State of Arkansas

Department of Finance and Administration Income Tax Administration



Modernized e-File (MeF) Business Income Tax Test Package

(Corporation, S-Corporation, Partnership Fiduciary, Composite and Extension)

Tax Year - 2017

REVISIONS

October 25, 2017

- Test Case 7
 - o AR K-1's, line 1a updated.
 - o AR K-1's, line 1b updated.
- Test Case 16
 - o Revised

October 24, 2017

- Test Case 7
 - o AR K-1's, line 1b updated.
- Test Case 9
 - o AR1050, Line 13 updated.
- Test Case 16
 - o Revised
- Test Case 19 Scenario
 - o Extension Payment removed

TAX PREPARER, TRANSMITTERS AND ERO ASSISTANCE

DO NOT GIVE TO TAXPAYERS

E-File Technical Support:

Caroline Glover, Fiscal Division Manager & e-File Coordinator

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Cynthia Hastings, e-File Manager

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E-Mail: Cynthia.Hastings@dfa.arkansas.gov

e-File Webpage:

The E-File webpage provides information for tax professionals and taxpayers. Click on the links provided on the left under e-File for additional pages. For questions concerning the e-File webpages, please contact the e-File Technical Support.

www.arkansas.gov/efile

ARKANSAS ELECTRONIC FILING CALENDAR

Note: These dates are subject to change at any time.

TEST DATES:

The beginning test date for the next year's processing is subject to IRS availability and is subject to change.

IRS/State Software Testing Begins	November 6, 2017
State Software Testing Ends	January 1, 2018

PRODUCTION DATE:

MODERNIZED E-FILE ASSURANCE TESTING SYSTEM (ATS)

Initiation of Arkansas testing begins by completing and submitting the Arkansas Letter of Intent. The Letter of Intent must be signed by an authorized representative. The Arkansas e-File Group must receive the completed and signed agreement prior to submitting test submissions. ATS results will not be sent until the signed Letter of Intent has been received by the Arkansas e-File Group. The Letter of Intent must be completed and submitted for each software product.

Arkansas requires all software developers, who create and market software for tax preparation and electronic filing of Arkansas income tax returns, to test their software with the State of Arkansas. These test scenarios are used for professional, preparer software and home filing software.

All test submission IDs must be e-mailed to: <a href="mailed-mail

All Software Developers must test using the test cases from this publication and receive acceptance from Arkansas before submitting live production returns.

Edits and verification or Business rules are defined for each field or data element within the schema set. Developers must closely follow the requirements for each field to insure proper data formatting.

Once the State of Arkansas approves your test cases, you will be sent an e-mail authorizing you as an approved software company.

After you have been approved, each update to your software must be tested and re-approved by this office before it is released for production use.

The Arkansas Department of Revenue will continually monitor the quality of electronic transmissions and payment vouchers. If the quality of the transmission is unacceptable, the Arkansas Department of Revenue will contact the electronic filer, software developer, or transmitter. It is possible that a vendor's software certification may be revoked if a pattern of unacceptable payment vouchers or transmissions is detected.

FEIN to use for Testing:

FEIN's use the format below:

00-12345**

Replace the five numbers of the FEIN after the 00 with the software ETIN. The last two digits of the FEIN will be the test case.

MODERNIZED E-FILE ASSURANCE TESTING SYSTEM (ATS) (Continued)

Preparer Information for Testing:

• Preparer information must be completed with the following:

E-File Section P. O. Box 8067 Little Rock, AR 72203-8067 FEIN: 44-444444 PIN: P44444444

• Discuss with preparer:

All even test cases must = yes All odd test cases must = no The forms used to prepare the test cases must not to be used for forms development.

Corporate Income Tax Returns

Arkansas Test Case 1

Required Forms: AR1100CT, AR1100REC, AR1100NOL & AR-AIS

Company Name: Outdoor World

FEIN: 00-****01

AR Tax Payment:

Routing Number: 265270413 **Account Number:** 6695427

Requested Payment Date: 04/15/18 **Amount Debited:** \$200.00

Estimated Tax Payments:

Routing Number: 265270413 **Account Number:** 6695427

Voucher 1:

Requested Payment Date: 04/15/18 **Amount Debited:** \$100.00

Voucher 2:

Requested Payment Date: 06/15/18 **Amount Debited:** \$75.00

Voucher 3:

Requested Payment Date: 09/15/18 **Amount Debited:** \$125.00

Voucher 4:

Requested Payment Date: 01/15/19 **Amount Debited:** \$50.00

2017 AR1100CT ARKANSAS CORPORATION INCOME TAX RETURN



	C
	Software ID
Г	

		04 / 01 / 2017 and ending ● 04 /				<u> </u>	
•	INITIAL Return	■ AMENDED Return ■ FINAL Arkansa	as Return (Going	Out of Business) •	Coop	perative Association	
FEIN		Check this box if Automatic Federal Extension Form	7004 filed (See Instructi	• Checl	k if Fi l ing	g as Financia l I nstitution	
• 00)-****01	Check this box if Arkansas Extension Form AR1155 f	iled	• Chec	k if Fede	eral Subchapter S	
NAIC	S Code	Name	or year	•		Type of Corporation	
• 50	61790	OUTDOOR WORLD				Check only one box	
	of Incorporation	Address	n prior vear			• 5 Domestic (in state)	
	04/17/2000				I	• 6 Foreign (out of state)	
5		11 SUNS ST	Tour D.	I			
Date	Began Business in AR	City	State or Provinc	I 'F		neck if address is outside U.S. gn Country	
•	04/17/2000	• LITTLE ROCK	• AR	• 72201		J ,	
FIL	NG STATUS: • 1	☑ Corporation Operating only in Arkansas	• 3 🔲 N	//ultistate Corporation -	Direct A	Accounting	
•	CK ONLY	7 M 16 1 1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2		Prior written approval r			
ONE	вох) ● 2 [Multistate Corporation - Apportionment	● 4 📙 🤇	Consolidated return: # o	or corp.e	entities in AR	
	Note: Attach compl	leted copy of Federal Return and Sign Arka	nsas Return. (S	See Important Reminder	s)	ARKANSAS	
	7, Gross Sales: (Les	ss returns and allowances)			7. •	1,497,843 00	
	· ·	ds Sold:				794,914 00	
Ш		e 7 less Line 8)				702,929 00	
Σ		nstructions)				00	
NCO	11. Taxable Interest:	(Attach AR1100REC)			11. •	00	
2		ss Royalties: (See Instructions)				00	
	13. Gains or Losses:.				13. •	14,054 00	
	14. Other Income:				14. •	00	
	15. TOTAL INCOME:	(Add Lines 9 through 14)			15. •	716,983 00	
	16. Compensation of	Officers/Other Salaries and Wages: (See Instruction	ns)		16. •	176,148 00	
	17. Repairs:				17. •	108,027 00	
	18. Bad Debts:	18. Bad Debts:					
S	19. Rent on Business	s Property:			19. •	12,000 00	
Z	20. Taxes: (Attach AF	R1100REC)			20. •	46,377 00	
9	21.Interest:				21. •	7,482 00	
ļ,	22. Contributions:				22. •	00	
UCTIO		ach AR1100REC)				129,356 00	
ED	· ·					00	
_	_					990 00	
		s: (Attach schedule)				213,073 00	
		IONS: (Add Lines 16 through 26)				693,453 00	
		Before Net Operating Losses: (Line 15 less Line 27)				23,530 00	
		sses: (Adjust for Non-taxable Income)				(12,135) 00	
		me: (Line 28 less Line 29 or Schedule A C4 page 2)	·			11,395 00	
		xable Income)				258 00	
	· ·	See C. Instructions)				238 00	
Z		re Credits: (Attach all original certificates and Sched	•			258 00	
		mended Return Box Checked, Enter Amended Tax				00	
Ĕ		id: (Including estimate carryforward from prior year)				00	
A	-	ension Request: nent: (Attach AR1100-WH)				00	
5						00	
7		Only: (Enter Net tax paid (or refunded) on previous ne 34 plus line 35 plus line 36 plus or minus line 37,				00	
COMPUTATIO		o 2018 Estimated Tax			30.		
0	1 1	o Check Off Contributions: (Attach AR1100CO)			00		
		funded: (Line 38 less Lines 39 and 40)			1	00	
×		B less Line 34 and 35 and Line 36, plus or minus line				258 00	
TAX		ue:				00	
		iling or Payment: (See Instructions)			4	00	
	•	payment of Estimated Tax: (Attach AR2220) Enter e				00	
		d Lines 42 through 45)				258 00	

SCHEDULE A Apportionment of Income for Multistate Corporation



for I	Multistate Corporation			FEIN	I: 00-****01	
A. II	NCOME 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
NOT	1					
R	CORPORATION OPERATING ONLY IN ARKANSAS ar APPORTIONMENT FACTOR:	(A)	(B)	orm AR1100	(C)	
	Property Used in Business:	Amounts in Arkansas	Total Amou	nte	Percentage (A) ÷	(B)
١.	a. Tangible Assets Used in Business and Inventories	Alliounts in Alkansas	Total Amou	111.5	Fercentage (A)	(D)
	Less Construction in Progress:					
	Amount Beginning of Year:	00	1.	00		
	Amount End of Year:2.	00		00	(Calculate to 6 place	
	T T T T T T T T T T T T T T T T T T T	00	2.	00	the right of the deci Fill in all spaces	
	3. Total: (Add Lines a1 and a2)	00	3.	00	i iii iii aii spaces	.,
	4. Average Tangible Assets: (Line 3 ÷ 2)4.		4.	- 00	999.999999	%
	b. Rental Property: (8 times annual rent)b.	00	b	00	(EXAMPLE)	70
	c. Average Value of Intangible Property:c.		c.		(EXAMILE)	
	(For Financial Institutions Only - Attach schedule)	00		00		
	d. TOTAL PROPERTY: (Add Lines a4, b, and c)d.●	00	d.•	00 d	.•	%
2	Salaries, Wages, Commissions and Other Compensation					
۷.	Related to the Production of Business Income:					
	a. TOTAL:a. •	loo	0.0	00 a.		%
	a. TOTALa.	00	a. •	[00]a.	.•	70
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 f.	•	%
	g. DOUBLE WEIGHTED:	[00]				
	(Financial Institutions must use Single Weighted Factor)	(Column C, Line 3f x 2)		g.	•	%
						•
4.	Sum of Percentages: (Single Weighted: Add Column C, Line					101
	(Double Weighted: Add Column C, Line	es 1a, 2a ana 3g)		4. ——	•	%
5.	Percentage Attributable to Arkansas:Line 4		Divided By	= 5.	•	%
*Fo	or Part B, Line 5, Divide Line 4 by number of entries other	-	•	•		
<u>C /</u>	NOTE: An entry other than zero in Part B, Column ARKANSAS TAXABLE INCOME:	B, Line (3f), counts as tv	vo (2) entries unles	s using Sin	gle Weighted Factor.	
	Income Apportioned to Arkansas: (Part A, Line 4) x (Part B	Line F Column C)		1		Too
	Add: Direct Income Allocated to Arkansas: (Attach schedu					00
	Less: Apportioned NOL to Arkansas: (See NOL Instruction	,				00
	TOTAL INCOME TAXABLE TO ARKANSAS: (Enter here a		*			00
	er penalties of perjury, I declare that I have examined this return, including a	., .				
corr	ect, and complete. Declaration of preparer (other than taxpayer) is based on	all information of which preparer h	nas any knowledge.	o the best of my		uuc,
SIGN	ATURE OF OFFICER	DATE	TITLE		Telephone Number	
PRFF	ARER'S SIGNATURE	DATE	PREPARER'S FEI		(501) 682-7925	
, , <u>,,</u> ,	, i.e. Coolon trone		• 44-444444	1 4/1 11 N		
PREP	ARER'S PRINTED NAME	<u> </u>	May the Arkansas Re	venue Agency	FOR OFFICE USE ON	ILY
			discuss this return wit shown above?	h the preparer	A •	
	CODE AND TELEPHONE NUMBER OF PREPARER) 537-5744		_	X No	В ●	
	Mail completed form to: Corporation Income Tax	r. P O Box 919. Little R			С	

AR1100REC



ARKANSAS CORPORATION INCOME TAX RECONCILIATION SCHEDULE

	FEIN_00-****01	NAME OUTDOOR WORLD	1
		ART A: INTEREST INCOME	<u>PA</u>
00	1.•	. FEDERAL FORM 1120 LINE 5 INTEREST INCOME	1.
00	2.•	. ADD: NON-ARKANSAS MUNICIPAL INTEREST INCOME	2.
00	3. •	. LESS: U.S. OBLIGATION INTEREST INCOME (Attach Schedu	3.
00	Form AR1100CT)4. ●	. ARKANSAS TAXABLE INTEREST INCOME: (Enter here and on Line of	4.
		ART B: TAXES DEDUCTION	PA
46,635 00	1.•	. FEDERAL FORM 1120 LINE 17 TAXES AND LICENSE DEDUCTIO	1.
00	2.•	. ADD: FOREIGN TAXES NOT INCLUDED ON FORM 1120 LINE 17	2.
258 00	3. •	. LESS: ARKANSAS CORPORATION INCOME TAXES	3.
46,377 00	AR1100CT)4. ●	. ARKANSAS DEDUCTION FOR TAXES (Enter here and on Line 20, For	4.
		ART C: DEPRECIATION DEDUCTION	PA
143,048 00	1. •	. FEDERAL FORM 1120 LINE 20 DEPRECIATION DEDUCTION	1.
00	SOLD OR ELSEWHERE2.	. PLUS: FEDERAL DEPRECIATION INCLUDED IN COST OF GOOD	2.
143,048 00	3.•	. TOTAL FEDERAL DEPRECIATION (Line 22 of Form 4562)	3.
39,200 00	「ION4. ●	. LESS: FEDERAL FORM 4562 LINE 12 SECTION 179 DEDU	4.
00	N5. •	. LESS: FEDERAL FORM 4562 LINE 14 BONUS DEPRECIAT	5.
00	N6. •	. LESS: FEDERAL FORM 4562 LINE 25 BONUS DEPRECIAT	6.
25,000 00	7.•	. ADD: ARKANSAS ALLOWABLE SECTION 179 DEDUCTION	7.
508 00	tach Schedule)8. •	. ADD OR SUBTRACT ARKANSAS DEPRECIATION ADJUSTMENT	8.
00	'Attach Schedule)9. ●	. CAPITAL GAIN OR LOSS ADJUSTMENT FOR BASIS DIFFERENC	9.
129,356 00	10. •	. ARKANSAS TOTAL DEPRECIATION DEDUCTION	10.
00	ELSEWHERE11. •	. LESS: ARKANSAS DEPRECIATION IN COST OF GOODS SOLD C	11.
129,356 00	orm AR1100CT)12. •	. ARKANSAS DEPRECIATION DEDUCTION (Enter here and on Line 23	12.

This schedule is to be attached to the Arkansas AR1100CT Corporate Income Tax form to reconcile Federal and Arkansas Interest Income on Line 11, Tax Expense Deduction on Line 20 and Depreciation Expense Deduction on Line 23. Refer to Instructions in the 2017 Corporation Income Tax Instructions.

Name of Corporation: OUTDOOR WORLD

Arkansas Corporation Income Tax Section Schedule of Net Operating Loss

FEIN: 00-****01

This form should be used to calculate Net Operating Loss (NOL) amounts to enter on Line 29 or Schedule A, Line C3 on Form AR1100CT.

Tax Year: 03/3	1/2012	NOL Amt:	6,274	Yr Expires: 03/31/2	017
Tax Year 1:	03/31/2013	Claim Amt 1:	0	Balance 1:	6,274
Tax Year 2:	03/31/2014	Claim Amt 2:	0	Balance 2:	6,274
Tax Year 3:	03/31/2015	Claim Amt 3:	6,274	Balance 3:	
Tax Year 4:		Claim Amt 4:		Balance 4:	
Tax Year 5:		Claim Amt 5:		Balance 5:	
		Amt Expired:			
Tax Year: 03/3	1/2013	NOL Amt:	10,437	Yr Expires: 03/31/2	018
Tax Year 1:	03/31/2014	Claim Amt 1:	0	Balance 1:	10,437
Tax Year 2:	03/31/2015	Claim Amt 2:	10,437	Balance 2:	C
Tax Year 3:		Claim Amt 3:		Balance 3:	
Tax Year 4:		Claim Amt 4:		Balance 4:	
Tax Year 5:		Claim Amt 5:		Balance 5:	
		Amt Expired:			
Tax Year: _{03/3}	1/2014	NOL Amt:	16,251	Yr Expires: 03/31/2	019
Tax Year 1:	03/31/2015	Claim Amt 1:	1,738	Balance 1:	14,513
Tax Year 2:	03/31/2016	Claim Amt 2:	2,378	Balance 2:	12,135
Tax Year 3:	03/31/2017	Claim Amt 3:	12,135	Balance 3:	
Tax Year 4:		Claim Amt 4:		Balance 4:	
Tax Year 5:		Claim Amt 5:		Balance 5:	
_		Amt Expired:			
Tax Year:		NOL Amt:		Yr Expires:	
Tax Year 1:		Claim Amt 1:		Balance 1:	
Tax Year 2:		Claim Amt 2:		Balance 2:	
Tax Year 3:		Claim Amt 3:		Balance 3:	
Tax Year 4:		Claim Amt 4:		Balance 4:	
Tax Year 5:		Claim Amt 5:		Balance 5:	
		Amt Expired:			
Tax Year:		NOL Amt:		Yr Expires:	
Tax Year 1:		Claim Amt 1:		Balance 1:	
Tax Year 2:		Claim Amt 2:		Balance 2:	
Tax Year 3:		Claim Amt 3:		Balance 3:	
Tax Year 4:		Claim Amt 4:		Balance 4:	
Tax Year 5:		Claim Amt 5:		Balance 5:	
_		Amt Expired:			

AR-AIS (R 1/17/2017)

Additional Information Schedule

1.		
Name: OUTDOOR WORLD		
SSN/FEIN: 00-****01		
Arkansas Form or Schedule: AR1100CT		
Ownership Type: Other Deductions		
Description: Fuel		
Tax Year: 2017		
Tax Teal. 2017	1.Amount	108,343 00
2.	i.Amount	100,010
Name: OUTDOOR WORLD		
SSN/FEIN: 00-*****01		
Arkansas Form or Schedule: AR1100CT		
Ownership Type: Other Deductions		
Description: Insurance		
Tax Year: 2017		50.050.00
	2. Amount	50,050 00
3.		
Name: OUTDOOR WORLD		
SSN/FEIN: 00-****01		
Arkansas Form or Schedule: AR1100CT		
Ownership Type: Other Deductions		
Description: Legal Fees		
Tax Year: 2017		
	3. Amount	9,428 00
4.		
Name: OUTDOOR WORLD		
SSN/FEIN: 00-****01		
Arkansas Form or Schedule: AR1100CT		
Ownership Type: Other Deductions		
Description: Tools		
Tax Year: 2017		
Tax Teal. 2017	4.Amount	16,233 00
5.	4. Amount	10,200 11
Name: OUTDOOR WORLD		
SSN/FEIN: 00-*****01		
Arkansas Form or Schedule: AR1100CT		
Ownership Type: Other Deductions		
Description: Uniforms		
Tax Year: 2017		0.707.00
	5. Amount	2,727 00
6.		
Name: OUTDOOR WORLD		
SSN/FEIN: 00-****01		
Arkansas Form or Schedule: AR1100CT		
Ownership Type: Other Deductions		
Description: Supplies		
Tax Year: 2017		
	6. Amount	10,863 00
7.		
Name: OUTDOOR WORLD		
SSN/FEIN: 00-****01		
Arkansas Form or Schedule: AR1100CT		
Ownership Type: Other Deductions		
Description: Telephone		
Tax Year: 2017		
	7. Amount	9,355 00
AD AIC (D 4/47/2047)	7.7 HITOGITE	

Arkansas

2017

Additional Information Schedule

1.		
Name: OUTDOOR WORLD		
SSN/FEIN: 00-****01		
Arkansas Form or Schedule: AR1100CT		
Ownership Type: Other Deductions		
Description: Utilities		
Tax Year: 2017		
	1.Amount	6,074 00
2.		
Name:		
SSN/FEIN:		
Arkansas Form or Schedule:		
Ownership Type:		
Description:		
Tax Year:		
	2. Amount	00
3.		
Name:		
SSN/FEIN:		
Arkansas Form or Schedule:		
Ownership Type:		
Description:		
Tax Year:		
	3. Amount	00
4.		
Name:		
SSN/FEIN:		
Arkansas Form or Schedule:		
Ownership Type:		
Description:		
Tax Year:		
	4. Amount	00
5.		
Name:		
SSN/FEIN:		
Arkansas Form or Schedule:		
Ownership Type:		
Description:		
Tax Year:		
	5. Amount	00
6.		
Name:		
SSN/FEIN:		
Arkansas Form or Schedule:		
Ownership Type:		
Description:		
Tax Year:		
	6.Amount	00
7.		
Name:		
SSN/FEIN:		
Arkansas Form or Schedule:		
Ownership Type:		
Description:		
Tax Year:		
	7. Amount	00
AR-AIS (R 1/17/2017)	, anoant	

Arkansas Test Case 2

Required Forms: AR1100CT & AR-AIS

Company Name: Oakbrook Corp

FEIN: 00-****02

2017 AR1100CT ARKANSAS CORPORATION INCOME TAX RETURN



C
Software ID

		/ and ending •							
•	INITIAL Return	■ AMENDED Return ■ FINAL	. Arkansas	Return (Going Out	of Business) •	Coc	perative Association	
FEIN		Check this box if Automatic Federal Exter	nsion Form 70	004 filed		• 🗌 Ched	ck if Filir	ng as Financia l I nstitutio	n
• 00	-****02	Check this box if Arkansas Extension For	m AR1155 file	(See	Instructions)	• Che	ck if Fed	deral Subchapter S	
NAIC	S Code	Name ☐ Check this box if Name has chang	ed from prior	year			I	Type of Corporation	
• 04	1210	• OAKBBOOK COBB	·	•				Check only one box	
		OAKBROOK CORP						• 5 Domestic (in sta	ate)
Date o	of Incorporation	Address	anged from p	orior year				• 6 X Foreign (out of s	state)
•	06/17/1985	17/1985 • 621 E. 7TH ST. STE. 100							
Date I	Began Business in AR	gan Business in AR City State or Province Zip							U.S.
•	_	·		• AR		• 70440	Fore	eign Country	
		• MAUMELLE				• 72113			
	_	Corporation Operating only in Arkansas	3	• 3		tate Corporation			
•	K ONLY			• 4	`	<i>written approval</i> b l idated return: #	,	d for Direct Accounting)	
ONE B	(NOX) • 2 [2	Multistate Corporation - Apportionment		- 4	L Const	olidated return. #	or corp.	endices in An	
N	l <mark>ote: Attach compl</mark>	leted copy of Federal Return and S	ign Arkan	sas Retu	urn. (See li	mportant Reminde	rs)	ARKANSAS	
	7 Gross Salos: // os	ss returns and allowances)					7.		00
	,	ds Sold:							00
		e 7 less Line 8)							00
Σ									00
5		nstructions)							00
NCO		(Attach AR1100REC)							00
Z		ss Royalties: (See Instructions)							00
_									00
		(4.11)							00
		(Add Lines 9 through 14)							00
	•	Officers/Other Salaries and Wages: (See							00
		7, Repairs:							00
8									00
		19. Rent on Business Property:							00
0									00
Ĕ									00
\mathbf{c}									00
Ž		ach AR1100REC)							00
									00
	_								00
_		: (Attach schedule)							00
		IONS: (Add Lines 16 through 26)							00
		Before Net Operating Losses: (Line 15 less							00
		sses: (Adjust for Non-taxable Income)						+	00
		me: (Line 28 less Line 29 or Schedule A C		•				EEG	00
		xable Income)							00
	· ·	See C. Instructions)							00
7		re Credits: (Attach all original certificates a			•				00
Z		mended Return Box Checked, Enter Amer							-
Ĕ		id: (Including estimate carryforward from p							00
4		ension Request:							-
E		nent: (Attach AR1100-WH)							00
2		Only: (Enter Net tax paid (or refunded) on	•		-	·			00
COMPUTATIO		ne 34 plus line 35 plus line 36 plus or mini					38. • 44 00		. 100
0		o 2018 Estimated Tax					44 00		
		o Check Off Contributions: (Attach AR110)	-						00
AX		funded: (Line 38 less Lines 39 and 40)							00
8		Bless Line 34 and 35 and Line 36, plus or							00
_		Je:							00
	·	Filing or Payment: (See Instructions)							00
		payment of Estimated Tax: (Attach AR222	u) ⊨nter ex	ception ch	iecked in P	an 3 ●	45. •		00

SCHEDULE A Apportionment of Income for Multistate Corporation



or Multistate Corporation			F	E	<u>N:</u>	00-****02	
A. INCOME TO APPORTION:					_		
1. Income per Federal Return: (Federal Form 1120, Line 28)				<u>1</u> .	•_	394,539	00
2. Add Adjustments: (Attach schedule)	2	2. ●		00			
3. Deduct Adjustments: (Attach schedule)	3	3. ●	8,388	00	_		_
4. TOTAL APPORTIONABLE INCOME:				4.	•	386,151	00
NOTE: If all factors in Section B are 100%, do not compl							
CORPORATION OPERATING ONLY IN ARKANSAS & B. APPORTIONMENT FACTOR:		lines		<u>₹110</u>	<u> 0CT</u>		
	(A) Amounts in Arkansas		(B)			(C)	`
Property Used in Business: a. Tangible Assets Used in Business and Inventories	Amounts in Arkansas		Total Amounts	\dashv	L	Percentage (A) ÷ (B	<u>) </u>
3							
Less Construction in Progress: 1. Amount Beginning of Year:1	00	$ $	1,774,113	امما			
		"	1,806,957	-		(Calculate to 6 places	
2. Amount End of Year:2		2.		-		the right of the decima	I.
3. Total: (Add Lines a1 and a2)3		3.	3,581,070	-		Fill in all spaces.)	
4. Average Tangible Assets: (Line 3 ÷ 2)4		4.	1,790,535	Н	г	000 00000	07
b. Rental Property: (8 times annual rent)b	. 00	b.	1,352,688	00	L		%
c. Average Value of Intangible Property:c		с.				(EXAMPLE)	
(For Financial Institutions Only - Attach schedule)	00	l L		00	_		
d. TOTAL PROPERTY: (Add Lines a4, b, and c)d.	00	d.●	3,143,223	00	d .●		%
2. Salaries, Wages, Commissions and Other Compensation							
Related to the Production of Business Income:		, ,		_	_		_
a. TOTAL:a.	00	a. ●	2,379,539	00	a. ●		%
3. Sales/Receipts:	00 550 00	1					
a. Destination Shipped From Within Arkansas:a		1					
b. Destination Shipped From Without Arkansas:b		-					
c. Origin Shipped From Within Arkansas to U.S. Govt:c	. 00	4					
d. Origin Shipped From Within Arkansas to							
Other Non-taxable Jurisdictions:d		-					
e. Other Gross Receipts: (Attach schedule)e	. 00	4 .		$\overline{}$	г		_
f. TOTAL SALES / RECEIPTS:	00.550	l. l	44.040.450			0.288213	%
(Add Lines 3a through 3e)f	33,558 00	J f ●	11,643,459	00	f.•	0.288213	L
g. DOUBLE WEIGHTED:	r) (Column C. Lina 2f v. 2)			_	Г	0.570400	0/
(Financial Institutions must use Single Weighted Facto	r) (Columni C, Line 31 x 2)			<u>e</u>). • <u> </u>	0.576426	%
4. Sum of Percentages: (Single Weighted: Add Column C, Lir	nes 1d. 2a and 3f)						
(Double Weighted: Add Column C, Lir				4	4. ●	0.576426	%
` _							H
5. Percentage Attributable to Arkansas:Line 4	0.576426		ded By 4	= {	∟	0.144107	%
*For Part B, Line 5, Divide Line 4 by number of entries oth	-		·		•		
NOTE: An entry other than zero in Part B, Colum C. ARKANSAS TAXABLE INCOME:	n b , Line (31), counts as t	wo (⊿	z) entries uniess usin	g Si	ngie	weighted ractor.	_
Income Apportioned to Arkansas: (Part A, Line 4) x (Part I)	R Line 5 Column C)			1		556	00
Add: Direct Income Allocated to Arkansas: (Attach sched)							00
Less: Apportioned NOL to Arkansas: (See NOL Instruction							00
4. TOTAL INCOME TAXABLE TO ARKANSAS: (Enter here		1				556	
Under penalties of perjury, I declare that I have examined this return, including	1, 0,						
correct, and complete. Declaration of preparer (other than taxpayer) is based of	on all information of which preparer	has ar	ny knowledge.				
SIGNATURE OF OFFICER	DATE	- [11	ITLE			lephone Number	
DDEDADED'S SIGNATURE	DATE	D	CEO		(;	501) 682-7925	
PREPARER'S SIGNATURE	DATE		REPARER'S FEIN/PIN				
PREPARER'S PRINTED NAME		 	44-444444 Any the Arkaneae Revenue Av	dens.	_	FOR OFFICE USE ONLY	_
I INCLANCE O FINITED IVAINE			May the Arkansas Revenue Agliscuss this return with the pre		, I	\ •	_
AREA CODE AND TELEPHONE NUMBER OF PREPARER			hown above?		_		
(501) 537-5744			Yes No	,		•	
Mail completed form to: Corporation Income Ta	x, P O Box 919, Little F	Rock	, AR 72203-0919		C	;	

