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 - 2018

REVISIONS

November 2, 2018

Test Case 9

• AR1050, Schedule A, Part 1, - Corrected the amounts

TAX PREPARER, TRANSMITTERS AND ERO ASSISTANCE

DO NOT GIVE TO TAXPAYERS

E-File Technical Support:

Caroline Glover, Fiscal Division Manager & e-File Coordinator

Phone: (501) 682-7925 Fax: (501) 682-7393 E-Mail: AREfile@dfa.arkansas.gov

Cynthia Hastings, e-File Manager

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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	s IRS
State Software Testing Ends January 1,	2019

PRODUCTION DATE:

MODERNIZED E-FILE ASSURANCE TESTING SYSTEM (ATS)

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

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

All test submission IDs must be e-mailed to: <u>AREfile@dfa.arkansas.gov</u> 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: 44-444444 PIN: P4444444

• 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 N Account N		2652 6695	70413 427
Requested Amount D	Payment Date: ebited:	04/15 \$258	
Estimated Tax Payme	nts:		
Routing N		2652	70413
Account N		6695	427
Voucher 1	:		
Reg	uested Payment Da	ite:	04/15/19
Amo	ount Debited:		\$100.00
Voucher 2	:		
Req	uested Payment Da	te:	06/15/19
Amo	ount Debited:		\$75.00
Voucher 3	•		
Req	uested Payment Da	te:	09/15/19
Amo	ount Debited:		\$125.00
Voucher 4			
	uested Payment Da	ite:	01/15/20
Amo	ount Debited:		\$50.00

2018 AR1100CT ARKANSAS CORPORATION INCOME TAX RETURN



	OME TAX RET						Software ID
		04 / 01 / 2018 and endin	~ 03 / 31 /	2019			•
	· · · · · · · · · · · · · · · · · · ·	• AMENDED Return • FI			of Business)		perative Association
FEIN		Check this box if Automatic Federa					ng as Financial Institution
• 00	*****01	Check this box if Arkansas Extensi		(See Instructions)			deral Subchapter S
	Code	Name Check this box if Name has	changed from prior year				Type of Corporation
• 56		• OUTDOOR WORLD					Check only one box 5 Domestic (in state)
Date of	of Incorporation	Address Check this box if Address	has changed from prior yea	r		I	
• Data I	04/17/2000 Began Business in AR	• 11 SUNS ST	L Stata ar F	Irouinoo	7.0	I	• 6 Foreign (out of state) eck if address is outside U.S.
Date	04/17/2000		State or F	Tovince	Zip • 72201		gn Country
• If you		• LITTLE ROCK tity and are electing the "Check the B	• AR	ncome tax nu			entity and check one of
the fili	ng status boxes below:				NERSHIP	type of	childy and check one of
	ructions	X Corporation Operating only in Ark		3 🔲 Multi	state Corporation -	Direct	Accounting
	KONLY						d for Direct Accounting)
ONE I		Multistate Corporation - Apportion			solidated return: # o	<u> </u>	entities in AR
N	ote: Attach comple	eted copy of Federal Return ar	<mark>id Sign Arkansas Re</mark>	turn . (See l	mportant Reminders	s)	ARKANSAS
		s returns and allowances)					1,497,843 00
		ds Sold:					794,914 00
JE		e 7 less Line 8)					702,929 00
OME		nstructions) (Attach AR1100REC)					00
INC		ss Royalties: (See Instructions)					00
Z							14,054 00
							00
	15. TOTAL INCOME:	(Add Lines 9 through 14)				15. •	716,983 00
	16. Compensation of	Officers/Other Salaries and Wages: (See Instructions)			16. •	176,148 00
							108,027 00
		_					00
I S		Property:					12,000 00 46,377 00
NO		R1100REC)					7,482 00
Ē							00
С П		ach AR1100REC)					129,356 00
		· · · · · · · · · · · · · · · · · · ·					00
							990 00
		: (Attach schedule)					213,073 00
		ONS: (Add Lines 16 through 26)					693,453 00
		Before Net Operating Losses: (Line 1					23,530 00 (12,135) 00
		sses: (Adjust for Non-taxable Income ne: (Line 28 less Line 29 or Schedule					(12,135) 00
		xable Income)					11,395 00
		See C. Instructions)					258 00
	32. Business Incentive	e Credits: (Attach all original certificat	tes and Schedule AR11	00BIC)		32. •	00
Z	33. Tax Liability: (If An	mended Return Box Checked, Enter A	Amended Tax Liability)			33. •	258 00
		id: (Including estimate carryforward fi					00
AT		ension Request:					00
OMPUTATION		nent: (Attach AR1100-WH) Only: (Enter Net tax paid (or refunde					00
ש		ne 34 plus line 35 plus line 36 plus or			,		00
Σ		o 2019 Estimated Tax		· ·		00	
0 C		Check Off Contributions: <i>(Attach AF</i>				00	
		unded: (Line 38 less Lines 39 and 40				41. •	00
TAX	42. Tax Due: (Line 33	less Line 34 and 35 and Line 36, plu	s or minus line 37)			42. •	258 00
		ıe:					00
	•	iling or Payment: (See Instructions)			_		00
		payment of Estimated Tax: (Attach Al	R2220) Enter exception	checked in P	′art 3● 	45. •	00 258 00
						4n 🖷	

AR1100CT (R 5/11/2018)

DO NOT STAPLE RETURNS, SCHEDULES OR ATTACHMENTS

SCHEDULE A Apportionment of Income for Multistate Corporation



			FEIN	N: 00-****01
A. INCOME TO APPORTION:				
1. Income per Federal Return: (Federal Form 1120, Line 28)			1. (• 00
2. Add Adjustments: (Attach schedule)			00	
3. Deduct Adjustments: (Attach schedule)			00	· · · · · · · · · · · · · · · · · · ·
4. TOTAL APPORTIONABLE INCOME:				• 00
NOTE: If all factors in Section B are 100%, do not comple CORPORATION OPERATING ONLY IN ARKANSAS an				
B. APPORTIONMENT FACTOR:	(A)	(B)		(C)
1. Property Used in Business:	Amounts in Arkansas	Total Amounts		Percentage (A) ÷ (B)
a. Tangible Assets Used in Business and Inventories				
Less Construction in Progress:				
1. Amount Beginning of Year:1.	00	1	00	(Calculate to 6 places to
2. Amount End of Year:2.	00	2.	00	the right of the decimal.
3. Total: (Add Lines a1 and a2)3.	00	3.	00	Fill in all spaces.)
4. Average Tangible Assets: <i>(Line</i> 3 ÷ 2)4.	00	4.	00	
b. Rental Property: (8 times annual rent)b.	00	b.	00	999.999999 %
c. Average Value of Intangible Property:c.		с.		(EXAMPLE)
(For Financial Institutions Only - Attach schedule)	00	0.	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:				0/
(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, Line	s 1d, 2a and 3f)			
(Double Weighted: Add Column C, Line	es 1d, 2a and 3g)		4	.• %
5. Percentage Attributable to Arkansas:Line 4		Divided By	= 5.	.• %
*For Part B, Line 5, Divide Line 4 by number of entries othe	r than zero which you ma	ake on Part B, Column B	B, Lines	s (1d), (2a), and (3f).
NOTE: An entry other than zero in Part B, Column	B, Line (3f), counts as the	vo (2) entries unless us	ing Sin	gle Weighted Factor.
C. ARKANSAS TAXABLE INCOME:				
1. Income Apportioned to Arkansas: (Part A, Line 4) x (Part B,				
 Add: Direct Income Allocated to Arkansas: (Attach schedul 3. Less: Apportioned NOL to Arkansas: (See NOL Instruction 	/			
4. TOTAL INCOME TAXABLE TO ARKANSAS: (<i>Enter here a</i>		,		
Under penalties of perjury, I declare that I have examined this return, including a				
correct, and complete. Declaration of preparer (other than taxpayer) is based on				
SIGNATURE OF OFFICER	DATE	TITLE		Telephone Number
	DATE	OWNER PREPARER'S FEIN/PI	NI	(501) 682-7925
PREPARER'S SIGNATURE	DATE	• 44-4444444	IN	
PREPARER'S PRINTED NAME		May the Arkansas Revenue	Agency	For Department Use Only
		discuss this return with the		Α •
AREA CODE AND TELEPHONE NUMBER OF PREPARER		shown above?	No	B •
(501) 537-5744		Yes X		
Mail completed form to: Corporation Income Tax	, P O Box 919, Little R	ock, AR 72203-0919		С
AR1100CT Back (R 8/13/2018)				





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.•	0	00
2. ADD: NON-ARKANSAS MUNICIPAL INTEREST INCOME	2.•	0	00
3. LESS: U.S. OBLIGATION INTEREST INCOME (Attach Schedule)	3.•	0	00
4. ARKANSAS TAXABLE INTEREST INCOME: (Enter here and on Line 11, Form AR11	100CT)4. •	0	00
PART B: TAXES DEDUCTION			
1. FEDERAL FORM 1120 LINE 17 TAXES AND LICENSE DEDUCTION	1.•	46,635 0)0
2. ADD: FOREIGN TAXES NOT INCLUDED ON FORM 1120 LINE 17	2.•	0	00
3. LESS: ARKANSAS CORPORATION INCOME TAXES	3.•	258 0)0
4. ARKANSAS DEDUCTION FOR TAXES (Enter here and on Line 20, Form AR1100CT))4. •	46,377 0)0
PART C: DEPRECIATION DEDUCTION			
1. FEDERAL FORM 1120 LINE 20 DEPRECIATION DEDUCTION	1.•	143,048 0)0
2. PLUS: FEDERAL DEPRECIATION INCLUDED IN COST OF GOODS SOLD OF	R ELSEWHERE2. •	0	00
3. TOTAL FEDERAL DEPRECIATION (Line 22 of Form 4562)	3.•	143,048 0)0
4. LESS: FEDERAL FORM 4562 LINE 12 SECTION 179 DEDUCTION	4.•	39,200 0)0
5. LESS: FEDERAL FORM 4562 LINE 14 BONUS DEPRECIATION	5.•	0	00
6. LESS: FEDERAL FORM 4562 LINE 25 BONUS DEPRECIATION	6.•	0	00
7. ADD: ARKANSAS ALLOWABLE SECTION 179 DEDUCTION	7.•	25,000 0)0
8. ADD OR SUBTRACT ARKANSAS DEPRECIATION ADJUSTMENT (Attach Schere	dule)8. •	508 0)0
9. CAPITAL GAIN OR LOSS ADJUSTMENT FOR BASIS DIFFERENCE (Attach Sch	hedule)9. •	0	00
10. ARKANSAS TOTAL DEPRECIATION DEDUCTION	10. •	129,356 0)0
11. LESS: ARKANSAS DEPRECIATION IN COST OF GOODS SOLD OR ELSEWH	IERE11. •	0	00
12. ARKANSAS DEPRECIATION DEDUCTION (Enter here and on Line 23, Form AR110)	0CT)12. •	129,356 0)0

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 2018 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

Tax Year: 03/31/2013 Tax Year 1: 03/31/2014 03/31/2015 Tax Year 2: Tax Year 3: 03/31/2016 Tax Year 4: Tax Year 5:

NOL Amt:	6,274
Claim Amt 1:	0
Claim Amt 2:	0
Claim Amt 3:	6,274
Claim Amt 4:	
Claim Amt 5:	
Amt Expired:	

FEIN: 00-****01

10.437

16 251

Yr Expires: 03/31/2018 B

Balance 1:	6,274
Balance 2:	6,274
Balance 3:	
Balance 4:	
Balance 5:	

Tax Year: 03/31/2014

Tax Year 1:	03/31/2015
Tax Year 2:	03/31/2016
Tax Year 3:	
Tax Year 4:	
Tax Year 5:	

Claim Amt 1:	0
Claim Amt 2:	10,437
Claim Amt 3:	
Claim Amt 4:	
Claim Amt 5:	
Amt Expired:	

Yr Expires: 03/31/2019

Balance 1:	10,437
Balance 2:	0
Balance 3:	
Balance 4:	
Balance 5:	

Tax Year: 03/31/2015 Tay Voor 1: 03/31/2016

Tax Year 1:	03/31/2016
Tax Year 2:	03/31/2017
Tax Year 3:	03/31/2018
Tax Year 4:	
Tax Year 5:	

Tax Year:

Tax Year 1:	
Tax Year 2:	
Tax Year 3:	
Tax Year 4:	
Tax Year 5:	

Tax Year:	
Tax Year 1:	
Tax Year 2:	
Tax Year 3:	
Tax Year 4:	
Tax Year 5:	

NOL Amt:

	10,201	
Claim Amt 1:	1,738	
Claim Amt 2:	2,378	
Claim Amt 3:	12,135	
Claim Amt 4:		
Claim Amt 5:		
Amt Expired:		

NOL Amt:

Claim Amt 1:	
Claim Amt 2:	
Claim Amt 3:	
Claim Amt 4:	
Claim Amt 5:	
Amt Expired:	
-	

NOL Amt:

Claim Amt 1:	
Claim Amt 2:	
Claim Amt 3:	
Claim Amt 4:	
Claim Amt 5:	
Amt Expired:	

Yr Expires: 03/31/2020 В

Balance 1:	14,513
Balance 2:	12,135
Balance 3:	
Balance 4:	
Balance 5:	

Yr Expires:

Balance 1:	
Balance 2:	
Balance 3:	
Balance 4:	
Balance 5:	

Yr Expires:

Balance 1: Balance 2: Balance 3: Balance 4: Balance 5:

Arkansas **AR-AIS Additional Information Schedule**

1.		
Name: OUTDOOR WORLD		
SSN/FEIN: 00-*****01		
Arkansas Form or Schedule: AR1100CT		
Ownership Type: Other Deductions		
Description: Fuel		
Tax Year: 2018		
	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: 2018		
	2. Amount	50,050 00
Name: OUTDOOR WORLD		
SSN/FEIN: 00-****01		
Arkansas Form or Schedule: AR1100CT		
Ownership Type: Other Deductions		
Description: Legal Fees		
Tax Year: 2018	• A	9,428 00
4.	3. Amount	3,420,00
Name: OUTDOOR WORLD		
SSN/FEIN: 00-****01		
Arkansas Form or Schedule: AR1100CT		
Ownership Type: Other Deductions		
Description: Tools		
Tax Year: 2018		
	4. Amount	16,233 00
5.	4.741104111	
Name: OUTDOOR WORLD		
SSN/FEIN: 00-****01		
Arkansas Form or Schedule: AR1100CT		
Ownership Type: Other Deductions		
Description: Uniforms		
Tax Year: 2018		
	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: 2018		
	6. Amount	10,863 00
Name: OUTDOOR WORLD		
SSN/FEIN: 00-****01		
Arkansas Form or Schedule: AR1100CT		
Ownership Type: Other Deductions		
Description: Telephone		
Tax Year: 2018		

2018

AR-AIS Arkansas Additional Information Schedule

1.		
Name: OUTDOOR WORLD		
SSN/FEIN: 00-*****01		
Arkansas Form or Schedule: AR1100CT		
Ownership Type: Other Deductions		
Description: Utilities		
Tax Year: 2018		
	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:	- A	00
	3. Amount	
4.		
SSN/FEIN:		
Arkansas Form or Schedule: Ownership Type:		
Description:		
Tax Year:		
Tax rear:	4. Amount	00
5.	4. A THOMIN	
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:		

2018

Arkansas Test Case 2

Required Forms:	AR1100CT, AR1100-WH & AR-AIS
Company Name:	Oakbrook Corp
FEIN:	00-****02

2018 AR1100CT ARKANSAS CORPORATION INCOME TAX RETURN



С
Software ID

Тах	Year beginning •/ and ending •/			
۲	INITIAL Return • AMENDED Return • FINAL Arkansas Return (Going Out of Business)	• 🗌 Coo	perative Association	
FEIN			ng as Financial Institution	
	(See Instructions)			
-			Type of Corporation Check only one box	
	1210 • OAKBROOK CORP		• 5 Domestic (in state)	
Date	of Incorporation Address Check this box if Address has changed from prior year			
•	06/17/1985 • 621 E. 7TH ST. STE. 100		• 6 Foreign (out of state)	
Date	Began Business in AR City State or Province Zip		neck if address is outside U.S.	
•	02/01/2008 • MAUMELLE • AR • 72113	Forei	gn Country	
lf you	are a pass-through entity and are electing the " Check the Box " provision for state income tax purposes, check t	he type of	f entity and check one of	
the fi	ling status boxes below: • LIMITED LIABILITY COMPANY • PARTNERSHIP		-	
	structions • 1 Corporation Operating only in Arkansas • 3 Multistate Corporatio	Dine of	A	
			d for Direct Accounting)	
1.	Box) ● 2 X Multistate Corporation - Apportionment ● 4 Consolidated return:			
	Note: Attach completed copy of Federal Return and Sign Arkansas Return. (See Important Remind		ARKANSAS	
<u> </u>				
1	7. Gross Sales: (Less returns and allowances)		00	
	8. Less Cost of Goods Sold:		00	
lΨ	9. Gross Profit: (Line 7 less Line 8)		00	
MO	10. Dividends: (See Instructions)	10. •	00	
	11. Taxable Interest: (Attach AR1100REC)	11. •	00	
NC N	12. Gross Rents/Gross Royalties: (See Instructions)	12. •	00	
	13. Gains or Losses:	13. •	00	
	14. Other Income:		00	
	15. TOTAL INCOME: (Add Lines 9 through 14)		00	
	16. Compensation of Officers/Other Salaries and Wages: (See Instructions)		00	
	17. Repairs:		00	
			00	
	18. Bad Debts:		00	
l S	19. Rent on Business Property:			
NOI.	20. Taxes: (Attach AR1100REC)		00	
ΙĔ	21. Interest:	21. •	00	
	22. Contributions:		00	
NC I	23. Depreciation: (Attach AR1100REC)	23. •	00	
٦ ۲	24. Depletion:	24. •	00	
<u>ш</u>	25. Advertising:	25. •	00	
	26. Other Deductions: (Attach schedule)	26. •	00	
	27. TOTAL DEDUCTIONS: (Add Lines 16 through 26)		00	
	28. Taxable Income Before Net Operating Losses: (Line 15 less Line 27)		00	
	29. Net Operating Losses: (Adjust for Non-taxable Income)		00	
	30. Net Taxable Income: (Line 28 less Line 29 or Schedule A C4 page 2) (If Amended Return Box Checked, E			
	Amended Net Taxable Income)		556 00	
	31. Tax from Table: (See C. Instructions)		6 00	
	32. Business Incentive Credits: (Attach all original certificates and Schedule AR1100BIC)		00	
-			6 00	
5	33. Tax Liability: (If Amended Return Box Checked, Enter Amended Tax Liability)			
Ĭ	34. Estimated Tax Paid: (Including estimate carryforward from prior year)		50 00	
	35. Payment with Extension Request:		00	
COMPUTATION	36. Withholding Payment: (Attach AR1100-WH)		100 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)		144 00	
	39. Amount Applied to 2019 Estimated Tax	00		
18	40. Amount Applied to Check Off Contributions: (Attach AR1100CO)40.	00		
-	41. Amount to be Refunded: (Line 38 less Lines 39 and 40)	41. •	144 00	
TAX	42. Tax Due: (Line 33 less Line 34 and 35 and Line 36, plus or minus line 37)		00	
	43. Interest on Tax Due:		00	
	44. Penalty for Late Filing or Payment: (See Instructions)		00	
	45. Penalty for Underpayment of Estimated Tax: (<i>Attach AR2220</i>) Enter exception checked in Part 3●		00	
1	46. Amount Due: (Add Lines 42 through 45)		00	
1		+U. 🖷		

DO NOT STAPLE RETURNS, SCHEDULES OR ATTACHMENTS

SCHEDULE A Apportionment of Income for Multistate Corporation



	FEIN: 00-****02						
A . I	NCOME TO APPORTION:					_	
1.	Income per Federal Return: (Federal Form 1120, Line 28)		····· <u>···</u>		1	. •	394,539 00
2.	Add Adjustments: (Attach schedule)	2	. •		00		
3.	Deduct Adjustments: (Attach schedule)			8,388		Г	000 454 00
4.	TOTAL APPORTIONABLE INCOME:						386,151 00
NOT	E: If all factors in Section B are 100%, do not comple CORPORATION OPERATING ONLY IN ARKANSAS and CORPORATION OPERATING ONLY IN ARKANSAS and CORPORATION OPERATING ONLY IN ARKANSAS and CORPORATION OPERATION OPERATI						
B. /	APPORTIONMENT FACTOR:	(A)		(B)			(C)
1.	Property Used in Business:	Amounts in Arkansas		Total Amounts			Percentage (A) ÷ (B)
	a. Tangible Assets Used in Business and Inventories		F				
	Less Construction in Progress:			. ==			
	1. Amount Beginning of Year:1.	00	1.	1,774,113	\vdash		(Calculate to 6 places to
	2. Amount End of Year:2.	00	2.	1,806,957			the right of the decimal.
	3. Total: (Add Lines a1 and a2)3.	00	3.	3,581,070			Fill in all spaces.)
	4. Average Tangible Assets: <i>(Line 3 ÷ 2)</i> 4.	00	4.	1,790,535	\square	l r	
	b. Rental Property: (8 times annual rent)b.	00	b.	1,352,688	00	j L	999.999999 %
	c. Average Value of Intangible Property:c.		c.				(EXAMPLE)
	(For Financial Institutions Only - Attach schedule)	00	Ļ		00	_	
	d. TOTAL PROPERTY: (Add Lines a4, b, and c)d.	00	d.●	3,143,223	00	d.●	%
2	Solarian Wagoo Commissions and Other Commencetion						
Ζ.	Salaries, Wages, Commissions and Other Compensation Related to the Production of Business Income:						
	a. TOTAL:a.	00	a 🛛	2,379,539	00	a 🛛	%
			uL	_,,	00	aL	
3.	Sales/Receipts:		1				
	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. Govtc.	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:		Ιг			Ιſ	
	(Add Lines 3a through 3e)f.●	33,558 00	f.●	11,643,459	00	f.●	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, Line	a 1d Da and Of					
4.	(Double Weighted: Add Column C, Line) (Double Weighted: Add Column C, Line)					⊿ ●	0.576426 %
						+.♥L 「	
	Percentage Attributable to Arkansas:Line 4				= ;		0.144107 %
~F0	or Part B, Line 5, Divide Line 4 by number of entries othe NOTE: An entry other than zero in Part B, Column						
C. /	ARKANSAS TAXABLE INCOME:	D, Line (3), counts as to	VU (2	.) entries unless usin	<u>y 31</u>	iigi	e weighted i actor.
	Income Apportioned to Arkansas: (Part A, Line 4) x (Part B,	Line 5,Column C)				1.	556 00
	Add: Direct Income Allocated to Arkansas: (Attach schedu						00
3	Less: Apportioned NOL to Arkansas: (See NOL Instruction	ns, Attach AR1100NOL form	n)		3	3.●	00
4	. TOTAL INCOME TAXABLE TO ARKANSAS: (Enter here a	nd on Line 30, page 1)			4	4.●	556 00
	ler penalties of perjury, I declare that I have examined this return, including a				st of I	my k	nowledge and belief, it is true,
	ect, and complete. Declaration of preparer (other than taxpayer) is based on ATURE OF OFFICER	DATE	_	IY KNOWIEdge. TLE		Te	elephone Number
•				CEO			501) 682-7925
PREF	ARER'S SIGNATURE	DATE	PF	REPARER'S FEIN/PIN		Ť	,
			•	44-444444			
PREF	ARER'S PRINTED NAME	-		lay the Arkansas Revenue Ag			For Department Use Only
				iscuss this return with the pre hown above?	pare		A •
	CODE AND TELEPHONE NUMBER OF PREPARER) 537-5744			X Yes No			B •
(501	Mail completed form to: Corporation Income Tax	, P O Box 919. Little R	ock	AR 72203-0919		-	C
		, <u> </u>		,			

DO NOT STAPLE RETURNS, STATEMENTS OR ATTACHMENTS

AR1100-WH



ARKANSAS CORPORATION INCOME TAX Withholding Summary

Corporation Name OAKBROOK CORP		FE •		****02	
Federal Employer Identification Number	Partnership Name	Arkansas Taxable Inco		Witl	kansas hholding mount
. • 00-0000126	BARNWOOD ENT.	5	56 00	1.•	100 o
2.			00	2.●	C
3.			00	3.•	C
4. •			00	4.●	C
5.			00	5.●	C
õ. ●			00	6.•	C
Z.●			00	7.●	C
3.			00	8.•	C
). •			00	9.●	C
). •			00	10.●	C
TOTAL ARKANSAS TAXABLE INCOM	E:	5	56 00		
TOTAL ARKANSAS WITHHOLDING A	MOUNT: (Enter here and on the AR1100CT, Line 36	or AR1100S, Line 3	32)	•	100 0

INSTRUCTIONS:

For tax years beginning on or after January 1, 2018, pass-through entities will be required to withhold Arkansas income tax on corporate members in addition to the current requirement to withhold for individual members. Use Form AR1100WH if the corporation has withholding tax paid on its behalf by an entity taxed as a partnership. Withholding is deemed to have been made on behalf of a corporation if an entity taxed as a partnership has filed a pass-through entity withholding return on Form AR941PT, or a composite return on Form AR1000CR and issued the corporation a withholding statement on Form AR1099PT for a tax year ending during the tax year for which the corporation is filing a corporation income tax return. Credit for withholding payments claimed will only be credited to the corporation if the partnership has actually paid the withholding tax reported.

To complete Form AR1100WH, the tax year beginning and ending and the corporation name and Federal Employer Identification Number (FEIN) should be provided in the appropriate portions of the Form. On lines 1 through 10, the FEIN and name of the partnership which has withheld income tax on behalf of the corporation should be provided along with the amount of Arkansas taxable income allocated to the corporation and the amount of Arkansas income tax withheld by each partnership that withheld income tax on behalf of the corporation. On the bottom of the form are spaces to provide the total partnership income allocated to the corporation by partnerships that withheld income tax and the total amount of income tax withheld by partnerships on behalf of the corporation.

For corporations which have a fiscal year end that is different from the fiscal year end of the pass-through entity, withholding payments made for the fiscal period that ends during the fiscal year of the corporation may be claimed on the corporation's income tax return. Withholding payments will be divided equally to each quarter for purposes of determining Underpayment of Estimated Tax Penalties.

AR-AIS Arkansas Additional Information Schedule

1.		
Name: Oakbrook Corp		
SSN/FEIN: 00-****02		
Arkansas Form or Schedule: AR1100CT		
Ownership Type: Cost of Goods Sold		
Description: SubContractor		
Tax Year: 2018		
	1. Amount	2,198,139 00
2.		i
Name: Oakbrook Corp		
SSN/FEIN: 00-****02		
Arkansas Form or Schedule: AR1100CT		
Ownership Type: Cost of Goods Sold		
Description: Beginning Inventory		
Tax Year: 2018		
	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: 2018		
	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: 2018		
	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: 2018		
	5. Amount	8,388 00
6.		
Name:		
SSN/FEIN:		
Arkansas Form or Schedule:		
Ownership Type:		
Description:		
Tax Year:		00
7	6. Amount	00
7.		
Name:		
SSN/FEIN:		
Arkansas Form or Schedule:		
Ownership Type:		
Description:		
Tax Year		

2018

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

2018 AR1100CT ARKANSAS CORPORATION INCOME TAX RETURN



Software ID

Tax	Year beginning •/ and ending •//				
	🔄 INITIAL Return 🛛 🗉 AMENDED Return 🔍 🗖 FINAL Arkansas Return (Goir	ng Out of Business) •		perative Association	
FEIN	Check this box if Automatic Federal Extension Form 7004 filed	• 🗌 Che	eck if Filir	ng as Financial Institutio	on
00.	-****03 • Check this box if Arkansas Extension Form AR1155 filed	ructions)		leral Subchapter S	
				Type of Corporation	
			Check only one box		
	8900 • ACQ, COMPANY		• 5 🗙 Domestic (in sta	ate)	
Date	of Incorporation Address Check this box if Address has changed from prior year			6 Foreign (out of s	
•	01/01/2009 • 3347 BROADWAY	7			
Date	Began Business in AR City State or Province	ze Zip		eck if address is outside gn Country	0.S.
•	01/01/2009 • ALEXANDER • AR	• 72002			
the fili	are a pass-through entity and are electing the "Check the Box" provision for state income ing status boxes below:	tax purposes, check th PARTNERSHIP	e type of	entity and check one o	of
			l required	d for Direct Accpunting))
ONE E				entities in AR	
N	lote: Attach completed copy of Federal Return and Sign Arkansas Return.	(See Important Reminde	ers)	ARKANSAS	
	7. Gross Sales: (Less returns and allowances)		7. •		00
	8. Less Cost of Goods Sold:		8. •		00
ш	9. Gross Profit: (Line 7 less Line 8)				00
	10. Dividends: (See Instructions)		10. •		00
NCOM	11. Taxable Interest: (Attach AR1100REC)				00
<u></u>	12. Gross Rents/Gross Royalties: (See Instructions)				00
Z	13. Gains or Losses:				00
	14. Other Income:				00
	15. TOTAL INCOME: (Add Lines 9 through 14)				00
<u> </u>	16. Compensation of Officers/Other Salaries and Wages: (See Instructions)				00
					00
	17. Repairs:				00
	18. Bad Debts:				
<u>s</u>	19. Rent on Business Property:				00
NO	20. Taxes: (Attach AR1100REC)		20. •		00
Ľ	21. Interest:		21. •		00
	22. Contributions:		22. •		00
NC I	23. Depreciation: (Attach AR1100REC)		23. •		00
٦ ۵	24. Depletion:		24. •		00
Π	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)				00
	29. Net Operating Losses: (Adjust for Non-taxable Income)				00
	30. Net Taxable Income: (Line 28 less Line 29 or Schedule A C4 page 2) (If Amended F				
	Amended Net Taxable Income)			9,927	00
	31. Tax from Table: (See C. Instructions)				00
	32. Business Incentive Credits: (Attach all original certificates and Schedule AR1100BIC)				00
Z	33. Tax Liability: (If Amended Return Box Checked, Enter Amended Tax Liability)			209	00
ō	34. Estimated Tax Paid: (Including estimate carryforward from prior year)				00
E	35. Payment with Extension Request:				00
	36. Withholding Payment: (Attach AR1100-WH)				00
	37. Amended Return Only: (Enter Net tax paid (or refunded) on previous returns(s) for th				00
2		• ,			00
COMPUTATION	38. Overpayment: (Line 34 plus line 35 plus line 36 plus or minus line 37; less line 33)		38. • 00		00
Ō	39. Amount Applied to 2019 Estimated Tax		00		
-	40. Amount Applied to Check Off Contributions: (<i>Attach AR1100CO</i>)				00
×	41. Amount to be Refunded: (<i>Line 38 less Lines 39 and 40</i>)				00
TAX	42. Tax Due: (Line 33 less Line 34 and 35 and Line 36, plus or minus line 37)				00
	43. Interest on Tax Due:				00
	44. Penalty for Late Filing or Payment: (See Instructions)			52	2 00
	45. Penalty for Underpayment of Estimated Tax: (Attach AR2220) Enter exception check	ed in Part 3● 🔲	45. •		00
	46. Amount Due: (Add Lines 42 through 45)		46. •	268	8 00

AR1100CT (R 5/11/2018)

DO NOT STAPLE RETURNS, SCHEDULES OR ATTACHMENTS

SCHEDULE A Apportionment of Income for Multistate Corporation



				FEI	N: 00-****03
A. INC	COME TO APPORTION:				
	ncome per Federal Return: (Federal Form 1120, Line 28)			1.	• 00
2. A	Add Adjustments: (Attach schedule)	2	. •	00	
	Deduct Adjustments: (Attach schedule)				
	TOTAL APPORTIONABLE INCOME:				. • 00
NOTE:	If all factors in Section B are 100%, do not complet CORPORATION OPERATING ONLY IN ARKANSAS an				
B. AP	PORTIONMENT FACTOR:	(A)		(B)	(C)
	roperty Used in Business:	Amounts in Arkansas		Total Amounts	Percentage (A) ÷ (B)
	. Tangible Assets Used in Business and Inventories		┢		0 () ()
	Less Construction in Progress:				
	1. Amount Beginning of Year:1.	00	1.	00	(Calculate to 6 places to
	2. Amount End of Year:2.	00	2.	00	the right of the decimal.
	3. Total: (Add Lines a1 and a2)	00	3.	00	Fill in all spaces.)
	4. Average Tangible Assets: (Line $3 \div 2$)4.	00	4.	00	
b.	Rental Property: (8 times annual rent)b.	00	b.	00	999.999999 %
c.	Average Value of Intangible Property:c.		c.		(EXAMPLE)
	(For Financial Institutions Only - Attach schedule)	00		00	
d.	TOTAL PROPERTY: (Add Lines a4, b, and c)d.	00	d.●	00	d.• %
	alaries, Wages, Commissions and Other Compensation				
	elated to the Production of Business Income: TOTAL:a.●	00		00	a.• %
a.		00	a.		d.• 70
3. S	ales/Receipts:		,		
a.	Destination Shipped From Within Arkansas:a.	00			
	Destination Shipped From Without Arkansas:b.	00			
	Origin Shipped From Within Arkansas to U.S. Govt:c.	00			
d.	Origin Shipped From Within Arkansas to	00			
	Other Non-taxable Jurisdictions:d.	00			
	Other Gross Receipts: (Attach schedule)e. TOTAL SALES / RECEIPTS:	00	Ιг		
	(Add Lines 3a through 3e)f.●	00	f●	00	f● %
a.	DOUBLE WEIGHTED:		I L	I	
	(Financial Institutions must use Single Weighted Factor)	(Column C, Line 3f x 2)			g.• %
				·	
4. S	um of Percentages: (Single Weighted: Add Column C, Line				4.• %
	(Double Weighted: Add Column C, Line				
	ercentage Attributable to Arkansas:Line 4			ded By* = t	
*For I	Part B, Line 5, Divide Line 4 by number of entries othe				
C AF	NOTE: An entry other than zero in Part B, Column RKANSAS TAXABLE INCOME:	B, Line (31), counts as to	VO (2	2) entries unless using SI	ngle weighted Factor.
	ncome Apportioned to Arkansas: (Part A, Line 4) x (Part B,	Line 5 Column C)		1	00
	Add: Direct Income Allocated to Arkansas: (Attach schedul				
	ess: Apportioned NOL to Arkansas: (See NOL Instruction				
4. 1	OTAL INCOME TAXABLE TO ARKANSAS: (Enter here a	nd on Line 30, page 1)		4	4.• 00
	penalties of perjury, I declare that I have examined this return, including a				my knowledge and belief, it is true,
	and complete. Declaration of preparer (other than taxpayer) is based on URE OF OFFICER	all information of which preparer h		iy knowledge.	Telephone Number
•					(501) 682-7925
PREPAR	RER'S SIGNATURE	DATE	PF	REPARER'S FEIN/PIN	
			•	44-444444	
PREPAR	RER'S PRINTED NAME	-		lay the Arkansas Revenue Agency	
				iscuss this return with the prepare hown above?	r A •
	ODE AND TELEPHONE NUMBER OF PREPARER 37-5744			Yes X No	В •
· ,	ail completed form to: Corporation Income Tax	, P O Box 919. Little R	lock	AR 72203-0919	с
141		,			

