Publication AR5078

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**
  - AR K-1's, line 1a – updated.
  - AR K-1's, line 1b – updated.

- **Test Case 16**
  - Revised

October 24, 2017

- **Test Case 7**
  - AR K-1's, line 1b – updated.

- **Test Case 9**
  - AR1050, Line 13 – updated.

- **Test Case 16**
  - Revised

- **Test Case 19 Scenario**
  - 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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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:

First Date for Transmitting Live Electronic Corporate, S-Corporation, Partnership and Fiduciary Income Tax Returns ..... Same As IRS

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: arefile@dfa.arkansas.gov to be reviewed. The Arkansas e-File Group will notify the developer by e-mail as soon as possible of acceptance or if problems exist with your test cases. **Submissions with previous year's test cases will not be reviewed nor will an e-mail be sent.**

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: 44-4444444
  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

CTCT171

C

Software ID •

Tax Year beginning • 04 / 01 / 2017 and ending • 04 / 01 / 2018

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

FEIN		
• 00-*****01	• ☐ Check this box if Automatic Federal Extension Form 7004 filed (See Instructions) • ☐ Check this box if Arkansas Extension Form AR1155 filed	• ☐ Check if Filing as Financial Institution • ☐ Check if Federal Subchapter S

NAICS Code	Name ☐ Check this box if Name has changed from prior year	Type of Corporation (Check only one box)
• 561790	• OUTDOOR WORLD	• 5 ☐ Domestic (in state)
Date of Incorporation	Address ☐ Check this box if Address has changed from prior year	• 6 ☐ Foreign (out of state)
• 04/17/2000	• 11 SUNS ST	

Date Began Business in AR	City	State or Province	Zip	☐ Check if address is outside U.S. Foreign Country
• 04/17/2000	• LITTLE ROCK	• AR	• 72201	

FILING STATUS: (CHECK ONLY ONE BOX)
• 1 ☒ Corporation Operating only in Arkansas
• 2 ☐ Multistate Corporation - Apportionment
• 3 ☐ Multistate Corporation - Direct Accounting (*Prior written approval required for Direct Accounting*)
• 4 ☐ Consolidated return: # of corp.entities in AR___

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

		ARKANSAS
INCOME	7. Gross Sales: *(Less returns and allowances)* 7. •	1,497,843 00
	8. Less Cost of Goods Sold: 8. •	794,914 00
	9. Gross Profit: *(Line 7 less Line 8)* 9. •	702,929 00
	10. Dividends: *(See Instructions)* 10. •	00
	11. Taxable Interest: *(Attach AR1100REC)* 11. •	00
	12. Gross Rents/Gross Royalties: *(See Instructions)* 12. •	00
	13. Gains or Losses: 13. •	14,054 00
	14. Other Income: 14. •	00
	15. TOTAL INCOME: *(Add Lines 9 through 14)* 15. •	716,983 00
DEDUCTIONS	16. Compensation of Officers/Other Salaries and Wages: *(See Instructions)* 16. •	176,148 00
	17. Repairs: 17. •	108,027 00
	18. Bad Debts: 18. •	00
	19. Rent on Business Property: 19. •	12,000 00
	20. Taxes: *(Attach AR1100REC)* 20. •	46,377 00
	21. Interest: 21. •	7,482 00
	22. Contributions: 22. •	00
	23. Depreciation: *(Attach AR1100REC)* 23. •	129,356 00
	24. Depletion: 24. •	00
	25. Advertising: 25. •	990 00
	26. Other Deductions: (*Attach schedule*) 26. •	213,073 00
	27. TOTAL DEDUCTIONS: *(Add Lines 16 through 26)* 27. •	693,453 00
	28. Taxable Income Before Net Operating Losses: *(Line 15 less Line 27)* 28. •	23,530 00
	29. Net Operating Losses: *(Adjust for Non-taxable Income)* 29. •	(12,135) 00
TAX COMPUTATION	30. Net Taxable Income: *(Line 28 less Line 29 or Schedule A C4 page 2) (If Amended Return Box Checked, Enter Amended Net Taxable Income)* 30. •	11,395 00
	31. Tax from Table: *(See C. Instructions)* 31. •	258 00
	32. Business Incentive Credits: *(Attach all original certificates and Schedule AR1100BIC)* 32. •	00
	33. Tax Liability: *(If Amended Return Box Checked, Enter Amended Tax Liability)* 33. •	258 00
	34. Estimated Tax Paid: *(Including estimate carryforward from prior year)* 34. •	00
	35. Payment with Extension Request: 35. •	00
	36. Withholding Payment: *(Attach AR1100-WH)* 36. •	00
	37. Amended Return Only: *(Enter Net tax paid (or refunded) on previous returns(s) for this tax year)* 37. •	00
	38. Overpayment: *(Line 34 plus line 35 plus line 36 plus or minus line 37; less line 33)* 38. •	00
	39. Amount Applied to 2018 Estimated Tax 39. • 00	
	40. Amount Applied to Check Off Contributions: *(Attach AR1100CO)* 40. • 00	
	41. Amount to be Refunded: *(Line 38 less Lines 39 and 40)* 41. •	00
	42. Tax Due: *(Line 33 less Line 34 and 35 and Line 36, plus or minus line 37)* 42. •	258 00
	43. Interest on Tax Due: 43. •	00
	44. Penalty for Late Filing or Payment: *(See Instructions)* 44. •	00
	45. Penalty for Underpayment of Estimated Tax: *(Attach AR2220)* Enter exception checked in Part 3 • ☐ 45. •	00
	46. Amount Due: *(Add Lines 42 through 45)* 46. •	258 00

DO NOT STAPLE RETURNS, SCHEDULES OR ATTACHMENTS

SCHEDULE A
Apportionment of Income for Multistate Corporation

CTCT172

FEIN: 00-*****01

A. INCOME TO APPORTION:

1. Income per Federal Return: *(Federal Form 1120, Line 28)* ..... 1. ● 00
2. Add Adjustments: *(Attach schedule)* ..... 2. ● 00
3. Deduct Adjustments: *(Attach schedule)* ..... 3. ● 00
4. TOTAL APPORTIONABLE INCOME: ..... 4. ● 00

NOTE: If all factors in **Section B** are 100%, do not complete Columns (A), (B), or (C). The return should be filed as a status 1, CORPORATION OPERATING ONLY IN ARKANSAS and complete all appropriate lines on page 1 of Form AR1100CT.

B. APPORTIONMENT FACTOR:

	(A) Amounts in Arkansas	(B) Total Amounts	(C) Percentage (A) ÷ (B)
1. Property Used in Business:			
a. Tangible Assets Used in Business and Inventories Less Construction in Progress:			
1. Amount Beginning of Year: ..... 1.	00	1. 00	*(Calculate to 6 places to the right of the decimal. Fill in all spaces.)*
2. Amount End of Year: ..... 2.	00	2. 00	
3. Total: *(Add Lines a1 and a2)* ..... 3.	00	3. 00	
4. Average Tangible Assets: *(Line 3 ÷ 2)* ..... 4.	00	4. 00	
b. Rental Property: *(8 times annual rent)* ..... b.	00	b. 00	999.999999 % **(EXAMPLE)**
c. Average Value of Intangible Property: ..... c. **(For Financial Institutions Only - Attach schedule)**	00	c. 00	
d. TOTAL PROPERTY: *(Add Lines a4, b, and c)* ..... d. ●	00	d. ● 00	d. ● %
2. Salaries, Wages, Commissions and Other Compensation Related to the Production of Business Income:			
a. TOTAL: ..... a. ●	00	a. ● 00	a. ● %
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: *(Financial Institutions must use Single Weighted Factor) (Column C, Line 3f x 2)* ..... g. ●			%
4. Sum of Percentages: *(Single Weighted: Add Column C, Lines 1d, 2a and 3f)* *(Double Weighted: Add Column C, Lines 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 other than zero which you make on Part B, Column B, Lines (1d), (2a), and (3f).**

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

C. ARKANSAS TAXABLE INCOME:

1. Income Apportioned to Arkansas: *(Part A, Line 4) x (Part B, Line 5,Column C)* ..... 1. ● 00
2. Add: Direct Income Allocated to Arkansas: *(Attach schedule)* ..... 2. ● 00
3. Less: Apportioned NOL to Arkansas: *(See NOL Instructions, Attach AR1100NOL form)* ..... 3. ● 00
4. TOTAL INCOME TAXABLE TO ARKANSAS: *(Enter here and on Line 30, page 1)* ..... 4. ● 00

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules, statements and documents, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

SIGNATURE OF OFFICER	DATE	TITLE	Telephone Number
●		**OWNER**	**(501) 682-7925**
PREPARER'S SIGNATURE	DATE	PREPARER'S FEIN/PIN	
		● **44-4444444**	
PREPARER'S PRINTED NAME		May the Arkansas Revenue Agency discuss this return with the preparer shown above? ☐ Yes ☒ No	**FOR OFFICE USE ONLY**
AREA CODE AND TELEPHONE NUMBER OF PREPARER **(501) 537-5744**			**A** ●
			B ●
Mail completed form to: Corporation Income Tax, P O Box 919, Little Rock, AR 72203-0919			**C**

AR1100CT Back (R 09/25/2017)

DO NOT STAPLE RETURNS, STATEMENTS OR ATTACHMENTS

AR1100REC

CTRC171

ARKANSAS CORPORATION INCOME TAX RECONCILIATION SCHEDULE

NAME **OUTDOOR WORLD** FEIN **00-*****01**

PART A: INTEREST INCOME

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 Schedule)*	3.	00
4. ARKANSAS TAXABLE INTEREST INCOME: *(Enter here and on Line 11, Form AR1100CT)*	4.	00

PART B: TAXES DEDUCTION

1. FEDERAL FORM 1120 LINE 17 TAXES AND LICENSE DEDUCTION	1.	**46,635** 00
2. ADD: FOREIGN TAXES NOT INCLUDED ON FORM 1120 LINE 17	2.	00
3. LESS: ARKANSAS CORPORATION INCOME TAXES	3.	**258** 00
4. ARKANSAS DEDUCTION FOR TAXES *(Enter here and on Line 20, Form AR1100CT)*	4.	**46,377** 00

PART C: DEPRECIATION DEDUCTION

1. FEDERAL FORM 1120 LINE 20 DEPRECIATION DEDUCTION	1.	**143,048** 00
2. PLUS: FEDERAL DEPRECIATION INCLUDED IN COST OF GOODS SOLD OR ELSEWHERE	2.	00
3. TOTAL FEDERAL DEPRECIATION *(Line 22 of Form 4562)*	3.	**143,048** 00
4. LESS: FEDERAL FORM 4562 LINE 12 SECTION 179 DEDUCTION	4.	**39,200** 00
5. LESS: FEDERAL FORM 4562 LINE 14 BONUS DEPRECIATION	5.	00
6. LESS: FEDERAL FORM 4562 LINE 25 BONUS DEPRECIATION	6.	00
7. ADD: ARKANSAS ALLOWABLE SECTION 179 DEDUCTION	7.	**25,000** 00
8. ADD OR SUBTRACT ARKANSAS DEPRECIATION ADJUSTMENT *(Attach Schedule)*	8.	**508** 00
9. CAPITAL GAIN OR LOSS ADJUSTMENT FOR BASIS DIFFERENCE *(Attach Schedule)*	9.	00
10. ARKANSAS TOTAL DEPRECIATION DEDUCTION	10.	**129,356** 00
11. LESS: ARKANSAS DEPRECIATION IN COST OF GOODS SOLD OR ELSEWHERE	11.	00
12. ARKANSAS DEPRECIATION DEDUCTION *(Enter here and on Line 23, Form AR1100CT)*	12.	**129,356** 00

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.

AR1100NOL

Arkansas Corporation Income Tax Section
Schedule of Net Operating Loss

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.

Name of Corporation: OUTDOOR WORLD **FEIN:** 00-*****01

Tax Year: 03/31/2012		**NOL Amt:** 6,274		**Yr Expires:** 03/31/2017	
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: 03/31/2013		**NOL Amt:** 10,437		**Yr Expires:** 03/31/2018	
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:	0
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: 03/31/2014		**NOL Amt:** 16,251		**Yr Expires:** 03/31/2019	
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 Arkansas 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

1. Amount 108,343 00

2.

Name: OUTDOOR WORLD
SSN/FEIN: 00-*****01
Arkansas Form or Schedule: AR1100CT
Ownership Type: Other Deductions
Description: Insurance
Tax Year: 2017

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

4. Amount 16,233 00

5.

Name: OUTDOOR WORLD
SSN/FEIN: 00-*****01
Arkansas Form or Schedule: AR1100CT
Ownership Type: Other Deductions
Description: Uniforms
Tax Year: 2017

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

AR-AIS 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

Arkansas Test Case 2

Required Forms: AR1100CT & AR-AIS

Company Name: Oakbrook Corp

FEIN: 00-*****02

2017 AR1100CT
ARKANSAS CORPORATION INCOME TAX RETURN

CTCT171

C

Software ID

Tax Year beginning ____/____/____ and ending ____/____/____

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

FEIN		
• 00-*****02	• ☐ Check this box if Automatic Federal Extension Form 7004 filed (See Instructions) • ☐ Check this box if Arkansas Extension Form AR1155 filed	• ☐ Check if Filing as Financial Institution • ☐ Check if Federal Subchapter S

NAICS Code	Name ☐ Check this box if Name has changed from prior year	Type of Corporation (Check only one box)
• 811210	• OAKBROOK CORP	• 5 ☐ Domestic (in state) • 6 ☒ Foreign (out of state)
Date of Incorporation	Address ☐ Check this box if Address has changed from prior year	
• 06/17/1985	• 621 E. 7TH ST. STE. 100	

Date Began Business in AR	City	State or Province	Zip	☐ Check if address is outside U.S. Foreign Country
• 02/01/2008	• MAUMELLE	• AR	• 72113	

FILING STATUS: (CHECK ONLY ONE BOX)
• 1 ☐ Corporation Operating only in Arkansas
• 2 ☒ Multistate Corporation - Apportionment
• 3 ☐ Multistate Corporation - Direct Accounting (*Prior written approval required for Direct Accounting*)
• 4 ☐ Consolidated return: # of corp.entities in AR___

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

		ARKANSAS	
INCOME	7. Gross Sales: *(Less returns and allowances)* 7. •		00
	8. Less Cost of Goods Sold: 8. •		00
	9. Gross Profit: *(Line 7 less Line 8)* 9. •		00
	10. Dividends: *(See Instructions)* 10. •		00
	11. Taxable Interest: *(Attach AR1100REC)* 11. •		00
	12. Gross Rents/Gross Royalties: *(See Instructions)* 12. •		00
	13. Gains or Losses: 13. •		00
	14. Other Income: 14. •		00
	15. TOTAL INCOME: *(Add Lines 9 through 14)* 15. •		00
DEDUCTIONS	16. Compensation of Officers/Other Salaries and Wages: *(See Instructions)* 16. •		00
	17. Repairs: 17. •		00
	18. Bad Debts: 18. •		00
	19. Rent on Business Property: 19. •		00
	20. Taxes: *(Attach AR1100REC)* 20. •		00
	21. Interest: 21. •		00
	22. Contributions: 22. •		00
	23. Depreciation: *(Attach AR1100REC)* 23. •		00
	24. Depletion: 24. •		00
	25. Advertising: 25. •		00
	26. Other Deductions: (*Attach schedule*) 26. •		00
	27. TOTAL DEDUCTIONS: *(Add Lines 16 through 26)* 27. •		00
	28. Taxable Income Before Net Operating Losses: *(Line 15 less Line 27)* 28. •		00
	29. Net Operating Losses: *(Adjust for Non-taxable Income)* 29. •		00
TAX COMPUTATION	30. Net Taxable Income: *(Line 28 less Line 29 or Schedule A C4 page 2) (If Amended Return Box Checked, Enter Amended Net Taxable Income)* 30. •	556	00
	31. Tax from Table: *(See C. Instructions)* 31. •	6	00
	32. Business Incentive Credits: *(Attach all original certificates and Schedule AR1100BIC)* 32. •		00
	33. Tax Liability: *(If Amended Return Box Checked, Enter Amended Tax Liability)* 33. •	6	00
	34. Estimated Tax Paid: *(Including estimate carryforward from prior year)* 34. •	50	00
	35. Payment with Extension Request: 35. •		00
	36. Withholding Payment: *(Attach AR1100-WH)* 36. •		00
	37. Amended Return Only: *(Enter Net tax paid (or refunded) on previous returns(s) for this tax year)* 37. •		00
	38. Overpayment: *(Line 34 plus line 35 plus line 36 plus or minus line 37; less line 33)* 38. •	44	00
	39. Amount Applied to 2018 Estimated Tax 39. •	44 00	
	40. Amount Applied to Check Off Contributions: *(Attach AR1100CO)* 40. •	00	
	41. Amount to be Refunded: *(Line 38 less Lines 39 and 40)* 41. •		00
	42. Tax Due: *(Line 33 less Line 34 and 35 and Line 36, plus or minus line 37)* 42. •		00
	43. Interest on Tax Due: 43. •		00
	44. Penalty for Late Filing or Payment: *(See Instructions)* 44. •		00
	45. Penalty for Underpayment of Estimated Tax: *(Attach AR2220)* Enter exception checked in Part 3 • ☐ 45. •		00
	46. Amount Due: *(Add Lines 42 through 45)* 46. •		00

DO NOT STAPLE RETURNS, SCHEDULES OR ATTACHMENTS

SCHEDULE A
Apportionment of Income for Multistate Corporation

CTCT172

FEIN: 00-*****02

A. INCOME TO APPORTION:

1. Income per Federal Return: *(Federal Form 1120, Line 28)*	1.	394,539 00
2. Add Adjustments: *(Attach schedule)*	2.	00
3. Deduct Adjustments: *(Attach schedule)*	3.	8,388 00
4. TOTAL APPORTIONABLE INCOME:	4.	386,151 00

NOTE: If all factors in **Section B** are 100%, do not complete Columns (A), (B), or (C). The return should be filed as a status 1, CORPORATION OPERATING ONLY IN ARKANSAS and complete all appropriate lines on page 1 of Form AR1100CT.

B. APPORTIONMENT FACTOR:

		(A) Amounts in Arkansas		(B) Total Amounts		(C) Percentage (A) ÷ (B)
1. Property Used in Business:						
a. Tangible Assets Used in Business and Inventories Less Construction in Progress:						
1. Amount Beginning of Year:	1.		00	1,774,113	00	*(Calculate to 6 places to the right of the decimal. Fill in all spaces.)*
2. Amount End of Year:	2.		00	1,806,957	00	
3. Total: *(Add Lines a1 and a2)*	3.		00	3,581,070	00	
4. Average Tangible Assets: *(Line 3 ÷ 2)*	4.		00	1,790,535	00	
b. Rental Property: *(8 times annual rent)*	b.		00	1,352,688	00	999.999999 % **(EXAMPLE)**
c. Average Value of Intangible Property: **(For Financial Institutions Only - Attach schedule)**	c.		00		00	
d. TOTAL PROPERTY: *(Add Lines a4, b, and c)*	d.		00	3,143,223	00	%
2. Salaries, Wages, Commissions and Other Compensation Related to the Production of Business Income:						
a. TOTAL:	a.		00	2,379,539	00	%
3. Sales/Receipts:						
a. Destination Shipped From Within Arkansas:	a.	33,558	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.	33,558	00	11,643,459	00	0.288213 %
g. DOUBLE WEIGHTED: *(Financial Institutions must use Single Weighted Factor) (Column C, Line 3f x 2)*	g.					0.576426 %
4. Sum of Percentages: *(Single Weighted: Add Column C, Lines 1d, 2a and 3f)* *(Double Weighted: Add Column C, Lines 1d, 2a and 3g)*	4.					0.576426 %

*5. Percentage Attributable to Arkansas: Line 4 **0.576426** Divided By* **4** = 5. **0.144107** %

***For Part B, Line 5, Divide Line 4 by number of entries other than zero which you make on Part B, Column B, Lines (1d), (2a), and (3f).**

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

C. ARKANSAS TAXABLE INCOME:

1. Income Apportioned to Arkansas: *(Part A, Line 4) x (Part B, Line 5,Column C)*	1.	556 00
2. Add: Direct Income Allocated to Arkansas: *(Attach schedule)*	2.	00
3. Less: Apportioned NOL to Arkansas: *(See NOL Instructions, Attach AR1100NOL form)*	3.	00
4. TOTAL INCOME TAXABLE TO ARKANSAS: *(Enter here and on Line 30, page 1)*	4.	556 00

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules, statements and documents, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

SIGNATURE OF OFFICER	DATE	TITLE	Telephone Number
		CEO	(501) 682-7925
PREPARER'S SIGNATURE	DATE	PREPARER'S FEIN/PIN	
		44-4444444	
PREPARER'S PRINTED NAME		May the Arkansas Revenue Agency discuss this return with the preparer shown above? ☒ Yes ☐ No	FOR OFFICE USE ONLY
AREA CODE AND TELEPHONE NUMBER OF PREPARER (501) 537-5744			A ●
			B ●
Mail completed form to: Corporation Income Tax, P O Box 919, Little Rock, AR 72203-0919			C

AR1100CT Back (R 09/25/2017)

DO NOT STAPLE RETURNS, STATEMENTS OR ATTACHMENTS

AR-AIS Arkansas 2017

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

5. Amount 8,388 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

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

CTCT171

C

Software ID

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

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

FEIN		
● 00-*****03	● ☐ Check this box if Automatic Federal Extension Form 7004 filed (See Instructions) ● ☐ Check this box if Arkansas Extension Form AR1155 filed	● ☐ Check if Filing as Financial Institution ● ☐ Check if Federal Subchapter S

NAICS Code	Name ☐ Check this box if Name has changed from prior year	Type of Corporation (Check only one box)
● 238900	● ACQ, COMPANY	● 5 ☒ Domestic (in state) ● 6 ☐ Foreign (out of state)
Date of Incorporation	Address ☐ Check this box if Address has changed from prior year	
● 01/01/2009	● 3347 BROADWAY	

Date Began Business in AR	City	State or Province	Zip	☐ Check if address is outside U.S. Foreign Country
● 01/01/2009	● ALEXANDER	● AR	● 72002	

FILING STATUS: (CHECK ONLY ONE BOX)
● 1 ☐ Corporation Operating only in Arkansas
● 2 ☐ Multistate Corporation - Apportionment
● 3 ☐ Multistate Corporation - Direct Accounting (*Prior written approval required for Direct Accounting*)
● 4 ☒ Consolidated return: # of corp.entities in AR 2