Arkansas Additional Information Schedule

1.		
Name: Oakbrook Corp		
SSN/FEIN: 00-****02		
Arkansas Form or Schedule: AR1100CT		
Ownership Type: Cost of Goods Sold		
Description: SubContractor		
Tax Year: 2017		
	1. Amount	2,198,139 00
2.		
Name: Oakbrook Corp		
SSN/FEIN: 00-****02		
Arkansas Form or Schedule: AR1100CT		
Ownership Type: Cost of Goods Sold		
Description: Beginning Inventory		
Tax Year: 2017		
	2. Amount	1,143,181 00
3.		
Name: Oakbrook Corp		
SSN/FEIN: 00-****02		
Arkansas Form or Schedule: AR1100CT		
Ownership Type: Cost of Goods Sold		
Description: Purchases		
Tax Year: 2017		
	3. Amount	4,399,037 00
4.		
Name: Oakbrook Corp		
SSN/FEIN: 00-****02		
Arkansas Form or Schedule: AR1100CT		
Ownership Type: Cost of Goods Sold		
Description: Ending Inventory		
Tax Year: 2017		
_	4. Amount	1,171,659 00
5.		
Name: Oakbrook Corp		
SSN/FEIN: 00-****02		
Arkansas Form or Schedule: AR1100CT		
Ownership Type: Deduct Adjustments		
Description: AR Depreciation		
Tax Year: 2017		0.000100
	5. Amount	8,388 00
6. [1
Name:		
SSN/FEIN:		
Arkansas Form or Schedule:		
Ownership Type:		
Description:		
Tax Year:	ο Λ το ο	00
7.	6. Amount	00
Name:		
SSN/FEIN:		
Arkansas Form or Schedule: Ownership Type:		
Description:		
Tax Year:		
IAA GAI.	7. Amount	00
AR-AIS (R 1/17/2017)	r.Amount	

Arkansas Test Case 3

Required Forms: AR1100CT

Company Name: ACQ Company

FEIN: 00-****03

Subsidiary 1:

Required Forms: AR1100CT

Company Name: ACQ Company

FEIN: 00-****03

Subsidiary 2

Required Forms: AR1100CT & AR1100REC

Company Name: East End Industries

FEIN: 00-0000013

2017 AR1100CT ARKANSAS CORPORATION INCOME TAX RETURN



C
Software ID

Tax	Year beginning •	/ and ending •						•	
•	INITIAL Return	● ■ AMENDED Return ● ■ FINAL A	rkansas	s Return i	Going Ou	t of Business)	Coo	perative Association	
FEIN		Check this box if Automatic Federal Extensi	on Form 7	004 filed	, 3,70		_	ng as Financial Institutio	on
• 00	-****03	Check this box if Arkansas Extension Form	AR1155 fil	(See	Instructions)			deral Subchapter S	
	S Code	Name Check this box if Name has changed				- Circon	11 1 00	<u>_</u>	
			from prio	ryear				Type of Corporation Check only one box	'
• 23	8900	ACQ, COMPANY						• 5 🗙 Domestic (in sta	ate)
Date of	of Incorporation	Address	ged from	prior year				• 6 Foreign (out of s	state)
•	01/01/2009	• 3347 BROADWAY						o I roleigh tour or c	olulo)
Date I	Began Business in AR			State or F	Province	Zip		heck if address is outside	JIC
Date i	_				TOVITIOO		Fore	eign Country	. 0.0.
•	01/01/2009	• ALEXANDER		• AR		• 72002			
FILIN	IG STATUS: • 1	Corporation Operating only in Arkansas		• 3	☐ Mult	istate Corporation - I	Direct	Accounting	
١,	K ONLY	7						d for Direct Accounting)	
ONE B	ox) • 2 L	Multistate Corporation - Apportionment		• 4	⊠ Con	solidated return: # of	f corp.	entities in AR 2	
N	ote: Attach compl	eted copy of Federal Return and Sig	n Arkar	ısas Reti	u rn (See	Important Reminders	.)	ARKANSAS	
	1							ARRANDAO	100
	,	ss returns and allowances)							00
		ds Sold:							00
Щ	,	e 7 less Line 8)							00
Σ		nstructions)							00
00		(Attach AR1100REC)							00
Ž		ss Royalties: (See Instructions)							00
=	13. Gains or Losses:						.13. •		00
	14. Other Income:						.14. •		00
	15. TOTAL INCOME:	(Add Lines 9 through 14)					.15. •		00
	16. Compensation of	Officers/Other Salaries and Wages: (See In-	struction	s)			.16. •		00
	17. Repairs:								00
	18. Bad Debts:								00
S	19. Rent on Business	Property:					.19. •		00
Z	20. Taxes: (Attach AR	R1100REC)					.20. •		00
<u> </u>	21. Interest:						.21. •		00
E	22. Contributions:						.22. •		00
<u>ပ</u>	23. Depreciation: (Atta	ach AR1100REC)					.23. •		00
2		······································							00
<u> </u>									00
		: (Attach schedule)							00
		ONS: (Add Lines 16 through 26)							00
		Before Net Operating Losses: (Line 15 less L							00
		sses: (Adjust for Non-taxable Income)							00
		me: (Line 28 less Line 29 or Schedule A C4 p							\top
		xable Income)						9,927	00
		See C. Instructions)						209	_
		e Credits: (Attach all original certificates and							00
Z		mended Return Box Checked, Enter Amend			•			209	00
		id: (Including estimate carryforward from price							00
Ě		ension Request:							00
UTATIO		nent: (Attach AR1100-WH)							00
		Only: (Enter Net tax paid (or refunded) on p							00
4						- :			00
OMP		ne 34 plus line 35 plus line 36 plus or minus					.38.		130
O		2018 Estimated Tax					00		
Ü		o Check Off Contributions: (Attach AR1100C							00
×		unded: (Line 38 less Lines 39 and 40)							00
TAX		Bless Line 34 and 35 and Line 36, plus or mi		•					7 00
		Je:							
		iling or Payment: (See Instructions)				_			00
		payment of Estimated Tax: (Attach AR2220)				_			00
	46. Amount Due: (Add	d Lines 42 through 45)					.46. •	268	3 00

SCHEDULE A Apportionment of Income for Multistate Corporation



for Multistate Corporation			FEIN	N: 00-****03
A. INCOME TO APPORTION:				
1. Income per Federal Return: (Federal Form 17	120, 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%, d				
CORPORATION OPERATING ONLY IN A B. APPORTIONMENT FACTOR:		e all appropriate lines	(B)	(C)
Property Used in Business:		s in Arkansas	Total Amounts	Percentage (A) ÷ (B)
a. Tangible Assets Used in Business and Inve		5 III Alkalisas	Total Amounts	Tercentage (A) * (B)
Less Construction in Progress:	cintories			
Amount Beginning of Year:	1	00 1.	00	
Amount End of Year:			00	(Calculate to 6 places to
			00	the right of the decimal. Fill in all spaces.)
 Total: (Add Lines a1 and a2) Average Tangible Assets: (Line 3 ÷ 2). 		——————————————————————————————————————	00	· ··· ··· aii opacceiy
				999.999999 %
b. Rental Property: (8 times annual rent)	b.	00 b.	00	(EXAMPLE)
c. Average Value of Intangible Property:	c.	c.		(=)(-)(-)(-)(-)(-)(-)(-)(-)(-)(-)(-)(-)(-)
(For Financial Institutions Only - Attach sch	· ·	00	00	T.,
d. TOTAL PROPERTY: (Add Lines a4, b, and	<i>d c)</i> d.●	00 d.●	00 0	1.●
2. Colorios Marco Comunicaisos and Other Co				
Salaries, Wages, Commissions and Other Co Related to the Production of Business Income	•			
a. TOTAL:		100 0	00 a	·• %
a. 101AL	a. •	00 a.•	[00]a	.9
3. Sales/Receipts:				
a. Destination Shipped From Within Arkansa	s:a.	00		
b. Destination Shipped From Without Arkans	as:b.	00		
c. Origin Shipped From Within Arkansas to U	J.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 1	%
g. DOUBLE WEIGHTED:				
(Financial Institutions must use Single We	ighted Factor) (Column	C, Line 3f x 2)	g	.• %
4. Sum of Percentages:(Single Weighted: Add C		*		lav
(Double Weighted: Add C	olumn C, Lines 1a, 2a a	nna 3g)	4	.• %
5. Percentage Attributable to Arkansas:	Line 4	Divid	led By = 5	.• %
*For Part B, Line 5, Divide Line 4 by number of		-	· · · · · · · · · · · · · · · · · · ·	
NOTE: An entry other than zero in Pa	, ,	3f), counts as two (2) entries unless using Sir	gle Weighted Factor.
C. ARKANSAS TAXABLE INCOME:		olumn ()	1	
 Income Apportioned to Arkansas: (Part A, Lin Add: Direct Income Allocated to Arkansas: (A 				
3. Less: Apportioned NOL to Arkansas: (See A	,			
4. TOTAL INCOME TAXABLE TO ARKANSAS:		•		
Under penalties of perjury, I declare that I have examined this	•	., . ,		
correct, and complete. Declaration of preparer (other than taxp	ayer) is based on all information	on of which preparer has an	y knowledge.	_
SIGNATURE OF OFFICER	DATE	''	TLE	Telephone Number
PREPARER'S SIGNATURE	DATE	l DE	REPARER'S FEIN/PIN	(501) 682-7925
THE PARENT OF STORAGE		 •	44-4444444	
PREPARER'S PRINTED NAME		l M	ay the Arkansas Revenue Agency	FOR OFFICE USE ONLY
		di	scuss this return with the preparer nown above?	Α •
AREA CODE AND TELEPHONE NUMBER OF PREPA (501) 537-5744	ARER	Sr	Yes No	В •
Mail completed form to: Corporation	Income Tax. P O Ro	x 919, Little Rock		С
p.otoa .e.i toi eei peidtioii i		, =	,	-

2017 AR1100CT ARKANSAS CORPORATION INCOME TAX RETURN



C
Software ID

Tax	Year beginning •	/	and ending •/_				<u> </u>	
•	■ INITIAL Return	■ AMENDED Return	• 🔲 FINAL Arkansas	Return (Going Out	of Business) •	Coop	perative Association	
FEIN		Check this box if Automa	ntic Federal Extension Form 7	004 filed	• Check	if Filing	g as Financia l I nstitutio	n
• 00	-0000003	Check this box if Arkans	as Extension Form AR1155 file	(See Instructions)	• Check	if Fede	eral Subchapter S	
NAIC	S Code	Name	Name has changed from prior	vear			Type of Corporation	
• 01	0000			,			Check only one box	
	88900	• ACQ, COMPANY					• 5 Domestic (in sta	ate)
Date	of Incorporation	Address	Address has changed from	prior year			● 6 Foreign (out of s	state)
•	01/01/2009	• 3347 BROADWAY	Y				o E · croigir (
Date	Began Business in AR		•	State or Province	Zip	I□ Ch	neck if address is outside	ЦS
•	_	1 '			· '		gn Country	
	01/01/2009	• ALEXANDER		• AR	• 72002			
FILI	NG STATUS: • 1 [■ Corporation Operating or	nly in Arkansas		state Corporation - I			
١,	CK ONLY	—					for Direct Accounting)	
ONE	BOX) • 2 [☐ Multistate Corporation - A	Apportionment	● 4 ∐ Cons	olidated return: # of	corp.e	entities in AR	
	Note: Attach comp	leted copy of Federal R	eturn and Sign Arkan	sas Return. (See I	mportant Reminders)	ARKANSAS	
				· · · · · · · · · · · · · · · · · · ·			ARRANGAG	loo
	,	ss returns and allowances)						00
		ods Sold:						00
Ш		e 7 less Line 8)						00
Σ	10. Dividends: (See I	Instructions)				.10. •		00
NCO	11. Taxable Interest:	(Attach AR1100REC)				.11. •		00
7	12. Gross Rents/Gros	ss Royalties: (See Instruction	ns)		•••••	.12. •		00
	13. Gains or Losses:.					.13. •		00
	14, Other Income:					.14. •		00
		: (Add Lines 9 through 14)						00
		f Officers/Other Salaries and						00
	1		= :					00
	·							00
10		s Property:						00
SS		R1100REC)						00
0	· ·							00
Ě								00
ပြ								00
DUCTIO		tach AR1100REC)						00
	· ·							00
	_						19,393	
		s: (Attach schedule)					•	_
		IONS: (Add Lines 16 throug					19,393	
		Before Net Operating Losses					(19,393)	-
		sses: (Adjust for Non-taxabl					(57,325)	UU
		me: (Line 28 less Line 29 or						
	Amended Net Tax	xable Income)				.30. •	(76,718)	-
		See C. Instructions)						00
	32. Business Incentiv	ve Credits: (Attach all origina	l certificates and Schedu	le AR1100BIC)		.32. ●		00
Z	33. Tax Liability: (If A	mended Return Box Checke	ed, Enter Amended Tax Li	ability)		.33. •		00
9	34. Estimated Tax Pa	aid: (Including estimate carry	forward from prior year)			.34. •		00
Ę	35. Payment with Ext	tension Request:				.35. •		00
2	36. Withholding Payn	ment: <i>(Attach AR1100-WH)</i>				.36. •		00
UTATIO		Only: (Enter Net tax paid (o						00
4		ine 34 plus line 35 plus line 3			•			00
Σ		to 2018 Estimated Tax		· · · · · · · · · · · · · · · · · · ·		00		
СОМР		to Check Off Contributions: (_		00		
	* *	funded: (Line 38 less Lines 3	· · · · · · · · · · · · · · · · · · ·	-		41		00
×		3 less Line 34 and 35 and Li						00
TAX								00
		ue:				4		00
	•	Filing or Payment: (See Instr						00
		rpayment of Estimated Tax: ((Auacii AR2220) Enter ex	серион спескеа іп Р	ait 3 ■	.45. • 46. •		00
	IAN AMOUNT IND. (AA	ia i inde 47 through 161				4n 📥		UU

SCHEDULE A Apportionment of Income for Multistate Corporation



for Multistate Corporation				FEIN: 00-000003			
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)			00				
4. TOTAL APPORTIONABLE INCOME:			4. ·	• 00			
NOTE: If all factors in Section B are 100%, do not completed CORPORATION OPERATING ONLY IN ARKANSAS and	te Columns (A), (B), or (C). The i	eturn should be filed a	s a status 1,			
B. APPORTIONMENT FACTOR:	(A)	1	(B)	(C)			
Property Used in Business:	Amounts in Arkansas		Total Amounts	Percentage (A) ÷ (B)			
a. Tangible Assets Used in Business and Inventories							
Less Construction in Progress:							
1. Amount Beginning of Year:1.	00	1	00	(Calculate to 6 places to			
2. Amount End of Year:2.	00	2.	00	the right of the decimal.			
3. Total: (Add Lines a1 and a2)	00	3	00	Fill in all spaces.)			
4. Average Tangible Assets: (Line 3 ÷ 2)4.	00	4.	00				
b. Rental Property: (8 times annual rent)b.	00	b.	00	999.999999 %			
c. Average Value of Intangible Property:c.		c.		(EXAMPLE)			
(For Financial Institutions Only - Attach schedule)	00	``	00				
d. TOTAL PROPERTY: (Add Lines a4, b, and c)d.●	00	d.•	00 0	1. ●			
2. Salaries, Wages, Commissions and Other Compensation							
Related to the Production of Business Income:		. —					
a. TOTAL:a. ●	00	a. ●	00 a	.● %			
0.01.75							
3. Sales/Receipts:	loo	l					
a. Destination Shipped From Within Arkansas: 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 0.3. Govt	00						
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 f	%			
g. DOUBLE WEIGHTED:	<u>, </u>						
(Financial Institutions must use Single Weighted Factor)	(Column C, Line 3f x 2)		g	.• %			
4. Sum of Percentages:(Single Weighted: Add Column C, Line				la.			
(Double Weighted: Add Column C, Line	es 1d, 2a and 3g)		4	.• %			
5. Percentage Attributable to Arkansas:Line 4		Divided	By = 5	.• %			
*For Part B, Line 5, Divide Line 4 by number of entries othe	r than zero which you ma	ake on I	Part B, Column B, Line	s (1d), (2a), and (3f).			
NOTE: An entry other than zero in Part B, Column	B, Line (3f), counts as to	vo (2) e	ntries unless using Sir	igle Weighted Factor.			
C. ARKANSAS TAXABLE INCOME:	Line E Column C)		1				
Income Apportioned to Arkansas: (Part A, Line 4) x (Part B, Add: Disagt Income Allocated to Arkansas: (Attack school)							
 Add: Direct Income Allocated to Arkansas: (Attach schedul Less: Apportioned NOL to Arkansas: (See NOL Instruction 							
TOTAL INCOME TAXABLE TO ARKANSAS: (Enter here a	<i>'</i>	′					
Under penalties of perjury, I declare that I have examined this return, including a	., .						
correct, and complete. Declaration of preparer (other than taxpayer) is based on	all information of which preparer h	nas any kn	owledge.	_			
SIGNATURE OF OFFICER	DATE	TITLE	:	Telephone Number			
PREPARER'S SIGNATURE	DATE	PRFF	PARER'S FEIN/PIN				
		•	C CENVI III				
PREPARER'S PRINTED NAME	1	May t	he Arkansas Revenue Agency	FOR OFFICE USE ONLY			
			ss this return with the preparer above?	A •			
AREA CODE AND TELEPHONE NUMBER OF PREPARER (501) 537-5744		3.10	Yes X No	В ●			
Mail completed form to: Corporation Income Tax	P O Boy 919 Little B	ock A		С			

2017 AR1100CT ARKANSAS CORPORATION INCOME TAX RETURN



C	
Software ID	

		/ and ending	•/_	/_					_
•	■ INITIAL Return	■ AMENDED Return ■ FIN	AL Arkansas	Return	(Going Ou	t of Business) •	Coo	perative Association	
FEIN		■ Check this box if Automatic Federal Expression	xtension Form 70	004 filed		• 🔲 Che	ck if Fi l in	g as Financial Institution	
• 00	-0000013	Check this box if Arkansas Extension	Form AR1155 file	(S∈ ed	ee Instructions)	● ☐ Che	ck if Fed	eral Subchapter S	
NAIC	S Code	Name ☐ Check this box if Name has cha	anged from prior	vear				Type of Corporation	\neg
• 01	0000			,				Check only one box	
	8900	• EAST END INDUSTRIES						• 5 Domestic (in state	∍)
Date	of Incorporation	Address	changed from p	orior year				• 6 Foreign (out of sta	ate)
•	12/21/1984	• 21 EAST END RD.						- L	
Date	Began Business in AR			State or	Province	Zip	ПС	heck if address is outside U	LS
•	_	_ ·				'		ign Country	
	12/21/1984	• EAST END		• AR		• 72206			
FILI	NG STATUS: • 1 [Corporation Operating only in Arkan	sas	• 3	☐ Mult	istate Corporation	- Direct	Accounting	
	CK ONLY				`	, ,	,	for Direct Accounting)	
ONE	BOX) • 2 [Multistate Corporation - Apportionme	ent	• 4	☐ Con	solidated return: #	of corp.	entities in AR	_
	Note: Attach comp	leted copy of Federal Return and	Sign Arkan	sas Ref	t urn . (See	Important Reminde	ers)	ARKANSAS	
	T							<u> </u>	00
		ss returns and allowances)							00
		ds Sold:							00
ᄪ		e 7 less Line 8)							00
WO:	· ·	nstructions)							00
Ö	11. Taxable Interest:	(Attach AR1100REC)					11. •		00
INC	12. Gross Rents/Gros	ss 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
		Officers/Other Salaries and Wages: (S							00
				-					00
									00
10		Property:							00
NS		R1100REC)							00
10									00
Ě									00
្រ									00
DUCTI		ach AR1100REC)							00
									00
	_								
_		: (Attach schedule)							00
		IONS: (Add Lines 16 through 26)							00
		Before Net Operating Losses: <i>(Line 15 I</i>	,						00
		sses: (Adjust for Non-taxable Income)							00
	30. Net Taxable Incor	me: (Line 28 less Line 29 or Schedule A	C4 page 2)	(If Amend	ded Return	Box Checked, Er	iter		
		xable Income)						86,645	_
	31. Tax from Table: (\$	See C. Instructions)					31. •		00
	32. Business Incentiv	e Credits: (Attach all original certificate	s and Schedui	le AR110	0BIC)		32. •		00
Z	33. Tax Liability: (If A	mended Return Box Checked, Enter An	nended Tax Li	ability)			33. •		00
<u> </u>	34. Estimated Tax Pa	id: (Including estimate carryforward froi	m prior year)				34. •		00
E	35. Payment with Ext	ension Request:					35. •		00
₹		nent: <i>(Attach AR1100-WH)</i>							00
COMPUTATIO		Only: (Enter Net tax paid (or refunded)							00
Ы		ne 34 plus line 35 plus line 36 plus or n	•			-			00
Σ		o 2018 Estimated Tax			-		00		
0		o Check Off Contributions: (Attach AR1					00		
		funded: (Line 38 less Lines 39 and 40)							00
×		unded. (Line 36 less Lines 39 and 40) Bless Line 34 and 35 and Line 36, plus							00
TAX									00
_		Je:							00
		iling or Payment: (See Instructions)							00
		payment of Estimated Tax: (Attach AR2	∠∠∠∪) Enter ex	ception c	necked in	⊬аπ 3 ●	45. •		00
1	I 46' Amazunt Duc. /4-6	d Lunga 40 through 4E)					46 -		4 11 1

SCHEDULE A Apportionment of Income for Multistate Corporation



EEIN- 00-000013

or married our permitter					41 00 0000010
A. INCOME TO APPORTION:			<u>.</u>		
1. Income per Federal Return: (Federal Form 1120, Line 28)				1. ⁽	27,779 00
2. Add Adjustments: (Attach schedule)		2. •	85,630	00	
3. Deduct Adjustments: (Attach schedule)		3. •	12,753	00	
4. TOTAL APPORTIONABLE INCOME:				4.	100,656 00
NOTE: If all factors in Section B are 100%, do not complete CORPORATION OPERATING ONLY IN ARKANSAS an					
B. APPORTIONMENT FACTOR:	(A)	1	(B)	T	(C)
Property Used in Business:	Amounts in Arkansas	.	Total Amounts		Percentage (A) ÷ (B)
a. Tangible Assets Used in Business and Inventories		┑		П	
Less Construction in Progress:					
1. Amount Beginning of Year:1.	761,039			\vdash	(Calculate to 6 places to
2. Amount End of Year:2.	872,525	00 2	3,346,820	00	the right of the decimal.
3. Total: (Add Lines a1 and a2)	1,633,564	00 _{3,}	6,669,274	00	Fill in all spaces.)
4. Average Tangible Assets: (Line 3 ÷ 2)4.	816,782	00 4.	3,334,637	00	
b. Rental Property: (8 times annual rent)b.	1,203,672	00 Ь	1,203,672	00	999.999999 %
c. Average Value of Intangible Property:				П	(EXAMPLE)
(For Financial Institutions Only - Attach schedule)		00		00	
d. TOTAL PROPERTY: (Add Lines a4, b, and c)d.●	2,020,454	00 d.	4,538,309	00 d	44.519974 %
2. Salaries, Wages, Commissions and Other Compensation					
Related to the Production of Business Income:					
a. TOTAL:a.•	6,032,991	00 a. ●	6,044,975	00 a	99.801753 %
3. Sales/Receipts:	40 474 070				
a. Destination Shipped From Within Arkansas:a.	16,474,279	-			
b. Destination Shipped From Without Arkansas:b.		00			
c. Origin Shipped From Within Arkansas to U.S. Govt:c.d. Origin Shipped From Within Arkansas to		00			
Other Non-taxable Jurisdictions:		00			
e. Other Gross Receipts: (Attach schedule)e.	77,231	00			
f. TOTAL SALES / RECEIPTS:	77,201	00		П	
(Add Lines 3a through 3e)f.	16,551,510	00 f	16,551,510		100.000000 %
g. DOUBLE WEIGHTED:	10,001,010	00 1.9	10,001,010	[00]	
(Financial Institutions must use Single Weighted Factor)	(Column C, Line 3f x 2))		g	200.000000 %
4. Sum of Percentages: (Single Weighted: Add Column C, Line	s 1d, 2a and 3f)				
(Double Weighted: Add Column C, Line	s 1d, 2a and 3g)			4	.• 344.321727 %
5. Percentage Attributable to Arkansas:Line 4	344.321727	7 Div	vided By 4	= 5	. 86.080432 %
*For Part B, Line 5, Divide Line 4 by number of entries othe	r than zero which you	make	on Part B, Column B,	Line	s (1d), (2a), and (3f).
NOTE: An entry other than zero in Part B, Column	B, Line (3f), counts a	s two	(2) entries unless usin	g Sin	gle Weighted Factor.
C. ARKANSAS TAXABLE INCOME:					
1. Income Apportioned to Arkansas: (Part A, Line 4) x (Part B,					
2. Add: Direct Income Allocated to Arkansas: (Attach schedul	,				
3. Less: Apportioned NOL to Arkansas: (See NOL Instruction		,			
 TOTAL INCOME TAXABLE TO ARKANSAS: (Enter here a Under penalties of perjury, I declare that I have examined this return, including a 					
correct, and complete. Declaration of preparer (other than taxpayer) is based on				at or m	y knowledge and belief, it is true,
SIGNATURE OF OFFICER	DATE		TITLE		Telephone Number
DDEDADED'S CICNATURE	IDATE				
PREPARER'S SIGNATURE	DATE	l,	PREPARER'S FEIN/PIN ●		
PREPARER'S PRINTED NAME	1		May the Arkansas Revenue A	dency	FOR OFFICE USE ONLY
THE PART OF THIS LES TANKE			discuss this return with the pre		A •
AREA CODE AND TELEPHONE NUMBER OF PREPARER			shown above? Yes No	1	B •
Mail completed form to: Corneration Income Tay	D O D 040 1 1111				C
wall completed form to: Corporation Income Tay	PILKAVUTU LIHHI	D HCC	W NW /77014_0040		1 🕶



ARKANSAS CORPORATION INCOME TAX RECONCILIATION SCHEDULE

Ν	IAME_EAST END INDUSTRIES	FEIN 00-000013		
<u>PA</u>	RT A: INTEREST INCOME			
1.	FEDERAL FORM 1120 LINE 5 INTEREST INCOME	1.•	0	0
2.	ADD: NON-ARKANSAS MUNICIPAL INTEREST INCOME	2.•	0	0
3.	LESS: U.S. OBLIGATION INTEREST INCOME (Attach Schedule)	3.•	0	0
4.	ARKANSAS TAXABLE INTEREST INCOME: (Enter here and on Line 11, Form AR110	00CT)4. ●	0	0
PA	RT B: TAXES DEDUCTION			
1.	FEDERAL FORM 1120 LINE 17 TAXES AND LICENSE DEDUCTION	1.•	248,962 0	0
2.	ADD: FOREIGN TAXES NOT INCLUDED ON FORM 1120 LINE 17	2.•	0	0
3.	LESS: ARKANSAS CORPORATION INCOME TAXES	3.•	0	0
4.	ARKANSAS DEDUCTION FOR TAXES (Enter here and on Line 20, Form AR1100CT).	4. •	248,962 0	0
PA	RT C: DEPRECIATION DEDUCTION			_
1.	FEDERAL FORM 1120 LINE 20 DEPRECIATION DEDUCTION	1. •	330,579 0	0
2.	PLUS: FEDERAL DEPRECIATION INCLUDED IN COST OF GOODS SOLD OR	ELSEWHERE2. ●	0	0
3.	TOTAL FEDERAL DEPRECIATION (Line 22 of Form 4562)	3.•	330,579 0	0
4.	LESS: FEDERAL FORM 4562 LINE 12 SECTION 179 DEDUCTION	4.•	0	0
5.	LESS: FEDERAL FORM 4562 LINE 14 BONUS DEPRECIATION	5.•	33,082 0	0
6.	LESS: FEDERAL FORM 4562 LINE 25 BONUS DEPRECIATION	6.•	143,748 0	0
7.	ADD: ARKANSAS ALLOWABLE SECTION 179 DEDUCTION	7.•	0	0
8.	ADD OR SUBTRACT ARKANSAS DEPRECIATION ADJUSTMENT (Attach Sched	lule)8. •	91,200 0	0
9.	CAPITAL GAIN OR LOSS ADJUSTMENT FOR BASIS DIFFERENCE (Attach Sch	edule)9. •	1,569 0	0
10.	ARKANSAS TOTAL DEPRECIATION DEDUCTION	10.•	246,518 0	0
11.	LESS: ARKANSAS DEPRECIATION IN COST OF GOODS SOLD OR ELSEWH	ERE11. •	0	0
12.	ARKANSAS DEPRECIATION DEDUCTION (Enter here and on Line 23, Form AR1100	OCT)12. •	246,518 0	o

This schedule is to be attached to the Arkansas AR1100CT Corporate Income Tax form to reconcile Federal and Arkansas Interest Income on Line 11, Tax Expense Deduction on Line 20 and Depreciation Expense Deduction on Line 23. Refer to Instructions in the 2017 Corporation Income Tax Instructions.