AR1100CT Back (R 8/13/2018)

2018 AR1100CT ARKANSAS CORPORATION INCOME TAX RETURN



Software ID

Tax	Year beginning / and ending / //		
•	🔲 INITIAL Return 🛛 🗉 AMENDED Return 🛛 🗉 FINAL Arkansas Return (Going Out of Business) 🗨 🛽	Coo	perative Association
FEIN	Check this box if Automatic Federal Extension Form 7004 filed Check	k if Fili	ng as Financial Institution
. 00	(See Instructions)		deral Subchapter S
	S Code Name Check this box if Name has changed from prior year	ik ii i C	Type of Corporation
			Check only one box
	6 ACQ, COMPANY of Incorporation Address Check this box if Address has changed from prior year		• 5 🔲 Domestic (in state)
Date			• 6 🗍 Foreign (out of state)
Data	01/01/2009 • 3347 BROADWAY Began Business in AR City State or Province Zip		heck if address is outside U.S.
Date			ign Country
•	01/01/2009 • ALEXANDER • AR • 72002		
If you	are a pass-through entity and are electing the " Check the Box " provision for state income tax purposes, check the ing status boxes below: • LIMITED LIABILITY COMPANY • PARTNERSHIP	type of	rentity and check one of
See Ins	ing status boxes below:		
FILI	NG STATUS: • 1 🛛 Corporation Operating only in Arkansas • 3 🔲 Multistate Corporation -	Direct	Accounting
(CHE			d for Direct Accounting)
ONE			.entities in AR
N	lote: Attach completed copy of Federal Return and Sign Arkansas Return. (See Important Reminders	s)	ARKANSAS
	7. Gross Sales: (Less returns and allowances)	7. •	00
	8. Less Cost of Goods Sold:	8. •	00
ш	9. Gross Profit: (Line 7 less Line 8)		
OME	10. Dividends: (See Instructions)	10 •	
ō	11. Taxable Interest: (<i>Attach AR1100REC</i>)		
NC N	12. Gross Rents/Gross Royalties: (See Instructions)		
Z	13. Gains or Losses:		
	14. Other Income:		
	15. TOTAL INCOME: (Add Lines 9 through 14)		
	16. Compensation of Officers/Other Salaries and Wages: (See Instructions)		
	17. Repairs:		
	18. Bad Debts:		
<u>s</u>	19. Rent on Business Property:		
NOI	20. Taxes: (Attach AR1100REC)	20. •	
2	21. Interest:	21. •	
	22. Contributions:	22. •	00
N N	23. Depreciation: (Attach AR1100REC)	23. •	00
۲ ב	24. Depletion:	24. •	00
Π	25. Advertising:	25. •	00
	26. Other Deductions: (Attach schedule)	26. •	19,393 00
	27. TOTAL DEDUCTIONS: (Add Lines 16 through 26)		
	28. Taxable Income Before Net Operating Losses: (Line 15 less Line 27)		(19,393) 00
	29. Net Operating Losses: (Adjust for Non-taxable Income)		
	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)		(76,718) 00
	31. Tax from Table: (See C. Instructions)		
	32. Business Incentive Credits: (Attach all original certificates and Schedule AR1100BIC)		
2	33. Tax Liability: (If Amended Return Box Checked, Enter Amended Tax Liability)		
ō	34. Estimated Tax Paid: (Including estimate carryforward from prior year)		
Ē	35. Payment with Extension Request:		
	36. Withholding Payment: (<i>Attach AR1100-WH</i>)		
2	37. Amended Return Only: (Enter Net tax paid (or refunded) on previous returns(s) for this tax year)		
COMPUTATION	38. Overpayment: (Line 34 plus line 35 plus line 36 plus or minus line 37; less line 33)	38. • 00	
ō	39. Amount Applied to 2019 Estimated Tax		
Ŭ	40. Amount Applied to Check Off Contributions: (Attach AR1100CO)40.		
×	41. Amount to be Refunded: (Line 38 less Lines 39 and 40)		
TAX	42. Tax Due: (Line 33 less Line 34 and 35 and Line 36, plus or minus line 37)		
	43. Interest on Tax Due:		
	44. Penalty for Late Filing or Payment: (See Instructions)		
	45. Penalty for Underpayment of Estimated Tax: (Attach AR2220) Enter exception checked in Part 3	45. •	
	46. Amount Due: (Add Lines 42 through 45)	46. •	00

AR1100CT (R 5/11/2018)

DO NOT STAPLE RETURNS, SCHEDULES OR ATTACHMENTS

SCHEDULE A Apportionment of Income for Multistate Corporation



		FEI	N: 00-000003
A. INCOME TO APPORTION:		.	
1. Income per Federal Return: (Federal Form 1120, Line 20	8)	1	• 00
2. Add Adjustments: (Attach schedule)			
3. Deduct Adjustments: (Attach schedule)			
4. TOTAL APPORTIONABLE INCOME:			• 00
NOTE: If all factors in Section B are 100%, do not com CORPORATION OPERATING ONLY IN ARKANSAS			
B. APPORTIONMENT FACTOR:	(A)	(B)	(C)
1. Property Used in Business:	Amounts in Arkansas	Total Amounts	Percentage (A) ÷ (B)
a. Tangible Assets Used in Business and Inventories			5 () ()
Less Construction in Progress:			
1. Amount Beginning of Year:	1. 00	1. 00	
2. Amount End of Year:		2. 00	(Calculate to 6 places to the right of the decimal.
 Total: (Add Lines a1 and a2) 		3. 00	Fill in all spaces.)
 4. Average Tangible Assets: (Line 3 ÷ 2) 	·	4. 00	. ,
		T. 00	999.999999 %
b. Rental Property: (8 times annual rent)		b. 00	(EXAMPLE)
c. Average Value of Intangible Property:		C	. ,
(For Financial Institutions Only - Attach schedule)	00	00	
d. TOTAL PROPERTY: (Add Lines a4, b, and c)d.	• 00	d.•	d.•%
2. Salaries, Wages, Commissions and Other Compensatior	1		
Related to the Production of Business Income:			
a. TOTAL:a	.• 00	a.• 00	a.● %
	<u>.</u>		
3. Sales/Receipts:	a 00		
a. Destination Shipped From Within Arkansas:	u		
b. Destination Shipped From Without Arkansas:	D		
c. Origin Shipped From Within Arkansas to U.S. Govt:	C. 00		
d. Origin Shipped From Within Arkansas to	d 00		
Other Non-taxable Jurisdictions:	u		
 e. Other Gross Receipts: (Attach schedule) f. TOTAL SALES / RECEIPTS: 	e. 00		
(Add Lines 3a through 3e)	f● 00	f● 00	f • %
g. DOUBLE WEIGHTED:	1.•		1.•
(Financial Institutions must use Single Weighted Fact	or) (Column C. Line 3f x 2)		g.• %
			J 70
4. Sum of Percentages: (Single Weighted: Add Column C, L			
(Double Weighted: Add Column C, L	ines 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 of	•		
NOTE: An entry other than zero in Part B, Colu	mn B, Line (3f), counts as tv	vo (2) entries unless using Si	ngle Weighted Factor.
C. ARKANSAS TAXABLE INCOME:	t D. Line E. Celumer ()		00
1. Income Apportioned to Arkansas: (Part A, Line 4) x (Par			
2. Add: Direct Income Allocated to Arkansas: (Attach sche			
3. Less: Apportioned NOL to Arkansas: (See NOL Instruc		,	
 TOTAL INCOME TAXABLE TO ARKANSAS: (Enter her Under penalties of perjury, I declare that I have examined this return, including 	· • · /		
correct, and complete. Declaration of preparer (other than taxpayer) is based			ny knowledge and bellet, it is true,
SIGNATURE OF OFFICER	DATE	TITLE	Telephone Number
•			
PREPARER'S SIGNATURE	DATE	PREPARER'S FEIN/PIN	
PREPARER'S PRINTED NAME		May the Arkansas Revenue Agency	For Department Use Only
		discuss this return with the prepare	
AREA CODE AND TELEPHONE NUMBER OF PREPARER		shown above?	B •
(501) 537-5744		Yes X No	
Mail completed form to: Corporation Income T	ax, P O Box 919, Little R	ock, AR 72203-0919	C
AR1100CT Back (R 8/13/2018)			

DO NOT STAPLE RETURNS, STATEMENTS OR ATTACHMENTS

2018 AR1100CT ARKANSAS CORPORATION INCOME TAX RETURN



Software ID

	Year beginning / and ending //						
۲	INITIAL Return • AMENDED Return • FINAL Arkansas Return (Going Out of Business)	• 🗌 Coo	perative Association				
FEIN	Check this box if Automatic Federal Extension Form 7004 filed	heck if Filir	ng as Financial Institution				
0	(See Instructions)		leral Subchapter S				
			Type of Corporation				
	Check only one box						
• 23		• 5 Domestic (in state)					
Date	of Incorporation Address Check this box if Address has changed from prior year						
•	12/21/1984 • 21 EAST END RD.		6 Foreign (out of state)				
Date	Began Business in AR City State or Province Zip		eck if address is outside U.S.				
•	12/21/1984 • EAST END • AR • 72206	Forei	gn Country				
If you	are a pass-through entity and are electing the "Check the Box" provision for state income tax purposes, check	the type of	entity and check one of				
the fil	ing status boxes below: • LIMITED LIABILITY COMPANY • PARTNERSHIP						
	ng status: ● 1 ☐ Corporation Operating only in Arkansas	on Direct	Accounting				
			d for Direct Accounting)				
ONE							
	Iote: Attach completed copy of Federal Return and Sign Arkansas Return. (See Important Remir		ARKANSAS				
	7. Gross Sales: (Less returns and allowances)		00				
	8. Less Cost of Goods Sold:	8. •	00				
ш	9. Gross Profit: (Line 7 less Line 8)	9. •	00				
NCOM	10. Dividends: (See Instructions)	10. •	00				
0	11. Taxable Interest: (Attach AR1100REC)		00				
2	12. Gross Rents/Gross Royalties: (See Instructions)		00				
	13. Gains or Losses:		00				
	14. Other Income:		00				
	15. TOTAL INCOME: (Add Lines 9 through 14)		00				
			00				
	16. Compensation of Officers/Other Salaries and Wages: (See Instructions)		00				
	17. Repairs:						
	18. Bad Debts:	18. •	00				
S	19. Rent on Business Property:		00				
NO N	20. Taxes: (Attach AR1100REC)	20. •	00				
<u> </u>	21. Interest:	21. •	00				
H	22. Contributions:	22. •	00				
NC N	23. Depreciation: (Attach AR1100REC)	23. •	00				
2	24. Depletion:		00				
	25. Advertising:		00				
5	26. Other Deductions: (Attach schedule)		00				
			00				
	27. TOTAL DEDUCTIONS: (Add Lines 16 through 26)		00				
	28. Taxable Income Before Net Operating Losses: (Line 15 less Line 27)						
	29. Net Operating Losses: (Adjust for Non-taxable Income)		00				
	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)		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				
Z	33. Tax Liability: (If Amended Return Box Checked, Enter Amended Tax Liability)	33. •	00				
	34. Estimated Tax Paid: (Including estimate carryforward from prior year)		00				
IE.	35. Payment with Extension Request		00				
	36. Withholding Payment: (Attach AR1100-WH)		00				
5	37. Amended Return Only: (Enter Net tax paid (or refunded) on previous returns(s) for this tax year)		00				
ם	38. Overpayment: (Line 34 plus line 35 plus line 36 plus or minus line 37; less line 33)		00				
5		00					
COMPUTATION	39. Amount Applied to 2019 Estimated Tax	00					
Ŭ	40. Amount Applied to Check Off Contributions: (<i>Attach AR1100CO</i>)40.						
×	41. Amount to be Refunded: (Line 38 less Lines 39 and 40)		00				
TAX	42. Tax Due: (Line 33 less Line 34 and 35 and Line 36, plus or minus line 37)		00				
	43. Interest on Tax Due:	43. •	00				
	44. Penalty for Late Filing or Payment: (See Instructions)		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)		00				
-							

AR1100CT (R 5/11/2018)

DO NOT STAPLE RETURNS, SCHEDULES OR ATTACHMENTS

SCHEDULE A Apportionment of Income for Multistate Corporation



				F	EI	N:	: 00-0000013
A. I	NCOME 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	г	
4.	TOTAL APPORTIONABLE INCOME:				4	. •[100,656 00
ΝΟΤ	E: If all factors in Section B are 100%, do not comple CORPORATION OPERATING ONLY IN ARKANSAS an						
B. /	APPORTIONMENT FACTOR:	(A)		(B)		\square	(C)
1.	Property Used in Business:	Amounts in Arkansas		Total Amounts			Percentage (A) ÷ (B)
	a. Tangible Assets Used in Business and Inventories		1 1			`	
	Less Construction in Progress:						
	1. Amount Beginning of Year:1.	761,039 00	1.	3,322,454	00		(Calculate to 6 places to
	2. Amount End of Year:2.	872,525 00	2.	3,346,820	00		the right of the decimal.
	3. Total: (Add Lines a1 and a2)3.	1,633,564 00	3.	6,669,274	00		Fill in all spaces.)
	4. Average Tangible Assets: (Line $3 \div 2$)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 %
	c. Average Value of Intangible Property:c.		с.		\square		(EXAMPLE)
	(For Financial Institutions Only - Attach schedule)	00			00		
	d. TOTAL PROPERTY: (Add Lines a4, b, and c)d.	2,020,454 00	d	4,538,309	00	d●	44.519974 %
2.	Salaries, Wages, Commissions and Other Compensation Related to the Production of Business Income:	· · · .] F			u.	LL
	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. Govtc.	00	4				
	d. Origin Shipped From Within Arkansas to	00					
	Other Non-taxable Jurisdictions:d.	77,231 00	-				
	e. Other Gross Receipts: (<i>Attach schedule</i>)e. f. TOTAL SALES / RECEIPTS:	11,231 00	Ηr			11	i
	1. TOTAL SALES / RECEIPTS. (Add Lines 3a through 3e)f.●	16,551,510 00) f	16,551,510	00	f	100.000000 %
	q. DOUBLE WEIGHTED:		<u></u>		00	··•	
	(Financial Institutions must use Single Weighted Factor)	(Column C. Line 3f x 2)				- •	200.000000 %
					;	9	200.00000 70
4.	Sum of Percentages: (Single Weighted: Add Column C, Line (Double Weighted: Add Column C, Line					4.•	344.321727 %
5	Percentage Attributable to Arkansas:Line 4	344.321727	Divi	ded By 4	= ;	5.	86.080432 %
	or Part B, Line 5, Divide Line 4 by number of entries othe						
	NOTE: An entry other than zero in Part B, Column	-					
C . /	ARKANSAS TAXABLE INCOME:						
	Income Apportioned to Arkansas: (Part A, Line 4) x (Part B,						86,645 00
2	Add: Direct Income Allocated to Arkansas: (Attach schedu	le)			2	2. •	00
	Less: Apportioned NOL to Arkansas: (See NOL Instruction		,				
	TOTAL INCOME TAXABLE TO ARKANSAS: (Enter here a						
	er penalties of perjury, I declare that I have examined this return, including a ect, and complete. Declaration of preparer (other than taxpayer) is based on				st of I	my k	knowledge and belief, it is true,
	ATURE OF OFFICER	DATE		TTLE		Т	elephone Number
•							
PREF	ARER'S SIGNATURE	DATE	P	REPARER'S FEIN/PIN		T	
DDEF	ARER'S PRINTED NAME			, May the Arkansas Revenue Ag	0000	_	For Department Use Only
FREF			0	discuss this return with the pre	• •		A •
AREA	CODE AND TELEPHONE NUMBER OF PREPARER		-	shown above?)	\vdash	B •
		D.O.D. 046 1995				┢	c
	Mail completed form to: Corporation Income Tax	, P O Box 919, Little	ROC	K, AR /2203-0919		'	0

DO NOT STAPLE RETURNS, STATEMENTS OR ATTACHMENTS





ARKANSAS CORPORATION INCOME TAX RECONCILIATION SCHEDULE

NAME_EAST END INDUSTRIES	FEIN 00-000013	<u> </u>
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 AR	1100CT)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 AR1100C	T)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 C	OR ELSEWHERE2. •	00
3. TOTAL FEDERAL DEPRECIATION (Line 22 of Form 4562)		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 Sch	edule)8. •	91,200 00
9. CAPITAL GAIN OR LOSS ADJUSTMENT FOR BASIS DIFFERENCE (Attach S	chedule)9. •	1,569 00
10. ARKANSAS TOTAL DEPRECIATION DEDUCTION	10. •	246,518 00
11. LESS: ARKANSAS DEPRECIATION IN COST OF GOODS SOLD OR ELSEW	'HERE11. •	00
12. ARKANSAS DEPRECIATION DEDUCTION (Enter here and on Line 23, Form AR11	00CT)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 2018 Corporation Income Tax Instructions.

Arkansas Test Case 4

AMENDED INCOME TAX RETURN

Required Forms:	AR1100CT, AR1100REC, AR1100NOL & AR-AIS		
Company Name:	Outdoor World		
FEIN:	00-****04		
AR Tax Payment: Routing No Account N Requested Amount De	umber: Payment Date:	265270413 6695427 04/15/19 \$888.00	

2018 AR1100CT ARKANSAS CORPORATION INCOME TAX RETURN



							Software ID
		04 / 01 / 2018 and ending			_	•	
● FEIN	INITIAL Return				_		perative Association
	-****04	Check this box if Automatic Federal Check this box if Arkansas Extensio		filed (See Instructions)			ng as Financial Institution
	S Code	Name Check this box if Name has c				IT Fee	deral Subchapter S Type of Corporation
• 56	1790	• OUTDOOR WORLD	nanged from prior ye	a			Check only one box
Date	of Incorporation	Address Check this box if Address h	as changed from pri	or year			• 5 Domestic (in state)
•	04/17/2000	• 11 SUNS ST					• 6 G Foreign (out of state)
Date I	0			e or Province	· ·		neck if address is outside U.S.
•	04/17/2000	• LITTLE ROCK	• A		• /2201		o ,
	are a pass-through en ng status boxes below:	ntity and are electing the " Check the Bo v: • T LIMITED LIABILITY			rposes, check the ty IERSHIP	pe of	f entity and check one of
See Ins	tructions						
	NG STATUS: • 1	Corporation Operating only in Arka	nsas		state Corporation - [Accounting d for Direct Accounting)
ONE	_	Multistate Corporation - Apportionn	nent		olidated return: # of		
N	ote: Attach comple	leted copy of Federal Return and	d Sign Arkansa	i <mark>s Return</mark> . (See li	mportant Reminders)	-	ARKANSAS
	7. Gross Sales: (Les	ss returns and allowances)				.7. •	1,509,843 00
		ds Sold:					794,914 00
ш	9. Gross Profit: (Line	e 7 less Line 8)				.9. •	714,929 00
OME		nstructions)					00
U U U		(Attach AR1100REC)					00
NC		ss Royalties: (See Instructions)					00
-							14,594 00
		: (Add Lines 9 through 14)					729,523 00
		Officers/Other Salaries and Wages: (S					176,148 00
			,				108,027 00
	18. Bad Debts:					18. •	00
S							12,000 00
Z	20. Taxes: (Attach AR1100REC)					46,377 00	
0							7,482 00
រ							129,356 00
Ď		tach AR1100REC)					00
							990 00
						213,073 00	
						693,453 00	
	28. Taxable Income B	Before Net Operating Losses: (Line 15	less Line 27)			28. •	36,070 00
	29. Net Operating Losses: (Adjust for Non-taxable Income)						
	30. Net Taxable Income: (Line 28 less Line 29 or Schedule A C4 page 2) (If Amended Return Box Checked, Enter						
		xable Income)					23,935 00 888 00
		See C. Instructions) e Credits: (Attach all original certificate					00
z		mended Return Box Checked, Enter A					888 00
Ō		id: (Including estimate carryforward fro					00
E		ension Request:					00
T	36. Withholding Paym	nent: (Attach AR1100-WH)				36. •	00
Ċ.	37. Amended Return	Only: (Enter Net tax paid (or refunded) on previous retu	rns(s) for this tax y	/ear)	3 7. •	00
ΔP		ine 34 plus line 35 plus line 36 plus or l				_	00
6	33. Tax Liability: (If Amended Return Box Checked, Enter Amended Tax Liability)						
U U		o Check Off Contributions: (Attach AR					00
X		funded: (Line 38 less Lines 39 and 40) 3 less Line 34 and 35 and Line 36, plus					888 00
TAX							00
.	43. Interest on Tax Due: 43. • 00 44. Penalty for Late Filing or Payment: (See Instructions). 00 00						
		payment of Estimated Tax: (Attach AR					00
	46 • 888 00						

AR1100CT (R 5/11/2018)

DO NOT STAPLE RETURNS, SCHEDULES OR ATTACHMENTS

SCHEDULE A Apportionment of Income for Multistate Corporation



			FEIN	l : 00-****04
A. INCOME TO APPORTION:				
1. Income per Federal Return: (Federal Form 1120, Line 28)			1. (• 00
2. Add Adjustments: (Attach schedule)			00	
3. Deduct Adjustments: (Attach schedule)			00	· · · · · · · · · · · · · · · · · · ·
4. TOTAL APPORTIONABLE INCOME:				• 00
NOTE: If all factors in Section B are 100%, do not comple CORPORATION OPERATING ONLY IN ARKANSAS an				
B. APPORTIONMENT FACTOR:	(A)	(B)		(C)
1. Property Used in Business:	Amounts in Arkansas	Total Amounts		Percentage (A) ÷ (B)
a. Tangible Assets Used in Business and Inventories				
Less Construction in Progress:				
1. Amount Beginning of Year:1.	00	1	00	(Calculate to 6 places to
2. Amount End of Year:2.	00	2.	00	the right of the decimal.
3. Total: (Add Lines a1 and a2)3.	00	3.	00	Fill in all spaces.)
4. Average Tangible Assets: <i>(Line</i> 3 ÷ 2)4.	00	4.	00	
b. Rental Property: (8 times annual rent)b.	00	b.	00	999.999999 %
c. Average Value of Intangible Property:c.		с.		(EXAMPLE)
(For Financial Institutions Only - Attach schedule)	00	0.	00	
d. TOTAL PROPERTY: (Add Lines a4, b, and c)d.●	00	d.•	00 d	
				i
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:				0/
(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, Line	s 1d, 2a and 3f)			
(Double Weighted: Add Column C, Line	es 1d, 2a and 3g)		4.	.• %
5. Percentage Attributable to Arkansas:Line 4		Divided By	= 5.	• %
*For Part B, Line 5, Divide Line 4 by number of entries othe	r than zero which you ma	ake on Part B, Column I	B, Lines	s (1d), (2a), and (3f).
NOTE: An entry other than zero in Part B, Column	B, Line (3f), counts as th	wo (2) entries unless us	ing Sin	gle Weighted Factor.
C. ARKANSAS TAXABLE INCOME:				
1. Income Apportioned to Arkansas: (Part A, Line 4) x (Part B,				
2. Add: Direct Income Allocated to Arkansas: (Attach schedul	/			
3. Less: Apportioned NOL to Arkansas: (See NOL Instruction		,		
4. TOTAL INCOME TAXABLE TO ARKANSAS: (Enter here a				
Under penalties of perjury, I declare that I have examined this return, including a correct, and complete. Declaration of preparer (other than taxpayer) is based on			Dest of m	y knowledge and belief, it is true,
SIGNATURE OF OFFICER	DATE	TITLE		Telephone Number
•		OWNER		(501) 682-7925
PREPARER'S SIGNATURE	DATE	PREPARER'S FEIN/PI	N	
		• 44-444444	A == =	For Department Use Only
PREPARER'S PRINTED NAME		May the Arkansas Revenue discuss this return with the		
AREA CODE AND TELEPHONE NUMBER OF PREPARER		shown above?		A •
(501) 537-5744		Yes	No	B •
Mail completed form to: Corporation Income Tax	, P O Box 919, Little R	Rock, AR 72203-0919		С
AR1100CT Back (R 8/13/2018)				





ARKANSAS CORPORATION INCOME TAX RECONCILIATION SCHEDULE

NAME OUTDOOR WORLD	FEIN_00-****04		
PART A: INTEREST INCOME			
1. FEDERAL FORM 1120 LINE 5 INTEREST INCOME	1.•	C	00
2. ADD: NON-ARKANSAS MUNICIPAL INTEREST INCOME	2.•	C	00
3. LESS: U.S. OBLIGATION INTEREST INCOME (Attach Schedule)	3.•	C	00
4. ARKANSAS TAXABLE INTEREST INCOME: (Enter here and on Line 11, Form AR11	100CT)4. •	C	00
PART B: TAXES DEDUCTION			
1. FEDERAL FORM 1120 LINE 17 TAXES AND LICENSE DEDUCTION	1.•	46,635 C)0
2. ADD: FOREIGN TAXES NOT INCLUDED ON FORM 1120 LINE 17	2.•	C	00
3. LESS: ARKANSAS CORPORATION INCOME TAXES	3.•	258 C)0
4. ARKANSAS DEDUCTION FOR TAXES (Enter here and on Line 20, Form AR1100CT,)4. •	46,377 C)0
PART C: DEPRECIATION DEDUCTION			
1. FEDERAL FORM 1120 LINE 20 DEPRECIATION DEDUCTION	1.•	143,048 C)0
2. PLUS: FEDERAL DEPRECIATION INCLUDED IN COST OF GOODS SOLD OF	R ELSEWHERE2. •	C	00
3. TOTAL FEDERAL DEPRECIATION (Line 22 of Form 4562)	3.•	143,048 C)0
4. LESS: FEDERAL FORM 4562 LINE 12 SECTION 179 DEDUCTION	4. •	39,200 C)0
5. LESS: FEDERAL FORM 4562 LINE 14 BONUS DEPRECIATION	5.•	C	00
6. LESS: FEDERAL FORM 4562 LINE 25 BONUS DEPRECIATION	6.•	C	00
7. ADD: ARKANSAS ALLOWABLE SECTION 179 DEDUCTION	7.•	25,000 C)0
8. ADD OR SUBTRACT ARKANSAS DEPRECIATION ADJUSTMENT (Attach Schere	dule)8. •	508 C)0
9. CAPITAL GAIN OR LOSS ADJUSTMENT FOR BASIS DIFFERENCE (Attach Sch	hedule)9. •	C	00
10. ARKANSAS TOTAL DEPRECIATION DEDUCTION	10. •	129,356 C)0
11. LESS: ARKANSAS DEPRECIATION IN COST OF GOODS SOLD OR ELSEWH	IERE11. •	C	00
12. ARKANSAS DEPRECIATION DEDUCTION (Enter here and on Line 23, Form AR110	0CT)12. •	129,356 C)0

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 2018 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

Tax Year: 03/31/2013 Tax Year 1: 03/31/2014 03/31/2015 Tax Year 2: Tax Year 3: 03/31/2016 Tax Year 4: Tax Year 5:

NOL Amt:	6,274
Claim Amt 1:	0
Claim Amt 2:	0
Claim Amt 3:	6,274
Claim Amt 4:	
Claim Amt 5:	
Amt Expired:	

FEIN: 00-****04

10.437

Yr Expires: 03/31/2018 Balance 1

Dalance I.	0,214
Balance 2:	6,274
Balance 3:	
Balance 4:	
Balance 5:	

6 274

Tax Year: 03/31/2014

Tax Year 1:	03/31/2015
Tax Year 2:	03/31/2016
Tax Year 3:	
Tax Year 4:	
Tax Year 5:	

NOL Amt:

Claim Amt 1:	0
Claim Amt 2:	10,437
Claim Amt 3:	
Claim Amt 4:	
Claim Amt 5:	
Amt Expired:	

Yr Expires: 03/31/2019

Yr Expires: 03/31/2020

10,437
0

Tax Year: 03/31/2015 . . 02/24/2046

lax Year 1:	03/31/2016
Tax Year 2:	03/31/2017
Tax Year 3:	03/31/2018
Tax Year 4:	
Tax Year 5:	

Tax Year:

Tax Year 1:	
Tax Year 2:	
Tax Year 3:	
Tax Year 4:	
Tax Year 5:	

lax Year:	
Tax Year 1:	
Tax Year 2:	
Tax Year 3:	
Tax Year 4:	
Tax Year 5:	

NOL Amt:

16,251
1,738
2,378
12,135

В

Balance 1:	14,513
Balance 2:	12,135
Balance 3:	
Balance 4:	
Balance 5:	

NOL Amt:

Claim Amt 1:	
Claim Amt 2:	
Claim Amt 3:	
Claim Amt 4:	
Claim Amt 5:	
Amt Expired:	

NOL Amt:

Claim Amt 1:	
Claim Amt 2:	
Claim Amt 3:	
Claim Amt 4:	
Claim Amt 5:	
Amt Expired:	

Yr Expires:

Balance 1:	
Balance 2:	
Balance 3:	
Balance 4:	
Balance 5:	

Yr Expires:

Balance 1: Balance 2: Balance 3: Balance 4: Balance 5:

Arkansas **AR-AIS Additional Information Schedule**

1.		
Name: OUTDOOR WORLD		
SSN/FEIN: 00-****04		
Arkansas Form or Schedule: AR1100CT		
Ownership Type: Other Deductions		
Description: Fuel		
Tax Year: 2018		
	1. Amount	108,343 00
2		
Name: OUTDOOR WORLD		
SSN/FEIN: 00-****04		
Arkansas Form or Schedule: AR1100CT		
Ownership Type: Other Deductions		
Description: Insurance		
Tax Year: 2018		
	2. Amount	50,050 00
3.		
Name: OUTDOOR WORLD		
SSN/FEIN: 00-****04		
Arkansas Form or Schedule: AR1100CT		
Ownership Type: Other Deductions		
Description: Legal Fees		
Tax Year: 2018		
	3. Amount	9,428 00
Name: OUTDOOR WORLD		
SSN/FEIN: 00-****04		
Arkansas Form or Schedule: AR1100CT		
Ownership Type: Other Deductions		
Description: Tools		
Tax Year: 2018		16 222 00
_	4. Amount	16,233 00
Name: OUTDOOR WORLD		
SSN/FEIN: 00-****04		
Arkansas Form or Schedule: AR1100CT		
Ownership Type: Other Deductions		
Description: Uniforms		
Tax Year: 2018	- 0	2 727 00
6	5. Amount	2,727 00
Name: OUTDOOR WORLD		
SSN/FEIN: 00-****04		
Arkansas Form or Schedule: AR1100CT		
Ownership Type: Other Deductions		
Description: Supplies Tax Year: 2018		
Tax fear: 2016	6. Amount	10,863 00
7.	6. Amount	10,000 00
Name: OUTDOOR WORLD		
SSN/FEIN: 00-*****04		
Arkansas Form or Schedule: AR1100CT		
Ownership Type: Other Deductions		
Description: Telephone		
Tax Year: 2018		

2018

Arkansas **AR-AIS Additional Information Schedule**

1.		
Name: OUTDOOR WORLD		
SSN/FEIN: 00-****04		
Arkansas Form or Schedule: AR1100CT		
Ownership Type: Other Deductions		
Description: Utilities		
Tax Year: 2018		
	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:	- Arcound	00
6.	5. Amount	
SSN/FEIN:		
Arkansas Form or Schedule:		
Ownership Type: Description:		
Tax Year:		
	6. Amount	00
7.	0. Allount	
Name:		
SSN/FEIN:		
Arkansas Form or Schedule:	·	
Ownership Type:	·	
Description:	·	
Tax Year:		
	- 0	00

100

2018

S-Corporation Income Tax Returns

Arkansas Test Case 5

Required F	orms:	AR1100S, AR-AIS & AR K-1				
Company N	ame:	Glover Law Firm				
FEIN:		00-****05				
AR Tax Pay	yment: Routing Nu Account Nu		26527 66954			
Requested Payment Date: Amount Debited:			04/15/ \$260.	-		
Estimated Tax Payments: Routing Number: Account Number:			26527 66954			
	-	ested Payment Da unt Debited:	te:	04/15/19 \$100.00		
	1	ested Payment Da unt Debited:	te:	06/15/19 \$75.00		
	1	ested Payment Da unt Debited:	te:	09/15/19 \$125.00		
	Requ	ested Payment Da unt Debited:	te:	01/15/20 \$50.00		

2018 AR1100S ARKANSAS S CORPORATION INCOME TAX RETURN





Tax Yea	ar beginning $ullet$	// and ending ●/	//	• [Check	If Filing as	s a F	Financ	cial Institution		_
• 🗌	INITIAL Return	AMENDED Return • 🔲 FINAL	Arkansas Retu	Irn(Going O	ut of Busin	ness) • [ר c	heck i	f Cooperative Asso	ociati	ion
FEIN • 00-	*****05	Check this box if Automatic Feder Check this box if Arkansas Extens			(See Instruction	ns)		Type of Corpo Check only one bo		
NAICS	S Code	Name Check this box if Name has changed from prior year							•5 🔀 Dom	estic	
• 236	6110								(in sta		,
Date c	of Incorporation	Address Check this box if Address has	changed from prid	or year					●6 □ Fore	ign	
•	02/25/2008	•1 Campbell Trail							(out of	-)
Date E	Began Business in AR		Is	state or Provi	ince Z	Zip			 eck if address is outs	ide L	J.S.
•	02/25/2008	Alexander		AR		72002			In Country		
		S Corporation operating only in	Arkansas	•3			nora	ation -	Direct Accounting		_
	KONLY					rior written appr	roval r	equired f	for Direct Accounting)		
ONE B	ox) •2	Multistate S Corporation - Appor	tionment	• 4		orporation w Attach schedu					
No	te: Attach complet	ted copy of Federal Return and Si	on Arkansas	Return		OTAL			ARKANSAS	S	_
7.		returns and allowances)				89,336	00	7.		336	00
8.		and/or operations: (<i>Attach schedule</i>)				58,974		8.		974	
9.	-	nct Line 8 from Line 7)				30,362	-	9.	,	362	
		,				50,502					00
10.		m Form 4797:		-			-	10.			
11.		ch schedule)				29,525		11.		525	
12.	TOTAL INCOME (LC	DSS): (Add Lines 9 through 11 and enter	[.] here)			59,887	00	12.	59,8	887	00
13.	Compensation of offi	icers:		13.		18,000	00	13.	18,0	000	00
14.	Salaries and wages:	(See Instructions)		14.			00	14.			00
15.	Repairs:			15.			00	15.			00
16.	Bad Debts: (Attach s	schedule)					00	16.			00
17.				- F				17.			00
18.		ions)		- F		1,732		18.	1.	732	
						3,771				771	
19.		expense not claimed or reported elsewhe				14,200		- F			_
20.		h Fed. Form 4562)		-		14,200		20.	6,2	200	_
21.	Depletion: (Do not de	educt oil and gas depletion)		21.			-	21.			00
22.	Advertising:			22.			_	22.			00
23.	Pension, profit-sharir	ng, plans, etc		23.			00	23.			00
24.	Employee benefit pro	ograms:		24.			00	24.			00
25.	Other deductions: (A	Attach schedule)		25.		25,435	00	25.	25,4	435	00
26.	TOTAL DEDUCTION	NS: (Add Lines 13 through 25 and enter	here)			63,138	00	26.	55,	138	00
27.		S) (Subtr. Line 26 from Line 12 or Schedule				(3,251)		27 •	4.	749	00
		, (H ALL AR K-	· L		(-) -)					
28.	Excess net passive i	income tax: (See Instructions)						28 •	;	260	00
29.		al gains/Built in gains: (<i>from Schedule D</i>						H			00
30.		s 28 and 29) (If Amended Return Cl							,	260	
									4		00
31.		estimated tax payments and amount app		,							
32.		ment: (Attach AR1100-WH)									00
33.		Only: (Enter Net Tax paid (or refunded	<i>,</i> ,		• •						00
34.	,	81 plus Line 32 is less than Line 30, ente		,					2	260	
35.	Overpayment: (If	Line 31 plus Line 32 is greater than Line	e 30, enter the a	lifference)				35 •			00
36.	Amount of refund to	be credited to 2019 estimated tax:						36 •			00
37.	Refund: (Line 35 le	ess Line 36)						37 •			00
Under	penalties of perjury, I o	declare that I have examined this return a	nd accompanyin	g schedules	and staten	nents, and to	the	best of	f my knowledge and	l beli	ef,
		omplete. Declaration of preparer (other th			informatio	n of which p	orepa				
	's Signature		Date	Title					elephone Number		
-											
Prepa	rer's Signature		Date	Preparer •	's FEIN/PI	N Self-E	eck if mploy	/ed			
Prepa	rer's Printed Name		1	May the A	rkansas Reve	enue Agency di	SCUE	this	For Department Use	e Onl	у
						r shown at left?			-		_
Area (Code and Telephone N	Number of Preparer		- I				- H	A •		
					Yes	No		- H	B •		
	MAIL RE	ETURN TO: Corporation Income Tax P (D Box 919 ittle	Rock AR 7	72203-0919	9			С		