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

		ARKANSAS
INCOME	7. Gross Sales: *(Less returns and allowances)* ● 7.	00
	8. Less Cost of Goods Sold: ● 8.	00
	9. Gross Profit: *(Line 7 less Line 8)* ● 9.	00
	10. Dividends: *(See Instructions)* ● 10.	00
	11. Taxable Interest: *(Attach AR1100REC)* ● 11.	00
	12. Gross Rents/Gross Royalties: *(See Instructions)* ● 12.	00
	13. Gains or Losses: ● 13.	00
	14. Other Income: ● 14.	00
	15. TOTAL INCOME: *(Add Lines 9 through 14)* ● 15.	00
DEDUCTIONS	16. Compensation of Officers/Other Salaries and Wages: *(See Instructions)* ● 16.	00
	17. Repairs: ● 17.	00
	18. Bad Debts: ● 18.	00
	19. Rent on Business Property: ● 19.	00
	20. Taxes: *(Attach AR1100REC)* ● 20.	00
	21. Interest: ● 21.	00
	22. Contributions: ● 22.	00
	23. Depreciation: *(Attach AR1100REC)* ● 23.	00
	24. Depletion: ● 24.	00
	25. Advertising: ● 25.	00
	26. Other Deductions: (*Attach schedule*) ● 26.	00
	27. TOTAL DEDUCTIONS: *(Add Lines 16 through 26)* ● 27.	00
	28. Taxable Income Before Net Operating Losses: *(Line 15 less Line 27)* ● 28.	00
	29. Net Operating Losses: *(Adjust for Non-taxable Income)* ● 29.	00
TAX COMPUTATION	30. Net Taxable Income: *(Line 28 less Line 29 or Schedule A C4 page 2) (If Amended Return Box Checked, Enter Amended Net Taxable Income)* ● 30.	9,927 00
	31. Tax from Table: *(See C. Instructions)* ● 31.	209 00
	32. Business Incentive Credits: *(Attach all original certificates and Schedule AR1100BIC)* ● 32.	00
	33. Tax Liability: *(If Amended Return Box Checked, Enter Amended Tax Liability)* ● 33.	209 00
	34. Estimated Tax Paid: *(Including estimate carryforward from prior year)* ● 34.	00
	35. Payment with Extension Request: ● 35.	00
	36. Withholding Payment: *(Attach AR1100-WH)* ● 36.	00
	37. Amended Return Only: *(Enter Net tax paid (or refunded) on previous returns(s) for this tax year)* ● 37.	00
	38. Overpayment: *(Line 34 plus line 35 plus line 36 plus or minus line 37; less line 33)* ● 38.	00
	39. Amount Applied to 2018 Estimated Tax ● 39.	00
	40. Amount Applied to Check Off Contributions: *(Attach AR1100CO)* ● 40.	00
	41. Amount to be Refunded: *(Line 38 less Lines 39 and 40)* ● 41.	00
	42. Tax Due: *(Line 33 less Line 34 and 35 and Line 36, plus or minus line 37)* ● 42.	209 00
	43. Interest on Tax Due: ● 43.	7 00
	44. Penalty for Late Filing or Payment: *(See Instructions)* ● 44.	52 00
	45. Penalty for Underpayment of Estimated Tax: *(Attach AR2220)* Enter exception checked in Part 3 ● ☐ ● 45.	00
	46. Amount Due: *(Add Lines 42 through 45)* ● 46.	268 00

AR1100CT (R 07/07/2017)

DO NOT STAPLE RETURNS, SCHEDULES OR ATTACHMENTS

SCHEDULE A
Apportionment of Income for Multistate Corporation

CTCT172

FEIN: 00-*****03

A. INCOME TO APPORTION:

1. Income per Federal Return: *(Federal Form 1120, Line 28)* ..... 1. ● 00
2. Add Adjustments: *(Attach schedule)* ..... 2. ● 00
3. Deduct Adjustments: *(Attach schedule)* ..... 3. ● 00
4. TOTAL APPORTIONABLE INCOME: ..... 4. ● 00

NOTE: If all factors in **Section B** are 100%, do not complete Columns (A), (B), or (C). The return should be filed as a status 1, CORPORATION OPERATING ONLY IN ARKANSAS and complete all appropriate lines on page 1 of Form AR1100CT.

B. APPORTIONMENT FACTOR:

	(A) Amounts in Arkansas	(B) Total Amounts	(C) Percentage (A) ÷ (B)
1. Property Used in Business:			
a. Tangible Assets Used in Business and Inventories Less Construction in Progress:			
1. Amount Beginning of Year: ..... 1.	00	1. 00	*(Calculate to 6 places to the right of the decimal. Fill in all spaces.)*
2. Amount End of Year: ..... 2.	00	2. 00	
3. Total: *(Add Lines a1 and a2)* ..... 3.	00	3. 00	
4. Average Tangible Assets: *(Line 3 ÷ 2)* ..... 4.	00	4.	
b. Rental Property: *(8 times annual rent)* ..... b.	00	b. 00	999.999999 % **(EXAMPLE)**
c. Average Value of Intangible Property: ..... c. **(For Financial Institutions Only - Attach schedule)**	00	c. 00	
d. TOTAL PROPERTY: *(Add Lines a4, b, and c)* ..... d. ●	00	d. ● 00	d. ● %
2. Salaries, Wages, Commissions and Other Compensation Related to the Production of Business Income:			
a. TOTAL: ..... a. ●	00	a. ● 00	a. ● %
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: *(Financial Institutions must use Single Weighted Factor) (Column C, Line 3f x 2)* ..... g. ●			%
4. Sum of Percentages: *(Single Weighted: Add Column C, Lines 1d, 2a and 3f)* *(Double Weighted: Add Column C, Lines 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 other than zero which you make on Part B, Column B, Lines (1d), (2a), and (3f).**

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

C. ARKANSAS TAXABLE INCOME:

1. Income Apportioned to Arkansas: *(Part A, Line 4) x (Part B, Line 5,Column C)* ..... 1. ● 00
2. Add: Direct Income Allocated to Arkansas: *(Attach schedule)* ..... 2. ● 00
3. Less: Apportioned NOL to Arkansas: *(See NOL Instructions, Attach AR1100NOL form)* ..... 3. ● 00
4. TOTAL INCOME TAXABLE TO ARKANSAS: *(Enter here and on Line 30, page 1)* ..... 4. ● 00

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules, statements and documents, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

SIGNATURE OF OFFICER ●	DATE	TITLE	Telephone Number **(501) 682-7925**
PREPARER'S SIGNATURE	DATE	PREPARER'S FEIN/PIN ● **44-4444444**	
PREPARER'S PRINTED NAME		May the Arkansas Revenue Agency discuss this return with the preparer shown above? ☐ Yes ☒ No	**FOR OFFICE USE ONLY**
AREA CODE AND TELEPHONE NUMBER OF PREPARER **(501) 537-5744**			**A** ●
			B ●
Mail completed form to: Corporation Income Tax, P O Box 919, Little Rock, AR 72203-0919			**C**

AR1100CT Back (R 09/25/2017)

DO NOT STAPLE RETURNS, STATEMENTS OR ATTACHMENTS

2017 AR1100CT
ARKANSAS CORPORATION INCOME TAX RETURN

CTCT171

C

Software ID

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

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

FEIN		
● 00-0000003	● ☐ Check this box if Automatic Federal Extension Form 7004 filed (See Instructions) ● ☐ Check this box if Arkansas Extension Form AR1155 filed	● ☐ Check if Filing as Financial Institution ● ☐ Check if Federal Subchapter S

NAICS Code	Name ☐ Check this box if Name has changed from prior year	Type of Corporation (Check only one box)
● 238900	● ACQ, COMPANY	● 5 ☐ Domestic (in state) ● 6 ☐ Foreign (out of state)
Date of Incorporation	Address ☐ Check this box if Address has changed from prior year	
● 01/01/2009	● 3347 BROADWAY	

Date Began Business in AR	City	State or Province	Zip	☐ Check if address is outside U.S. Foreign Country
● 01/01/2009	● ALEXANDER	● AR	● 72002	

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

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

		ARKANSAS
INCOME	7. Gross Sales: *(Less returns and allowances)* ● 7.	00
	8. Less Cost of Goods Sold: ● 8.	00
	9. Gross Profit: *(Line 7 less Line 8)* ● 9.	00
	10. Dividends: *(See Instructions)* ● 10.	00
	11. Taxable Interest: *(Attach AR1100REC)* ● 11.	00
	12. Gross Rents/Gross Royalties: *(See Instructions)* ● 12.	00
	13. Gains or Losses: ● 13.	00
	14. Other Income: ● 14.	00
	15. TOTAL INCOME: *(Add Lines 9 through 14)* ● 15.	00
DEDUCTIONS	16. Compensation of Officers/Other Salaries and Wages: *(See Instructions)* ● 16.	00
	17. Repairs: ● 17.	00
	18. Bad Debts: ● 18.	00
	19. Rent on Business Property: ● 19.	00
	20. Taxes: *(Attach AR1100REC)* ● 20.	00
	21. Interest: ● 21.	00
	22. Contributions: ● 22.	00
	23. Depreciation: *(Attach AR1100REC)* ● 23.	00
	24. Depletion: ● 24.	00
	25. Advertising: ● 25.	00
	26. Other Deductions: (*Attach schedule*) ● 26.	**19,393** 00
	27. TOTAL DEDUCTIONS: *(Add Lines 16 through 26)* ● 27.	**19,393** 00
	28. Taxable Income Before Net Operating Losses: *(Line 15 less Line 27)* ● 28.	**(19,393)** 00
	29. Net Operating Losses: *(Adjust for Non-taxable Income)* ● 29.	**(57,325)** 00
TAX COMPUTATION	30. Net Taxable Income: *(Line 28 less Line 29 or Schedule A C4 page 2) (If Amended Return Box Checked, Enter Amended Net Taxable Income)* ● 30.	**(76,718)** 00
	31. Tax from Table: *(See C. Instructions)* ● 31.	00
	32. Business Incentive Credits: *(Attach all original certificates and Schedule AR1100BIC)* ● 32.	00
	33. Tax Liability: *(If Amended Return Box Checked, Enter Amended Tax Liability)* ● 33.	00
	34. Estimated Tax Paid: *(Including estimate carryforward from prior year)* ● 34.	00
	35. Payment with Extension Request: ● 35.	00
	36. Withholding Payment: *(Attach AR1100-WH)* ● 36.	00
	37. Amended Return Only: *(Enter Net tax paid (or refunded) on previous returns(s) for this tax year)* ● 37.	00
	38. Overpayment: *(Line 34 plus line 35 plus line 36 plus or minus line 37; less line 33)* ● 38.	00
	39. Amount Applied to 2018 Estimated Tax ● 39.	00
	40. Amount Applied to Check Off Contributions: *(Attach AR1100CO)* ● 40.	00
	41. Amount to be Refunded: *(Line 38 less Lines 39 and 40)* ● 41.	00
	42. Tax Due: *(Line 33 less Line 34 and 35 and Line 36, plus or minus line 37)* ● 42.	00
	43. Interest on Tax Due: ● 43.	00
	44. Penalty for Late Filing or Payment: *(See Instructions)* ● 44.	00
	45. Penalty for Underpayment of Estimated Tax: *(Attach AR2220)* Enter exception checked in Part 3 ● ☐ 45.	00
	46. Amount Due: *(Add Lines 42 through 45)* ● 46.	00

DO NOT STAPLE RETURNS, SCHEDULES OR ATTACHMENTS

SCHEDULE A
Apportionment of Income for Multistate Corporation

CTCT172

FEIN: 00-0000003

A. INCOME TO APPORTION:

1. Income per Federal Return: *(Federal Form 1120, Line 28)* ..... 1. ● 00
2. Add Adjustments: *(Attach schedule)* ..... 2. ● 00
3. Deduct Adjustments: *(Attach schedule)* ..... 3. ● 00
4. TOTAL APPORTIONABLE INCOME: ..... 4. ● 00

NOTE: If all factors in **Section B** are 100%, do not complete Columns (A), (B), or (C). The return should be filed as a status 1, CORPORATION OPERATING ONLY IN ARKANSAS and complete all appropriate lines on page 1 of Form AR1100CT.

B. APPORTIONMENT FACTOR:

	(A) Amounts in Arkansas	(B) Total Amounts	(C) Percentage (A) ÷ (B)
1. Property Used in Business:			
a. Tangible Assets Used in Business and Inventories Less Construction in Progress:			
1. Amount Beginning of Year: ..... 1.	00	1. 00	*(Calculate to 6 places to the right of the decimal. Fill in all spaces.)*
2. Amount End of Year: ..... 2.	00	2. 00	
3. Total: *(Add Lines a1 and a2)* ..... 3.	00	3. 00	
4. Average Tangible Assets: *(Line 3 ÷ 2)* ..... 4.	00	4. 00	
b. Rental Property: *(8 times annual rent)* ..... b.	00	b. 00	999.999999 % **(EXAMPLE)**
c. Average Value of Intangible Property: ..... c. **(For Financial Institutions Only - Attach schedule)**	00	c. 00	
d. TOTAL PROPERTY: *(Add Lines a4, b, and c)* ..... d. ●	00	d. ● 00	d. ● %
2. Salaries, Wages, Commissions and Other Compensation Related to the Production of Business Income:			
a. TOTAL: ..... a. ●	00	a. ● 00	a. ● %
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: *(Financial Institutions must use Single Weighted Factor) (Column C, Line 3f x 2)* ..... g. ●			%
4. Sum of Percentages: *(Single Weighted: Add Column C, Lines 1d, 2a and 3f)* *(Double Weighted: Add Column C, Lines 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 other than zero which you make on Part B, Column B, Lines (1d), (2a), and (3f).**

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

C. ARKANSAS TAXABLE INCOME:

1. Income Apportioned to Arkansas: *(Part A, Line 4) x (Part B, Line 5,Column C)* ..... 1. ● 00
2. Add: Direct Income Allocated to Arkansas: *(Attach schedule)* ..... 2. ● 00
3. Less: Apportioned NOL to Arkansas: *(See NOL Instructions, Attach AR1100NOL form)* ..... 3. ● 00
4. TOTAL INCOME TAXABLE TO ARKANSAS: *(Enter here and on Line 30, page 1)* ..... 4. ● 00

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules, statements and documents, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

SIGNATURE OF OFFICER ●	DATE	TITLE	Telephone Number
PREPARER'S SIGNATURE	DATE	PREPARER'S FEIN/PIN ●	
PREPARER'S PRINTED NAME		May the Arkansas Revenue Agency discuss this return with the preparer shown above? ☐ Yes ☒ No	**FOR OFFICE USE ONLY**
AREA CODE AND TELEPHONE NUMBER OF PREPARER **(501) 537-5744**			**A** ●
			B ●
Mail completed form to: Corporation Income Tax, P O Box 919, Little Rock, AR 72203-0919			**C**

AR1100CT Back (R 09/25/2017)

DO NOT STAPLE RETURNS, STATEMENTS OR ATTACHMENTS

2017 AR1100CT
ARKANSAS CORPORATION INCOME TAX RETURN

CTCT171

C

Software ID

Tax Year beginning ____/____/____ and ending ____/____/____

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

FEIN		
• 00-0000013	• ☐ Check this box if Automatic Federal Extension Form 7004 filed (See Instructions) • ☐ Check this box if Arkansas Extension Form AR1155 filed	• ☐ Check if Filing as Financial Institution • ☐ Check if Federal Subchapter S

NAICS Code	Name ☐ Check this box if Name has changed from prior year	Type of Corporation (Check only one box)
• 238900	• EAST END INDUSTRIES	• 5 ☐ Domestic (in state) • 6 ☐ Foreign (out of state)
Date of Incorporation	Address ☐ Check this box if Address has changed from prior year	
• 12/21/1984	• 21 EAST END RD.	

Date Began Business in AR	City	State or Province	Zip	☐ Check if address is outside U.S. Foreign Country
• 12/21/1984	• EAST END	• AR	• 72206	

FILING STATUS: (CHECK ONLY ONE BOX)
• 1 ☐ Corporation Operating only in Arkansas
• 2 ☒ Multistate Corporation - Apportionment
• 3 ☐ Multistate Corporation - Direct Accounting (*Prior written approval required for Direct Accounting*)
• 4 ☐ Consolidated return: # of corp.entities in AR___

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

		ARKANSAS
INCOME	7. Gross Sales: *(Less returns and allowances)* 7. •	00
	8. Less Cost of Goods Sold: 8. •	00
	9. Gross Profit: *(Line 7 less Line 8)* 9. •	00
	10. Dividends: *(See Instructions)* 10. •	00
	11. Taxable Interest: *(Attach AR1100REC)* 11. •	00
	12. Gross Rents/Gross Royalties: *(See Instructions)* 12. •	00
	13. Gains or Losses: 13. •	00
	14. Other Income: 14. •	00
	15. TOTAL INCOME: *(Add Lines 9 through 14)* 15. •	00
DEDUCTIONS	16. Compensation of Officers/Other Salaries and Wages: *(See Instructions)* 16. •	00
	17. Repairs: 17. •	00
	18. Bad Debts: 18. •	00
	19. Rent on Business Property: 19. •	00
	20. Taxes: *(Attach AR1100REC)* 20. •	00
	21. Interest: 21. •	00
	22. Contributions: 22. •	00
	23. Depreciation: *(Attach AR1100REC)* 23. •	00
	24. Depletion: 24. •	00
	25. Advertising: 25. •	00
	26. Other Deductions: (*Attach schedule*) 26. •	00
	27. TOTAL DEDUCTIONS: *(Add Lines 16 through 26)* 27. •	00
	28. Taxable Income Before Net Operating Losses: *(Line 15 less Line 27)* 28. •	00
	29. Net Operating Losses: *(Adjust for Non-taxable Income)* 29. •	00
TAX COMPUTATION	30. Net Taxable Income: *(Line 28 less Line 29 or Schedule A C4 page 2) (If Amended Return Box Checked, Enter Amended Net Taxable Income)* 30. •	86,645 00
	31. Tax from Table: *(See C. Instructions)* 31. •	00
	32. Business Incentive Credits: *(Attach all original certificates and Schedule AR1100BIC)* 32. •	00
	33. Tax Liability: *(If Amended Return Box Checked, Enter Amended Tax Liability)* 33. •	00
	34. Estimated Tax Paid: *(Including estimate carryforward from prior year)* 34. •	00
	35. Payment with Extension Request: 35. •	00
	36. Withholding Payment: *(Attach AR1100-WH)* 36. •	00
	37. Amended Return Only: *(Enter Net tax paid (or refunded) on previous returns(s) for this tax year)* 37. •	00
	38. Overpayment: *(Line 34 plus line 35 plus line 36 plus or minus line 37; less line 33)* 38. •	00
	39. Amount Applied to 2018 Estimated Tax 39. • 00	
	40. Amount Applied to Check Off Contributions: *(Attach AR1100CO)* 40. • 00	
	41. Amount to be Refunded: *(Line 38 less Lines 39 and 40)* 41. •	00
	42. Tax Due: *(Line 33 less Line 34 and 35 and Line 36, plus or minus line 37)* 42. •	00
	43. Interest on Tax Due: 43. •	00
	44. Penalty for Late Filing or Payment: *(See Instructions)* 44. •	00
	45. Penalty for Underpayment of Estimated Tax: *(Attach AR2220)* Enter exception checked in Part 3 • ☐ 45. •	00
	46. Amount Due: *(Add Lines 42 through 45)* 46. •	00

DO NOT STAPLE RETURNS, SCHEDULES OR ATTACHMENTS

SCHEDULE A
Apportionment of Income for Multistate Corporation

CTCT172

FEIN: 00-0000013

A. INCOME TO APPORTION:

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 Columns (A), (B), or (C). The return should be filed as a status 1, CORPORATION OPERATING ONLY IN ARKANSAS and complete all appropriate lines on page 1 of Form AR1100CT.