S-Corporation Income Tax Returns

Arkansas Test Case 4

Required Forms: AR1100S, AR-AIS & AR K-1

Company Name: Glover Law Firm

FEIN: 00-****04

AR Tax Payment:

Routing Number: 265270413 Account Number: 6695427

Requested Payment Date: 04/15/18 Amount Debited: \$200.00

Estimated Tax Payments:

Routing Number: 265270413 Account Number: 6695427

Voucher 1:

Requested Payment Date: 04/15/18 Amount Debited: \$100.00

Voucher 2:

Requested Payment Date: 06/15/18 Amount Debited: \$75.00

Voucher 3:

Requested Payment Date: 09/15/18 Amount Debited: \$125.00

Voucher 4:

Requested Payment Date: 01/15/19 Amount Debited: \$50.00

2017 AR1100S ARKANSAS S CORPORATION INCOME TAX RETURN



S
Software ID

Tax Yea	ar beginning 🌑	_// and ending ●	//	•	Check If Filir	ng as a	Finan	cial Institution
• 🗌	INITIAL Return •	☐ AMENDED Return • ☐ FI	INAL Arkansas R	Return(Going C	out of Business)	•	Check	if Cooperative Association
FEIN • 00-	****04	Check this box if Automatic F Check this box if Arkansas Ex			(See Instr	ructions)		Type of Corporation Check only one box below
• 236		Name □ Check this box if Name has • Glover Law Firm						● 5 X Domestic (in state)
Date c	of Incorporation 02/25/2008	Address	has changed from	prior year				●6 Foreign (out of state)
Date E ●	Began Business in AR 02/25/2008	City ● Alexander		State or Prov	vince Zip ▼ 7200)2	_	eck if address is outside U.S gn Country
FILIN	FILING STATUS: •1 X S Corporation operating only in Arkansas •3 Multistate S Corporation - Dir							
1	K ONLY	Multistate S Corporation - Ap	onortionment	• 4	S Corporati			for Direct Accounting)
ONE B	O X,			• 1	(Aittach so	chedule of	QSSS e	entities)
		ted copy of Federal Return and		T	TOTAL		-	ARKANSAS
7.		returns and allowances)				,336 00	1 -	89,336 00
8.	-	and/or operations: (Attach schedule).				974 00	l ". F	58,974 00
9.		ct Line 8 from Line 7)			30,	, 362 00		30,362 00
10.		om Form 4797:				00	10.	00
11.		ch schedule)		97		, 525 00	ł F	29,525 00
12.	TOTAL INCOME (LC	DSS): (Add Lines 9 through 11 and e	enter here)	12.		,887 00		59,887 00
13.	Compensation of offi	icers:		13.	18,	,000 00	13.	18,000 00
14.	Salaries and wages:	(See Instructions)		14.		00	14.	00
15.	Repairs:			15.		00	15.	00
16.	Bad Debts: (Attach s	schedule)		16.		00	16.	00
17.	Rent:			17.		00	17.	00
18.	Taxes: (See Instructi	ions)		18.		,732 00		1,732 00
19.	Deductible interest e	expense not claimed or reported else	ewhere:	19.		,771 00	1 H	3,771 00
20.	Depreciation: (Attach	h Fed. Form 4562)		20.	14	,200 00	20.	6,200 00
21.	Depletion: (Do not de	educt oil and gas depletion)		21.		00	21.	00
22.	Advertising:			22.		00	22.	00
23.	Pension, profit-sharir	ng, plans, etc		23.		00	23.	00
24.	Employee benefit pro	ograms:		24.		00	24.	00
25.	Other deductions: (A	Attach schedule)		25.	25	,435 00	25.	25,435 00
26.	TOTAL DEDUCTION	NS: (Add Lines 13 through 25 and er	nter here)	26.		, 138 00		55,138 00
27.	NET INCOME (LOSS	S) (Subtr. Line 26 from Line 12 or Sche	edu l e A, C3 if mu	ltistate)27.	(3,2	251) 00	27 •	4,749 00
		ATT	TACH ALL AR	K-1 FORMS				
28.	Excess net passive i	income tax: (See Instructions)					. 28 •	260 00
29.	Income tax on Capita	al gains/Built in gains: (from Schedu	le D, page 2, A7-	+B6)			29 •	00
30.	Total Tax: (Add Lines	s 28 and 29) (If Amended Returi	n Checked, Er	nter Amende	ed Total Tax)		.30 •	260 00
31.	Payments: (2017 e	estimated tax payments and amount	t applied from 20	16 return)			.31 •	00
32.	Amended Return	Only : (Enter Net Tax paid (or refur	nded) on previou	s returns for th	is tax year)		.32 •	00
33.	Tax Due: (If Line 3	31 is less than Line 30, enter the amo	ount due)				.33 •	260 00
34.	Overpayment: (If	Line 31 is greater than Line 30, ente	er the difference)				34 •	00
35.	Amount of refund to	be credited to 2018 estimated tax:					. 35 ●	00
36.	Refund: (Line 34 le	ess Line 35)					36 ●	00
		declare that I have examined this retu omplete. Declaration of preparer (oth						
	r's Signature	implete. Declaration of preparer (oth	Date	Title	i mormation of wr	iich prep		Telephone Number
	nawla Ciarration		D-4-	D	w'a FEINI/DINI T	Check	f	
Prepai	rer's Signature		Date	• Prepare	r's FEIN/PIN	Self-Emplo	yed	
Prepai	rer's Printed Name			May the A	Arkansas Revenue Age	ncy discus	s this	FOR OFFICE USE ONLY
				return wit	h the preparer shown a	nt left?	Γ	A •
Area 0	Code and Telephone N	Number of Preparer			Yes	No	ľ	В •
POWER OF THE PETURN TO COMPANY IN DO DOWN ON LIMIT DOWN AD 70202 0010							r	

SCHEDULE A

CTSC172

Apportionment Of Income

	Multistate Corporation	FEIN: 00-****04				
	INCOME TO APPORTION:			, , , , , , , , , , , , , , , , , , ,	1	
1.	Income: (Enter amount from page 1, Line 27, Total Column)		1.	00	-	
2.	Interest Income:(Attach schedule).		2.	00	4	
	· · · · · · · · · · · · · · · · · · ·	Dividend Income: (Attach schedule)				
	Net Income (loss) from rental activities and Royalties: (Attach schedul					
	Net capital gain (loss) not listed on page 1: (Attach schedule)				1	
	Other income (loss): (Attach schedule)				_	00
	Total Income: (Add Lines 1 through 6 and enter here)				-	[00]
	Charitable Contributions: (Attach schedule)				4	
	Section 179 expense deduction: (Attach schedule)					
	Other expenses (adjustments) not included elsewhere: (Attach schedu				_	Inc
	Total deductions: (Add Lines 8 through 10 and enter here)					00
	TOTAL APPORTIONABLE INCOME: (Subtract Line 11 from Line 7)	(A)			.12. T	
	APPORTIONMENT FACTOR: Property used in the Production of Business Income:	Amounts in Arkansas		(B) Total Amounts	l	(C) Percentage (A)÷(B)
''	a. Tangible Assets used in Business and Inventories		1		1	5 () ()
	Less Construction in Progress				l	
	Amount at the Beginning of Year	00	1	00	1	(Calculate to 6 places to the right of decimal.
	Amount at the End of Year		7 2	00	1	Fill in all spaces)
	3. Total: (Add Lines a1 and a2)		3	00	1	
	4. Average Tangible Assets: (Line a3 divided by 2)4.		7 4	00	1	999.999999 %
	b. Rented Property: (8 X net annual rent)b.		л Ы	00	1	(EXAMPLE)
	c. Average Value of Intangible Property:		$\frac{1}{c}$	00	1	
	(For Financial Institutions Only - Attach schedule)	00	<u>.</u> .	00	i.	%
2.	d. TOTAL PROPERTY: (Add Lines a4, b and c)d. Salaries, Wages, Commissions and Other Compensation Related to t		_ ∽.		」 a.	
		00	7	00	1	%
١,	a, TOTAL: a		<u>'</u>] a.		a.	170
3.	Sales / Receipts:	00	5]			
	a. Destination Shipped From Within Arkansas:	1 10	5			
		1 10	5			
	c. Origin Shipped From Within Arkansas to U. S. Govt:		7			
	Other Non-taxable Jurisdictions:d.	00	اد			
	e. Other Business Gross Receipts:		5			
	(Interest, Dividends, Rents, Gains, etc. Attach Schedule)		┪		1	
	f. TOTAL SALES: (Add Lines 3a through 3e)f.	00	ء اد	00	٦	%
	g.Multiply Column C, Line 3f by 2 to Doubleweight the Sales Factor (F		 . Cin	ala Majahtad Faatar)	ا ا	%
,	Sum of the Percentages: (Add Column C, Lines 1d, 2a, and 3g)			gie vveignied ractor)	y. ⊿	%
*5	Percentage Attributable to Arkansas:Line 4	1 10/		Divided by =	5.	%
	*For Part B. Line 5. divide Line 4 by the number of entries other than z	ero which you make on	_			2a), and (3f).
	Note: An entry other than zero in Part B, Column B, Line 3f, counts a	as two (2) entries.			,, ,	,, ()
	ARKANSAS TAXABLE INCOME:	(i E)			4	00
	Income Apportioned to Arkansas: (Multiply Part A, Line 12 by Part B, L Add: Direct Income Allocated to Arkansas: (Attach schedule)					
	TOTAL INCOME TAXABLE TO ARKANSAS: (Enter here and on page					
	HEDULE D - Capital Gains Tax	T, IIITE 27, AIKAIISAS CC	num	(I)		100
	TAX IMPOSED ON CERTAIN CAPITAL GAINS:					
	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 Mil	ultistate, multiply by apportion	ment	factor, Part B,Line 5 above)	3.	00
4.	Statutory minimum:				.4.	\$25,000 00
5.	Subtract Line 4 from Line 3:				5.	00
6.	Tax: (Enter 6.5% of Line 5)				6.	00
	Compare Line 2 and Line 6: (Enter the smaller amount here and on Li					00
В.	B. TAX IMPOSED ON CERTAIN BUILT-IN GAINS:					
	Taxable Income: (See Instructions; Attach computation schedule)					00
	Recognized built-in gain: (If Multistate, multiply by apportionment factor, Par					00
	Enter smaller of Line 1 or 2:					00
1	Section 1374(b)(2) deduction:					00
	Subtract Line 4 from Line 3: (If zero or less, enter zero here and on Line 3: (If zero or less, enter zero here and or less, enter zero here and or less, enter zero here and or less, e	,				
6.	Enter 6.5% of Line 5: (Enter here and on Line 29, page 1, Form AR11	υυS)			6.) I I ⁰⁰

AR-AIS (R 1/17/2017)

Additional Information Schedule

<u>1. </u>		
Name: GLOVER LAW FIRM		
SSN/FEIN: 00-****4		
Arkansas Form or Schedule: AR1100S Sch A		
Ownership Type: Interest		
Description: Other Interest		
Tax Year: 2017		
Tax Touri =	1. Amount	1,011 00
2.	1.Amount	1,011
Name: GLOVER LAW FIRM		
SSN/FEIN: 00-*****4		
Arkansas Form or Schedule: AR1100S		
Ownership Type: Cost of Goods Sold		
Description: Purchases		
Tax Year: 2017		
lax teal. 2017	2 Amount	58,974 00
3.	2. Amount	00,57 + 00
Name: GLOVER LAW FIRM SSN/FEIN: 00-****4		
Arkansas Form or Schedule: AR1100S		
Ownership Type: Other Deductions		
Description: Travel		
Tax Year: 2017		05.405.00
	3. Amount	25,435 00
4.		
Name: GLOVER LAW FIRM		
SSN/FEIN: 00-****4		
Arkansas Form or Schedule: AR1100S Sch A		
Ownership Type: Other Income		
Description: Depreciation Adjustment		
Tax Year: 2017		
	4. Amount	8,000 00
5.		
Name: GLOVER LAW FIRM		
SSN/FEIN: 00-****4		
Arkansas Form or Schedule: AR1100S		
Ownership Type: Other Income		
Description: Fees		
Tax Year: 2017		
	5. Amount	29,525 00
6.		
Name: GLOVER LAW FIRM		
SSN/FEIN: 00-****4		
Arkansas Form or Schedule: AR1100S Sch A		
Ownership Type: Rent and Royalties		
Description: Income from Rents		
Tax Year: 2017		
	6. Amount	1,328 00
7.	Ji, iii odiri	
Name: GLOVER LAW FIRM		
SSN/FEIN: 00-*****4		
Arkansas Form or Schedule: AR1100S Sch A		
Ownership Type: Rent and Royalties		
Description: Depreciation Adjustment		
Tax Year: 2017		
1 - 100	7 .Amount	-960 00
AD AIC (D 1/17/2017)	<i>i.</i> Amount	

2017

Arkansas Schedule K-1	☐ Final K-1 ☐ Amer	2017				
(Form AR1100S, AR1050, AR1002F, and AR1002NR)						
Arkansas Department of Finance and Administration Corporation and Individual Income Tax	Part III Arkansas Shareholder, Partner, or Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items					
For calendar year 2017, or tax year beginningand ending	1a Federal ordinary business income (loss)	12 Section 179 deduction				
Arkansas Shareholder, Partner, or Beneficiary's	-3,251					
Share of Income, Deductions, Credits, etc.	1b Arkansas ordinary business	13 Other Deductions *				
Except for Box 1a, report only Arkansas amounts on	income (loss)					
this form and attach applicable Federal K-1 form.	4,749					
X Corporation Estate	2 Net rental real estate income (loss)					
Partnership Trust	368					
Part I Information About the Corporation, Partnership, Estate, or Trust	3 Other net rental income (loss)	14 Credits				
A Identification Number						
00-****04	4 Interest income	-				
B Name, Address, City, State, Zip Code	-					
GLOVER LAW FIRM	1,011					
1 CAMPBELL TRAIL	5 Dividends	15 Items affecting shareholder basis				
ALEXANDER, AR 72002						
ALEXANDEN, AN 12002		<u> </u> -				
	6 Royalties					
Part II Information About the Shareholder, Partner, or Beneficiary	7 Net short-term capital gain (loss)	16 Other Information *				
C Identification Number						
400-00-5501	8a Net long-term capital gain (loss)	-				
D Name, Address, City, State, Zip Code						
D. POWELL						
RT. 1	8b Unrecaptured Section 1250 gain	17 Tax-Exempt Income and Nondeductible Expenses				
BEEBE, AR 72112	9 Net Section 1231 gain (loss)	-				
	3. (111)					
E Shareholder's Percentage of Stock Ownership for	10 Other Income (loss) *	18 Distributions				
Tax Year1.000000 %	8,000					
F Partner's Share of Profit, Loss, and Capital:	11 Guaranteed Payments	1				
Beginning Ending						
Profit % %						
Loss % % Capital % %		19 Arkansas withholding or Other Payments				
G Arkansas Apportionment Percentage:						
	* If needed, attach statement	ent with additional information				

Arkansas Test Case 5

Required Forms: AR1100S, AR-AIS & AR K-1

Company Name: Cancer Care

FEIN: 00-****05

2017 AR1100S ARKANSAS S CORPORATION INCOME TAX RETURN



	S
	Software ID
•	

Tax Ye	ar beginning 🏻	// and endin	g •//	_ • [Check If F	iling as a	Finar	ncial Institution
• 🗆	INITIAL Return •	AMENDED Return	• 🔲 FINAL Arkansas R	eturn(Going O	ut of Business)	• 🗆	Check	if Cooperative Association
FEIN Output Check this box if Automatic Federal Extension Form 7004 filed Check this box if Arkansas Extension Form AR1155 filed (See Instructions)				Type of Corporation Check only one box below				
NAICS Code • 621399 Name □ Check this box if Name has changed from prior year • Cancer Care						●5 Domestic (in state)		
Date o	Date of Incorporation Address □ Check this box if Address has changed from prior year 81 W. Oak St.						●6 X Foreign (out of state)	
Date E	Began Business in AR 12/01/1992	City ● El Dorado		State or Provi	nce Zip ● 71	730	_	neck if address is outside U.S. ign Country
FILIN	IG STATUS: ●1	S Corporation opera	ting only in Arkansas	• 3				- Direct Accounting
`	K ONLY OX) • 2	── X Multistate S Corpora	tion - Annortionment	• 4	S Corpora			for Direct Accounting)
ONE B	οx) • ∠ [⁄	Niultistate 3 Corpora	tion - Apportionment	• 4		schedule o		
No		ted copy of Federal Ret			TOTA		.	ARKANSAS
7.	Gross Sales: (Less re	returns and allowances)		7.	12,99	90,337 00	- 1	00
8.	Cost of goods sold a	ind/or operations: (Attach so	chedule)	8.		00		00
9.	Gross profit: (Subtrac	ct Line 8 from Line 7)		9.	12,99	90,337 00	- 1	00
10.	Net gain (or loss) from	m Form 4797:		10.		(228) 00	10.	00
11.	Other income: (Attac	ch schedule)		11.	53	34,696 00	11.	00
12.	TOTAL INCOME (LC	OSS): (Add Lines 9 through	11 and enter here)	12.	13,52	24,805 00	12.	00
13.	· · · · · · · · · · · · · · · · · · ·	icers:	· · · · · · · · · · · · · · · · · · ·		· · · · · · · · · · · · · · · · · · ·	00	13.	00
14.		(See Instructions)		_	5.33	38,173 00	- 1	00
15.						59,235 00	4 ' '' 1	00
16.		schedule)				8,154 00	1	00
17.					1.04	13,235 00	4 I	00
		ional				38,394 00		00
18.		ions)					1	
19.		expense not claimed or repo				52,757 00		00
20.		h Fed. Form 4562)		-	18	34,743 00	- 1	00
21.	Depletion: (Do not de	educt oil and gas depletion)		21.		00	4 – · · · I	00
22.	Advertising:			22.		90,015 00	I	00
23.	Pension, profit-sharir	ng, plans, etc		23.		5,625 00		00
24.	Employee benefit pro	ograms:		24.	17	77,866 00	24.	00
25.	Other deductions: (A	Attach schedule)		25.	5,74	48,823 00	25.	00
26.	TOTAL DEDUCTION	NS: (Add Lines 13 through 2	25 and enter here)	26.	13,43	30,712 00	26.	00
27.	NET INCOME (LOSS	S) (Subtr. Line 26 from Line 12	or Schedule A, C3 if mul	tistate) 27.	Ç	94,093 00	27 •	26,795 00
	`	7 (ATTACH ALL AR	· ·				
28.	Excess net passive i	ncome tax: (See Instruction					28 •	00
29.	·	al gains/Built in gains: (<i>from</i>	*					00
30.		s 28 and 29) (If Amended						00
31	·	estimated tax payments and	•		-			00
	= :	· ·	* *	-				00
32.		Only: (Enter Net Tax paid	, , ,		• '			00
33.		1 is less than Line 30, enter						
34.		Line 31 is greater than Line						00
35.		be credited to 2018 estimate						00
36.		ss Line 35)					36 •	00
		declare that I have examined omplete. Declaration of prep						
	r's Signature	mpieter Beelaration or prop	Date	Title		William Bro		Telephone Number
•	o oignataro		Bato	l'ide				Totophono Humbon
Prena	rer's Signature		Date	Preparer	's FEIN/PIN	Check	if	
Пора	or o oignataro		Bato	•	0121171111	Self-Emplo	oyed	
Described Name								
Preparer's Printed Name				May the Arkansas Revenue Agency discuss this			FOR OFFICE USE ONLY	
				return with	the preparer show	n at left?		A •
Area Code and Telephone Number of Preparer Yes No				Ì	В•			
AR11008	6 (R08/15/2017 MAIL R I	ETURN TO: Corporation Inc	come Tax, P O Box 919, L	ittle Rock, AR	72203-0919			С

SCHEDULE A

Apportionment Of Income



	Multistate Corporation FEIN: (00-****05
	MACHE TO A PROPERTY.	
	Income: (Enter amount from page 1, Line 27, Total Column)	
	. Interest Income:(Attach schedule)2. 8 00	
	. Dividend Income: (Attach schedule)	
	. Net Income (loss) from rental activities and Royalties: (Attach schedule)4.	
	Net capital gain (loss) not listed on page 1: (Attach schedule)	
6	. Other income (loss): (<i>Attach schedule</i>)	
	. Total Income: (Add Lines 1 through 6 and enter here)7	89,587 00
	. Charitable Contributions: (Attach schedule)	
9	. Section 179 expense deduction: (Attach schedule)9.	
10	. Other expenses (adjustments) not included elsewhere: (Attach schedule)	
11	. Total deductions: (Add Lines 8 through 10 and enter here)11	
12	. TOTAL APPORTIONABLE INCOME: (Subtract Line 11 from Line 7)	46,457 00
	APPORTIONMENT FACTOR: Property used in the Production of Business Income: Amounts in Arkansas (B) Total Amounts	(C) Percentage (A)÷(B)
1	The party assumed the party and the party an	Fercentage (A) · (b)
	a. Tangible Assets used in Business and Inventories	
	Less Construction in Progress 1. Amount at the Reginning of Year 1. 938,180 00 1 6,298,892 00	(Calculate to 6 places
	1. Amount at the Beginning of Teal.	to the right of decimal. Fill in all spaces)
	z. Amount at the End of Teal	
	0. 1001. (100 27 010 02)	999.999999 %
	T. TVerage rangible 763cts. (Line do divided by 2)	(EXAMPLE)
	b. Rented Property: (8 X net annual rent)	
	(For Financial Institutions Only - Attach schedule)	50.045000 [0/
2	d. TOTAL PROPERTY: (<i>Add Lines a4, b and c</i>)d. 7,832,608 00 d. 14,718,696 00 c	53.215366 %
	Salaries, Wages, Commissions and Other Compensation Related to the Production of Income:	
	a, TOTAL:	a. 67.520236 %
3	. Sales / Receipts:	
	a. Destination Shipped From Within Arkansas:	
	b. Destination Shipped From Without Arkansas:b. 00	
	c. Origin Snipped From Within Arkansas to U. S. Govt:	
	d. Origin Shipped From Within Arkansas to	
	Other Non-taxable Jurisdictions:	
	e. Other Business Gross Receipts: e. 5,366 00	
	(Interest, Dividends, Rents, Gains, etc. Attach Schedule)	54.005070 0/
	f. TOTAL SALES: (Add Lines 3a through 3e)	54.985976 %
	g.Multiply Column C, Line 3f by 2 to Doubleweight the Sales Factor (Financial Institutions must use Single Weighted Factor)g	. 109.971952 %
	. Sum of the Percentages: (Add Column C, Lines 1d, 2a, and 3g)	230.707554 % 57.676889 %
*5	. Percentage Attributable to Arkansas: Line 4 230.707554 % Divided by 4 = 5.	
	*For Part B, Line 5, divide Line 4 by the number of entries other than zero which you make on Part B, Column B, Lines (1d), Note: An entry other than zero in Part B, Column B, Line 3f, counts as two (2) entries.	(2a), and (3f).
C.	ARKANSAS TAXABLE INCOME:	
	. Income Apportioned to Arkansas: (Multiply Part A, Line 12 by Part B, Line 5)1.	26,795 00
	. Add: Direct Income Allocated to Arkansas: (Attach schedule)2.	
3	. TOTAL INCOME TAXABLE TO ARKANSAS:(Enter here and on page 1, line 27, Arkansas Column)	.• 26,795 00
	HEDULE D - Capital Gains Tax	
	TAX IMPOSED ON CERTAIN CAPITAL GAINS:	00
	Taxable Income: (See Instructions; Attach computation schedule)	
	Enter tax on Line 1 amount: (See Instructions for computation of tax).	
	. Net long-term capital gain reduced by net short-term capital loss: (If Multistate, multiply by apportionment factor, Part B,Line 5 above)3.	
	Statutory minimum:	
	Subtract Line 4 from Line 3:	·
	. Tax: (Enter 6.5% of Line 5)	
	. Compare Line 2 and Line 6: (Enter the smaller amount here and on Line 29, page 1, Form AR1100S)	
	TAX IMPOSED ON CERTAIN BOILT-IN GAINS: Taxable Income: (See Instructions; Attach computation schedule)1.	
	Recognized built-in gain: (If Multistate, multiply by apportionment factor, Part B, Line 5 above)2.	. 00
	Enter smaller of Line 1 or 2:	. 00
	. Section 1374(b)(2) deduction:4.	. 00
	. Subtract Line 4 from Line 3: (If zero or less, enter zero here and on Line 6 below)	. 00
6	Enter 6.5% of Line 5: (Enter here and on Line 29, page 1, Form AR1100S)	00

Arkansas

Additional Information Schedule

<u>1. </u>		
Name: CANCER CARE		
SSN/FEIN: 00-****05		
Arkansas Form or Schedule: AR1100S-SchA		
Ownership Type: Other Gross Receipts		
Description: Gains		
Tax Year: 2017		
	1. Amount	5,358 00
2.		
Name: CANCER CARE		
SSN/FEIN: 00-****05		
Arkansas Form or Schedule: AR1100S-SchA		
Ownership Type: Other Gross Receipts		
Description: Interest Income		
Tax Year: 2017		
	2 . Amount	8 00
3.	—-··	
Name: CANCER CARE		
SSN/FEIN: 00-****05		
Arkansas Form or Schedule: AR1100S-SchA		
Ownership Type: Interest		
Description: Union Bank		
Tax Year: 2017		
Tax Tear. 2011	3. Amount	8 00
4.	3.7 (1110411)	
Name: CANCER CARE		
SSN/FEIN: 00-****05		
Arkansas Form or Schedule: AR1100S-SchA		
Ownership Type: Other Income	_	
Description: Arkansas Ordinary Gain	_	
Tax Year: 2017		
Tax Teal. 2011	4. Amount	-230 00
5.	4.7 (IIIOGIT	
Name: CANCER CARE		
SSN/FEIN: 00-*****05		
Arkansas Form or Schedule: AR1100S-SchA	_	
Ownership Type: Other Income		
Description: Net Gain (Loss)		
Tax Year: 2017		
lax fear. 2017	5. Amount	-4,284 00
6.	5. AITIOUITE	1,201
Name: CANCER CARE		
SSN/FEIN: 00-****05		
Arkansas Form or Schedule: AR1100S-SchA		
Ownership Type: Other Expenses		
Description: Arkansas Depreciation		
•		
Tax Year: 2017	2 Amount	-38,425 00
7.	6. Amount	-00,720 00
Name:		
SSN/FEIN:		
Arkansas Form or Schedule:		
Ownership Type:		
Description:		
Tax Year:	7 Amount	00

Arkansas Schedule K-1	☐ Final K-1 ☐ Ame	2017						
(Form AR1100S, AR1050, AR1002F, and AR1002NR) Arkansas Department of Finance and Administration	Part III Arkansas Shareholder, Partner, or Beneficiary Share of Current Year Income, Deductions,							
Corporation and Individual Income Tax	Credits, and Other							
For calendar year 2017, or tax year beginningand ending	1a Federal ordinary business income (loss)	12 Section 179 deduction						
Arkansas Shareholder, Partner, or Beneficiary's	94,093							
Share of Income, Deductions, Credits, etc.	1b Arkansas ordinary business	13 Other Deductions *						
Except for Box 1a, report only Arkansas amounts on	income (loss)	CONTRIBUTIONS 4,352						
this form and attach applicable Federal K-1 form.	24,785]						
X Corporation Estate	2 Net rental real estate income (loss)							
Partnership Trust								
Part I Information About the Corporation, Partnership, Estate, or Trust	3 Other net rental income (loss)	14 Credits						
A Identification Number]							
00-****05	4 Interest income	_						
B Name, Address, City, State, Zip Code	1							
CANCER CARE	7							
81 W. OAK ST.	5 Dividends	15 Items affecting shareholder basis						
EL DORADO, AR 71730		C 3,872						
LE BORADO, AR 71730		D 478,578						
	6 Royalties	,						
Part II Information About the Shareholder, Partner, or Beneficiary	7 Net short-term capital gain (loss)	16 Other Information *						
C Identification Number]	A 7						
400-00-9902	8a Net long-term capital gain (loss)	-						
D Name, Address, City, State, Zip Code	1							
т. ѕноок	05 11	47 Too Francis Income and						
9601 W. MAIN ST.	8b Unrecaptured Section 1250 gain	17 Tax-Exempt Income and Nondeductible Expenses						
EL DORADO, AR 71730								
	9 Net Section 1231 gain (loss)	-						
	-1,977							
E Shareholder's Percentage of Stock Ownership for	10 Other Income (loss) *	18 Distributions						
Tax Year92.500000 %								
F Partner's Share of Profit, Loss, and Capital:	44 Occasional Provinces	_						
Beginning Ending	11 Guaranteed Payments							
Profit % %								
Loss % %		19 Arkansas withholding or Other						
Capital % %		Payments						
G Arkansas Apportionment Percentage:								
	* If needed, attach statem	ent with additional information						

Arkansas Schedule K			2017			
(Form AR1100S, AR1050, AR1002F, and AR10	002NR) Part III		nded K-1			
Arkansas Department of Finance and Administratio Corporation and Individual Income Tax			Ider, Partner, or Beneficiary's 'ear Income, Deductions, Items			
For calendar year 2017, or tax year beginningending	and	ordinary business (loss)	12 Section 179 deduction			
Arkansas Shareholder, Partner, or Benefic	- 1	,				
Share of Income, Deductions, Credits, etc	I ID AIRAIISA	s ordinary business	13 Other Deductions *			
Except for Box 1a, report only Arkansas amounthis form and attach applicable Federal K-1 form		(1033)	CONTRIBUTIONS 353			
X Corporation Estate		I real estate income (loss)	_			
Partnership Trust	2 Not forma	real estate moome (1888)				
Part I Information About the Corporation,	3 Other net	rental income (loss)	14 Credits			
Partnership, Estate, or Trust A Identification Number	- Other het	Terrial meetile (1033)	14 Ordans			
00-****05						
	4 Interest in	ncome	1			
B Name, Address, City, State, Zip Code	1					
CANCER CARE	5 Dividends	3	15 Items affecting shareholder basis			
81 W. OAK ST. EL DORADO, AR 71730			C 314			
EL DORADO, AR 71730			D 38,804			
	6 Royalties					
Part II Information About the Shareholder, Pa	rtner, 7 Net short	-term capital gain (loss)	16 Other Information *			
or Beneficiary C Identification Number		, , ,	A 4			
400-00-9903			A 1			
	8a Net long	-term capital gain (loss)				
D Name, Address, City, State, Zip Code						
A. SHOOK	8b Unrecap	otured Section 1250 gain	17 Tax-Exempt Income and			
9601 W. MAIN ST.			Nondeductible Expenses			
EL DORADO, AR 71730						
		on 1231 gain (loss)				
	-160					
E Shareholder's Percentage of Stock Ownership for	10 Other In	come (loss) *	18 Distributions			
Tax Year 7.500000 %						
F Partner's Share of Profit, Loss, and Capital:	11 Guarante	eed Payments	-			
Beginning Ending	Tr Guarante	oca i dymonio				
Profit %	<u>%</u>					
Loss %	%		19 Arkansas withholding or Other Payments			
Capital %	<u>%</u>					
G Arkansas Apportionment Percentage:						
<u></u>						
		* If needed, attach statement	ent with additional information			

