), counts as two (2) entries unless using Single Sales 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.

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?		<b>For Department Use Only</b>
Area Code and Telephone Number of Preparer	<input type="checkbox"/> Yes <input type="checkbox"/> No		<b>A</b> ●
			<b>B</b> ●
			<b>C</b>

**MAIL RETURN TO:** Corporation Income Tax, P O Box 919, Little Rock, AR 72203-0919