B. APPORTIONMENT FACTOR:

		(A) Amounts in Arkansas		(B) Total Amounts		(C) Percentage (A) ÷ (B)
1. Property Used in Business:						
a. Tangible Assets Used in Business and Inventories Less Construction in Progress:						
1. Amount Beginning of Year:	1.	761,039 00	1.	3,322,454 00		*(Calculate to 6 places to the right of the decimal. Fill in all spaces.)*
2. Amount End of Year:	2.	872,525 00	2.	3,346,820 00		
3. Total: *(Add Lines a1 and a2)*	3.	1,633,564 00	3.	6,669,274 00		
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	b.	1,203,672 00		999.999999 % **(EXAMPLE)**
c. Average Value of Intangible Property: **(For Financial Institutions Only - Attach schedule)**	c.	00	c.	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:						
a. Destination Shipped From Within Arkansas:	a.	16,474,279 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.	77,231 00				
f. TOTAL SALES / RECEIPTS: *(Add Lines 3a through 3e)*	f.	16,551,510 00	f.	16,551,510 00	f.	100.000000 %
g. DOUBLE WEIGHTED: *(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, Lines 1d, 2a and 3f)* *(Double Weighted: Add Column C, Lines 1d, 2a and 3g)*	4.					344.321727 %

*5. Percentage Attributable to Arkansas: Line 4 **344.321727** Divided By* **4** = 5. **86.080432** %

***For Part B, Line 5, Divide Line 4 by number of entries other than zero which you make on Part B, Column B, Lines (1d), (2a), and (3f).**

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

C. ARKANSAS TAXABLE INCOME:

1. Income Apportioned to Arkansas: *(Part A, Line 4) x (Part B, Line 5,Column C)*	1.	86,645 00
2. Add: Direct Income Allocated to Arkansas: *(Attach schedule)*	2.	00
3. Less: Apportioned NOL to Arkansas: *(See NOL Instructions, Attach AR1100NOL form)*	3.	00
4. TOTAL INCOME TAXABLE TO ARKANSAS: *(Enter here and on Line 30, page 1)*	4.	86,645 00

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules, statements and documents, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

SIGNATURE OF OFFICER	DATE	TITLE	Telephone Number
PREPARER'S SIGNATURE	DATE	PREPARER'S FEIN/PIN	
			FOR OFFICE USE ONLY
PREPARER'S PRINTED NAME		May the Arkansas Revenue Agency discuss this return with the preparer shown above? ☐ Yes ☐ No	**A**
AREA CODE AND TELEPHONE NUMBER OF PREPARER			**B**
Mail completed form to: Corporation Income Tax, P O Box 919, Little Rock, AR 72203-0919			**C**

AR1100CT Back (R 09/25/2017)

DO NOT STAPLE RETURNS, STATEMENTS OR ATTACHMENTS

AR1100REC

CTRC171

ARKANSAS CORPORATION INCOME TAX RECONCILIATION SCHEDULE

NAME EAST END INDUSTRIES FEIN 00-0000013

PART A: INTEREST INCOME

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 Schedule)*	3.	00
4.	ARKANSAS TAXABLE INTEREST INCOME: *(Enter here and on Line 11, Form AR1100CT)*	4.	00

PART B: TAXES DEDUCTION

1.	FEDERAL FORM 1120 LINE 17 TAXES AND LICENSE DEDUCTION	1.	248,962 00
2.	ADD: FOREIGN TAXES NOT INCLUDED ON FORM 1120 LINE 17	2.	00
3.	LESS: ARKANSAS CORPORATION INCOME TAXES	3.	00
4.	ARKANSAS DEDUCTION FOR TAXES *(Enter here and on Line 20, Form AR1100CT)*	4.	248,962 00

PART C: DEPRECIATION DEDUCTION

1.	FEDERAL FORM 1120 LINE 20 DEPRECIATION DEDUCTION	1.	330,579 00
2.	PLUS: FEDERAL DEPRECIATION INCLUDED IN COST OF GOODS SOLD OR ELSEWHERE	2.	00
3.	TOTAL FEDERAL DEPRECIATION *(Line 22 of Form 4562)*	3.	330,579 00
4.	LESS: FEDERAL FORM 4562 LINE 12 SECTION 179 DEDUCTION	4.	00
5.	LESS: FEDERAL FORM 4562 LINE 14 BONUS DEPRECIATION	5.	33,082 00
6.	LESS: FEDERAL FORM 4562 LINE 25 BONUS DEPRECIATION	6.	143,748 00
7.	ADD: ARKANSAS ALLOWABLE SECTION 179 DEDUCTION	7.	00
8.	ADD OR SUBTRACT ARKANSAS DEPRECIATION ADJUSTMENT *(Attach Schedule)*	8.	91,200 00
9.	CAPITAL GAIN OR LOSS ADJUSTMENT FOR BASIS DIFFERENCE *(Attach Schedule)*	9.	1,569 00
10.	ARKANSAS TOTAL DEPRECIATION DEDUCTION	10.	246,518 00
11.	LESS: ARKANSAS DEPRECIATION IN COST OF GOODS SOLD OR ELSEWHERE	11.	00
12.	ARKANSAS DEPRECIATION DEDUCTION *(Enter here and on Line 23, Form AR1100CT)*	12.	246,518 00

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

CTSC171

S
Software ID

Tax Year beginning ● _____/_____/_____ and ending ● _____/_____/_____ ● ☐ Check If Filing as a Financial Institution

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

FEIN ● 00-*****04	● ☐ 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 ● 5 ☒ Domestic (in state) ● 6 ☐ Foreign (out of state)
NAICS Code ● 236110	Name ☐ Check this box if Name has changed from prior year ● Glover Law Firm	
Date of Incorporation ● 02/25/2008	Address ☐ Check this box if Address has changed from prior year ● 1 Campbell Trail	

Date Began Business in AR	City	State or Province	Zip	
● 02/25/2008	● Alexander	● AR	● 72002	☐ Check if address is outside U.S. Foreign Country

FILING STATUS: (CHECK ONLY ONE BOX)
● 1 ☒ S Corporation operating only in Arkansas
● 2 ☐ Multistate S Corporation - Apportionment
● 3 ☐ Multistate S Corporation - Direct Accounting (Prior written approval required for Direct Accounting)
● 4 ☐ S Corporation with QSSS Entities (Attach schedule of QSSS entities)

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

		TOTAL		ARKANSAS	
7.	Gross Sales: *(Less returns and allowances)* 7.	89,336	00	89,336	00
8.	Cost of goods sold and/or operations: *(Attach schedule)* 8.	58,974	00	58,974	00
9.	Gross profit: *(Subtract Line 8 from Line 7)* 9.	30,362	00	30,362	00
10.	Net gain (or loss) from Form 4797: 10.		00		00
11.	Other income: *(Attach schedule)* 11.	29,525	00	29,525	00
12.	TOTAL INCOME (LOSS): *(Add Lines 9 through 11 and enter here)* 12.	59,887	00	59,887	00
13.	Compensation of officers: 13.	18,000	00	18,000	00
14.	Salaries and wages: *(See Instructions)* 14.		00		00
15.	Repairs: 15.		00		00
16.	Bad Debts: *(Attach schedule)* 16.		00		00
17.	Rent: 17.		00		00
18.	Taxes: *(See Instructions)* 18.	1,732	00	1,732	00
19.	Deductible interest expense not claimed or reported elsewhere: 19.	3,771	00	3,771	00
20.	Depreciation: *(Attach Fed. Form 4562)* 20.	14,200	00	6,200	00
21.	Depletion: *(Do not deduct oil and gas depletion)* 21.		00		00
22.	Advertising: 22.		00		00
23.	Pension, profit-sharing, plans, etc. 23.		00		00
24.	Employee benefit programs: 24.		00		00
25.	Other deductions: *(Attach schedule)* 25.	25,435	00	25,435	00
26.	TOTAL DEDUCTIONS: *(Add Lines 13 through 25 and enter here)* 26.	63,138	00	55,138	00
27.	NET INCOME (LOSS) *(Subtr. Line 26 from Line 12* or Schedule A, C3 if multistate) 27.	(3,251)	00	27 ● 4,749	00

ATTACH ALL AR K-1 FORMS

28.	Excess net passive income tax: *(See Instructions)* 28 ●	260	00
29.	Income tax on Capital gains/Built in gains: (*from Schedule D, page 2, A7+B6)* 29 ●		00
30.	Total Tax: (*Add Lines 28 and 29*) **(If Amended Return Checked, Enter Amended Total Tax).** 30 ●	260	00
31.	**Payments:** *(2017 estimated tax payments and amount applied from 2016 return)* 31 ●		00
32.	**Amended Return Only**: *(Enter Net Tax paid (or refunded) on previous returns for this tax year)* 32 ●		00
33.	**Tax Due:** *(If Line 31 is less than Line 30, enter the amount due)* 33 ●	260	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 tax: 35 ●		00
36.	**Refund:** (*Line 34 less Line 35)* 36 ●		00

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Officer's Signature ●	Date	Title	Telephone Number
Preparer's Signature	Date	Preparer's FEIN/PIN ●	Check if Self-Employed ☐
Preparer's Printed Name		May the Arkansas Revenue Agency discuss this return with the preparer shown at left? ☐ Yes ☐ No	**FOR OFFICE USE ONLY**
Area Code and Telephone Number of Preparer			A ●
			B ●
			C

AR1100S (R08/15/2017) **MAIL RETURN TO**: Corporation Income Tax, P O Box 919, Little Rock, AR 72203-0919

DO NOT STAPLE RETURNS, SCHEDULES OR ATTACHMENTS

SCHEDULE A
Apportionment Of Income For Multistate Corporation

CTSC172

FEIN: 00-*****04

A. INCOME TO APPORTION:

1. Income: (*Enter amount from page 1, Line 27, Total Column*)	1.	00
2. Interest Income: (*Attach schedule*)	2.	00
3. Dividend Income: (*Attach schedule*)	3.	00
4. Net Income (loss) from rental activities and Royalties: (*Attach schedule*)	4.	00
5. Net capital gain (loss) not listed on page 1: (*Attach schedule*)	5.	00
6. Other income (loss): (*Attach schedule*)	6.	00
7. Total Income: (*Add Lines 1 through 6 and enter here*)	7.	00
8. Charitable Contributions: (*Attach schedule*)	8.	00
9. Section 179 expense deduction: (*Attach schedule*)	9.	00
10. Other expenses (adjustments) not included elsewhere: (*Attach schedule*)	10.	00
11. Total deductions: (*Add Lines 8 through 10 and enter here*)	11.	00
12. TOTAL APPORTIONABLE INCOME: (*Subtract Line 11 from Line 7*)	12.	00

B. APPORTIONMENT FACTOR:

		(A) Amounts in Arkansas		(B) Total Amounts		(C) Percentage (A)÷(B)
1. Property used in the Production of Business Income:						
a. Tangible Assets used in Business and Inventories Less Construction in Progress						*(Calculate to 6 places to the right of decimal. Fill in all spaces)*
1. Amount at the Beginning of Year	1.	00	1.	00		
2. Amount at the End of Year	2.	00	2.	00		
3. Total: (*Add Lines a1 and a2*)	3.	00	3.	00		999.999999 %
4. Average Tangible Assets: (*Line a3 divided by 2*)	4.	00	4.	00		(EXAMPLE)
b. Rented Property: (*8 X net annual rent*)	b.	00	b.	00		
c. Average Value of Intangible Property: (For Financial Institutions Only - Attach schedule)	c.	00	c.	00		
d. TOTAL PROPERTY: (*Add Lines a4, b and c*)	d.	00	d.	00	d.	%
2. Salaries, Wages, Commissions and Other Compensation Related to the Production of Income:						
a. TOTAL:	a	00	a.	00	a.	%
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 Business Gross Receipts:	e.	00				
(*Interest, Dividends, Rents, Gains, etc. Attach Schedule*) f. TOTAL SALES: (*Add Lines 3a through 3e*)	f.	00	f.	00	f.	%
g. Multiply Column C, Line 3f by 2 to Doubleweight the Sales Factor (*Financial Institutions must use Single Weighted Factor*)	g.					%
4. Sum of the Percentages: (*Add Column C, Lines 1d, 2a, and 3g*)	4.					%
*5. Percentage Attributable to Arkansas: Line 4 % Divided by =	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), (2a), and (3f).*
Note: *An entry other than zero in Part B, Column B, Line 3f, counts as two (2) entries.*

C. ARKANSAS TAXABLE INCOME:

1. Income Apportioned to Arkansas: (*Multiply Part A, Line 12 by Part B, Line 5*)	1.	00
2. Add: Direct Income Allocated to Arkansas: (*Attach schedule*)	2.	00
3. TOTAL INCOME TAXABLE TO ARKANSAS: (*Enter here and on page 1, line 27, Arkansas Column*)	3.	00

SCHEDULE D - Capital Gains Tax

A. TAX IMPOSED ON CERTAIN CAPITAL GAINS:

1. Taxable Income: (*See Instructions; Attach computation schedule*)	1.	00
2. Enter tax on Line 1 amount: (*See Instructions for computation of tax*)	2.	00
3. Net long-term capital gain reduced by net short-term capital loss: (*If Multistate, multiply by apportionment factor, Part B, 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
7. Compare Line 2 and Line 6: (*Enter the smaller amount here and on Line 29, page 1, Form AR1100S*)	7.	00

B. TAX IMPOSED ON CERTAIN BUILT-IN GAINS:

1. Taxable Income: (*See Instructions; Attach computation schedule*)	1.	00
2. Recognized built-in gain: (*If Multistate, multiply by apportionment factor, Part B, Line 5 above*)	2.	00
3. Enter smaller of Line 1 or 2:	3.	00
4. Section 1374(b)(2) deduction:	4.	00
5. Subtract Line 4 from Line 3: (*If zero or less, enter zero here and on Line 6 below*)	5.	00
6. Enter 6.5% of Line 5: (*Enter here and on Line 29, page 1, Form AR1100S*)	6.	00

DO NOT STAPLE RETURNS, SCHEDULES OR ATTACHMENTS

AR-AIS Arkansas 2017

Additional Information Schedule

1.

Name: GLOVER LAW FIRM
SSN/FEIN: 00-*****4
Arkansas Form or Schedule: AR1100S Sch A
Ownership Type: Interest
Description: Other Interest
Tax Year: 2017

1. Amount 1,011 00

2.

Name: GLOVER LAW FIRM
SSN/FEIN: 00-*****4
Arkansas Form or Schedule: AR1100S
Ownership Type: Cost of Goods Sold
Description: Purchases
Tax Year: 2017

2. Amount 58,974 00

3.

Name: GLOVER LAW FIRM
SSN/FEIN: 00-*****4
Arkansas Form or Schedule: AR1100S
Ownership Type: Other Deductions
Description: Travel
Tax Year: 2017

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.

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

7. Amount -960 00

Arkansas Schedule K-1

2017

(Form AR1100S, AR1050, AR1002F, and AR1002NR)

☐ Final K-1 ☐ Amended K-1

Arkansas Department of Finance and Administration
Corporation and Individual Income Tax

For calendar year 2017, or tax year beginning _____ and ending _____

Arkansas Shareholder, Partner, or Beneficiary's Share of Income, Deductions, Credits, etc.

Except for Box 1a, report only Arkansas amounts on this form and attach applicable Federal K-1 form.

☒ Corporation ☐ Estate

☐ Partnership ☐ Trust

Part I Information About the Corporation, Partnership, Estate, or Trust

A Identification Number

00-***04**

B Name, Address, City, State, Zip Code

GLOVER LAW FIRM
1 CAMPBELL TRAIL
ALEXANDER, AR 72002

Part II Information About the Shareholder, Partner, or Beneficiary

C Identification Number

400-00-5501

D Name, Address, City, State, Zip Code

D. POWELL
RT. 1
BEEBE, AR 72112

E Shareholder's Percentage of Stock Ownership for

Tax Year **1.000000** %

F Partner's Share of Profit, Loss, and Capital:

	Beginning	Ending
Profit	%	%
Loss	%	%
Capital	%	%

G Arkansas Apportionment Percentage:

_____ %

Part III Arkansas Shareholder, Partner, or Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items

1a Federal ordinary business income (loss) **-3,251**	12 Section 179 deduction
1b Arkansas ordinary business income (loss) **4,749**	13 Other Deductions ✳
2 Net rental real estate income (loss) **368**	
3 Other net rental income (loss)	14 Credits
4 Interest income **1,011**	
5 Dividends	15 Items affecting shareholder basis
6 Royalties	
7 Net short-term capital gain (loss)	16 Other Information ✳
8a Net long-term capital gain (loss)	
8b Unrecaptured Section 1250 gain	17 Tax-Exempt Income and Nondeductible Expenses
9 Net Section 1231 gain (loss)	
10 Other Income (loss) ✳ **8,000**	18 Distributions
11 Guaranteed Payments	
	19 Arkansas withholding or Other Payments

✳ If needed, attach statement 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

CTSC171

S
Software ID

Tax Year beginning ● _____/_____/_____ and ending ● _____/_____/_____ ● ☐ Check If Filing as a Financial Institution

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

FEIN ● 00-*****05	● ☐ 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 ● 5 ☐ Domestic (in state) ● 6 ☒ Foreign (out of state)
NAICS Code ● 621399	Name ☐ Check this box if Name has changed from prior year ● Cancer Care	
Date of Incorporation ● 12/01/1992	Address ☐ Check this box if Address has changed from prior year ● 81 W. Oak St.	

Date Began Business in AR	City	State or Province	Zip	
● 12/01/1992	● El Dorado	● AR	● 71730	☐ Check if address is outside U.S. Foreign Country

FILING STATUS: (CHECK ONLY ONE BOX)
● 1 ☐ S Corporation operating only in Arkansas
● 2 ☒ Multistate S Corporation - Apportionment
● 3 ☐ Multistate S Corporation - Direct Accounting (Prior written approval required for Direct Accounting)
● 4 ☐ S Corporation with QSSS Entities (Attach schedule of QSSS entities)

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

		TOTAL		ARKANSAS	
7.	Gross Sales: *(Less returns and allowances)*	12,990,337	00		00
8.	Cost of goods sold and/or operations: *(Attach schedule)*		00		00
9.	Gross profit: *(Subtract Line 8 from Line 7)*	12,990,337	00		00
10.	Net gain (or loss) from Form 4797:	(228)	00		00
11.	Other income: *(Attach schedule)*	534,696	00		00
12.	TOTAL INCOME (LOSS): *(Add Lines 9 through 11 and enter here)*	13,524,805	00		00
13.	Compensation of officers:		00		00
14.	Salaries and wages: *(See Instructions)*	5,338,173	00		00
15.	Repairs:	59,235	00		00
16.	Bad Debts: *(Attach schedule)*	8,154	00		00
17.	Rent:	1,043,235	00		00
18.	Taxes: *(See Instructions)*	538,394	00		00
19.	Deductible interest expense not claimed or reported elsewhere:	252,757	00		00
20.	Depreciation: *(Attach Fed. Form 4562)*	184,743	00		00
21.	Depletion: *(Do not deduct oil and gas depletion)*		00		00
22.	Advertising:	90,015	00		00
23.	Pension, profit-sharing, plans, etc.	5,625	00		00
24.	Employee benefit programs:	177,866	00		00
25.	Other deductions: *(Attach schedule)*	5,748,823	00		00
26.	TOTAL DEDUCTIONS: *(Add Lines 13 through 25 and enter here)*	13,430,712	00		00
27.	NET INCOME (LOSS) *(Subtr. Line 26 from Line 12* or Schedule A, C3 if multistate)	94,093	00	26,795	00

ATTACH ALL AR K-1 FORMS

28.	Excess net passive income tax: *(See Instructions)*		00
29.	Income tax on Capital gains/Built in gains: *(from Schedule D, page 2, A7+B6)*		00
30.	Total Tax: *(Add Lines 28 and 29)* **(If Amended Return Checked, Enter Amended Total Tax)**		00
31.	**Payments:** *(2017 estimated tax payments and amount applied from 2016 return)*		00
32.	**Amended Return Only**: *(Enter Net Tax paid (or refunded) on previous returns for this tax year)*		00
33.	**Tax Due:** *(If Line 31 is less than Line 30, enter the amount due)*		00
34.	**Overpayment:** *(If Line 31 is greater than Line 30, enter the difference)*		00
35.	Amount of refund to be credited to 2018 estimated tax:		00
36.	**Refund:** *(Line 34 less Line 35)*		00

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Officer's Signature ●	Date	Title	Telephone Number
Preparer's Signature	Date	Preparer's FEIN/PIN ●	Check if Self-Employed ☐
Preparer's Printed Name		May the Arkansas Revenue Agency discuss this return with the preparer shown at left? ☐ Yes ☐ No	**FOR OFFICE USE ONLY**
Area Code and Telephone Number of Preparer			A ●
			B ●
			C

AR1100S (R08/15/2017) **MAIL RETURN TO**: Corporation Income Tax, P O Box 919, Little Rock, AR 72203-0919

DO NOT STAPLE RETURNS, SCHEDULES OR ATTACHMENTS

SCHEDULE A
Apportionment Of Income For Multistate Corporation

CTSC172

FEIN: 00-***05**

A. INCOME TO APPORTION:

1. Income: (*Enter amount from page 1, Line 27, Total Column*)	1.	94,093 00	
2. Interest Income: (*Attach schedule*)	2.	8 00	
3. Dividend Income: (*Attach schedule*)	3.	00	
4. Net Income (loss) from rental activities and Royalties: (*Attach schedule*)	4.	00	
5. Net capital gain (loss) not listed on page 1: (*Attach schedule*)	5.	00	
6. Other income (loss): (*Attach schedule*)	6.	(4,514) 00	
7. Total Income: (*Add Lines 1 through 6 and enter here*)	7.		89,587 00
8. Charitable Contributions: (*Attach schedule*)	8.	4,705 00	
9. Section 179 expense deduction: (*Attach schedule*)	9.	00	
10. Other expenses (adjustments) not included elsewhere: (*Attach schedule*)	10.	38,425 00	
11. Total deductions: (*Add Lines 8 through 10 and enter here*)	11.		43,130 00
12. TOTAL APPORTIONABLE INCOME: (*Subtract Line 11 from Line 7*)	12.		46,457 00

B. APPORTIONMENT FACTOR:

		(A) Amounts in Arkansas		(B) Total Amounts		(C) Percentage (A)÷(B)
1. Property used in the Production of Business Income:						
a. Tangible Assets used in Business and Inventories Less Construction in Progress						*(Calculate to 6 places to the right of decimal. Fill in all spaces)*
1. Amount at the Beginning of Year	1.	938,180 00	1.	6,298,892 00		
2. Amount at the End of Year	2.	1,005,356 00	2.	6,446,739 00		
3. Total: (*Add Lines a1 and a2*)	3.	1,943,536 00	3.	12,745,631 00		999.999999 % (EXAMPLE)
4. Average Tangible Assets: (*Line a3 divided by 2*)	4.	971,768 00	4.	6,372,816 00		
b. Rented Property: (*8 X net annual rent*)	b.	6,860,840 00	b.	8,345,880 00		
c. Average Value of Intangible Property: (For Financial Institutions Only - Attach schedule)	c.	00	c.	00		
d. TOTAL PROPERTY: (*Add Lines a4, b and c*)	d.	7,832,608 00	d.	14,718,696 00	d.	53.215366 %
2. Salaries, Wages, Commissions and Other Compensation Related to the Production of Income:						
a. TOTAL:	a	3,604,347 00	a.	5,338,173 00	a.	67.520236 %
3. Sales / Receipts:						
a. Destination Shipped From Within Arkansas:	a.	7,133,642 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 Business Gross Receipts: (*Interest, Dividends, Rents, Gains, etc. Attach Schedule*)	e.	5,366 00				
f. TOTAL SALES: (*Add Lines 3a through 3e*)	f.	7,139,008 00	f.	12,983,325 00	f.	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 %
4. Sum of the Percentages: (*Add Column C, Lines 1d, 2a, and 3g*)					4.	230.707554 %
*5. Percentage Attributable to Arkansas: Line 4		230.707554 %	Divided by	4	= 5.	57.676889 %

* *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), (2a), and (3f).*
Note: *An entry other than zero in Part B, Column B, Line 3f, counts as two (2) entries.*

C. ARKANSAS TAXABLE INCOME:

1. Income Apportioned to Arkansas: (*Multiply Part A, Line 12 by Part B, Line 5*)	1.	26,795 00
2. Add: Direct Income Allocated to Arkansas: (*Attach schedule*)	2.	00
3. TOTAL INCOME TAXABLE TO ARKANSAS: (*Enter here and on page 1, line 27, Arkansas Column*)	3.	26,795 00

SCHEDULE D - Capital Gains Tax

A. TAX IMPOSED ON CERTAIN CAPITAL GAINS:

1. Taxable Income: (*See Instructions; Attach computation schedule*)	1.	00
2. Enter tax on Line 1 amount: (*See Instructions for computation of tax*)	2.	00
3. Net long-term capital gain reduced by net short-term capital loss: (*If Multistate, multiply by apportionment factor, Part B, 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
7. Compare Line 2 and Line 6: (*Enter the smaller amount here and on Line 29, page 1, Form AR1100S*)	7.	00

B. TAX IMPOSED ON CERTAIN BUILT-IN GAINS:

1. Taxable Income: (*See Instructions; Attach computation schedule*)	1.	00
2. Recognized built-in gain: (*If Multistate, multiply by apportionment factor, Part B, Line 5 above*)	2.	00
3. Enter smaller of Line 1 or 2:	3.	00
4. Section 1374(b)(2) deduction:	4.	00
5. Subtract Line 4 from Line 3: (*If zero or less, enter zero here and on Line 6 below*)	5.	00
6. Enter 6.5% of Line 5: (*Enter here and on Line 29, page 1, Form AR1100S*)	6.	00

DO NOT STAPLE RETURNS, SCHEDULES OR ATTACHMENTS

AR-AIS Arkansas 2017

Additional Information Schedule

1.

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	
3. Amount	8 00

4.

Name: CANCER CARE	
SSN/FEIN: 00-*****05	
Arkansas Form or Schedule: AR1100S-SchA	
Ownership Type: Other Income	
Description: Arkansas Ordinary Gain	
Tax Year: 2017	
4. Amount	-230 00

5.