Arkansas Test Case 6

Required Forms: AR1100S, AR-AIS & AR K-1

Company Name: Lakeside Shares Inc

FEIN: 00-****06

QSSS

Company Name: Lakeside Shares Inc

FEIN: 00-****06

Company Name: Lake Shares

FEIN: 00-000082

Company Name: Bass Mortgage

FEIN: 00-000083

Company Name: Woodpecker Developments

FEIN: 00-000084

2017 AR1100S ARKANSAS S CORPORATION INCOME TAX RETURN



S
Software ID

	ar beginning	_// and ending ● _ •	TEINAL Arkansas F		□ Check If F Out of Business)	•		icial Institution if Cooperative Association
FEIN	· · · · · · · · · · · · · · · · · · ·							Type of Corporation Check only one box below
	CS Code Name □ Check this box if Name has changed from prior year • Lakeside Shores Inc						●5 X Domestic (in state)	
Date c	f Incorporation 12/10/1993	Address	dress has changed from	n prior year				●6 Foreign (out of state)
Date E ●	Began Business in AR 12/10/1993	City ● Mt. Ida		State or Pro	vince Zip ● 71 9	957		neck if address is outside U.S. ign Country
FILIN	IG STATUS: ●1	S Corporation operating	only in Arkansas	•:	3 Multistate	S Corpo	ration -	Direct Accounting
(CHEC	K ONLY OX) • 2	Multistate S Corporation	- Apportionment	• 4	4 X S Corpora	ation with	QSSS	for Direct Accounting) Entities
No	te: Attach complet	ted copy of Federal Return	and Sign Arkans	as Return	(Attach	n schedule o	f QSSS	ARKANSAS
7.		returns and allowances)				30,695 00	7.	15,025,935 00
8.		and/or operations: (Attach sched			·	27,136 00	- 1	11,227,136 00
	-					03,559 00	- 1	3,798,799 00
9.		oct Line 8 from Line 7)			3,00	00	- 1	3,790,799 00
10.		om Form 4797:					- I I	
11.		ch schedule)			-	98,449 00	- 1	598,449 00
12.		DSS): (Add Lines 9 through 11 a				02,008 00		4,397,248 00
13.	•	icers:				12,783 00		412,783 00
14.	Salaries and wages:	(See Instructions)		14.	46	68,030 00	14.	471,030 00
15.	Repairs:			15.		25,826 00	15.	25,826 00
16.	Bad Debts: (Attach s	schedule)		16.	•	15,385 00	16.	15,385 00
17.	Rent:			17.	,	15,540 00	17.	15,540 00
18.	Taxes: (See Instructi	ions)		18.	7	71,483 00	18.	71,483 00
19.		expense not claimed or reported			82	28,464 00	19.	828,464 00
20.		h Fed. Form 4562)			10	01,996 00	20.	121,755 00
21.		educt oil and gas depletion)				00		, 00
22.						16,493 00	4 I	16,493 00
23.	· ·	ng, plans, etc				00	4 I	00
						33,794 00	- 1	83,794 00
24.		ograms:				12,819 00	4 1	912,819 00
25.	•	Attach schedule)				-	- 1	
26.		NS: (Add Lines 13 through 25 ar	·			52,613 00	- 1	2,975,372 00
27.	NET INCOME (LOS	S) (Subtr. Line 26 from Line 12 or \$			<u> </u>	49,395 00	27 ●	1,421,876 00
			ATTACH ALL AR				-00	00
		income tax: (See Instructions)						
29.	•	al gains/Built in gains: (from Sch		*				00
30.	,	s 28 and 29) (If Amended Re	•		•			00
31.	-	estimated tax payments and am						00
32.	Amended Return	Only : (Enter Net Tax paid (or .	refunded) on previou	ıs returns for tı	his tax year)		32 •	00
33.	Tax Due: (If Line 3	31 is less than Line 30, enter the	amount due)				33 •	00
34.	Overpayment: (If	Line 31 is greater than Line 30,	enter the difference))			34 •	00
35.	Amount of refund to	be credited to 2018 estimated to	ax:				35 •	00
36.	Refund: (Line 34 le	ess Line 35)					36 •	00
Under	penalties of perjury, I re true. correct and co	declare that I have examined this omplete. Declaration of preparer	return and accompa (other than taxpaver	nying schedule	es and statements	s, and to th	e best	of my knowledge and belief, as any knowledge.
	's Signature		Date	Title				Telephone Number
_					1 ppt. (e.)	Charle	if .	
Prepai	er's Signature		Date		er's FEIN/PIN 444444	Check Self-Emplo	oyed	
Prepai	er's Printed Name		I	Mav the	Arkansas Revenue A	gency discu	ss this	FOR OFFICE USE ONLY
					ith the preparer show			Α •
	Code and Telephone N	Number of Preparer			X Yes	No	ŀ	В •
<u> </u>	537-5744 (R08/15/2017 MAIL R	RETURN TO: Corporation Income	a Tay P O Roy 010	Little Rock AB	72203-0010	_		C
VV 11005	(NOOF 10/2017 INIAIL R	LIONE IO. Corporation income	5 Tax, F O DOX 919,	LITTLE INDUK, AF	1 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4			-

SCHEDULE A

CTSC172

SOIILDOLL A
Apportionment Of Income
For Multictate Corneration

	Multistate Corporation	FEIN: 00-****06				
	INCOME TO APPORTION:			, , , , , , , , , , , , , , , , , , ,	1	
1.	Income: (Enter amount from page 1, Line 27, Total Column)		1.	00	┥ .	
2.	Interest Income:(Attach schedule)	00				
	Dividend Income: (Attach schedule)		┥ .			
	Net Income (loss) from rental activities and Royalties: (Attach schedul				1	
	Net capital gain (loss) not listed on page 1: (Attach schedule)			<u> </u>		
	Other income (loss): (Attach schedule)				_	00
	Total Income: (Add Lines 1 through 6 and enter here)				_	[00]
	Charitable Contributions: (Attach schedule)				-	
	Section 179 expense deduction: (Attach schedule)			1		
	Other expenses (adjustments) not included elsewhere: (Attach schedu				_	Inc
	Total deductions: (Add Lines 8 through 10 and enter here)					00
	TOTAL APPORTIONABLE INCOME: (Subtract Line 11 from Line 7)				12. T	
	APPORTIONMENT FACTOR: Property used in the Production of Business Income:	(A) Amounts in Arkansas		(B) Total Amounts		(C) Percentage (A)÷(B)
''	a. Tangible Assets used in Business and Inventories		1		1	<u> </u>
	Less Construction in Progress					
	Amount at the Beginning of Year	00	1	00		(Calculate to 6 places to the right of decimal.
	Amount at the End of Year		5 2	00	7	Fill in all spaces)
	3. Total: (Add Lines a1 and a2)		3	00	7	
	4. Average Tangible Assets: (Line a3 divided by 2)4.			00	7	999.999999 %
	b. Rented Property: (8 X net annual rent)b.		л Б	00	7	(EXAMPLE)
	c. Average Value of Intangible Property:			00	7	
	(For Financial Institutions Only - Attach schedule)		<u>.</u>	00	i.	%
2.	d. TOTAL PROPERTY: (Add Lines a4, b and c)d. Salaries, Wages, Commissions and Other Compensation Related to t		_ ~		IJd.	
		10000000000000000000000000000000000000	7	00	ח	%
	a, TOTAL:a	100	<u>′</u>] a.	100	'] a.	/0
3.	Sales / Receipts:	0	5			
	a. Destination Shipped From Within Arkansas:	· 	_			
	b. Destination Shipped From Without Arkansas:b.	100	4			
	c. Origin Shipped From Within Arkansas to U. S. Govt:	·	\dashv			
	d. Origin Shipped From Within Arkansas to	0	اه			
	Other Non-taxable Jurisdictions:	· 	_			
	e. Other Business Gross Receipts:		7		1	
	(Interest, Dividends, Rents, Gains, etc. Attach Schedule)	0	ء اه	00	ء ار	%
	f. TOTAL SALES: (Add Lines 3a through 3e)f.	·	_ '	·	_ '-	%
١,	g. Multiply Column C, Line 3f by 2 to Doubleweight the Sales Factor (F Sum of the Percentages: (Add Column C, Lines 1d, 2a, and 3g)			gle Weighted Factor)	g. ⊿	%
4. *5	Percentage Attributable to Arkansas: Line 4	1 0/	٦	Divided by =	 5.	0/
	*For Part B, Line 5, divide Line 4 by the number of entries other than z		_			
	Note: An entry other than zero in Part B, Column B, Line 3f, counts a	as two (2) entries.	, a,	t B, Column B, Emoc (10	۵, (zaj, ana (oi).
	ARKANSAS TAXABLE INCOME:					100
	Income Apportioned to Arkansas: (Multiply Part A, Line 12 by Part B, I					
	Add: Direct Income Allocated to Arkansas: (Attach schedule)					
	TOTAL INCOME TAXABLE TO ARKANSAS:(Enter here and on page	1, line 27, Arkansas Co	lum	n)	3.•	100
	HEDULE D - Capital Gains Tax TAX IMPOSED ON CERTAIN CAPITAL GAINS:					
	Taxable Income: (See Instructions; Attach computation schedule)				1	00
	Enter tax on Line 1 amount: (See Instructions for computation of tax)					00
	Net long-term capital gain reduced by net short-term capital loss: (If Mu					00
	Statutory minimum:					\$25,000 00
1	Subtract Line 4 from Line 3:		00			
1	Tax: (Enter 6.5% of Line 5)					00
	Compare Line 2 and Line 6: (Enter the smaller amount here and on Li					
	TAX IMPOSED ON CERTAIN BUILT-IN GAINS:	ine 29, page 1, 1 omi Ai	111	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	. /	
	Taxable Income: (See Instructions; Attach computation schedule)				1.	00
2.	Recognized built-in gain: (If Multistate, multiply by apportionment factor, Par	t B, Line 5 above)			2.	00
	Enter smaller of Line 1 or 2:					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 Li	ne 6 below)			5.	00
6.	6. Enter 6.5% of Line 5: (Enter here and on Line 29, page 1, Form AR1100S)					

Additional Information Schedule

1.		
Name: LAKESIDE SHORES INC		
SSN/FEIN: 00-****06		
Arkansas Form or Schedule: AR1100S		
Ownership Type: Bad Debts		
Description: Investment		
Tax Year: 2017		
	1.Amount	15,385 00
2.		
Name: LAKESIDE SHORES INC		
SSN/FEIN: 00-****06		
Arkansas Form or Schedule: AR1100S		
Ownership Type: Other Income		
Description: Consultant Fees		
Tax Year: 2017		
	2. Amount	596,449 00
3.		
Name: LAKESIDE SHORES INC		
SSN/FEIN: 00-****06		
Arkansas Form or Schedule: AR1100S		
Ownership Type: Other Deductions		
Description: Legal Fees		
Tax Year: 2017		
	3. Amount	912,819 00
4.		
Name: LAKESIDE SHORES INC		
SSN/FEIN: 00-****06		
Arkansas Form or Schedule: AR1100S		
Ownership Type: Cost of Goods Sold		
Description: Purchases		
Tax Year: 2017		14.007.400.00
_	4. Amount	11,227,136 00
5.		
Name:		
SSN/FEIN:		
Arkansas Form or Schedule:		
Ownership Type:		
Description:		
Tax Year:		1 100
	5. Amount	00
6. [
Name:		
SSN/FEIN:		
Arkansas Form or Schedule:		
Ownership Type:		
Description:		
Tax Year:	Α Λ	00
7.	6. Amount	00
Name:		
SSN/FEIN:		
Arkansas Form or Schedule:		
Ownership Type:		
Description: Tax Year:		
IGA IGAI.	7. Amount	00
AR-AIS (R 1/17/2017)	7.Amount	

Arkansas Sch	edule K-1		2017					
(Form AR1100S, AR1050, AR1	002F, and AR1002NR)		nded K-1					
Arkansas Department of Finance Corporation and Individual Incom-		Part III Arkansas Shareholder, Partner, or Beneficia Share of Current Year Income, Deductions, Credits, and Other Items						
For calendar year 2017, or tax year begin ending	ningand	1a Federal ordinary business income (loss)	12 Section 179 deduction					
Arkansas Shareholder, Par Share of Income, Deductio		724,698						
Except for Box 1a, report only		1b Arkansas ordinary business income (loss)	13 Other Deductions *					
this form and attach applicable		710,938	1205					
X Corporation Est	ate	2 Net rental real estate income (loss)	-					
Partnership Tru	ıst	10,603						
Part I Information About the Partnership, Estate, or		3 Other net rental income (loss)	14 Credits					
A Identification Number								
00-****06		4 Interest income	_					
B Name, Address, City, State, Zip Code								
Lakeside Shores Inc								
15 Denby Point Dr		5 Dividends	15 Items affecting shareholder basis					
Mt. Ida, AR 71959		1,038	636107					
		6 Royalties	1					
Part II Information About the or Beneficiary	Shareholder, Partner,	7 Net short-term capital gain (loss)	16 Other Information *					
C Identification Number		1	1038					
00-000067		8a Net long-term capital gain (loss)	_					
D Name, Address, City, State, Zip Code								
Anthony Falls		8b Unrecaptured Section 1250 gain	17 Tax-Exempt Income and					
P O Box 15		ob officeaptured Section 1250 gain	Nondeductible Expenses					
Mt. Ida, AR 71959								
		9 Net Section 1231 gain (loss)]					
E Shareholder's Percentage of Stock Ow	nership for	10 Other Income (loss) *	18 Distributions					
Tax Year	<u>6</u>							
F Partner's Share of Profit, Loss, and Cap	oital:	11 Guaranteed Payments	-					
Beginning	Ending	Tr Guarantoou r aymonto						
Profit %	%							
Loss %	%		19 Arkansas withholding or Other Payments					
Capital %	%_							
G Arkansas Apportionment Percentage:								
<u> </u>								
		* If needed, attach statement	ent with additional information					

Arkansas Sch	edule K-1		2017						
(Form AR1100S, AR1050, AR1	002F, and AR1002NR)		nded K-1						
Arkansas Department of Finance Corporation and Individual Income		Part III Arkansas Shareholder, Partner, or Beneficiary Share of Current Year Income, Deductions, Credits, and Other Items							
For calendar year 2017, or tax year begins ending	ningand	1a Federal ordinary business income (loss)	12 Section 179 deduction						
Arkansas Shareholder, Part	•	1,421,876							
Share of Income, Deduction Except for Box 1a, report only		1b Arkansas ordinary business income (loss)	13 Other Deductions *						
this form and attach applicable		668,282	1133						
X Corporation Est	ate	2 Net rental real estate income (loss)	-						
Partnership Tru	st	9,967							
Part I Information About the Partnership, Estate, or		3 Other net rental income (loss)	14 Credits						
A Identification Number]							
00-****06		4 Interest income	-						
B Name, Address, City, State, Zip Code		-							
Lakeside Shores Inc									
15 Denby Point Dr		5 Dividends	15 Items affecting shareholder basis						
Mt. Ida, AR 71959		976	597941						
		6 Royalties	-						
Part II Information About the or Beneficiary	Shareholder, Partner,	7 Net short-term capital gain (loss)	16 Other Information *						
C Identification Number		1	976						
00-0000678		8a Net long-term capital gain (loss)	-						
D Name, Address, City, State, Zip Code									
Michael Trout									
47 Deer Lane		8b Unrecaptured Section 1250 gain	17 Tax-Exempt Income and Nondeductible Expenses						
Mt. Ida, AR 71959									
,		9 Net Section 1231 gain (loss)	1						
E Shareholder's Percentage of Stock Own	nership for	10 Other Income (loss) *	18 Distributions						
Tax Year	<u>6</u>								
F Partner's Share of Profit, Loss, and Cap	ital:	11 Guaranteed Payments	_						
Beginning	Ending	11 Guaranteeu Fayments							
Profit %	%								
Loss %	<u>%</u>		19 Arkansas withholding or Other Payments						
Capital %	<u>%</u>		3,						
G Arkansas Apportionment Percentage:									
<u></u> <u> </u>									
		* If needed, attach statement	ent with additional information						

Arkansas Schedule		□ Fina	I K-1 ☐ Amer	2017		
(Form AR1100S, AR1050, AR1002F, and AF	´ F	Part III	Arkansas Shareho	lder, Partner, or Beneficiary's		
Arkansas Department of Finance and Administra Corporation and Individual Income Tax	ation		Share of Current Y Credits, and Other	ear Income, Deductions, Items		
For calendar year 2017, or tax year beginningending	and 1	a Federal (ordinary business loss)	12 Section 179 deduction		
Arkansas Shareholder, Partner, or Ben	, -	1,449,3	95			
Share of Income, Deductions, Credits,	1 '	b Arkansa income (s ordinary business	13 Other Deductions *		
Except for Box 1a, report only Arkansas amount this form and attach applicable Federal K-1 to		42,656	1055)	72		
X Corporation Estate			real estate income (loss)			
Partnership Trust		636	real estate moome (1033)			
Part I Information About the Corporation,						
Partnership, Estate, or Trust	3	3 Other net	rental income (loss)	14 Credits		
A Identification Number						
00-****06	4	4 Interest in	come	-		
B Name, Address, City, State, Zip Code						
Lakeside Shores Inc						
15 Denby Point Dr Mt. Ida, AR 71959		5 Dividends		15 Items affecting shareholder basis		
		62		38166		
	6	6 Royalties		-		
Part II Information About the Shareholder, or Beneficiary	Partner, 7	7 Net short-	term capital gain (loss)	16 Other Information *		
C Identification Number				62		
00-000065	8	Ba Net long	-term capital gain (loss)	-		
D Name, Address, City, State, Zip Code		3	3. (3.)			
Anthony Falls		N. 11	1000 1000 1000 1000	47.7		
P O Box 15	ľ	o Unrecap	tured Section 1250 gain	17 Tax-Exempt Income and Nondeductible Expenses		
Mt. Ida, AR 71959						
,	9	Net Section	on 1231 gain (loss)	-		
E Shareholder's Percentage of Stock Ownership for	1	0 Other Inc	come (loss) *	18 Distributions		
Tax Year						
F Partner's Share of Profit, Loss, and Capital:		14 O	and Dayman and a	_		
Beginning Ending		11 Guarante	ed Payments			
Profit %	<u>%</u>					
Loss %	<u>%</u>			19 Arkansas withholding or Other		
Capital %	<u> </u>			Payments		
G Arkansas Apportionment Percentage:						
		3	≰ If needed, attach stateme	ent with additional information		

Partnership Income Tax Returns

Arkansas Test Case 7

Required Forms: AR1050 & AR K-1

Company Name: Smith Family Investments LLC

FEIN: 00-****07

2017 AR1050 ARKANSAS PARTNERSHIP



	E TAX RETURN . 31, 2017 or fiscal year beg		dina	20				Software I	D
Name	FAMILY INVESTME		<u> </u>				al Ident *****0	tification Number	
Address • 36 COl	UNT MASSEY					Туре с	f busin	ness	
City • QUITM		State or Province • AR	ZIP ● 72131	Check i	if address i ountry	is outs	ide U.S	Number of partr	ers
Type of entity	●	Limited Limited Partnership		Limited Liabi l Partnership	ity •	Oth	ner		
Check ap	plicable box		ded Return •	Final Retu	rn				
	Note: At	tach completed copy of F	ederal Return a	nd Sign A	rkansas	s Ret	urn		
		INCOME		(A	A) Federa	al		(B) Arkansas	
4. Gross r	eceipts or sales:			4.		00			00
5. Cost of	goods sold:			5.		00	5.		00
6. Gross p	profit from business:			6.		00	6.		00
7. Income	from other partnerships or	fiduciaries: (Attach schedule)		7.		00	7.		00
8. Interest	and/or dividends: (Attach s	schedule)		8.		72 00		81,772	-
9. Rental i	income: (Attach schedule)			9.	112,2	-	. –	112,293	-
10. Royalty	income: (Attach schedule).			10.		00	J 10.		00
						00	」'''∟	//	00
		ule)			(10,26			(10,263)	-
						5) 00		(5,825)	
14. Total l	Income: (Add Lines 6 thro	ugh 13)		<u></u> 14.	177,9	77 00	14.	177,977	UC
		DEDUCTIONS		1		Inn			Too
						00	15. 16.		00
						00			00
						00	! ⋯ '⊢		00
						00	I 'Ŭ.⊢		00
						00	l ' ॅ'⊢		00
							20. 21.		00
						00			00
						00	ı ∟		00
		dule)				_	24.		00
	• • •	ə)			1,4			1,431	
	•	5) 15 through 25)			1,4		12°'⊢	1,431	-
		Line 26 from Line 14)		27. •	176,5		27.	176,546	-
Zi. NCC III	Come or 10331 (Cabirdot		IARES OF INCOME					· · · · · · · · · · · · · · · · · · ·	_
NAN	ME OF PARTNER	ADDRESS CITY	STATE	ZIP	SSN	/ FEIN		INCOME	_
A. CARTER		P O BOX 1, QUITMAN, AR 72131			_	0-991	_	88,275	00
B. JACKSO	ON BILLS	RT 1 BOX 2, QUITMAN, AR 7213	1		400-0	0-992	7	88,271	00
C.									00
D.									00
E.									00
they are tru	alties of perjury, I declare tha ue, correct and complete. Dec as any knowledge.	t I have examined this return and accoration of preparer (other than generation)	ompanying schedules a al partner or limited lial	nd statements bility company	s, and to the member) i	e best s base	of my k d on all	knowledge and belie information of whic	f, h
Please Sign Here		er or limited liability company memb	er	Date					
	Preparer's signature		Date	Check self-em	if nployed		Prepar	er's SSN or PTIN	
Paid Pre-	Firm's name (or yours if se	elf-employed) and address		EIN			May the	e Arkansas Revenue	_
parer's use only							•	discuss this return	
-				Telepho	ne		with the	e preparer of the retur Yes X No	n?

Schedule B Additional Partnership Information



				FEIN: 0	0-****0	7	
A.	Check method of accounting						
	Cash X Accrual	Other: (Specify)					
B.	Are any partners in this partnership also partnerships?				Yes	X No	
C.	Is this partnership a partner in another partnership?				Yes	X No	
P/	ART I: COST OF GOODS SOLD						
							Loo
1.	Inventory at beginning of year:			i			00
2.	Purchases less cost of items withdrawn for personal us			ľ			00
3.	Cost of labor:			ľ			00
4.	Other costs:			ľ			00
5.	Total of Lines 1, 2, 3, and 4:			ľ			00
6.	Inventory at end of year:			ľ			00
7.	Cost of goods sold. Subtract Line 6 from Line 5. (Enter	r here and on Line 5, pa	age 1):	7 [100
8a.	Check all methods used for valuing closing inventory:						
	(i) Cost						
	(ii) Lower of cost or market						
	(iii) Other: (Specify method used and attach explain				_	. 🗖	
b.	Check this box if there was a writedown of "subnormal	=				_	
с.	Check this box if the LIFO Inventory Method was adop						
d.	Do the rules of IRC Section 263A (for property product	•			d <u></u> Yes	∐ No	
e.	Were there any changes in determining quantities, cos				. 🗆 🗸	□N.	
	(If yes, attach explanation)			86	e 🔛 Yes	No	
PA	ART II: BALANCE SHEET						
	ASSETS	BEGINNING	OF YEAR	END O	F YEAR		
Cas	h						
Acc	ounts Receivab l e						
M	inus allowance for bad debts						
Inve	entories						
Go۱	rernment obligations						
Oth	er current assets						
Mor	tgage and real estate loans						
Oth	er investments						_
Buil	dings and other depreciable assets						
M	inus accumulated depreciation						
	letable assets						
M	inus accumulated depletion						
	er assets						
TO	TAL ASSETS						
	LIABILITIES AND CAPITAL	BEGINNING	G OF YEAR	END O	F YEAR		
	ounts Payable						
	tgages, notes, and bonds payable						
	er current liabilities						
	non recourse loans						
	er liabilities						
	tners' capital accounts						
TO	TAL LIABILITIES AND CAPITAL						
	Mail return to: State Inc	ome Tax, P. O. Box	x 8056, Little Rock	, AR 72203-8056			

Arkansas Schedule K-1	☐ Final K-1 ☐ Ame	201 7					
(Form AR1100S, AR1050, AR1002F, and AR1002NR)							
Arkansas Department of Finance and Administration Corporation and Individual Income Tax	Part III Arkansas Shareholder, Partner, or Benefic Share of Current Year Income, Deductions Credits, and Other Items 1a Federal ordinary business 12 Section 179 deduction						
For calendar year 2017, or tax year beginningand ending	1a Federal ordinary business income (loss)	12 Section 179 deduction					
Arkansas Shareholder, Partner, or Beneficiary's	0						
Share of Income, Deductions, Credits, etc.	1b Arkansas ordinary business income (loss)	13 Other Deductions *					
Except for Box 1a, report only Arkansas amounts on this form and attach applicable Federal K-1 form.	0	A 1					
Corporation Estate	2 Net rental real estate income (loss)	H 37					
X Partnership Trust	, ,	J 676					
Part I Information About the Corporation,	56,035						
Partnership, Estate, or Trust	3 Other net rental income (loss)	14 Credits					
A Identification Number	111						
00-****07	4 Interest income	_					
B Name, Address, City, State, Zip Code	-						
SMITH FAMILY INVESTMENTS LLC	9,253						
36 COUNT MASSEY	5 Dividends	15 Items affecting shareholder basis					
QUITMAN, AR 72131	31,632						
GOTTMAN, AN 72101	,	4					
	6 Royalties						
Part II Information About the Shareholder, Partner, or Beneficiary	7 Net short-term capital gain (loss)	16 Other Information *					
C Identification Number	-3,020	A 40,886					
400-00-9907	8a Net long-term capital gain (loss)	-					
D Name, Address, City, State, Zip Code	-2,132						
CARTER BILLS	-2,132						
P. O. BOX 1	8b Unrecaptured Section 1250 gain	17 Tax-Exempt Income and Nondeductible Expenses					
QUITMAN, AR 72131		'					
QUITMAN, AN 72131	9 Net Section 1231 gain (loss)	+					
	21						
- Characteristic Parameters of Otto L Occupation (see							
E Shareholder's Percentage of Stock Ownership for	10 Other Income (loss) *	18 Distributions					
Tax Year	2,911						
F Partner's Share of Profit, Loss, and Capital: Beginning Ending	11 Guaranteed Payments	1					
Profit 50.000000 % 50.000000 % Loss 50.000000 % 50.000000 %							
Loss 50.000000 % 50.000000 % Capital 50.000000 % 50.000000 %		19 Arkansas withholding or Other Payments					
		1,000					
G Arkansas Apportionment Percentage:		1					
<u> </u>							
	* If needed, attach statem	ent with additional information					

Arkansas Schedule K-1	□ Final K 1 □ Amoo	201 7					
(Form AR1100S, AR1050, AR1002F, and AR1002NR)							
Arkansas Department of Finance and Administration Corporation and Individual Income Tax	Share of Current Year Income, Deductions Credits, and Other Items						
For calendar year 2017, or tax year beginningand ending	1a Federal ordinary business income (loss)	12 Section 179 deduction					
Arkansas Shareholder, Partner, or Beneficiary's	0						
Share of Income, Deductions, Credits, etc.	1b Arkansas ordinary business income (loss)	13 Other Deductions *					
Except for Box 1a, report only Arkansas amounts on this form and attach applicable Federal K-1 form.	0	A 1					
Corporation Estate	2 Net rental real estate income (loss)	H 37					
X Partnership Trust		J 677					
	56,035						
Part I Information About the Corporation, Partnership, Estate, or Trust	3 Other net rental income (loss)	14 Credits					
A Identification Number	112						
00-****07		_					
B Name, Address, City, State, Zip Code	4 Interest income						
	9,254						
SMITH FAMILY INVESTMENTS LLC	5 Dividends	15 Items affecting shareholder basis					
36 COUNT MASSEY	31,633						
QUITMAN, AR 72131	31,033						
	6 Royalties						
Part II Information About the Shareholder, Partner, or Beneficiary	7 Net short-term capital gain (loss)	16 Other Information *					
C Identification Number	-3,021	A 40,886					
400-00-9917	8a Net long-term capital gain (loss)	1					
D Name, Address, City, State, Zip Code	-						
IACKCON BILLS	-2,132						
JACKSON BILLS	8b Unrecaptured Section 1250 gain	17 Tax-Exempt Income and Nondeductible Expenses					
RT 1 BOX 2		Nondeddelible Expenses					
QUITMAN, AR 72131	9 Net Section 1231 gain (loss)	4					
	21						
	21						
E Shareholder's Percentage of Stock Ownership for	10 Other Income (loss) *	18 Distributions					
Tax Year%	-2,914						
F Partner's Share of Profit, Loss, and Capital:	11 Guaranteed Payments	_					
Beginning Ending	, , , , , , , , , , , , , , , , , , , ,						
Profit 50.000000 % 50.000000 %							
Loss 50.000000 % 50.000000 %		19 Arkansas withholding or Other Payments					
Capital 50.000000 % 50.000000 %		· ·					
G Arkansas Apportionment Percentage:		2,000					
<u></u>							
	* If needed attach statem	ent with additional information					