CTSC182

Apportionment Of Income	CIS						
For Multistate Corporation				FE	IN:	00	-****05
A. INCOME TO APPORTION:					00		
1. Income: (Enter amount from page 1, Line 27, Total Column)					00		
2. Interest Income: (Attach schedule) 3. Dividend Income: (Attach schedule)					00		
 Dividend income. (<i>Attach schedule</i>)					00		
					00		
5. Net capital gain (loss) not listed on page 1: (<i>Attach schedule</i>)					00		
6. Other income (loss): (<i>Attach schedule</i>)					••	- T	00
 Total Income: (Add Lines 1 through 6 and enter here) Charitable Contributions: (Attach schedule) 					00	. / . L	
 9. Section 179 expense deduction: (<i>Attach schedule</i>)					00		
					00		
10. Other expenses (adjustments) not included elsewhere: (<i>Attach</i>					<u> </u>	. Г	00
11. Total deductions: (<i>Add Lines 8 through 10 and enter here</i>)							00
12. TOTAL APPORTIONABLE INCOME: (Subtract Line 11 from Line	ne 7)				1	2.	
B. APPORTIONMENT FACTOR: 1. Property used in the Production of Business Income:		(A) Amounts in Arkansas		(B) Total Amounts		l	(C) Percentage (A)÷(B)
a. Tangible Assets used in Business and Inventories							
Less Construction in Progress							(Calculate to 6 places
1. Amount at the Beginning of Year			1.		00		to the right of decimal. Fill in all spaces)
2. Amount at the End of Year			2.		00		un opu000)
3. Total: (Add Lines a1 and a2)			3.		00	Г	999.999999 %
4. Average Tangible Assets: (Line a3 divided by 2)	4.	00	4.		00	L	(EXAMPLE)
b. Rented Property: (8 X net annual rent)	b.	00	b.		00		
c. Average Value of Intangible Property:	C.	00	с.		00		
(For Financial Institutions Only - Attach schedule) d. TOTAL PROPERTY: (Add Lines a4, b and c)	h	00	d		00	Ъ	%
2. Salaries, Wages, Commissions and Other Compensation Relation	ed to th	ne Production of Income) :			u.	
a. TOTAL:					00	a	%
a. TOTAL:	a.		a.			a.	
a. Destination Shipped From Within Arkansas:	а	00	1				
b. Destination Shipped From Without Arkansas:			1				
c. Origin Shipped From Within Arkansas to U. S. Govt:			1				
d. Origin Shipped From Within Arkansas to 0. 5. Gov			1				
Other Non-taxable Jurisdictions:	Ь	00					
e. Other Business Gross Receipts:							
	e.		1 1			Г	
(Interest, Dividends, Rents, Gains, etc. Attach Schedule)	4	00	<u>ء</u>		00	_ ۱	%
f. TOTAL SALES: (Add Lines 3a through 3e)		L	1			·· •	%
g. Multiply Column C, Line 3f by 2 to Doubleweight the Sales Fa							%
4. Sum of the Percentages: (<i>Add Column C, Lines 1d, 2a, and 3g</i>) *5. Percentage Attributable to Arkansas:) Lina 1	%		Divided by	2 2 م –	+. 5	%
* For Part B, Line 5, divide Line 4 by the number of entries other							
Note: An entry other than zero in Part B, Column B, Line 3f, co	ounts a	ns two (2) entries.	un	D, Oolanni D, Einoo	(10)	, (2	u), unu (01).
C. ARKANSAS TAXABLE INCOME:		·				, r	00
1. Income Apportioned to Arkansas: (<i>Multiply Part A, Line 12 by Pa</i>						— г	
2. Add: Direct Income Allocated to Arkansas: (<i>Attach schedule</i>)							00
3. TOTAL INCOME TAXABLE TO ARKANSAS: (Enter here and on	n page	1, line 27, Arkansas Col	umr)	3	<u>3.•</u>	00
SCHEDULE D - Capital Gains Tax							
A. TAX IMPOSED ON CERTAIN CAPITAL GAINS: 1. Taxable Income: (See Instructions; Attach computation schedul	le)				1	1 [00
2. Enter tax on Line 1 amount: (See Instructions for computation of							00
3. Net long-term capital gain reduced by net short-term capital loss						- г	00
4. Statutory minimum:	•				,	- F	\$25,000 00
5. Subtract Line 4 from Line 3:							00
6. Tax: (<i>Enter</i> 6.5% of <i>Line</i> 5)						- F	00
						- F	00
7. Compare Line 2 and Line 6: (<i>Enter the smaller amount here and</i> B. TAX IMPOSED ON CERTAIN BUILT-IN GAINS :	u UN LI	ne 29, paye 1, FUIII AR			1	ا ۳. י	
1. Taxable Income: (See Instructions; Attach computation schedul	le)				1	1. [00
2. Recognized built-in gain: (If Multistate, multiply by apportionment fac							00
3. Enter smaller of Line 1 or 2:							00
4. Section 1374(b)(2) deduction:							00
5. Subtract Line 4 from Line 3: (<i>If zero or less, enter zero here and</i>							00
6. Enter 6.5% of Line 5: (<i>Enter here and on Line 29, page 1, Form</i>		,					00

SCHEDULE A

AR-AIS Arkansas Additional Information Schedule

1.		
Name: GLOVER LAW FIRM		
SSN/FEIN: 00-****5		
Arkansas Form or Schedule: AR1100S Sch A		
Ownership Type: Interest		
Description: Other Interest		
Tax Year: 2018		
	1. Amount	1,011 00
2.	1. Amount	.,•
Name: GLOVER LAW FIRM		
SSN/FEIN: 00-****5		
Arkansas Form or Schedule: AR1100S		
Ownership Type: Cost of Goods Sold		
Description: Purchases		
Tax Year: 2018		
Tax fear: 2010	0.0.000	58,974 00
3.	2. Amount	50,574 00
Name: GLOVER LAW FIRM		
SSN/FEIN: 00-****5		
Arkansas Form or Schedule: AR1100S		
Ownership Type: Other Deductions		
Description: Travel		
Tax Year: 2018		05 405 00
	3. Amount	25,435 00
Name: GLOVER LAW FIRM		
SSN/FEIN: 00-****5		
Arkansas Form or Schedule: AR1100S Sch A		
Ownership Type: Other Income		
Description: Depreciation Adjustment		
Tax Year: 2018		
	4. Amount	8,000 00
5.		
Name: GLOVER LAW FIRM		
SSN/FEIN: 00-****5		
Arkansas Form or Schedule: AR1100S		
Ownership Type: Other Income		
Description: Fees		
Tax Year: 2018		
	5. Amount	29,525 00
6.		
Name: GLOVER LAW FIRM		
SSN/FEIN: 00-****5		
Arkansas Form or Schedule: AR1100S Sch A		
Ownership Type: Rent and Royalties		
Description: Income from Rents		
Tax Year: 2018		
	6. Amount	1,328 00
7.		
Name: GLOVER LAW FIRM		
SSN/FEIN: 00-****5		
Arkansas Form or Schedule: AR1100S Sch A		
Ownership Type: Rent and Royalties		
Description: Depreciation Adjustment		
Tax Year: 2018		
101 100		00000

2018





Tax year baginning 00 and an time		Software ID
Tax year beginning, 20 and ending	, 20, 20 Part III Arkansas Sharehol	der or Partner's Share of
X Final K-1 Amended K-1		ne, Deductions, Credits, and
	Other Items	
X Corporation Partnership	Distributive share allocated and apportioned to Arkansas	Distributive share to be reported by Arkansas Residents
Part I Information About the Corporation or	1a Ordinary income (loss)	1b Ordinary income (loss)
Partnership	4,749	4,749
A Identification Number	2a Net rental real estate income (loss)	2b Net rental real estate income (loss)
00-****05	368	368
B Name, Address, City, State, Zip Code	3a Other net rental income (loss)	3b Other net rental income (loss)
B Name, Address, Oity, State, Zip Code	4a Interest income	4b Interest income
GLOVER LAW FIRM	1,011	1,011
1 CAMPBELL TRAIL	5a Dividends	5b Dividends
ALEXANDER, AR 72002		
	6a Royalties	6b Royalties
Part II Information About the Shareholder or	7a Net short-term capital gain (loss)	7b Net short-term capital gain (loss)
Partner		
C Identification Number	8a Net long-term capital gain (loss)	8b Net long-term capital gain (loss)
400-00-5501	9a Unrecaptured Section 1250 gain	9b Unrecaptured Section 1250 gain
Difference Address Offer Otsta 75 Octob		
D Name, Address, City, State, Zip Code	10a Net Section 1231 gain (loss)	10b Net Section 1231 gain (loss)
D. POWELL		
RT. 1	11a Other income (loss)*	11b Other income (loss)*
BEEBE, AR 72112	8,000	8,000
	12a Guaranteed payments	12b Guaranteed payments
E Arkansas resident X Yes No	13a Section 179 deduction	13b Section 179 deduction
	14. Other deductions*	14b Other deductions*
If a nonresident, provide state of legal residence.	14a Other deductions*	14b Other deductions*
F Shareholder's Percentage of Stock Ownership for	15a Credits	15b Credits
Tax Year 100.000000 %		
G Partner's Share of Profit, Loss, and Capital:	16a Items affecting shareholder basis	16b Items affecting shareholder basis
Beginning Ending	C 43	C 43
	17a Other information*	17b Other information*
Profit % % Loss % %	A 1,011	A 1,011
Capital % %	18a Tax-exempt income and nondeductible expenses	18b Tax-exempt income and nondeductible expenses
/u /u	· ·	· ·
H Arkansas Apportionment Percentage:	19a Distributions	19b Distributions
<u>100.000000 %</u>	20a Arkansas withholding or other	
* Attach statement with additional information	payments	
	1	

Arkansas Test Case 6

Required Forms:	AR1100S, AR1100-WH, AR-AIS & AR K-1
Company Name:	Cancer Care
FEIN:	00-****06

2018 AR1100S ARKANSAS S CORPORATION INCOME TAX RETURN





Tax Yea	ar beginning 🛛	// and ending ●	//		• 🗌 Che	eck If Filing	as a	Finan	cial Institution	
• 🗌	INITIAL Return •	AMENDED Return 🔹 🔲 FII	NAL Arkansas Re	eturn(Going	Out of Bu	isiness) •		Check	if Cooperative Associa	ation
	*****06	Check this box if Automatic Federal Extension Form 7004 filed Check this box if Arkansas Extension Form AR1155 filed (See Instructions) Check only one box below								
NAICS		Name Check this box if Name has c	changed from prior	year					•5 Domest	tic
	f Incorporation	Address Check this box if Address has changed from prior year •6 🕅 Foreign								
•	12/01/1992	• 81 W. Oak St.	5	,					(out of sta	
Date E	Began Business in AR	City		State or Pr	ovince	Zip			eck if address is outside	U.S.
•	12/01/1992	• El Dorado		• AR		•71730		Forei	gn Country	
FILIN	IG STATUS: •1	S Corporation operating only	in Arkansas	•	3 🗌 M				Direct Accounting	
	(CHECK ONLY ONE BOX) • 2 X Multistate S Corporation - Apportionment • 4 S Corporation with QSSS Entities									
ONE B			-			(Attach sche			entities)	
		ted copy of Federal Return and				TOTAL	- 100	_	ARKANSAS	100
7.	1	returns and allowances)				12,990,33	_	7.		00
8.	-	and/or operations: (Attach schedule)				40.000.00	00	8.		00
9.		ct Line 8 from Line 7)				12,990,33		- F		00
10.		m Form 4797:) 00			00
11.		ch schedule)				534,69				00
12.		DSS): (Add Lines 9 through 11 and er				13,524,80				00
13.	Compensation of offi	icers:		13.			00	13.		00
14.	Salaries and wages:	(See Instructions)		14.		5,338,17	3 00	14.		00
15.	Repairs:			15.		59,23	5 00	15.		00
16.	Bad Debts: (Attach s	schedule)		16.		8,15	4 00	16.		00
17.	Rent:			17.		1,043,23	5 00	17.		00
18.	Taxes: (See Instruction	ions)				538,39	4 00	18.		00
19.	Deductible interest e	expense not claimed or reported elsev	where:			252,75	7 00	19.		00
20.	Depreciation: (Attach	h Fed. Form 4562)		20.		168,43	5 00	20.		00
21.		educt oil and gas depletion)					00	21.		00
22.						90,01	5 00	22		00
23.	-	ng, plans, etc					5 00			00
24.	•	ograms:				177,86	6 00	24		00
25.		Attach schedule)				5,748,82				00
26.	•	NS: (Add Lines 13 through 25 and en				13,430,71				00
27.		S) (Subtr. Line 26 from Line 12 or Scher				94,09			26,795	
21.		, ,	ACH ALL AR H	,	<u>ــــــ</u>	04,00	• • •	21	20,100	//**
28.	Excess net passive i	income tax: (See Instructions)						.28 •		00
29.	•	al gains/Built in gains: (from Schedul								00
30.		s 28 and 29) (If Amended Return						r		00
30. 31.	,	estimated tax payments and amount				•				00
32.								r	100	00
		ment: (Attach AR1100-WH)						r	100	00
33.		Only : (Enter Net Tax paid (or refun	<i>,</i> ,		-	,		r		00
34.	•	81 plus Line 32 is less than Line 30, e		,					400	00
35.		Line 31 plus Line 32 is greater than I						I	100	00
36.		be credited to 2019 estimated tax:							100	00
37.	(ess Line 36)						.37 •		_
		declare that I have examined this return omplete. Declaration of preparer (othe								liet,
Officer ●	's Signature		Date	Title					Telephone Number	
Prepar	er's Signature		Date	Prepa ●	rer's FEIN	/PIN (Self	Check i -Emplo	f yed		
Prepar	er's Printed Name			May th	e Arkansas R	Revenue Agency	discus	s this	For Department Use Or	nly
						arer shown at le			A •	
Area (Code and Telephone N	Number of Preparer			T Yes		0	⊦		
									B •	
	MAIL RE	ETURN TO: Corporation Income Tax.	P O Box 919. Lit	ttle Rock. Al	R 72203-0	919			С	

SCHEDULE A Apportionment Of Income For Multistate Corporation



For Multistate Corporation		FEIN:	00-****06
A. INCOME TO APPORTION:		94,093 00	
1. Income: (Enter amount from page 1, Line 27, Total Column)			
2. Interest Income: (Attach schedule)		Z.	
3. Dividend Income: (Attach schedule)		3.	
4. Net Income (loss) from rental activities and Royalties: (<i>Attach schedu</i>		4	
5. Net capital gain (loss) not listed on page 1: (<i>Attach schedule</i>)		5.	
 Other income (loss): (<i>Attach schedule</i>) Total Income: (<i>Add Lines 1 through 6 and enter here</i>) 		0	7 89,587 00
8. Charitable Contributions: (<i>Attach schedule</i>)			
 9. Section 179 expense deduction: (<i>Attach schedule</i>)		· · · · · · · · · · · · · · · · · · ·	
10. Other expenses (adjustments) not included elsewhere: (<i>Attach sche</i>		<u> </u>	
11. Total deductions: (<i>Add Lines 8 through 10 and enter here</i>)		0	1. 43,130 00
12. TOTAL APPORTIONABLE INCOME: (Subtract Line 11 from Line 7).			
B. APPORTIONMENT FACTOR:	(A)	(B)	(C)
1. Property used in the Production of Business Income:	Amounts in Arkansas	Total Amounts	Percentage (A)÷(B)
a. Tangible Assets used in Business and Inventories			
Less Construction in Progress			(Calculate to 6 places
1. Amount at the Beginning of Year		1. 6,298,892 00	to the right of decimal.
2. Amount at the End of Year		2. 6,446,739 00	Fill in all spaces)
3. Total: (Add Lines a1 and a2)		3. 12,745,631 00	999.999999 %
4. Average Tangible Assets: (Line a3 divided by 2)		4. 6,372,816 00	(EXAMPLE)
b. Rented Property: (8 X net annual rent)		b. 8,345,880 00	
c. Average Value of Intangible Property:	c00	c00	
(For Financial Institutions Only - Attach schedule) 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. 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:			
c. Origin Shipped From Within Arkansas to U. S. Govt:	00		
d. Origin Shipped From Within Arkansas to			
Other Non-taxable Jurisdictions:	d. 00		
e. Other Business Gross Receipts:	e. 5,366 00		
(Interest, Dividends, Rents, Gains, etc. Attach Schedule)			
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		ingle 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 = t	
* For Part B, Line 5, divide Line 4 by the number of entries other than	zero which you make on Pa	art B, Column B, Lines (1d)	, (2a), and (3f).
Note: An entry other than zero in Part B, Column B, Line 3f, counts C. ARKANSAS TAXABLE INCOME:	as two (2) entries.		
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)			
3. TOTAL INCOME TAXABLE TO ARKANSAS: (Enter here and on page			
SCHEDULE D - Capital Gains Tax		,	
A. TAX IMPOSED ON CERTAIN CAPITAL GAINS:			
1. Taxable Income: (See Instructions; Attach computation schedule)			
2. Enter tax on Line 1 amount: (See Instructions for computation of tax)			
3. Net long-term capital gain reduced by net short-term capital loss: (// /			
4. Statutory minimum:			
5. Subtract Line 4 from Line 3:			
6. Tax: (Enter 6.5% of Line 5)			
7. Compare Line 2 and Line 6: (Enter the smaller amount here and on	Line 29, page 1, Form AR1	100S)	7.•00
B. TAX IMPOSED ON CERTAIN BUILT-IN GAINS: 1. Taxable Income: (See Instructions; Attach computation schedule)			1 00
 Recognized built-in gain: (If Multistate, multiply by apportionment factor, Pa 			1. 00
3. Enter smaller of Line 1 or 2:			
4. Section 1374(b)(2) deduction:).
 Subtract Line 4 from Line 3: (<i>If zero or less, enter zero here and on l</i> 			T. 00
6. Enter 6.5% of Line 5: (<i>Enter here and on Line 29, page 1, Form AR1</i>			

AR1100-WH



ARKANSAS CORPORATION INCOME TAX Withholding Summary

Corporation Name CANCER CARE		FEII • C		****06		
Federal Employer Identification Number	Partnership Name	Arkansas Taxable Inco	me	With	kansas nholding mount	
. • 00-0000658	CREEKSIDE LTD	24,78	5 00	1.●	100	0
• 00-0000250	DIAMOND LLC	2,010) 00	2.•	0	0
i.			00	3.•		00
. •			00	4.•		0
. •			00	5.●		0
. •			00	6.•		00
			00	7.●		0
. •			00	8.●		00
			00	9.●		00
).			00	10.●		00
TOTAL ARKANSAS TAXABLE INCOM	E:		5 00			
TOTAL ARKANSAS WITHHOLDING AMOUNT: (Enter here and on the AR1100CT, Line 36 or AR1100S, Line 32)					100	00

INSTRUCTIONS:

For tax years beginning on or after January 1, 2018, pass-through entities will be required to withhold Arkansas income tax on corporate members in addition to the current requirement to withhold for individual members. Use Form AR1100WH if the corporation has withholding tax paid on its behalf by an entity taxed as a partnership. Withholding is deemed to have been made on behalf of a corporation if an entity taxed as a partnership has filed a pass-through entity withholding return on Form AR941PT, or a composite return on Form AR1000CR and issued the corporation a withholding statement on Form AR1099PT for a tax year ending during the tax year for which the corporation is filing a corporation income tax return. Credit for withholding payments claimed will only be credited to the corporation if the partnership has actually paid the withholding tax reported.

To complete Form AR1100WH, the tax year beginning and ending and the corporation name and Federal Employer Identification Number (FEIN) should be provided in the appropriate portions of the Form. On lines 1 through 10, the FEIN and name of the partnership which has withheld income tax on behalf of the corporation should be provided along with the amount of Arkansas taxable income allocated to the corporation and the amount of Arkansas income tax withheld by each partnership that withheld income tax on behalf of the corporation. On the bottom of the form are spaces to provide the total partnership income allocated to the corporation by partnerships that withheld income tax and the total amount of income tax withheld by partnerships on behalf of the corporation.

For corporations which have a fiscal year end that is different from the fiscal year end of the pass-through entity, withholding payments made for the fiscal period that ends during the fiscal year of the corporation may be claimed on the corporation's income tax return. Withholding payments will be divided equally to each quarter for purposes of determining Underpayment of Estimated Tax Penalties.

AR-AIS Arkansas Additional Information Schedule

1.		
Name: CANCER CARE		
SSN/FEIN: 00-****06		
Arkansas Form or Schedule: AR1100S-SchA		
Ownership Type: Other Gross Receipts		
Description: Gains		
Tax Year: 2018		
	1. Amount	5,358 00
2.		
Name: CANCER CARE		
SSN/FEIN: 00-****06		
Arkansas Form or Schedule: AR1100S-SchA		
Ownership Type: Other Gross Receipts		
Description: Interest Income		
Tax Year: 2018		0.00
•	2. Amount	8 00
Name: CANCER CARE		
SSN/FEIN: 00-****06		
Arkansas Form or Schedule: AR1100S-SchA		
Ownership Type: Interest		
Description: Union Bank Tax Year: 2018		
Tax Year: 2010		8 00
4.	3. Amount	0 00
Name: CANCER CARE		
SSN/FEIN: 00-****06		
Arkansas Form or Schedule: AR1100S-SchA		
Ownership Type: Other Income		
Description: Arkansas Ordinary Gain		
Tax Year: 2018		
	4. Amount	-230 00
5.		
Name: CANCER CARE		
SSN/FEIN: 00-*****06		
Arkansas Form or Schedule: AR1100S-SchA		
Ownership Type: Other Income		
Description: Net Gain (Loss)		
Tax Year: 2018		
	5. Amount	-4,284 00
6.		
Name: CANCER CARE		
SSN/FEIN: 00-****06		
Arkansas Form or Schedule: AR1100S-SchA		
Ownership Type: Other Expenses		
Description: Arkansas Depreciation		
Tax Year: 2018		-38,425 00
7.	6. Amount	-30,425 00
Name: SSN/FEIN:		
Arkansas Form or Schedule:		
Ownership Type:		
Description: Tax Year:		

2018





Tax year baginning 20 and an disc		' Software ID
Tax year beginning, 20 and ending		der or Partner's Share of
Final K-1 Amended K-1		ne, Deductions, Credits, and
	Other Items	
X Corporation Partnership	Distributive share allocated and apportioned to Arkansas	Distributive share to be reported by Arkansas Residents
Part I Information About the Corporation or	1a Ordinary income (loss)	1b Ordinary income (loss)
Partnership A Identification Number	50,202	87,036
	2a Net rental real estate income (loss)	2b Net rental real estate income (loss)
00-****06		
B Name, Address, City, State, Zip Code	3a Other net rental income (loss)	3b Other net rental income (loss)
	4a Interest income	4b Interest income
CANCER CARE	4 merest moome	7
81 W. OAK ST.	5a Dividends	5b Dividends
EL DORADO, AR 71730		
	6a Royalties	6b Royalties
Part II Information About the Shareholder or	7a Net short-term capital gain (loss)	7b Net short-term capital gain (loss)
Partner		
C Identification Number	8a Net long-term capital gain (loss)	8b Net long-term capital gain (loss)
400-00-9902		
	9a Unrecaptured Section 1250 gain	9b Unrecaptured Section 1250 gain
D Name, Address, City, State, Zip Code	10a Net Section 1231 gain (loss)	10b Net Section 1231 gain (loss)
Т. SHOOK		
9601 W. MAIN ST.	11a Other income (loss)*	11b Other income (loss)*
EL DORADO, AR 71730	-2,409	-4,175
	12a Guaranteed payments	12b Guaranteed payments
	13a Section 179 deduction	13b Section 179 deduction
E Arkansas resident X Yes No		
If a nonresident, provide state of legal residence.	14a Other deductions*	14b Other deductions*
F Shareholder's Percentage of Stock Ownership for	- 23,012	39,895 15b Credits
Tax Year 92.500000 %	15a Credits	
G Partner's Share of Profit, Loss, and Capital:	16a Items affecting shareholder basis	16b Items affecting shareholder basis
Beginning Ending		
	17a Other information*	17b Other information*
Profit % %		
Loss % %	18a Tax-exempt income and nondeductible expenses	18b Tax-exempt income and nondeductible expenses
Capital % %		
H Arkansas Apportionment Percentage:	19a Distributions	19b Distributions
57.680000 _%	20a Arkansas withholding or other	
	payments	
* Attach statement with additional information		





Tax year baginning	-	Software ID
Tax year beginning, 20 and ending		der or Partner's Share of
Final K-1 Amended K-1		ne, Deductions, Credits, and
	Other Items	
Corporation Partnership	Distributive share allocated and apportioned to Arkansas	Distributive share to be reported by Arkansas Residents
Part I Information About the Corporation or Partnership	1a Ordinary income (loss)	1b Ordinary income (loss)
A Identification Number	4,070	7,057
	2a Net rental real estate income (loss)	2b Net rental real estate income (loss)
00-****06	3a Other net rental income (loss)	3b Other net rental income (loss)
B Name, Address, City, State, Zip Code		
	4a Interest income	4b Interest income
	1	1
81 W. OAK ST.	5a Dividends	5b Dividends
EL DORADO, AR 71730		
	6a Royalties	6b Royalties
	7a Net short-term capital gain (loss)	7b Net short-term capital gain (loss)
Part II Information About the Shareholder or Partner		
C Identification Number	8a Net long-term capital gain (loss)	8b Net long-term capital gain (loss)
400-00-9903	9a Unrecaptured Section 1250 gain	9b Unrecaptured Section 1250 gain
D Name, Address, City, State, Zip Code		
A. SHOOK	10a Net Section 1231 gain (loss)	10b Net Section 1231 gain (loss)
9601 W. MAIN ST.	11a Other income (loss)*	11b Other income (loss)*
EL DORADO, AR 71730	-195	-339
	12a Guaranteed payments	12b Guaranteed payments
	13a Section 179 deduction	13b Section 179 deduction
E Arkansas resident X Yes No		
If a nonresident, provide state of legal residence.	14a Other deductions*	14b Other deductions*
F Shareholder's Percentage of Stock Ownership for	1,866	3,235
Tax Year7.500000 %	15a Credits	15b Credits
	160 Itoms offecting charabelder basis	16h Itama offecting shareholder basis
G Partner's Share of Profit, Loss, and Capital:	16a Items affecting shareholder basis	16b Items affecting shareholder basis
Beginning Ending	17a Other information*	17b Other information*
Profit % %		
Loss % %	18a Tax-exempt income and	18b Tax-exempt income and
Capital % %	nondeductible expenses	nondeductible expenses
H Arkansas Apportionment Percentage:	19a Distributions	19b Distributions
57.680000 %		
	20a Arkansas withholding or other payments	
* Attach statement with additional information		

Arkansas Test Case 7

Required Forms:	AR1100S, AR-AIS & AR K-1
Company Name:	Lakeside Shares Inc
FEIN:	00-****07

QSSS

Company Name:	Lakeside Shares Inc
FEIN:	00-****07
Company Name:	Lake Shares
FEIN:	00-000082
Company Name:	Bass Mortgage
FEIN:	00-000083
Company Name:	Woodpecker Developments
FEIN:	00-000084

2018 AR1100S ARKANSAS S CORPORATION INCOME TAX RETURN





Tax Yea	ar beginning $ullet$	// and ending ●/	/	•	Check If I	Filing as	a Finar	ncial Institution		
•	INITIAL Return	AMENDED Return • 🔲 FINAL	Arkansas Retu	rn(Going C	Out of Business) • 🗌	Check	c if Cooperative Associ	ation	
FEIN • 00-	*****07	Check this box if Automatic Federal Extension Form 7004 filed Check this box if Arkansas Extension Form AR1155 filed (See Instructions) Check only one box below								
NAICS • 522		Name Check this box if Name has chan • Lakeside Shores Inc		•5 X Domes (in state)						
Date o ●		Address Check this box if Address has changed from prior year 15 Denby Point Dr. 								
Date E ●	Began Business in AR 12/10/1993	City ● Mt. Ida		ate or Prov AR		957		heck if address is outside ign Country	∍ U.S.	
FILIN	IG STATUS: 01	S Corporation operating only in	Arkansas	• 3	Multista	te S Corp	oration	- Direct Accounting		
		Multistate S Corporation - Appor		• 4	1. 1			d for Direct Accounting)		
ONE BO	-					ch schedule				
Not	te: Attach complete	ed copy of Federal Return and Si	gn Arkansas	Return	тот			ARKANSAS		
7.	,	eturns and allowances)				30,695		15,025,93		
8.	Cost of goods sold an	nd/or operations: (Attach schedule)		8.	11,2	227,136	0 8.	11,227,13	6 00	
9.	Gross profit: (Subtrac	ct Line 8 from Line 7)		9.	3,8	303,559 0	9.	3,798,79	9 00	
10.	Net gain (or loss) fror	m Form 4797:		10.		C	0 10.		00	
11.	Other income: (Attack	h schedule)		11. 🛛	Į	5 98,449 0	0 11.	598,44	9 00	
12.	TOTAL INCOME (LO	SS): (Add Lines 9 through 11 and enter	here)	12.	4,4	102,008 0	0 12.	4,397,24	8 00	
13.		cers:		i	4	12,783 C	0 13.	412,78	3 00	
14.		(See Instructions)			4	68,030	00 14.	471,03	00 00	
15.	-					25,826 0		25,82	6 00	
16.		chedule)				15,385 0		15,38		
17.	•			- F		15,540 0		15,54		
18.		ons)				71,483 0	_	71,48		
19.		xpense not claimed or reported elsewhe			\$	328,464 0		828,46		
20.		n Fed. Form 4562)				01,996 C		121,75		
							0 20.	121,70	00	
21.		educt oil and gas depletion)				16,493 0		16,49		
22.	0					· ·		10,45	00	
23.		ng, plans, etc						92.70		
24.		ograms:				83,794		83,79		
25.		ttach schedule)				012,819 0		912,81		
26.		IS: (Add Lines 13 through 25 and enter				9 52,613 0		2,975,37	_	
27.	NET INCOME (LOSS	6) (Subtr. Line 26 from Line 12 or Schedule	A, C3 if multista	ate) 27.	1,4	149,395	0 27 •	1,421,87	6 00	
			<u>H ALL AR K-1</u>							
28.	•	ncome tax: (See Instructions)					28 •		00	
29.		al gains/Built in gains: (from Schedule D							00	
30.		28 and 29) (If Amended Return Cl							00	
31.		estimated tax payments and amount app							00	
32.	Withholding Payn	nent: (Attach AR1100-WH)					32 •		00	
33.	Amended Return	Only: (Enter Net Tax paid (or refunded	l) on previous re	turns for th	nis tax year)		33 •		00	
34.	Tax Due: (If Line 31	1 plus Line 32 is less than Line 30, enter	r the amount due	ə)			34 •		00	
35.	Overpayment: (If I	Line 31 plus Line 32 is greater than Line	30, enter the di	fference)			35 •		00	
36.	Amount of refund to b	be credited to 2019 estimated tax:					36 •		00	
37.	Refund: (Line 35 les	ss Line 36)					37 •		00	
Under	penalties of perjury, I d	declare that I have examined this return a	nd accompanying	schedules	s and statement	s, and to t	he best	of my knowledge and b	elief,	
	re true, correct and co	mplete. Declaration of preparer (other th		Title	I information of	which pre	eparer h	, ,		
•	s Signature		Date	The				Telephone Number		
Prepar	er's Signature		Date	· ·	er's FEIN/PIN 144444	Chec Self-Em	k if ployed 1			
Prepar	er's Printed Name			_	Arkansas Revenue			For Department Use C	Dnlv	
					th the preparer sho		,uss (1115	A •		
Area C	Code and Telephone N	lumber of Preparer		-	X Yes	□ No		B •		
	537-5744	TURN TO: Corporation Income Tax P (Deck AD				в• с		
		LUKIN LO: Corporation income lax P(J BOX 919 LITTLE	ROCK AR	17703-0919					

CTSC182

SCHEDULE A

AR 1100S Back (R 6/8/2018)