Name: CANCER CARE	
SSN/FEIN: 00-*****05	
Arkansas Form or Schedule: AR1100S-SchA	
Ownership Type: Other Income	
Description: Net Gain (Loss)	
Tax Year: 2017	
5. Amount	-4,284 00

6.

Name: CANCER CARE	
SSN/FEIN: 00-*****05	
Arkansas Form or Schedule: AR1100S-SchA	
Ownership Type: Other Expenses	
Description: Arkansas Depreciation	
Tax Year: 2017	
6. Amount	-38,425 00

7.

Name:	
SSN/FEIN:	
Arkansas Form or Schedule:	
Ownership Type:	
Description:	
Tax Year:	
7. Amount	00

Arkansas Schedule K-1

(Form AR1100S, AR1050, AR1002F, and AR1002NR)

2017

☐ Final K-1 ☐ Amended K-1

Arkansas Department of Finance and Administration
Corporation and Individual Income Tax

For calendar year 2017, or tax year beginning _____ and ending _____

Arkansas Shareholder, Partner, or Beneficiary's Share of Income, Deductions, Credits, etc.

Except for Box 1a, report only Arkansas amounts on this form and attach applicable Federal K-1 form.

☒ Corporation ☐ Estate

☐ Partnership ☐ Trust

Part I Information About the Corporation, Partnership, Estate, or Trust

A Identification Number

00-***05**

B Name, Address, City, State, Zip Code

CANCER CARE
81 W. OAK ST.
EL DORADO, AR 71730

Part II Information About the Shareholder, Partner, or Beneficiary

C Identification Number

400-00-9902

D Name, Address, City, State, Zip Code

T. SHOOK
9601 W. MAIN ST.
EL DORADO, AR 71730

E Shareholder's Percentage of Stock Ownership for

Tax Year **92.500000** %

F Partner's Share of Profit, Loss, and Capital:

	Beginning	Ending
Profit	%	%
Loss	%	%
Capital	%	%

G Arkansas Apportionment Percentage:

_____ %

Part III Arkansas Shareholder, Partner, or Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items

1a Federal ordinary business income (loss) **94,093**	12 Section 179 deduction
1b Arkansas ordinary business income (loss) **24,785**	13 Other Deductions ✱ **CONTRIBUTIONS 4,352**
2 Net rental real estate income (loss)	
3 Other net rental income (loss)	14 Credits
4 Interest income **7**	
5 Dividends	15 Items affecting shareholder basis **C 3,872** **D 478,578**
6 Royalties	
7 Net short-term capital gain (loss)	16 Other Information ✱ **A 7**
8a Net long-term capital gain (loss)	
8b Unrecaptured Section 1250 gain	17 Tax-Exempt Income and Nondeductible Expenses
9 Net Section 1231 gain (loss) **-1,977**	
10 Other Income (loss) ✱	18 Distributions
11 Guaranteed Payments	
	19 Arkansas withholding or Other Payments

✱ If needed, attach statement with additional information

Arkansas Schedule K-1

(Form AR1100S, AR1050, AR1002F, and AR1002NR)

2017

☐ Final K-1 ☐ Amended K-1

Arkansas Department of Finance and Administration
Corporation and Individual Income Tax

For calendar year 2017, or tax year beginning _____ and ending _____

Arkansas Shareholder, Partner, or Beneficiary's Share of Income, Deductions, Credits, etc.

Except for Box 1a, report only Arkansas amounts on this form and attach applicable Federal K-1 form.

☒ Corporation ☐ Estate

☐ Partnership ☐ Trust

Part I Information About the Corporation, Partnership, Estate, or Trust

A Identification Number

00-***05**

B Name, Address, City, State, Zip Code

CANCER CARE
81 W. OAK ST.
EL DORADO, AR 71730

Part II Information About the Shareholder, Partner, or Beneficiary

C Identification Number

400-00-9903

D Name, Address, City, State, Zip Code

A. SHOOK
9601 W. MAIN ST.
EL DORADO, AR 71730

E Shareholder's Percentage of Stock Ownership for

Tax Year **7.500000** %

F Partner's Share of Profit, Loss, and Capital:

	Beginning	Ending
Profit	%	%
Loss	%	%
Capital	%	%

G Arkansas Apportionment Percentage:

_____ %

Part III Arkansas Shareholder, Partner, or Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items

1a Federal ordinary business income (loss) **94,093**	12 Section 179 deduction
1b Arkansas ordinary business income (loss) **2,010**	13 Other Deductions ✱ **CONTRIBUTIONS 353**
2 Net rental real estate income (loss)	
3 Other net rental income (loss)	14 Credits
4 Interest income **1**	
5 Dividends	15 Items affecting shareholder basis **C 314** **D 38,804**
6 Royalties	
7 Net short-term capital gain (loss)	16 Other Information ✱ **A 1**
8a Net long-term capital gain (loss)	
8b Unrecaptured Section 1250 gain	17 Tax-Exempt Income and Nondeductible Expenses
9 Net Section 1231 gain (loss) **-160**	
10 Other Income (loss) ✱	18 Distributions
11 Guaranteed Payments	
	19 Arkansas withholding or Other Payments

✱ If needed, attach statement 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: 00-0000082

Company Name: Bass Mortgage

FEIN: 00-0000083

Company Name: Woodpecker Developments

FEIN: 00-0000084

2017 AR1100S
ARKANSAS S CORPORATION INCOME TAX RETURN

CTSC171

S
Software ID

Tax Year beginning ● _____/_____/_____ and ending ● _____/_____/_____ ● ☐ Check If Filing as a Financial Institution

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

FEIN ● 00-*****06	● ☐ 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 ● 5 ☒ Domestic (in state) ● 6 ☐ Foreign (out of state)
NAICS Code ● 522110	Name ☐ Check this box if Name has changed from prior year ● Lakeside Shores Inc	
Date of Incorporation ● 12/10/1993	Address ☐ Check this box if Address has changed from prior year ● 15 Denby Point Dr.	

Date Began Business in AR	City	State or Province	Zip	
● 12/10/1993	● Mt. Ida	● AR	● 71957	☐ Check if address is outside U.S. Foreign Country

FILING STATUS: (CHECK ONLY ONE BOX)
● 1 ☐ S Corporation operating only in Arkansas
● 2 ☐ Multistate S Corporation - Apportionment
● 3 ☐ Multistate S Corporation - Direct Accounting (Prior written approval required for Direct Accounting)
● 4 ☒ S Corporation with QSSS Entities (Attach schedule of QSSS entities)

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

		TOTAL		ARKANSAS	
7.	Gross Sales: *(Less returns and allowances)* 7.	15,030,695	00	15,025,935	00
8.	Cost of goods sold and/or operations: *(Attach schedule)* 8.	11,227,136	00	11,227,136	00
9.	Gross profit: *(Subtract Line 8 from Line 7)* 9.	3,803,559	00	3,798,799	00
10.	Net gain (or loss) from Form 4797: 10.		00		00
11.	Other income: *(Attach schedule)* 11.	598,449	00	598,449	00
12.	TOTAL INCOME (LOSS): *(Add Lines 9 through 11 and enter here)* 12.	4,402,008	00	4,397,248	00
13.	Compensation of officers: 13.	412,783	00	412,783	00
14.	Salaries and wages: *(See Instructions)* 14.	468,030	00	471,030	00
15.	Repairs: 15.	25,826	00	25,826	00
16.	Bad Debts: *(Attach schedule)* 16.	15,385	00	15,385	00
17.	Rent: 17.	15,540	00	15,540	00
18.	Taxes: *(See Instructions)* 18.	71,483	00	71,483	00
19.	Deductible interest expense not claimed or reported elsewhere: 19.	828,464	00	828,464	00
20.	Depreciation: *(Attach Fed. Form 4562)* 20.	101,996	00	121,755	00
21.	Depletion: *(Do not deduct oil and gas depletion)* 21.		00		00
22.	Advertising: 22.	16,493	00	16,493	00
23.	Pension, profit-sharing, plans, etc. 23.		00		00
24.	Employee benefit programs: 24.	83,794	00	83,794	00
25.	Other deductions: *(Attach schedule)* 25.	912,819	00	912,819	00
26.	TOTAL DEDUCTIONS: *(Add Lines 13 through 25 and enter here)* 26.	2,952,613	00	2,975,372	00
27.	NET INCOME (LOSS) *(Subtr. Line 26 from Line 12* or Schedule A, C3 if multistate) 27.	1,449,395	00	27 ● 1,421,876	00

ATTACH ALL AR K-1 FORMS

28.	Excess net passive income tax: *(See Instructions)* 28 ●		00
29.	Income tax on Capital gains/Built in gains: (*from Schedule D, page 2, A7+B6)* 29 ●		00
30.	Total Tax: (*Add Lines 28 and 29*) **(If Amended Return Checked, Enter Amended Total Tax).** 30 ●		00
31.	**Payments:** *(2017 estimated tax payments and amount applied from 2016 return)* 31 ●		00
32.	**Amended Return Only**: *(Enter Net Tax paid (or refunded) on previous returns for this tax year)* 32 ●		00
33.	**Tax Due:** *(If Line 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 tax: 35 ●		00
36.	**Refund:** (*Line 34 less Line 35)* 36 ●		00

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Officer's Signature ●	Date	Title	Telephone Number
Preparer's Signature	Date	Preparer's FEIN/PIN ● 44-4444444 / Check if Self-Employed ☐	
Preparer's Printed Name		May the Arkansas Revenue Agency discuss this return with the preparer shown at left? ☒ Yes ☐ No	**FOR OFFICE USE ONLY**
Area Code and Telephone Number of Preparer (501) 537-5744			A ●
			B ●
AR1100S (R08/15/2017)	**MAIL RETURN TO**: Corporation Income Tax, P O Box 919, Little Rock, AR 72203-0919		C

DO NOT STAPLE RETURNS, SCHEDULES OR ATTACHMENTS

SCHEDULE A
Apportionment Of Income For Multistate Corporation

CTSC172

FEIN: 00-***06**

A. INCOME TO APPORTION:

1. Income: (*Enter amount from page 1, Line 27, Total Column*)	1.	00
2. Interest Income: (*Attach schedule*)	2.	00
3. Dividend Income: (*Attach schedule*)	3.	00
4. Net Income (loss) from rental activities and Royalties: (*Attach schedule*)	4.	00
5. Net capital gain (loss) not listed on page 1: (*Attach schedule*)	5.	00
6. Other income (loss): (*Attach schedule*)	6.	00
7. Total Income: (*Add Lines 1 through 6 and enter here*)	7.	00
8. Charitable Contributions: (*Attach schedule*)	8.	00
9. Section 179 expense deduction: (*Attach schedule*)	9.	00
10. Other expenses (adjustments) not included elsewhere: (*Attach schedule*)	10.	00
11. Total deductions: (*Add Lines 8 through 10 and enter here*)	11.	00
12. TOTAL APPORTIONABLE INCOME: (*Subtract Line 11 from Line 7*)	12.	00

B. APPORTIONMENT FACTOR:

		(A) Amounts in Arkansas		(B) Total Amounts		(C) Percentage (A)÷(B)
1. Property used in the Production of Business Income:						
a. Tangible Assets used in Business and Inventories Less Construction in Progress						*(Calculate to 6 places to the right of decimal. Fill in all spaces)*
1. Amount at the Beginning of Year	1.	00	1.	00		
2. Amount at the End of Year	2.	00	2.	00		
3. Total: (*Add Lines a1 and a2*)	3.	00	3.	00		999.999999 %
4. Average Tangible Assets: (*Line a3 divided by 2*)	4.	00	4.	00		(EXAMPLE)
b. Rented Property: (*8 X net annual rent*)	b.	00	b.	00		
c. Average Value of Intangible Property: (For Financial Institutions Only - Attach schedule)	c.	00	c.	00		
d. TOTAL PROPERTY: (*Add Lines a4, b and c*)	d.	00	d.	00	d.	%
2. Salaries, Wages, Commissions and Other Compensation Related to the Production of Income:						
a. TOTAL:	a	00	a.	00	a.	%
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 Business Gross Receipts:	e.	00				
(*Interest, Dividends, Rents, Gains, etc. Attach Schedule*)						
f. TOTAL SALES: (*Add Lines 3a through 3e*)	f.	00	f.	00	f.	%
g. Multiply Column C, Line 3f by 2 to Doubleweight the Sales Factor (*Financial Institutions must use Single Weighted Factor*)	g.					%
4. Sum of the Percentages: (*Add Column C, Lines 1d, 2a, and 3g*)	4.					%
*5. Percentage Attributable to Arkansas: Line 4	%	Divided by		= 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), (2a), and (3f).*
Note: *An entry other than zero in Part B, Column B, Line 3f, counts as two (2) entries.*

C. ARKANSAS TAXABLE INCOME:

1. Income Apportioned to Arkansas: (*Multiply Part A, Line 12 by Part B, Line 5*)	1.	00
2. Add: Direct Income Allocated to Arkansas: (*Attach schedule*)	2.	00
3. TOTAL INCOME TAXABLE TO ARKANSAS: (*Enter here and on page 1, line 27, Arkansas Column*)	3.	00

SCHEDULE D - Capital Gains Tax

A. TAX IMPOSED ON CERTAIN CAPITAL GAINS:

1. Taxable Income: (*See Instructions; Attach computation schedule*)	1.	00
2. Enter tax on Line 1 amount: (*See Instructions for computation of tax*)	2.	00
3. Net long-term capital gain reduced by net short-term capital loss: (*If Multistate, multiply by apportionment factor, Part B, 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
7. Compare Line 2 and Line 6: (*Enter the smaller amount here and on Line 29, page 1, Form AR1100S*)	7.	00

B. TAX IMPOSED ON CERTAIN BUILT-IN GAINS:

1. Taxable Income: (*See Instructions; Attach computation schedule*)	1.	00
2. Recognized built-in gain: (*If Multistate, multiply by apportionment factor, Part B, Line 5 above*)	2.	00
3. Enter smaller of Line 1 or 2:	3.	00
4. Section 1374(b)(2) deduction:	4.	00
5. Subtract Line 4 from Line 3: (*If zero or less, enter zero here and on Line 6 below*)	5.	00
6. Enter 6.5% of Line 5: (*Enter here and on Line 29, page 1, Form AR1100S*)	6.	00

DO NOT STAPLE RETURNS, SCHEDULES OR ATTACHMENTS

AR-AIS Arkansas 2017

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	
4. Amount	11,227,136 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

Arkansas Schedule K-1

(Form AR1100S, AR1050, AR1002F, and AR1002NR)

2017

☐ Final K-1 ☐ Amended K-1

Arkansas Department of Finance and Administration
Corporation and Individual Income Tax

For calendar year 2017, or tax year beginning _____ and ending _____

Arkansas Shareholder, Partner, or Beneficiary's Share of Income, Deductions, Credits, etc.

Except for Box 1a, report only Arkansas amounts on this form and attach applicable Federal K-1 form.

☒ Corporation ☐ Estate

☐ Partnership ☐ Trust

Part I Information About the Corporation, Partnership, Estate, or Trust

A Identification Number

00-***06**

B Name, Address, City, State, Zip Code

Lakeside Shores Inc
15 Denby Point Dr
Mt. Ida, AR 71959

Part II Information About the Shareholder, Partner, or Beneficiary

C Identification Number

00-0000067

D Name, Address, City, State, Zip Code

Anthony Falls
P O Box 15
Mt. Ida, AR 71959

E Shareholder's Percentage of Stock Ownership for

Tax Year **0.500000** %

F Partner's Share of Profit, Loss, and Capital:

	Beginning	Ending
Profit	%	%
Loss	%	%
Capital	%	%

G Arkansas Apportionment Percentage:

_____ %

Part III Arkansas Shareholder, Partner, or Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items

1a Federal ordinary business income (loss) **724,698**	12 Section 179 deduction
1b Arkansas ordinary business income (loss) **710,938**	13 Other Deductions ✱ **1205**
2 Net rental real estate income (loss) **10,603**	
3 Other net rental income (loss)	14 Credits
4 Interest income	
5 Dividends **1,038**	15 Items affecting shareholder basis **636107**
6 Royalties	
7 Net short-term capital gain (loss)	16 Other Information ✱ **1038**
8a Net long-term capital gain (loss)	
8b Unrecaptured Section 1250 gain	17 Tax-Exempt Income and Nondeductible Expenses
9 Net Section 1231 gain (loss)	
10 Other Income (loss) ✱	18 Distributions
11 Guaranteed Payments	
	19 Arkansas withholding or Other Payments

✱ If needed, attach statement with additional information

Arkansas Schedule K-1

2017

(Form AR1100S, AR1050, AR1002F, and AR1002NR)

☐ Final K-1 ☐ Amended K-1

Arkansas Department of Finance and Administration
Corporation and Individual Income Tax

For calendar year 2017, or tax year beginning _____ and ending _____

Arkansas Shareholder, Partner, or Beneficiary's Share of Income, Deductions, Credits, etc.

Except for Box 1a, report only Arkansas amounts on this form and attach applicable Federal K-1 form.

☒ Corporation ☐ Estate

☐ Partnership ☐ Trust

Part I Information About the Corporation, Partnership, Estate, or Trust

A Identification Number

00-***06**

B Name, Address, City, State, Zip Code

Lakeside Shores Inc
15 Denby Point Dr
Mt. Ida, AR 71959

Part II Information About the Shareholder, Partner, or Beneficiary

C Identification Number

00-00000678

D Name, Address, City, State, Zip Code

Michael Trout
47 Deer Lane
Mt. Ida, AR 71959

E Shareholder's Percentage of Stock Ownership for

Tax Year **0.470000** %

F Partner's Share of Profit, Loss, and Capital:

	Beginning	Ending
Profit	%	%
Loss	%	%
Capital	%	%

G Arkansas Apportionment Percentage:

_____ %

Part III Arkansas Shareholder, Partner, or Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items

1a Federal ordinary business income (loss) **1,421,876**	12 Section 179 deduction
1b Arkansas ordinary business income (loss) **668,282**	13 Other Deductions * **1133**
2 Net rental real estate income (loss) **9,967**	
3 Other net rental income (loss)	14 Credits
4 Interest income	
5 Dividends **976**	15 Items affecting shareholder basis **597941**
6 Royalties	
7 Net short-term capital gain (loss)	16 Other Information * **976**
8a Net long-term capital gain (loss)	
8b Unrecaptured Section 1250 gain	17 Tax-Exempt Income and Nondeductible Expenses
9 Net Section 1231 gain (loss)	
10 Other Income (loss) *	18 Distributions
11 Guaranteed Payments	
	19 Arkansas withholding or Other Payments

* If needed, attach statement with additional information

Arkansas Schedule K-1

2017

(Form AR1100S, AR1050, AR1002F, and AR1002NR)

☐ Final K-1 ☐ Amended K-1

Arkansas Department of Finance and Administration
Corporation and Individual Income Tax

For calendar year 2017, or tax year beginning _____ and ending _____

Arkansas Shareholder, Partner, or Beneficiary's Share of Income, Deductions, Credits, etc.

Except for Box 1a, report only Arkansas amounts on this form and attach applicable Federal K-1 form.

☒ Corporation ☐ Estate

☐ Partnership ☐ Trust

Part I Information About the Corporation, Partnership, Estate, or Trust

A Identification Number

00-***06**

B Name, Address, City, State, Zip Code

Lakeside Shores Inc
15 Denby Point Dr
Mt. Ida, AR 71959

Part II Information About the Shareholder, Partner, or Beneficiary

C Identification Number

00-0000065

D Name, Address, City, State, Zip Code

Anthony Falls
P O Box 15
Mt. Ida, AR 71959

E Shareholder's Percentage of Stock Ownership for

Tax Year **0.030000** %

F Partner's Share of Profit, Loss, and Capital:

	Beginning	Ending
Profit	%	%
Loss	%	%
Capital	%	%

G Arkansas Apportionment Percentage:

_____ %

Part III Arkansas Shareholder, Partner, or Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items

1a Federal ordinary business income (loss) **1,449,395**	12 Section 179 deduction
1b Arkansas ordinary business income (loss) **42,656**	13 Other Deductions ✱ **72**
2 Net rental real estate income (loss) **636**	
3 Other net rental income (loss)	14 Credits
4 Interest income	
5 Dividends **62**	15 Items affecting shareholder basis **38166**
6 Royalties	
7 Net short-term capital gain (loss)	16 Other Information ✱ **62**
8a Net long-term capital gain (loss)	
8b Unrecaptured Section 1250 gain	17 Tax-Exempt Income and Nondeductible Expenses
9 Net Section 1231 gain (loss)	
10 Other Income (loss) ✱	18 Distributions
11 Guaranteed Payments	
	19 Arkansas withholding or Other Payments

✱ If needed, attach statement 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 INCOME TAX RETURN

PTPT171

P1

Software ID

Jan. 1 - Dec. 31, 2017 or fiscal year beginning _____ and ending _____ 20___

Name	Federal Identification Number
● SMITH FAMILY INVESTMENTS LLC	● 00-*****07
Address	**Type of business**
● 36 COUNT MASSEY	

City	State or Province	ZIP	☐ Check if address is outside U.S. Foreign Country	Number of partners
● QUITMAN	● AR	● 72131		● 2

Type of entity ● ☒ General Partnership ● ☐ Limited Partnership ● ☐ Limited Liability Company ● ☐ Limited Liability Partnership ● ☐ Other_____

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

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

INCOME		(A) Federal			(B) Arkansas	
4. Gross receipts or sales:	4.		00	4.		00
5. Cost of goods sold:	5.		00	5.		00
6. Gross profit from business:	6.		00	6.		00
7. Income from other partnerships or fiduciaries: *(Attach schedule)*	7.		00	7.		00
8. Interest and/or dividends: *(Attach schedule)*	8.	81,772	00	8.	81,772	00
9. Rental income: *(Attach schedule)*	9.	112,293	00	9.	112,293	00
10. Royalty income: *(Attach schedule)*	10.		00	10.		00
11. Farm income: *(Attach schedule)*	11.		00	11.		00
12. Capital gain or loss: *(Attach schedule)*	12.	(10,263)	00	12.	(10,263)	00
13. Other income: *(Attach schedule)*	13.	(5,825)	00	13.	(5,825)	00
14. **Total Income:** *(Add Lines 6 through 13)*	14.	177,977	00	14.	177,977	00
DEDUCTIONS						
15. Salaries of employees:	15.		00	15.		00
16. Guaranteed payments to partners:	16.		00	16.		00
17. Rent on business property:	17.		00	17.		00
18. Interest expense:	18.		00	18.		00
19. Taxes:	19.		00	19.		00
20. Bad debts: *(Attach schedule)*	20.		00	20.		00
21. Repairs:	21.		00	21.		00
22. Depreciation: *(Attach schedule)*	22.		00	22.		00
23. Depletion: *(Attach schedule)*	23.		00	23.		00
24. Retirement plan, etc.: *(Attach schedule)*	24.		00	24.		00
25. Other deductions: *(Attach schedule)*	25.	1,431	00	25.	1,431	00
26. **Total Deductions:** *(Add Lines 15 through 25)*	26.	1,431	00	26.	1,431	00
27. **Net Income or loss:** *(Subtract Line 26 from Line 14)*	27.	● 176,546	00	27.	● 176,546	00

PARTNERS' SHARES OF INCOME

NAME OF PARTNER	ADDRESS CITY STATE ZIP	SSN / FEIN	INCOME
A. CARTER BILLS	P O BOX 1, QUITMAN, AR 72131	400-00-9917	88,275 00
B. JACKSON BILLS	RT 1 BOX 2, QUITMAN, AR 72131	400-00-9927	88,271 00
C.			00
D.			00
E.			00

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than general partner or limited liability company member) is based on all information of which preparer has any knowledge.