Arkansas Test Case 8

Required Forms: AR1050 & AR K-1

Company Name: Golden Family Investments LLC

FEIN: 00-****08

2017 AR1050 ARKANSAS PARTNERSHIP INCOME TAX RETURN



	31 2017 or fiscal year beginning	inning and en	dina	20				Softwar	e ID
Name	or, zorr or nadarycar beg	and cir						ification Numb	ər
	N FAMILY INVESTM	ENTS LLC					*****0		
Address • 154 BC	WMAN					Type o	f busin I	ess	
City	, WINDIA	State or Province	ZIP	I⊓ Check				Number of p	artners
• BENTO	ON	• AR	● 72015	Foreign C	Country			• 2	artifore
Type of	General	Limited	ed Liability	Limited Liabi	lity _	□ Oth	ıer		
entity	Partnership	Partnership Com	pany	Partnership	, • <u></u>				
Check ap	plicable box •	<u> </u>	ded Return	Final Retu					
	Note: At	tach completed copy of F	ederal Return a		Arkansa: A) Federa		urn	(B) Arkans	200
4 0		INCOME			116,3		4.	` ,	377 00
					110,5	00	5	110,0	00
	₹				116,3		6.	116.3	377 00
		fiduciaries: (Attach schedule)			110,0	00	7 -	,	00
		chedule)				00	8 –		00
	•	unedule)				00	9.		00
						00	10.		00
	•					00	11.		00
		ıle)				00	12.		00
		······································				00	13.		00
		ugh 13)			116,3	77 00	14.	116,3	377 00
		DEDUCTIONS							
15. Salaries	of employees:			15.	23,6	60 00	15.	23,6	660 00
						00	. · · ·		00
17. Rent on	business property:			17.	35,242 00				242 00
18. Interest	expense:			18.	8,440 00 18.				140 00
					3,1	89 00		3,1	189 00
						00	ı ·		00
						58 00			758 00
					23,4	18 00		23,2	118 00
						00	l~~.⊢		00
	• •	dule)			20.2	11 00	24.	20.1	311 00
		r)			123,0				018 00
		5 through 25)			(6,64	_			41) 00
27. Net in	come or loss: (Subtract I	Line 26 from Line 14)	ARES OF INCOM	·	(0,04	1) 00	27. ●	(0,0	+1) 00
NAM	1E OF PARTNER	ADDRESS CITY	STATE	<u> </u>	SSN	/ FEIN		INCOMI	
A MAGGIE		256 PUMPKIN DR., BAUXITE, AF			_	0-990	_		321 00
B. ELLIE G	REEN	652 HAY, BAUXITE, AR 72011			400-0	0-991	8	-3,3	320 00
C.									00
D.									00
E.									00
they are tru	e, correct and complete. Dec	l have examined this return and acc laration of preparer (other than gener	ompanying schedules a al partner or limited lia	and statement bility company	s, and to th y member) i	e best s base	of my k d on all	nowledge and be information of v	elief, which
Please	s any knowledge. Signature of general partne	er or limited liability company meml	ber	Date					
Sign Here]	, , ,							
	Preparer's signature		Date	Check	if r	<u> </u>	Prepar	er's SSN or PT	ĪN
					mployed [_			
Paid Pre- parer's	Firm's name (or yours if se	lf-employed) and address		EIN			May the	e Arkansas Reve	nue
use only							Agency	discuss this retu	ırn
				Telepho	one		with the	yes No	
	1					l		Yes No	,

Schedule B Additional Partnership Information



				FEIN: 00	0-****	8	
Α.	Check method of accounting X Cash Accrual	Other: (Specify)					
В.	Are any partners in this partnership also partnerships?				Yes	X No	
C.	Is this partnership a partner in another partnership?				Yes	X No	
PA	ART 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 he	re and on Line 5, pa	ge 1):	7 [00
8a. b. c.	☐ (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						
d.	Do the rules of IRC Section 263A (for property produced of	or acquired for resale	e) apply to the partnersh	ip?8d	d 🗌 Yes	□No	
e.	Were there any changes in determining quantities, cost, of	r valuations betweer	n opening and c l osing ir	ventories?			
	(If yes, attach explanation)			86	e 🗌 Yes	□No	
PA	ART II: BALANCE SHEET ASSETS	BEGINNING	OF YEAR	END O	F YEAR		
Cas			13,943			17,5	30
Acc	ounts Receivable						
M	inus a ll owance for bad debts						
Inve	entories						
Gov	rernment obligations						
Oth	er current assets						
Mor	tgage and real estate loans						
Oth	er investments						
Buil	dings and other depreciable assets	85,000		85,000			
	nus accumulated depreciation	3,035	81,965	26,453		58,5	47
	letable assets						
M	nus accumulated depletion						
	er assets		58,017			63,7	
TO	TAL ASSETS		153,925			139,8	00
	LIABILITIES AND CAPITAL	BEGINNING	G OF YEAR	END O	F YEAR		
	ounts Payable						
	tgages, notes, and bonds payable		143,930			136,9	
	er current liabilities		1,753		-	1,3	52
	non recourse loans				-		
	er liabilities		0.040			4 -	40
	tners' capital accounts		8,242 153,925		-	1,5	
10	TAL LIABILITIES AND CAPITAL	T		AD 70000 0075		133,0	55
	Mail return to: State Incom	D IOV P () RAV	KINSK LITTE ROCK	AR 77703-8056			

Arkansas Sch	edule K-1		2017
(Form AR1100S, AR1050, AR10	002F, and AR1002NR)		ended K-1
Arkansas Department of Finance a Corporation and Individual Income			lolder, Partner, or Beneficiary's Year Income, Deductions, er Items
For calendar year 2017, or tax year beginn ending	ingand	Ta Federal ordinary business income (loss)	12 Section 179 deduction
Arkansas Shareholder, Part		-3,321	
Share of Income, Deduction Except for Box 1a, report only A		1b Arkansas ordinary business income (loss)	13 Other Deductions *
this form and attach applicable		-3,321	
Corporation Esta		2 Net rental real estate income (loss))
X Partnership Trus	st	, ,	
Part I Information About the (Partnership, Estate, or		3 Other net rental income (loss)	14 Credits
A Identification Number		1	
00-****08		4 Interest income	
B Name, Address, City, State, Zip Code		4 interest income	
GOLDEN FAMILY INVESTM	MENTS LLC		
154 BOWMAN	MENTO LLO	5 Dividends	15 Items affecting shareholder basis
BENTON, AR 72015			
,		6 Royalties	\dashv
		,	
Part II Information About the S	Shareholder, Partner,	7 Net short-term capital gain (loss)	16 Other Information *
or Beneficiary C Identification Number			
400-00-9908			
		8a Net long-term capital gain (loss)	
D Name, Address, City, State, Zip Code			
MAGGIE GREEN		8b Unrecaptured Section 1250 gain	
256 PUMPKIN DR.			Nondeductible Expenses
BAUXITE, AR 72011		O Nict Ocation 4004 and a (lane)	C 27
		9 Net Section 1231 gain (loss)	
E Shareholder's Percentage of Stock Own	ership for	10 Other Income (loss) *	18 Distributions
Tax Year%	1		
F Partner's Share of Profit, Loss, and Capi		11 Guaranteed Payments	_
Beginning	Ending		
Profit 50.000000 % Loss 50.000000 %	50.000000 %		
Loss 50.00000 % Capital 50.000000 %	50.000000 % 50.000000 %		19 Arkansas withholding or Other Payments
	70.00000		
G Arkansas Apportionment Percentage:			
		* If needed, attach state	ment with additional information

Arkansas Sche	edule K-1		2017
(Form AR1100S, AR1050, AR10	002F, and AR1002NR)		ended K-1
Arkansas Department of Finance a Corporation and Individual Income			older, Partner, or Beneficiary's Year Income, Deductions, r Items
For calendar year 2017, or tax year beginn ending	ingand	1a Federal ordinary business income (loss)	12 Section 179 deduction
Arkansas Shareholder, Part	•	-3,320	
Share of Income, Deduction Except for Box 1a, report only A		1b Arkansas ordinary business income (loss)	13 Other Deductions *
this form and attach applicable		-3,320	
Corporation Esta		2 Net rental real estate income (loss)	-
X Partnership Trus	st		
Part I Information About the C Partnership, Estate, or		3 Other net rental income (loss)	14 Credits
A Identification Number		1	
00-****08		4 Interest income	
B Name, Address, City, State, Zip Code		4 interest income	
GOLDEN FAMILY INVESTM	IENTS LLC		
154 BOWMAN	ILITIO LLO	5 Dividends	15 Items affecting shareholder basis
BENTON, AR 72015			
,		6 Royalties	-
		,	
Part II Information About the S	Shareholder, Partner,		
or Beneficiary		7 Net short-term capital gain (loss)	16 Other Information *
C Identification Number			
400-00-9918		8a Net long-term capital gain (loss)	1
■ Name, Address, City, State, Zip Code]	
ELLIE GREEN		8b Unrecaptured Section 1250 gain	17 Tax-Exempt Income and
652 HAY		os omosaptaros osonom 1200 gam	Nondeductible Expenses
BAUXITE, AR 72011			C 26
		9 Net Section 1231 gain (loss)	
E Shareholder's Percentage of Stock Own	ership for	10 Other Income (loss) *	18 Distributions
Tax Year%			
F Partner's Share of Profit, Loss, and Capit	al:	11 Guaranteed Payments	4
Beginning	Ending	11 Guaranteeu 1 ayments	
Profit 50.00000 %	50.000000 %		
Loss 50.000000 %	50.000000 %		19 Arkansas withholding or Other Payments
Capital 50.000000 %	50.000000 %		1 4,
G Arkansas Apportionment Percentage:			
		* If needed, attach staten	nent with additional information

Arkansas Test Case 9

Required Forms: AR1050 & AR K-1

Company Name: Redd Investment Fund

FEIN: 00-****09

2017 AR1050 ARKANSAS PARTNERSHIP INCOME TAX RETURN



									<u>Softwar</u>	<u>e ID</u>
Jan. 1 - Dec.	31, 2017 or fiscal year beg	inning	and ending		_ 20	_			•	
Name • REDD	INVESTMENT FUND						Federa		ntification Numbe	er
Address • 485 SC	HEMA RD						Туре о	f bus	siness	
City SACRA	AMENTO	State or Province • CA	ZIP ● 9	4203	☐ Chec Foreign	k if address Country	is outsi	ide U	J.S. Number of p	artners
Type of entity	● ☐ General Partnership	● X Limited Partnership ●	Limited Liab Company	· • • • • • • • • • • • • • • • • • • •	nited Lia rtnership		Oth	er		
Check ap	plicable box •	Initial Return	Amended Ref	turn •	Fina l Re	turn				
	Note: At	tach completed copy	y of Federa	al Return and	l Sign			urn		
		INCOME				(A) Federa		Ш	(B) Arkans	
4. Gross re	eceipts or sales:				4.		00	4.		00
5. Cost of	goods sold:				5.		00	5.		00
6. Gross p	rofit from business:				6.		00	6.		00
7. Income	from other partnerships or t	fiduciaries: (Attach schedule	e)		7.	2,284,2	60 00	7.	22,1	60 00
		chedule)				10,807,5	00 80	8.		00
		·······				66,3	93 00	9.		00
						11,9	94 00	10.		00
							00	11		00
		ıle)				45,372,0	64 00	12.		00
						2,743,9	84 00	13.		00
		ugh 13)				61,286,2	_	14	22.1	60 00
14, IOtal I	income: (Add Lines o timo)	DEDUCTIONS		······	-1.	,,-		1 -1.	,	
15 Colorios	of ampleyees:	DEDUCTIONS			5		00	15.		00
						15.6	33 00	l ' ~ I		00
						10,0	00	17.		00
							00	I ' ' ' '		00
	•									00
								19.		00
							00	[_]		
							00	- '		00
							00			00
23. Depletion	on: (Attach schedule)						00	ı ∠∨. լ		00
24. Retirem	ent plan, etc.: (Attach sched	dule)		2	4.		00			00
25. Other d	eductions: (Attach schedule)		2	5.	7,561,3				00
26. Total I	Deductions: (Add Lines 1	5 through 25)		2	6.	7,576,9	87 00	26.		00
27. Net In	come or loss: (Subtract I	Line 26 from Line 14)			7. •	53,709,2	16 00	27.	• 22,1	60 00
A10.	AE OF DADTNES			OTATE	710	1 2011	, cc		la la constitución de la constit	
A. JIM RED	ME OF PARTNER	ADDRESS C	CITY	STATE	ZIP	_	/ FEIN 00-991		INCOME	11 00
		·								$\overline{}$
B. JOHN RI	טע	482 BUSINESS, SACRAM	ENTO, CA 94	203		400-0	00-992	9	22,0	49 00
C.						_				00
D.						_				00
E									<u> </u>	00
Under pena they are tru	Ities of perjury, I declare that ie, correct and complete. Dec	l have examined this return a laration of preparer (other tha	and accompany n general partn	ing schedules and er or limited liabili	stateme ty compa	nts, and to th ny member) i	e best is based	of my	y knowledge and b all information of w	elief, /hich
preparer ha	s any knowledge.	er or limited liability company			Date					
Sign	Joignature of general partite	or minited hability company	y member		Date					
Here	Preparer's signature			Date	+		Ir	Dron	arer's SSN or PT	INI
	i Toparoi a aignature			Date	Che	ck if employed	□ l'	ıσμ	aidi 3 OON OI FT	11.4
Paid Pre-	Firm's name (If a manufactor of a statute of				cilibioàea .				
parer's	Firm's name (or yours if se	ıı-empioyea) and address			EIN				the Arkansas Rever	
use only					Tolor	hone		_	cy discuss this return the preparer of the r	
					Telep	none		Г	Yes No	
										•

Schedule B Additional Partnership Information



				FEIN: 0	0-****09	9
Α.	Check method of accounting					
	Cash X Accrual C	Other: (Specify)				
В.	Are any partners in this partnership also partnerships?				Yes	⋉ No
C.	Is this partnership a partner in another partnership?				X Yes	☐ No
PA	RT I: COST OF GOODS SOLD					
1.	Inventory at beginning of year:			1		00
2.	Purchases less cost of items withdrawn for personal use:					00
3.	Cost of labor:					00
4.	Other costs:					00
5.	Total of Lines 1, 2, 3, and 4:					00
6.	Inventory at end of year:					00
7.	Cost of goods sold. Subtract Line 6 from Line 5. (Enter her					00
8a.	Check all methods used for valuing closing inventory:	o and on zino o, pe	go 1/			<u> </u>
041	(i) Cost					
	(ii) Lower of cost or market					
	(iii) Other: (Specify method used and attach explanate	tion)				
b.	Check this box if there was a writedown of "subnormal" go				8	ьП
с.	Check this box if the LIFO Inventory Method was adopted					_
d.	Do the rules of IRC Section 263A (for property produced o	-	-			
e.	Were there any changes in determining quantities, cost, or	•				
	(If ves. attach explanation)				e 🗌 Yes	×No
PA	RT II: BALANCE SHEET					
	ASSETS	BEGINNING	OF YEAR	FND C	F YEAR	
Cas		BEGINNING	26,334,317	EI T	1 12/41	19,087,355
	ounts Receivable		-,,-			2,22 ,222
	nus allowance for bad debts					
	ntories					
	ernment obligations					
	er current assets		321			6,421,023
	tgage and real estate loans					
	er investments		480,369,648			503,666,550
	dings and other depreciable assets					
	nus accumulated depreciation					
	letable assets					
	nus accumulated depletion					
	er assets					
TO	TAL ASSETS		506,704,286			529,174,928
	LIABILITIES AND CAPITAL	BEGINNING		END C	F YEAR	
Acc	ounts Payable					
	gages, notes, and bonds payable					
	er current liabilities		175,940			142,652
	on recourse loans					
	er liabilities					
Part	ners' capital accounts		506,528,346			529,032,276
	TAL LIABILITIES AND CAPITAL		506,704,286			529,174,928
	***			AR 72203-8056	_	·

Arkansas Sc	hedule K-1			2017
(Form AR1100S, AR1050, Al				nded K-1
Arkansas Department of Financ Corporation and Individual Inco	ce and Administration ome Tax	Part III		Ider, Partner, or Beneficiary's ear Income, Deductions, Items
For calendar year 2017, or tax year be ending	ginningand	1a Federal income	ordinary business (loss)	12 Section 179 deduction
Arkansas Shareholder, P		11,422		
Share of Income, Deduct Except for Box 1a, report on		1b Arkansa income	as ordinary business (loss)	13 Other Deductions *
this form and attach applical		111	,	
Corporation E	Estate	2 Net renta	Il real estate income (loss)	
X Partnership	Trust			
Part I Information About the Partnership, Estate,		3 Other ne	t rental income (loss)	14 Credits
A Identification Number]		
00-****09		4 Interest in	ncome	
B Name, Address, City, State, Zip Coo	le	1		
REDD INVESTMENT FU	ND	5 Dividend		
485 SCHEMA RD	485 SCHEMA RD			15 Items affecting shareholder basis
SACRAMENTO, CA 942	03			
		6 Royalties	;	
Part II Information About the	ne Shareholder, Partner,	7 Net short	-term capital gain (loss)	16 Other Information *
C Identification Number		1		
400-00-9919		8a Net Ion	g-term capital gain (loss)	
■ Name, Address, City, State, Zip Coo	de	- Oa Net long	g-term capital gain (1033)	
JIM REDD				
15 MAGNON		8b Unrecap	otured Section 1250 gain	17 Tax-Exempt Income and Nondeductible Expenses
ARKADELPHIA, AR 721	43			, , , , , , , , , , , , , , , , , , , ,
ANNADELI IIIA, AN 121	40	9 Net Secti	on 1231 gain (loss)	
E Shareholder's Percentage of Stock	Ownership for	10 Other In	come (loss) *	18 Distributions
Tax Year	%		() ()	
F Partner's Share of Profit, Loss, and				
Beginning	Ending	11 Guarant	eed Payments	
Profit %	%_			
Loss %	%			19 Arkansas withholding or Other
Capital %	<u>%</u>			Payments
G Arkansas Apportionment Percentag	e:			
<u></u>				
			* If needed, attach stateme	ent with additional information

Arkansas Sc	hedule K-1			2017
(Form AR1100S, AR1050, Al	R1002F, and AR1002NR)			nded K-1
Arkansas Department of Financ Corporation and Individual Inco		Part III		lder, Partner, or Beneficiary': 'ear Income, Deductions, Items
For calendar year 2017, or tax year be ending	ginningand	1a Federal income	ordinary business (loss)	12 Section 179 deduction
Arkansas Shareholder, P		2,272,8	38	
Share of Income, Deduct Except for Box 1a, report on		1b Arkansa income	as ordinary business (loss)	13 Other Deductions *
this form and attach applical		22,049		
Corporation E	Estate	2 Net renta	Il real estate income (loss)	-
X Partnership	Trust			
Part I Information About the Partnership, Estate,		3 Other net	t rental income (loss)	14 Credits
A Identification Number				
00-****09	4 Interest in	ncome	-	
B Name, Address, City, State, Zip Coo	le			
REDD INVESTMENT FU	ND	- 5		
485 SCHEMA RD	5 Dividends	S	15 Items affecting shareholder basis	
SACRAMENTO, CA 942	03			
		6 Royalties	3	
Part II Information About the or Beneficiary	ne Shareholder, Partner,	7 Net short	t-term capital gain (loss)	16 Other Information *
C Identification Number		1		
400-00-9929		8a Net long	g-term capital gain (loss)	_
■ Name, Address, City, State, Zip Coo	le			
JOHN REDD		9h I Inrocar	otured Section 1250 gain	17 Tax-Exempt Income and
482 BUSINESS		ob Offieca,	otured Section 1250 gain	Nondeductible Expenses
SACRAMENTO, CA 942	03			
		9 Net Secti	ion 1231 gain (loss)	
E Shareholder's Percentage of Stock	Ownership for	10 Other In	come (loss) *	18 Distributions
Tax Year	<u>%</u>			
F Partner's Share of Profit, Loss, and Beginning	Capital: Ending	11 Guarante	eed Payments	-
Profit %	Ending %			
Loss %				19 Arkansas withholding or Other
Capital %	%			Payments Payments
G Arkansas Apportionment Percentag	e:	-		
<u> </u>				
			* If needed, attach stateme	I ent with additional information

Fiduciary Income Tax Returns

Arkansas Test Case 10

Required Forms: AR1002F, AR4FID, AR1000TC, AR K-1 &

AR1099-PT

Name of estate or trust: Savannah's Trust

FEIN: 00-****10

AR Tax Payment:

Routing Number: 265270413 **Account Number:** 6695427

Requested Payment Date: 04/15/18 **Amount Debited:** \$5,000.00

Estimated Tax Payments:

Routing Number: 265270413 **Account Number:** 6695427

Voucher 1:

Requested Payment Date: 04/15/18 **Amount Debited:** \$500.00

Voucher 2:

Requested Payment Date: 06/15/18 **Amount Debited:** \$300.00

Voucher 3:

Requested Payment Date: 09/15/18 **Amount Debited:** \$800.00

Voucher 4:

Requested Payment Date: 01/15/19 **Amount Debited:** \$600.00

2017 AR1002F



ARKANSAS FIDUCIARY INCOME TAX RETURN

_								Π.		Software	עו
_		017 or fiscal year beginning	and endin	g		_20 •	_		-	<u>•</u>	
		of estate or trust				ederal Identification Nu	Type of entity	y:			
• ;	SA۱	VANNAH'S TRUST			•	00-****10			D	Decedent's estate	
Na	me a	and title of fiduciary or trustee			Da	ate trust created				Simple trust	
• /	AN ⁻	TONIO COOK			(01/01/2006				Complex trust	X
Ма	iling	address				State or federal				SBT	
•	ΡŌ	BOX 267			•	extension filed				Grantor trust Charitable trust	\vdash
Cit	v		State or Province	ZIP		☐ Check if address is	outside	U.S	_	Bankruptcy estate	
	•	OTT		• 72142		Foreign Country				Pooled income fund	d
	36	OTT	• AR	72142					 		
	\boxtimes	ORIGINAL RETURN ● [AMENDED RETURN ●	FINAL RETURN		A. ALL INCOME				ARKANSAS INC	юме
	1. Interest income:				1	2.4	95 00	1	₁├╴	107,97	6 00
							_	- 1	<u>`</u> _	708,95	_
		•	ss: (attach schedule)				0 00	- ⊢	3		0 00
ne			s)				_	۱`	<u> </u>	619,44	
Income			other estates and trusts, etc: (atta				_	4	$\begin{bmatrix} -1 \\ 5 \end{bmatrix}$	247,23	_
드			e)	•		<u> </u>	09 00	┨ `	-	(192,200	_
		,	<i>6)</i>				91 00	- 1	<u>,</u> -	, ,	3) 00
						<u> </u>	_	-l '	8	1,491,13	_
	_		s 1 through 7)			<u> </u>	77 00	-	9		3 00
						<u> </u>	0 00	- 1	ັ⊢–		0 00
							0 00	٠, ۲	`⊢		0 00
SU							0 00	J			0 00
Deduction			untant/preparer)				0 00	_	_		0 00
ηg) Harring (2)				77 00	_			3 00
۵		•	through 13)				_		_	1,491,02	
			outions: (subtract Line 14 from Lin				_	_	_	871,58	_
			eneficiaries:					_		619,44	_
		•	tions: (subtract Line 16 from Line	•				_	_	\$2,20	_
			(bb							\$2,20	
			(subtract Line 18 from Line 17)						_		6 00
			REGULAR TAX TABLE using				26 00	_	ا′	71,04	0 00
							11 00	-			
			: (attach AR1000TC)				75 00				
								_	4	21	2 00
		-	es 21 through 23) from Line 20)							41,43	
			: (attach AR1099PT and/or 1099R) •	71,43	4 00
ıts							0 00	-			
Payments			ought forward from last year:				64 00	4			
⁵ ay		•	the filing of original return: <i>(see ins</i>				0 00	4			
and F		•	the filing of original return: (see ins 6 through 29)	,			64 00	4			
		' '	instructions)				0 00	-1			
Тах			Line 31 from Line 30)				-	J		26,86	4 00
			ne 32 is greater than Line 25, ente								0 00
							0 00	_	, 🖳		0 00
			estimated tax:					_			0 00
			DED TO YOU: (subtract Line 34)							14,57	
			s less than Line 25, enter different					_	, 🖳	14,57	0 00
	٥/.		10A. If required, enter exception in payment. To pay by credit card s				0			14,57	' n no
Una	ler no		e examined this return and to the best of r							May the Arkansas Reven	_
\vdash			ovarminea inio retaini ana to the best of r		are.	statements are true and	Jiiipie	. 	Age	ency discuss this return	with
		ry/trustee's signature		Date				\dashv	Γ	he preparer shown abov Yes No	er
		er's signature		Date				-}		OFFICE USE ONLY	
	ne_		Ott. 1.1	ID/SSN <u>●</u>				- [Α	•	
Add	dress	S	City, stat	e, and ZIP				<u> </u>			



Schedule A: Capital Gains (Attach Federal Schedule D)

In Arkansas only 50% of net long term capital gain is taxed. 100% of short term capital gains is taxed.

Per Act 1488 of 2013, the amount of net capital gain in excess of ten million dollars (\$10,000,000) from a gain realized on or after January 1, 2014, is exempt from state tax.

Complete this schedule if you have a **NET CAPITAL GAIN OR LOSS** reported on federal Schedule D, federal Form 1041. **The amount of capital loss that may be deducted after offsetting capital gains is limited to \$3,000.**

Adjust your gains and losses for any depreciation differences, if any, in the federal and Arkansas amounts using Lines 2, 5 and 10. *

*(Arkansas did not adopt the federal "bonus depreciation" provision from previous years. Therefore, there may be a difference in federal and Arkansas amounts of depreciation allowed.)

		Federal Schedule D	(A) All Income		(B) Arkansas Only	,
1.	Enter federal long-term capital gain or loss reported on Line 16, Schedule D, Form 1041	1,244,293 00	1,244,293	00	1,244,293	00
2.	Enter adjustment, if any , for depreciation differences in federal and states	amounts2	0	00	0	00
3.	Arkansas long-term capital gain or loss, add (or subtract) Line 1 and Line 2.	3	• 1,244,293	00	• 1,244,293	00
4.	Enter federal net short-term capital loss, if any , reported on Line 7, federal Schedule D, Form 10414	(5,414) 00	(5,414)	00	0	00
5.	Enter adjustment, if any , for depreciation differences in federal and state a	mounts5	0	00	0	00
6.	Arkansas net short-term capital loss, add (or subtract) Line 4 and Line 5	6	• (5,414)	00	• (5,414)	00
7a.	Arkansas net capital gain or loss (combine lines 3 and 6)	7a	• 1,238,879	00	• 1,238,879	00
7b.	If the amount on line 7a is over \$10,000,000, only enter \$10,000,000. If less enter the total amount		1,238,879	00	1,238,879	00
8.	Arkansas taxable amount, if a gain multiply Line 7b by 50 percent (.50), other	erwise enter loss8	619,440	00	619,440	00
9.	Enter federal short-term capital gain, if any , reported on Line 7, federal Schedule D, Form 10419	o 00	0	00	0	00
10.	Enter adjustment, if any , for depreciation differences in federal and state a	mounts10	0	00	0	00
11.	Arkansas short-term capital gain, add (or subtract) Line 9 and Line 10	11	• 0	00	• 0	00
12.	Total taxable Arkansas capital gain or loss, add Lines 8 and 11. (Loss limi Enter here and on AR1002F / AR1002NR		619,440	00	619,440	00

Schedule B: Income Distribution (Attach Federal K-1s)							
Beneficiaries' share of income: 871,581			Number of beneficiaries who received distributions: 4				
FIRST AND LAST NAME or NAME OF ESTATE OR TRUST	SSN/FEIN		ADDRESS	ST	ZIP	AMOUNT	
ETHEL BLUE	400-00-9910	23 AR	KANSAS LANE	AR	71901	217,895	00
MISSY BLUE	400-00-9911	23 AR	KANSAS LANE	AR	71901	217,896	00
SAM BLUE	400-00-9912	23 AR	KANSAS LANE	AR	71901	217,895	00
GEORGE BLUE	400-00-9913	23 AR	KANSAS LANE	AR	71901	217,895	00
							00

Mail **TAX DUE** to: State Income Tax, P. O. Box 2144, Little Rock, AR 72203-2144 Mail **REFUND** to: State Income Tax, P. O. Box 1000, Little Rock, AR 72203-1000 Mail **AMENDED** to: State Income Tax, P. O. Box 3628, Little Rock, AR 72203-3628 Mail **NO TAX DUE** to: State Income Tax, P. O. Box 8026, Little Rock, AR 72203-8026 AR4-FID 2017

ARKANSAS FIDUCIARY INCOME TAX INTEREST AND DIVIDENDS

Name of estate or trust	Federal Identification Number
SAVANNAH'S TRUST	00-****10

PART I - TAXABLE INTEREST

Interest on bank deposits, notes, mortgages from individuals, corporation bonds, savings and loan deposits, and credit union deposits are taxable. Interest on obligations of other states and subdivisions are fully taxable.

NAME OF PAYER	All Income		Arkansas Only	
THE GREENS- OR	0	00	11	00
BLOSSOM LLC	0	00	3	00
SPRINGDALE LIMITED	0	00	292	00
WELLS CLEANING	128	00	128	00
WELLS CLEAR SERV	0	00	77,060	00
LEG NAT	1,658	00	1,658	00
LEGACY	709	00	403	00
WELLS SERVICES LLC	0	00	28,421	00
		00		00
		00		00
Add the amounts listed and enter the total here and on Line 1, Form AR1002F/AR1002NR.	2,495	00	107,976	00

PART II - TAXABLE DIVIDENDS

Dividends and other distributions on stock are fully taxable. There is no dividend exclusion applicable to Arkansas.