Apportionment Of Income		_		
For Multistate Corporation		F	EIN: (0-****07
A. INCOME TO APPORTION:		4	00	
I. Income: (<i>Enter amount from page 1, Line 27, Total Column</i>) Interest Income:(<i>Attach schedule</i>)			00	
3. Dividend Income: (Attach schedule)			00	
 4. Net Income (loss) from rental activities and Royalties: (<i>Attach sched</i> 			00	
5. Net capital gain (loss) not listed on page 1: (<i>Attach schedule</i>)			00	
6. Other income (loss): (<i>Attach schedule</i>)			00	
7. Total Income: (<i>Add Lines 1 through 6 and enter here</i>)			7	00
8. Charitable Contributions: (<i>Attach schedule</i>)			00	·
9. Section 179 expense deduction: (<i>Attach schedule</i>)			00	
10. Other expenses (adjustments) not included elsewhere: (Attach sche			00	
11. Total deductions: (<i>Add Lines 8 through 10 and enter here</i>)			 11	00
12. TOTAL APPORTIONABLE INCOME: (Subtract Line 11 from Line 7).				
B. APPORTIONMENT FACTOR:	(A)	(B)		(C)
1. Property used in the Production of Business Income:	Amounts in Arkansas	Total Amounts		Percentage (A)÷(B)
a. Tangible Assets used in Business and Inventories				
Less Construction in Progress				(Calculate to 6 places
1. Amount at the Beginning of Year	1. 00		00	to the right of decimal.
2. Amount at the End of Year	2. 00	_ <u>_</u> .	00	Fill in all spaces)
3. Total: (Add Lines a1 and a2)	3. 00		00	999.999999 %
4. Average Tangible Assets: (Line a3 divided by 2)	4. 00	1 7.	00	(EXAMPLE)
b. Rented Property: (8 X net annual rent)	b. 00	D.	00	
c. Average Value of Intangible Property:		с.	00	
(For Financial Institutions Only - Attach schedule) d. TOTAL PROPERTY: (Add Lines a4, b and c)	d 00		00	%
 Salaries, Wages, Commissions and Other Compensation Related to 	u	u		·LI
		1	00 a	%
a. TOTAL: 3. Sales / Receipts:	a	a.		
a. Destination Shipped From Within Arkansas:	a 00	ח		
b.Destination Shipped From Without Arkansas:		5		
c. Origin Shipped From Within Arkansas to U. S. Govt:		7		
d. Origin Shipped From Within Arkansas to	0.	1		
Other Non-taxable Jurisdictions:	d 00			
e. Other Business Gross Receipts:		7		
(Interest, Dividends, Rents, Gains, etc. Attach Schedule)	e			
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				%
				%
4. Sum of the Percentages: (Add Column C, Lines 1d, 2a, and 3g) *5. Percentage Attributable to Arkansas:Line	4 %	Divided by	1 = 5.	%
* For Part B. Line 5. divide Line 4 by the number of entries other than	zero which vou make on			
Note: An entry other than zero in Part B, Column B, Line 3f, counts	s 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
 Income Apportioned to Arkansas. (<i>Multiply Part A, Line 12 by Part B</i> Add: Direct Income Allocated to Arkansas: (<i>Attach schedule</i>) 				
3. TOTAL INCOME TAXABLE TO ARKANSAS: (<i>Anach schedule</i>)				
SCHEDULE D - Capital Gains Tax		umm j		
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 apportionn	nent factor, Part B,Line 5 ab	ove)3.	
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.	
7. Compare Line 2 and Line 6: (Enter the smaller amount here and on	Line 29, page 1, Form AF	R1100S)	7.	• 00
B. TAX IMPOSED ON CERTAIN BUILT-IN GAINS:				00
1. Taxable Income: (See Instructions; Attach computation schedule)				00
2. Recognized built-in gain: (If Multistate, multiply by apportionment factor, P				00
3. Enter smaller of Line 1 or 2:				
4. Section 1374(b)(2) deduction:				
5. Subtract Line 4 from Line 3: (<i>If zero or less, enter zero here and on</i>				
6. Enter 6.5% of Line 5: (Enter here and on Line 29, page 1, Form AR	11005)		b.e	»I [00

AR-AIS Arkansas Additional Information Schedule

1.		
Name: LAKESIDE SHORES INC		
SSN/FEIN: 00-****07		
Arkansas Form or Schedule: AR1100S		
Ownership Type: Bad Debts		
Description: Investment		
Tax Year: 2018		
	1. Amount	15,385 00
2.		
Name: LAKESIDE SHORES INC		
SSN/FEIN: 00-*****07		
Arkansas Form or Schedule: AR1100S		
Ownership Type: Other Income		
Description: Consultant Fees		
Tax Year: 2018		
	2. Amount	596,449 00
3.		
Name: LAKESIDE SHORES INC		
SSN/FEIN: 00-****07		
Arkansas Form or Schedule: AR1100S		
Ownership Type: Other Deductions		
Description: Legal Fees		
Tax Year: 2018		
	3. Amount	912,819 00
4.		
Name: LAKESIDE SHORES INC		
SSN/FEIN: 00-****07		
Arkansas Form or Schedule: AR1100S		
Ownership Type: Cost of Goods Sold		
Description: Purchases		
Tax Year: 2018		
	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:		
7.	6. Amount	00
Name:		
SSN/FEIN:		
Arkansas Form or Schedule:		
Ownership Type:		
Description:		
Tax Year:		

2018





Tax year beginning 20 and and ing		Software ID
Tax year beginning, 20 and ending		der or Partner's Share of
Final K-1 Amended K-1		ne, Deductions, Credits, and
	Other Items	
X Corporation Partnership	Distributive share allocated and apportioned to Arkansas	Distributive share to be reported by Arkansas Residents
Part I Information About the Corporation or	1a Ordinary income (loss)	1b Ordinary income (loss)
Partnership A Identification Number	710,938	710,938
	2a Net rental real estate income (loss)	2b Net rental real estate income (loss)
00-****07	10,603	10,603
B Name, Address, City, State, Zip Code	3a Other net rental income (loss)	3b Other net rental income (loss)
	4a Interest income	4b Interest income
LAKESIDE SHORES INC		
15 DENBY POINT DR	5a Dividends	5b Dividends
MT. IDA, AR 71959	1,038	1,038
	6a Royalties	6b Royalties
Part II Information About the Shareholder or	7a Net short-term capital gain (loss)	7b Net short-term capital gain (loss)
Partner		
C Identification Number	8a Net long-term capital gain (loss)	8b Net long-term capital gain (loss)
00-000067	9a Unrecaptured Section 1250 gain	9b Unrecaptured Section 1250 gain
D Name, Address, City, State, Zip Code	10a Net Section 1231 gain (loss)	10b Net Section 1231 gain (loss)
ANTHONY FALLS		
P O BOX 15	11a Other income (loss)*	11b Other income (loss)*
MT. IDA, AR 71959		
	12a Guaranteed payments	12b Guaranteed payments
E Arkansas resident X Yes No	13a Section 179 deduction	13b Section 179 deduction
	14a Other deductions*	14h Other deductions*
If a nonresident, provide state of legal residence.	1,205	14b Other deductions* 1,205
F Shareholder's Percentage of Stock Ownership for	15a Credits	15b Credits
Tax Year 50.000000 %		
G Partner's Share of Profit, Loss, and Capital:	16a Items affecting shareholder basis	16b Items affecting shareholder basis
Beginning Ending		636,107
	17a Other information*	17b Other information*
Profit % % Loss % %	1,038	1,038
Loss % % Capital % %	18a Tax-exempt income and nondeductible expenses	18b Tax-exempt income and nondeductible expenses
H Arkansas Apportionment Percentage:	19a Distributions	19b Distributions
<u>100.000000 %</u>	20a Arkansas withholding or other	
* Attach statement with additional information	payments	





Tax year beginning 20 and ording		Software ID					
Tax year beginning, 20 and ending	, 20, 20 Part III Arkansas Sharehol	der or Partner's Share of					
Final K-1 Amended K-1	Current Year Income, Deductions, Credits, and						
X Corporation Partnership	Other Items Distributive share allocated and Distributive share to be report provide the Advances						
Part I Information About the Corporation or	apportioned to Arkansas 1a Ordinary income (loss)	by Arkansas Residents 1b Ordinary income (loss)					
Partnership	668,282	668,282					
A Identification Number	2a Net rental real estate income (loss) 9,967	2b Net rental real estate income (loss) 9,967					
0007	3a Other net rental income (loss)	3b Other net rental income (loss)					
B Name, Address, City, State, Zip Code							
LAKESIDE SHORES INC	4a Interest income	4b Interest income					
15 DENBY POINT DR	5a Dividends	5b Dividends					
MT. IDA, AR 71959	976	976					
	6a Royalties	6b Royalties					
Part II Information About the Shareholder or Partner	7a Net short-term capital gain (loss)	7b Net short-term capital gain (loss)					
C Identification Number	8a Net long-term capital gain (loss)	8b Net long-term capital gain (loss)					
00-000068	9a Unrecaptured Section 1250 gain	9b Unrecaptured Section 1250 gain					
D Name, Address, City, State, Zip Code	10a Net Section 1231 gain (loss)	10b Net Section 1231 gain (loss)					
MICHAEL TROUT							
47 DEER LANE	11a Other income (loss)*	11b Other income (loss)*					
MT. IDA, AR 71959	12a Guaranteed payments	12b Guaranteed payments					
	13a Section 179 deduction	13b Section 179 deduction					
E Arkansas resident 🔀 Yes 🗌 No							
If a nonresident, provide state of legal residence.	14a Other deductions* 1,133	14b Other deductions* 1,133					
F Shareholder's Percentage of Stock Ownership for	15a Credits	15b Credits					
Tax Year 47.000000 %							
G Partner's Share of Profit, Loss, and Capital: Beginning Ending	16a Items affecting shareholder basis	16b Items affecting shareholder basis 597,941					
	17a Other information*	17b Other information*					
Profit % %	976	976					
Loss % % Capital % %	18a Tax-exempt income and nondeductible expenses	18b Tax-exempt income and nondeductible expenses					
LLArkanaca Apparticement Descents							
H Arkansas Apportionment Percentage:	19a Distributions	19b Distributions					
<u>100.000000 %</u>	20a Arkansas withholding or other payments						
* Attach statement with additional information							





	,,,	Software ID				
Tax year beginning, 20 and ending	, 20					
Final K-1 Amended K-1		der or Partner's Share of ne, Deductions, Credits, and				
	Other Items	ile, Deductions, credits, and				
X Corporation Partnership	Distributive share allocated and Distributive share to be apportioned to Arkansas by Arkansas Reside					
Part I Information About the Corporation or Partnership	1a Ordinary income (loss) 42,656	1b Ordinary income (loss) 42,656				
A Identification Number	2a Net rental real estate income (loss)	2b Net rental real estate income (loss)				
00-****07						
	3a Other net rental income (loss)	3b Other net rental income (loss)				
B Name, Address, City, State, Zip Code	636					
LAKESIDE SHORES INC	4a Interest income	4b Interest income				
15 DENBY POINT DR						
MT. IDA, AR 71959	5a Dividends 62	5b Dividends 62				
	6a Royalties	6b Royalties				
		ob royanes				
Dent II Jufermention About the Oberelader of	7a Net short-term capital gain (loss)	7b Net short-term capital gain (loss)				
Part II Information About the Shareholder or Partner						
C Identification Number	8a Net long-term capital gain (loss)	8b Net long-term capital gain (loss)				
00-000065	9a Unrecaptured Section 1250 gain	9b Unrecaptured Section 1250 gain				
D Name, Address, City, State, Zip Code	10a Net Section 1921 rain (less)	10b Not Section 1221 rain (loss)				
ANTHONY FALLS	10a Net Section 1231 gain (loss)	10b Net Section 1231 gain (loss)				
P O BOX 15	11a Other income (loss)*	11b Other income (loss)*				
MT. IDA, AR 71959						
	12a Guaranteed payments	12b Guaranteed payments				
	13a Section 179 deduction	13b Section 179 deduction				
E Arkansas resident 🛛 🗙 Yes 🗌 No						
If a nonresident, provide state of legal residence.	14a Other deductions*	14b Other deductions*				
F Shareholder's Percentage of Stock Ownership for	72	72				
0.00000	15a Credits	15b Credits				
Tax Year3.000000 %						
G Partner's Share of Profit, Loss, and Capital:	16a Items affecting shareholder basis	16b Items affecting shareholder basis				
Beginning Ending		38,166				
Profit %	17a Other information* 62	17b Other information*				
Loss %	18a Tax-exempt income and	18b Tax-exempt income and				
Capital % %	nondeductible expenses	nondeductible expenses				
H Arkansas Apportionment Percentage:	19a Distributions	19b Distributions				
100.000000 %	20a Arkansas withholding or other					
* Attach statement with additional information	payments					
	1					

Arkansas Test Case 8

AMENDED INCOME TAX RETURN

Required Forms:	AR1100S, AR-AIS & AR K-1
Company Name:	Glover Law Firm
FEIN:	00-****08

2018 AR1100S ARKANSAS S CORPORATION INCOME TAX RETURN





Tax Yea	ar beginning $ullet$	_// and ending ●	<u> </u>		• 🗌 Che	ck If Filing a	s a	Finan	cial Institution	
• 🗌	INITIAL Return	AMENDED Return • 🔲 FIN	IAL Arkansas R	eturn(Going	Out of Bu	siness) • [Check	if Cooperative Assoc	iatior
FEIN • 00-	00-****08 Check this box if Arkansas Extension Form AR1155 filed (See Instructions) Check only one box below									
NAICS	Code	Name Check this box if Name has ch	nanged from prior	year					•5 🔀 Dome	stic
• 236	5110	•Glover Law Firm							(in state))
Date o	ate of Incorporation Address Check this box if Address has changed from prior year •6 Foreign									
•	02/25/2008	•1 Campbell Trail							(out of s	tate)
Date E	Began Business in AR			State or Pr	ovince	Zip		🗖 Ch	eck if address is outsid	e U.S
•	02/25/2008	 Alexander 		•AR		•72002		Forei	gn Country	
FILIN	IG STATUS: •1	S Corporation operating only	in Arkansas	•	3 🗌 M				Direct Accounting	
· ·		Multistate S Corporation - App	ortionmont		_4 □s	(Prior written appl Corporation w			for Direct Accounting)	
ONE B					ч Ц ³	(Attach schedu				
Not	te: Attach complet	ted copy of Federal Return and	Sign Arkans	as Return		TOTAL	_		ARKANSAS	
7.	Gross Sales: (Less r	returns and allowances)		7.		89,336		7.	89,33	36 00
8.	Cost of goods sold a	and/or operations: (Attach schedule)		8.		58,974		8.	58,97	74 00
9.	Gross profit: (Subtra	act Line 8 from Line 7)		9.		30,362		9.	30,36	62 00
10.	Net gain (or loss) fro	om Form 4797:		10.			00	10.		00
11.	Other income: (Attac	ch schedule)		11.		29,525	00	11.	29,52	2 5 00
12.	TOTAL INCOME (LC	OSS): (Add Lines 9 through 11 and en	ter here)	12.		59,887	00	12.	59,88	37 00
13.	Compensation of offi	ficers:		13.		9,000	00	13.	9,00	00 00
14.	Salaries and wages:	: (See Instructions)		14.		9,000	00	14.	9,00	00 00
15.	Repairs:			15.			00	15.		00
16.	Bad Debts: (Attach s	schedule)		16.			00	16.		00
17.	Rent:			17.			00	17.		00
18.	Taxes: (See Instructi	tions)				1,732	00	18.	1,73	32 00
19.	Deductible interest e	expense not claimed or reported elsew	/here:	19.		3,771	00	19.	3,77	71 00
20.	Depreciation: (Attach	h Fed. Form 4562)		20.		14,200	00	20.	6,20	00 00
21.	Depletion: (Do not de	leduct oil and gas depletion)					00	21.		00
22.	Advertising:						00	22.		00
23.	-	ng, plans, etc					00	23.		00
24.	Employee benefit pro	ograms:					00	24.		00
25.	Other deductions: (A	Attach schedule)		25.		25,435	00	25.	25,43	35 OC
26.	TOTAL DEDUCTION	NS: (Add Lines 13 through 25 and ente	er here)			63,138	00	26.	55,13	38 00
27.		S) (Subtr. Line 26 from Line 12 or Sched				(3,251)	00	27 •	4,74	19 00
		ATTA	ACH ALL AR	K-1 FORM	s					
28.	Excess net passive i	income tax: (See Instructions)						.28 •	26	60 00
29.	Income tax on Capita	al gains/Built in gains: (from Schedule	D, page 2, A7-	+B6)				.29 •		00
30.	Total Tax: (Add Lines	s 28 and 29) (If Amended Return	Checked, Er	nter Amen	ded Tota	I Tax)		.30 •	26	50 00
31.	Payments: (2018 e	estimated tax payments and amount a	applied from 20	17 return)				.31 •		00
32.	Withholding Pay	ment: (Attach AR1100-WH)						32 •		00
33.	Amended Return	n Only: (Enter Net Tax paid (or refund	ded) on previou	s returns for	this tax ye	ear)		.33 •	26	50 00
34.	Tax Due: (If Line 3	31 plus Line 32 is less than Line 30, en	nter the amount	due)				.34 •		0 00
35.	Overpayment: (If	Line 31 plus Line 32 is greater than L	ine 30, enter th	e difference))			.35 •		00
36.	Amount of refund to	be credited to 2019 estimated tax:						.36 •		00
37.	Refund: (Line 35 le	ess Line 36)						.37 •		00
Under	penalties of perjury, I	declare that I have examined this return	n and accompan	iying schedu	les and stat	tements, and to	o the	besto	of my knowledge and b	elief,
	's Signature	omplete. Declaration of preparer (other	Date	Title	all informa	tion of which p	orep		Telephone Number	
•	Solghature		Date	line						
Prenar	er's Signature		Date	Prepa	rer's FEIN	/PIN Ch	eck i	f I		
				•		Self-E	mplo	yed		
Prepar	er's Printed Name								For Department Use (Only
						Revenue Agency di arer shown at left?		s this	_	Jiny
A ==== (ada and Talambers	Number of Dresser						Ļ	A •	
Area	Code and Telephone N	Number of Preparer			Yes	No		L	В •	
L	MAIL RE	ETURN TO: Corporation Income Tax	P O Box 919 1	ittle Rock A	R 72203-0	919		—	С	

CTSC182

SCHEDULE A

AR 1100S Back (R 6/8/2018)

Appor	tionment Of Income	190							
	ultistate Corporation				FE	IN	: 0	0-****08	
	OME TO APPORTION:			4		00	1		
	ome: (Enter amount from page 1, Line 27, Total Column) erest Income:(Attach schedule)					00	1		
	idend Income: (Attach schedule)					00			
	t Income (loss) from rental activities and Royalties: (Attach sched					00	1		
	t capital gain (loss) not listed on page 1: (<i>Attach schedule</i>)					00	1		
	ner income (loss): (<i>Attach schedule</i>)					00	1		
	al Income: (Add Lines 1 through 6 and enter here)						7		00
	aritable Contributions: (<i>Attach schedule</i>)					00	1		
	ction 179 expense deduction: (<i>Attach schedule</i>)					00			
	ner expenses (adjustments) not included elsewhere: (Attach sche					00	1		
	al deductions: (Add Lines 8 through 10 and enter here)						י 11	1	00
	TAL APPORTIONABLE INCOME: (Subtract Line 11 from Line 7).							i	00
	PORTIONMENT FACTOR:		(A)		(B)			(C)	_
1. Pro	perty used in the Production of Business Income:	4	Amounts in Arkansas		Total Amounts	_	1	Percentage (A)÷(B))
a. T	angible Assets used in Business and Inventories								
L	ess Construction in Progress							(Calculate to 6 places	
1.	Amount at the Beginning of Year	.1.	00	1		00		to the right of decimal.	
2.	Amount at the End of Year	.2.	00	2		00	1	Fill in all spaces)	
	Total: (Add Lines a1 and a2)		00	3		00		999.999999	%
	Average Tangible Assets: (Line a3 divided by 2)		00	4		00	4	(EXAMPLE)	70
	Rented Property: (8 X net annual rent)		00	b		00		(E/O 0011 EE)	
c. A	verage Value of Intangible Property:		00	с		00			
	For Financial Institutions Only - Attach schedule) OTAL PROPERTY: (Add Lines a4, b and c)	٦L	00	l d		00	l d		%
2. Sal	aries, Wages, Commissions and Other Compensation Related to	.u.∟ o the		. u	·L		, u.		_
		<u>г</u>	00			00] a		%
	OTAL: les / Receipts:	.a.L		a.			la.	·	
	estination Shipped From Within Arkansas:	<u>م</u>	00	1					
	Destination Shipped From Without Arkansas:		00	1					
	Drigin Shipped From Within Arkansas to U. S. Govt:		00	1					
	Drigin Shipped From Within Arkansas to 0. 3. Gov	· •. F		1					
	Other Non-taxable Jurisdictions:		00						
	other Business Gross Receipts:		00						
	Interest, Dividends, Rents, Gains, etc. Attach Schedule)	· • ·		1			1		_
	OTAL SALES: (Add Lines 3a through 3e)	f	00	_f		00	f		%
	Aultiply Column C, Line 3f by 2 to Doubleweight the Sales Factor			 Cin	ale Weighted Easter)				%
									%
*5 Per	m of the Percentages: (<i>Add Column C, Lines 1d, 2a, and 3g</i>) rcentage Attributable to Arkansas:Line	- 4 [%		Divided by	=	5.		%
*For	r Part B. Line 5. divide Line 4 by the number of entries other than	ı zel	ro which vou make on l					(2a), and (3f).	
No	te: An entry other than zero in Part B, Column B, Line 3f, counts	s as	two (2) entries.		· · ·	·			
	CANSAS TAXABLE INCOME: ome Apportioned to Arkansas: (Multiply Part A, Line 12 by Part B	2 1 :	ne 5)				1		00
	d: Direct Income Allocated to Arkansas: (<i>Multiply Part A, Line 12 by Part B</i>								00
	TAL INCOME TAXABLE TO ARKANSAS: (Attach schedule)								00
	ULE D - Capital Gains Tax		, 1110 21, Arkansas Oor	um			5.0		
	(IMPOSED ON CERTAIN CAPITAL GAINS:	_		_		_	_		_
1. Tax	cable Income: (See Instructions; Attach computation schedule)						.1.		00
2. Ent	ter tax on Line 1 amount: (See Instructions for computation of tax	x)					.2.		00
3. Net	t long-term capital gain reduced by net short-term capital loss: (If	Mult	istate, multiply by apportionm	ent	factor, Part B,Line 5 abov	re)	.3.		00
4. Sta	atutory minimum:						.4.	\$25,000	00
5. Sul	btract Line 4 from Line 3:						.5.	1	00
6. Tax	x: (Enter 6.5% of Line 5)						.6.		00
7. Co	mpare Line 2 and Line 6: (Enter the smaller amount here and on	l Lin	e 29, page 1, Form AR	11	00S)		.7.•	•	00
	(IMPOSED ON CERTAIN BUILT-IN GAINS:								00
	kable Income: (See Instructions; Attach computation schedule)								00
	cognized built-in gain: (If Multistate, multiply by apportionment factor, P								00
	ter smaller of Line 1 or 2:								00
	ction 1374(b)(2) deduction:							I	00
	btract Line 4 from Line 3: (If zero or less, enter zero here and on		,						00
1 6. Ent	ter 6.5% of Line 5: (Enter here and on Line 29, page 1, Form AR	110	US)				. 6. •	'ا I'	00

AR-AIS Arkansas Additional Information Schedule

1.		
Name: GLOVER LAW FIRM		
SSN/FEIN: 00-****8		
Arkansas Form or Schedule: AR1100S Sch A		
Ownership Type: Interest		
Description: Other Interest		
Tax Year: 2018		
	1. Amount	1,011 00
2.		
Name: GLOVER LAW FIRM		
SSN/FEIN: 00-****8		
Arkansas Form or Schedule: AR1100S		
Ownership Type: Cost of Goods Sold		
Description: Purchases		
Tax Year: 2018		50.074/00
-	2. Amount	58,974 00
Name: GLOVER LAW FIRM		
SSN/FEIN: 00-****8		
Arkansas Form or Schedule: AR1100S		
Ownership Type: Other Deductions		
Description: Travel		
Tax Year: 2018		25 425 00
	3. Amount	25,435 00
Name: GLOVER LAW FIRM		
SSN/FEIN: 00-****8		
Arkansas Form or Schedule: AR1100S Sch A		
Ownership Type: Other Income		
Description: Depreciation Adjustment		
Tax Year: 2018	(Amount	8,000 00
5.	4. Amount	0,0001
Name: GLOVER LAW FIRM		
SSN/FEIN: 00-****8		
Arkansas Form or Schedule: AR1100S		
Ownership Type: Other Income		
Description: Fees		
Tax Year: 2018		
	5. Amount	29,525 00
6.	5. Allount	
Name: GLOVER LAW FIRM		
SSN/FEIN: 00-****8		
Arkansas Form or Schedule: AR1100S Sch A		
Ownership Type: Rent and Royalties		
Description: Income from Rents		
Tax Year: 2018		
	6. Amount	1,328 00
7.		· ·
Name: GLOVER LAW FIRM		
SSN/FEIN: 00-****8		
Arkansas Form or Schedule: AR1100S Sch A		
Ownership Type: Rent and Royalties		
Description: Depreciation Adjustment		
Tax Year: 2018		
		000.00

2018





Tax year baginning 00 and an time		Software ID			
Tax year beginning, 20 and ending	, 20, 20 Part III Arkansas Sharehol	der or Partner's Share of			
X Final K-1 Amended K-1	Current Year Income, Deductions, Credits, an				
	Other Items				
X Corporation Partnership	Distributive share allocated and apportioned to Arkansas	Distributive share to be reported by Arkansas Residents			
Part I Information About the Corporation or	1a Ordinary income (loss)	1b Ordinary income (loss)			
Partnership	4,749	4,749			
A Identification Number	2a Net rental real estate income (loss)	2b Net rental real estate income (loss)			
00-****08	368	368			
B Name, Address, City, State, Zip Code	3a Other net rental income (loss)	3b Other net rental income (loss)			
B Name, Address, Oily, State, Zip Code	4a Interest income	4b Interest income			
GLOVER LAW FIRM	1,011	1,011			
1 CAMPBELL TRAIL	5a Dividends	5b Dividends			
ALEXANDER, AR 72002					
	6a Royalties	6b Royalties			
Part II Information About the Shareholder or	7a Net short-term capital gain (loss)	7b Net short-term capital gain (loss)			
Partner					
C Identification Number	8a Net long-term capital gain (loss)	8b Net long-term capital gain (loss)			
400-00-5501	On Unexample of Continue 4250 pairs	Ob Unrecentured Ocetion 4050 main			
	9a Unrecaptured Section 1250 gain	9b Unrecaptured Section 1250 gain			
D Name, Address, City, State, Zip Code	10a Net Section 1231 gain (loss)	10b Net Section 1231 gain (loss)			
D. POWELL					
RT. 1	11a Other income (loss)*	11b Other income (loss)*			
BEEBE, AR 72112	8,000	8,000			
,	12a Guaranteed payments	12b Guaranteed payments			
E Arkansas resident X Yes No	13a Section 179 deduction	13b Section 179 deduction			
E Arkansas resident X Yes No					
If a nonresident, provide state of legal residence.	14a Other deductions* -	14b Other deductions*			
F Shareholder's Percentage of Stock Ownership for	15a Credits	15b Credits			
Tax Year 100.000000 %					
G Partner's Share of Profit, Loss, and Capital:	16a Items affecting shareholder basis	16b Items affecting shareholder basis			
Beginning Ending	C 43	C 43			
	17a Other information*	17b Other information*			
Profit % % Loss % %	A 1,011	A 1,011			
Loss % % Capital % %	18a Tax-exempt income and nondeductible expenses	18b Tax-exempt income and nondeductible expenses			
H Arkansas Apportionment Percentage:	19a Distributions	19b Distributions			
<u>100.000000 %</u>	20a Arkansas withholding or other				
* Attach statement with additional information	payments				

Partnership Income Tax Returns

Arkansas Test Case 9

Required Forms:	AR1050 & AR K-1
Company Name:	Easy Corp, LLC
FEIN:	00-****09

2018 AR1050 ARKANSAS PARTNERSHIP INICO



			فالمعام والمعالم			00				Software ID
Jan. 1 - Dec. Name	31, 2018 or fiscal year beg	jinning	and endir	ng	· · · · · · · · · · · · · · · · · · ·	20		doro		• ntification Number
• EASY CORP, LLC							•00-*			
Address 1357 C 	OOPER STREET						Ту	/pe of	bus	iness
City • LITTLE	EROCK	State or Province		ZIP • 72203	F	Check if oreign Cour	address is htry Name	outsi	de U	.S. Number of partners
FILING ST		I tnership operating o	nlv in Arkansas		3. 🗌 Mu	Iltistate Pa	rtnership -	Direc	nt An	
(CHECK ONL		tistate Partnership -	•							or Direct Accounting)
Type of entity	● ⊠ General Partnership	• D Limited Partnership		I Liability any	Partr	ted Liability nership		Oth		
Check ap	plicable box • 🗙 Initial		p	<u>.</u>	ev 🗌 🔍	ktension	or an au	Itom	atic	filed a state federal extension
	Note: At	tach complete	d copy of Fe	deral Retu	rn and	Sign Ar	kansas	Ret	urn	
		INCOME				(A) Total	_	_	(B) Arkansas
4. Gross r	eceipts or sales:				4.		100,000		4.	100,000 00
5. Cost of	goods sold:				5.		20,000		5.	20,000 00
6. Gross p	profit from business:				6.		80,000		6.	80,000 00
7. Income	from other partnerships or	fiduciaries: (Attach	schedule)		7.			00	7.	00
8. Farm in	come: (Attach schedule).				8.			00	8.	00
9. Capital	gain or loss: (Attach sche	dule)			9.			00	9.	00
10. Other in	ncome: (Attach schedule).				10.			00	- i F	00
11. Total I	Income: (Add Lines 6 thr	ough 10)			11.		80,000	00 0	11.	80,000 00
		DEDUCTIONS								
12. Salaries	s of employees:				12		20,000			20,000 00
13. Guarant	teed payments to partners:				13		10,000	_		10,000 00
14. Rent on	n business property:				14			00	E	00
15. Interest	expense:				15			00	E	00
16. Taxes:					16			00		00
17. Bad deb	bts: (Attach schedule)				17.			00	E	00
18. Repairs	5				18			00		00
19. Depreci	iation: (Attach schedule A	Part I)			19.		10,000	_		10,000 00
20. Depletic	on: (Attach schedule)							00		00
21. Retirem	nent plan, etc.: (Attach sch	edule)			21			00	21.	00
22. Other d	eductions: (Attach schedu	ıle)			22			00		00
23. Total I	Deductions: (Add Lines	12 through 22)			23.		40,000	0 00	23.	40,000 00
24. Net In	come or loss: (Subtract	t Line 23 from Line	11 or Schedule	A Part III, Lin	e 6) 24.	. •	40,000	00 0	24.	• 40,000 00
		P/	ARTNERS' SHA	RES OF INC	OME					
	IE OF PARTNER	ADDRESS	CITY	STATE		ZIP	SSN / I	FEIN		INCOME
A. JOE COO	OPER	123 MAIN STREET	Γ, LITTLE ROCK	, AR 72203			400-00	-9917	1	20,000 00
B. JACK BO	OWER	125 2ND STREET,	DALLAS, TX 75	001			400-00	-9927	1	20,000 00
C.										00
D.										00
E.										00
they are true	ties of perjury, I declare that e, correct and complete. Decl s any knowledge.	I have examined this laration of preparer (o	return and accom ther than general p	panying schedu partner or limite	les and sta d liability o	atements, a company m	and to the b ember) is b	best of based	f my on all	knowledge and belief, I information of which
Please Sign Here	Signature of general partn	er or limited liability	company membe	r		Date				
nere	Preparer's signature			Date		Check if self-emp] [Prepa	arer's SSN or PTIN
Paid Pre- parer's	Firm's name (or yours if se	elf-employed) and ac	ldress			EIN	, -		-	he Arkansas Revenue
use only						Telephon	e		-	cy discuss this return he preparer of the return? Yes No



FEIN: 00-****09 PART I: DEPRECIATION RECONCILIATION 5,000 00 00 2. 5,000 00 3. 00 4. 10,000 00 5. 6. . 00 10,000 00 • 7. Arkansas depreciation deduction (Enter here and on Line 19, Form AR1050)......7. PART II: INCOME TO APPORTION **40,000** 00 1. Income (Enter amount from page 1, Line 24, Total Column)..... 1 . 00 00 40,000 00 4. TOTAL APPORTIONABLE INCOME (Enter here and continue to Part III).....



FEIN: 00-****09

1. Property used in the Production of Business Income:	(A) Amounts in Arkansas] [(B) Total Amounts	(C) Percentage (A)÷(E	3)
a. Tangible Assets used in Business and Inventories		┥┟			
Less Construction in Progress					
1. Amount at the Beginning of Year1	. 00	<u>)</u> 1.	00	(Calculate to 6 places	
2. Amount at the End of Year2	0	2.	00	to the right of decimal Fill in all spaces)	
3. Total: (Add Lines a1 and a2)	0) 3.	00		
4. Average Tangible Assets: (Line a3 divided by 2)	0	<u> </u>	00	999.999999	%
b. Rented Property: (8 X net annual rent)b) b.	00	(EXAMPLE)	
c. Average Value of Intangible Property:	. 00) c.	00		
d. TOTAL PROPERTY: (Add Lines a4, b and c)d) d.	00 d		%
2. Salaries, Wages, Commissions and Other Compensation Related to t	ne Production of Income	e:			
a. TOTAL:a	0) a.	00 a		%
3. Sales / Receipts:					
a. Destination Shipped From Within Arkansas:a	0	2			
b. Destination Shipped From Without Arkansas:b		-			
c. Origin Shipped From Within Arkansas to U. S. Govt:		5			
d. Origin Shipped From Within Arkansas to					
Other Non-taxable Jurisdictions:	. 0	D			
e. Other Business Gross Receipts:e	. 0	b			
(Interest, Dividends, Rents, Gains, etc. Attach Schedule)		1 [
f. TOTAL SALES: (Add Lines 3a through 3e)f	0) f.	00 f		%
g. Multiply Column C, Line 3f by 2 to Doubleweight the Sales Factor (Financial Institutions mus	t use :	Single Weighted Factor)g		%
4. Sum of the Percentages: (Single Weighted: Add Column C, Lines 1					%
(Double Weighted: Add Column C, Lines				·	
		D	ivided By* = 5		%
*5. Percentage Attributable to Arkansas:Line 4	%				
 *5. Percentage Attributable to Arkansas:Line 4 *For Part III, Line 5, divide Line 4 by the number of entries other the Note: An entry other than zero in Part III, Column B, Line 3f, court 	an zero which you ma	ke or	ı Part III, Column B, Lin	es (1d), (2a), and (3f	f).