Please Sign Here	Signature of general partner or limited liability company member		Date	
Paid Preparer's use only	Preparer's signature	Date	Check if self-employed ☐	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed) and address		EIN	May the Arkansas Revenue Agency discuss this return with the preparer of the return? ☐ Yes ☒ No
			Telephone	

Schedule B
Additional Partnership Information

PTPT172

P2

FEIN: 00-*****07

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

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

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

PART I: COST OF GOODS SOLD

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

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

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

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

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

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

PART II: BALANCE SHEET

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

Mail return to: State Income Tax, P. O. Box 8056, Little Rock, AR 72203-8056

Arkansas Schedule K-1

2017

(Form AR1100S, AR1050, AR1002F, and AR1002NR)

☐ Final K-1 ☐ Amended K-1

Arkansas Department of Finance and Administration
Corporation and Individual Income Tax

For calendar year 2017, or tax year beginning _____ and ending _____

Arkansas Shareholder, Partner, or Beneficiary's Share of Income, Deductions, Credits, etc.

Except for Box 1a, report only Arkansas amounts on this form and attach applicable Federal K-1 form.

☐ Corporation ☐ Estate

☒ Partnership ☐ Trust

Part I Information About the Corporation, Partnership, Estate, or Trust

A Identification Number

00-***07**

B Name, Address, City, State, Zip Code

SMITH FAMILY INVESTMENTS LLC
36 COUNT MASSEY
QUITMAN, AR 72131

Part II Information About the Shareholder, Partner, or Beneficiary

C Identification Number

400-00-9907

D Name, Address, City, State, Zip Code

CARTER BILLS
P. O. BOX 1
QUITMAN, AR 72131

E Shareholder's Percentage of Stock Ownership for

Tax Year _____ %

F Partner's Share of Profit, Loss, and Capital:

	Beginning	Ending
Profit	50.000000 %	50.000000 %
Loss	50.000000 %	50.000000 %
Capital	50.000000 %	50.000000 %

G Arkansas Apportionment Percentage:

_____ %

Part III Arkansas Shareholder, Partner, or Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items

1a Federal ordinary business income (loss) **0**	12 Section 179 deduction
1b Arkansas ordinary business income (loss) **0**	13 Other Deductions ✱ **A 1** **H 37** **J 676**
2 Net rental real estate income (loss) **56,035**	
3 Other net rental income (loss) **111**	14 Credits
4 Interest income **9,253**	
5 Dividends **31,632**	15 Items affecting shareholder basis
6 Royalties	
7 Net short-term capital gain (loss) **-3,020**	16 Other Information ✱ **A 40,886**
8a Net long-term capital gain (loss) **-2,132**	
8b Unrecaptured Section 1250 gain	17 Tax-Exempt Income and Nondeductible Expenses
9 Net Section 1231 gain (loss) **21**	
10 Other Income (loss) ✱ **-2,911**	18 Distributions
11 Guaranteed Payments	
	19 Arkansas withholding or Other Payments **1,000**

✱ If needed, attach statement with additional information

Arkansas Schedule K-1

2017

(Form AR1100S, AR1050, AR1002F, and AR1002NR)

☐ Final K-1 ☐ Amended K-1

Arkansas Department of Finance and Administration
Corporation and Individual Income Tax

For calendar year 2017, or tax year beginning _____ and ending _____

Arkansas Shareholder, Partner, or Beneficiary's Share of Income, Deductions, Credits, etc.

Except for Box 1a, report only Arkansas amounts on this form and attach applicable Federal K-1 form.

☐ Corporation ☐ Estate

☒ Partnership ☐ Trust

Part I Information About the Corporation, Partnership, Estate, or Trust

A Identification Number

00-***07**

B Name, Address, City, State, Zip Code

SMITH FAMILY INVESTMENTS LLC
36 COUNT MASSEY
QUITMAN, AR 72131

Part II Information About the Shareholder, Partner, or Beneficiary

C Identification Number

400-00-9917

D Name, Address, City, State, Zip Code

JACKSON BILLS
RT 1 BOX 2
QUITMAN, AR 72131

E Shareholder's Percentage of Stock Ownership for

Tax Year _____ %

F Partner's Share of Profit, Loss, and Capital:

	Beginning	Ending
Profit	50.000000 %	50.000000 %
Loss	50.000000 %	50.000000 %
Capital	50.000000 %	50.000000 %

G Arkansas Apportionment Percentage:

_____ %

Part III Arkansas Shareholder, Partner, or Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items

1a Federal ordinary business income (loss) **0**	12 Section 179 deduction
1b Arkansas ordinary business income (loss) **0**	13 Other Deductions ✱ **A 1** **H 37** **J 677**
2 Net rental real estate income (loss) **56,035**	
3 Other net rental income (loss) **112**	14 Credits
4 Interest income **9,254**	
5 Dividends **31,633**	15 Items affecting shareholder basis
6 Royalties	
7 Net short-term capital gain (loss) **-3,021**	16 Other Information ✱ **A 40,886**
8a Net long-term capital gain (loss) **-2,132**	
8b Unrecaptured Section 1250 gain	17 Tax-Exempt Income and Nondeductible Expenses
9 Net Section 1231 gain (loss) **21**	
10 Other Income (loss) ✱ **-2,914**	18 Distributions
11 Guaranteed Payments	
	19 Arkansas withholding or Other Payments **2,000**

✱ If needed, attach statement 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

PTPT171

P1

Software ID

Jan. 1 - Dec. 31, 2017 or fiscal year beginning _____ and ending _____ 20___

Name	Federal Identification Number
● GOLDEN FAMILY INVESTMENTS LLC	● 00-*****08
Address	**Type of business**
● 154 BOWMAN	GYM

City	State or Province	ZIP	☐ Check if address is outside U.S. Foreign Country	Number of partners
● BENTON	● AR	● 72015		● 2

Type of entity ● ☐ General Partnership ● ☐ Limited Partnership ● ☒ Limited Liability Company ● ☐ Limited Liability Partnership ● ☐ Other_____

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

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

INCOME		(A) Federal			(B) Arkansas	
4. Gross receipts or sales:	4.	116,377	00	4.	116,377	00
5. Cost of goods sold:	5.		00	5.		00
6. Gross profit from business:	6.	116,377	00	6.	116,377	00
7. Income from other partnerships or fiduciaries: *(Attach schedule)*	7.		00	7.		00
8. Interest and/or dividends: *(Attach schedule)*	8.		00	8.		00
9. Rental income: *(Attach schedule)*	9.		00	9.		00
10. Royalty income: *(Attach schedule)*	10.		00	10.		00
11. Farm income: *(Attach schedule)*	11.		00	11.		00
12. Capital gain or loss: *(Attach schedule)*	12.		00	12.		00
13. Other income: *(Attach schedule)*	13.		00	13.		00
14. **Total Income:** *(Add Lines 6 through 13)*	14.	116,377	00	14.	116,377	00
DEDUCTIONS						
15. Salaries of employees:	15.	23,660	00	15.	23,660	00
16. Guaranteed payments to partners:	16.		00	16.		00
17. Rent on business property:	17.	35,242	00	17.	35,242	00
18. Interest expense:	18.	8,440	00	18.	8,440	00
19. Taxes:	19.	3,189	00	19.	3,189	00
20. Bad debts: *(Attach schedule)*	20.		00	20.		00
21. Repairs:	21.	758	00	21.	758	00
22. Depreciation: *(Attach schedule)*	22.	23,418	00	22.	23,418	00
23. Depletion: *(Attach schedule)*	23.		00	23.		00
24. Retirement plan, etc.: *(Attach schedule)*	24.		00	24.		00
25. Other deductions: *(Attach schedule)*	25.	28,311	00	25.	28,311	00
26. **Total Deductions:** *(Add Lines 15 through 25)*	26.	123,018	00	26.	123,018	00
27. **Net Income or loss:** *(Subtract Line 26 from Line 14)*	27.	● (6,641)	00	27.	● (6,641)	00

PARTNERS' SHARES OF INCOME

NAME OF PARTNER	ADDRESS CITY STATE ZIP	SSN / FEIN	INCOME	
A. MAGGIE GREEN	256 PUMPKIN DR., BAUXITE, AR 72011	400-00-9908	-3,321	00
B. ELLIE GREEN	652 HAY, BAUXITE, AR 72011	400-00-9918	-3,320	00
C.				00
D.				00
E.				00

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than general partner or limited liability company member) is based on all information of which preparer has any knowledge.

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

Schedule B
Additional Partnership Information

PTPT172

P2

FEIN: 00-*****08

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

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

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

PART I: COST OF GOODS SOLD

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

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

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

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

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

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

PART II: BALANCE SHEET

ASSETS	BEGINNING OF YEAR		END OF YEAR	
Cash		13,943		17,530
Accounts Receivable				
Minus allowance for bad debts				
Inventories				
Government obligations				
Other current assets				
Mortgage and real estate loans				
Other investments				
Buildings and other depreciable assets	85,000		85,000	
Minus accumulated depreciation	3,035	81,965	26,453	58,547
Depletable assets				
Minus accumulated depletion				
Other assets		58,017		63,723
TOTAL ASSETS		153,925		139,800
LIABILITIES AND CAPITAL	BEGINNING OF YEAR		END OF YEAR	
Accounts Payable				
Mortgages, notes, and bonds payable		143,930		136,900
Other current liabilities		1,753		1,352
All non recourse loans				
Other liabilities				
Partners' capital accounts		8,242		1,548
TOTAL LIABILITIES AND CAPITAL		153,925		139,800

Mail return to: State Income Tax, P. O. Box 8056, Little Rock, AR 72203-8056

Arkansas Schedule K-1

2017

(Form AR1100S, AR1050, AR1002F, and AR1002NR)

☐ Final K-1 ☐ Amended K-1

Arkansas Department of Finance and Administration
Corporation and Individual Income Tax

For calendar year 2017, or tax year beginning _____ and ending _____

Arkansas Shareholder, Partner, or Beneficiary's Share of Income, Deductions, Credits, etc.

Except for Box 1a, report only Arkansas amounts on this form and attach applicable Federal K-1 form.

☐ Corporation ☐ Estate

☒ Partnership ☐ Trust

Part I Information About the Corporation, Partnership, Estate, or Trust

A Identification Number

00-***08**

B Name, Address, City, State, Zip Code

GOLDEN FAMILY INVESTMENTS LLC
154 BOWMAN
BENTON, AR 72015

Part II Information About the Shareholder, Partner, or Beneficiary

C Identification Number

400-00-9908

D Name, Address, City, State, Zip Code

MAGGIE GREEN
256 PUMPKIN DR.
BAUXITE, AR 72011

E Shareholder's Percentage of Stock Ownership for

Tax Year _____ %

F Partner's Share of Profit, Loss, and Capital:

	Beginning	Ending
Profit	50.000000 %	50.000000 %
Loss	50.000000 %	50.000000 %
Capital	50.000000 %	50.000000 %

G Arkansas Apportionment Percentage:

_____ %

Part III Arkansas Shareholder, Partner, or Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items

1a Federal ordinary business income (loss) **-3,321**	12 Section 179 deduction
1b Arkansas ordinary business income (loss) **-3,321**	13 Other Deductions ✳
2 Net rental real estate income (loss)	
3 Other net rental income (loss)	14 Credits
4 Interest income	
5 Dividends	15 Items affecting shareholder basis
6 Royalties	
7 Net short-term capital gain (loss)	16 Other Information ✳
8a Net long-term capital gain (loss)	
8b Unrecaptured Section 1250 gain	17 Tax-Exempt Income and Nondeductible Expenses **C 27**
9 Net Section 1231 gain (loss)	
10 Other Income (loss) ✳	18 Distributions
11 Guaranteed Payments	
	19 Arkansas withholding or Other Payments

✳ If needed, attach statement with additional information

Arkansas Schedule K-1

(Form AR1100S, AR1050, AR1002F, and AR1002NR)

2017

☐ Final K-1 ☐ Amended K-1

Arkansas Department of Finance and Administration
Corporation and Individual Income Tax

For calendar year 2017, or tax year beginning _____ and ending _____

Arkansas Shareholder, Partner, or Beneficiary's Share of Income, Deductions, Credits, etc.

Except for Box 1a, report only Arkansas amounts on this form and attach applicable Federal K-1 form.

☐ Corporation ☐ Estate

☒ Partnership ☐ Trust

Part I Information About the Corporation, Partnership, Estate, or Trust

A Identification Number

00-***08**

B Name, Address, City, State, Zip Code

GOLDEN FAMILY INVESTMENTS LLC
154 BOWMAN
BENTON, AR 72015

Part II Information About the Shareholder, Partner, or Beneficiary

C Identification Number

400-00-9918

D Name, Address, City, State, Zip Code

ELLIE GREEN
652 HAY
BAUXITE, AR 72011

E Shareholder's Percentage of Stock Ownership for

Tax Year _____ %

F Partner's Share of Profit, Loss, and Capital:

	Beginning	Ending
Profit	50.000000 %	50.000000 %
Loss	50.000000 %	50.000000 %
Capital	50.000000 %	50.000000 %

G Arkansas Apportionment Percentage:

_____ %

Part III Arkansas Shareholder, Partner, or Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items

1a Federal ordinary business income (loss) **-3,320**	12 Section 179 deduction
1b Arkansas ordinary business income (loss) **-3,320**	13 Other Deductions ✳
2 Net rental real estate income (loss)	
3 Other net rental income (loss)	14 Credits
4 Interest income	
5 Dividends	15 Items affecting shareholder basis
6 Royalties	
7 Net short-term capital gain (loss)	16 Other Information ✳
8a Net long-term capital gain (loss)	
8b Unrecaptured Section 1250 gain	17 Tax-Exempt Income and Nondeductible Expenses **C 26**
9 Net Section 1231 gain (loss)	
10 Other Income (loss) ✳	18 Distributions
11 Guaranteed Payments	
	19 Arkansas withholding or Other Payments

✳ If needed, attach statement 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

PTPT171

P1

Software ID

Jan. 1 - Dec. 31, 2017 or fiscal year beginning _____ and ending _____ 20___

Name	Federal Identification Number
● REDD INVESTMENT FUND	● 00-*****09
Address	**Type of business**
● 485 SCHEMA RD	

City	State or Province	ZIP	☐ Check if address is outside U.S. Foreign Country	Number of partners
● SACRAMENTO	● CA	● 94203		●

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

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

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

INCOME		(A) Federal			(B) Arkansas	
4. Gross receipts or sales:	4.		00	4.		00
5. Cost of goods sold:	5.		00	5.		00
6. Gross profit from business:	6.		00	6.		00
7. Income from other partnerships or fiduciaries: *(Attach schedule)*	7.	2,284,260	00	7.	22,160	00
8. Interest and/or dividends: *(Attach schedule)*	8.	10,807,508	00	8.		00
9. Rental income: *(Attach schedule)*	9.	66,393	00	9.		00
10. Royalty income: *(Attach schedule)*	10.	11,994	00	10.		00
11. Farm income: *(Attach schedule)*	11.		00	11.		00
12. Capital gain or loss: *(Attach schedule)*	12.	45,372,064	00	12.		00
13. Other income: *(Attach schedule)*	13.	2,743,984	00	13.		00
14. **Total Income:** *(Add Lines 6 through 13)*	14.	61,286,203	00	14.	22,160	00
DEDUCTIONS						
15. Salaries of employees:	15.		00	15.		00
16. Guaranteed payments to partners:	16.	15,633	00	16.		00
17. Rent on business property:	17.		00	17.		00
18. Interest expense:	18.		00	18.		00
19. Taxes:	19.		00	19.		00
20. Bad debts: *(Attach schedule)*	20.		00	20.		00
21. Repairs:	21.		00	21.		00
22. Depreciation: *(Attach schedule)*	22.		00	22.		00
23. Depletion: *(Attach schedule)*	23.		00	23.		00
24. Retirement plan, etc.: *(Attach schedule)*	24.		00	24.		00
25. Other deductions: *(Attach schedule)*	25.	7,561,354	00	25.		00
26. **Total Deductions:** *(Add Lines 15 through 25)*	26.	7,576,987	00	26.		00
27. **Net Income or loss:** *(Subtract Line 26 from Line 14)*	27.	● 53,709,216	00	27.	● 22,160	00

PARTNERS' SHARES OF INCOME

NAME OF PARTNER	ADDRESS CITY STATE ZIP	SSN / FEIN	INCOME
A. JIM REDD	15 MAGON, ARKADELPHIA, AR 72143	400-00-9919	111 00
B. JOHN REDD	482 BUSINESS, SACRAMENTO, CA 94203	400-00-9929	22,049 00
C.			00
D.			00
E.			00

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than general partner or limited liability company member) is based on all information of which preparer has any knowledge.

Please Sign Here	Signature of general partner or limited liability company member		Date	
Paid Preparer's use only	Preparer's signature	Date	Check if self-employed ☐	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed) and address		EIN	May the Arkansas Revenue Agency discuss this return with the preparer of the return? ☐ Yes ☒ No
			Telephone	

Schedule B
Additional Partnership Information

PTPT172

P2

FEIN: 00-*****09

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

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

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

PART I: COST OF GOODS SOLD

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

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

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

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

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

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

PART II: BALANCE SHEET

ASSETS	BEGINNING OF YEAR		END OF YEAR	
Cash		26,334,317		19,087,355
Accounts Receivable				
Minus allowance for bad debts				
Inventories				
Government obligations				
Other current assets		321		6,421,023
Mortgage and real estate loans				
Other investments		480,369,648		503,666,550
Buildings and other depreciable assets				
Minus accumulated depreciation				
Depletable assets				
Minus accumulated depletion				
Other assets				
TOTAL ASSETS		506,704,286		529,174,928
LIABILITIES AND CAPITAL	BEGINNING OF YEAR		END OF YEAR	
Accounts Payable				
Mortgages, notes, and bonds payable				
Other current liabilities		175,940		142,652
All non recourse loans				
Other liabilities				
Partners' capital accounts		506,528,346		529,032,276
TOTAL LIABILITIES AND CAPITAL		506,704,286		529,174,928

Mail return to: State Income Tax, P. O. Box 8056, Little Rock, AR 72203-8056

Arkansas Schedule K-1

(Form AR1100S, AR1050, AR1002F, and AR1002NR)

2017

☐ Final K-1 ☐ Amended K-1

Arkansas Department of Finance and Administration
Corporation and Individual Income Tax

For calendar year 2017, or tax year beginning _____ and ending _____

Arkansas Shareholder, Partner, or Beneficiary's Share of Income, Deductions, Credits, etc.

Except for Box 1a, report only Arkansas amounts on this form and attach applicable Federal K-1 form.

☐ Corporation ☐ Estate

☒ Partnership ☐ Trust

Part I Information About the Corporation, Partnership, Estate, or Trust

A Identification Number

00-***09**

B Name, Address, City, State, Zip Code

REDD INVESTMENT FUND
485 SCHEMA RD
SACRAMENTO, CA 94203

Part II Information About the Shareholder, Partner, or Beneficiary

C Identification Number

400-00-9919

D Name, Address, City, State, Zip Code

JIM REDD
15 MAGNON
ARKADELPHIA, AR 72143

E Shareholder's Percentage of Stock Ownership for

Tax Year _____ %

F Partner's Share of Profit, Loss, and Capital:

	Beginning	Ending
Profit	%	%
Loss	%	%
Capital	%	%

G Arkansas Apportionment Percentage:

_____ %

Part III Arkansas Shareholder, Partner, or Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items

1a Federal ordinary business income (loss) **11,422**	12 Section 179 deduction
1b Arkansas ordinary business income (loss) **111**	13 Other Deductions ✳
2 Net rental real estate income (loss)	
3 Other net rental income (loss)	14 Credits
4 Interest income	
5 Dividends	15 Items affecting shareholder basis
6 Royalties	
7 Net short-term capital gain (loss)	16 Other Information ✳
8a Net long-term capital gain (loss)	
8b Unrecaptured Section 1250 gain	17 Tax-Exempt Income and Nondeductible Expenses
9 Net Section 1231 gain (loss)	
10 Other Income (loss) ✳	18 Distributions
11 Guaranteed Payments	
	19 Arkansas withholding or Other Payments

✳ If needed, attach statement with additional information

Arkansas Schedule K-1

(Form AR1100S, AR1050, AR1002F, and AR1002NR)

2017

☐ Final K-1 ☐ Amended K-1

Arkansas Department of Finance and Administration
Corporation and Individual Income Tax

For calendar year 2017, or tax year beginning _____ and ending _____

Arkansas Shareholder, Partner, or Beneficiary's Share of Income, Deductions, Credits, etc.

Except for Box 1a, report only Arkansas amounts on this form and attach applicable Federal K-1 form.

