2025 AR1050
ARKANSAS PARTNERSHIP INCOME TAX RETURN

PTPT251

P1

Software ID

● ☐ Check if Using Three Factor Apportionment Alternative

Jan. 1 - Dec. 31, 2025 or fiscal year beginning _____ and ending _____ 20___

Name ●			Federal identification number ●
Address ●			Type of business
City ●	State or province ●	ZIP ●	☐ Check if address is outside U.S. Foreign country name / Number of partners ●

FILING STATUS: **(CHECK ONLY ONE BOX)**

● 1. ☐ Partnership operating only in Arkansas

● 2. ☐ Multistate Partnership - Apportionment

3. Multistate Partnership
● ☐ Direct Accounting **(Prior written approval required)**
● ☐ Non-Business Allocation Only

Type of entity ● ☐ General Partnership ● ☐ Limited Partnership ● ☐ Limited Liability Company ● ☐ Limited Liability Partnership ● ☐ Other _____

Check applicable box ● ☐ Initial Return ● ☐ Amended Return ● ☐ Final Return

● ☐ **Check this box if you have filed a state extension or an automatic federal extension**

Note: Attach completed copy of Federal Return and Sign Arkansas Return

INCOME		(A) Total			(B) Arkansas	
4. Gross receipts or sales:	4		00	4		00
5. Cost of goods sold:	5		00	5		00
6. Gross profit from business: **(Subtract line 5 from line 4)**	6		00	6		00
7. Income from other partnerships or fiduciaries: **(Attach schedule)**	7		00	7		00
8. Farm income: **(Attach schedule)**	8		00	8		00
9. Net gain (or loss) from Form 4797: **(Attach schedule)**	9		00	9		00
10. Other income: **(Attach schedule)**	10		00	10		00
11. **Total Income:** **(Add lines 6 through 10)**	11		00	11		00
DEDUCTIONS						
12. Salaries of employees:	12		00	12		00
13. Guaranteed payments to partners:	13		00	13		00
14. Rent on business property:	14		00	14		00
15. Interest expense:	15		00	15		00
16. Taxes:	16		00	16		00
17. Bad debts: **(Attach schedule)**	17		00	17		00
18. Repairs:	18		00	18		00
19. Depreciation: **(Attach Schedule)**	19		00	19		00
20. Depletion: **(Attach schedule)**	20		00	20		00
21. Retirement plan, etc.: **(Attach schedule)**	21		00	21		00
22. Other deductions: **(Attach schedule)**	22		00	22		00
23. **Total Deductions:** **(Add lines 12 through 22)**	23		00	23		00
24. **Net Income or loss:** **(Subtract line 23 from line 11 or Schedule A Part II, line 8)**	24	●	00	24	●	00

PARTNERS' SHARES OF INCOME

NAME OF PARTNER	ADDRESS	CITY	STATE	ZIP	SSN / FEIN	INCOME
A.						00
B.						00
C.						00
D.						00
E.						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, they are true, correct and complete. Declaration of preparer (other than general partner or limited liability company member) is based on all information of which preparer has any knowledge.

Please Sign Here	Signature of general partner or limited liability company member		Date	
Paid Preparer's use only	Preparer's signature	Date	Check if self-employed ☐	PTIN/ID number
	Firm's name (or yours if self-employed)	Address	EIN	**May the Arkansas Revenue Agency discuss this return with the preparer?**
	Email	City/State/Zip	Telephone	☐ **Yes** ☐ **No**

Schedule A
Apportionment of Income
for Multistate Partnership

PTPT252

P2

FEIN:

PART I: INCOME TO APPORTION

1.	Income per federal return **(Enter amount from P1, line 24, Total column)**	1	● 00
2.	Add adjustments **(Attach AR1100ADJ)**	2	● 00
3.	Deduct adjustments **(Attach AR1100ADJ)**	3	● 00
4.	TOTAL APPORTIONABLE INCOME **(Enter here and continue to Part II)**	4	● 00

PART II: APPORTIONMENT FACTOR

NOTE: If all factors in Part II are 100%, do not complete columns (A), (B), or (C). The return should be filed as a status 1, PARTNERSHIP OPERATING ONLY IN ARKANSAS and complete all appropriate lines on P1 of Form AR1050.