Schedule K Partners' Distributive Share Items



FEIN: 00-****09

PART I: Income (Loss)

		_			
	Total		Arkansas		
1. Ordinary business income (loss) (Page 1, Line 24)1.	40,000 00		40,000 00		
2. Net rental real estate income (loss) (Attach Form 8825)2.	10,000	-	10,000 00		
3a. Other gross rental income (loss)3a.	0	– ••••	00		
b. Expenses from other rental activities (Attach Statement)3b.	00	- ***	00		
c. Other net rental income (loss) (Subtract Line 3b from Line 3a)3c.	0		00		
4. Interest income4.	5,000 00	-	5,000 00		
5. Dividends:	5,000 00		5,000 00		
6. Royalties6.	00		00		
7. Net short-term capital gain (loss) (Attach Schedule D (Form 1065))	00	· · ·			
8a. Net long-term capital gain (loss) (Attach Schedule D (Form 1065))8a.	0		00		
b. Collectibles (28%) gain (loss)8b.	0	- •••	00		
 9. Unrecaptured section 1250 gain (Attach Statement)	0	-	00		
	0		00		
11. Other income (loss) (See Instructions) Type11. 12. Guaranteed Payments	10,000 00	-	10,000 00		
12. Guaranteeu Fayments	10,000	12.	10,000		
PART II: Deductions 13. Section 179 deduction (Attach Form 4562)		- · · ·			
14. Other deductions (See Instructions) Type14.	00	0 14.	00		
PART III: Other Information 15a. Tax-exempt interest income. 15a. b. Other tax-exempt income. 15b. c. Nondeductible expenses. 15c. 16a. Distributions of cash and marketable securities. 16a. b. Distributions of other property. 16b. 17a. Investment income. 17a. b. Investment expenses. 17b.		0 15b. 0 15c. 0 16a. 0 16b. 0 17a.			
		170.			
c. Other items and amounts (Attach Statement)17c.		_ 17C.			
Analysis of Net Income (Loss) 1. Net income (loss) (Combine Schedule K, Lines 1 through 12. From the result, subtract the sum of Schedule K, Lines 13 through 14)1.	70,000 00	J 1.	70,000		
Mail return to: State Income Tax, P. O. Box 8056, Little Rock, AR 72203-8056					

Schedule B **Additional Partnership** Information



				FEIN: 00)-****09	
A. Check metho	d of accounting					
	Cash Accrual	Other: (Specify)				
B. Are any partr	ers in this partnership also partnerships?				Yes	🗌 No
	ship a partner in another partnership?			-	Yes	No No
PART I: C	OST OF GOODS SOLD					
1. Inventory at t	eginning of year:			1.		00
2. Purchases le	ss cost of items withdrawn for personal u	se:		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 e	nd of year:			6.		00
7. Cost of good	s sold. Subtract Line 6 from Line 5. (Ente	r here and on page 1, Line	5):	7.		00
8a. Check all me	hods used for valuing closing inventory:					
(i) Cost						
	er of cost or market					
(iii) Othe	r: (Specify method used and attach ex	xplanation)				_
	ox if there was a writedown of "subnormal	-				_
	ox if the LIFO Inventory Method was adop					· 📙
	of IRC Section 263A (for property produ				Yes	No
	ny changes in determining quantities, cos		• •		_	_
(If yes, atta	ch explanation)			8e.	Yes	No
PART II: E	BALANCE SHEET	RECINING OF A	(FAD			
Cash	ASSETS	BEGINNING OF		END O	F YEAR	
	ble					
	for bad debts					
	ations					
	its					
	estate loans					
	r depreciable assets					
-	ed depreciation					
	ed depletion					
	· · · · · · · · · · · · · · · · · · ·					
TOTAL ASSETS	5					
LIA	BILITIES AND CAPITAL	BEGINNING OF	YEAR	END OI	F YEAR	
Accounts Payable						
Mortgages, notes,	and bonds payable					
Other current liabi	ities					
All non recourse lo	ans					
Other liabilities						
Partners' capital a	ccounts					
TOTAL LIABILI	TIES AND CAPITAL					
	Mail return to: State Inc	ome Tax, P. O. Box 805	56, Little Rock, AR 72	2203-8056		





		Software ID			
Tax year beginning, 20 and ending	, 20				
Final K-1 Amended K-1	Part III Arkansas Shareholder or Partner's Share of Current Year Income, Deductions, Credits, and				
	- Other Items	ne, Deddetions, credits, and			
Corporation X Partnership	Distributive share allocated and apportioned to Arkansas	Distributive share to be reported by Arkansas Residents			
Part I Information About the Corporation or Partnership	1a Ordinary income (loss) 20,000	1b Ordinary income (loss) 20,000			
A Identification Number	2a Net rental real estate income (loss)	2b Net rental real estate income (loss)			
00-****09	5,000	5,000			
B Name, Address, City, State, Zip Code	3a Other net rental income (loss)	3b Other net rental income (loss)			
EASY CORP, LLC	4a Interest income	4b Interest income			
	2,500	2,500			
1357 COOPER STREET	5a Dividends	5b Dividends			
LITTLE ROCK, AR 72203	2,500	2,500			
	6a Royalties	6b Royalties			
Part II Information About the Shareholder or Partner	7a Net short-term capital gain (loss)	7b Net short-term capital gain (loss)			
C Identification Number	8a Net long-term capital gain (loss)	8b Net long-term capital gain (loss)			
400-00-9917	9a Unrecaptured Section 1250 gain	9b Unrecaptured Section 1250 gain			
D Name, Address, City, State, Zip Code	10a Net Section 1231 gain (loss)	10b Net Section 1231 gain (loss)			
JOE COOPER					
123 MAIN STREET	11a Other income (loss)*	11b Other income (loss)*			
LITTLE ROCK, AR 72203	12a Guaranteed payments	12b Guaranteed payments			
	5,000	5,000			
	13a Section 179 deduction	13b Section 179 deduction			
E Arkansas resident 🛛 🗙 Yes 🗌 No	1				
If a nonresident, provide state of legal residence	14a Other deductions*	14b Other deductions*			
F Shareholder's Percentage of Stock Ownership for					
Tax Year%	15a Credits	15b Credits			
G Partner's Share of Profit, Loss, and Capital:	16a Items affecting shareholder basis	16b Items affecting shareholder basis			
Beginning Ending					
	17a Other information*	17b Other information*			
<u> </u>					
Loss 50.00000 % 50.00000 %	18a Tax-exempt income and	18b Tax-exempt income and			
Capital 50.00000 % 50.00000 %	nondeductible expenses	nondeductible expenses			
H Arkansas Apportionment Percentage:	19a Distributions	19b Distributions			
<u>100.000000 %</u>	20a Arkansas withholding or other payments				
* Attach statement with additional information	1				





T		Software ID			
Tax year beginning, 20 and ending	, 20				
Final K-1 Amended K-1	Part III Arkansas Shareholder or Partner's Share of Current Year Income, Deductions, Credits, ar				
	Other Items	,			
Corporation X Partnership	Distributive share allocated and apportioned to Arkansas	Distributive share to be reported by Arkansas Residents			
Part I Information About the Corporation or Partnership	1a Ordinary income (loss) 20,000	1b Ordinary income (loss)			
A Identification Number	2a Net rental real estate income (loss) 5,000	2b Net rental real estate income (loss)			
B Name, Address, City, State, Zip Code	3a Other net rental income (loss)	3b Other net rental income (loss)			
	4a Interest income	4b Interest income			
EASY CORP, LLC	2,500				
1357 COOPER STREET LITTLE ROCK, AR 72203	5a Dividends 2,500	5b Dividends			
	6a Royalties	6b Royalties			
Part II Information About the Shareholder or Partner	7a Net short-term capital gain (loss)	7b Net short-term capital gain (loss)			
C Identification Number	8a Net long-term capital gain (loss)	8b Net long-term capital gain (loss)			
400-00-9927	9a Unrecaptured Section 1250 gain	9b Unrecaptured Section 1250 gain			
D Name, Address, City, State, Zip Code	10a Net Section 1231 gain (loss)	10b Net Section 1231 gain (loss)			
125 2ND STREET	11a Other income (loss)*	11b Other income (loss)*			
DALLAS, TX 75001	12a Guaranteed payments 5,000	12b Guaranteed payments			
E Arkansas resident Ves X No	13a Section 179 deduction	13b Section 179 deduction			
If a nonresident, provide state of legal residence. TX	14a Other deductions*	14b Other deductions*			
F Shareholder's Percentage of Stock Ownership for Tax Year%	15a Credits	15b Credits			
G Partner's Share of Profit, Loss, and Capital: Beginning Ending	16a Items affecting shareholder basis	16b Items affecting shareholder basis			
Profit 50.00000 % 50.00000 %	17a Other information*	17b Other information*			
Loss 50.00000 % 50.00000 % Capital 50.000000 % 50.000000 %	18a Tax-exempt income and nondeductible expenses	18b Tax-exempt income and nondeductible expenses			
H Arkansas Apportionment Percentage:	19a Distributions	19b Distributions			
<u>100.000000 %</u>	20a Arkansas withholding or other payments				
* Attach statement with additional information					

Arkansas Test Case 10

Required Forms:	AR1050 & AR K-1
Company Name:	Multi Corp, LLC
FEIN:	00-****10

2018 AR1050 ARKANSAS PARTNERSHIP INCOME TAX RETURN



						~~				Software ID
	31, 2018 or fiscal year beg	inning	and endir	ng		20				
Name • MULTI	CORP, LLC						•	00-*	****	
Address 1850 S 	TONE									iness
City • LITTLE	EROCK	State or Province • AR		ZIP • 72203	F.	Check if oreign Cour	address is htry Name	outsi	de U	.S. Number of partners
FILING ST	TATUS: ● 1. 🗌 Part	Inership operating only ir	n Arkansas	•	3. 🔲 Mu	Itistate Pa	rtnership -	Direc	ct Ac	counting
(CHECK ONL	Y ONE BOX) • 2. 🗙 Mult	tistate Partnership - App	ortionment		(Pr	ior writter	n approval	requi	red f	or Direct Accounting)
Type of entity										
Check ap	plicable box • 🔀 Initial				l●∟ e>	tension	or an au	Itom	atic	e filed a state federal extension
	Note: At	tach completed c	opy of Fee	deral Retu	rn and S			Ret	urn	
		INCOME				(/	A) Total		_	(B) Arkansas
	eceipts or sales:						1,000,00		4.	00
	goods sold:						500,00		5.	00
	profit from business:						500,000	· ·	6.	00
	from other partnerships or						300,00		7.	00
	come: (Attach schedule)							00	8.	00
	gain or loss: (Attach sched							00	9.	00
	ncome: (Attach schedule).						20,00		- F	00
11. Total I	ncome: (Add Lines 6 thr				11.		820,00	0 00	11.	00
		DEDUCTIONS								
12. Salaries	s of employees:				12.		80,00			00
13. Guaran	teed payments to partners:				13.		100,00	_		00
14. Rent on	business property:				14.			00	- P	00
15. Interest	expense:				15.			00	- P	00
16. Taxes:					16.			00	- F	00
17. Bad del	ots: (Attach schedule)				17.			00	- F	00
18. Repairs	:				18.			00		00
19. Depreci	ation: (Attach schedule A	Part I)			19.		150,00			00
20. Depletio	on: (Attach schedule)				20.			00		00
	ient plan, etc.: (Attach sch							00		00
22. Other d	eductions: (Attach schedu	le)			22.		25,00			00
23. Total I	Deductions: (Add Lines	12 through 22)			23.		355,00			00
24. Net In	come or loss: (Subtract					•	465,00	00	24.	• 232,500 00
				RES OF INC						
		ADDRESS		STATE		ZIP	SSN /			
	IN STEWART	159 MAIN STREET, LI					400-00			116,250 00
B. JOHN PR	RICE	38 ELVIS STREET, ME	EMPHIS, IN	37501			400-00	-8555	,	116,250 00
C.										00
D.										00
E.										00
they are true	ties of perjury, I declare that e, correct and complete. Decl s any knowledge.	I have examined this retu aration of preparer (other	rn and accom than general p	panying schedu partner or limite	les and sta d liability o	itements, a company m	and to the b ember) is b	ased (on al	knowledge and belief, I information of which
Please Sign Here	Signature of general partne	er or limited liability com	pany membei	r		Date				
	Preparer's signature			Date		Check if self-emp] [Prepa	arer's SSN or PTIN
Paid Pre- parer's use only	Firm's name (or yours if se	If-employed) and addres	SS			EIN			Agen	the Arkansas Revenue cy discuss this return
						Telephon	e	ľ	with t	he preparer of the return? Yes No

L



FEIN: 00-****10 PART I: DEPRECIATION RECONCILIATION 175,000 00 50,000 00 2. 25,000 00 3. 00 4. 150,000 00 5. 6. . 00 150,000 00 • 7. Arkansas depreciation deduction (Enter here and on Line 19, Form AR1050)......7. PART II: INCOME TO APPORTION 465,000 00 1. Income (Enter amount from page 1, Line 24, Total Column)..... 1 . 00 • 00 465,000 00 4. TOTAL APPORTIONABLE INCOME (Enter here and continue to Part III)



FEIN: 00-****10

PART III: APPORTIONMENT FACTOR				
NOTE: If all factors in Part III are 100%, do not complete Columns (A), (B) OPERATING ONLY IN ARKANSAS and complete all appropriate li	· · · ·		,	TNERSHIP
	(A)		(B)	(C)
 Property used in the Production of Business Income: a. Tangible Assets used in Business and Inventories 	Amounts in Arkansas		Total Amounts	Percentage (A)÷(B)
Less Construction in Progress				
1. Amount at the Beginning of Year1.	0	0 1.	. 00	(Calculate to 6 places
2. Amount at the End of Year2.	0	0 2.	00	to the right of decimal. Fill in all spaces)
3. Total: (Add Lines a1 and a2)3.	0	0 3.	. 00	
4. Average Tangible Assets: (Line a3 divided by 2)4.	0	0 4.	. 00	999.999999 %
b. Rented Property: (8 X net annual rent)b.	0	0 Ь.	. 00	(EXAMPLE)
c. Average Value of Intangible Property:c. (For Financial Institutions Only - Attach schedule)	0	0 c.	00	
d. TOTAL PROPERTY: (Add Lines a4, b and c)d.	5,000,000 0	0 d.	10,000,000 00 d	5 0.000000 %
2. Salaries, Wages, Commissions and Other Compensation Related to th	e Production of Incom	e.		
a. TOTAL:a.	40,000 0	_	80,000 00 a	50.00000 %
3. Sales / Receipts:	40,000	о а.		
a. Destination Shipped From Within Arkansas:a.	0	0		
b. Destination Shipped From Without Arkansas:b.		0		
c. Origin Shipped From Within Arkansas to U. S. Govt:c.		0		
d. Origin Shipped From Within Arkansas to		-		
Other Non-taxable Jurisdictions:d.	0	0		
e. Other Business Gross Receipts:e. (Interest, Dividends, Rents, Gains, etc. Attach Schedule)	0	0	[]	
f. TOTAL SALES: (Add Lines 3a through 3e)f.	500,000 0	0 f.	1,000,000 00 f	f. 50.00000 %
g. Multiply Column C, Line 3f by 2 to Doubleweight the Sales Factor (Fi	inancial Institutions mus	st use	e Single Weighted Factor)9	100.000000 %
4. Sum of the Percentages: (Single Weighted: Add Column C, Lines 1d				200.000000 %
(Double Weighted: Add Column C, Lines 1	d, 2a and 3g)		4	200.000000 /*
5. Percentage Attributable to Arkansas:Line 4	200.000000 %	6	Divided By 4 = 5	50.00000 %
*For Part III, Line 5, divide Line 4 by the number of entries other tha Note: An entry other than zero in Part III, Column B, Line 3f, count 6. Income Apportioned to Arkansas: (Multiply Part II, Line 4 by Line 5. Ent	s as two (2) entries.			

Schedule K Partners' Distributive Share Items



FEIN: 00-****10

PART I: Income (Loss)

	Total		Arkansas	
1. Ordinary business income (loss) (Page 1, Line 24)1.	465,000		232,500	00
2. Net rental real estate income (loss) (Attach Form 8825)2.	20,000)0 2.	15,000	00
3a. Other gross rental income (loss)	()0 3a.		00
b. Expenses from other rental activities (Attach Statement)3b.)0 3b.		00
c. Other net rental income (loss) (Subtract Line 3b from Line 3a)3c.)0 3c.		00
4. Interest income4.	10,000	0 4.		00
5. Dividends:	5,000	0 5.	5,000	00
6. Royalties6.		0 6.		00
7. Net short-term capital gain (loss) (Attach Schedule D (Form 1065))7.		0 7.		00
8a. Net long-term capital gain (loss) (Attach Schedule D (Form 1065))8a.)0 8a.		00
b. Collectibles (28%) gain (loss)8b.		00 8b.		00
9. Unrecaptured section 1250 gain (Attach Statement)9.)0 9.		00
10. Net section 1231 gain (loss) (Attach Form 4797)10.		⁾⁰ 10.		00
11. Other income (loss) (See Instructions) Type11.		0 11.		00
12. Guaranteed Payments12.	(0 12.		00
PART II: Deductions				
	0= 0001			
13. Section 179 deduction (Attach Form 4562)			25,000	
14. Other deductions (See Instructions) Type14.	[](00 14		00
				_
PART III: Other Information				
				_
45- Teu evenent interest income		00 15a		00
15a. Tax-exempt interest income)0 15a)0 15b		00
b. Other tax-exempt income				00
c. Nondeductible expenses				00
16a. Distributions of cash and marketable securities		- '``		00
b. Distributions of other property			·	00
17a. Investment income		<u> </u>	·	00
b. Investment expenses				00
c. Other items and amounts (Attach Statement)17c.		17c		_
Analysis of Net Income (Loss)				
1. Net income (loss) (Combine Schedule K, Lines 1 through 12. From the result, subtract		_		
the sum of Schedule K, Lines 13 through 14)1.	475,000	0 1.	227,500	00
Mail return to: State Income Tax, P. O. Box 8056, Little Rock, AR 72203-8056				

AR1050 P4 (R 8/1/2018)

Schedule B **Additional Partnership** Information



		FEIN: 0	0-****10	
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 us	se:	2.	00	
3. Cost of labor:			00	
4. Other costs:		4.	00	
5. Total of Lines 1, 2, 3, and 4:			00	
6. Inventory at end of year:		6.	00	
7. Cost of goods sold. Subtract Line 6 from Line 5. (Ente	r here and on page 1, Line 5):	7.	00	
8a. Check all methods used for valuing closing inventory:				
(i) Cost				
(ii) Lower of cost or market				
(iii) Other: (Specify method used and attach ex				
b. Check this box if there was a writedown of "subnormal	-			
c. Check this box if the LIFO Inventory Method was adop				
d. Do the rules of IRC Section 263A (for property produ			. Yes No	
e. Were there any changes in determining quantities, cos			Yes No	
(If yes, attach explanation)		86		
PART II: BALANCE SHEET				
ASSETS	BEGINNING OF YEAR	END C	F 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 C	F 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 Inc	ome Tax, P. O. Box 8056, Little Rocl	k, AR 72203-8056		





ARKANSAS INCOME TAX OWNER'S SHARE OF INCOME, DEDUCTIONS, CREDITS, ETC.

— • • • • •		Software ID
Tax year beginning, 20 and ending	, 20, 20	
Final K-1 Amended K-1		der or Partner's Share of ne, Deductions, Credits, and
	Other Items	
Corporation X Partnership	Distributive share allocated and apportioned to Arkansas	Distributive share to be reported by Arkansas Residents
Part I Information About the Corporation or Partnership	1a Ordinary income (loss) 116,250	1b Ordinary income (loss) 232,500
A Identification Number	2a Net rental real estate income (loss)	2b Net rental real estate income (loss)
00-****10	7,500	10,000
P.Nama Address City State Zin Code	3a Other net rental income (loss)	3b Other net rental income (loss)
B Name, Address, City, State, Zip Code	An Internet in come	
MULTI-CORP, LLC	4a Interest income	4b Interest income
1850 STONE	5a Dividends	5b Dividends
LITTLE ROCK, AR 72203		5,000
	6a Royalties	6b Royalties
	2,500	2,500
Part II Information About the Shareholder or Partner	7a Net short-term capital gain (loss)	7b Net short-term capital gain (loss)
C Identification Number	8a Net long-term capital gain (loss)	8b Net long-term capital gain (loss)
400-00-8549	9a Unrecaptured Section 1250 gain	9b Unrecaptured Section 1250 gain
D Name, Address, City, State, Zip Code	10a Net Section 1231 gain (loss)	10b Net Section 1231 gain (loss)
JACKSON STEWART		
159 MAIN STREET	11a Other income (loss)*	11b Other income (loss)*
LITTLE ROCK, AR 72223	12a Guaranteed payments	12b Guaranteed payments
	13a Section 179 deduction	13b Section 179 deduction
E Arkansas resident X Yes No	12,500	12,500
If a nonresident, provide state of legal residence.	14a Other deductions*	14b Other deductions*
F Shareholder's Percentage of Stock Ownership for	15a Credits	15b Credits
Tax Year%		
G Partner's Share of Profit, Loss, and Capital:	16a Items affecting shareholder basis	16b Items affecting shareholder basis
Beginning Ending		
Profit 50.00000 % 50.00000 %	17a Other information*	17b Other information*
Loss 50.00000 % 50.00000 %	18a Tax-exempt income and	18b Tax-exempt income and
Capital 50.00000 % 50.00000 %	nondeductible expenses	nondeductible expenses
H Arkansas Apportionment Percentage:	19a Distributions	19b Distributions
<u>50.000000 %</u>	20a Arkansas withholding or other payments	
* Attach statement with additional information		





ARKANSAS INCOME TAX OWNER'S SHARE OF INCOME, DEDUCTIONS, CREDITS, ETC.

_	•	Software ID
Tax year beginning, 20 and ending	, 20	
Final K-1 Amended K-1		der or Partner's Share of ne, Deductions, Credits, and
	Other Items	
Corporation X Partnership	Distributive share allocated and apportioned to Arkansas	Distributive share to be reported by Arkansas Residents
Part I Information About the Corporation or Partnership	1a Ordinary income (loss) 116,250	1b Ordinary income (loss)
A Identification Number	2a Net rental real estate income (loss) 7,500	2b Net rental real estate income (loss)
B Name, Address, City, State, Zip Code	3a Other net rental income (loss)	3b Other net rental income (loss)
MULTI-CORP, LLC	4a Interest income	4b Interest income
1850 STONE LITTLE ROCK, AR 72203	5a Dividends	5b Dividends
	6a Royalties 2,500	6b Royalties
Part II Information About the Shareholder or Partner	7a Net short-term capital gain (loss)	7b Net short-term capital gain (loss)
C Identification Number	8a Net long-term capital gain (loss)	8b Net long-term capital gain (loss)
400-00-8559	9a Unrecaptured Section 1250 gain	9b Unrecaptured Section 1250 gain
D Name, Address, City, State, Zip Code	10a Net Section 1231 gain (loss)	10b Net Section 1231 gain (loss)
38 ELVIS STREET MEMPHIS, TN 37501	11a Other income (loss)*	11b Other income (loss)*
MEMFTIG, IN 57501	12a Guaranteed payments	12b Guaranteed payments
E Arkansas resident Ves X No	13a Section 179 deduction 12,500	13b Section 179 deduction
If a nonresident, provide state of legal residence. TN	14a Other deductions*	14b Other deductions*
F Shareholder's Percentage of Stock Ownership for Tax Year%	15a Credits	15b Credits
G Partner's Share of Profit, Loss, and Capital: Beginning Ending	16a Items affecting shareholder basis	16b Items affecting shareholder basis
Profit 50.000000 % 50.000000 %	17a Other information*	17b Other information*
Loss 50.000000 % 50.000000 % Capital 50.000000 % 50.000000 %	18a Tax-exempt income and nondeductible expenses	18b Tax-exempt income and nondeductible expenses
H Arkansas Apportionment Percentage:	19a Distributions	19b Distributions
<u> </u>	20a Arkansas withholding or other payments	
* Attach statement with additional information		

Arkansas Test Case 11

AMENDED INCOME TAX RETURN

Required Forms:	AR1050 & AR K-1
Company Name:	Easy Corp, LLC
FEIN:	00-****11

2018 AR1050 ARKANSAS PARTNERSHIP INCOME TAX RETURN



LITLE ROCK ● AR ● 72203 Foreign Country Name ● 2 FILING STATUS: •1. ∑ Partnership operating only in Arkansas •3. ☐ Mutistate Partnership - Direct Accounting Critor wittins approval required to Direct Accounting Critor Wittins Accounting Critor wittins approval required		E IAA REIURI							So	ftware I	ID
	Jan. 1 - Dec.	31, 2018 or fiscal year beg	inning a	nd ending		20			•		
		CORP, LLC								Number	
LITLE ROCK AR • 7203 Provem Country New • 2 FILING STATUS: • 1. S Partnership operating only in Arkansas • 3. Multisate Partnership - Direct Accounting (Prior written approval required for Direct Accounting) Cincto ONU - ONU • 1. S Partnership - Direct Accounting) • 0. The Arkansas • 0. • 0. Partnership - Direct Accounting) Cincto ONU - ONU • 0. United Liability • 0. Other • 0. Check applicable box • Initial Return • Check This box / You have filed a state • 0. • 0.000 [00] 4. 90,000 [00] 4. 90,000 [00] 5. • 10.000 [00] 0. 0.000 [00] 5. • 10.000 [00] 5. • 10.000 [00] 0. 0.000 [00] 0. 0.000 [00] 5. • 10.000 [00] 0. 0.000 [00] 0. 0.000 [00] 0. 0.000 [00] 0. 0.000 [00] 0. 0.000 [00] 0. 0.000 [01] 0.000 [01] 0.000 [01] 0.000 [01] 0.000 [01] 0.000 [01] 0.000 [01] 0.000 [01] 0.000 [01] 0.000 [01]		OOPER STREET					Тур	e of bu	isiness		
contex ONLY ONLY ONLY ONLY ONLY ONLY ONLY ONLY	-	EROCK						utside		er of parti	ners
contex ONLY ONLY ONLY ONLY ONLY ONLY ONLY ONLY	FILING ST	TATUS: • 1. 🗙 Par	Inership operating only in Ark	ansas	• 3.	Multistate Pa	artnership - D	irect A	ccounting		
entity ● M Partnership ● Partnership ● Company ● Partnership ● Company Check applicable box Initial Retur ● M Manual Retur ● M Manual Retur ● M Manual Return Check applicable box Initial Retur ● M Manual Return ● M Manual Return ● M Manual Return Note: Attach completed copy of Federal Return ● M Manual Return ● M Manual Return ● M Manual Return INCOME (A) Total (B) Arkansas P Manual Return ● M Manual Return Cost of goods sold: <td>-</td> <td>Y ONE BOX) • 2. 🗌 Mul</td> <td>tistate Partnership - Apportior</td> <td>nment</td> <td></td> <td>-</td> <td></td> <td>-</td> <td>for Direct A</td> <td>ccountin</td> <td>ng)</td>	-	Y ONE BOX) • 2. 🗌 Mul	tistate Partnership - Apportior	nment		-		-	for Direct A	ccountin	ng)
Check applicable box Initial Return						artnership					
INCOME (A) Total (B) Arkansas 4. Gross receipts or sales:	Check app					extensior	or an auto	omati	c federal		ion
4. Gross receipts or sales: 4. 90,000 00 4. 90,000 00 5. 10,000 00 5. 10,000 00 5. 10,000 00 5. 10,000 00 5. 10,000 00 5. 10,000 00 5. 10,000 00 7. 00 0. 00 0. 00 0. 00 0. 00 0. 00 0. 00 0. 00 0. 00 0. 00 0. 00 0. 00 0. 0. 0. 00 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0.		Note: At	tach completed copy	of Federa	al Return an			etur			
5. Cost of goods sold: 5 10,000 00 6 60,000 00 6 80,000 00 6 80,000 00 6 80,000 00 6 80,000 00 7 000 7 10 000 10 10 000 10 10 000 10 10 000 11 10 000 11 10 000 11 10 00 11 10 00 11 10 00 11 10			INCOME			(/			(B) A		_
6. Gross profit from business: 6 80,000 00 6 80,000 00 7. Income from other partnerships or fluciaries: (Attach schedule) 7. 00 7. 00 8. Farm income: (Attach schedule) 9 000 9 00 10. Other income: (Attach schedule) 10 00 10 00 10 00 11. Total Income: (Adta Lines 6 through 10) 11 80,000 00 11 80,000 00 11 80,000 00 11 80,000 00 11 80,000 00 12 20,000 00 12 20,000 00 13 10,000 00 14 00 14 00 14 00 14 00 14 00 14 00 14 00 14 00 15 00 15 00 15 00 15 00 16 00 0 00 10 00 00 00 10 00 00 10 00 00 10 00 00 10 00 00 10 00	4. Gross re	eceipts or sales:				.4.				,	-
Construction Construction<	5. Cost of	goods sold:				.5.				,	-
Income form brands and of inducence (Attach schedule) inducence (Attach	6. Gross p	profit from business:				6.	,	<u> </u>		80,000	-
0. Capital galaxies schedule) 0.	7. Income	from other partnerships or	fiduciaries: (Attach schedule	e)		7.					_
Dots Description Description <thdescription< th=""> <thde< td=""><td>8. Farm in</td><td>come: (Attach schedule).</td><td></td><td></td><td></td><td>8.</td><td></td><td>00 8</td><td></td><td></td><td>_</td></thde<></thdescription<>	8. Farm in	come: (Attach schedule).				8.		00 8			_
11. Total Income: (Add Lines 6 through 10)	9. Capital	gain or loss: (Attach sche	dule)			9.					_
DEDUCTIONS 12. Salaries of employees: .12. 20,000 00 12. 20,000 00 13. Guaranteed payments to partners: .13 10,000 00 14. 00 14. 00 14. 00 14. 00 14. 00 14. 00 14. 00 14. 00 14. 00 14. 00 15. 00 15. 00 15. 00 15. 00 16. 00 16. 00 16. 00 18. 00 18. 00 18. 00 19. 10,000 00 19. 10,000 00 20. 00 20. 00 20. 00 21. 00 21. 00 22. 00 22. 00 22. 00 22. 00 22. 00 22. 00 22. 00 22. 00 23. 10.000 01 24. 00 02. 0. 00 02.	10. Other in	ncome: (Attach schedule).				10.					
12. Salaries of employees: 12. 20,000 00 12. 20,000 00 13. Guaranteed payments to partners: 13. 10,000 00 13. 10,000 00 14. Rent on business property: 14. 00 14. 00 14. 00 15. Interest expense: 15. 00 15. 00 00 17. 00 17. 00 17. 00 17. 00 17. 00 17. 00 18. 00 18. 00 18. 00 18. 00 10. 00.00 00 20. 00 20. 00 20. 00 20. 00 20. 00 21. 00 21. 00 21. 00 21. 00 21. 00 21. 00 22. 00 22. 00 22. 00 22. 00 22. 00 22. 00 23. 40,000 00 24. 40,000 00 24. 40,000 00 24. 40,000 00 24. 40,000 00	11. Total I	ncome: (Add Lines 6 thr	ough 10)			11.	80,000	00 11		80,000	00
13. Guaranteed payments to partners: 13. 10,000 13. 10,000 00 14. 14. 00 14. Rent on business property: 14. 00 14. 00 14. 00 15. Interest expense: 16. 00 16. 00 16. 00 16. Taxes: 16. 00 17. 00 17. 00 17. Bad debts: (Attach schedule) 17. 00 17. 00 17. 00 19. Depreciation: (Attach schedule) 20. 00 20. 00 20. 00 20. 00 20. 00 21. 00 21. 00 21. 00 21. 00 22. 00 22. 00 22. 00 23. 00.000 02. 24. e 40.000 00. 24. e 40.000 00. 00. 00. 00. 00. 00. <td< td=""><td></td><td></td><td>DEDUCTIONS</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>			DEDUCTIONS								
14. Rent on business property	12. Salaries	s of employees:				12.				20,000	00
15. Interest expense: 15. 00 15. 00 16. Taxes: 16. 00 16. 00 17. Bad debts: (Attach schedule) 17. 00 17. 00 18. Repairs: 18. 00 18. 00 19. Depreciation: (Attach schedule) 19. 10,000 19. 10,000 00 20. Depletion: (Attach schedule) 20. 00 21. 00 22. 00 21. Otor deductions: (Attach schedule) 21. 00 22. 00 22. 00 23. Total Deductions: (Attach schedule) 23. 40,000 00 24. 40,000 00 24. Net Income or loss: (Subtract Line 23 from Line 11 or Schedule A Part III, Line 6)24. 40,000 00 24. 40,000 00 24. Net Income or loss: (Subtract Line 23 from Line 11 or Schedule A Part III, Line 6)24. 400-00-9917 20,000 00 24. Net Income or loss: (Subtract Line 23 from Line 11 or Schedule A Part III, Line 6)24. 400-00-9917 20,000 00 25. JACK BOWER 125 2ND STREET, DALLAS, TX 75001 400-00-9927 20,000 00	13. Guarant	teed payments to partners:				13.				10,000	00
16. Taxes: 16. 00 16. 00 00 17. Bad debts: (Attach schedule) 17. 00 17. 00 17. 00 18. Repairs: 18. 00 18. 00 19. 10,000 00 19. 10,000 00 19. 10,000 00 19. Depreciation: (Attach schedule) 20. 00 20. 00 20. 00 20. 00 20. Depletion: (Attach schedule) 21. 00 22. 000 22. 000 23. 000 02. 24. 000 24. 000 24. 000 24. 000 00. 24. 0000 24. 00000 24. 00000 24. 00000 24. 00000 24. 0000 24. 00000 24. 00000 24. 00000 24. 00000 24. 00000 24. 00000 24. 00000 24. 00000 24. 00000 24. 00000 24. 00000 24. 00000 24. 00000 24. 00000 24. 00000 24. 0	14. Rent on	business property:				14.					00
17. Bad debts: (Attach schedule) 17. 00 17. 00 18. Repairs: 18. 00 18. 00 19. Depreciation: (Attach schedule) 19. 10,000 00 19. 10,000 00 20. Depletion: (Attach schedule) 20. 00 20. 00 21. 00 21. 00 21. 00 21. 00 22. 00 22. 00 22. 00 23. 40,000 00 24. 40,000 00 24. 40,000 00 24. 40,000 00 24. 40,000 00 24. 40,000 00 24. 40,000 00 24. 40,000 00 24. 40,000 00 24. 40,000 00 24. 40,000 00 24. 40,000 00 24. 40,000 00 24. 40,000 00 24. 40,000 00 24. 40,000 00 24. 40,000 00 24. 40,000 00 24. 40,000 00 00 00 00 00	15. Interest	expense:				15.					00
18. Repairs: 18. 00 18. 00 19. Depreciation: (Attach schedule) 19. 10,000 00 19. 10,000 00 20. Depletion: (Attach schedule) 20. 00 21. 00 21. 00 22. 00 21. Other deductions: (Attach schedule) 21. 00 22. 00 23. 00 02. 00 23. 00 02. 00 00 24. 00 00 23. 00 02. 00 02. 00 02. 00 02. 00 02. 00 02. 00 02. 00 02. 00 02. 00 02. 00 02. 00 02. 00 02. 00 02. 00 02. 00 02. 00 02. 00 02. 00 00 02. 00 00 02. 00 00 02. 00 00 02. 00 00 02. 00 00 02. 00 00 00. 00 00. 00 00. <	16. Taxes:					16.		00 16			00
19. Depreciation: (Attach schedule A Part I) 19. 10,000 19. 10,000 00 19. 10,000 00 20. 00 20. 00 20. 00 20. 00 20. 00 20. 00 20. 00 20. 00 20. 00 20. 00 20. 00 21. 00 21. 00 22. 00 22. 00 22. 00 22. 00 22. 00 23. 40,000 00 23. 40,000 00 24. 40,000 00 24. 40,000 00 24. 40,000 00 24. 40,000 00 24. 40,000 00 24. 40,000 00 24. 40,000 00 24. 40,000 00 24. 40,000 00 24. 40,000 00 24. 40,000 00 24. 40,000 00 24. 40,000 00 24. 40,000 00 24. 40,000 00 24. 40,000 00 24. 40,000 00 24.	17. Bad det	ots: (Attach schedule)				17.		00 17			00
20. Depletion: (Attach schedule)	18. Repairs	:				18.		00 18			00
21. Retirement plan, etc.: (Attach schedule) 21. 00 21. 00 22. Other deductions: (Attach schedule) 22. 00 22. 00 23. Total Deductions: (Add Lines 12 through 22) 23. 40,000 00 23. 40,000 00 24. Net Income or loss: (Subtract Line 23 from Line 11 or Schedule A Part III, Line 6) 24. 40,000 00 24. 40,000 00 PARTNER' SHARES OF INCOME NAME OF PARTNER ADDRESS CITY STATE ZIP SSN / FEIN INCOME A. JOE COOPER 123 MAIN STREET, LITTLE ROCK, AR 72203 400-00-9917 20,000 00 B. JACK BOWER 125 2ND STREET, DALLAS, TX 75001 400-00-9927 20,000 00 C.	19. Depreci	ation: (Attach schedule A	Part I)			19.	10,000	00 19		10,000	00
22. Other deductions: (Attach schedule) 22. 00 22. 00 23. Total Deductions: (Add Lines 12 through 22) 23. 40,000 00 23. 40,000 00 24. Net Income or loss: (Subtract Line 23 from Line 11 or Schedule A Part III, Line 6) 24. 40,000 00 24. 40,000 00 PARTNERS' SHARES OF INCOME NAME OF PARTNER ADDRESS CITY STATE ZIP SSN / FEIN INCOME A. JOE COOPER 123 MAIN STREET, LITTLE ROCK, AR 72203 400-00-9917 20,000 00 B. JACK BOWER 125 2ND STREET, DALLAS, TX 75001 400-00-9927 20,000 00 C.	20. Depletic	on: (Attach schedule)				20.		00 20			00
23. Total Deductions: (Add Lines 12 through 22)	21. Retirem	ent plan, etc.: (Attach sch	edule)			21.		00 21			00
23. Total Deductions: (Add Lines 12 through 22)	22. Other d	eductions: (Attach schedu	le)			22.		00 22			00
24. Net Income or loss: (subtract Line 23 from Line 11 or Schedule A Part III, Line 6)24, 040,000 00 24, 040,000 00 24, 040,000 00 24. 040,000 00 PARTNERS' SHARES OF INCOME NAME OF PARTNER ADDRESS CITY STATE ZIP SSN / FEIN INCOME A. JOE COOPER 123 MAIN STREET, LITTLE ROCK, AR 72203 440-00-9917 20,000 00 B. JACK BOWER 125 2ND STREET, DALLAS, TX 75001 440-00-9927 20,000 00 C. 0 0 0 0 0 0 D. 0 0 0 0 0 0 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, preparer tas any knowledge. 0 0 Please Sign Here Signature of general partner or limited liability company member Date Check if self-employed Preparer's SSN or PTIN Paid Preparer's use only 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?	23. Total I	Deductions: (Add Lines	12 through 22)			23.	40,000	00 23		40,000	00
PARTNERS' SHARES OF INCOME NAME OF PARTNER ADDRESS CITY STATE ZIP SSN / FEIN INCOME A. JOE COOPER 123 MAIN STREET, LITTLE ROCK, AR 72203 400-00-9917 20,000 00 B. JACK BOWER 125 2ND STREET, DALLAS, TX 75001 400-00-9927 20,000 00 C.							40,000	00 24	. •	40,000) 00
A. JOE COOPER 123 MAIN STREET, LITTLE ROCK, AR 72203 400-00-9917 20,000 00 B. JACK BOWER 125 2ND STREET, DALLAS, TX 75001 400-00-9927 20,000 00 C. 00 00 00 00 00 D. 00 00 00 00 00 E. 00 00 00 00 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. 00 Please Sign Here parer'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?			PARTNER	S' SHARES	OF INCOME				-		
B. JACK BOWER 125 2ND STREET, DALLAS, TX 75001 400-00-9927 20,000 00 C. 00 00 00 00 D. 00 00 00 00 E. 00 00 00 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, preparer has any knowledge. 00 Please Sign Here Signature of general partner or limited liability company member) is based on all information of which preparer's signature Date Preparer's SSN or PTIN Paid Preparer's use only Firm's name (or yours if self-employed) and address Date Check if self-employed Preparer's SSN or PTIN Filephone Telephone May the Arkansas Revenue Agency discuss this return with the preparer of the return?	NAM	IE OF PARTNER	ADDRESS C	ITY	STATE	ZIP	SSN / FE	IN	IN	COME	
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. 00 Please Sign Here Signature of general partner or limited liability company member Date Check if self-employed Preparer's SSN or PTIN self-employed) and address 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?	A. JOE COO	OPER	123 MAIN STREET, LITTLE	ROCK, AR	72203		400-00-9	917		20,000	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, preparer has any knowledge. 00 Please sign Here Signature of general partner or limited liability company member Date 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?	B. JACK BO	OWER	125 2ND STREET, DALLAS	S, TX 75001			400-00-9	927		20,000	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, preparer has any knowledge. 00 Please Sign Here Signature of general partner or limited liability company member Date Paid Preparer's signature Date Check if self-employed Preparer's SSN or PTIN self-employed) and address 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?	C.										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 Preparer's signature Date Check if self-employed Preparer's SSN or PTIN Paid Preparer's use only 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?	D.										00
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Sign Here Preparer's signature Date Check if self-employed Preparer's SSN or PTIN Paid Pre- parer's use only 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?	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										
Paid Preparer's signature Date Check if self-employed Preparer's SSN or PTIN Paid Preparer's use only 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?	Please Sign		er or limited liability company	member		Date					
Paid Preparer's use only 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?	Here	Prenarer's signature			Date			Prov	narer's SCM		
parer's use only Firm's name (or yours it self-employed) and address EiN May the Arkansas Revenue Agency discuss this return Telephone with the preparer of the return?	Paid Pro					self-em					
Telephone with the preparer of the return?		Firm's name (or yours if se	If-employed) and address			EIN		1 -			
						Telephor	ie	1 -	the preparer	of the retu	