☐ Corporation ☐ Estate

☒ Partnership ☐ Trust

Part I Information About the Corporation, Partnership, Estate, or Trust

A Identification Number

00-***09**

B Name, Address, City, State, Zip Code

REDD INVESTMENT FUND
485 SCHEMA RD
SACRAMENTO, CA 94203

Part II Information About the Shareholder, Partner, or Beneficiary

C Identification Number

400-00-9929

D Name, Address, City, State, Zip Code

JOHN REDD
482 BUSINESS
SACRAMENTO, CA 94203

E Shareholder's Percentage of Stock Ownership for

Tax Year _____ %

F Partner's Share of Profit, Loss, and Capital:

	Beginning	Ending
Profit	%	%
Loss	%	%
Capital	%	%

G Arkansas Apportionment Percentage:

_____ %

Part III Arkansas Shareholder, Partner, or Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items

1a Federal ordinary business income (loss) **2,272,838**	12 Section 179 deduction
1b Arkansas ordinary business income (loss) **22,049**	13 Other Deductions ✳
2 Net rental real estate income (loss)	
3 Other net rental income (loss)	14 Credits
4 Interest income	
5 Dividends	15 Items affecting shareholder basis
6 Royalties	
7 Net short-term capital gain (loss)	16 Other Information ✳
8a Net long-term capital gain (loss)	
8b Unrecaptured Section 1250 gain	17 Tax-Exempt Income and Nondeductible Expenses
9 Net Section 1231 gain (loss)	
10 Other Income (loss) ✳	18 Distributions
11 Guaranteed Payments	
	19 Arkansas withholding or Other Payments

✳ If needed, attach statement 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

FTFD171

·2017

For 2017 or fiscal year beginning _____ and ending _____ 20 ____ • Software ID

Name of estate or trust • SAVANNAH'S TRUST	Federal Identification Number • 00-*****10
Name and title of fiduciary or trustee • ANTONIO COOK	Date trust created 01/01/2006
Mailing address • P O BOX 267	• ☒ State or federal extension filed
City: • SCOTT / State or Province: • AR / ZIP: • 72142	☐ Check if address is outside U.S. Foreign Country

Type of entity:
Decedent's estate ☐
Simple trust ☐
Complex trust ☒
ESBT ☐
Grantor trust ☐
Charitable trust ☐
Bankruptcy estate ☐
Pooled income fund ☐

☒ ORIGINAL RETURN • ☐ AMENDED RETURN • ☐ FINAL RETURN

			A. ALL INCOME		B. ARKANSAS INCOME
Income	1. Interest income:	1	2,495 00	1	107,976 00
	2. Ordinary dividends:	2	708,954 00	2	708,954 00
	3. Net profit from trade or business: *(attach schedule)*	3	0 00	3	0 00
	4. Capital gains: *(see instructions)*	4	619,440 00	4	619,440 00
	5. Rents, royalties, partnerships, other estates and trusts, etc: *(attach schedule)*	5	266,949 00	5	247,237 00
	6. Farm income: *(attach schedule)*	6	18,409 00	6	(192,200) 00
	7. Other income:	7	16,591 00	7	(273) 00
	8. **TOTAL INCOME:** *(add Lines 1 through 7)*	8	1,632,838 00	8	• 1,491,134 00
Deductions	9. Taxes:	9	16,977 00	9	113 00
	10. Interest:	10	0 00	10	0 00
	11. Charitable contributions:	11	0 00	11	0 00
	12. Fees: (fiduciary/attorney/accountant/preparer)	12	0 00	12	0 00
	13. Other deductions:	13	0 00	13	0 00
	14. Total deductions: *(add Lines 9 through 13)*	14	16,977 00	14	• 113 00
	15. Adjusted income before distributions: *(subtract Line 14 from Line 8)*	15	1,615,861 00	15	1,491,021 00
	16. Amounts to be distributed to beneficiaries:	16	996,421 00	16	• 871,581 00
	17. Adjusted income after distributions: *(subtract Line 16 from Line 15)*	17	619,440 00	17	619,440 00
	18. Standard deduction:	18		18	$2,200 00
	19. **NET TAXABLE INCOME:** *(subtract Line 18 from Line 17)*	19		19	617,240 00
Tax and Payments	20. **TOTAL TAX:** Enter tax from **REGULAR TAX TABLE** using the amount on Line 19, Column B:	20		20	41,646 00
	21. Personal tax credit:	21	$26 00		
	22. Other state tax credit:	22	• 111 00		
	23. Business Incentive Tax Credit: (attach AR1000TC)	23	• 75 00		
	24. **TOTAL CREDITS:** *(add Lines 21 through 23)*	24		24	• 212 00
	25. **NET TAX:** *(subtract Line 24 from Line 20)*	25		25	• 41,434 00
	26. Arkansas income tax withheld: (attach AR1099PT and/or 1099R)	26	• 10,000 00		
	27. Estimated tax paid or credit brought forward from last year:	27	• 0 00		
	28. Tax paid with extension:	28	• 16,864 00		
	29. Payments made with or after the filing of original return: *(see instructions)*	29	• 0 00		
	30. Total payments: *(add Lines 26 through 29)*	30	16,864 00		
	31. Overpayments received: *(see instructions)*	31	• 0 00		
	32. **NET PAYMENTS:** *(subtract Line 31 from Line 30)*	32		32	• 26,864 00
	33. Amount of overpayment: *(if Line 32 is greater than Line 25, enter difference)*	33		33	• 0 00
	34. Amount to be applied to 2018 estimated tax:	34	• 0 00		
	35. **AMOUNT TO BE REFUNDED TO YOU:** *(subtract Line 34 from Line 33)*	35		35	• 0 00
	36. **AMOUNT DUE:** *(if Line 32 is less than Line 25, enter difference)*	36		36	• 14,570 00
	37. *Attach Form AR2210 or AR2210A. If required, enter exception in box 37A* • 0 Penalty 37B • 0 00				
	Attach Form AR1002V to your payment. To pay by credit card see instructions. **TOTAL DUE** 37C				• 14,570 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.

Fiduciary/trustee's signature _____ Date _____

Preparer's signature _____ Date _____

Name _____ ID/SSN • _____

Address _____ City, state, and ZIP _____

May the Arkansas Revenue Agency discuss this return with the preparer shown above? ☐ Yes ☐ No

OFFICE USE ONLY

A • _____

FTFD172

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	1,244,293 00	1,244,293 00	1,244,293 00
2.	Enter adjustment, **if any**, for depreciation differences in federal and states amounts 2		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 1041 4	(5,414) 00	(5,414) 00	0 00
5.	Enter adjustment, **if any**, for depreciation differences in federal and state amounts 5		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 than $10,000,000, enter the total amount 7b		1,238,879 00	1,238,879 00
8.	Arkansas taxable amount, if a gain multiply Line 7b by 50 percent (.50), otherwise enter loss 8		619,440 00	619,440 00
9.	Enter federal short-term capital gain, **if any**, reported on Line 7, federal Schedule D, Form 1041 9	0 00	0 00	0 00
10.	Enter adjustment, **if any**, for depreciation differences in federal and state amounts 10		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 limited to $3,000)** Enter here and on AR1002F / AR1002NR 12		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 ARKANSAS LANE	AR	71901	217,895 00
MISSY BLUE	400-00-9911	23 ARKANSAS LANE	AR	71901	217,896 00
SAM BLUE	400-00-9912	23 ARKANSAS LANE	AR	71901	217,895 00
GEORGE BLUE	400-00-9913	23 ARKANSAS 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.	**708,954**	00	**708,954**	00

AR1000TC

ITTC171

2017

ARKANSAS INDIVIDUAL INCOME TAX
TAX CREDITS

Primary Taxpayer Name/ Trust (Fiduciary)	Primary Social Security Number/ FEIN (Fiduciary)
SAVANNAH'S TRUST	00-*****10

IMPORTANT: SEE INSTRUCTIONS ON REVERSE SIDE OF THIS FORM

1. State Political Contribution Credit: *(See instructions)*	1		00
2. Other State Tax Credit: *[Attach copy of other state tax return(s)]*	2	111	00
3. Credit for Adoption Expenses: *(Attach federal Form 8839)*	3		00
4. Phenylketonuria Disorder Credit: *(See instructions. Attach AR1113)*	4		00
5. Business Incentive Tax Credit(s): (Add amounts from 5A-5F below)	5	75	00

A copy of the tax credit certificate(s) or appropriate documentation of the credit(s) claimed must be attached.

If certificate is issued to an individual, leave FEIN box below blank.

Primary:

	BIC Code	FEIN	Amount
5A.	0048		75 00
5B.			0 00
5C.			0 00

Spouse:

	BIC Code	FEIN	Amount
5D.			0 00
5E.			0 00
5F.			0 00

6. **TOTAL CREDITS:**
Add Lines 1 through 5. Enter total on Line 34, Form AR1000F/AR1000NR, or Line 23, Form AR1002/AR1002NR ..... 6 ● 186 00

BUSINESS INCENTIVE CREDIT TYPES

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

Arkansas Schedule K-1

(Form AR1100S, AR1050, AR1002F, and AR1002NR)

2017

☐ Final K-1 ☐ Amended K-1

Arkansas Department of Finance and Administration
Corporation and Individual Income Tax

For calendar year 2017, or tax year beginning _____ and ending _____

Arkansas Shareholder, Partner, or Beneficiary's Share of Income, Deductions, Credits, etc.

Except for Box 1a, report only Arkansas amounts on this form and attach applicable Federal K-1 form.

☐ Corporation ☐ Estate
☐ Partnership ☒ Trust

Part I Information About the Corporation, Partnership, Estate, or Trust

A Identification Number

00-***10**

B Name, Address, City, State, Zip Code

Savannah's Trust
P O Box 267
Scott, AR 72142

Part II Information About the Shareholder, Partner, or Beneficiary

C Identification Number

400-00-9910

D Name, Address, City, State, Zip Code

Ethel Blue
23 Arkansas Lane
Hot Springs, AR 71901

E Shareholder's Percentage of Stock Ownership for

Tax Year **0.000000** %

F Partner's Share of Profit, Loss, and Capital:

	Beginning	Ending
Profit	0.000000 %	0.000000 %
Loss	0.000000 %	0.000000 %
Capital	0.000000 %	0.000000 %

G Arkansas Apportionment Percentage:

0.000000 %

Part III Arkansas Shareholder, Partner, or Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items

1a Federal ordinary business income (loss) **4,526**	12 Section 179 deduction
1b Arkansas ordinary business income (loss)	13 Other Deductions ✱
2 Net rental real estate income (loss) **50,581**	
3 Other net rental income (loss)	14 Credits
4 Interest income **22,114**	
5 Dividends **145,200**	15 Items affecting shareholder basis
6 Royalties	
7 Net short-term capital gain (loss)	16 Other Information ✱
8a Net long-term capital gain (loss)	
8b Unrecaptured Section 1250 gain	17 Tax-Exempt Income and Nondeductible Expenses
9 Net Section 1231 gain (loss)	**6,441**
10 Other Income (loss) ✱	18 Distributions
11 Guaranteed Payments	
	19 Arkansas withholding or Other Payments **2,357**

✱ If needed, attach statement with additional information

Arkansas Schedule K-1

2017

(Form AR1100S, AR1050, AR1002F, and AR1002NR)

☐ Final K-1 ☐ Amended K-1

Arkansas Department of Finance and Administration
Corporation and Individual Income Tax

For calendar year 2017, or tax year beginning _____ and ending _____

Arkansas Shareholder, Partner, or Beneficiary's Share of Income, Deductions, Credits, etc.

Except for Box 1a, report only Arkansas amounts on this form and attach applicable Federal K-1 form.

☐ Corporation ☐ Estate
☐ Partnership ☒ Trust

Part I Information About the Corporation, Partnership, Estate, or Trust

A Identification Number

00-***10**

B Name, Address, City, State, Zip Code

Savannah's Trust
P O Box 267
Scott, AR 72142

Part II Information About the Shareholder, Partner, or Beneficiary

C Identification Number

400-00-9911

D Name, Address, City, State, Zip Code

Missy Blue
23 Arkansas Lane
Hot Springs, AR 71901

E Shareholder's Percentage of Stock Ownership for

Tax Year **0.000000** %

F Partner's Share of Profit, Loss, and Capital:

	Beginning	Ending
Profit	0.000000 %	0.000000 %
Loss	0.000000 %	0.000000 %
Capital	0.000000 %	0.000000 %

G Arkansas Apportionment Percentage:

0.000000 %

Part III Arkansas Shareholder, Partner, or Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items

1a Federal ordinary business income (loss)
4,524

1b Arkansas ordinary business income (loss)

2 Net rental real estate income (loss)
50,580

3 Other net rental income (loss)

4 Interest income
22,115

5 Dividends
145,201

6 Royalties

7 Net short-term capital gain (loss)

8a Net long-term capital gain (loss)

8b Unrecaptured Section 1250 gain

9 Net Section 1231 gain (loss)

10 Other Income (loss) ✱

11 Guaranteed Payments

12 Section 179 deduction

13 Other Deductions ✱

14 Credits

15 Items affecting shareholder basis

16 Other Information ✱
F 375723
H -4525
E 174884

17 Tax-Exempt Income and Nondeductible Expenses
6,442

18 Distributions

19 Arkansas withholding or Other Payments

✱ If needed, attach statement with additional information

Arkansas Schedule K-1

2017

(Form AR1100S, AR1050, AR1002F, and AR1002NR)

☐ Final K-1 ☐ Amended K-1

Arkansas Department of Finance and Administration
Corporation and Individual Income Tax

For calendar year 2017, or tax year beginning _____ and ending _____

Arkansas Shareholder, Partner, or Beneficiary's Share of Income, Deductions, Credits, etc.

Except for Box 1a, report only Arkansas amounts on this form and attach applicable Federal K-1 form.

☐ Corporation ☐ Estate
☐ Partnership ☒ Trust

Part I Information About the Corporation, Partnership, Estate, or Trust

A Identification Number

00-***10**

B Name, Address, City, State, Zip Code

Savannah's Trust
P O Box 267
Scott, AR 72142

Part II Information About the Shareholder, Partner, or Beneficiary

C Identification Number

400-00-9912

D Name, Address, City, State, Zip Code

Sam Blue
23 Arkansas Lane
Hot Springs, AR 71901

E Shareholder's Percentage of Stock Ownership for

Tax Year **0.000000** %

F Partner's Share of Profit, Loss, and Capital:

	Beginning	Ending
Profit	0.000000 %	0.000000 %
Loss	0.000000 %	0.000000 %
Capital	0.000000 %	0.000000 %

G Arkansas Apportionment Percentage:

0.000000 %

Part III Arkansas Shareholder, Partner, or Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items

1a Federal ordinary business income (loss)
4,525

1b Arkansas ordinary business income (loss)

2 Net rental real estate income (loss)
50,580

3 Other net rental income (loss)

4 Interest income
22,115

5 Dividends
145,200

6 Royalties

7 Net short-term capital gain (loss)

8a Net long-term capital gain (loss)

8b Unrecaptured Section 1250 gain

9 Net Section 1231 gain (loss)

10 Other Income (loss) ✱

11 Guaranteed Payments

12 Section 179 deduction

13 Other Deductions ✱

14 Credits

15 Items affecting shareholder basis

16 Other Information ✱
F 375723
H -4525
E 174884

17 Tax-Exempt Income and Nondeductible Expenses
6,441

18 Distributions

19 Arkansas withholding or Other Payments
1,658

✱ If needed, attach statement with additional information

Arkansas Schedule K-1

(Form AR1100S, AR1050, AR1002F, and AR1002NR)

2017

☐ Final K-1 ☐ Amended K-1

Arkansas Department of Finance and Administration
Corporation and Individual Income Tax

For calendar year 2017, or tax year beginning _____ and ending _____

Arkansas Shareholder, Partner, or Beneficiary's Share of Income, Deductions, Credits, etc.

Except for Box 1a, report only Arkansas amounts on this form and attach applicable Federal K-1 form.

☐ Corporation ☐ Estate
☐ Partnership ☒ Trust

Part I Information About the Corporation, Partnership, Estate, or Trust

A Identification Number

00-***10**

B Name, Address, City, State, Zip Code

Savannah's Trust
P O Box 267
Scott, AR 72142

Part II Information About the Shareholder, Partner, or Beneficiary

C Identification Number

400-00-9913

D Name, Address, City, State, Zip Code

George Blue
23 Arkansas Lane
Hot Springs, AR 71901

E Shareholder's Percentage of Stock Ownership for

Tax Year **0.000000** %

F Partner's Share of Profit, Loss, and Capital:

	Beginning	Ending
Profit	0.000000 %	0.000000 %
Loss	0.000000 %	0.000000 %
Capital	0.000000 %	0.000000 %

G Arkansas Apportionment Percentage:

0.000000 %

Part III Arkansas Shareholder, Partner, or Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items

1a Federal ordinary business income (loss) **4,526**	12 Section 179 deduction
1b Arkansas ordinary business income (loss)	13 Other Deductions ✱
2 Net rental real estate income (loss) **50,581**	
3 Other net rental income (loss)	14 Credits
4 Interest income **22,114**	
5 Dividends **145,200**	15 Items affecting shareholder basis
6 Royalties	
7 Net short-term capital gain (loss)	16 Other Information ✱
8a Net long-term capital gain (loss)	
8b Unrecaptured Section 1250 gain	17 Tax-Exempt Income and Nondeductible Expenses
9 Net Section 1231 gain (loss)	**6,441**
10 Other Income (loss) ✱	18 Distributions
11 Guaranteed Payments	
	19 Arkansas withholding or Other Payments **2,357**

✱ If needed, attach statement with additional information

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 _____
mm/dd/yyyy

Part A: Pass - Through Entity Information	Part B: Nonresident Member Information
Name of Entity: Fiduciary Partners	Name: Savannah's Trust
Type of Ownership: (if other, please provide statement of ownership type) ☒ Partnership ☐ C Corp. ☐ S Corp. ☐ LLC ☐ Trust ☐ Other	Type of Ownership: (if other, please provide statement of ownership type) ☐ 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 Information for Nonresident Member		
Total Amounts Distributed from Arkansas Sources: 200,000	Arkansas Income Tax Withheld: 10,000	Arkansas Income Tax Paid on AR1000CR:

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

FTFD171

·2017

For 2017 or fiscal year beginning _____ and ending _____ 20 ____ ●

Software ID ●

Name of estate or trust	Federal Identification Number
● DON AND MARY HORSESHOE TRUST	● 00-*****11
Name and title of fiduciary or trustee	Date trust created
● JOHN SADDLEBACK	01/01/2006
Mailing address	● ☐ State or federal extension filed
● P O BOX 9645	
City / State or Province / ZIP	☐ Check if address is outside U.S. Foreign Country
● BENTON / ● AR / ● 72015	

Type of entity:
- Decedent's estate ☐
- Simple trust ☐
- Complex trust ☒
- ESBT ☐
- Grantor trust ☐
- Charitable trust ☐
- Bankruptcy estate ☐
- Pooled income fund ☐

☒ ORIGINAL RETURN ● ☐ AMENDED RETURN ● ☐ FINAL RETURN

			A. ALL INCOME			B. ARKANSAS INCOME	
Income	1.	Interest income:	119	00	1	119	00
	2.	Ordinary dividends:	5,616	00	2	5,616	00
	3.	Net profit from trade or business: *(attach schedule)*		00	3		00
	4.	Capital gains: *(see instructions)*	9,905	00	4	9,905	00
	5.	Rents, royalties, partnerships, other estates and trusts, etc: *(attach schedule)*	61	00	5	61	00
	6.	Farm income: *(attach schedule)*		00	6		00
	7.	Other income:		00	7		00
	8.	**TOTAL INCOME:** *(add Lines 1 through 7)*	15,701	00	8	● 15,701	00
Deductions	9.	Taxes:		00	9		00
	10.	Interest:		00	10		00
	11.	Charitable contributions:		00	11		00
	12.	Fees: (fiduciary/attorney/accountant/preparer)	760	00	12	760	00
	13.	Other deductions:		00	13		00
	14.	Total deductions: *(add Lines 9 through 13)*	760	00	14	● 760	00
	15.	Adjusted income before distributions: *(subtract Line 14 from Line 8)*	14,941	00	15	14,941	00
	16.	Amounts to be distributed to beneficiaries:		00	16	●	00
	17.	Adjusted income after distributions: *(subtract Line 16 from Line 15)*	14,941	00	17	14,941	00
	18.	Standard deduction:			18	$2,200	00
	19.	**NET TAXABLE INCOME:** *(subtract Line 18 from Line 17)*			19	12,741	00
Tax and Payments	20.	**TOTAL TAX:** Enter tax from **REGULAR TAX TABLE** using the amount on Line 19, Column B:			20	281	00
	21.	Personal tax credit:	$26	00			
	22.	Other state tax credit:	●	00			
	23.	Business Incentive Tax Credit: (attach AR1000TC)	●	00			
	24.	**TOTAL CREDITS:** *(add Lines 21 through 23)*			24	● 26	00
	25.	**NET TAX:** *(subtract Line 24 from Line 20)*			25	● 255	00
	26.	Arkansas income tax withheld: (attach AR1099PT and/or 1099R)	●	00			
	27.	Estimated tax paid or credit brought forward from last year:	● 1,000	00			
	28.	Tax paid with extension:	●	00			
	29.	Payments made with or after the filing of original return: *(see instructions)*	●	00			
	30.	Total payments: *(add Lines 26 through 29)*	1,000	00			
	31.	Overpayments received: *(see instructions)*	●	00			
	32.	**NET PAYMENTS:** *(subtract Line 31 from Line 30)*			32	● 1,000	00
	33.	Amount of overpayment: *(if Line 32 is greater than Line 25, enter difference)*			33	● 745	00
	34.	Amount to be applied to 2018 estimated tax:	● 75	00			
	35.	**AMOUNT TO BE REFUNDED TO YOU:** *(subtract Line 34 from Line 33)*			35	● 670	00
	36.	**AMOUNT DUE:** *(if Line 32 is less than Line 25, enter difference)*			36	●	00
	37.	*Attach Form AR2210 or AR2210A. If required, enter exception in box 37A* ● ☐ Penalty 37B ● 00					
		Attach Form AR1002V to your payment. To pay by credit card see instructions. **TOTAL DUE** 37C				●	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.

