

2017 AR1100S
ARKANSAS S CORPORATION
INCOME TAX RETURN



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 •	☐ Check this box if Automatic Federal Extension Form 7004 filed ☐ Check this box if Arkansas Extension Form AR1155 filed (See Instructions)			Type of Corporation Check only one box below	
NAICS Code •	Name ☐ Check this box if Name has changed from prior year			• 5 ☐ Domestic (in state)	
Date of Incorporation •	Address ☐ Check this box if Address has changed from prior year			• 6 ☐ Foreign (out of state)	
Date Began Business in AR •	City •	State or Province •	Zip •	☐ Check if address is outside U.S. Foreign Country	
FILING STATUS: • 1 ☐ S Corporation operating only in Arkansas • 3 ☐ Multistate S Corporation - Direct Accounting (Prior written approval required for Direct Accounting) (CHECK ONLY ONE BOX) • 2 ☐ Multistate S Corporation - Apportionment • 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.		00	7.		00
8.	Cost of goods sold and/or operations: (Attach schedule).....	8.		00	8.		00
9.	Gross profit: (Subtract Line 8 from Line 7)	9.		00	9.		00
10.	Net gain (or loss) from Form 4797:	10.		00	10.		00
11.	Other income: (Attach schedule).....	11.		00	11.		00
12.	TOTAL INCOME (LOSS): (Add Lines 9 through 11 and enter here)	12.		00	12.		00
13.	Compensation of officers:.....	13.		00	13.		00
14.	Salaries and wages: (See Instructions)	14.		00	14.		00
15.	Repairs:	15.		00	15.		00
16.	Bad Debts: (Attach schedule).....	16.		00	16.		00
17.	Rent:	17.		00	17.		00
18.	Taxes: (See Instructions).....	18.		00	18.		00
19.	Deductible interest expense not claimed or reported elsewhere:.....	19.		00	19.		00
20.	Depreciation: (Attach Fed. Form 4562).....	20.		00	20.		00
21.	Depletion: (Do not deduct oil and gas depletion).....	21.		00	21.		00
22.	Advertising:.....	22.		00	22.		00
23.	Pension, profit-sharing, plans, etc.....	23.		00	23.		00
24.	Employee benefit programs:.....	24.		00	24.		00
25.	Other deductions: (Attach schedule).....	25.		00	25.		00
26.	TOTAL DEDUCTIONS: (Add Lines 13 through 25 and enter here).....	26.		00	26.		00
27.	NET INCOME (LOSS) (Subtr. Line 26 from Line 12 or Schedule A, C3 if multistate)..	27.		00	27.		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 •	Check if Self-Employed ☐	
Preparer's Printed Name		May the Arkansas Revenue Agency discuss this return with the preparer shown at left?		FOR OFFICE USE ONLY
Area Code and Telephone Number of Preparer		☐ Yes ☐ No		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



FEIN:

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			
1. Amount at the Beginning of Year.....	1.	1.	
2. Amount at the End of Year.....	2.	2.	
3. Total: (Add Lines a1 and a2).....	3.	3.	
4. Average Tangible Assets: (Line a3 divided by 2).....	4.	4.	
b. Rented Property: (8 X net annual rent).....	b.	b.	
c. Average Value of Intangible Property:.....	c.	c.	
(For Financial Institutions Only - Attach schedule)			
d. TOTAL PROPERTY: (Add Lines a4, b and c).....	d.	d.	
2. Salaries, Wages, Commissions and Other Compensation Related to the Production of Income:			
a. TOTAL:.....	a.	a.	
3. Sales / Receipts:			
a. Destination Shipped From Within Arkansas:.....	a.		
b. Destination Shipped From Without Arkansas:.....	b.		
c. Origin Shipped From Within Arkansas to U. S. Govt:.....	c.		
d. Origin Shipped From Within Arkansas to			
Other Non-taxable Jurisdictions:.....	d.		
e. Other Business Gross Receipts:.....	e.		
(Interest, Dividends, Rents, Gains, etc. Attach Schedule)			
f. TOTAL SALES: (Add Lines 3a through 3e).....	f.	f.	
g. Multiply Column C, Line 3f by 2 to Doubleweight the Sales Factor (Financial Institutions must use Single Weighted Factor).....			
4. Sum of the Percentages: (Add Column C, Lines 1d, 2a, and 3g).....			
*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