FEIN: 00-****11 PART I: DEPRECIATION RECONCILIATION 5,000 00 00 2. 5,000 00 3. 00 4. 00 5. . 6. • 5,000 00 00 • 7. Arkansas depreciation deduction (Enter here and on Line 19, Form AR1050)......7. PART II: INCOME TO APPORTION **40,000** 00 1. Income (Enter amount from page 1, Line 24, Total Column)..... 1 . 00 00 40,000 00 4. TOTAL APPORTIONABLE INCOME (Enter here and continue to Part III).....



FEIN: 00-****11

PART III: APPORTIONMENT FACTOR NOTE: If all factors in Part III are 100%, do not complete Columns (A), (B), or (C). The return should be filed as a status 1, PARTNERSHIP OPERATING ONLY IN ARKANSAS and complete all appropriate lines on page 1 of Form AR1050. (A) **(B)** (C) 1. Property used in the Production of Business Income: Amounts in Arkansas Total Amounts Percentage (A)÷(B) a. Tangible Assets used in Business and Inventories Less Construction in Progress 00 00 1. Amount at the Beginning of Year.....1. (Calculate to 6 places 1 to the right of decimal. 00 2 00 2. Amount at the End of Year.....2. Fill in all spaces) 00 3 00 00 00 % 999.999999 4 4. Average Tangible Assets: (Line a3 divided by 2)......4. 00 00 b. Rented Property: (8 X net annual rent).....b. b (EXAMPLE) c. Average Value of Intangible Property:.....c. (For Financial Institutions Only - Attach schedule) 00 00 С 00 d. 00 % d. TOTAL PROPERTY: (Add Lines a4, b and c).....d. 2. Salaries, Wages, Commissions and Other Compensation Related to the Production of Income: 00 % 00 a. a. TOTAL:.....a. 3. Sales / Receipts: a. Destination Shipped From Within Arkansas:.....a. 00 00 b. Destination Shipped From Without Arkansas:.....b. 00 c. Origin Shipped From Within Arkansas to U. S. Govt:.....c. d. Origin Shipped From Within Arkansas to 00 Other Non-taxable Jurisdictions:..... d. 00 e. Other Business Gross Receipts:.....e. (Interest, Dividends, Rents, Gains, etc. Attach Schedule) % 00 00 f. TOTAL SALES: (Add Lines 3a through 3e).....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: (Single Weighted: Add Column C, Lines 1d, 2a and 3f) % (Double Weighted: Add Column C, Lines 1d, 2a and 3g)..... % % = 5. Divided By* *5. Percentage Attributable to Arkansas:.....Line 4 *For Part III, Line 5, divide Line 4 by the number of entries other than zero which you make on Part III, Column B, Lines (1d), (2a), and (3f). Note: An entry other than zero in Part III, Column B, Line 3f, counts as two (2) entries. 00

Schedule K Partners' Distributive Share Items



FEIN: 00-****11

PART I: Income (Loss)

	Total		Arkansas			
1. Ordinary business income (loss) (Page 1, Line 24)1.	40,000 00	1.	40,000 00			
2. Net rental real estate income (loss) (Attach Form 8825)2.	10,000 00	2.	10,000 00			
3a. Other gross rental income (loss)3a.	00	3a.	00			
b. Expenses from other rental activities (Attach Statement)3b.	00	3b.	00			
c. Other net rental income (loss) (Subtract Line 3b from Line 3a)3c.	00	3c.	00			
4. Interest income4.	5,000 00	4.	5,000 00			
5. Dividends:	5,000 00	5.	5,000 00			
6. Royalties6.	00	- ··	00			
7. Net short-term capital gain (loss) (Attach Schedule D (Form 1065))7.	00		00			
8a. Net long-term capital gain (loss) (Attach Schedule D (Form 1065))8a.	00	- 0u.	00			
b. Collectibles (28%) gain (loss)8b.	00	00.	00			
9. Unrecaptured section 1250 gain (Attach Statement)9.	00	. .	00			
10. Net section 1231 gain (loss) (Attach Form 4797)10.	00		00			
11. Other income (loss) (See Instructions) Type11.	00		00			
12. Guaranteed Payments12.	10,000 00	12.	10,000 00			
PART II: Deductions		1.40				
13. Section 179 deduction (Attach Form 4562)	00	1				
14. Other deductions (See Instructions) Type14.	00	14.	00			
PART III: Other Information						
		1				
15a. Tax-exempt interest income15a.	00	15a.	00			
b. Other tax-exempt income15b.		15b.	00			
c. Nondeductible expenses15c.		15c.	00			
16a. Distributions of cash and marketable securities16a.		16a.	00			
b. Distributions of other property16b.		16b.	00			
17a. Investment income17a.		17a.	00			
b. Investment expenses17b.	00	17b.	00			
c. Other items and amounts (Attach Statement)17c.		17c.				
Analysis of Net Income (Loss) 1. Net income (loss) (Combine Schedule K, Lines 1 through 12. From the result, subtract						
the sum of Schedule K, Lines 13 through 14)1.	70,000 00	1.	70,000 00			
Mail return to: State Income Tax, P. O. Box 8056, Little I	Rock, AR 72203-8	056				

Schedule B Additional Partnership Information



		FEIN: 0	0-****11
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?			
PART I: COST OF GOODS SOLD			
1. Inventory at beginning of year:			00
2. Purchases less cost of items withdrawn for personal u	se:		00
3. Cost of labor:			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. (Ente	r here and on page 1, Line 5):	7.	00
8a. Check all methods used for valuing closing inventory:			
☐(i) Cost			
☐(ii) Lower of cost or market			
(iii) Other: (Specify method used and attach ex	xplanation)		_
b. Check this box if there was a writedown of "subnorma	l" goods		8b. 🗌
c. Check this box if the LIFO Inventory Method was adopt	oted this tax year for any goods (If ch	ecked, attach IRS Form 970)	<u></u> 8c. 🗖
d. Do the rules of IRC Section 263A (for property produ	iced or acquired for resale) apply to	o the partnership?8d	I. Yes No
e. Were there any changes in determining quantities, cos	st, or valuations between opening and	closing inventories?	
(If yes, attach explanation)		8e	e. 🗌 Yes 📃 No
PART II: BALANCE SHEET			
ASSETS	BEGINNING OF YEAR	END C	F 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 C	FYEAR
Accounts Payable			
Mortgages, notes, and bonds payable			L
Other current liabilities			L
All non recourse loans			
Other liabilities			
Partners' capital accounts			
TOTAL LIABILITIES AND CAPITAL			
Mail return to: State Inc	ome Tax, P. O. Box 8056, Littl	e Rock, AR 72203-8056	





ARKANSAS INCOME TAX OWNER'S SHARE OF INCOME, DEDUCTIONS, CREDITS, ETC.

		Software ID
Tax year beginning, 20 and ending		
Final K-1 Amended K-1		der or Partner's Share of
	Other Items	ne, Deductions, Credits, and
Corporation X Partnership	Distributive share allocated and apportioned to Arkansas	Distributive share to be reported by Arkansas Residents
Part I Information About the Corporation or Partnership	1a Ordinary income (loss) 20,000	1b Ordinary income (loss) 20,000
A Identification Number	2a Net rental real estate income (loss)	2b Net rental real estate income (loss)
00-****11	5,000	5,000
B Name, Address, City, State, Zip Code	3a Other net rental income (loss)	3b Other net rental income (loss)
	4a Interest income	4b Interest income
EASY CORP, LLC	2,500	2,500
1357 COOPER STREET	5a Dividends	5b Dividends
LITTLE ROCK, AR 72203	2,500	2,500
	6a Royalties	6b Royalties
Part II Information About the Shareholder or Partner	7a Net short-term capital gain (loss)	7b Net short-term capital gain (loss)
C Identification Number	8a Net long-term capital gain (loss)	8b Net long-term capital gain (loss)
400-00-9917	9a Unrecaptured Section 1250 gain	9b Unrecaptured Section 1250 gain
D Name, Address, City, State, Zip Code		
JOE COOPER	10a Net Section 1231 gain (loss)	10b Net Section 1231 gain (loss)
123 MAIN STREET	11a Other income (loss)*	11b Other income (loss)*
LITTLE ROCK, AR 72203	10- 0	
	12a Guaranteed payments	12b Guaranteed payments
	5,000	5,000
E Arkansas resident X Yes No	13a Section 179 deduction	13b Section 179 deduction
	14a Other deductions*	14b Other deductions*
If a nonresident, provide state of legal residence.		
F Shareholder's Percentage of Stock Ownership for	15a Credits	15b Credits
Tax Year%		
G Partner's Share of Profit, Loss, and Capital:	16a Items affecting shareholder basis	16b Items affecting shareholder basis
Beginning Ending		
	17a Other information*	17b Other information*
Profit 50.00000 % 50.00000 %		
Loss 50.00000 % 50.00000 %	18a Tax-exempt income and	18b Tax-exempt income and
Capital 50.00000 % 50.00000 %	nondeductible expenses	nondeductible expenses
H Arkansas Apportionment Percentage:	19a Distributions	19b Distributions
100 00000		
<u>100.000000 %</u>	20a Arkansas withholding or other payments	
* Attach statement with additional information		





ARKANSAS INCOME TAX OWNER'S SHARE OF INCOME, DEDUCTIONS, CREDITS, ETC.

T		Software ID
Tax year beginning, 20 and ending	, 20	
Final K-1 Amended K-1		der or Partner's Share of ne, Deductions, Credits, and
	Other Items	
Corporation X Partnership	Distributive share allocated and apportioned to Arkansas	Distributive share to be reported by Arkansas Residents
Part I Information About the Corporation or Partnership	1a Ordinary income (loss) 20,000	1b Ordinary income (loss)
A Identification Number	2a Net rental real estate income (loss) 5,000	2b Net rental real estate income (loss)
B Name, Address, City, State, Zip Code	3a Other net rental income (loss)	3b Other net rental income (loss)
EASY CORP, LLC	4a Interest income 2,500	4b Interest income
1357 COOPER STREET LITTLE ROCK, AR 72203	5a Dividends 2,500	5b Dividends
	6a Royalties	6b Royalties
Part II Information About the Shareholder or Partner	7a Net short-term capital gain (loss)	7b Net short-term capital gain (loss)
C Identification Number	8a Net long-term capital gain (loss)	8b Net long-term capital gain (loss)
400-00-9927	9a Unrecaptured Section 1250 gain	9b Unrecaptured Section 1250 gain
D Name, Address, City, State, Zip Code	10a Net Section 1231 gain (loss)	10b Net Section 1231 gain (loss)
125 2ND STREET	11a Other income (loss)*	11b Other income (loss)*
DALLAS, TX 75001	12a Guaranteed payments 5,000	12b Guaranteed payments
E Arkansas resident Ves X No	13a Section 179 deduction	13b Section 179 deduction
If a nonresident, provide state of legal residence. TX	14a Other deductions*	14b Other deductions*
F Shareholder's Percentage of Stock Ownership for Tax Year%	15a Credits	15b Credits
G Partner's Share of Profit, Loss, and Capital: Beginning Ending	16a Items affecting shareholder basis	16b Items affecting shareholder basis
Profit 50.00000 % 50.00000 %	17a Other information*	17b Other information*
Loss 50.000000 % 50.000000 % Capital 50.000000 % 50.000000 %	18a Tax-exempt income and nondeductible expenses	18b Tax-exempt income and nondeductible expenses
H Arkansas Apportionment Percentage:	19a Distributions	19b Distributions
<u>100.000000 %</u>	20a Arkansas withholding or other payments	
* Attach statement with additional information		

Fiduciary Income Tax Returns

Arkansas Test Case 12

Required Forms:	AR1002F, A AR1099-PT	AR1002F, AR4FID, AR1000TC, AR K-1FE & AR1099-PT			
Name of estate or trust:	Savannah's	Trust			
FEIN:	00-****12				
AR Tax Payment: Routing Numb Account Numb		26527 66954			
Requested Pay Amount Debite					
Estimated Tax Payments:					
Routing Numb	er:	26527	0413		
Account Numb	ber: 6695427		27		
Voucher 1:					
-	ed Payment Dat	te:	04/15/19		
Amount	Debited:		\$500.00		
Voucher 2:					
	ed Payment Dat		06/15/19		
Amount	Debited:		\$300.00		
Voucher 3:	d Doumont Dat	to.	09/15/19		
Amount	ed Payment Dat		\$800.00		
Voucher 4:	Denitu.		φ000.00		
	ed Payment Dat	te:	01/15/20		
Amount	·		\$600.00		

·2018

2018 AR1002F ARKANSAS FIDUCIARY INCOME TAX RETURN



										Software	: ID
)18 or fiscal year beginning	and en	ding		_20 _	•			•	
		of estate or trust				o u o i u i	Identification Number			Type of entit	y:
•	SA	VANNAH'S TRUST			•	00-*	****12		D	ecedent's estate	
		and title of fiduciary or trustee			D	ate tru	st created			imple trust	
• /	AN.	TONIO COOK				01/01	1/2006			omplex trust	X
Ма	iling	address					State or federal			Srantor trust	
•	ΡO) BOX 267					xtension filed			haritable trust	
Cit	у		State or Province	ZIP			eck if address is outside	U.S		ankruptcy estate	
•	sco	ОТТ	• AR	• 72142		Foreig	in Country		P	ooled income fun	d 🔲
	_		AMENDED RETURN •		N		A. ALL INCOME		B	ARKANSAS INC	OME
						-	_				_
	I .						14 00 16,493 00	1			14 00
		5					16,493 00	2		16,45	93 00
e			ess: (Attach schedule)				15,543 00	3		45.5	43 00
ncome			ons)				15,543 00	4		15,54	43 00
Ĕ		, , , , , , , , , , , , , , , , , , , ,	, other estates and trusts, etc: (•			00	5	-		00
			lule)				00	6	-		00
	I .						32,050 00	7	-	22.01	50 00
<u> </u>			es 1 through 7)				32,050 00	8	•	32,08	00
	I .						00	- U			00
	I .						00				00
ĸ	I .										00
Deductions			ccountant/Preparer)				00				
quo	I .						6,759 00				59 00
De			9 through 13)				6,759 00			;	59 00
			butions: (Subtract Line 14 fror				25,291 00			;	91 00
			peneficiaries:				9,003 00			;	03 00
	1		itions: (Subtract Line 16 from				16,288 00		-		88 00
	I .							.18	-	\$2,20	
			(Subtract Line 18 from Line 1								38 00
			REGULAR TAX TABLE usin	-				.20		32	28 00
	I .						\$26 00 59 00				
							75 00				
			(Attach AR1000TC)					~			00
			nes 21 through 23)								8 00
			24 from Line 20)			1	100 00	.25		10	00 00
lts			: (Attach AR1099PT and/or 10				00				
Payments			rought forward from last year:				00				
ayı			the filling of existing large time.				00				
and F			the filing of original return: (See	-			100 00				
			26 through 29)				00				
Тах	I .		e instructions)			-		20			00 00
			ct Line 31 from Line 30)					.32		10	00
			ine 32 is greater than Line 25				00	.33			100
			estimated tax:					0.5			00
			DED TO YOU: (Subtract Line								8 00
			is less than Line 25, enter di							0	00 00
	^{37.}		10A. If required, enter exception			alty 37E		_			8 00
نہ جا ا	0r ====		our payment. To pay by creding examined this return and to the best							ay the Arkansas Reven	_
	-		e examined this return and to the best		nei, ine	siatem	ents are true and complet	<u>,</u>	Age	ency discuss this return	with
<u> </u>		ry/trustee's signature		Date				-	th D	ne preparer shown abov	e.
		er's signature		Date ID/SSN				- -	For	Department Use C	Dnly
Nar ∆da	ne_ dres	9	City	tate, and ZIP	· •			- [А	•	
rau	103	<u> </u>	Oity, s					- 1			

AR1002F (R 8/16/2018)



Schedule A: Capital Gains (Attach Federal Schedule D)

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

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

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

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

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

		Federal Schedule D	(A) All Income		(B) Arkansas Only	у
1.	Enter federal long-term capital gain or loss reported on Line 16, federal Schedule D, Form 10411	28,971 00	28,971	00	28,971	00
2.	Enter adjustment, if any, for depreciation differences in federal and state an	nounts2		00		00
3.	Arkansas long-term capital gain or loss, add (or subtract) Line 1 and Line 2	23	• 28,971	00	• 28,971	00
4.	Enter federal net short-term capital loss, if any , reported on Line 7, federal Schedule D, Form 10414	00		00		00
5.	Enter adjustment, if any, for depreciation differences in federal and state an	nounts5		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	• 28,971	00	• 28,971	00
7b.	If the amount on line 7a is over \$10,000,000, only enter \$10,000,000. If less enter the total amount		28,971	00	28,971	00
8.	Arkansas taxable amount, if a gain multiply Line 7b by 50 percent (.50), othe	erwise enter loss8		00	9,905	; 00
9.	Enter federal short-term capital gain, if any , reported on Line 7, federal Schedule D, Form 10419	1,058 ()()	1,058	00		00
10.	Enter adjustment, if any, for depreciation differences in federal and state a	mounts10		00		00
11.	Arkansas short-term capital gain, add (or subtract) Line 9 and Line 10	11	• 1,058	00	• 1,058	00
12.	Total taxable Arkansas capital gain or loss, add Lines 8 and 11. (Loss limi Enter here and on AR1002F / AR1002NR		15,543	00	15,543	00

Schedule B: Income Distribution (Attach Federal K-1s) Beneficiaries' share of income: 9,003 Number of beneficiaries who received distributions: 1 FIRST AND LAST NAME or Image: 1 minimum statement of the st

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	9,003	00
						00
						00
						00
						00
Mail TAX DUE to: State Income Tax, P. O. Box 214 Mail REFUND to: State Income Tax, P. O. Box 100	, ,		· · ·		, Little Rock, AR 72203-36 , Little Rock, AR 72203-80	





ARKANSAS FIDUCIARY INCOME TAX INTEREST AND DIVIDENDS

Name of estate or trust	Federal Identification Number
SAVANNAH'S TRUST	00-****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		
BLOSSOM LLC	14	00	14	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 1, Form AR1002F/ AR1002NR.				
	14	00	14	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			
WELLS SERVICES INC	8,000	00	8,000	00	
SPRINGDALE LTD	8,493	00	8,493	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.					
	16,493	00	16,493	00	





ARKANSAS INDIVIDUAL INCOME TAX

TAX CREDITS

	Primary Taxpayer's Name/ Trust (Fiduciary) P SAVANNAH'S TRUST					I Security Numb 00-*****	`	duciary)
IMPORTANT	: SEE INST	RUCTIONS ON REVE	RSE SIDE OF	F THIS FORM	·			
1. State	Political Contri	ibution Credit: (See instru	uctions)					00
2. Other	State Tax Cre	dit: [Attach copy of othe	er state tax rel	turn(s)]				59 00
3. Credit	for Adoption E	Expenses: (Attach federa	al Form 8839)					00
								00
If certificat	e is issued	to an individual, lea	ave FEIN bo	ox below blank.			L	I
Primar	·y:							
5A.	BIC Code	• 0048	FEIN	•	Amount	• 7	75 00	
5B.	BIC Code	•	FEIN	•	Amount	•	00	
5C.	BIC Code	•	FEIN	•	Amount	•	00	
Spous	e:							
5D.	BIC Code	•	FEIN	•	Amount	•	00	
5E.	BIC Code	•	FEIN	•	Amount	•	00	
5F.	BIC Code	•	FEIN	•	Amount	•	00	
		() •		•				75 00
Асор	y of the tax c	redit certificate(s) or ap	propriate docu	umentation of the o	credit(s) claimed must be	e attached.		
••••••	CREDITS: es 1 through	5. Enter total on Line 36	, Form AR100	OF/AR1000NR, or L	ine 23, Form AR1002F/A	R1002NR 6 ●		134 ₀₀
		BUS	SINESS IN	ICENTIVE CR	EDIT TYPES			
Code	Credit Ty				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

- 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 Credit
- 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 \$4M Act 1046
- 0049....Recycle-Steel Manufacturing Specialty Products Facility \$5M Act 1046 0050....Recycle-Steel Manufacturing Specialty Products Facility \$6.5M Act 1046 0051.....Apprenticeship Program





ARKANSAS INCOME TAX OWNER'S SHARE OF INCOME, DEDUCTIONS, CREDITS, ETC.

Tax year beginning, 20 and ending	, 20	Software ID		
Final K-1FE Amended K-1FE		e of Current Year Income, ts, and Other Items		
Estate X Trust	Distributive share allocated and apportioned to Arkansas	Distributive share to be reported by Arkansas Residents		
Part I Information About the Estate or Trust	1a Interest income 7	1b Interest income 7		
A Identification Number				
00-****12	2a Ordinary dividends 8,996	2b Ordinary dividends 8,996		
B Name, Address, City, State, Zip Code	3a Business income	3b Business income		
Savannah's Trust				
P. O. Box 267 Scott, AR 72142	4a Rents, royalties, partnerships, S corps, estates and trusts, etc.	4b Rents, royalties, partnerships, S corps, estates and trusts, etc.		
	5a Farm income	5b Farm income		
Part II Information About the Beneficiary	6a Net short-term capital gain (loss)	6b Net short-term capital gain (loss)		
C Identification Number 400-00-9910	7a Net long-term capital gain (loss)	7b Net long-term capital gain (loss)		
D Name, Address, City, State, Zip Code	8a Unrecaptured Section 1250 gain	8b Unrecaptured Section 1250 gain		
Ethel Blue 23 Arkansas Lane Hot Springs, AR 71903	9a Net Section 1231 gain (loss)	9b Net Section 1231 gain (loss)		
	10a Other income (loss)*	10b Other income (loss)*		
	11a Depreciation	11b Depreciation		
E Arkansas resident 🛛 Yes 🔲 No				
If a nonresident, provide state of legal residence.	12a Other deductions*	12b Other deductions*		
F Beneficiary's Percentage of Allocated Income for Tax Year	13a Other information*	13b Other information*		
	14a Credits	14b Credits		
	15a Tax-exempt income and nondeductible expenses	15b Tax-exempt income and nondeductible expenses		
	16a Distributions	16b Distributions		
	17 Arkansas withholding and other payments			
* Attach statement with additional information				

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



Tax Ye	ear End of Pass Through Entity	12/31/2018 mm/dd/yyyy	<u> </u>					
Part A: Pass - Through Entity Information		Part B: Nonresident Membe	er Information					
Name of Entity:		Name:						
FIDUCIARY PARTNERS		SAVANNAH'S TRUST						
Type of Ownership: (if other, please provide st	tatement of ownership type)	Type of Ownership: (if other	r, please provi	ide statement of ownership type)				
Partnership C Corp. S Corp.	LLC Trust Other	Partnership C Corp.	S Corp.	C Trust Individual Other				
Federal Identification Number:		Social Security Number or Federal Identification Number of Member:						
00-***125		00-****12						
Street Address:		Street Address:						
2210 ARKANSAS DRIVE		P O BOX 267						
City, State, ZIP:		City, State, ZIP:						
RUSSELLVILLE, AR 71802		SCOTT, AR 72142						
Part C: Distribution and Tax Withholding or Pa	ayment Information for Nonresident M	lember						
Total Amounts Distributed from Arkansas Sou	urces: Arkansas Income Tax Withhe	ld:	Arkansas Inco	ome Tax Paid on AR1000CR:				
5000	100							

Arkansas Test Case 13

Required Forms:	AR1002F & AR4FID
Name of estate or trust:	Don and Mary Horseshoe Trust
FEIN:	00-****13

·2018

2018 AR1002F ARKANSAS FIDUCIARY INCOME TAX RETURN



E	x 20	19 or figgal year beginning	and and	20		20		Sof	tware I	D
		18 or fiscal year beginning of estate or trust	and endi	iig	F	_20 • ederal Identification Number				_
		N AND MARY HORSES			1.	00-****13		Type of	-	
			SHOE TRUST		+			Decedent's e Simple trust		-
		and title of fiduciary or trustee				ate trust created		Complex trus		X
		_			+	01/01/2006		ESBT		$rac{1}{2}$
		address			•	State or federal		Grantor trust	t	
		BOX 9645				extension filed		Charitable tr	ust	\square
Cit	·		State or Province	ZIP		Check if address is outside Foreign Country	0.8	Dankiuptoy		
•	BEN	NTON	• AR	• 72015				Pooled incor	me fund	
	X	ORIGINAL RETURN •	AMENDED RETURN •	FINAL RETURN		A. ALL INCOME		B. ARKANS	AS INCC	ме
	1.	Interest income:			1		1.	1	119	
		-					2	2	5,616	, 00
n.	3.	Net profit from trade or busine	ess: (Attach schedule)		3		ľ	3		00
ncome	4.	Capital gains: (See instruction	ons)		4		4	1	9,905	+
<u>n</u>			other estates and trusts, etc: (A	•			5	5	61	00
	6.	Farm income: (Attach schede	ule)		6		6	<u>،</u>		00
	7.	Other income:			7		7	/		00
			es 1 through 7)				<u> </u>	3 •	15,701	
	9.	Taxes:			9		ľ			00
							10	-		00
s							11			00
Deductions			ccountant/Preparer)						760	\rightarrow
quc							13			00
De			9 through 13)						760	
			outions: (Subtract Line 14 from						14,941	
			eneficiaries:					6 •	44.044	00
			tions: (Subtract Line 16 from L				_		14,941	
			<i>/</i>						2,200 12,741	
			(Subtract Line 18 from Line 17 REGULAR TAX TABLE using						277	
			REGULAR TAX TABLE USINQ				2U 1	/	211	100
			: (Attach AR1000TC)			-				
			nes 21 through 23)			•		1	26	00
			4 from Line 20)					5	251	
			: (Attach AR1099PT and/or 109					<u>^1</u>		
nts			rought forward from last year:	•						
Payments		-	·····				1			
Pa		•	the filing of original return: (See i				1			
and	30.	Total payments: (Add Lines 2	6 through 29)		. 30	1,000 00	1			
Tax a			instructions)				1			
-	32.	NET PAYMENTS: (Subtrac	t Line 31 from Line 30)			······	32	2	1,000	00
	33.	Amount of overpayment: (If Li	ine 32 is greater than Line 25,	enter difference)			33	3 •	749	00
	34.	Amount to be applied to 2019	estimated tax:		. 34	• 75 00				
			DED TO YOU: (Subtract Line				.35	5 •	674	00
	36.	AMOUNT DUE: (If Line 32	is less than Line 25, enter diff	erence)			.36	∂ ●		00
	37.	Attach Form AR2210 or AR221	OA. If required, enter exception	in box 37A ● P	ena	Ilty 37B • 0	0			
		Attach Form AR1002V to yo	our payment. To pay by credit	card see instruction	1S	TOTAL DUE	87C			00
Und	er per	nalties of perjury, I declare that I have	e examined this return and to the best of	my knowledge and belief,	, the	statements are true and complete	e.	May the Arkansa Agency discuss th		
Fid	uciar	y/trustee's signature		Date			_]	the preparer sho		
Pre	pare	r's signature		Date			٦	Yes	No	
Nar				ID/SSN •				For Departmen	nt Use On	ly
	fress	S	City, sta	ate, and ZIP			_	A	•	
	_				_					

AR1002F (R 8/16/2018)



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	y
1.	Enter federal long-term capital gain or loss reported on Line 16, federal Schedule D, Form 10411	20,851 C	0	20,851	00	20,851	00
2.	Enter adjustment, if any, for depreciation differences in federal and state an	nounts2	2		00		00
3.	Arkansas long-term capital gain or loss, add (or subtract) Line 1 and Line 2	2	3	20,851	00	• 20,851	00
4.	Enter federal net short-term capital loss, if any , reported on Line 7, federal Schedule D, Form 10414	(1,041) (0	(1,041)	00		00
5.	Enter adjustment, if any, for depreciation differences in federal and state an	nounts			00		00
6.	Arkansas net short-term capital loss, add (or subtract) Line 4 and Line 5		5 L	(1,041)	00	• (1,041)	00
7a.	Arkansas net capital gain or loss (Combine Lines 3 and 6)		′a	19,810	00	• 19,810	00
7b.	If the amount on line 7a is over \$10,000,000, only enter \$10,000,000. If less enter the total amount		ъ	19,810	00	19,810	00
8.	Arkansas taxable amount, if a gain multiply Line 7b by 50 percent (.50), othe	erwise enter loss8	3	9,905	00	9,905	00
9.	Enter federal short-term capital gain, if any , reported on Line 7, federal Schedule D, Form 10419	C	0		00		00
10.	Enter adjustment, if any, for depreciation differences in federal and state a	mounts1	10		00		00
11.	Arkansas short-term capital gain, add (or subtract) Line 9 and Line 10	1	11	•	00	•	00
12.	Total taxable Arkansas capital gain or loss, add Lines 8 and 11. (Loss limi t 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 NO TAX DUE to: State Income Tax, P. O. Box 8026, Little Rock, AR 72203-8026							





ARKANSAS FIDUCIARY INCOME TAX INTEREST AND DIVIDENDS

Name of estate or trust	Federal Identification Number
DON AND MARY HORSESHOE 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	
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 14

Required Forms:	AR1002NR, AR4FID & AR K-1FE
Name of estate or trust:	The Planters Row Trust
FEIN:	00-****14