Fiduciary/trustee's signature _____ Date _____

Preparer's signature _____ Date _____

Name _____ ID/SSN ● _____

Address _____ City, state, and ZIP _____

May the Arkansas Revenue Agency discuss this return with the preparer shown above? ☐ Yes ☐ No

OFFICE USE ONLY

A ●

AR1002F (R 8/22/2017)

FTFD172

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	20,851 00	20,851 00	20,851 00
2.	Enter adjustment, **if any**, for depreciation differences in federal and states amounts 2		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 1041 4	(1,041) 00	(1,041) 00	00
5.	Enter adjustment, **if any**, for depreciation differences in federal and state amounts 5		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 than $10,000,000, enter the total amount 7b		19,810 00	19,810 00
8.	Arkansas taxable amount, if a gain multiply Line 7b by 50 percent (.50), otherwise enter loss 8		9,905 00	9,905 00
9.	Enter federal short-term capital gain, **if any**, reported on Line 7, federal Schedule D, Form 1041 9	00	00	00
10.	Enter adjustment, **if any**, for depreciation differences in federal and state amounts 10		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 limited to $3,000)** Enter here and on AR1002F / AR1002NR 12		9,905 00	9,905 00

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	ST	ZIP	AMOUNT
					00
					00
					00
					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
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.	**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.	**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

FTNR171

·2017

ARKANSAS FIDUCIARY INCOME TAX RETURN

Nonresident

For 2017 or fiscal year beginning _____ and ending _____ 20 ____ ● ● ● Software ID

Name of estate or trust ● THE PLANTERS ROW TRUST	Federal Identification Number ● 000-*****12
Name and title of fiduciary or trustee ● ROSE BUSH	Date trust created 01/01/2016
Mailing address ● 68 AZALEA DRIVE	● ☒ State or federal extension filed
City: ● LITTLE ROCK; State or Province: ● AR; ZIP: ● 72210	☐ Check if address is outside U.S. Foreign Country

Type of entity:
Decedent's estate ☐
Simple trust ☒
Complex trust ☐
ESBT ☐
Grantor trust ☐
Charitable trust ☐
Bankruptcy estate ☐
Pooled income fund ☐

☒ ORIGINAL RETURN ● ☐ AMENDED RETURN ● ☐ FINAL RETURN

			A. ALL INCOME		B. ARKANSAS INCOME	
Income	1. Interest income:	1	160,103 00	1		00
	2. Ordinary dividends:	2	32,183,055 00	2		00
	3. Net profit from trade or business: *(attach schedule)*	3	-657,833 00	3		00
	4. Capital gains: *(see instructions)*	4	5,000,000 00	4	24	00
	5. Rents, royalties, partnerships, other estates and trusts, etc: *(attach schedule)*	5	-360,216 00	5	-33	00
	6. Farm income: *(attach schedule)*	6	-210,559 00	6		00
	7. Other income:	7	26,430,292 00	7	1	00
	8. **TOTAL INCOME:** *(add Lines 1 through 7)*	8	62,544,842 00	8	● -8	00
Deductions	9. Taxes:	9	200,431 00	9		00
	10. Interest:	10	9,261 00	10		00
	11. Charitable contributions:	11	00	11		00
	12. Fees: (fiduciary/attorney/accountant/preparer)	12	36,021 00	12		00
	13. Other deductions:	13	13,774 00	13	3	00
	14. Total deductions: *(add Lines 9 through 13)*	14	259,487 00	14	● 3	00
	15. Adjusted income before distributions: *(subtract Line 14 from Line 8)*	15	62,285,355 00	15	-11	00
	16. Amounts to be distributed to beneficiaries:	16	30,730,611 00	16	●	00
	17. Adjusted income after distributions: *(subtract Line 16 from Line 15)*	17	31,554,744 00	17	-11	00
	18. Standard deduction:	18	$2,200 00			
	19. **NET TAXABLE INCOME:** *(subtract Line 18 from Line 17)*	19	31,552,544 00			
Tax and Payments	20. **TOTAL TAX:** Enter tax from **REGULAR TAX TABLE** using the amount on Line 19, Column A:	20			2,176,182	00
	21. Personal tax credit:	21	$26 00			
	22. Other state tax credit:	22	● 00			
	23. Business Incentive Tax Credit: *(attach AR1000TC)*	23	● 00			
	24. **TOTAL CREDITS:** *(add Lines 21 through 23)*	24			● 26	00
	25. **NET TAX:** *(subtract Line 24 from Line 20)*	25			● 2,176,156	00
	25A. Enter the amount from Line 17, Column B:	25A	● -11 00			
	25B. Enter the amount from Line 17, Column A:	25B	● 31,565,314 00			
	25C. Divide Line 25A by Line 25B and enter decimal here:	25C			● 0.000000	
	25D. **APPORTIONED NET TAX:** *(multiply Line 25 by Line 25C)*	25D			● 0	00
	26. Arkansas income tax withheld: (attach AR1099PT and/or 1099R)	26	● 00			
	27. Estimated tax paid or credit brought forward from last year:	27	● 00			
	28. Tax paid with extension:	28	● 00			
	29. Payments made with or after the filing of original return: *(see instructions)*	29	● 00			
	30. Total payments: *(add Lines 26 through 29)*	30	00			
	31. Overpayments received: *(see instructions)*	31	● 00			
	32. **NET PAYMENTS:** *(subtract Line 31 from Line 30)*	32			●	00
	33. Amount of overpayment: *(if Line 32 is greater than Line 25D, enter difference)*	33			●	00
	34. Amount to be applied to 2018 estimated tax:	34	● 00			
	35. **AMOUNT TO BE REFUNDED TO YOU:** *(subtract Line 34 from Line 33)*	35			●	00
	36. **AMOUNT DUE:** *(if Line 32 is less than Line 25D, enter difference)*	36			● 0	00
	37. *Attach Form AR2210 or AR2210A. If required, enter exception in box 37A* ● ☐ Penalty 37B ● 00					
	Attach Form AR1002V to your payment. To pay by credit card see instructions. **TOTAL DUE**	37C			●	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.

Fiduciary/trustee's signature _____ Date _____

Preparer's signature _____ Date _____

Name _____ ID/SSN ●

Address _____ City, state, and ZIP _____

May the Arkansas Revenue Agency discuss this return with the preparer shown above? ☐ Yes ☐ No

OFFICE USE ONLY

A ●

FTNR172

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	54,015,575 00	54,015,575 00	47 00
2. Enter adjustment, **if any**, for depreciation differences in federal and states amounts 2		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 1041 4	(195,843) 00	(195,843) 00	00
5. Enter adjustment, **if any**, for depreciation differences in federal and state amounts 5		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 than $10,000,000, enter the total amount 7b		10,000,000 00	47 00
8. Arkansas taxable amount, if a gain multiply Line 7b by 50 percent (.50), otherwise enter loss 8		5,000,000 00	24 00
9. Enter federal short-term capital gain, **if any**, reported on Line 7, federal Schedule D, Form 1041 9	00	00	00
10. Enter adjustment, **if any**, for depreciation differences in federal and state amounts 10		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 limited to $3,000)** Enter here and on AR1002F / AR1002NR 12		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

FIRST AND LAST NAME or NAME OF ESTATE OR TRUST	SSN/FEIN	ADDRESS	ST	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 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
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.	**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

2017

(Form AR1100S, AR1050, AR1002F, and AR1002NR)

☐ Final K-1 ☐ Amended K-1

Arkansas Department of Finance and Administration
Corporation and Individual Income Tax

For calendar year 2017, or tax year beginning _____ and ending _____

Arkansas Shareholder, Partner, or Beneficiary's Share of Income, Deductions, Credits, etc.

Except for Box 1a, report only Arkansas amounts on this form and attach applicable Federal K-1 form.

☐ Corporation ☐ Estate

☐ Partnership ☒ Trust

Part I Information About the Corporation, Partnership, Estate, or Trust

A Identification Number

000-***12**

B Name, Address, City, State, Zip Code

The Planters Row Trust
68 Azalea Drive
Little Rock, AR 72210

Part II Information About the Shareholder, Partner, or Beneficiary

C Identification Number

400-00-9913

D Name, Address, City, State, Zip Code

John Rogers
58 Gardenia
Hot Springs, AR 71901

E Shareholder's Percentage of Stock Ownership for

Tax Year **0.000000** %

F Partner's Share of Profit, Loss, and Capital:

	Beginning	Ending
Profit	0.000000 %	0.000000 %
Loss	0.000000 %	0.000000 %
Capital	0.000000 %	0.000000 %

G Arkansas Apportionment Percentage:

0.000000 %

Part III Arkansas Shareholder, Partner, or Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items

1a Federal ordinary business income (loss) **13,092,978**	12 Section 179 deduction
1b Arkansas ordinary business income (loss)	13 Other Deductions ✱
2 Net rental real estate income (loss)	
3 Other net rental income (loss)	14 Credits
4 Interest income	
5 Dividends	15 Items affecting shareholder basis
6 Royalties	
7 Net short-term capital gain (loss)	16 Other Information ✱ **H 397485 E 30399490**
8a Net long-term capital gain (loss)	
8b Unrecaptured Section 1250 gain	17 Tax-Exempt Income and Nondeductible Expenses
9 Net Section 1231 gain (loss)	
10 Other Income (loss) ✱	18 Distributions
11 Guaranteed Payments	
	19 Arkansas withholding or Other Payments

✱ 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 AR1002NR

FTNR171

·2017

ARKANSAS FIDUCIARY INCOME TAX RETURN

Nonresident

For 2017 or fiscal year beginning _____ and ending _____ 20 ____ ● ● ● Software ID

Name of estate or trust ● JOPLIN KIDS TRUST	Federal Identification Number ● 00-*****13	Type of entity: Decedent's estate ☐ Simple trust ☐ Complex trust ☒ ESBT ☐ Grantor trust ☐ Charitable trust ☐ Bankruptcy estate ☐ Pooled income fund ☐
Name and title of fiduciary or trustee ● CHRISTOPHER COOK	Date trust created 01/01/2016	
Mailing address ● 59 DIAMOND LANE	● ☐ State or federal extension filed	
City: ● JOPLIN / State or Province: ● MO / ZIP: ● 64803	☐ Check if address is outside U.S. Foreign Country	

☒ ORIGINAL RETURN ● ☐ AMENDED RETURN ● ☐ FINAL RETURN

			A. ALL INCOME		B. ARKANSAS INCOME	
Income	1.	Interest income:	6,632 00	1		00
	2.	Ordinary dividends:	5,055 00	2		00
	3.	Net profit from trade or business: *(attach schedule)*	00	3		00
	4.	Capital gains: *(see instructions)*	99,689 00	4		00
	5.	Rents, royalties, partnerships, other estates and trusts, etc: *(attach schedule)*	-12,005 00	5	4,177	00
	6.	Farm income: *(attach schedule)*	00	6		00
	7.	Other income:	132 00	7		00
	8.	**TOTAL INCOME:** *(add Lines 1 through 7)*	99,503 00	8	● 4,177	00
Deductions	9.	Taxes:	2,460 00	9		00
	10.	Interest:	10,840 00	10		00
	11.	Charitable contributions:	4,222 00	11		00
	12.	Fees: (fiduciary/attorney/accountant/preparer)	1,200 00	12	27	00
	13.	Other deductions:	3,375 00	13		00
	14.	Total deductions: *(add Lines 9 through 13)*	22,097 00	14	● 27	00
	15.	Adjusted income before distributions: *(subtract Line 14 from Line 8)*	77,406 00	15	4,150	00
	16.	Amounts to be distributed to beneficiaries:	00	16	●	00
	17.	Adjusted income after distributions: *(subtract Line 16 from Line 15)*	77,406 00	17	4,150	00
	18.	Standard deduction:	$2,200 00			
	19.	**NET TAXABLE INCOME:** *(subtract Line 18 from Line 17)*	75,206 00			
Tax and Payments	20.	**TOTAL TAX:** Enter tax from **REGULAR TAX TABLE** using the amount on Line 19, Column A:		20	3,755	00
	21.	Personal tax credit:	$26 00			
	22.	Other state tax credit:	● 00			
	23.	Business Incentive Tax Credit: *(attach AR1000TC)*	● 00			
	24.	**TOTAL CREDITS:** *(add Lines 21 through 23)*		24	● 26	00
	25.	**NET TAX:** *(subtract Line 24 from Line 20)*		25	● 3,729	00
	25A.	Enter the amount from Line 17, Column B:		25A	● 4,150 00	
	25B.	Enter the amount from Line 17, Column A:		25B	● 77,406 00	
	25C.	Divide Line 25A by Line 25B and enter decimal here:		25C	● 0.053613	
	25D.	**APPORTIONED NET TAX:** *(multiply Line 25 by Line 25C)*		25D	● 200	00
	26.	Arkansas income tax withheld: (attach AR1099PT and/or 1099R)	● 25 00			
	27.	Estimated tax paid or credit brought forward from last year:	● 00			
	28.	Tax paid with extension:	● 00			
	29.	Payments made with or after the filing of original return: *(see instructions)*	● 00			
	30.	Total payments: *(add Lines 26 through 29)*	00			
	31.	Overpayments received: *(see instructions)*	● 00			
	32.	**NET PAYMENTS:** *(subtract Line 31 from Line 30)*		32	● 25	00
	33.	Amount of overpayment: *(if Line 32 is greater than Line 25D, enter difference)*		33	●	00
	34.	Amount to be applied to 2018 estimated tax:	● 00			
	35.	**AMOUNT TO BE REFUNDED TO YOU:** *(subtract Line 34 from Line 33)*		35	●	00
	36.	**AMOUNT DUE:** *(if Line 32 is less than Line 25D, enter difference)*		36	● 175	00
	37.	*Attach Form AR2210 or AR2210A. If required, enter exception in box 37A* ● ☐ Penalty 37B ● 00				
		Attach Form AR1002V to your payment. To pay by credit card see instructions. **TOTAL DUE**		37C	● 175	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.

Fiduciary/trustee's signature _____ Date _____

Preparer's signature _____ Date _____

Name _____ ID/SSN ●

Address _____ City, state, and ZIP _____

May the Arkansas Revenue Agency discuss this return with the preparer shown above? ☐ Yes ☐ No

OFFICE USE ONLY

A ●

AR1002NR (R 8/22/2017)

FTNR172

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	175,878 00	175,878 00	00
2. Enter adjustment, **if any**, for depreciation differences in federal and states amounts 2		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 1041 4	00	00	00
5. Enter adjustment, **if any**, for depreciation differences in federal and state amounts 5		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 than $10,000,000, enter the total amount 7b		175,878 00	00
8. Arkansas taxable amount, if a gain multiply Line 7b by 50 percent (.50), otherwise enter loss 8		87,939 00	00
9. Enter federal short-term capital gain, **if any**, reported on Line 7, federal Schedule D, Form 1041 9	11,750 00	11,750 00	00
10. Enter adjustment, **if any**, for depreciation differences in federal and state amounts 10		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 limited to $3,000)** Enter here and on AR1002F / AR1002NR 12		99,689 00	00

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	ST	ZIP	AMOUNT
					00
					00
					00
					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
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

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 _____
mm/dd/yyyy

Part A: Pass - Through Entity Information	Part B: Nonresident Member Information
Name of Entity: FIDUCIARY	Name: JOPLIN KIDS TRUST
Type of Ownership: (if other, please provide statement of ownership type) ☐ Partnership ☐ C Corp. ☒ S Corp. ☐ LLC ☐ Trust ☐ Other	Type of Ownership: (if other, please provide statement of ownership type) ☐ 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 Information for Nonresident Member		
Total Amounts Distributed from Arkansas Sources: 3500	Arkansas Income Tax Withheld: 25	Arkansas Income Tax Paid on AR1000CR:

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 COMPOSITE TAX RETURN

ICCR171

CR1

Jan 1 - Dec 31, 2017 or fiscal year ending _____, 20____ ● | Dept. Use Only ● | CHECK BOX IF AMENDED RETURN ● | Software ID ●

Name of entity ● **JOE'S CONSTRUCTION COMPANY**			Federal Employer Identification Number ● **00-*****14**
Mailing address ● **PO BOX 3628**			Telephone **(501) 682-7925**
City ● **LITTLE ROCK**	State or Province ● **AR**	Zip ● **72203**	☐ Check if address is outside U.S. Foreign Country
● ☐ **Check this box if you have filed Arkansas extension Form AR1055-CR**			Location of records for audit **1816 W. 7TH ST., LITTLE ROCK, AR**

COMPUTATION OF TAX ON ARKANSAS TAXABLE INCOME (Round to nearest dollar)

MEMBERS SHARES OF INCOME

1. **NUMBER OF NONRESIDENT MEMBERS**	1	● 9		
2. **TAXABLE INCOME FROM SCHEDULE A:**	2		● 112,283	00
3. **TAX:** *[Multiply Line 2 by 6.9 percent (.069)]*	3		● 7,748	00
4. Arkansas income tax withheld: *[Attach copies of AR1099PT Form(s)]*	4	● 7,748	00	
5. Estimated tax paid and/or credit carried 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		● 7,748	00
9. AMENDED RETURNS ONLY - Enter previous overpayments:	9		●	00
10. **ADJUSTED TOTAL PAYMENTS:** *(Subtract Line 9 from Line 8)*	10		● 7,748	00
11. **AMOUNT OF OVERPAYMENT/REFUND:** *(If Line 10 is greater than Line 3, enter difference)*	11		●	00
12. Amount of overpayment to be applied to 2018:	12		●	00
13. **AMOUNT TO BE REFUNDED TO YOU:** *(Subtract Line 12 from Line 11)* **REFUND**	13		●	00
14. AMOUNT DUE: *(If Line 3 is greater than Line 10, enter difference)* **TAX DUE**	14		● 0	00

Attach Form AR1000CRV to check or money order payable in U.S. Dollars to "Dept. of Finance and Administration". Include FEIN on payment. To pay by credit card, see instructions.

Note: The AR1000CR, Page 2 (CR2) must be completed and attached.

PLEASE SIGN HERE

PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer, partner or accountant SIGN HERE	Date 03/03/2018	Telephone (501) 682-2194	May the Arkansas Revenue Agency discuss this return with the preparer of the return? ☒ Yes ☐ No

PAID PREPARER

Paid Preparer's Signature	ID Number/Social Security Number ● P00******	For Department Use Only A ●
Preparer's Name **Joe Preparer** E-mail **taxpreparer@yahoo.com**	City/State/Zip **Little Rock, AR 72203**	Telephone **(501) 682-7242**

ICCR172

CR2

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	00
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	00

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: Joe's Construction Company	Name: Alice Member
Type of Ownership: (if other, please provide statement of ownership type) ☐ Partnership ☐ C Corp. ☒ S Corp. ☐ LLC ☐ Trust ☐ Other	Type of Ownership: (if other, please provide statement of ownership type) ☐ Partnership ☐ C Corp. ☐ S Corp. ☐ LLC ☐ Trust ☒ Individual ☐ Other
Federal Identification Number: 00-*****14	Social Security Number or Federal Identification Number of Member: 400-00-5501
Street Address: PO Box 3628	Street Address: 123 Main St.
City, State, ZIP: Little Rock, AR 72203	City, State, ZIP: Fort Worth, TX 76123

Part C: Distribution and Tax Withholding or Payment Information for Nonresident Member		
Total Amounts Distributed from Arkansas Sources: $11,228	Arkansas Income Tax Withheld: $775	Arkansas Income Tax Paid on AR1000CR:

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: Joe's Construction Company	Name: Brandon Member
Type of Ownership: (if other, please provide statement of ownership type) ☐ Partnership ☐ C Corp. ☒ S Corp. ☐ LLC ☐ Trust ☐ Other	Type of Ownership: (if other, please provide statement of ownership type) ☐ Partnership ☐ C Corp. ☐ S Corp. ☐ LLC ☐ Trust ☒ Individual ☐ Other
Federal Identification Number: 00-*****14	Social Security Number or Federal Identification Number of Member: 400-00-5502
Street Address: PO Box 3628	Street Address: 124 Main St.
City, State, ZIP: Little Rock, AR 72203	City, State, ZIP: Greenville, MS 38704

Part C: Distribution and Tax Withholding or Payment Information for Nonresident Member

Total Amounts Distributed from Arkansas Sources:	Arkansas Income Tax Withheld:	Arkansas Income Tax Paid on AR1000CR:
$5,614	$387	

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: Joe's Construction Company	Name: Chase Member
Type of Ownership: (if other, please provide statement of ownership type) ☐ Partnership ☐ C Corp. ☒ S Corp. ☐ LLC ☐ Trust ☐ Other	Type of Ownership: (if other, please provide statement of ownership type) ☐ Partnership ☐ C Corp. ☐ S Corp. ☐ LLC ☐ Trust ☒ Individual ☐ Other
Federal Identification Number: 00-*****14	Social Security Number or Federal Identification Number of Member: 400-00-5503
Street Address: PO Box 3628	Street Address: 125 Main St.
City, State, ZIP: Little Rock, AR 72203	City, State, ZIP: Landisville, PA 15538

Part C: Distribution and Tax Withholding or Payment Information for Nonresident Member

Total Amounts Distributed from Arkansas Sources:	Arkansas Income Tax Withheld:	Arkansas Income Tax Paid on AR1000CR:
$16,843	$1,162	

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: Joe's Construction Company	Name: Derrick Member
Type of Ownership: (if other, please provide statement of ownership type) ☐ Partnership ☐ C Corp. ☒ S Corp. ☐ LLC ☐ Trust ☐ Other	Type of Ownership: (if other, please provide statement of ownership type) ☐ Partnership ☐ C Corp. ☐ S Corp. ☐ LLC ☐ Trust ☒ Individual ☐ Other
Federal Identification Number: 00-*****14	Social Security Number or Federal Identification Number of Member: 400-00-5504
Street Address: PO Box 3628	Street Address: 126 Main St.
City, State, ZIP: Little Rock, AR 72203	City, State, ZIP: Coppell, TX 75019

Part C: Distribution and Tax Withholding or Payment Information for Nonresident Member		
Total Amounts Distributed from Arkansas Sources: $22,457	Arkansas Income Tax Withheld: $1,550	Arkansas Income Tax Paid on AR1000CR:

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: Joe's Construction Company	Name: Erin Member
Type of Ownership: (if other, please provide statement of ownership type) ☐ Partnership ☐ C Corp. ☒ S Corp. ☐ LLC ☐ Trust ☐ Other	Type of Ownership: (if other, please provide statement of ownership type) ☐ Partnership ☐ C Corp. ☐ S Corp. ☐ LLC ☐ Trust ☒ Individual ☐ Other
Federal Identification Number: 00-*****14	Social Security Number or Federal Identification Number of Member: 400-00-5505
Street Address: PO Box 3628	Street Address: 127 Main St.
City, State, ZIP: Little Rock, AR 72203	City, State, ZIP: Alpha, NJ 08865

Part C: Distribution and Tax Withholding or Payment Information for Nonresident Member

Total Amounts Distributed from Arkansas Sources:	Arkansas Income Tax Withheld:	Arkansas Income Tax Paid on AR1000CR:
$4,490	$310	

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: Joe's Construction Company	Name: Franklin Member
Type of Ownership: (if other, please provide statement of ownership type) ☐ Partnership ☐ C Corp. ☒ S Corp. ☐ LLC ☐ Trust ☐ Other	Type of Ownership: (if other, please provide statement of ownership type) ☐ Partnership ☐ C Corp. ☐ S Corp. ☐ LLC ☐ Trust ☒ Individual ☐ Other
Federal Identification Number: 00-*****14	Social Security Number or Federal Identification Number of Member: 400-00-5506
Street Address: PO Box 3628	Street Address: 128 Main St.
City, State, ZIP: Little Rock, AR 72203	City, State, ZIP: Sioux Falls, SD 57103

Part C: Distribution and Tax Withholding or Payment Information for Nonresident Member

Total Amounts Distributed from Arkansas Sources:	Arkansas Income Tax Withheld:	Arkansas Income Tax Paid on AR1000CR:
$10,106	$697	

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: Joe's Construction Company	Name: Grace Member
Type of Ownership: (if other, please provide statement of ownership type) ☐ Partnership ☐ C Corp. ☒ S Corp. ☐ LLC ☐ Trust ☐ Other	Type of Ownership: (if other, please provide statement of ownership type) ☐ Partnership ☐ C Corp. ☐ S Corp. ☐ LLC ☐ Trust ☒ Individual ☐ Other
Federal Identification Number: 00-*****14	Social Security Number or Federal Identification Number of Member: 400-00-5507
Street Address: PO Box 3628	Street Address: 129 Main St.
City, State, ZIP: Little Rock, AR 72203	City, State, ZIP: Cedar Park, TX 78613

Part C: Distribution and Tax Withholding or Payment Information for Nonresident Member

Total Amounts Distributed from Arkansas Sources:	Arkansas Income Tax Withheld:	Arkansas Income Tax Paid on AR1000CR:
$11,228	$775	