NAME OF PAYER	All Income		Arkansas Only	
SPRINGDALE LIMITED	520,703	00	520,703	00
WELLS SERVICES LLC	420	00	420	00
JOHNSON'S INC	187,831	00	187,831	00
		00		00
		00		00
		00		00
		00		00
		00		00
		00		00
		00		00
Add the amounts listed and enter the total here and on Line 2, Form AR1002F/AR1002NR.	700.054	00	700.054	
	708,954	00	708,954	00



ARKANSAS INDIVIDUAL INCOME TAX TAX CREDITS

	Primary Taxpayer Name/ Trust (Fiduciary) SAVANNAH'S TRUST					Security Number/		
MPORTANT	: SEE INSTI	RUCTIONS ON REV	ERSE SIDE OI	F THIS FORM				
1. State	Political Contri	bution Credit: (See inst	ructions)			1 •		00
2. Other	State Tax Cred	dit: [Attach copy of othe	r state tax return	ı(s)]		2 •	111	00
3. Credit for Adoption Expenses: (Attach federal Form 8839)							00	
4. Pheny	4. Phenylketonuria Disorder Credit: (See instructions. Attach AR1113)						00	
					dit(s) claimed must be		75	00
Prima i 5A. 5B. 5C.		0048	FEIN FEIN		Amount Amount Amount	• 0	00	
Spous	e:							
5D.	BIC Code	•	FEIN	•	Amount	• 0	00	
5E.	BIC Code	•	FEIN	•	Amount	• 0	00	
5F.	BIC Code	•	FEIN	•	Amount	• 0	00	
o	. CREDITS: es 1 through 5	. Enter total on Line 34,	, Form AR1000F,	/AR1000NR, or Line 2	3, Form AR1002/AR100	02NR 6 ●	186	00

BUSINESS INCENTIVE CREDIT TYPES

Code Credit Type	Code Credit Type
0001Advantage Arkansas	0026Qualified Research
0002Affordable Housing	0027Rice Straw
0003AR Plus	0028Tourism Development
0004AR Plus 50% Technology-Based	0029Tuition Reimbursement Program
0005AR Plus 75% Technology-Based	0030Targeted Business Payroll
0006AR Plus 100% Technology-Based	0031Venture Capital Investment
0008Capital Development Company	0032Youth Apprenticeship
0009Child Care Facility	0033Youth Apprenticeship Work Base Learning
0010Coal Mining Producing and Extracting	0034Waste Reduction, Reuse or Recycle Equipment
0011Delta Geotourism	0035Water Impounded Outside Critical
0013Enterprise Zone	0036Water Impounded Within Critical
0014Equipment Donation/Sale	0037Water Surface Outside Critical
0015Equity Investment Incentive	0038Water Surface Inside Critical
0016Existing Workforce Training	0039Water Surface Inside Critical-Industrial or Commercial
0017Family Savings Initiative Act	0040Water Land Leveling
0018Historic Rehabilitation	0041Wetland Riparian Zone Creation/Restoration
0019Low Income Housing	0042Wetland Riparian Zone Conservation
0020Public Roads Incentive	0043Central Business Improvement District Rehab and Dev
0021Research Park Authority	0044Biodiesel Incentive
0022Research and Development with Universities	0045Recycle Equipment for Steel Manufacturer
0023In-House Research Income Tax Credit	0046Recycle-Steel Manufacturer Amendment 82 Project Act 862
0024In-House Research by Targeted Business Income Tax Credit	0047Recycle-Expansion Project Act 1046
0025In-House Research Area of Strategic Value Income Tax Credit	0048Recycle-Steel Manufacturing Specialty Products Facility Act 1046

Arkansas schedule K-1	Final K-1	Amer	201 <i>i</i> nded K-1	
(Form AR1100S, AR1050, AR1002F, and AR1002NR) Arkansas Department of Finance and Administration			Ider, Partner, or Beneficiary's	
Corporation and Individual Income Tax		of Current Y s, and Other	Year Income, Deductions, r Items	
For calendar year 2017, or tax year beginningand ending	1a Federal ordinary be income (loss)	usiness	12 Section 179 deduction	
Arkansas Shareholder, Partner, or Beneficiary's	4,526			
Share of Income, Deductions, Credits, etc. Except for Box 1a, report only Arkansas amounts on	1b Arkansas ordinary income (loss)	business	13 Other Deductions *	
this form and attach applicable Federal K-1 form.				
Corporation Estate	2 Net rental real estat	te income (loss)	_	
Partnership X Trust		o moomo (1000)		
Part I Information About the Corporation,	50,581 3 Other net rental income	ome (loss)	14 Credits	
Partnership, Estate, or Trust A Identification Number		J (1888)		
00-****10				
	4 Interest income]	
B Name, Address, City, State, Zip Code	22,114			
Savannah's Trust P O Box 267	5 Dividends		15 Items affecting shareholder basis	
Scott, AR 72142	145,200			
	6 Royalties		-	
Part II Information About the Shareholder, Partner, or Beneficiary	7 Net short-term capit	tal gain (loss)	16 Other Information *	
C Identification Number	1			
400-00-9910				
D Name, Address, City, State, Zip Code	8a Net long-term capi	tai gain (loss)		
Ethel Blue	8b Unrecaptured Sec	tion 1250 gain	17 Tax-Exempt Income and	
23 Arkansas Lane			Nondeductible Expenses	
Hot Springs, AR 71901	9 Net Section 1231 ga	oin (loss)		
	9 Net Section 1231 ga	all1 (1055)	6,441	
E Shareholder's Percentage of Stock Ownership for	10 Other Income (loss	s) *	18 Distributions	
Tax Year				
F Partner's Share of Profit, Loss, and Capital:	11 Guaranteed Payme	ents	-	
Beginning Ending				
Profit 0.000000 % 0.000000 %				
Loss 0.000000 % 0.000000 % Capital 0.000000 % 0.000000 %			19 Arkansas withholding or Other Payments	
G Arkansas Apportionment Percentage:			2 357	
<u> </u>			2,357	
	* If neede	ed, attach stateme	ent with additional information	

Arkansas Sch		Fina	al K-1 Amer	2017
(Form AR1100S, AR1050, AR Arkansas Department of Finance Corporation and Individual Incorporation	e and Administration	Part III	Arkansas Shareho Share of Current Y	Ider, Partner, or Beneficiary's 'ear Income, Deductions,
For calendar year 2017, or tax year beg		1a Federal	Credits, and Other ordinary business	Items 12 Section 179 deduction
ending		income		
Arkansas Shareholder, Pa Share of Income, Deduction		4,524		
Except for Box 1a, report only		1b Arkansa income	as ordinary business (loss)	13 Other Deductions *
this form and attach applicable				
Corporation Es	state	2 Net renta	Il real estate income (loss)	-
Partnership X Tr	rust	50,580		
Part I Information About the			t rental income (loss)	14 Credits
Partnership, Estate, of A Identification Number	or trust		ronal moome (1888)	T T Growne
00-****10				
		4 Interest in	ncome]
B Name, Address, City, State, Zip Code		22,115		
Savannah's Trust		5 Dividend	s	15 Items affecting shareholder basis
P O Box 267		145,20	1	
Scott, AR 72142		·		
		6 Royalties	3	
Part II Information About the or Beneficiary	e Shareholder, Partner,	7 Net short	term capital gain (loss)	16 Other Information *
C Identification Number		1		F 375723
400-00-9911		8a Net Iono	g-term capital gain (loss)	H -4525
■ Name, Address, City, State, Zip Code		1	3 · · · · · · · · · · · · · · · · · · ·	E 174884
Micov Plus				
Missy Blue 23 Arkansas Lane		8b Unrecap	otured Section 1250 gain	17 Tax-Exempt Income and Nondeductible Expenses
Hot Springs, AR 71901				2/40/1000
Hot Springs, AK 71901		9 Net Secti	ion 1231 gain (loss)	6,442
			5 , ,	0,442
E Shareholder's Percentage of Stock O	wnership for	10 Other In	ncome (loss) *	18 Distributions
Tax Year 0.000000	· %		,	
F Partner's Share of Profit, Loss, and Ca	apital:	_		
Beginning	Ending	11 Guarant	eed Payments	
Profit 0.000000 %	0.000000 %			
Loss 0.000000 %	0.000000 %			19 Arkansas withholding or Other
Capital 0.000000 %	0.000000 %			Payments
G Arkansas Apportionment Percentage:	:	-		
0.000000 %				
			* If needed attach stateme	ent with additional information
I .			moodod, attaom stateme	additional illionnation

Arkansas Sch		Fina	al K-1 Amer	2017
(Form AR1100S, AR1050, AF Arkansas Department of Finance Corporation and Individual Incompared in the Individual Ind	e and Administration	Part III	Arkansas Shareho Share of Current Y	Ider, Partner, or Beneficiary's 'ear Income, Deductions,
For calendar year 2017, or tax year beg			Credits, and Other ordinary business	12 Section 179 deduction
ending	vrtner er Peneficiery's	income 4,525	(IOSS)	
Arkansas Shareholder, Pa Share of Income, Deducti			as ordinary business	13 Other Deductions *
Except for Box 1a, report only	y Arkansas amounts on	income	•	To Guidi Boddollono in
this form and attach applicab	le Federal K-1 form.			
Corporation Estate		2 Net renta	Il real estate income (loss)	
Partnership X T	rust	50,580		
Part I Information About th Partnership, Estate,		3 Other ne	t rental income (loss)	14 Credits
A Identification Number		1		
00-****10		4 Interest in	ncomo	_
B Name, Address, City, State, Zip Code		1	licome	
Savannah's Trust		22,115		
P O Box 267		5 Dividend	S	15 Items affecting shareholder basis
		145,200	0	
Scott, AR 72142				_
		6 Royalties	3	
Part II Information About th or Beneficiary	e Shareholder, Partner,	7 Net short	t-term capital gain (loss)	16 Other Information *
C Identification Number		1		F 375723
400-00-9912		8a Net Iono	g-term capital gain (loss)	H -4525
Name, Address, City, State, Zip Code	9		g term capital gain (1033)	E 174884
, , , , , , , , , , , , , , , , , , , ,				
Sam Blue		8b Unrecap	otured Section 1250 gain	17 Tax-Exempt Income and
23 Arkansas Lane				Nondeductible Expenses
Hot Springs, AR 71901		0 Not Socti	on 1231 gain (loss)	6,441
		9 Net Secti	011 1231 gaill (1055)	
E Shareholder's Percentage of Stock C	Ownership for	10 Other In	come (loss) *	18 Distributions
Tax Year 0.00000	<u>) %</u>			
F Partner's Share of Profit, Loss, and C	apital:	11 Guarant	eed Payments	-
Beginning	Ending	Tr Guarant	odd i dymonio	
Profit 0.000000 %	0.00000 %			
Loss 0.000000 %	0.000000 %			19 Arkansas withholding or Other
Capital 0.000000 %	0.000000 %			Payments
G Arkansas Apportionment Percentage	:			
<u> </u>				1,658
			* If needed, attach stateme	lent with additional information

Arkansas Sch	nedule K-1		2017	
(Form AR1100S, AR1050, AR	1002F, and AR1002NR)		ended K-1	
Arkansas Department of Finance Corporation and Individual Incor		Part III Arkansas Shareholder, Partner, or Beneficiar Share of Current Year Income, Deductions, Credits, and Other Items		
For calendar year 2017, or tax year beg ending	inningand	1a Federal ordinary business income (loss)	12 Section 179 deduction	
Arkansas Shareholder, Pa		4,526		
Share of Income, Deduction Except for Box 1a, report only this form and attach applicable	Arkansas amounts on	1b Arkansas ordinary business income (loss)	13 Other Deductions *	
Corporation Es	state	2 Net rental real estate income (loss)	-	
Partnership X Ti	rust	50,581		
Part I Information About the Partnership, Estate, of		3 Other net rental income (loss)	14 Credits	
A Identification Number]		
00-****10		4 Interest income	-	
B Name, Address, City, State, Zip Code		22,114		
Savannah's Trust P O Box 267		5 Dividends	15 Items affecting shareholder basis	
Scott, AR 72142		145,200		
00011,711112		6 Royalties		
Part II Information About the or Beneficiary	e Shareholder, Partner,	7 Net short-term capital gain (loss)	16 Other Information *	
C Identification Number		1		
400-00-9913		8a Net long-term capital gain (loss)	-	
D Name, Address, City, State, Zip Code	·	-		
George Blue		8b Unrecaptured Section 1250 gain	17 Tax-Exempt Income and	
23 Arkansas Lane		ob Offiecaptured Section 1230 gain	Nondeductible Expenses	
Hot Springs, AR 71901				
		9 Net Section 1231 gain (loss)	6,441	
E Shareholder's Percentage of Stock O	·	10 Other Income (loss) *	18 Distributions	
Tax Year 0.000000		_		
F Partner's Share of Profit, Loss, and C Beginning	aριιαι. Ending	11 Guaranteed Payments	1	
Profit 0.000000 %	0.000000 %			
Loss 0.000000 %	0.000000 %		19 Arkansas withholding or Other	
Capital 0.000000 %	0.000000 %		Payments	
G Arkansas Apportionment Percentage:				
<u> </u>			2,357	
		* If needed, attach statem	nent with additional information	

STATE OF ARKANSAS INFORMATION RETURN Report of Income Tax Withheld or Paid on Behalf of Nonresident Member



Part A: Pass - Through Entity Information		Part B: Nonresident Memb	per Information				
Name of Entity:		Name:					
Fiduciary Partners		Savannah's Trust					
Type of Ownership: (if other, please provide statemen	t of ownership type)	Type of Ownership: (if oth	er, please provide statement of ownership type)				
Partnership C Corp. S Corp. LLC	Trust Other	Partnership C Corp.	S Corp. LLC Trust Individual Other				
Federal Identification Number:		Social Security Number or Federal Identification Number of Member:					
		00-****10					
Street Address:		Street Address:					
		P O Box 267					
City, State, ZIP:		City, State, ZIP:					
		Scott, AR 72142					
Part C: Distribution and Tax Withholding or Payment I	nformation for Nonresident	Member					
Total Amounts Distributed from Arkansas Sources:	Arkansas Income Tax With	held:	Arkansas Income Tax Paid on AR1000CR:				
200,000	10,000						
	1						

Arkansas Test Case 11

Required Forms: AR1002F & AR4FID

Name of estate or trust: Don and Mary Horseshoe Trust

FEIN: 00-****11

2017 AR1002F



ARKANSAS FIDUCIARY INCOME TAX RETURN

_						Γ		П.		Software	<u>עו</u>
_		117 or fiscal year beginning	and ending]	-	_20 •			-	<u> •</u>	
		of estate or trust				ederal Identification N	ımber			Type of entity	y:
•	DO	N AND MARY HORSES	SHOE TRUST		•	00-****11				Decedent's estate	
Na	me a	and title of fiduciary or trustee			Da	ate trust created				Simple trust	
• ,	JOH	IN SADDLEBACK			(01/01/2006				Complex trust	X
Ма	iling	address			State or federal					ESBT	\square
	_	BOX 9645			•	extension filed				Grantor trust	\vdash
Cit			State or Province	ZIP	<u> </u>	☐ Check if address is	outside	u S	7	Charitable trust Bankruptcy estate	H
	-	NITON		1-"		Foreign Country			1 5	Pooled income fund	1
	BEI	NTON	• AR	• 72015					Τ,		<u>' </u>
	X	ORIGINAL RETURN ●	AMENDED RETURN ●	FINAL RETURN		A. ALL INCOM	1E		В.	ARKANSAS INC	OME
	1.	Interest income:			1	1	19 00] 1	1 🗌	111	9 00
	2.	Ordinary dividends:			2	5,6	16 00	7 2	2	5,61	6 00
	3.	Net profit from trade or busine	ess: (attach schedule)		3		00	7 3	3		00
Income	4.	Capital gains: (see instructions	s)		4	9,9	05 00	ן ע	4	9,90	5 00
2			other estates and trusts, etc: (atta				61 00	7 5	5	6	1 00
-	6.	Farm income: (attach schedule	/e)	<i>,</i>	6		00	ī e	₃╚		00
		,					00	ī ,	7 <u> </u>		00
	8.		es 1 through 7)				01 00	۽ ار	8	15,70	1 00
			o r un ough r/iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii			<u> </u>	00	-	9		00
							00	J `	ັ⊢–		00
							00	-1 ``	_		00
ns						-	60 00	J ''		76	0 00
Deduction			untant/preparer)				-	1 12	_	700	00
np								_	_	76	-
De		•	through 13)				60 00	_			0 00
			outions: (subtract Line 14 from Line				41 00	_	_	14,94	_
	16.	Amounts to be distributed to b	eneficiaries:		16			16			00
	17.	Adjusted income after distribut	tions: (subtract Line 16 from Line 1	(5)	17	14,9	41 00	17	7	14,94	
	18.	Standard deduction:						18	3	\$2,200	00
	19.	NET TAXABLE INCOME:	(subtract Line 18 from Line 17)					19	3	12,74	1 00
	20.	TOTAL TAX: Enter tax from	REGULAR TAX TABLE using t	he amount on Line 1	19, (Column B:		20	ս∟	28	1 00
	21.	Personal tax credit:			21	\$2	26 00	<u> </u>			
	22.	Other state tax credit:			22	•	00				
	23.	Business Incentive Tax Credit:	: (attach AR1000TC)		23	•	00	7			
	24.	TOTAL CREDITS: (add Line	es 21 through 23)					24	4	20	6 00
	25.	NET TAX: (subtract Line 24	from Line 20)					25	5	25	5 00
	26.	Arkansas income tax withheld	: (attach AR1099PT and/or 1099R)	26	•	00				
- suts	27.	Estimated tax paid or credit br	ought forward from last year:		27	• 1,0	00 00	7			
Payments							00	1			
		•	the filing of original return: <i>(see ins</i>				00	1			
and		•	6 through 29)	•			00 00	1			
Тах а			instructions)				00	1			
150			Line 31 from Line 30)					32 1	2	1.000	o l oc
			ne 32 is greater than Line 25, ente							,	5 00
			estimated tax:				75 00		ے '		5100
			DED TO YOU: (subtract Line 34 f					_	<u> </u>	670	0 00
											00
			s less than Line 25, enter difference					_	, 🖳		100
	ال		10A. If required, enter exception in					00 <u> </u>	. [_		Toc
<u> </u>	<u> </u>		payment. To pay by credit card s							May the Arkanese Berran	00
\vdash			examined this return and to the best of n	y knowledge and belief,	the	statements are true and	comple	te.		May the Arkansas Revenu Jency discuss this return v	
Fid	uciar	ry/trustee's signature		Date					th	he preparer shown above	∍?
Pre	pare	er's signature		Date				_		Yes No	
	ne			ID/SSN ●				_		OFFICE USE ONLY	
	dress	S	City, state	e, and ZIP				_	Α		
		<u>'</u>									



Schedule A: Capital Gains (Attach Federal Schedule D)

In Arkansas only 50% of net long term capital gain is taxed. 100% of short term capital gains is taxed.

Per Act 1488 of 2013, the amount of net capital gain in excess of ten million dollars (\$10,000,000) from a gain realized on or after January 1, 2014, is exempt from state tax.

Complete this schedule if you have a NET CAPITAL GAIN OR LOSS reported on federal Schedule D, federal Form 1041. The amount of capital loss that may be deducted after offsetting capital gains is limited to \$3,000.

Adjust your gains and losses for any depreciation differences, if any, in the federal and Arkansas amounts using Lines 2, 5 and 10. *

*(Arkansas did not adopt the federal "bonus depreciation" provision from previous years. Therefore, there may be a difference in federal and Arkansas amounts of depreciation allowed.)

		Federal Schedule D	(A) All Income		(B) Arkansas Only	у
1.	Enter federal long-term capital gain or loss reported on Line 16, Schedule D, Form 1041	20,851 00	20,851	00	20,851	00
2.	Enter adjustment, if any , for depreciation differences in federal and states	amounts2		00		00
3.	Arkansas long-term capital gain or loss, add (or subtract) Line 1 and Line 2.	3	• 20,851	00	• 20,851	00
4.	Enter federal net short-term capital loss, if any , reported on Line 7, federal Schedule D, Form 10414	(1,041) 00	(1,041)	00		00
5.	Enter adjustment, if any , for depreciation differences in federal and state a	mounts5		00		00
6.	Arkansas net short-term capital loss, add (or subtract) Line 4 and Line 5	6	• (1,041)	00	• (1,041)	00
7a.	Arkansas net capital gain or loss (combine lines 3 and 6)	7a	• 19,810	00	• 19,810	00
7b.	If the amount on line 7a is over \$10,000,000, only enter \$10,000,000. If less enter the total amount		19,810	00	19,810	00
8.	Arkansas taxable amount, if a gain multiply Line 7b by 50 percent (.50), other	erwise enter loss8	9,905	00	9,905	00
9.	Enter federal short-term capital gain, if any , reported on Line 7, federal Schedule D, Form 10419	00		00		00
10.	Enter adjustment, if any , for depreciation differences in federal and state a	mounts10		00		00
11.	Arkansas short-term capital gain, add (or subtract) Line 9 and Line 10	11	•	00	•	00
12.	Total taxable Arkansas capital gain or loss, add Lines 8 and 11. (Loss limi Enter here and on AR1002F / AR1002NR		9,905	00	9,905	00

Schedule I	Schedule B: Income Distribution (Attach Federal K-1s)								
Beneficiaries' share of income: 0		Number of beneficiaries who received distributions: 0							
FIRST AND LAST NAME or NAME OF ESTATE OR TRUST	SSN/FEIN		ADDRESS	s	т	ZIP	AMOUNT		
								00	
								00	
								00	
								00	
								00	
Mail TAX DUE to: State Income Tax, P. O. Box 214	4, Little Rock, AR 72203	3-2144	Mail AMENDED to:	State Income Tax	κ, P.	O. Box 3628	, Little Rock, AR 72203-3	628	

Mail NO TAX DUE to: State Income Tax, P. O. Box 8026, Little Rock, AR 72203-8026

Mail **REFUND** to: State Income Tax, P. O. Box 1000, Little Rock, AR 72203-1000

AR4-FID 2017

ARKANSAS FIDUCIARY INCOME TAX INTEREST AND DIVIDENDS

Name of estate or trust	Federal Identification Number
DON AND MARY HORSESHOE TRUST	00-****11

PART I - TAXABLE INTEREST

Interest on bank deposits, notes, mortgages from individuals, corporation bonds, savings and loan deposits, and credit union deposits are taxable. Interest on obligations of other states and subdivisions are fully taxable.

NAME OF PAYER	All Income		Arkansas Only	
GOLD COIN	17	00	17	00
REICH IDEA	71	00	71	00
SIM FIR	31	00	31	00
		00		00
		00		00
		00		00
		00		00
		00		00
		00		00
		00		00
Add the amounts listed and enter the total here and on Line 1, Form AR1002F/AR1002NR.				
7000000	119	00	119	00

PART II - TAXABLE DIVIDENDS

Dividends and other distributions on stock are fully taxable. There is no dividend exclusion applicable to Arkansas.

NAME OF PAYER	All Income		Arkansas Only	
SIM FIR	5,616	00	5,616	00
		00		00
		00		00
		00		00
		00		00
		00		00
		00		00
		00		00
		00		00
		00		00
Add the amounts listed and enter the total here and on Line 2, Form AR1002F/AR1002NR.				
AINTOVALVIA.	5,616	00	5,616	00

Arkansas Test Case 12

Required Forms: AR1002NR, AR4FID & AR K-1

Name of estate or trust: The Planters Row Trust

FEIN: 00-****12

2017 AR1002NR ARKANSAS FIDUCIARY



·2017

Software ID

ARKANSAS FIDUCIARY INCOME TAX RETURN Nonresident

For 2	2017	or fiscal year beginning		and ending	g			20	•		•	•	•	
		f estate or trust							tification Nu	mber		T	ype of entity:	:
		PLANTERS ROW TRI	<u>JST</u>				•	000-***	**12				dent's estate	
		nd title of fiduciary or trustee						ate trust c					le trust plex trust	X
		SE BUSH					- (01/01/20				ESB1	•	Н
		address ZALEA DRIVE					•	IXI	e or federal				tor trust	
City		ZALEA DRIVE	State	e or Province		ZIP		— exte	nsion filed f address is ou	side II.	3		itable trust	Н
		LE ROCK	• A			• 72210		Foreign C		side o.			ruptcy estate ed income fund	Н
	X	ORIGINAL RETURN •	AN	MENDED RETURN ●	F	INAL RETURI	N	Α. /	ALL INCOM	1E		B. AF	RKANSAS INCO	ЭМЕ
		Interest income:					1		160,1	03 0	J 1			00
		Ordinary dividends:							32,183,0	_	_ `	, 🖳		00
		Net profit from trade or busine							-657,8	_	_	3		00
me		Capital gains: (see instruction							5,000,0	00 0	5 2	, —	24	4 00
Income		Rents, royalties, partnerships,							-360,2	16 0	5 5	;	-33	3 00
		Farm income: (attach schedul		•		· · · · · · · · · · · · · · · · · · ·			-210,5	59 0	5 e	;		00
		Other income:	,						26,430,2	92 0	7	,	1	1 00
		TOTAL INCOME: (add Line							62,544,8	42 0) E	3	-8	3 00
		Taxes:							200,4	31 0) (,		00
		Interest:							9,2	61 0	10)		00
	11.	Charitable contributions:					11	1		0	11			00
ons	12.	Fees: (fiduciary/attorney/acco	untan	ıt/preparer)			12	2	36,0	21 0	12	2		00
 		Other deductions:							13,7	74 0	13	3	ः	3 00
)ed		Total deductions: (add Lines 9							259,4	87 0	14		ः	3 00
		Adjusted income before distril							62,285,3	55 0	15	;	-11	1 00
		Amounts to be distributed to b							30,730,6	11 0	16	j •		00
	17.	Adjusted income after distribu	tions:	(subtract Line 16 from Line	e 15	·)	17	7	31,554,7	44 0	17	,	-11	1 00
		Standard deduction:							\$2,20	0)			
	19.	NET TAXABLE INCOME:	(subt	ract Line 18 from Line 17)			19	9	31,552,5	44 0)			
	20.	TOTAL TAX: Enter tax from	REG	ULAR TAX TABLE using	g the	e amount on Li	ne 19,	Column A	.:		20)	2,176,182	2 00
	21.	Personal tax credit:					21	ı <u> </u>	\$2	26 0	<u>기</u>			
		Other state tax credit:								0	⊣			
	23.	Business Incentive Tax Credit	: (atta	ach AR1000TC)			23	3 ●		0	<u> </u>			
		TOTAL CREDITS: (add Lin												6 00
		NET TAX: (subtract Line 24										<u> </u>	2,176,156	6 00
		. Enter the amount from Line 1								11 0	_			
		. Enter the amount from Line 1							31,565,3		_			
		Divide Line 25A by Line 25B									25C	-	0.000000	
		APPORTIONED NET TA										•		00
ayır		Arkansas income tax withheld								0	4			
d P		Estimated tax paid or credit be								0	-			
		Tax paid with extension:								0	-			
I <u>⊢</u> " I		Payments made with or after		,		,				0	4			
		Total payments: (add Lines 26								0	⊣			
		Overpayments received: (see								0				100
		NET PAYMENTS: (subtract												00
		Amount of overpayment: (if Li										, 🗨		00
		Amount to be applied to 2018								0				100
		AMOUNT TO BE REFUNI										_		00
		AMOUNT DUE: (if Line 32 i										, 💆		00
	3/.	Attach Form AR2210 or AR22						alty 37B ●			00 <u> </u>			Too
Ш		Attach Form AR1002V to your											he Arkansas Revenu	00 le
		nalties of perjury, I declare that I have	exam	ned this return and to the best of	t my	knowledge and be	elief, the	statements	are true and	comple	te.	Agency	discuss this return w	vith
		y/trustee's signature				Date					_		reparer shown above	?
		r's signature				Date					_ -		Yes No	
Nam Add				City sta	ate	ID/SSN and ZIP	N				- [A	•	



Schedule A: Capital Gains (Attach Federal Schedule D)

In Arkansas only 50% of net long term capital gain is taxed. 100% of short term capital gains is taxed.

Per Act 1488 of 2013, the amount of net capital gain in excess of ten million dollars (\$10,000,000) from a gain realized on or after January 1, 2014, is exempt from state tax.

Complete this schedule if you have a **NET CAPITAL GAIN OR LOSS** reported on federal Schedule D, federal Form 1041. **The amount of capital loss that may be deducted after offsetting capital gains is limited to \$3,000.**

Adjust your gains and losses for any depreciation differences, if any, in the federal and Arkansas amounts using Lines 2, 5 and 10. *

*(Arkansas did not adopt the federal "bonus depreciation" provision from previous years. Therefore, there may be a difference in federal and Arkansas amounts of depreciation allowed.)