2018 AR1002NR ARKANSAS FIDUCIARY INCOME TAX RETURN



·2018

No	nr	esident										Software	ID
For	2018	3 or fiscal year beginning		and ending		2	20	•				•	
		f estate or trust				Federal Identification Number Type of entity:							:
• T	HE	PLANTERS ROW TRU	JST			• 00-****14						ecedent's estate	
Nar	ne a	nd title of fiduciary or trustee				Date trust created						mple trust	\square
• F	205	SE BUSH				01/01/2016						omplex trust SBT	M
	<u> </u>	address				• State or federal						antor trust	\vdash
• 6	<u>8 A</u>	ZALEA DRIVE				extension filed						naritable trust	
City			State or Province		ZIP		Check if Foreign C	f address is outside	U.S.			ankruptcy estate	
			• AR		• 72210						<u> </u>	oled income fund	
	\mathbf{X}	ORIGINAL RETURN •		RN 🛛 🗌 F	INAL RETURN		A. A	ALL INCOME			В.	ARKANSAS INCO	DME
	1.	Interest income:				1		12	00	1			00
	2.	Ordinary dividends:				2			00	2			00
	3.	Net profit from trade or busine	ess: (Attach schedule			3			00	3			00
шe		Capital gains: (See instruction							00	4			00
ncome		Rents, royalties, partnerships,						78,869	00	5		1,058	3 00
-		Farm income: (Attach sched							00	6			00
		Other income:	-						00	7			1 00
	0	TOTAL INCOME: (Add Line					<u> </u>	78,881		8		1,057	
	0.	Taxes:							00	0 9			00
									00	~			00
		Interest:					<u> </u>		00	1	<u> </u>		00
s		Charitable contributions:					<u> </u>			11	⊢		
tio		Fees: (Fiduciary/Attorney/A	1 2				<u> </u>	595			_	6	3 00
Deduction		Other deductions:					L		00				00
De		Total deductions: (Add Lines	5,					595			_		3 00
	15.	Adjusted income before distrib	outions: (Subtract Lir	e 14 from Lin	e 8)	15		78,286				1,049	
	16.	Amounts to be distributed to b	eneficiaries:			16		78,286				1,049	
		Adjusted income after distribu							00	17		0	00
		Standard deduction:						\$2,200					
		NET TAXABLE INCOME:						2,200	00		—		
	20.	TOTAL TAX: Enter tax from	REGULAR TAX TA	BLE using the	e amount on Line	19, (<u>Column A</u>			20		0	00
		Personal tax credit:						\$26					
		Other state tax credit:							00				
	23.	Business Incentive Tax Credit	: (Attach AR1000TC)			23	•		00		_		_
	24.	TOTAL CREDITS: (Add Lir	nes 21 through 23)							24	•		6 00
		NET TAX: (Subtract Line 2							_	25	•	0) 00
		. Enter the amount from Line 1							00				
		. Enter the amount from Line 1						-	00		_		
6	250	Divide Line 25A by Line 25B	and enter decimal her	e:					2	5C	•	0.000000	ע
Payments	25E	APPORTIONED NET TAX	K: (Multiply Line 25 b	y Line 25C)					2	5D	•	0) 00
۲ ۲	26.	Arkansas income tax withheld	: (Attach AR1099PT	and/or 1099R)	26	•		00				
	27.	Estimated tax paid or credit bi	rought forward from la	st year:		27	•		00				
and	28.	Tax paid with extension:				28	•		00				
Tax	29.	Payments made with or after	the filing of original re	urn: (See inst i	uctions)	29	•		00				
-	30.	Total payments: (Add Lines 2	6 through 29)			30			00				
	31.	Overpayments received: (See	instructions)			31	•		00				
	32.	NET PAYMENTS: (Subtrac	t Line 31 from Line	30)						32	•	C) 00
	33.	Amount of overpayment: (If L	ine 32 is greater tha	n Line 25D, ei	nter difference) .					33	•		00
	34.	Amount to be applied to 2019	estimated tax:			34	•		00				
		AMOUNT TO BE REFUNE								35	•		00
		AMOUNT DUE: (If Line 32											00
		Attach Form AR2210 or AR221					ty 37B •		00	_			
		Attach Form AR1002V to yo	-	-				TOTAL DU	3	7C	•		00
Unde	r per	alties of perjury, I declare that I have								T	Ma	ay the Arkansas Revenue	
Fiduciary/trustee's signature Date								ency discuss this return w e preparer shown above?					
										-		Yes No	
Nan		r's signature			Date ID/SSN ●)					For	Department Use On	nly
	ress			City, state,							A	•	



Schedule A: Capital Gains (Attach Federal Schedule D)

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

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

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

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

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

		Federal Schedule D	(A) All Income	(B) Arkansas Only
1.	Enter federal long-term capital gain or loss reported on Line 16, federal Schedule D, Form 10411	00	00	00
2.	Enter adjustment, if any, for depreciation differences in federal and state an	nounts2	00	00
3.	Arkansas long-term capital gain or loss, add (or subtract) Line 1 and Line 2	23	• 00	• 00
4.	Enter federal net short-term capital loss, if any , reported on Line 7, federal Schedule D, Form 10414	00	00	00
5.	Enter adjustment, if any, for depreciation differences in federal and state an	nounts5	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	• 00	• 00
7b.	If the amount on line 7a is over \$10,000,000, only enter \$10,000,000. If less enter the total amount		00	00
8.	Arkansas taxable amount, if a gain multiply Line 7b by 50 percent (.50), other	erwise enter loss8	00	00
9.	Enter federal short-term capital gain, if any , reported on Line 7, federal Schedule D, Form 10419	00	00	00
10.	Enter adjustment, if any, for depreciation differences in federal and state an	nounts10	00	00
11.	Arkansas short-term capital gain, add (or subtract) Line 9 and Line 10	11	• 00	• 00
12.	Total taxable Arkansas capital gain or loss, add Lines 8 and 11. (Loss limi Enter here and on AR1002F / AR1002NR		00	00

Schedule B: Income Distribution (Attach Federal K-1s)							
Beneficiaries' share of income: 1,049 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 GA	RDENIA	AR	71901	1,049	00
							00
							00
							00
							00
Mail TAX DUE to: State Income Tax, P. O. Box 214 Mail REFUND to: State Income Tax, P. O. Box 100			Mail AMENDED to: State In Mail NO TAX DUE to: State In	· · ·		, Little Rock, AR 72203-36 , Little Rock, AR 72203-80	

AR1002NR (R 3/30/2018)





ARKANSAS FIDUCIARY INCOME TAX INTEREST AND DIVIDENDS

Name of estate or trust	Federal Identification Number
THE PLANTERS ROW TRUST	00-****14

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	12	00	0	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 1, Form AR1002F/ AR1002NR.	40	00		00
	12	00		0

PART II - TAXABLE DIVIDENDS

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

0	00	00
0	00	00
0	00	00
0	00	00
0	00	00
0	00	00
0	00	00
0	00	00
0	00	00
0	00	00
		00
-	C C C C C C C C C C C C C C C C C C C	00 00





ARKANSAS INCOME TAX OWNER'S SHARE OF INCOME, DEDUCTIONS, CREDITS, ETC.

Tax year beginning, 20 and ending _	, 20	Software ID				
Final K-1FE Amended K-1FE	Part III Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items					
Estate X Trust	Distributive share allocated and apportioned to Arkansas	Distributive share to be reported by Arkansas Residents				
Part I Information About the Estate or Trust	1a Interest income	1b Interest income				
A Identification Number		12				
00-****14	2a Ordinary dividends	2b Ordinary dividends				
B Name, Address, City, State, Zip Code	3a Business income	3b Business income				
THE PLANTERS ROW TRUST						
68 AZALEA DRIVE	4a Rents, royalties, partnerships, S corps, estates and trusts, etc.	4b Rents, royalties, partnerships, S corps, estates and trusts, etc.				
LITTLE ROCK, AR 72210	1,058	78,869				
	· · · · · · · · · · · · · · · · · · ·					
	5a Farm income	5b Farm income				
Part II Information About the Beneficiary	6a Net short-term capital gain (loss)	6b Net short-term capital gain (loss)				
C Identification Number	7a Net long-term capital gain (loss)	7b Net long-term capital gain (loss)				
400-00-9913						
D Name, Address, City, State, Zip Code	8a Unrecaptured Section 1250 gain	8b Unrecaptured Section 1250 gain				
JOHN ROGERS						
58 GARDENIA	9a Net Section 1231 gain (loss)	9b Net Section 1231 gain (loss)				
HOT SPRINGS, AR 71901						
	10a Other income (loss)*	10b Other income (loss)*				
	-1	-1				
E Arkansas resident 🔲 Yes 🗌 No	11a Depreciation	11b Depreciation				
If a nonresident, provide state of legal residence.	12a Other deductions*	12b Other deductions*				
F Beneficiary's Percentage of Allocated Income for	8	595				
Tax Year%	13a Other information*	13b Other information*				
	14a Credits	14b Credits				
	15a Tax-exempt income and nondeductible expenses	15b Tax-exempt income and nondeductible expenses				
	16a Distributions	16b Distributions				
	17 Arkansas withholding and other payments					
* Attach statement with additional information						

Arkansas Test Case 15

Required Forms: AR1002NR, AR4FID & AR109			FID & AR1099-PT		
Name of estate or trust: Joplin Kids Trust					
FEIN:	00-****15				
AR Tax Payment: Routing Numbe Account Numbe		2652 6695	270413 3427		
Requested Payn Amount Debited		04/1: \$174			
Estimated Tax Payments: Routing Numbe Account Numbe		2652 6695	270413 1427		
Amount E Voucher 2: Requested Amount E Voucher 3: Requested Amount E Voucher 4: Requested	l Payment Da Debited: l Payment Da Debited: l Payment Da	ate: ate:	04/15/19 \$50.00 06/15/19 \$75.00 09/15/19 \$100.00 01/15/20		
Amount I	e e	ait.	\$40.00		

2018 AR1002NR ARKANSAS FIDUCIARY INCOME TAX RETURN



·2018

No	onr	esident									Sc	oftware I	D
For	201	8 or fiscal year beginning	a	nd ending		2	20	•			•		
		of estate or trust						tification Numb	er			of entity:	ļ
			_	00-****	-	Decedent's estate			\square				
Name and title of fiduciary or trustee CHRISTOPHER COOK				Date trust created 01/01/2016				Complex tru	1	\mathbf{x}			
		address						e or federal		_	ESBT		
		DIAMOND LANE				•		nsion filed			Grantor true Charitable 1	1	H
City State or Province ZIP					f address is outside		Bankruptcy	1	H				
۰j	OF	LIN	• MO		• 64803		Foreign C	ountry			Pooled inco		
	\mathbf{X}	ORIGINAL RETURN •		I 🛛 🖬 🗌 F	INAL RETURN	N	A. /	ALL INCOME			B. ARKANS	SAS INCO	ME
	1.	Interest income:				1		6,632	00	1			00
	2.	Ordinary dividends:				2		5,055	00	2			00
	3.	Net profit from trade or busine	ss: (Attach schedule).			3			00	3			00
ncome	4.	Capital gains: (See instruction	ons)			4		99,689		4			00
lno	5.	Rents, royalties, partnerships,	other estates and trusts	s, etc: (Attac	h schedule)	5		-12,005		5		4,177	
	6.	Farm income: (Attach schede	ule)			6			00	6			00
		Other income:						132		7			00
		TOTAL INCOME: (Add Line						99,503	$ \rightarrow $	8	•	4,177	
		Taxes:						2,460		9			00
		Interest:						10,840		ł			00
s		Charitable contributions:						4,222		11			00
Deduction		Fees: (Fiduciary/Attorney/Ac	1 /					1,200				27	00
quc		Other deductions:						3,375					00
De		Total deductions: (Add Lines	•					22,097			•		00
		Adjusted income before distrib	-		•			77,406		- t	-	4,150	00
		Amounts to be distributed to b						77,406		16	•	4,150	
		Adjusted income after distribut					1	\$2,200		17		4,150	100
		Standard deduction:						<u>⇒∠,200</u> 75,206					
		NET TAXABLE INCOME: TOTAL TAX: Enter tax from	•					,		20		3,737	100
		Personal tax credit:		-				\$26	_	20[0,101	00
		Other state tax credit:						420	00				
		Business Incentive Tax Credit							00				
		TOTAL CREDITS: (Add Lin								24	•	26	00
		NET TAX: (Subtract Line 2	•							25		3,711	
		A. Enter the amount from Line 1						4,150					-
		3. Enter the amount from Line 1						77,406					
		C. Divide Line 25A by Line 25B a							<u></u>	5c	•	0.053613	
ents		D. APPORTIONED NET TAX								— Г		199	00
Payments	26.	Arkansas income tax withheld	: (Attach AR1099PT a	nd/or 1099R)		26	•	25	00				
Ра		Estimated tax paid or credit br							00				
and	28.	Tax paid with extension:				28	•		00				
Тах	29.	Payments made with or after t	the filing of original retur	n: (See instr	uctions)	29	•		00				
	30.	Total payments: (Add Lines 2	6 through 29)			30			00				
	31.	Overpayments received: (See	instructions)			31	•		00				_
	32.	NET PAYMENTS: (Subtrac	t Line 31 from Line 30)						32	•	25	00
		Amount of overpayment: (If Li	-							33	•		00
	34.	Amount to be applied to 2019	estimated tax:			34	•		00	г			100
		AMOUNT TO BE REFUNE	•		-					35			00
		AMOUNT DUE: (If Line 32					1				•	174	00
	37.	Attach Form AR2210 or AR221		-			lty 37B •		00	ч,			
<u> </u>	1	Attach Form AR1002V to yo								C			00
<u> </u>	-	nalties of perjury, I declare that I have	examined this return and to	the best of my l	nowledge and be	lief, the	statements	are true and com	plete.		May the Arkar Agency discuss	s this return w	ith
Fidu	ucia	ry/trustee's signature			Date						the preparer s		?
	•	er's signature			Date						Yes		by .
Nar Ado	ne dres	8		City, state, a	ID/SSN	•					For Departmo	ent Use On	ıy
Inac	162	2								1 '	ר ר ו ר	-	

AR1002NR (R 8/16/2018)



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, federal Schedule D, Form 10411	175,878 ()	0	175,878	00	(00
2.	Enter adjustment, if any, for depreciation differences in federal and state an	nounts2	L		00	(00
3.	Arkansas long-term capital gain or loss, add (or subtract) Line 1 and Line 2	23	•	175,878	00	•	00
4.	Enter federal net short-term capital loss, if any , reported on Line 7, federal Schedule D, Form 10414	0	0		00		00
5.	Enter adjustment, if any, for depreciation differences in federal and state an	nounts5	L		00		00
6.	Arkansas net short-term capital loss, add (or subtract) Line 4 and Line 5	6		•	00	•	00
7a.	Arkansas net capital gain or loss (Combine Lines 3 and 6)	7a		175,878	00	•	00
7b.	If the amount on line 7a is over \$10,000,000, only enter \$10,000,000. If less enter the total amount			175,878	00		00
8.	Arkansas taxable amount, if a gain multiply Line 7b by 50 percent (.50), othe	erwise enter loss8		87,939	00		00
9.	Enter federal short-term capital gain, if any , reported on Line 7, federal Schedule D, Form 10419	11,750 ()	0	11,750	00	(00
10.	Enter adjustment, if any, for depreciation differences in federal and state an	nounts1	٥Ĺ		00		00
11.	Arkansas short-term capital gain, add (or subtract) Line 9 and Line 10	1	1	11,750	00	•	00
12.	Total taxable Arkansas capital gain or loss, add Lines 8 and 11. (Loss limi Enter here and on AR1002F / AR1002NR		2	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 SSN/FEIN ADDRESS ST ZIP AMOUNDER

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 214 Mail REFUND to: State Income Tax, P. O. Box 100	· · ·		· · ·		, Little Rock, AR 72203-362 , Little Rock, AR 72203-802	





ARKANSAS FIDUCIARY INCOME TAX INTEREST AND DIVIDENDS

Name of estate or trust	Federal Identification Number
JOPLIN KIDS TRUST	00-****15

PART I - TAXABLE INTEREST

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

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

PART II - TAXABLE DIVIDENDS

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

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

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



Tax Year Er	nd of Pass Through Entity	12/31/2018 mm/dd/yyyy	3				
Part A: Pass - Through Entity Information		Part B: Nonresident Membe	er Information	I			
Name of Entity:		Name:					
FIDUCIARY		JOPLIN KIDS TRUST					
Type of Ownership: (if other, please provide stateme	ent of ownership type)	Type of Ownership: (if othe	er, please prov	ide statement of ownership type)			
Partnership C Corp. S Corp.	.C Trust Other	Partnership CCorp. SCorp. LLC X Trust Individual Other					
Federal Identification Number:		Social Security Number or Federal Identification Number of Member:					
00-****99		00-****15					
Street Address:		Street Address:					
539 PLANTATION		59 DIAMOND LANE					
City, State, ZIP:		City, State, ZIP:					
SCOTT, AR 72142		JOPLIN, MO 64803					
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 AR10			ome Tax Paid on AR1000CR:			
3500	25						

Arkansas Test Case 16

AMENDED INCOME TAX RETURN

Required Forms:AR1002F & AR4FIDName of estate or trust:Don and Mary Horseshoe TrustFEIN:00-****16

·2018

2018 AR1002F ARKANSAS FIDUCIARY INCOME TAX RETURN



-			and an di			00			Software	
		018 or fiscal year beginning of estate or trust	and endi	ng		_20 • ederal Identification Number		—	•	
					1.1				Type of entity	y:
		N AND MARY HORSES	SHOE IRUSI		_	00-****16			ecedent's estate	
		and title of fiduciary or trustee				ate trust created			imple trust complex trust	X
		HN SADDLEBACK			1	01/01/2006			SBT	
		address			•	State or federal		G	Grantor trust	
		BOX 9645				extension filed			haritable trust	
Cit	·		State or Province	ZIP		Check if address is outside Foreign Country	U.S		ankruptcy estate	
•	BEI	NTON	• AR	• 72015		r oroigh obunty			ooled income fund	1
		ORIGINAL RETURN	AMENDED RETURN •	FINAL RETURN		A. ALL INCOME		в.	ARKANSAS INC	OME
	1.	Interest income:			1	119 00	1		11	9 00
	2.	Ordinary dividends:			2	5,616 00	2	<u> </u>	5,61	6 00
	3.	Net profit from trade or busine	ess: (Attach schedule)		3		3	3		00
ncome	4.	Capital gains: (See instruction	ons)		4	9,905 00	4	4	9,90	5 00
lnc	5.	Rents, royalties, partnerships,	, other estates and trusts, etc: (At	tach schedule)	5	61 00	5	;	6	51 00
	6.	Farm income: (Attach sched	ule)		6		6	;		00
	7.	Other income:			7	00	7	· 🕒		00
	8.	TOTAL INCOME: (Add Line	es 1 through 7)		8		8	3	15,70	1 00
	9.	Taxes:			9		9	·		00
	10.	Interest:			. 10					00
S	11.	Charitable contributions:			11					00
Deductions	12.	Fees: (Fiduciary/Attorney/Ac	ccountant/Preparer)		. 12					0 0
luct	13.	Other deductions:			. 13		-			0 0 0
Dec	14.	Total deductions: (Add Lines	9 through 13)		. 14					0 0 0
	15.	Adjusted income before distrib	outions: (Subtract Line 14 from	Line 8)	. 15				14,94	1 00
	16.	Amounts to be distributed to b	eneficiaries:		. 16					00
	17.	Adjusted income after distribu	tions: (Subtract Line 16 from Li	ne 15)	. 17	14,941 00	17	·	14,94	1 00
	18.	Standard deduction:					.18	;	\$2,200	_
			(Subtract Line 18 from Line 17						12,74	
			REGULAR TAX TABLE using				.20)	27	7 00
	21.	Personal tax credit:			. 21					
			: (Attach AR1000TC)					_		_
			nes 21 through 23)							6 00
			4 from Line 20)				.25	<u>;</u> •	25	1 00
ts			: (Attach AR1099PT and/or 109	•						
Payments			rought forward from last year:							
ayr										
Ρ			the filing of original return: (See in	-						
k and			6 through 29)			1				
Тах			e instructions)							1 00
			ct Line 31 from Line 30)							0 00
			ine 32 is greater than Line 25,				.33 			0100
			estimated tax:				 ^_			00
			DED TO YOU: (Subtract Line 3							00
			is less than Line 25, enter diff							1.00
	31.		IOA. If required, enter exception i			Ity 37B • 0				00
بہ مدل			our payment. To pay by credit of						lay the Arkansas Revenu	
<u> </u>	-		e examined this return and to the best of		, ine	statements are true and complet	e.	Age	ency discuss this return	with
		ry/trustee's signature		Date			-	th	e preparer shown above Yes No	ə?
		er's signature		Date			₋┢	For	r Department Use O	inly
Nar	_			ID/SSN •)		-	A		,
Add	iress	s	City, sta	te, and ZIP			-	~		

AR1002F (R 8/16/2018)



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	y
1.	Enter federal long-term capital gain or loss reported on Line 16, federal Schedule D, Form 10411	20,851 C	00	20,851	00	20,851	00
2.	Enter adjustment, if any, for depreciation differences in federal and state an	nounts2	2		00		00
3.	Arkansas long-term capital gain or loss, add (or subtract) Line 1 and Line 2	2	3	20,851	00	• 20,851	00
4.	Enter federal net short-term capital loss, if any , reported on Line 7, federal Schedule D, Form 10414	(1,041) (0	(1,041)	00		00
5.	Enter adjustment, if any, for depreciation differences in federal and state an	nounts			00		00
6.	Arkansas net short-term capital loss, add (or subtract) Line 4 and Line 5		5 L	(1,041)	00	• (1,041)	00
7a.	Arkansas net capital gain or loss (Combine Lines 3 and 6)		′a	19,810	00	• 19,810	00
7b.	If the amount on line 7a is over \$10,000,000, only enter \$10,000,000. If less enter the total amount		ъ	19,810	00	19,810	00
8.	Arkansas taxable amount, if a gain multiply Line 7b by 50 percent (.50), othe	erwise enter loss8	3	9,905	00	9,905	00
9.	Enter federal short-term capital gain, if any , reported on Line 7, federal Schedule D, Form 10419	C	0		00		00
10.	Enter adjustment, if any, for depreciation differences in federal and state a	mounts1	10		00		00
11.	Arkansas short-term capital gain, add (or subtract) Line 9 and Line 10	1	11	•	00	•	00
12.	Total taxable Arkansas capital gain or loss, add Lines 8 and 11. (Loss limi t 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 214 Mail REFUND to: State Income Tax, P. O. Box 100		Mail AMENDED to: State Inco Mail NO TAX DUE to: State Inco	,		, Little Rock, AR 72203-36 , Little Rock, AR 72203-80		





ARKANSAS FIDUCIARY INCOME TAX INTEREST AND DIVIDENDS

Name of estate or trust	Federal Identification Number
DON AND MARY HORSESHOE TRUST	00-****16

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

AMENDED INCOME TAX RETURN

AR1002NR, AR4FID & AR1099-PT
Joplin Kids Trust
00-****17
: 265270413
:: 6695427
ent Date: 04/15/19
\$352.00

2018 AR1002NR ARKANSAS FIDUCIARY INCOME TAX RETURN



·2018

No	nr	esident								Software I	ID
For	2018	8 or fiscal year beginning and ending		2	20	•				•	
		f estate or trust				tification Numb	er			Type of entity:	
		LIN KIDS TRUST		• (00-****	17				cedent's estate	
		nd title of fiduciary or trustee			ite trust ci					nple trust	
		RISTOPHER COOK		0	1/01/20	16			ES	mplex trust BT	X
		address				e or federal		ľ		antor trust	
		DIAMOND LANE		1	exte	nsion filed			1	aritable trust	
City			ZIP • 64803		Foreign C	f address is outside	U.S.	ľ		nkruptcy estate	\vdash
					Ŭ Ŭ	,			<u> </u>	oled income fund	
	Ц	ORIGINAL RETURN • 🔀 AMENDED RETURN • 🗌 FI	NAL RETURN		A. 4	ALL INCOME		ľ	В. А	ARKANSAS INCO	-
	1.	Interest income:		1		6,632		1		6,259	
	2.	Ordinary dividends:		2		5,055	00	2		1,088	3 00
	3.	Net profit from trade or business: (Attach schedule)		3			00	3			00
l Ĕ	4.	Capital gains: (See instructions)		4		99,689	00	4			00
ncom	5.	Rents, royalties, partnerships, other estates and trusts, etc: (Attach	schedule)	5		-12,005	00	5		4,177	7 00
-	6.	Farm income: (Attach schedule)		6			00	6			00
	7.	Other income:		7		132	00	7			00
	8.	TOTAL INCOME: (Add Lines 1 through 7)		8		99,503	00	8	•	11,524	1 00
		Taxes:				1,500	00	9	<u> </u>	· · · · ·	00
		Interest:				11,800	00	10			00
	11.					4,222		11			00
suc		Fees: (Fiduciary/Attorney/Accountant/Preparer)				1,200		12		27	7 00
ctic		Other deductions:			<u> </u>	3,375					00
Deduction		Total deductions: (Add Lines 9 through 13)			<u> </u>	22,097				27	7 00
Ď					<u> </u>	77,406				11,497	
		Adjusted income before distributions: (Subtract Line 14 from Line	-		<u> </u>	11,400		15		11,437	00
		Amounts to be distributed to beneficiaries:				77,406				11,497	
		Adjusted income after distributions: (Subtract Line 16 from Line 1				\$2,200		17		11,437	100
		Standard deduction:				<u>⇒∠,200</u> 75,206					
<u> </u>		NET TAXABLE INCOME: (Subtract Line 18 from Line 17)				,			<u> </u>	3,737	7 00
		TOTAL TAX: Enter tax from REGULAR TAX TABLE using the				\$26	_	20		5,151	100
		Personal tax credit:				\$20	00				
		Other state tax credit:					00				
		Business Incentive Tax Credit: (Attach AR1000TC)						~ ·			5 00
		TOTAL CREDITS: (Add Lines 21 through 23)						24		3,711	
		NET TAX: (Subtract Line 24 from Line 20)					_	25		3,711	100
		A. Enter the amount from Line 17, Column B:				11,497					
		B. Enter the amount from Line 17, Column A:				77,406			<u> </u>		
ts		C. Divide Line 25A by Line 25B and enter decimal here:						1		0.148529	_
Payments		D. APPORTIONED NET TAX: (Multiply Line 25 by Line 25C)			T		I	5D	•	551	00
ayn		Arkansas income tax withheld: (Attach AR1099PT and/or 1099R)				25	$ \rightarrow $				
а Б	27.	Estimated tax paid or credit brought forward from last year:		. 27	•		00				
and	28.						00				
Тах	29.	Payments made with or after the filing of original return: (See instru	uctions)	. 29	•		00				
Ľ	30.	Total payments: (Add Lines 26 through 29)				199					
	31.	Overpayments received: (See instructions)		. 31	•		00				_
	32.	NET PAYMENTS: (Subtract Line 31 from Line 30)						32	•	199	9 00
		Amount of overpayment: (If Line 32 is greater than Line 25D, ent	•		1			33	•		00
	34.	Amount to be applied to 2019 estimated tax:		. 34	•		00				
	35.	AMOUNT TO BE REFUNDED TO YOU: (Subtract Line 34 fro	om Line 33)					35	•		00
	36.	AMOUNT DUE: (If Line 32 is less than Line 25D, enter differe	nce) <u></u>					36	•	352	2 00
	37.	Attach Form AR2210 or AR2210A. If required, enter exception in box	x 37A● 📃 P	enal	ty 37B●		00)			
L		Attach Form AR1002V to your payment. To pay by credit card	see instruction	<u>ıs</u>		TOTAL DU	3	7C	•	352	2 00
Unde	er per	nalties of perjury, I declare that I have examined this return and to the best of my kr	nowledge and belief	, the s	statements	are true and com	plete			ay the Arkansas Revenue ncy discuss this return w	
Fidu	ıciar	y/trustee's signature	Date					1		e preparer shown above?	
-		r's signature	Date					1		Yes No	
Nar		·g	ID/SSN.						For	Department Use On	nly
Add	Iress	s City, state, a	nd ZIP						A	•	

AR1002NR (R 8/16/2018)



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, federal Schedule D, Form 10411	175,878 ()	0	175,878	00	(00
2.	Enter adjustment, if any, for depreciation differences in federal and state an	nounts2	L		00	(00
3.	Arkansas long-term capital gain or loss, add (or subtract) Line 1 and Line 2	23	•	175,878	00	•	00
4.	Enter federal net short-term capital loss, if any , reported on Line 7, federal Schedule D, Form 10414	0	0		00		00
5.	Enter adjustment, if any, for depreciation differences in federal and state an	nounts5	L		00		00
6.	Arkansas net short-term capital loss, add (or subtract) Line 4 and Line 5	6		•	00	•	00
7a.	Arkansas net capital gain or loss (Combine Lines 3 and 6)	7a		175,878	00	•	00
7b.	If the amount on line 7a is over \$10,000,000, only enter \$10,000,000. If less enter the total amount			175,878	00		00
8.	Arkansas taxable amount, if a gain multiply Line 7b by 50 percent (.50), other	erwise enter loss8		87,939	00		00
9.	Enter federal short-term capital gain, if any , reported on Line 7, federal Schedule D, Form 10419	11,750 ()	0	11,750	00	(00
10.	Enter adjustment, if any, for depreciation differences in federal and state an	nounts1	٥Ĺ		00		00
11.	Arkansas short-term capital gain, add (or subtract) Line 9 and Line 10	1	1	11,750	00	•	00
12.	Total taxable Arkansas capital gain or loss, add Lines 8 and 11. (Loss limi Enter here and on AR1002F / AR1002NR		2	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 SSN/FEIN ADDRESS ST ZIP AMOUNDER

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 214 Mail REFUND to: State Income Tax, P. O. Box 100	· · ·		· · ·		Little Rock, AR 72203-362 Little Rock, AR 72203-802	





ARKANSAS FIDUCIARY INCOME TAX INTEREST AND DIVIDENDS

Name of estate or trust	Federal Identification Number
JOPLIN KIDS TRUST	00-****17

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	NAME OF PAYER All Income		Arkansas Only	
PT CAP - ORD INT	2,922	00	2,922	00
MY CAPITAL - INTEREST	3,337	00	3,337	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	6,259	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	NAME OF PAYER All Income		Arkansas Only		
PT CAP	1,088	00	1,088	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	1,088	00	

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



	Tax Year End	d of Pass Through Entity		3		
			mm/dd/yyyy			
Part A: Pass - Through Entity Informati	ion		Part B: Nonresident Membe	er Information	ı	
Name of Entity:			Name:			
FIDUCIARY			JOPLIN KIDS TRUST			
Type of Ownership: (if other, please pi	rovide statemen	t of ownership type)	Type of Ownership: (if othe	er, please prov	ide statement of ownership type)	
Partnership C Corp. XS	Corp.	Trust Other	Partnership CCorp. SCorp. LLC X Trust Individual Other			
Federal Identification Number:			Social Security Number or Federal Identification Number of Member:			
00-****99			00-****17			
Street Address:			Street Address:			
539 PLANTATION			59 DIAMOND LANE			
City, State, ZIP:			City, State, ZIP:			
SCOTT, AR 72142			JOPLIN, MO 64803			
Part C: Distribution and Tax Withholdi	ng or Payment I	nformation for Nonresident M	lember			
Total Amounts Distributed from Arka	ounts Distributed from Arkansas Sources: Arkansas Income Tax With		ld:	Arkansas Inco	ome Tax Paid on AR1000CR:	
3500		25				

Composite Income Tax Returns

Required Forms:	AR1000CR & AR1099-PT
Name of estate or trust:	Joe's Construction Company
FEIN:	00-****18

2018 AR1000CR ARKANSAS INCOME TAX



CR1

CO	OMPOSITE TAX RETU	RN				CK BOX IF		Soft		_
Jan [.]	1 - Dec 31, 2018 or fiscal year ending		20 •					• <u>Son</u>	tware IE	<u> </u>
Nan	ne of entity JOE'S CONSTRUCTION COMPANY					Federal Employe 00-****18	r Ident	ification Nu	mber	
	ling address P O BOX 3628					Telephone (501) 682-7925	5			
City		State or Province • AR		Zip • 72203		Check if address Foreign Country Nat		ide U.S.		
• [Check this box if you have	filed Arkansas extens	sion Form	AR1055-CR		Location of record 1816 W. 7TH ST			, AR	
	COMPUTATION OF 1	FAX ON ARKANS	SAS TAX	CABLE INC	OME (F	Round to nea	ares	t dollar))	
-	NON CORPORATION MEM									
1	NUMBER OF NONRESIDENT N	MEMBERS			1•	2				
	2. TAXABLE INCOME FROM SCH								95,968	
3	3. TAX: [Multiply Line 2 by 6.9 perce	ent (.069)]					3	•	6,622	00
(CORPORATION MEMBERS	S SHARES OF INC	OME							
4	4. NUMBER OF NONRESIDENT N	MEMBERS			4•	1				
5	5. TAXABLE INCOME FROM SCH	EDULE B: (Corporation	n members	s)			5	•	16,315	00
	6. TAX: [Multiply Line 5 by 6.5 perce								1,060	00
7	7. TOTAL TAX: (Add Lines 3 and 6))					7	•	7,682	00
8	3. Arkansas income tax withheld: [Atta	ach copies of AR1099PT	Form(s)]		8.	7,682 00				
	 Estimated tax paid and/or credit carr 					00				
	 Desimated tax paid analor croat can Payment made with extension: 					00				
	AMENDED RETURNS ONLY - E					00				
	2. TOTAL PAYMENTS: (Add Lines						12	•	7,682	00
	3. AMENDED RETURNS ONLY - E									00
	4. ADJUSTED TOTAL PAYMENTS								7,682	
	5. AMOUNT OF OVERPAYMENT/									00
	 Amount of overpayment to be applie 									00
	7. AMOUNT TO BE REFUNDED T									00
	 AMOUNT DUE: (If Line 7 is greate 									00
	Attach Form AR1000CRV to Administration". Include F						e and	l		
	Dte: The AR1000CR, Page PLEASE SIGN HERE: Under p and statements, and to the bes	penalties of perjury, I t of my knowledge ar	declare t	hat I have exa they are true	amined th	and complete.	ccom Decl	panying saration of	schedule f prepar	es
≤⊥.	(other than taxpayer) is based of Signature of officer, partner or account			barer has any	Knowledg Telephone		Mayt	the Arkansas	Revenue	
SIG		HERE		03/03/2019	· ·	l)682-2194	Agen with t	cy discuss thi he preparer o	is return of the returr	ז?
	Paid Preparer's Signature			ID Number/Soc	,		P	Yes	No	
PAID EPARER				•	P00*****	*	For A	r Department	t Use Only	
PAI	Preparer's Name		City/State	e/Zip			-	 ohone		-
<u> 22</u>	E-mail taxpreparer@yahoo.com		Little Roo	ck, AR 72203				(501)682-	7242	



FEIN: 00-****18

SCHEDULE A - NON CORPORATION 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	39,685 00			
BRANDON MEMBER	124 MAIN ST., GREENVILLE, MS 38704	400-00-5502	56,283 00			
			00			
			00			
			00			
			00			
			00			
			00			
			00			
Total Taxable Income: Enter h	95,968 00					

NAME OF MEMBER	ADDRESS, CITY, STATE, ZIP	FEIN	SHARE OF TAXABLE INCOME	E
CHASE MEMBER	125 MAIN ST., LANDISVILLE, PA 15538	400-00-5503	16,315	c
				(
				0
				0
				0
				(
				(
				0
otal Taxable Income: Enter	here and on Line 5			