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: Joe's Construction Company	Name: Haley Member
Type of Ownership: (if other, please provide statement of ownership type) ☐ Partnership ☐ C Corp. ☒ S Corp. ☐ LLC ☐ Trust ☐ Other	Type of Ownership: (if other, please provide statement of ownership type) ☐ Partnership ☐ C Corp. ☐ S Corp. ☐ LLC ☐ Trust ☒ Individual ☐ Other
Federal Identification Number: 00-*****14	Social Security Number or Federal Identification Number of Member: 400-00-5508
Street Address: PO Box 3628	Street Address: 130 Main St.
City, State, ZIP: Little Rock, AR 72203	City, State, ZIP: Shorewood, WI 72203

Part C: Distribution and Tax Withholding or Payment Information for Nonresident Member

Total Amounts Distributed from Arkansas Sources:	Arkansas Income Tax Withheld:	Arkansas Income Tax Paid on AR1000CR:
$13,474	$930	

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: Joe's Construction Company	Name: Issac Member
Type of Ownership: (if other, please provide statement of ownership type) ☐ Partnership ☐ C Corp. ☒ S Corp. ☐ LLC ☐ Trust ☐ Other	Type of Ownership: (if other, please provide statement of ownership type) ☐ Partnership ☐ C Corp. ☐ S Corp. ☐ LLC ☐ Trust ☒ Individual ☐ Other
Federal Identification Number: 00-*****14	Social Security Number or Federal Identification Number of Member: 400-00-5509
Street Address: PO Box 3628	Street Address: 131 Main St.
City, State, ZIP: Little Rock, AR 72203	City, State, ZIP: Brooklyn, NY 11201

Part C: Distribution and Tax Withholding or Payment Information for Nonresident Member

Total Amounts Distributed from Arkansas Sources:	Arkansas Income Tax Withheld:	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 COMPOSITE TAX RETURN

ICCR171

CR1

Dept. Use Only

CHECK BOX IF AMENDED RETURN

Software ID

Jan 1 - Dec 31, 2017 or fiscal year ending _____, 20____

Name of entity ● **TREK AG, INC**			Federal Employer Identification Number ● **00-*****15**
Mailing address ● **10125 TAX WAY**			Telephone **(501) 682-7925**
City ● **SACRAMENTO**	State or Province ● **CA**	Zip ● **95864**	☐ Check if address is outside U.S. Foreign Country
● ☐ **Check this box if you have filed Arkansas extension Form AR1055-CR**			Location of records for audit **10125 TAX WAY SACRAMENTO, CA**

COMPUTATION OF TAX ON ARKANSAS TAXABLE INCOME (Round to nearest dollar)

MEMBERS SHARES OF INCOME

1.	**NUMBER OF NONRESIDENT MEMBERS**	1	● 5		
2.	**TAXABLE INCOME FROM SCHEDULE A:**	2		● 2,685	00
3.	**TAX:** *[Multiply Line 2 by 6.9 percent (.069)]*	3		● 185	00
4.	Arkansas income tax withheld: *[Attach copies of AR1099PT Form(s)]*	4	● 00		
5.	Estimated tax paid and/or credit carried 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 overpayments:	9		●	00
10.	**ADJUSTED TOTAL PAYMENTS:** *(Subtract Line 9 from Line 8)*	10		●	00
11.	**AMOUNT OF OVERPAYMENT/REFUND:** *(If Line 10 is greater than Line 3, enter difference)*	11		●	00
12.	Amount of overpayment to be applied to 2018:	12		●	00
13.	**AMOUNT TO BE REFUNDED TO YOU:** *(Subtract Line 12 from Line 11)* **REFUND**	13		●	00
14.	AMOUNT DUE: *(If Line 3 is greater than Line 10, enter difference)* **TAX DUE**	14		● 185	00

Attach Form AR1000CRV to check or money order payable in U.S. Dollars to "Dept. of Finance and Administration". Include FEIN on payment. To pay by credit card, see instructions.

Note: The AR1000CR, Page 2 (CR2) must be completed and attached.

PLEASE SIGN HERE

PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer, partner or accountant SIGN HERE	Date **03/03/2018**	Telephone **(501) 682-7229**

May the Arkansas Revenue Agency discuss this return with the preparer of the return? ☐ Yes ☐ No

PAID PREPARER

Paid Preparer's Signature	ID Number/Social Security Number ● **00-*******	
Preparer's Name **Jan Preparer** E-mail **janpreparer@yahoo.com**	City/State/Zip **Sacramento, CA 95864**	Telephone **(501) 682-2194**

For Department Use Only

A ●

ICCR172

CR2

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	00
Yolanda Sanders	322 Block St, Sacramento, CA 95864	400-00-5511	537	00
Xavier Swanson	323 Block St, Sacramento, CA 95864	400-00-5512	537	00
Wayne Scott	324 Block St, Sacramento, CA 95864	400-00-5513	537	00
Vera Stanford	325 Block St, Sacramento, CA 95864	400-00-5514	537	00
				00
				00
				00
				00
Total Taxable Income: Enter here and on Line 2			2,685	00

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: Trek AG, Inc.	Name: Zack Smith
Type of Ownership: (if other, please provide statement of ownership type) ☐ Partnership ☐ C Corp. ☒ S Corp. ☐ LLC ☐ Trust ☐ Other	Type of Ownership: (if other, please provide statement of ownership type) ☐ Partnership ☐ C Corp. ☐ S Corp. ☐ LLC ☐ Trust ☒ Individual ☐ Other
Federal Identification Number: 00-*****15	Social Security Number or Federal Identification Number of Member: 400-00-5510
Street Address: 10125 Tax Way	Street Address: 321 Block St
City, State, ZIP: Sacramento, CA 95864	City, State, ZIP: Sacramento, CA 95864

Part C: Distribution and Tax Withholding or Payment Information for Nonresident Member

Total Amounts Distributed from Arkansas Sources:	Arkansas Income Tax Withheld:	Arkansas Income Tax Paid on AR1000CR:
$537		$37

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: Trek AG, Inc.	Name: Yolanda Sanders
Type of Ownership: (if other, please provide statement of ownership type) ☐ Partnership ☐ C Corp. ☒ S Corp. ☐ LLC ☐ Trust ☐ Other	Type of Ownership: (if other, please provide statement of ownership type) ☐ Partnership ☐ C Corp. ☐ S Corp. ☐ LLC ☐ Trust ☒ Individual ☐ Other
Federal Identification Number: 00-*****15	Social Security Number or Federal Identification Number of Member: 400-00-5511
Street Address: 10125 Tax Way	Street Address: 322 Block St
City, State, ZIP: Sacramento, CA 95864	City, State, ZIP: Sacramento, CA 95864

Part C: Distribution and Tax Withholding or Payment Information for Nonresident Member

Total Amounts Distributed from Arkansas Sources:	Arkansas Income Tax Withheld:	Arkansas Income Tax Paid on AR1000CR:
$537		$37

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: Trek AG, Inc.	Name: Xavier Swanson
Type of Ownership: (if other, please provide statement of ownership type) ☐ Partnership ☐ C Corp. ☒ S Corp. ☐ LLC ☐ Trust ☐ Other	Type of Ownership: (if other, please provide statement of ownership type) ☐ Partnership ☐ C Corp. ☐ S Corp. ☐ LLC ☐ Trust ☒ Individual ☐ Other
Federal Identification Number: 00-*****15	Social Security Number or Federal Identification Number of Member: 400-00-5512
Street Address: 10125 Tax Way	Street Address: 323 Block St
City, State, ZIP: Sacramento, CA 95864	City, State, ZIP: Sacramento, CA 95864

Part C: Distribution and Tax Withholding or Payment Information for Nonresident Member

Total Amounts Distributed from Arkansas Sources:	Arkansas Income Tax Withheld:	Arkansas Income Tax Paid on AR1000CR:
$537		$37

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: Trek AG, Inc.	Name: Wayne Scott
Type of Ownership: (if other, please provide statement of ownership type) ☐ Partnership ☐ C Corp. ☒ S Corp. ☐ LLC ☐ Trust ☐ Other	Type of Ownership: (if other, please provide statement of ownership type) ☐ Partnership ☐ C Corp. ☐ S Corp. ☐ LLC ☐ Trust ☒ Individual ☐ Other
Federal Identification Number: 00-*****15	Social Security Number or Federal Identification Number of Member: 400-00-5513
Street Address: 10125 Tax Way	Street Address: 324 Block St
City, State, ZIP: Sacramento, CA 95864	City, State, ZIP: Sacramento, CA 95864

Part C: Distribution and Tax Withholding or Payment Information for Nonresident Member

Total Amounts Distributed from Arkansas Sources:	Arkansas Income Tax Withheld:	Arkansas Income Tax Paid on AR1000CR:
$537		$37

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: Trek AG, Inc.	Name: Vera Stanford
Type of Ownership: (if other, please provide statement of ownership type) ☐ Partnership ☐ C Corp. ☒ S Corp. ☐ LLC ☐ Trust ☐ Other	Type of Ownership: (if other, please provide statement of ownership type) ☐ Partnership ☐ C Corp. ☐ S Corp. ☐ LLC ☐ Trust ☒ Individual ☐ Other
Federal Identification Number: 00-*****15	Social Security Number or Federal Identification Number of Member: 400-00-5514
Street Address: 10125 Tax Way	Street Address: 325 Block St
City, State, ZIP: Sacramento, CA 95864	City, State, ZIP: Sacramento, CA 95864

Part C: Distribution and Tax Withholding or Payment Information for Nonresident Member

Total Amounts Distributed from Arkansas Sources:	Arkansas Income Tax Withheld:	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 COMPOSITE TAX RETURN

ICCR171

CR1

Jan 1 - Dec 31, 2017 or fiscal year ending _____, 20____ ● | Dept. Use Only ● | CHECK BOX IF AMENDED RETURN ● | Software ID ●

Name of entity ● **Herman Smith Company**			Federal Employer Identification Number ● **00-*****16**
Mailing address ● **3 Scott Court**			Telephone **(501) 682-7925**
City ● **St. Louis**	State or Province ● **MO**	Zip ● **63146**	☐ Check if address is outside U.S. Foreign Country
● ☐ **Check this box if you have filed Arkansas extension Form AR1055-CR**			Location of records for audit **3 Scott Court, St. Louis, MO 63146**

COMPUTATION OF TAX ON ARKANSAS TAXABLE INCOME (Round to nearest dollar)

MEMBERS SHARES OF INCOME

1.	**NUMBER OF NONRESIDENT MEMBERS**	1	● 3		
2.	**TAXABLE INCOME FROM SCHEDULE A:**	2		● 389,089	00
3.	**TAX:** *[Multiply Line 2 by 6.9 percent (.069)]*	3		● 26,847	00
4.	Arkansas income tax withheld: *[Attach copies of AR1099PT Form(s)]*	4	● 30,000 00		
5.	Estimated tax paid and/or credit carried 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		● 30,000	00
9.	AMENDED RETURNS ONLY - Enter previous overpayments:	9		●	00
10.	**ADJUSTED TOTAL PAYMENTS:** *(Subtract Line 9 from Line 8)*	10		● 30,000	00
11.	**AMOUNT OF OVERPAYMENT/REFUND:** *(If Line 10 is greater than Line 3, enter difference)*	11		●	00
12.	Amount of overpayment to be applied to 2018:	12		●	00
13.	**AMOUNT TO BE REFUNDED TO YOU:** *(Subtract Line 12 from Line 11)* **REFUND**	13		● 3,153	00
14.	AMOUNT DUE: *(If Line 3 is greater than Line 10, enter difference)* **TAX DUE**	14		●	00

Attach Form AR1000CRV to check or money order payable in U.S. Dollars to "Dept. of Finance and Administration". Include FEIN on payment. To pay by credit card, see instructions.

Note: The AR1000CR, Page 2 (CR2) must be completed and attached.

PLEASE SIGN HERE

PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer, partner or accountant SIGN HERE	Date 03/03/2018	Telephone (501) 682-7229	May the Arkansas Revenue Agency discuss this return with the preparer of the return? ☐ Yes ☐ No

PAID PREPARER

Paid Preparer's Signature	ID Number/Social Security Number ● 00-*******		**For Department Use Only** A ●
Preparer's Name **Jack Preparer** E-mail **jpreparer@yahoo.com**	City/State/Zip **St. Louis, MO 63141**		Telephone

ICCR172

CR2

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 here and on Line 2			389,089	00

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: Herman Smith Company	Name: James Scott
Type of Ownership: (if other, please provide statement of ownership type) ☒ Partnership ☐ C Corp. ☐ S Corp. ☐ LLC ☐ Trust ☐ Other	Type of Ownership: (if other, please provide statement of ownership type) ☐ Partnership ☐ C Corp. ☐ S Corp. ☐ LLC ☐ Trust ☒ Individual ☐ Other
Federal Identification Number: 00-*****16	Social Security Number or Federal Identification Number of Member: 400-00-5515
Street Address: 3 Scott Ct.	Street Address: 540 North St.
City, State, ZIP: St. Louis, MO 63146	City, State, ZIP: St. Louis, MO 63141

Part C: Distribution and Tax Withholding or Payment Information for Nonresident Member

Total Amounts Distributed from Arkansas Sources:	Arkansas Income Tax Withheld:	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: Herman Smith Company	Name: Jim Scott
Type of Ownership: (if other, please provide statement of ownership type) ☒ Partnership ☐ C Corp. ☐ S Corp. ☐ LLC ☐ Trust ☐ Other	Type of Ownership: (if other, please provide statement of ownership type) ☐ Partnership ☐ C Corp. ☐ S Corp. ☐ LLC ☐ Trust ☒ Individual ☐ Other
Federal Identification Number: 00-*****16	Social Security Number or Federal Identification Number of Member: 400-00-5516
Street Address: 3 Scott Ct.	Street Address: 541 North St.
City, State, ZIP: St. Louis, MO 63146	City, State, ZIP: St. Louis, MO 63141

Part C: Distribution and Tax Withholding or Payment Information for Nonresident Member

Total Amounts Distributed from Arkansas Sources:	Arkansas Income Tax Withheld:	Arkansas Income Tax Paid on AR1000CR:
194,545	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: Herman Smith Company	Name: Janet Scott
Type of Ownership: (if other, please provide statement of ownership type) ☒ Partnership ☐ C Corp. ☐ S Corp. ☐ LLC ☐ Trust ☐ Other	Type of Ownership: (if other, please provide statement of ownership type) ☐ Partnership ☐ C Corp. ☐ S Corp. ☐ LLC ☐ Trust ☒ Individual ☐ Other
Federal Identification Number: 00-*****16	Social Security Number or Federal Identification Number of Member: 400-00-5517
Street Address: 3 Scott Ct.	Street Address: 542 North St.
City, State, ZIP: St. Louis, MO 63146	City, State, ZIP: St. Louis, MO 63141

Part C: Distribution and Tax Withholding or Payment Information for Nonresident Member

Total Amounts Distributed from Arkansas Sources:	Arkansas Income Tax Withheld:	Arkansas Income Tax Paid on AR1000CR:
116,726	10,000	

Request For Extension Of Time For Filing

Arkansas Test Case 17

Required Forms: AR1155

Name of estate or trust: Thermo Stat Corp

FEIN: 00-*****17

Extension Payment:

Routing Number: 265270413
Account Number: 6695427
Extension Amount: $200.00

AR1155

ARKANSAS CORPORATION INCOME TAX

REQUEST FOR ARKANSAS EXTENSION OF TIME FOR FILING INCOME TAX RETURNS

File only if you are requesting a 60 or 180 day Arkansas extension as referenced in Item 2 below
(See Instructions for additional information)

APPROVED EXTENSION TO BE RETURNED TO:

CONTACT TELEPHONE NUMBER:

NAME AND ADDRESS OF TAXPAYER:

Thermo Stat Corp
1 Air Condition Way
England, AR 72046

FEIN: **00-*****17**

1. Indicate type of return for which extension is being requested:

- ☐ S CORPORATION (AR1100S) - **If the entity is the Parent Corporation, the Parent must request the extension, include a schedule of Q Subs under the Parent and the Parent must file the Arkansas Return.**
- ☒ C CORPORATION (AR1100CT) - **If requesting for (a) member(s) of a group filing an Arkansas consolidated return, request extension for the parent corporation and list the subsidiaries in the federal group eligible to file in the Arkansas consolidated group.**
- ☐ 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**2017** and ending **December 31**, 20**17**.

(Tax year beginning and ending dates are required fields)

A ☒ Check this box if requesting an additional 60 day extension from the Federal Extended return due date to file the Arkansas return.

B ☐ Check this box if requesting an additional 180 day extension from the Arkansas original return due date to file the Arkansas return.

File this request by the original due date or, if applicable, the extended due date of the Arkansas return. A copy of the approved request must be attached to the face of the return when filed. A request for an extension which is postmarked AFTER the due date of the tax return will NOT be considered. (This also applies to an additional extension).

NOTE:

An Arkansas corporation income tax return filed after the original due date of the 15th day of the 4th month after the close of the tax year will be assessed interest and failure to file and/or failure to pay penalty from the original return due date until the date the return is filed and the tax is paid. This will include the assessment of interest and penalty on a return filed on a federal or Arkansas extension, if the tax due as reflected on the return is not paid on or before the original Arkansas return due date. Therefore, to avoid interest and penalty, any tax due reflected on the return must be paid on or before the 15th day of the 4th month after the close of the tax year. An exempt organization that is required to file a return shall file its return on or before the expiration of four and one-half (4 1/2) months after the close of the tax year (May 15 if filing on a calendar basis).

Please mail the Corporation Income Tax Extensions to the following address:

CORPORATION INCOME TAX SECTION
P.O. Box 919
Little Rock, AR 72203-0919

- ☐ APPROVED:
- ☐ DENIED: Extension request not filed on time.

AR1155
(R 06/28/2017)

STATE OF ARKANSAS

Corporation Extension Payment

Software ID

Tax Year Ending _____ (MM/DD/YYYY)

Federal Employer Identification Number

Due Date

Name of Corporation

Address

City, State, Zip

Telephone #

Amount of this Payment $

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

Arkansas Test Case 18

Required Forms: AR1155

Name of estate or trust: Sand Tart Inc

FEIN: 00-*****18

Extension Payment:

Routing Number: 265270413
Account Number: 6695427
Extension Amount: $200.00

AR1155

ARKANSAS CORPORATION INCOME TAX

REQUEST FOR ARKANSAS EXTENSION OF TIME FOR FILING INCOME TAX RETURNS

File only if you are requesting a 60 or 180 day Arkansas extension as referenced in Item 2 below
(See Instructions for additional information)

APPROVED EXTENSION TO BE RETURNED TO:

CONTACT TELEPHONE NUMBER:

NAME AND ADDRESS OF TAXPAYER:

Sand Tart Inc
25 Pecan Way
Cave City, AR 72521

FEIN: **00-*****18**

1. Indicate type of return for which extension is being requested:

- [X] S CORPORATION (AR1100S) - **If the entity is the Parent Corporation, the Parent must request the extension, include a schedule of Q Subs under the Parent and the Parent must file the Arkansas Return.**
- [ ] C CORPORATION (AR1100CT) - **If requesting for (a) member(s) of a group filing an Arkansas consolidated return, request extension for the parent corporation and list the subsidiaries in the federal group eligible to file in the Arkansas consolidated group.**
- [ ] 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**2017** and ending **December 31**, 20**17**.

(Tax year beginning and ending dates are required fields)

A [ ] Check this box if requesting an additional 60 day extension from the Federal Extended return due date to file the Arkansas return.

B [X] Check this box if requesting an additional 180 day extension from the Arkansas original return due date to file the Arkansas return.

File this request by the original due date or, if applicable, the extended due date of the Arkansas return. A copy of the approved request must be attached to the face of the return when filed. A request for an extension which is postmarked AFTER the due date of the tax return will NOT be considered. (This also applies to an additional extension).

NOTE:

An Arkansas corporation income tax return filed after the original due date of the 15th day of the 4th month after the close of the tax year will be assessed interest and failure to file and/or failure to pay penalty from the original return due date until the date the return is filed and the tax is paid. This will include the assessment of interest and penalty on a return filed on a federal or Arkansas extension, if the tax due as reflected on the return is not paid on or before the original Arkansas return due date. Therefore, to avoid interest and penalty, any tax due reflected on the return must be paid on or before the 15th day of the 4th month after the close of the tax year. An exempt organization that is required to file a return shall file its return on or before the expiration of four and one-half (4 1/2) months after the close of the tax year (May 15 if filing on a calendar basis).

Please mail the Corporation Income Tax Extensions to the following address:

CORPORATION INCOME TAX SECTION
P.O. Box 919
Little Rock, AR 72203-0919

- [ ] APPROVED:
- [ ] DENIED: Extension request not filed on time.

AR1155
(R 06/28/2017)

STATE OF ARKANSAS

Corporation Extension Payment

Software ID

Tax Year Ending (MM/DD/YYYY)

Federal Employer Identification Number

Due Date

Name of Corporation

Address

City, State, Zip

Telephone #

Amount of this Payment $

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

Arkansas Test Case 19

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. Foreign Country
MT HOLLY	**AR**	**71757**	

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.

Arkansas Test Case 20

Required Forms: AR1055-FE

Name of estate or trust: Peach Trust

FEIN: 00-*****20

Extension Payment:

Routing Number: 265270413
Account Number: 6695427
Extension Amount: $200.00

AR1055-FE 2017

STATE OF ARKANSAS

REQUEST FOR EXTENSION OF TIME FOR FILING FIDUCIARY TAX RETURNS

Fiscal Year Ending **12/31/2017** (MM/DD/YYYY)

Name of estate or trust			Federal Identification Number
PEACH TRUST			**00-*****20**
Name and title of fiduciary or trustee			
ARKANSAS PEACH			
Mailing address			
1 COBBLER DR			
City	State or Province	Zip	☐ Check if address is outside U.S. Foreign Country
HOPE	**AR**	**71801**	

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.

AR1055-FE (R 6/19/2017)

STATE of ARKANSAS

Fiduciary Extension Payment

2017

Software ID

Fiscal Year Ending _____ (MM/DD/YYYY)

Tax Year

Federal Identification Number

Due Date

Name

Address

City, State, Zip

Telephone #

Amount of this Payment $

Include Cents (ex. 1,234,567.00)

Arkansas Test Case 21

Required Forms: AR1055-CR

Name of estate or trust: Pencil Inc

FEIN: 00-*****21

Extension Payment:

Routing Number: 265270413
Account Number: 6695427
Extension Amount: $200.00

AR1055-CR 2017

STATE OF ARKANSAS

REQUEST FOR EXTENSION OF TIME FOR FILING COMPOSITE TAX RETURNS

Fiscal Year Ending **12/31/2017** (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**	

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).

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AR1055-CR (R 6/19/2017)

STATE of ARKANSAS

Composite Extension Payment

2017

Software ID

Fiscal Year Ending (MM/DD/YYYY)

Tax Year

Federal Identification Number

Due Date

Name

Address

City, State, Zip

Telephone #

Amount of this Payment $

Include Cents (ex. 1,234,567.00)