		Federal Schedule D	(A) All Income		(B) Arkansas Only	V
1.	Enter federal long-term capital gain or loss reported on Line 16, Schedule D, Form 1041	54,015,575 00	54,015,575	00	47	00
2.	Enter adjustment, if any , for depreciation differences in federal and states	amounts2		00		00
3.	Arkansas long-term capital gain or loss, add (or subtract) Line 1 and Line 2.	3	• 54,015,575	00	• 47	00
4.	Enter federal net short-term capital loss, if any , reported on Line 7, federal Schedule D, Form 10414	(195,843) 00	(195,843)	00		00
5.	Enter adjustment, if any , for depreciation differences in federal and state a	mounts5		00		00
6.	Arkansas net short-term capital loss, add (or subtract) Line 4 and Line 5	6	• (195,843)	00	•	00
7a.	Arkansas net capital gain or loss (combine lines 3 and 6)	7a	• 53,819,732	00	• 47	00
7b.	If the amount on line 7a is over \$10,000,000, only enter \$10,000,000. If less enter the total amount		10,000,000	00	47	00
8.	Arkansas taxable amount, if a gain multiply Line 7b by 50 percent (.50), other	erwise enter loss8	5,000,000	00	24	00
9.	Enter federal short-term capital gain, if any , reported on Line 7, federal Schedule D, Form 10419	00		00		00
10.	Enter adjustment, if any , for depreciation differences in federal and state a	mounts10		00		00
11.	Arkansas short-term capital gain, add (or subtract) Line 9 and Line 10	11	•	00	•	00
12.	Total taxable Arkansas capital gain or loss, add Lines 8 and 11. (Loss limi Enter here and on AR1002F / AR1002NR		5,000,000	00	24	00

Schedule B: Income Distribution (Attach Federal K-1s)									
Beneficiaries' share of income: 13,092,	978	Number of beneficiaries who received distributions: 1		ons: 1					
FIRST AND LAST NAME or NAME OF ESTATE OR TRUST	SSN/FEIN		ADDRESS	sт	ZIP	AMOUNT			
JOHN ROGERS	400-00-9913	58 GARDENIA		AR	71901	13,092,978	00		
							00		
							00		
							00		
							00		
Mail TAX DUE to: State Income Tax, P. O. Box 214	44, Little Rock, AR 72203	3-2144	Mail AMENDED to: S	state Income Tax, P.	O. Box 3628,	Little Rock, AR 72203-36	528		

Mail NO TAX DUE to: State Income Tax, P. O. Box 8026, Little Rock, AR 72203-8026

Mail **REFUND** to: State Income Tax, P. O. Box 1000, Little Rock, AR 72203-1000

AR4-FID 2017

ARKANSAS FIDUCIARY INCOME TAX INTEREST AND DIVIDENDS

Name of estate or trust	Federal Identification Number
THE PLANTERS ROW TRUST	000-****12

PART I - TAXABLE INTEREST

Interest on bank deposits, notes, mortgages from individuals, corporation bonds, savings and loan deposits, and credit union deposits are taxable. Interest on obligations of other states and subdivisions are fully taxable.

NAME OF PAYER	All Income		Arkansas Only	
ONE COOK LLC	83,296	00	0	00
ABO PETR LLC	76,807	00		00
		00		00
		00		00
		00		00
		00		00
		00		00
		00		00
		00		00
		00		00
Add the amounts listed and enter the total here and on Line 1, Form AR1002F/AR1002NR.	400 400	00		
	160,103	00	0	00

PART II - TAXABLE DIVIDENDS

Dividends and other distributions on stock are fully taxable. There is no dividend exclusion applicable to Arkansas.

NAME OF PAYER	All Income		Arkansas Only	
FARMER PT	17,617,235	00	0	00
PIPE LOG LLC	10,568,293	00		00
TESLAND STREAM	2,545,083	00		00
		00		00
		00		00
		00		00
		00		00
		00		00
		00		00
		00		00
Add the amounts listed and enter the total here and on Line 2, Form AR1002F/AR1002NR.	30,730,611	00	0	00

Arkansas Schedule K-1	☐ Final K-1 ☐ Amen	2017
(Form AR1100S, AR1050, AR1002F, and AR1002NR)		lder, Partner, or Beneficiary's
Arkansas Department of Finance and Administration Corporation and Individual Income Tax		ear Income, Deductions,
For calendar year 2017, or tax year beginningand ending	1a Federal ordinary business income (loss)	12 Section 179 deduction
Arkansas Shareholder, Partner, or Beneficiary's	13,092,978	
Share of Income, Deductions, Credits, etc.	1b Arkansas ordinary business income (loss)	13 Other Deductions *
Except for Box 1a, report only Arkansas amounts on this form and attach applicable Federal K-1 form.	income (ioss)	
Corporation Estate	2 Net rental real estate income (loss)	
Partnership X Trust	2 Net rental real estate income (loss)	
Part I Information About the Corporation, Partnership, Estate, or Trust	3 Other net rental income (loss)	14 Credits
A Identification Number		
000-****12	4 Interest income	
B Name, Address, City, State, Zip Code	4 interest income	
The Planters Row Trust		
68 Azalea Drive	5 Dividends	15 Items affecting shareholder basis
Little Rock, AR 72210		
,	6 Royalties	
	o regulate	
Dart II Information About the Shareholder Dartner		
Part II Information About the Shareholder, Partner, or Beneficiary	7 Net short-term capital gain (loss)	16 Other Information *
C Identification Number		H 397485 E 30399490
400-00-9913	8a Net long-term capital gain (loss)	
D Name, Address, City, State, Zip Code		
John Rogers		
58 Gardenia	8b Unrecaptured Section 1250 gain	17 Tax-Exempt Income and Nondeductible Expenses
Hot Springs, AR 71901		
	9 Net Section 1231 gain (loss)	
E Shareholder's Percentage of Stock Ownership for	10 Other Income (loss) *	18 Distributions
Tax Year 0.000000 %	To Other medine (1033) *	TO DISTINGUISTIS
F Partner's Share of Profit, Loss, and Capital:		
Beginning Ending	11 Guaranteed Payments	
Profit 0.000000 % 0.000000 %		
Loss 0.000000 % 0.000000 %		19 Arkansas withholding or Other
Capital 0.000000 % 0.000000 %		Payments
G Arkansas Apportionment Percentage:		
0.000000 %		

* If needed, attach statement with additional information

Arkansas Test Case 13

Required Forms: AR1002NR, AR4FID & AR1099-PT

Name of estate or trust: Joplin Kids Trust

FEIN: 00-****13

AR Tax Payment:

Routing Number: 265270413 **Account Number:** 6695427

Requested Payment Date: 04/15/18 **Amount Debited:** \$100.00

Estimated Tax Payments:

Routing Number: 265270413 **Account Number:** 6695427

Voucher 1:

Requested Payment Date: 04/15/18 **Amount Debited:** \$50.00

Voucher 2:

Requested Payment Date: 06/15/18 **Amount Debited:** \$75.00

Voucher 3:

Requested Payment Date: 09/15/18 **Amount Debited:** \$100.00

Voucher 4:

Requested Payment Date: 01/15/19 **Amount Debited:** \$40.00



·2017

Software ID

INCOME TAX RETURN Nonresident

For	2017	7 or fiscal year beginning		and ending _			2	20	•		•	•	•	
Name of estate or trust			Federal Identification Number						pe of entity:	:				
JOPLIN KIDS TRUST					_	00-****				dent's estate				
Name and title of fiduciary or trustee						te trust cr				le trust olex trust	X			
		RISTOPHER COOK					01/01/2016					ESBT		
		address DIAMOND LANE					• [or federal				tor trust	
City		MANIOND LANE	Ts	tate or Province	ZIP				address is outside	U.S.			table trust ruptcy estate	\vdash
		LIN		MO	• 648	303		Foreign Co					ed income fund	
	\times	ORIGINAL RETURN ● [AMENDED RETURN ● □	FINAL R	RETURN		A. A	LL INCOME			B. AR	RKANSAS INCO	OME
	1.	Interest income:					1		6,632		1			00
	2.	Ordinary dividends:					2		5,055	00	2			00
	3.	Net profit from trade or busine	ess	s: (attach schedule)			3			00	3	; 		00
ncome	4.	Capital gains: (see instruction	ıs)				4		99,689	-	4	-		00
<u>2</u>	5.	Rents, royalties, partnerships	, ot	ther estates and trusts, etc: <i>(attac</i>	h sched	ule)	5		-12,005	_	5	، اــــــا	4,177	_
										00	6	<u>، </u>		00
									132		7			00
				1 through 7)					99,503			3	4,177	_
									2,460		9	-		00
									10,840	_				00
SI									4,222	_	11	-		00
tioi				tant/preparer)					1,200		12			7 00
Deduction									3,375	_	13			00
De				nrough 13)					22,097		14	-		7 00
				tions: (subtract Line 14 from Line					77,406	00			4,150	00
				neficiaries:					77,406		16		4,150	
				ns: (subtract Line 16 from Line 15						_	17		4,150	J 00
									\$2,200 75,206	_				
				ubtract Line 18 from Line 17) EGULAR TAX TABLE using th						_	.20	T	3,755	5 00
				EGOLAR TAX TABLE using th					\$26			'	- 0,7.00	7144
								•		00				
				attach AR1000TC)						00				
				21 through 23)							24		21	6 00
		•		om Line 20)							.25	; •	3,729	9 00
				Column B:					4,150	00		-		
				Column A:					77,406	00				
				d enter decimal here:						2	5C	•	0.053613	3
				(multiply Line 25 by Line 25C)							5D	•	200	0 00
Payment				attach AR1099PT and/or 1099R)						00				
Ра	27.	Estimated tax paid or credit be	rou	ıght forward from last year:			27	•		00				
and	28.	Tax paid with extension:					28	•		00				
Тах	29.	Payments made with or after	the	e filing of original return: (see instr	uctions)		29	•		00				
ľ				hrough 29)						00				
				structions)						00				_
				ine 31 from Line 30)										5 00
				32 is greater than Line 25D, ente						_	.33	; <u> </u>		00
				stimated tax:						00				100
				D TO YOU: (subtract Line 34 fro								_	47	00
				ess than Line 25D, enter difference						О	_	· [•	173	5 00
	<i>31</i> .			A. If required, enter exception in b				lty 37B ● L	TOTAL DI		_		47	5100
,, .				ayment. To pay by credit card se							т		1/: he Arkansas Revenu	5 00
Under penalties of perjury, I declare that I have examined this return and to the best of my knowledge and belief, the statements are true and complete.							4	Agency	discuss this return v	with				
		y/trustee's signature				Date					4		eparer shown above Yes No	11
Pre _l Nan		r's signature				Date ID/SSN ●					- -		FICE USE ONLY	
Add		<u> </u>		City, state,							: [A	•	



Schedule A: Capital Gains (Attach Federal Schedule D)

In Arkansas only 50% of net long term capital gain is taxed. 100% of short term capital gains is taxed.

Per Act 1488 of 2013, the amount of net capital gain in excess of ten million dollars (\$10,000,000) from a gain realized on or after January 1, 2014, is exempt from state tax.

Complete this schedule if you have a **NET CAPITAL GAIN OR LOSS** reported on federal Schedule D, federal Form 1041. **The amount of capital loss that may be deducted after offsetting capital gains is limited to \$3,000.**

Adjust your gains and losses for any depreciation differences, if any, in the federal and Arkansas amounts using Lines 2, 5 and 10. *

*(Arkansas did not adopt the federal "bonus depreciation" provision from previous years. Therefore, there may be a difference in federal and Arkansas amounts of depreciation allowed.)

		Federal Schedule D	(A) All Income		(B) Arkansas Only
1.	Enter federal long-term capital gain or loss reported on Line 16, Schedule D, Form 1041	175,878 00	175,878	00	00
2.	Enter adjustment, if any , for depreciation differences in federal and states	amounts2		00	00
3.	Arkansas long-term capital gain or loss, add (or subtract) Line 1 and Line 2.	3	175,878	00	• 00
4.	Enter federal net short-term capital loss, if any , reported on Line 7, federal Schedule D, Form 10414	00		00	00
5.	Enter adjustment, if any, for depreciation differences in federal and state a	mounts5		00	00
6.	Arkansas net short-term capital loss, add (or subtract) Line 4 and Line 5	6	•	00	• 00
7a.	Arkansas net capital gain or loss (combine lines 3 and 6)	7a	175,878	00	• 00
7b.	If the amount on line 7a is over \$10,000,000, only enter \$10,000,000. If less enter the total amount		175,878	00	00
8.	Arkansas taxable amount, if a gain multiply Line 7b by 50 percent (.50), other	erwise enter loss8	87,939	00	00
9.	Enter federal short-term capital gain, if any , reported on Line 7, federal Schedule D, Form 10419	11,750 00	11,750	00	00
10.	Enter adjustment, if any , for depreciation differences in federal and state a	mounts10		00	00
11.	Arkansas short-term capital gain, add (or subtract) Line 9 and Line 10	11	11,750	00	• 00
12.	Total taxable Arkansas capital gain or loss, add Lines 8 and 11. (Loss limi Enter here and on AR1002F / AR1002NR		99,689	00	00

Schedule B: Income Distribution (Attach Federal K-1s)								
Beneficiaries' share of income: 0			Number of bene	eficiaries who re	eceiv	ed distributi	ons: 0	
FIRST AND LAST NAME or NAME OF ESTATE OR TRUST	SSN/FEIN	SSN/FEIN		ADDRESS ST		ZIP	AMOUNT	
								00
								00
								00
								00
								00
Mail TAX DUE to: State Income Tax, P. O. Box 214	4, Little Rock, AR 72203	-2144	Mail AMENDED to:	State Income Ta	ax, P.	O. Box 3628,	Little Rock, AR 72203-3	628

Mail NO TAX DUE to: State Income Tax, P. O. Box 8026, Little Rock, AR 72203-8026

Mail **REFUND** to: State Income Tax, P. O. Box 1000, Little Rock, AR 72203-1000

AR4-FID 2017

ARKANSAS FIDUCIARY INCOME TAX INTEREST AND DIVIDENDS

Name of estate or trust	Federal Identification Number
JOPLIN KIDS TRUST	00-****13

PART I - TAXABLE INTEREST

Interest on bank deposits, notes, mortgages from individuals, corporation bonds, savings and loan deposits, and credit union deposits are taxable. Interest on obligations of other states and subdivisions are fully taxable.

NAME OF PAYER	All Income		Arkansas Only	
PT CAP - ORD INT	2,922	00		00
MY CAPITAL - INTEREST	3,337	00		00
SUN LP	295	00		00
ENTERPRISE LP	2	00		00
MIDSTREAM PTC	1	00		00
ENERGY PART	3	00		00
PART LP - ORDIN	1	00		00
SUN LP VIA PT	4	00		00
TRANSFER EQUITY	67	00		00
		00		00
Add the amounts listed and enter the total here and on Line 1, Form AR1002F/AR1002NR.	6,632	00		00

PART II - TAXABLE DIVIDENDS

Dividends and other distributions on stock are fully taxable. There is no dividend exclusion applicable to Arkansas.

NAME OF PAYER	All Income		Arkansas Only	
PT CAP	1,088	00		00
MY CAPITAL	3,861	00		00
SUN LP	26	00		00
PART LP	1	00		00
SUN LP VIA PT	24	00		00
TRANSFER EQUITY	55	00		00
		00		00
		00		00
		00		00
		00		00
Add the amounts listed and enter the total here and on Line 2, Form AR1002F/AR1002NR.	5,055	00		00

STATE OF ARKANSAS INFORMATION RETURN Report of Income Tax Withheld or Paid on Behalf of Nonresident Member



Part A: Pass - Through Entity Information		Part B: Nonresident Member Information		
Name of Entity:		Name:		
FIDUCIARY		JOPLIN KIDS TRUST		
Type of Ownership: (if other, please provide statemen	t of ownership type)	Type of Ownership: (if oth	er, please provide statement of ownership type)	
Partnership C Corp. S Corp. LLC	Trust Other	Partnership C Corp.	S Corp. LLC Trust Individual Other	
Federal Identification Number:		Social Security Number or Federal Identification Number of Member:		
		00-****13		
Street Address:		Street Address:		
		59 DIAMOND LANE		
City, State, ZIP:		City, State, ZIP:		
		JOPLIN, MO 64803		
Part C: Distribution and Tax Withholding or Payment I	nformation for Nonresident	Member		
Total Amounts Distributed from Arkansas Sources:	Arkansas Income Tax With	held:	Arkansas Income Tax Paid on AR1000CR:	
3500	25			

Arkansas Test Case 14

Required Forms: AR1000CR & AR1099-PT

Name of estate or trust: Joe's Construction Company

FEIN: 00-****14

2017 AR1000CR ARKANSAS INCOME TAX



CR1

COMPOSITE TAX RETURN

CHECK BOX IF

_				Dept. Use Onl	y AMEN	IDED RETUR	RN _	Software ID
_	1 - Dec 31, 2017 or fiscal year ending _		_, 20●	•		•	•	
	me of entity JOE'S CONSTRUCTION COMPANY					Federal Emplo	yer Identificatio	on Number
	iling address PO BOX 3628					Telephone (501) 682-79		
City • I	/ LITTLE ROCK	State or Province • AR		Zip ◆ 72203		☐ Check if addr Foreign Countr		J.S.
•	Check this box if you have fi	led Arkansas exte	nsion Forn	n AR1055-CR	R	Location of rec 1816 W. 7TH	ords for audit ST., LITTLE R	OCK, AR
	COMPUTATION OF T	AX ON ARKAN	SAS TAX	ABLE INC	OME (R	ound to ne	arest doll	ar)
	MEMBERS SHARES OF INCO	ME						
	1. NUMBER OF NONRESIDENT M	EMBERS			1 <u>•</u>	9	_	
:	2. TAXABLE INCOME FROM SCHI	EDULE A:					2	112,283 00
	3. TAX: [Multiply Line 2 by 6.9 percent							7,748 00
	4. Arkansas income tax withheld: [Attac	h copies of AR1099PT	Form(s)]		4	7,748 00		
,	5. Estimated tax paid and/or credit carri	ed forward:			5	00		
	6. Payment made with extension:					00		
	7. AMENDED RETURNS ONLY - Enter	previous payments:			7	00		
;	8. TOTAL PAYMENTS: (Add Lines 4	through 7)					8	7,748 00
,	9. AMENDED RETURNS ONLY - Enter	previous overpayment	ts:				9	00
10	0. ADJUSTED TOTAL PAYMENTS	(Subtract Line 9 from	Line 8)				10	7,748 00
11	1. AMOUNT OF OVERPAYMENT/R	EFUND: (If Line 10 is	greater than	Line 3, enter a	lifference)		11 •	00
1:	2. Amount of overpayment to be applied	I to 2018:					12	00
1:	3. AMOUNT TO BE REFUNDED TO	YOU: (Subtract Line	e 12 from Line	9 11)		REFU	IND 13 ●	00
14	4. AMOUNT DUE: (If Line 3 is greater the	nan Line 10, enter diffe	rence)			TAX D	UE 14 ●	0 00
Ne	Attach Form AR1000CRV to check payment. To pay by credit card, se	ee instructions.				and Administratio	n". Include FE	EIN on
PLEASE SIGN HERE	PLEASE SIGN HERE: Under pand statements, and to the best (other than taxpayer) is based or	of my knowledge all information of	and belief, which prep	they are true parer has any	e, correct y knowled	and complete ge.	e. Declarati	on of preparer
SIGN	Signature of officer, partner or accounta	ERE	[[03/03/2018	Telephon	e 1) 682-2194	Agency disc	ansas Revenue uss this return
	Paid Preparer's Signature			ID Number/So	,	•	with the prep	parer of the return?
ĸ	, ,			• Number/30	P00***			rtment Use Only
PAID EPARER	Preparer's Name Joe Preparer		City/State	L e/Zip			A	•
PREI	E-mail taxpreparer@yahoo.com		-	ck, AR 72203			Telephone (501) 682-	7242
Page	CR1 (R 9/11/2017)			-			(551, 652	-





FEIN: 00-****14

SCHEDULE A - MEMBERS SHARES OF INCOME							
NAME OF MEMBER	ADDRESS, CITY, STATE, ZIP	SSN OR FEIN	SHARE OF TAXABLE INCOME				
Alice Member	123 Main St, Fort Worth, TX 76123	400-00-5501	11,228 0				
Brandon Member	124 Main St, Greenville, MS 38704	400-00-5502	5,614 00				
Chase Member	125 Main St, Landisville, PA 15538	400-00-5503	16,843 00				
Derrick Member	126 Main St, Coppell, TX 75019	400-00-5504	22,457 00				
Erin Member	127 Main St, Alpha, NJ 08865	400-00-5505	4,490 00				
Franklin Member	128 Main St, Sioux Falls, SD 57103	400-00-5506	10,106 00				
Grace Member	129 Main St, Cedar Park, TX 78613	400-00-5507	11,228 00				
Haley Member	130 Main St, Shorewood, WI 72203	400-00-5508	13,474 00				
Issac Member	131 Main St, Brooklyn, NY 11201	400-00-5509	16,843 00				
Total Taxable Income: Enter	here and on Line 2		112,283				





Tax Year End of Pass Through Entity	12/31/2017
	mm/dd/yyyy

Part A: Pass - Through Entity Information		Part B: Nonresident Member Information			
	Name:				
	Alice Member				
t of ownership type)	Type of Ownership: (if other, please provide statement of ownership type)				
TrustOther	Partnership C Corp.	S Corp. LLC Trust Individual Other			
	Social Security Number or	Federal Identification Number of Member:			
	400-00-5501				
	Street Address:				
	123 Main St.				
	City, State, ZIP:				
	Fort Worth, TX 76123				
nformation for Nonresident	Member				
Arkansas Income Tax Withh	neld:	Arkansas Income Tax Paid on AR1000CR:			
\$11,228 \$775					
	Trust Other Officer Other	Name: Alice Member Type of Ownership: (if other Partnership CCorp. Social Security Number of 400-00-5501 Street Address: 123 Main St. City, State, ZIP: Fort Worth, TX 76123 Information for Nonresident Member Arkansas Income Tax Withheld:			

INFORMATION RETURN Report of Income Tax Withheld or Paid on Behalf of Nonresident Member

STATE OF ARKANSAS



Tax Year End of Pass Through Entity 12/31/2017

mm/dd/yyyy

Part A: Pass - Through Entity Information		Part B: Nonresident Member Information			
Name of Entity:		Name:			
Joe's Construction Company		Brandon Member			
Type of Ownership: (if other, please provide statemen	t of ownership type)	Type of Ownership: (if other, please provide statement of ownership type)			
Partnership C Corp. S Corp. LLC	Trust Other	Partnership C Corp. S Corp. LLC Trust Individual Other			
Federal Identification Number:		Social Security Number or Federal Identification Number of Member:			
00-****14		400-00-5502			
Street Address:		Street Address:			
PO Box 3628		124 Main St.			
City, State, ZIP:		City, State, ZIP:			
Little Rock, AR 72203		Greenville, MS 38704			
Part C: Distribution and Tax Withholding or Payment I	nformation for Nonresident	Member			
Total Amounts Distributed from Arkansas Sources: Arkansas Income Tax With		neld:	Arkansas Income Tax Paid on AR1000CR:		
\$5,614	\$387				

INFORMATION RETURN Report of Income Tax Withheld or Paid on Behalf of Nonresident Member

STATE OF ARKANSAS



Tax Year End of Pass Through Entity 12/31/2017 mm/dd/yyyy

Part A: Pass - Through Entity Information		Part B: Nonresident Member Information				
Name of Entity:		Name:				
Joe's Construction Company		Chase Member				
Type of Ownership: (if other, please provide statemen	it of ownership type)	Type of Ownership: (if oth	Type of Ownership: (if other, please provide statement of ownership type)			
Partnership C Corp. S Corp. LLC	Trust Other	Partnership C Corp.	S Corp. LLC Trust X Individual Other			
Federal Identification Number:		Social Security Number or	Social Security Number or Federal Identification Number of Member:			
00-****14		400-00-5503				
Street Address:		Street Address:				
PO Box 3628		125 Main St.				
City, State, ZIP:		City, State, ZIP:				
Little Rock, AR 72203		Landisville, PA 15538				
Part C: Distribution and Tax Withholding or Payment I	Information for Nonresident	Member				
Total Amounts Distributed from Arkansas Sources: Arkansas Income Tax With		held:	Arkansas Income Tax Paid on AR1000CR:			
\$16,843	\$1,162					

INFORMATION RETURN Report of Income Tax Withheld or Paid on Behalf of Nonresident Member

STATE OF ARKANSAS



Tax Year End of Pass Through Entity 12/31/2017 mm/dd/yyyy

Part A: Pass - Through Entity Information		Part B: Nonresident Member Information			
Name of Entity:		Name:			
Joe's Construction Company		Derrick Member			
Type of Ownership: (if other, please provide statemen	t of ownership type)	Type of Ownership: (if other, please provide statement of ownership type)			
Partnership C Corp. S Corp. LLC	Trust Other	Partnership C Corp.	S Corp. LLC Trust X Individual Other		
Federal Identification Number:		Social Security Number or	Social Security Number or Federal Identification Number of Member:		
00-****14		400-00-5504			
Street Address:		Street Address:			
PO Box 3628		126 Main St.			
City, State, ZIP:		City, State, ZIP:			
Little Rock, AR 72203		Coppell, TX 75019			
Part C: Distribution and Tax Withholding or Payment I	nformation for Nonresident	Member			
Total Amounts Distributed from Arkansas Sources: Arkansas Income Tax With		hheld: Arkansas Income Tax Paid on AR1000CR:			
\$22,457	\$1,550				

INFORMATION RETURN Report of Income Tax Withheld or Paid on Behalf of Nonresident Member

STATE OF ARKANSAS



Tax Year End of Pass Through Entity 12/31/2017

mm/dd/yyyy

Part A: Pass - Through Entity Information		Part B: Nonresident Member Information				
Name of Entity:		Name:				
Joe's Construction Company		Erin Member				
Type of Ownership: (if other, please provide statemen	t of ownership type)	Type of Ownership: (if oth	Type of Ownership: (if other, please provide statement of ownership type)			
Partnership C Corp. S Corp. LLC	Trust Other	Partnership C Corp.	Partnership CCorp. SCorp. LLC Trust XIndividual Other			
Federal Identification Number:		Social Security Number or	Social Security Number or Federal Identification Number of Member:			
00-****14		400-00-5505				
Street Address:		Street Address:				
PO Box 3628		127 Main St.				
City, State, ZIP:		City, State, ZIP:				
Little Rock, AR 72203		Alpha, NJ 08865				
Part C: Distribution and Tax Withholding or Payment I	nformation for Nonresident	Member				
Total Amounts Distributed from Arkansas Sources: Arkansas Income Tax With		held:	Arkansas Income Tax Paid on AR1000CR:			
\$4,490	\$310					

INFORMATION RETURN Report of Income Tax Withheld or Paid on Behalf of Nonresident Member

STATE OF ARKANSAS



Tax Year End of Pass Through Entity 12/31/2017 mm/dd/yyyy

Part A: Pass - Through Entity Information		Part B: Nonresident Member Information				
Name of Entity:		Name:				
Joe's Construction Company		Franklin Member				
Type of Ownership: (if other, please provide statemen	t of ownership type)	Type of Ownership: (if other, please provide statement of ownership type)				
Partnership C Corp. S Corp. LLC	Trust Other	Partnership C Corp.	Partnership CCorp. SCorp. LLC Trust XIndividual Other			
Federal Identification Number:		Social Security Number or Federal Identification Number of Member:				
00-****14		400-00-5506				
Street Address:		Street Address:				
PO Box 3628		128 Main St.				
City, State, ZIP:		City, State, ZIP:				
Little Rock, AR 72203		Sioux Falls, SD 57103				
Part C: Distribution and Tax Withholding or Payment I	nformation for Nonresident	Member				
Total Amounts Distributed from Arkansas Sources: Arkansas Income Tax With		neld:	Arkansas Income Tax Paid on AR1000CR:			
\$10,106	\$697					

INFORMATION RETURN Report of Income Tax Withheld or Paid on Behalf of Nonresident Member

STATE OF ARKANSAS



Tax Year End of Pass Through Entity 12/31/2017

mm/dd/yyyy

Part A: Pass - Through Entity Information		Part B: Nonresident Member Information				
Name of Entity:		Name:				
Joe's Construction Company		Grace Member				
Type of Ownership: (if other, please provide statemen	t of ownership type)	Type of Ownership: (if oth	Type of Ownership: (if other, please provide statement of ownership type)			
Partnership C Corp. S Corp. LLC	Trust Other	Partnership C Corp.	Partnership C Corp. S Corp. LLC Trust Individual Other			
Federal Identification Number:		Social Security Number o	Social Security Number or Federal Identification Number of Member:			
00-****14		400-00-5507				
Street Address:		Street Address:				
PO Box 3628		129 Main St.				
City, State, ZIP:		City, State, ZIP:				
Little Rock, AR 72203		Cedar Park, TX 78613				
Part C: Distribution and Tax Withholding or Payment I	nformation for Nonresident	Member				
Total Amounts Distributed from Arkansas Sources: Arkansas Income Tax With		held:	Arkansas Income Tax Paid on AR1000CR:			
\$11,228	\$775					

STATE OF ARKANSAS INFORMATION RETURN SPORT OF Income Tax Withheld

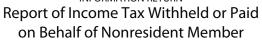
Report of Income Tax Withheld or Paid on Behalf of Nonresident Member



Tax Year End of Pass Through Entity	12/31/2017			
	mm/dd/yyyy			

Part A: Pass - Through Entity Information		Part B: Nonresident Member Information				
Name of Entity:		Name:				
Joe's Construction Company		Haley Member				
Type of Ownership: (if other, please provide statemen	it of ownership type)	Type of Ownership: (if other, please provide statement of ownership type)				
Partnership C Corp. S Corp. LLC	Trust Other	Partnership C Corp.	S Corp. LLC Trust X Individual Other			
Federal Identification Number:		Social Security Number or Federal Identification Number of Member:				
00-****14		400-00-5508				
Street Address:		Street Address:				
PO Box 3628		130 Main St.				
City, State, ZIP:		City, State, ZIP:				
Little Rock, AR 72203		Shorewood, WI 72203				
Part C: Distribution and Tax Withholding or Payment I	Information for Nonresident	Member				
Total Amounts Distributed from Arkansas Sources: Arkansas Income Tax With		neld:	Arkansas Income Tax Paid on AR1000CR:			
\$13,474	\$930					