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, Line 4**)	5. ●	%

C. ARKANSAS TAXABLE INCOME:

6.	Income apportioned to Arkansas: **(Multiply Part I, line 4 by line 5)**	6. ●	00
7.	Direct Income Allocated to Arkansas: **(Attach schedule)**	7.	00
8.	Net Income or Loss: **(Enter here and on P1, line 24, Arkansas column)**	8.	00

Schedule K
Members' Distributive Share Items

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P3

FEIN:

PART I: INCOME (LOSS)

		Total Under Arkansas Law		Arkansas Source Amount (see instructions)	
1. Ordinary business income (loss)	1		00		00
2. Net rental real estate income (loss) **(Attach federal Form 8825)**	2		00		00
3. Other net rental income (loss) **(Attach schedule)**	3		00		00
4. Interest income	4		00		00
5. Dividends:	5		00		00
6. Royalties	6		00		00
7. Net short-term capital gain (loss)	7		00		00
8. Net long-term capital gain (loss)	8		00		00
9. Net section 1231 gain (loss) **(Attach federal Form 4797)**	9		00		00
10. Other income (loss) **(See Instructions)** Type_____	10		00		00

PART II: DEDUCTIONS

11. Section 179 deduction **(Attach federal Form 4562)**	11		00		00
12a. Cash charitable contributions	12a		00		00
12b. Non-cash charitable contributions	12b		00		00
12c. Other deductions **(See instructions)** Type_____	12c		00		00

PART III: OTHER INFORMATION

13. Guaranteed Payments	13		00		00
14. Credits	14		00		00
15. Items affecting partner basis	15		00		00
16a. Tax-exempt interest income	16a		00		00
b. Other tax-exempt income	16b		00		00
c. Nondeductible expenses	16c		00		00
17a. Distributions of cash and marketable securities	17a		00		00
b. Distributions of other property	17b		00		00
18a. Investment income	18a		00		00
b. Investment expenses	18b		00		00
c. Other items and amounts **(Attach statement)**	18c		00		00

ANALYSIS OF NET INCOME (LOSS)

19. Net income (loss) **(Combine Schedule K, lines 1- 10. From the result, subtract the sum of Schedule K, lines 11 through 12c)**	19		00		00

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

Schedule B
Additional Partnership Information

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P4

FEIN:

A. Check method of accounting
☐ Cash ☐ Accrual ☐ Other: **(Specify)**_____

B. Are any partners in this partnership also partnerships? ☐ Yes ☐ No

C. Is this partnership a partner in another partnership? ☐ Yes ☐ No

PART I: COST OF GOODS SOLD

1.	Inventory at beginning of year:	1	00
2.	Purchases less cost of items withdrawn for personal use:	2	00
3.	Cost of labor:	3	00
4.	Other costs:	4	00
5.	Total of lines 1, 2, 3, and 4:	5	00
6.	Inventory at end of year:	6	00
7.	Cost of goods sold. Subtract line 6 from line 5. **(Enter here and on P1, line 5)**:	7	00

8a. Check all methods used for valuing closing inventory:
☐ (i) Cost
☐ (ii) Lower of cost or market
☐ (iii) Other: **(Specify method used and attach explanation)** _____

b. Check this box if there was a writedown of "subnormal" goods. 8b ☐

c. Check this box if the LIFO inventory method was adopted this tax year for any goods **(If checked, attach federal Form 970)**. 8c ☐

d. Do the rules of IRC section 263A **(for property produced or acquired for resale)** apply to the partnership? 8d ☐ Yes ☐ No

e. Were there any changes in determining quantities, cost, or valuations between opening and closing inventories? **(If yes, attach explanation)** 8e ☐ Yes ☐ No

PART II: BALANCE SHEET

ASSETS	BEGINNING OF YEAR		END OF YEAR	
Cash				
Accounts receivable.				
Minus allowance for bad debts.				
Inventories.				
Government obligations.				
Other current assets.				
Mortgage and real estate loans.				
Other investments.				
Buildings and other depreciable assets.				
Minus accumulated depreciation.				
Depletable assets.				
Minus accumulated depletion.				
Other assets.				
TOTAL ASSETS.				
LIABILITIES AND CAPITAL	**BEGINNING OF YEAR**		**END OF YEAR**	
Accounts payable.				
Mortgages, notes, and bonds payable.				
Other current liabilities.				
All non-recourse loans.				
Other liabilities.				
Partners' capital accounts.				
TOTAL LIABILITIES AND CAPITAL				

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