STATE OF ARKANSAS INFORMATION RETURN eport of Income Tax Withheld o





Tax Year End of Pass Through Entity	12/31/2017			
	mm/dd/yyyy			

Part A: Pass - Through Entity Information		Part B: Nonresident Member Information			
Name of Entity:		Name:			
Joe's Construction Company		Issac Member			
Type of Ownership: (if other, please provide statemen	t of ownership type)	Type of Ownership: (if other, please provide statement of ownership type)			
Partnership C Corp. S Corp. LLC	TrustOther	Partnership C Corp.	S Corp. LLC Trust Individual Other		
Federal Identification Number:		Social Security Number or	Federal Identification Number of Member:		
00-****14		400-00-5509			
Street Address:		Street Address:			
PO Box 3628		131 Main St.			
City, State, ZIP:		City, State, ZIP:			
Little Rock, AR 72203		Brooklyn, NY 11201			
Part C: Distribution and Tax Withholding or Payment I	nformation for Nonresident	Member			
Total Amounts Distributed from Arkansas Sources: Arkansas Income Tax With		neld:	Arkansas Income Tax Paid on AR1000CR:		
\$16,843 \$1,162					

Arkansas Test Case 15

Required Forms: AR1000CR & AR1099-PT

Name of estate or trust: TREK AG, Inc

FEIN: 00-****15

AR Tax Payment:

Routing Number: 265270413 **Account Number:** 6695427

Requested Payment Date: 04/15/18 **Amount Debited:** \$100.00

Estimated Tax Payments:

Routing Number: 265270413 **Account Number:** 6695427

Voucher 1:

Requested Payment Date: 04/15/18 **Amount Debited:** \$50.00

Voucher 2:

Requested Payment Date: 06/15/18 **Amount Debited:** \$75.00

Voucher 3:

Requested Payment Date: 09/15/18 **Amount Debited:** \$100.00

Voucher 4:

Requested Payment Date: 01/15/19 **Amount Debited:** \$40.00

2017 AR1000CR ARKANSAS INCOME TAX



CR1

COMPOSITE TAX RETURN

CHECK BOX IF Dept. Use Only AMENDED RETURN

				Dep	t. Use Only	AMEN	DED R	ETURN		Software ID
_	1 - Dec 31, 2017 or fiscal year ending _		, 20	_ • •			•		•	
	me of entity TREK AG, INC						Federal • 00-**		dentification	Number
	iling address 10125 TAX WAY						Telepho (501)	ne 682-7925		
Cit	y SACRAMENTO	State or Province • CA		Zip	5864		☐ Check Foreign		s outside U.S	S.
Ě		1					Location	of records	for audit	
-	Check this box if you have f					/-			SACRAME	•
	COMPUTATION OF 1		ISAS TA	AXABL	E INCC	OME (Ro	ound t	o neare	st dolla	r)
								_		
	1. NUMBER OF NONRESIDENT M	IEMBERS				1 <u>●</u>		5		
	2. TAXABLE INCOME FROM SCH	EDULE A:							2	2,685 00
	3. TAX: [Multiply Line 2 by 6.9 percent	(.069)]							3	185 00
	4. Arkansas income tax withheld: [Attac	ch copies of AR1099P1	T Form(s)]			4		00		
	5. Estimated tax paid and/or credit carri	ied forward:				5		00		
	6. Payment made with extension:					6		00		
	7. AMENDED RETURNS ONLY - Enter	previous payments:				7		00		
	8. TOTAL PAYMENTS: (Add Lines 4	through 7)							8	00
	9. AMENDED RETURNS ONLY - Enter	previous overpaymen	ts:						9 •	00
1	0. ADJUSTED TOTAL PAYMENTS	: (Subtract Line 9 from	n Line 8)						10 •	00
1	1. AMOUNT OF OVERPAYMENT/F	REFUND: (If Line 10 is	s greater th	han Line 3,	enter diff	erence)			11 🔸	00
1	2. Amount of overpayment to be applied	d to 2018:							. 12	00
1	3. AMOUNT TO BE REFUNDED TO	O YOU: (Subtract Line	e 12 from L	_ine 11)				REFUND	13 •	00
1	4. AMOUNT DUE: (If Line 3 is greater to	han Line 10, enter diffe	erence)					TAX DUE	14 •	185 00
N	Attach Form AR1000CRV to chec payment. To pay by credit card, so	ee instructions.					nd Admin	istration". I	include FEII	N on
PLEASE SIGN HERE	PLEASE SIGN HERE: Under p and statements, and to the best (other than taxpayer) is based on	of my knowledge n all information of	and belie	ef, they a reparer l	are true,	correct a knowledg	and con je.	nplete. D	eclaration	of preparer
SIGN	Signature of officer, partner or account	ant ERE		Date	12040	Telephone		<i>A</i>	/lay the Arkan ∖gency discus	sas Revenue s this return
	OIOIL				3/2018	•) 682-72	29 V	vith the prepa	rer of the return?
,	Paid Preparer's Signature			ID Nur	nber/Socia	al Security 00-*****		\vdash		nent Use Only
PAID EPARER	Dranavaria Nassa I B		0:4:10			00-			A	•
REP			·	tate/Zip	A 05064				elephone	
Page	E-mail janpreparer@yahoo.com		Sacra	mento, C	H 90004				(501) 682-2	194



FEIN: 00-****15

SCHEDULE A - MEMBERS SHARES OF INCOME					
NAME OF MEMBER	ADDRESS, CITY, STATE, ZIP	SSN OR FEIN	SHARE OF TAXABLE INCOME		
Zack Smith	321 Block St, Sacramento, CA 95864	400-00-5510	537	0	
Yolanda Sanders	322 Block St, Sacramento, CA 95864	400-00-5511	537	0	
Xavier Swanson	323 Block St, Sacramento, CA 95864	400-00-5512	537	0	
Wayne Scott	324 Block St, Sacramento, CA 95864	400-00-5513	537	0	
Vera Stanford	325 Block St, Sacramento, CA 95864	400-00-5514	537	0	
				0	
				0	
				0	
				0	
Total Taxable Income: Enter	here and on Line 2		2,685	0	

INFORMATION RETURN Report of Income Tax Withheld or Paid on Behalf of Nonresident Member

STATE OF ARKANSAS



Tax Year End of Pass Through Entity 12/31/2017 mm/dd/yyyy

Part A: Pass - Through Entity Information		Part B: Nonresident Member Information		
Name of Entity:		Name:		
Trek AG, Inc.		Zack Smith		
Type of Ownership: (if other, please provide statemen	t of ownership type)	Type of Ownership: (if other, please provide statement of ownership type)		
Partnership C Corp. S Corp. LLC	Trust Other	Partnership C Corp. S Corp. LLC Trust X Individual Other		
Federal Identification Number:		Social Security Number or Federal Identification Number of Member:		
00-****15		400-00-5510		
Street Address:		Street Address:		
10125 Tax Way		321 Block St		
City, State, ZIP:		City, State, ZIP:		
Sacramento, CA 95864		Sacramento, CA 95864		
Part C: Distribution and Tax Withholding or Payment Information for Nonresident Member				
Total Amounts Distributed from Arkansas Sources: Arkansas Income Tax With		neld:	Arkansas Income Tax Paid on AR1000CR:	
\$537			\$37	

INFORMATION RETURN Report of Income Tax Withheld or Paid

Tax Year End of Pass Through Entity



on Behalf of Nonresident Member

12/31/2017 mm/dd/yyyy

STATE OF ARKANSAS

Part A: Pass - Through Entity Information		Part B: Nonresident Member Information		
Name of Entity:		Name:		
Trek AG, Inc.		Yolanda Sanders		
Type of Ownership: (if other, please provide statement of ownership type)		Type of Ownership: (if other, please provide statement of ownership type)		
Partnership C Corp. S Corp. LLC Trust Other		Partnership C Corp. S Corp. LLC Trust Individual Other		
Federal Identification Number:		Social Security Number or Federal Identification Number of Member:		
00-****15		400-00-5511		
Street Address:		Street Address:		
10125 Tax Way		322 Block St		
City, State, ZIP:		City, State, ZIP:		
Sacramento, CA 95864		Sacramento, CA 95864		
Part C: Distribution and Tax Withholding or Payment Information for Nonresident Member				
Total Amounts Distributed from Arkansas Sources: Arkansas Income Tax Withl		neld:	Arkansas Income Tax Paid on AR1000CR:	
\$537			\$37	

INFORMATION RETURN Report of Income Tax Withheld or Paid on Behalf of Nonresident Member

STATE OF ARKANSAS



Tax Year End of Pass Through Entity 12/31/2017 mm/dd/yyyy

Part A: Pass - Through Entity Information		Part B: Nonresident Member Information		
Name of Entity:		Name:		
Trek AG, Inc.		Xavier Swanson		
Type of Ownership: (if other, please provide statement of ownership type)		Type of Ownership: (if other, please provide statement of ownership type)		
Partnership C Corp. S Corp. LLC Trust Other		Partnership C Corp. S Corp. LLC Trust X Individual Other		
Federal Identification Number:		Social Security Number or Federal Identification Number of Member:		
00-****15		400-00-5512		
Street Address:		Street Address:		
10125 Tax Way		323 Block St		
City, State, ZIP:		City, State, ZIP:		
Sacramento, CA 95864		Sacramento, CA 95864		
Part C: Distribution and Tax Withholding or Payment I	nformation for Nonresident	Member		
Total Amounts Distributed from Arkansas Sources: Arkansas Income Tax With		held:	Arkansas Income Tax Paid on AR1000CR:	
\$537			\$37	

INFORMATION RETURN Report of Income Tax Withheld or Paid on Behalf of Nonresident Member

STATE OF ARKANSAS



Tax Year End of Pass Through Entity 12/31/2017 mm/dd/yyyy

Part A: Pass - Through Entity Information		Part B: Nonresident Member Information		
Name of Entity:		Name:		
Trek AG, Inc.		Wayne Scott		
Type of Ownership: (if other, please provide statemen	t of ownership type)	Type of Ownership: (if other, please provide statement of ownership type)		
Partnership C Corp. S Corp. LLC	Trust Other	Partnership C Corp. S Corp. LLC Trust X Individual Other		
Federal Identification Number:		Social Security Number or Federal Identification Number of Member:		
00-****15		400-00-5513		
Street Address:		Street Address:		
10125 Tax Way		324 Block St		
City, State, ZIP:		City, State, ZIP:		
Sacramento, CA 95864		Sacramento, CA 95864		
Part C: Distribution and Tax Withholding or Payment Information for Nonresident Member				
Total Amounts Distributed from Arkansas Sources: Arkansas Income Tax With		neld:	Arkansas Income Tax Paid on AR1000CR:	
\$537			\$37	

INFORMATION RETURN Report of Income Tax Withheld or Paid

STATE OF ARKANSAS



on Behalf of Nonresident Member Tax Year End of Pass Through Entity 12/31/2017

mm/dd/yyyy

Part A: Pass - Through Entity Information		Part B: Nonresident Member Information		
Name of Entity:		Name:		
Trek AG, Inc.		Vera Stanford		
Type of Ownership: (if other, please provide statemen	t of ownership type)	Type of Ownership: (if other, please provide statement of ownership type)		
Partnership C Corp. S Corp. LLC	Trust Other	Partnership C Corp. S Corp. LLC Trust Individual Other		
Federal Identification Number:		Social Security Number or Federal Identification Number of Member:		
00-***15		400-00-5514		
Street Address:		Street Address:		
10125 Tax Way		325 Block St		
City, State, ZIP:		City, State, ZIP:		
Sacramento, CA 95864		Sacramento, CA 95864		
Part C: Distribution and Tax Withholding or Payment Information for Nonresident Member				
Total Amounts Distributed from Arkansas Sources: Arkansas Income Tax With		eld:	Arkansas Income Tax Paid on AR1000CR:	
\$537			\$37	

Arkansas Test Case 16

Required Forms: AR1000CR & AR1099-PT

Name of estate or trust: Herman Smith Company

FEIN: 00-****16

2017 AR1000CR ARKANSAS INCOME TAX



CR1

COMPOSITE TAX RETURN

	CHECK BOX IF
Dept. Use Only	AMENDED RETURN

				Dept	. Use Onl	AME	NDED F	RETURN		Software ID
_	1 - Dec 31, 2017 or fisca l year ending _		20	• •			•			•
	ne of entity Ierman Smith Company						Federa • 00-*		dent	ification Number
l	ing address						Teleph			
	Scott Court	Taco a s		I			` `	682-7925		
City ● S	it. Louis	State or Province • MO		Zip ● 6 3	3146			ck if address i Country	s out	side U.S.
• [Check this box if you have f	iled Arkansas extens	ion For	m AR10	55-CR			on of records tt Court, St.		audit iis, MO 63146
	COMPUTATION OF T	AX ON ARKANS	AS TA	XABLE	E INC	OME (F	Round	to neare	st	dollar)
ľ	MEMBERS SHARES OF INCO	ME								
1	. NUMBER OF NONRESIDENT M	EMBERS				1 <u>•</u>		3		
2	. TAXABLE INCOME FROM SCH	EDULE A:							2	• 389,089 00
3	s. TAX: [Multiply Line 2 by 6.9 percent	(.069)]							3	• 26,847 00
4	. Arkansas income tax withheld: [Attac	h copies of AR1099PT Fo	orm(s)]			4	30	,000 00		
5	. Estimated tax paid and/or credit carri	ed forward:				5		00		
6	i. Payment made with extension:					6		00		
7	. AMENDED RETURNS ONLY - Enter	previous payments:				7		00		
8	i. TOTAL PAYMENTS: (Add Lines 4	through 7)							8	• 30,000 00
6	. AMENDED RETURNS ONLY - Enter	previous overpayments:							9	• 00
10	. ADJUSTED TOTAL PAYMENTS	: (Subtract Line 9 from Lin	ne 8)						10	• 30,000 00
11	. AMOUNT OF OVERPAYMENT/R	REFUND: (If Line 10 is gr	eater tha	n Line 3,	enter d	ifference)			11	• 00
12	. Amount of overpayment to be applied	to 2018:							. 12	• 00
13	. AMOUNT TO BE REFUNDED TO	O YOU: (Subtract Line 12	? from Lir	ne 11)				REFUND	13	• 3,153 00
14	. AMOUNT DUE: (If Line 3 is greater to	han Line 10, enter differen	ice)					TAX DUE	14	• 00
	Attach Form AR1000CRV to chec payment. To pay by credit card, so	ee instructions. 2 (CR2) must be c	omple	eted an	d atta	ached.				
ASE	PLEASE SIGN HERE: Under p and statements, and to the best (other than taxpayer) is based or	of my knowledge and all information of w	d belief	i, they a eparer h	re true	e, correct knowled	t and co	mplete. D	ecl	aration of preparer
SIGN	Signature of officer, partner or accounta	ERE		Date 03/03/	/2018	Telephor	ne 01) 682-7	220	\gen	he Arkansas Revenue cy discuss this return ne preparer of the return?
	Paid Preparer's Signature			ID Num	ber/So	ial Securit	y Numbe			Yes No
Ä				•		00-***	***			Department Use Only
PAID EPARER	Preparer's Name Jack Preparer		City/Sta	ite/Zip					A	• • • • • • • • • • • • • • • • • • •
	E-mail jpreparer@yahoo.com		St. Lou	is, MO 6	3141				eiep	phone
	CR1 (R 9/11/2017)									



FEIN: 00-****16

SCHEDULE A - MEMBERS SHARES OF INCOME					
NAME OF MEMBER	ADDRESS, CITY, STATE, ZIP	SSN OR FEIN	SHARE OF TAXABLE INCOME	:	
James Scott	540 North St, St. Louis, MO 63141	400-00-5515	77,818	00	
Jim Scott	541 North St, St. Louis, MO 63141	400-00-5516	194,545	00	
Janet Scott	542 North St, St. Louis, MO 63141	400-00-5517	116,726	00	
				00	
				00	
				00	
				00	
				00	
				00	
Total Taxable Income: Enter h	nere and on Line 2		389,089	00	

AR1099PT

INFORMATION RETURN Report of Income Tax Withheld or Paid on Behalf of Nonresident Member

STATE OF ARKANSAS



Tax Year End of Pass Through Entity 12/31/2017 mm/dd/yyyy

Part A: Pass - Through Entity Information		Part B: Nonresident Member Information				
Name of Entity:		Name:				
Herman Smith Company		James Scott				
Type of Ownership: (if other, please provide statemen	t of ownership type)	Type of Ownership: (if other	er, please provide statement of ownership type)			
Partnership C Corp. S Corp. LLC	Trust Other	Partnership C Corp.	S Corp. LLC Trust X Individual Other			
Federal Identification Number:		Social Security Number or	Federal Identification Number of Member:			
00-****16		400-00-5515				
Street Address:		Street Address:				
3 Scott Ct.		540 North St.				
City, State, ZIP:		City, State, ZIP:				
St. Louis, MO 63146		St. Louis, MO 63141				
Part C: Distribution and Tax Withholding or Payment I	nformation for Nonresident	Member				
Total Amounts Distributed from Arkansas Sources:	Arkansas Income Tax Withl	neld:	Arkansas Income Tax Paid on AR1000CR:			
77,818	10,000					

AR1099PT

STATE OF ARKANSAS INFORMATION RETURN Report of Income Tax Withheld or Paid on Behalf of Nonresident Member



Tax Year End of Pass Through Entity 12/31/2017 mm/dd/yyyy

Part A: Pass - Through Entity Information		Part B: Nonresident Member Information				
Name of Entity:		Name:				
Herman Smith Company		Jim Scott				
Type of Ownership: (if other, please provide statemen	t of ownership type)	Type of Ownership: (if other	er, please provide statement of ownership type)			
Partnership C Corp. S Corp. LLC	TrustOther	Partnership C Corp.	S Corp. LLC Trust X Individual Other			
Federal Identification Number:		Social Security Number or	Federal Identification Number of Member:			
00-****16		400-00-5516				
Street Address:		Street Address:				
3 Scott Ct.		541 North St.				
City, State, ZIP:		City, State, ZIP:				
St. Louis, MO 63146		St. Louis, MO 63141				
Part C: Distribution and Tax Withholding or Payment I	nformation for Nonresident	Member				
Total Amounts Distributed from Arkansas Sources:	Arkansas Income Tax Withl	Withheld: Arkansas Income Tax Paid on AR1000CR:				
194,545	10,000					

AR1099PT

INFORMATION RETURN Report of Income Tax Withheld or Paid on Behalf of Nonresident Member

STATE OF ARKANSAS



Tax Year End of Pass Through Entity 12/31/2017 mm/dd/yyyy

Part A: Pass - Through Entity Information		Part B: Nonresident Member Information			
Name of Entity:		Name:			
Herman Smith Company		Janet Scott			
Type of Ownership: (if other, please provide statemen	t of ownership type)	Type of Ownership: (if oth	er, please provide statement of ownership type)		
Partnership C Corp. S Corp. LLC	Trust Other	Partnership C Corp.	S Corp. LLC Trust Individual Other		
Federal Identification Number: Social Security Number or Federal Identification Number			Federal Identification Number of Member:		
00-****16		400-00-5517			
Street Address:		Street Address:			
3 Scott Ct.		542 North St.			
City, State, ZIP:		City, State, ZIP:			
St. Louis, MO 63146		St. Louis, MO 63141			
Part C: Distribution and Tax Withholding or Payment I	nformation for Nonresident	Member			
Total Amounts Distributed from Arkansas Sources:	Arkansas Income Tax Withl	Withheld: Arkansas Income Tax Paid on AR1000CR:			
116,726	10,000				

Request For Extension Of Time For Filing

Required Forms: AR1155

Name of estate or trust: Thermo Stat Corp

FEIN: 00-****17

Extension Payment:

AR1155

ARKANSAS CORPORATION INCOME TAX

REQUEST FOR ARKANSAS EXTENSION OF TIME FOR FILING INCOME TAX RETURNS

	0 day Arkansas extension as referenced in Item 2 below radditional information)
APPROVED EXTENSION TO BE RETURNED TO:	NAME AND ADDRESS OF TAXPAYER: Thermo Stat Corp
	1 Air Condition Way
	England, AR 72046
CONTACT TELEPHONE NUMBER:	FEIN: 00-****17
1. Indicate type of return for which extension is	s being requested:
S CORPORATION (AR1100S) - If the entity is the Parent Q Subs under the Parent and the Parent must file the A	t Corporation, the Parent must request the extension, include a schedule of Arkansas Return.
	ember(s) of a group filing an Arkansas consolidated return, ne subsidiaries in the federal group eligible to file in the Arkansas
COOPERATIVE ASSOCIATION (AR1100CT)	EXEMPT ORGANIZATION (AR1100CT)
2. CHECK ONLY ONE BOX BELOW (BOX A OR BOX B)	TO REQUEST AN ARKANSAS EXTENSION
Tax year beginning January 1, 20 201	17 and ending December 31 , 20 17
	ding dates are required fields)
A X Check this box if requesting an additional 60 day exter	nsion from the Federal Extended return due date to file the Arkansas return.
B Check this box if requesting an additional 180 day extends	ension <u>from the Arkansas original return due date</u> to file the Arkansas return.
	of the Arkansas return. A copy of the approved request must be attached to the face of the e date of the tax return will NOT be considered. (This also applies to an additional
An Arkansas corporation income tax return filed after the original due date of the to file and/or failure to pay penalty from the original return due date until the date on a return filed on a federal or Arkansas extension, if the tax due as reflected on interest and penalty, any tax due reflected on the return must be paid on or befor required to file a return shall file its return on or before the expiration of four and or Please mail the Corporation Income Tax Extensions to the APPROVED: DENIED: Extension request not filed on time.	P.O. Box 919 Little Rock, AR 72203-0919
ARTIOD	EOF ARKANSAS Extension Payment
Software ID Tax Year Endi	ng(MM/DD/YYYY)
Federal Employer Identification Number Due Date	(INTITUDE TITT)
Todala Employor Idonalidadan Namadi	
Name of Corporation	
Address	Amount

of this Payment

> Enter Whole Dollars (ex. 1,234,567.00)

Address

City, State, Zip

Telephone #

Required Forms: AR1155

Name of estate or trust: Sand Tart Inc

FEIN: 00-****18

Extension Payment:

AR1155

ARKANSAS CORPORATION INCOME TAX

REQUEST FOR ARKANSAS EXTENSION OF TIME FOR FILING INCOME TAX RETURNS

(See Instruction	
APPROVED EXTENSION TO BE RETURNED TO:	NAME AND ADDRESS OF TAXPAYER:
	Sand Tart Inc
	25 Pecan Way
	Cave City, AR 72521
CONTACT TELEPHONE NUMBER:	FEIN: 00-****18
1. Indicate type of return for which extensi	on is being requested:
S CORPORATION (AR1100S) - If the entity is the F Q Subs under the Parent and the Parent must file	Parent Corporation, the Parent must request the extension, include a schedule of the Arkansas Return.
	a) member(s) of a group filing an Arkansas consolidated return, list the subsidiaries in the federal group eligible to file in the Arkansas
COOPERATIVE ASSOCIATION (AR1100CT)	EXEMPT ORGANIZATION (AR1100CT)
2. CHECK ONLY ONE BOX BELOW (BOX A OR BO	OX B) TO REQUEST AN ARKANSAS EXTENSION
Tax year beginning January 1, 2	02017 and ending December 31 , 2017
(Tax year beginning ar	nd ending dates are required fields)
	<u>restension from the Federal Extended return due date</u> to file the Arkansas return.
	ay extension from the Arkansas original return due date to file the Arkansas return.
return when filed. A request for an extension which is postmarked AFTER extension). NOTE: An Arkansas corporation income tax return filed after the original due date of file and/or failure to pay penalty from the original return due date until the on a return filed on a federal or Arkansas extension, if the tax due as reflect interest and penalty, any tax due reflected on the return must be paid on or required to file a return shall file its return on or before the expiration of four	e date of the Arkansas return. A copy of the approved request must be attached to the face of the the due date of the tax return will NOT be considered. (This also applies to an additional e of the 15th day of the 4th month after the close of the tax year will be assessed interest and failure e date the return is filed and the tax is paid. This will include the assessment of interest and penalticated on the return is not paid on or before the original Arkansas return due date. Therefore, to avoid the before the 15th day of the 4th month after the close of the tax year. An exempt organization that it is and one-half (41/2) months after the close of the tax year (May 15 if filing on a calendar basis). To the following address: CORPORATION INCOME TAX SECTION P.O. Box 919 Little Rock, AR 72203-0919
AR1155	TATE OF ARKANSAS
(R 06/28/2017) Corporat	ion Extension Payment
Software ID Tax Yea	r Ending(MM/DD/YYYY)
Federal Employer Identification Number Due Date	(<u>-</u>
Name of	
Corporation Address	Amount
	of this \$
City, State, Zip	Payment Enter Whole Dollars
Telephone #	(ex. 1,234,567.00)

Required Forms: AR1055-PE

Name of estate or trust: Curtain Partnership

FEIN: 00-****19

AR1055-PE 2017

STATE OF ARKANSAS REQUEST FOR EXTENSION OF TIME FOR FILING PARTNERSHIP TAX RETURNS

Name			Federal Identification Number	
CURTAIN PARTNERSHIP			00-****19	
Address				
86 PLAID COURT				
City	State or Province	Zip	☐ Check if address is outside U.S.	
MT HOLLY	AR	71757	Foreign Country	

Filing this Arkansas extension form will extend the date to file your return to October 15th for calendar year filers. Fiscal year filers will have an extension of 180 days from their return due date.

File this request on or before the due date of your return. Keep a copy for your records.

NOTE: Income tax returns must be filed and the tax paid on or before the fifteenth (15th) day of the fourth (4th) month following the close of the tax year (April 15th for calendar year filers). This extension is an agreement by the Commissioner of Revenue to waive the statutory penalty for failure to file timely if the return is filed by the extension due date and the tax is paid by the original due date of the return (April 15th for calendar year filers).

Mail to the following address:

Individual Income Tax Section P.O. Box 3628 Little Rock, AR 72203-3628

Caution: An extension to file is not an extension to pay. Interest and failure to pay penalty will be assessed if any tax due is not paid by the original due date, April 15th for calendar year filers.

Required Forms: AR1055-FE

Name of estate or trust: Peach Trust

FEIN: 00-****20

Extension Payment:

AR1055-FE 2017

STATE OF ARKANSAS REQUEST FOR EXTENSION OF TIME FOR FILING FIDUCIARY TAX RETURNS

FIDUCIARY TAX RETURNS

Fiscal Year Ending 12/31/2017

(MM/DD/YYYY)

Name of estate or trust

PEACH TRUST

Name and title of fiduciary or trustee

ARKANSAS PEACH

FIDUCIARY TAX RETURNS

Federal Identification Number

00-****20

Filing this Arkansas extension form will extend the date to file your return to October 15th for calendar year filers. Fiscal year filers will have an extension of 180 days from their return due date.

Zip

71801

☐ Check if address is outside U.S.

Foreign Country

File this request on or before the due date of your return. Keep a copy for your records.

State or Province

AR

NOTE: Income tax returns must be filed and the tax paid on or before the fifteenth (15th) day of the fourth (4th) month following the close of the tax year (April 15th for calendar year filers). This extension is an agreement by the Commissioner of Revenue to waive the statutory penalty for failure to file timely if the return is filed by the extension due date and the tax is paid by the original due date of the return (April 15th for calendar year filers).

Mail to the following address:

Individual Income Tax Section P.O. Box 3628 Little Rock, AR 72203-3628

Caution: An extension to file is not an extension to pay. Interest and failure to pay penalty will be assessed if any tax due is not paid by the original due date, April 15th for calendar year filers.

R1055-FE (R 6/19/2017)	STATE of ARKANSAS Fiduciary Extension Payment	2017	
Software ID	Fiscal Year Ending(MM/DD/YYYY)	Tax Year	\neg
Federal Identification Number	Due Date		
Name Address City, State, Zip	Amour of this Payme	\$	
Telephone #	T dynic	 Include Cents (ex. 1,234,567.00)	

Mailing address

Citv

HOPE

1 COBBLER DR

Required Forms: AR1055-CR

Name of estate or trust: Pencil Inc

FEIN: 00-****21

Extension Payment:

AR1055-CR

STATE OF ARKANSAS REQUEST FOR EXTENSION OF TIME FOR FILING COMPOSITE TAX RETURNS

12/31/2017	COMPOSITE	AX RETURNS	
Fiscal Year Ending (MM/DD/YYYY)			
Name of entity			Federal Employer Identification Number
Pencil Inc			00-****21
Mailing Address			
44 Lead St			
City	State or Province	Zip	Check if address is outside U.S. Foreign Country
Pencil Bluff	AR	71965	Troteigh Country

Filing this Arkansas extension form will extend the date to file your return to October 15th for calendar year filers. Fiscal year filers will have an extension of 180 days from their return due date.

File this request on or before the due date of your return. Keep a copy for your records.

NOTE: Income tax returns must be filed and the tax paid on or before the fifteenth (15th) day of the fourth (4th) month following the close of the tax year (April 15th for calendar year filers). This extension is an agreement by the Commissioner of Revenue to waive the statutory penalty for failure to file timely if the return is filed by the extension due date and the tax is paid by the original due date of the return (April 15th for calendar year filers).

Mail to the following address:

Individual Income Tax Section P.O. Box 3628 Little Rock, AR 72203-3628

Caution: An extension to file is not an extension to pay. Interest and failure to pay penalty will be assessed if any tax due is not paid by the original due date, April 15th for calendar year filers.

R1055-CR (R 6/19/2017)	STATE of ARKANSAS Composite Extension Payment		2017	
Software ID	Fiscal Year Ending(MM/DD/YYYY)		Tax Year	一
Name Address City, State, Zip Telephone #	of	ount this \$ ment	Include Cents (ex. 1,234,567.00)	