п

Par



	Tax Year End o	f Pass Through Entity	12/31/2018 mm/dd/yyyy				
Part A: Pass - Through Entity Information		Part B: Nonresident Membe	er Information	L			
Name of Entity:		Name:					
Joe's Construction Company			Alice Member				
Type of Ownership: (if other, please provide statement of ownership type)		Type of Ownership: (if othe	er, please prov	ide statement of ownership type)			
Partnership CCorp. SCorp. LLC Trust Other		Trust Other	Partnership CCorp. SCorp. LLC Trust XIndividual Other				
Federal Identification Number:		Social Security Number or Federal Identification Number of Member:					
00-****18			400-00-5501				
Street Address:			Street Address:				
PO Box 3628			123 Main St.				
City, State, ZIP:			City, State, ZIP:				
Little Rock, AR 72203			Fort Worth, TX 76123				
Part C: Distribution and Tax Withholdi	ng or Payment Info	ormation for Nonresident N	lember				
Total Amounts Distributed from Arka	nsas Sources: A	rkansas Income Tax Withhe	ld:	Arkansas Inco	ome Tax Paid on AR1000CR:		
\$39,685	\$2	2,738					

Par



Tax Year End o	of Pass Through Entity	12/31/2018 mm/dd/yyyy				
Part A: Pass - Through Entity Information		Part B: Nonresident Membe	er Information			
Name of Entity:		Name:				
Joe's Construction Company		Brandon Member				
Type of Ownership: (if other, please provide statement o	of ownership type)	Type of Ownership: (if othe	er, please provi	ide statement of ownership type)		
Partnership C Corp. S Corp. LLC	Trust Other	Partnership C Corp. S Corp. LLC Trust X Individual Other				
Federal Identification Number:		Social Security Number or Federal Identification Number of Member:				
00-****18		400-00-5502				
Street Address:		Street Address:				
PO Box 3628		124 Main St.				
City, State, ZIP:		City, State, ZIP:				
Little Rock, AR 72203		Greenville, MS 38704				
Part C: Distribution and Tax Withholding or Payment Inf	ormation for Nonresident M	lember				
Total Amounts Distributed from Arkansas Sources:	Arkansas Income Tax Withhe	Vithheld: Arkansas Income Tax Paid on A		ome Tax Paid on AR1000CR:		
\$56,283	\$3,884					



Tax Year End of Pass	Through Entity 12/31/2018 mm/dd/yyyy
Part A: Pass - Through Entity Information	Part B: Nonresident Member Information
Name of Entity:	Name:
Joe's Construction Company	Chase Member
Type of Ownership: (if other, please provide statement of owner	ship type) Type of Ownership: (if other, please provide statement of ownership type)
Partnership C Corp. S Corp. LLC Tru	st Other Partnership C Corp. S Corp. LLC Trust X Individual Other
Federal Identification Number:	Social Security Number or Federal Identification Number of Member:
00-****18	400-00-5503
Street Address:	Street Address:
PO Box 3628	125 Main St.
City, State, ZIP:	City, State, ZIP:
Little Rock, AR 72203	Landisville, PA 15538
Part C: Distribution and Tax Withholding or Payment Informatio	n for Nonresident Member
Total Amounts Distributed from Arkansas Sources: Arkansas	Income Tax Withheld: Arkansas Income Tax Paid on AR1000CR:
\$16,315 \$1,060	

Required F	orms:	AR1000CR	& AR	1099-PT
Name of es	tate or trust:	TREK AG,	Inc	
FEIN:		00-****19)	
AR Tax Pa	yment: Routing Number Account Number		26527 66954	70413 427
	Requested Paymo Amount Debited:		04/15 \$182.	-
Estimated '	Tax Payments: Routing Number Account Number		26527 66954	
	Amount De Voucher 2: Requested Amount De Voucher 3:	Payment Da ebited: Payment Da	te:	04/15/19 \$50.00 06/15/19 \$75.00 09/15/19 \$100.00
	Requested Amount De	Payment Da ebited:	te:	01/15/20 \$40.00

2018 AR1000CR ARKANSAS INCOME TAX



CR1

СС	OMPOSITE TAX RETUR	RN							Soft	ware II	D
Jan	1 - Dec 31, 2018 or fiscal year ending _		20•			•			•		
• '	TREK AG, INC					Federal E • 00-****	mployer lo * 19	dentif	ication Nun	nber	
•	10125 TAX WAY			_		(501) 68	32-7925				
		State or Province • CA		Zip ● 95864					le U.S.		
Name diretity Federal Employer Identification Number TREK AG, INC Maling address Maling address TORE AG, INC Maling address Tore AG, INC Maling address Tore AG, INC Maling address Tore AG, INC SACRAMENTO SACRAMENTO SACRAMENTO Coheck this box if you have filed Arkansas extension Form AR1055-CR CondPUTATION OF TAX ON ARKANSAS TAXABLE INCOME (Round to nearest dollar) NON CORPORATION MEMBERS SHARES OF INCOME NUMBER OF NONRESIDENT MEMBERS SHARES OF INCOME NUMBER OF NONRESIDENT MEMBERS SHARES OF INCOME NUMBER OF NONRESIDENT MEMBERS TAX: (Multiply Line 2 by 6.9 percent (069) TAX: (Multiply Line 2 by 6.9 percent (069) TAX: (Multiply Line 5 by 6.5 percent (069) TOTAL TAX: (Multiply Line 5 by 6.5 percent (069) TOTAL TAX: (Add Lines 3 and 6) De add and/or credit camed forward De add and/or credit camed forward Di Estimated tax paid and/or credit camed forward Di Add Mennote De ETUENS ONLY - Enter previous payments Di Add Mennote De ETUENS ONLY - Enter previous payments											
	COMPUTATION OF TA	AX ON ARKANS	ΑS ΤΑΧ	ABLE INC	OME (F	Round t	o near	est	dollar)		
	NON CORPORATION MEME	BERS SHARES O	F INCO	ME							
	1. NUMBER OF NONRESIDENT M	EMBERS			1•		2	г			_
	2. TAXABLE INCOME FROM SCHE	EDULE A: (Non Corpora	ation mem	bers)				2	•	,	
	3. TAX: [Multiply Line 2 by 6.9 percei	nt (.069)]						3	•	124	00
					4		1	F			
	5. TAXABLE INCOME FROM SCHE	EDULE B: (Corporation	members)				5	•	895	00
	6. TAX: [Multiply Line 5 by 6.5 percer	nt (.065)]						6	•	58	00
	7. TOTAL TAX: (Add Lines 3 and 6) .							7	•	182	00
	8. Arkansas income tax withheld: [Attac	ch copies of AR1099PT	Form(s)]		8 •		00				
	9. Estimated tax paid and/or credit carrie	ed forward:			9 •		00				
1	0. Payment made with extension:				.10		00				
1	1. AMENDED RETURNS ONLY - Er	nter previous payments:			11 •		00	_			
1	2. TOTAL PAYMENTS: (Add Lines 8	through 11)						. 12	•	0	00
1	3. AMENDED RETURNS ONLY - Er	nter previous overpaymer	nts:					. 13	•		00
1	4. ADJUSTED TOTAL PAYMENTS:	: (Subtract Line 13 from	Line 12)					. 14	•	0	00
1	5. AMOUNT OF OVERPAYMENT/R	EFUND: (If Line 14 is g	greater tha	n Line 7, enter	r difference	e)		.15	•		00
1	6. Amount of overpayment to be applied	l to 2019:						. 16	•		00
1	7. AMOUNT TO BE REFUNDED TO	YOU: (Subtract Line ²	16 from Lir	ne 15)		R	EFUND	17	•		00
1	8. AMOUNT DUE: (If Line 7 is greater	than Line 14, enter diff	erence)			T/	AX DUE	18	•	182	00
	123 TAX WAY [601] 682-7825 CRAMENTO • CA • 95864 Control indexes to voluble U.S. Foreign Country Name Check this box if you have filed Arkansas extension Form AR1055-CR Location of records for audit 10.5 TAX WAY, SACRAMENTO, CA COMPUTATION OF TAX ON ARKANSAS TAXABLE INCOME (Round to nearest dollar) ON CORPORATION MEMBERS SHARES OF INCOME NUMBER OF NONRESIDENT MEMBERS 10 2 TAXABLE INCOME FROM SCHEDULE A: (Non Corporation members) 2 1.790 00 TAX: (Multiply Line 2 by 6.9 percent (.069)] 3 124 00 ORPORATION MEMBERS SHARES OF INCOME NUMBER OF NONRESIDENT MEMBERS 4 1 NUMBER OF NONRESIDENT MEMBERS 4 1 4 1 TAX: (Multiply Line 2 by 6.9 percent (.069)] 5 6										
N	ote: The AR1000CR, Page 2	2 (CR2) must be c	omplete	ed and atta	ched.						
EASE HERE	and statements, and to the best (other than taxpayer) is based on	of my knowledge an all information of w	d belief, t	hey are true	, correct a	and com	olete. D	ecla	ration of	prepar	
PLE	Signature of officer, partner or accounta	HERE	D		· ·		A	gency	y discuss this	return	n?
~								For I		1	y
ARE	Prenarer's Name			-				А		•	
orep	E mail iannranarar@yahaa.com			•			Г	eleph		2194	
			1	.,			I				



FEIN: 00-****19

SCHEDULE A - NON CORPORATION MEMBERS SHARES OF INCOME						
NAME OF MEMBER	ADDRESS, CITY, STATE, ZIP	SSN OR FEIN	SHARE OF TAXABLE INCOME	E		
ZACK SMITH	321 BLOCK ST., SACRAMENTO, CA 95864	400-00-5510	895	00		
YOLANDA SANDERS	322 BLOCK ST., SACRAMENTO, CA 95864	400-00-5511	895	00		
				00		
				00		
				00		
				00		
				00		
				00		
				00		
Total Taxable Income: Enter	1,790	00				

SCHEDULE B - CORPORATION MEMBERS SHARES OF INCOME							
NAME OF MEMBER	ADDRESS, CITY, STATE, ZIP	FEIN	SHARE OF TAXABLE INCOME	E			
XAVIER SWANSON	323 BLOCK ST., SACRAMENTO, CA 98564	400-00-5512	895	0			
				0			
				0			
				00			
				00			
				00			
				00			
				00			
				0			
Total Taxable Income: Enter	895	0					

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ity <u>12/31/2018</u> mm/dd/yyyy		
Part B: Nonresident Member Information		
Name:		
Zack Smith		
Type of Ownership: (if other, please provide statement of ownership type)		
Partnership C Corp. S Corp. LLC Trust XIndividual Other		
Social Security Number or Federal Identification Number of Member:		
400-00-5510		
Street Address:		
321 Block St		
City, State, ZIP:		
Sacramento, CA 95864		
it Member		
hheld: Arkansas Income Tax Paid on AR1000CR:		
\$62		

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



Tax Year End of Pass Through Entity 12/31/201			
	mm/dd/yyyy		
	Part B: Nonresident Membe	er Information	
	Name:		
	Yolanda Sanders		
nt of ownership type)	Type of Ownership: (if othe	er, please provid	le statement of ownership type)
C Trust Other	Partnership C Corp. S Corp. LLC Trust X Individual Other		
	Social Security Number or Federal Identification Number of Member:		
	400-00-5511		
	Street Address:		
	322 Block St		
	City, State, ZIP:		
	Sacramento, CA 95864		
Information for Nonresident N	1ember		
Arkansas Income Tax Withhe	eld:	Arkansas Incor	ne Tax Paid on AR1000CR:
		\$62	
	nt of ownership type)	mm/dd/yyyy Part B: Nonresident Membr Name: Yolanda Sanders Type of Ownership: (if othe CTrustOther Social Security Number or 400-00-5511 Street Address: 322 Block St City, State, ZIP:	mm/dd/yyyy Part B: Nonresident Member Information Name: Yolanda Sanders Type of Ownership: (if other, please provice Trust Other Partnership C Corp. Social Security Number or Federal Identifit 400-00-5511 Street Address: 322 Block St City, State, ZIP: Sacramento, CA 95864 Information for Nonresident Member Arkansas Income Tax Withheld:

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



	Tax Year End of Pass Through Entity 12/31/201			3	
		mm/dd/			
Part A: Pass - Through Entity Informat	ion		Part B: Nonresident Memb	er Information	
Name of Entity:			Name:		
Trek AG, Inc.			Xavier Swanson		
Type of Ownership: (if other, please p	rovide statemen	t of ownership type)	Type of Ownership: (if othe	er, please prov	ide statement of ownership type)
Partnership C Corp. XS	Corp.	Trust Other	Partnership C Corp. S Corp. LLC Trust X Individual Other		
Federal Identification Number:			Social Security Number or Federal Identification Number of Member:		
00-****19			400-00-5512		
Street Address:			Street Address:		
10125 Tax Way			323 Block St		
City, State, ZIP:			City, State, ZIP:		
Sacramento, CA 95864			Sacramento, CA 95864		
Part C: Distribution and Tax Withholdi	ing or Payment I	nformation for Nonresident N	Nember		
Total Amounts Distributed from Arka	nsas Sources:	Arkansas Income Tax Withh	eld:	Arkansas Inco	ome Tax Paid on AR1000CR:
\$895				\$58	

Required Forms:	AR1000CR & AR1099-PT
Name of estate or trust:	Herman Smith Company
FEIN:	00-****20

2018 AR1000CR ARKANSAS INCOME TAX COMPOSITE TAX RETURN



CR1

CO	MPOSITE TAX RETU	IRN				ECK BOX IF			Software I	П
Jan 1	- Dec 31, 2018 or fiscal year ending	, 20	•		,	•		•	Software I	<u> </u>
Nam	e of entity ERMAN SMITH COMPANY					Federal Employer • 00-*****20	Iden	tificatio	n Number	
	ng address SCOTT COURT					Telephone (501) 682-7925				
City	T. LOUIS	State or Province • MO		Zip • 63146		Check if address i Foreign Country Nam		side U.S.		
• [Check this box if you have	filed Arkansas extension	n Form	AR1055-CR		Location of record 3 SCOTT COUR			S, MO	
	COMPUTATION OF	TAX ON ARKANSAS	S TAX	KABLE INC	OME (Round to nea	res	st dol	lar)	
Ν	ION CORPORATION MEN	BERS SHARES OF	INCO	ME						
1.	NUMBER OF NONRESIDENT	MEMBERS			1•	2				
2	TAXABLE INCOME FROM SC	HEDLII E A: (Non Corporati	on men	nhers)			2		272,363	00
	TAX: [Multiply Line 2 by 6.9 percent								18,793	1
										-
C	ORPORATION MEMBER	S SHARES OF INCO	MF							
4.	NUMBER OF NONRESIDENT	MEMBERS			4•	1				
5.	TAXABLE INCOME FROM SC	HEDULE B: (Corporation m	embers	s)			5	; 🗕 📃	116,726	00
6.	TAX: [Multiply Line 5 by 6.5 perc	cent (.065)]					6	; •	7,587	00
7.	TOTAL TAX: (Add Lines 3 and 6)					7	•	26,380	00
8.	Arkansas income tax withheld: [Att	ach copies of AR1099PT Fo	rm(s)] .		8 •	30,000 00				
9.	. Estimated tax paid and/or credit ca	rried forward:			9 •	00				
10.	. Payment made with extension:				10	00				
	AMENDED RETURNS ONLY -					00				
	TOTAL PAYMENTS: (Add Lines						12	2	30,000	00
	AMENDED RETURNS ONLY -									00
	ADJUSTED TOTAL PAYMENT								30,000	00
	AMOUNT OF OVERPAYMENT								3,620	
	. Amount of overpayment to be appli									00
	AMOUNT TO BE REFUNDED								3,620	
	AMOUNT DUE: (If Line 7 is great									00
10.	AMOUNT DOL. (II LINE / IS great	er than Line 14, enter differe	ence)				_ 10	,		100
	Attach Form AR1000CRV Administration". Include						and	1		
No	te: The AR1000CR, Page	2 (CR2) must be cor	nplet	ed and atta	ched.					
		()	•							
	PLEASE SIGN HERE: Under and statements, and to the be (other than taxpayer) is based	st of my knowledge and l	belief,	they are true	, correct	and complete.	cor Dec	npanyi Iaratio	ing schedul on of prepa	les rer
SN H	Signature of officer, partner or accour			Date	Telephor		May	the Arka	insas Revenue	
SIG	SIGN	HEKE		03/03/2019	· ·	01)682-7229	•	2	uss this return arer of the retur	rn?
	Paid Preparer's Signature			ID Number/Soc		,		Yes	No	:
				•	00-****	í l	Fo	r Depart	tment Use Onl	у
AR	Preparer's Name		ity/State	//////////////////////////////////////		[Α		•	
[2日]		le Ie	ity, State				Tele	phone]

St. Louis, MO 63141



FEIN: 00-****20

SCHEDULE A - NON CORPORATION MEMBERS SHARES OF INCOME								
NAME OF MEMBER	ADDRESS, CITY, STATE, ZIP	SSN OR FEIN	SHARE OF TAXABLE INCOME	Ξ				
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				
				00				
				00				
				00				
				00				
				00				
				00				
				00				
Total Taxable Income: Enter h	272,363	00						

SCHEDULE B - CORPORATION MEMBERS SHARES OF INCOME							
NAME OF MEMBER	ADDRESS, CITY, STATE, ZIP	FEIN	SHARE OF TAXABLE INCOME	E			
JANET SCOTT	542 NORTH ST., ST. LOUIS, MO 63141	400-00-5517	116,726	00			
				00			
				00			
				00			
				00			
				00			
				00			
				00			
				00			
Total Taxable Income: Enter he	116,726	00					

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



Tax Year	End of Pass Through Entity	12/31/2018	3		
		mm/dd/yyyy			
Part A: Pass - Through Entity Information		Part B: Nonresident Membe	er Information		
Name of Entity:		Name:			
Herman Smith Company		James Scott			
Type of Ownership: (if other, please provide stater	nent of ownership type)	Type of Ownership: (if othe	er, please provid	de statement of ownership type)	
Partnership C Corp. S Corp.	LC Trust Other	Partnership C Corp. S Corp. LLC Trust X Individual Other			
Federal Identification Number:		Social Security Number or Federal Identification Number of Member:			
00-****20		400-00-5515			
Street Address:		Street Address:			
3 Scott Ct.		540 North St.			
City, State, ZIP:		City, State, ZIP:			
St. Louis, MO 63146		St. Louis, MO 63141			
Part C: Distribution and Tax Withholding or Payme	nt Information for Nonresident I	Vember			
Total Amounts Distributed from Arkansas Sources	: Arkansas Income Tax Withh	eld:	Arkansas Inco	me Tax Paid on AR1000CR:	
\$77,818	\$10,000				

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



Tax Year End of Pass Through Entity 12/31/201				
	mm/dd/yyyy			
	Part B: Nonresident Membe	er Information		
	Name:			
	Jim Scott			
ement of ownership type)	Type of Ownership: (if othe	er, please prov	ide statement of ownership type)	
LLC Trust Other	Partnership C Corp. S Corp. LLC Trust XIndividual Other			
	Social Security Number or Federal Identification Number of Member:			
	400-00-5516			
	Street Address:			
	541 North St.			
	City, State, ZIP:			
	St. Louis, MO 63141			
nent Information for Nonresident M	lember			
es: Arkansas Income Tax Withhe	eld:	Arkansas Inco	ome Tax Paid on AR1000CR:	
\$10,000				
	tement of ownership type) LLC Trust Other ment Information for Nonresident M tes: Arkansas Income Tax Withhe	mm/dd/yyyy Part B: Nonresident Member Name: Jim Scott Type of Ownership: (if other Partnership C Corp. Social Security Number or 400-00-5516 Street Address: 541 North St. City, State, ZIP: St. Louis, MO 63141 ment Information for Nonresident Member tes: Arkansas Income Tax Withheld:	mm/dd/yyyy Part B: Nonresident Member Information Name: Jim Scott Type of Ownership: (if other, please prov LLC Trust Other Partnership Social Security Number or Federal Identi 400-00-5516 Street Address: 541 North St. City, State, ZIP: St. Louis, MO 63141 ment Information for Nonresident Member ces: Arkansas Income Tax Withheld:	

Par



	Tax Year End	Tax Year End of Pass Through Entity 12/31/201 mm/dd/yyyy				
Part A: Pass - Through Entity Informati	ion		Part B: Nonresident Membe	er Information	I	
Name of Entity:			Name:			
Herman Smith Company			Janet Scott			
Type of Ownership: (if other, please pr	rovide statement	of ownership type)	Type of Ownership: (if othe	er, please prov	ide statement of ownership type)	
XPartnership CC Corp. S	Corp.	Trust Other	Partnership C Corp. S Corp. LLC Trust X Individual Other			
Federal Identification Number:			Social Security Number or Federal Identification Number of Member:			
00-****20	00-****20		400-00-5517			
Street Address:			Street Address:			
3 Scott Ct.			542 North St.			
City, State, ZIP:			City, State, ZIP:			
St. Louis, MO 63146			St. Louis, MO 63141			
Part C: Distribution and Tax Withholdi	ng or Payment Ir	nformation for Nonresident M	lember			
Total Amounts Distributed from Arka	nsas Sources:	Arkansas Income Tax Withhe	ld:	Arkansas Inco	ome Tax Paid on AR1000CR:	
\$116,726		\$10,000				

AMENDED INCOME TAX RETURN

Required Forms: AR1000CR & AR1099-PT

Name of estate or trust: Joe's Construction Company

FEIN:

00-****21

2018 AR1000CR ARKANSAS INCOME TAX



CR1

					HECK BOX IF ENDED RETURN Software ID					
Jan	1 - Dec 31, 2018 or fiscal year ending _		20•			• 🗙	-	•		,
	me of entity JOE'S CONSTRUCTION COMPANY					Federal Employe ● 00-****21	r Ident	ification	Number	
	iling address P O BOX 3628					Telephone (501) 682-792	5			
City	y LITTLE ROCK	State or Province • AR		Zip • 72203		Check if address Foreign Country Na		ide U.S.		
•	Check this box if you have fi	iled Arkansas extens	sion Form	AR1055-CR		Location of recor 1816 W. 7TH S			CK, AR	
	COMPUTATION OF T	AX ON ARKANS	AS TA)	CABLE INC	OME (R	ound to nea	ares	t dolla	ar)	
	NON CORPORATION MEMI	BERS SHARES O	F INCO	ME						
	1. NUMBER OF NONRESIDENT M	IEMBERS			1•	2				
	2. TAXABLE INCOME FROM SCH	EDULE A: (Non Corpor	ation mem	nbers)			2	•	95,968	00
;	3. TAX: [Multiply Line 2 by 6.9 perce	nt (.069)]					3	•	6,622	00
	CORPORATION MEMBERS				4•	1				
	5. TAXABLE INCOME FROM SCH	EDULE B: (Corporation	n members	;)			5	•	19,835	00
	6. TAX: [Multiply Line 5 by 6.5 perce								1,289	00
;	7. TOTAL TAX: (Add Lines 3 and 6)						7	•	7,911	00
8	8. Arkansas income tax withheld: [Attac	ch copies of AR1099PT	Form(s)] .		8	8,000 00				
	9. Estimated tax paid and/or credit carri					00				
	0. Payment made with extension:					00				
	1. AMENDED RETURNS ONLY - E					0 00				
1:	2. TOTAL PAYMENTS: (Add Lines 8	3 through 11)					12	•	8,000	00
1:	3. AMENDED RETURNS ONLY - E	nter previous overpayme	nts:				13	•	0	00
14	4. ADJUSTED TOTAL PAYMENTS	: (Subtract Line 13 from	n Line 12).				14	•	8,000	00
1	5. AMOUNT OF OVERPAYMENT/R	REFUND: (If Line 14 is	greater tha	an Line 7, entei	r difference)	15	•	89	
10	6. Amount of overpayment to be applied	d to 2019:					16	•		00
1	7. AMOUNT TO BE REFUNDED TO	O YOU: (Subtract Line	16 from Li	ne 15)		REFUN	D 17	•	89	00
18	8. AMOUNT DUE: (If Line 7 is greater	r than Line 14, enter dif	ference)			TAX DU	JE 18	•		00
	Attach Form AR1000CRV to Administration". Include FE						e and			
	ote: The AR1000CR, Page 2 PLEASE SIGN HERE: Under pland statements, and to the best	enalties of perjury, I	declare t	hat I have exa	amined thi	is return and a	iccom	npanyin	g schedul	es
PLEASE IGN HERE	(other than taxpayer) is based or	n all information of w	hich prep	arer has any	Telephone	e.			sas Revenue	
SIGN		HERE		03/03/2019	(501)682-2194	Agen with t	cy discuss he prepar	s this return er of the returr	n?
	Paid Preparer's Signature			ID Number/Soci	,		-	Yes	No nent Use Only	v
PAID EPARER	Description Net				P00*****		A		•	
REP/			City/State	•			Telep	hone		
₫	E-mail taxpreparer@yahoo.com		Little Roo	ck, AR 72203			1	(501)6	82-7242	



FEIN: 00-****21

SCHEDULE A - NON CORPORATION MEMBERS SHARES OF INCOME							
NAME OF MEMBER	NAME OF MEMBER ADDRESS, CITY, STATE, ZIP SSN OR FEIN						
	123 MAIN ST., FORT WORTH, TX 76123	400-00-5501	39,685	00			
BRANDON MEMBER	RANDON MEMBER 124 MAIN ST., GREENVILLE, MS 38704 400-00-5502						
				00			
				00			
			00				
				00			
				00			
				00			
				00			
Total Taxable Income: Enter he	95,968	00					

SCHEDULE B - CORPORATION MEMBERS SHARES OF INCOME					
NAME OF MEMBER	SHARE OF TAXABLE INCOME	:			
CHASE MEMBER	125 MAIN ST., LANDISVILLE, PA 15538	400-00-5503	16,315	С	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
Total Taxable Income: Enter	here and on Line 5		16,315	0	

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	Tax Year End of Pass Through Entity 12/31/2018 mm/dd/yyyy				
Part A: Pass - Through Entity Information	on		Part B: Nonresident Membe	er Information	I
Name of Entity:			Name:		
Joe's Construction Company			Alice Member		
Type of Ownership: (if other, please pro	ovide statemen	t of ownership type)	Type of Ownership: (if othe	er, please prov	ide statement of ownership type)
Partnership C Corp. XS	Corp. LLC	Trust Other	Partnership C Corp. S Corp. LLC Trust XIndividual Other		
Federal Identification Number:			Social Security Number or Federal Identification Number of Member:		
00-****21			400-00-5501		
Street Address:			Street Address:		
PO Box 3628			123 Main St.		
City, State, ZIP:			City, State, ZIP:		
Little Rock, AR 72203			Fort Worth, TX 76123		
Part C: Distribution and Tax Withholding or Payment Information for Nonresident Member					
Total Amounts Distributed from Arkar	ansas Sources: Arkansas Income Tax Withhe		ld:	Arkansas Inco	ome Tax Paid on AR1000CR:
\$39,685		\$2,738			

Par



Tax Year End o	Tax Year End of Pass Through Entity 12/31/2018 mm/dd/yyyy			
Part A: Pass - Through Entity Information		Part B: Nonresident Membe	er Information	
Name of Entity:		Name:		
Joe's Construction Company		Brandon Member		
Type of Ownership: (if other, please provide statement o	of ownership type)	Type of Ownership: (if othe	er, please provi	ide statement of ownership type)
Partnership C Corp. S Corp. LLC	Trust Other	Partnership C Corp. S Corp. LLC Trust X Individual Other		
Federal Identification Number:		Social Security Number or Federal Identification Number of Member:		
00-****21		400-00-5502		
Street Address:		Street Address:		
PO Box 3628		124 Main St.		
City, State, ZIP:		City, State, ZIP:		
Little Rock, AR 72203		Greenville, MS 38704		
Part C: Distribution and Tax Withholding or Payment Information for Nonresident Member				
Total Amounts Distributed from Arkansas Sources: A	arkansas Income Tax Withhe	ld:	Arkansas Inco	ome Tax Paid on AR1000CR:
\$56,283	\$3,884			

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Tax Year End o	Tax Year End of Pass Through Entity 12/31/2018 mm/dd/yyyy			
Part A: Pass - Through Entity Information		Part B: Nonresident Membe	er Information	
Name of Entity:		Name:		
Joe's Construction Company		Chase Member		
Type of Ownership: (if other, please provide statement o	of ownership type)	Type of Ownership: (if othe	er, please provi	ide statement of ownership type)
Partnership C Corp. S Corp. LLC	Trust Other	Partnership C Corp. S Corp. LLC Trust X Individual Other		
Federal Identification Number:		Social Security Number or Federal Identification Number of Member:		
00-****21		400-00-5503		
Street Address:		Street Address:		
PO Box 3628		125 Main St.		
City, State, ZIP:		City, State, ZIP:		
Little Rock, AR 72203		Landisville, PA 15538		
Part C: Distribution and Tax Withholding or Payment Information for Nonresident Member				
Total Amounts Distributed from Arkansas Sources: A	rkansas Income Tax Withhe	ld:	Arkansas Inco	ome Tax Paid on AR1000CR:
\$16,315	\$1,378			

Request For Extension Of Time For Filing

Required Forms:	AR1155	
Name of estate or trust:	Thermo Stat Cor	
FEIN:	00-****22	
Extension Payment:		
Routing Numb	Der: 265270413	
Account Numb	ber: 6695427	
Extension Amo	ount: \$100.00	





ARKANSAS CORPORATION INCOME TAX REQUEST FOR ARKANSAS EXTENSION OF TIME FOR FILING INCOME TAX RETURNS

Tax	year beginning January 1		and ending <u>Dece</u> and ending dates are			Software ID
Nam		beginning	g and ending dates are	required netus)	Endoral	Employer Identification Number
	- Thermo Stat Corp				• 00-**	
	•				00-	22
	ng Address (Number and Street, P.O.	Box or Rur	al Route)			
-	1 Air Condition Way					
City		State or F	Province	Zip	Check Foreign C	if address is outside U.S. Country Name
•	England	• AR		• 72046	5	,
ST0	File only if you are r	-	ng a 60 or 180 day Instructions for addition			erenced in Item 2 below
NAI	CS Code		Date of Incorporation			Type of Corporation
•			•			Check only one box
· ·	u are a pass-through entity and are e	0	"Check the Box" provision fo	r state income tax p	urposes, check the type	Domestic (in state)
of er	ntity and check one of the filing status	boxes:		COMPANY •	PARTNERSHIP	Foreign (out of state)
1.	INDICATE TYPE OF RETURN	FOR WH	ICH EXTENSION IS BE	ING REQUESTED) :	
•	S CORPORATION (AR1100S) Subs under the Parent and t				st request the extensi	on, include a schedule of Q
•	C CORPORATION (AR1100C extension for the parent corp group.					
		N (AR1100		MPT ORGANIZATIO	N (AR1100CT)	
	—	,	<i>,</i>		· · · ·	
2.	CHECK ONLY ONE BOX BEL	•				
ΦA	Check this box if requesting ar	additional	60 day extension from the	Federal Extende	d return due date to	file the Arkansas return.
●B	Check this box if requesting ar	additional	180 day extension from th	e Arkansas origin	al return due date to	o file the Arkansas return.
return	is request by the original due date or, if when filed. A request for an extension (which is post	marked AFTER the due date o	f the tax return will NC	T be considered. (This a	lso applies to an additional extension).
_	se mail the Corporation Inco PPROVED BY:		NIED: Extension request n	-	P.O. Box 919 Little Rock, AR 72	
Make	e check or money order payabl	e in U.S. I	Dollars to "Dept. of Finar	nce and Administ	ration"	
				ARKANSAS		
A	R1155		Corporation Ex		yment	
	Software ID		Tax Year Ending	(MM/DD/YYYY)	_	
	Federal Employer Identification Number		Due Date			
	Name of					
	Corporation				Amount	
	Address				of this \$	
	City, State, Zip				Payment	
	Telephone #					Enter Whole Dollars (ex. 1,234,567.00)

Required Forms:	AR1155
Name of estate or trust:	Sand Tart Inc
FEIN:	00-****23
Extension Payment: Routing Number Account Number Extension Amoun	: 6695427





ARKANSAS CORPORATION INCOME TAX REQUEST FOR ARKANSAS EXTENSION OF TIME FOR FILING INCOME TAX RETURNS

Тах уе	ar beginning January 1		8 and ending Dece				Software ID
	(Tax year l	peginning	and ending dates are	required fields)			•
Name							ployer Identification Number
• Sa	and Tart Inc				•	00-****	*23
Mailing	Address (Number and Street, P.O.	Box or Rura	al Route)				
• 25	5 Pecan Way						
City		State or F	Province	Zip			address is outside U.S.
• 0	ave City	• AR		• 72521			untry Name
STOP	File only if you are re	-	ng a 60 or 180 day Instructions for addition			refe r	renced in Item 2 below
NAICS	Code		Date of Incorporation				Type of Corporation
•			•				Check only one box
	are a pass-through entity and are e y and check one of the filing status	•					
		boxee.		COMPANY •	PARTNERS	HIP	Foreign (out of state)
1. II	NDICATE TYPE OF RETURN	FOR WH	ICH EXTENSION IS BE	ING REQUESTED) :		
• [>	S CORPORATION (AR1100S) Subs under the Parent and the				st request the ex	tension	, include a schedule of Q
• [C CORPORATION (AR1100CT extension for the parent corp group.						
• [COOPERATIVE ASSOCIATION	N (AR11000	CT) • 🗆 EXE	MPT ORGANIZATIO	ON (AR1100CT)		
_	_		· <u> </u>		,	0 N-	
		-					
_	Check this box if requesting an		-				
•B 🕑	Check this box if requesting an	additional	180 day extension from th	e Arkansas origin	al return due o	late to fi	le the Arkansas return.
	equest by the original due date or, if						
	nen filed. A request for an extension v						
_	e mail the Corporation Inco PROVED BY:		Extensions to the folio NIED: Extension request n	ot filed on time.	P.O. Box 919 Little Rock, A		
Make c	heck or money order payable	e in U.S. [Dollars to "Dept. of Finar	nce and Administr	ration"		
			cut l	nere <u> </u>			
AR	1155		Corporation Ex	ARKANSAS	yment		
:	Software ID		Tax Year Ending	(MM/DD/YYYY)	_		
F	ederal Employer Identification Number		Due Date				
	me of						
Cor	poration				Amount		
Add	dress				of this	S	
City	, State, Zip				Payment		
Tele	ephone #						Enter Whole Dollars (ex. 1,234,567.00)

Required Forms:	AR1055-PE
Name of estate or trust:	Curtain Partnership
FEIN:	00-****24





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

				Soft	ware ID
Jan. 1 - Dec. 31, 2018 or fiscal year begi	nning	and ending	20	•	
Name			F	ederal Identification Number	
CURTAIN PARTNERSHIP O0-****24					
Mailing Address (Number and Street, P.O.	Box or Rural Route)		·		
• 86 PLAID COURT					
City	State or Province	Zip		Check if address is outside U.S.	
• MT HOLLY	• AR	• 71757		oreign Country Name	

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 8149 Little Rock, AR 72203-8149

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

Required Forms:	AR1055-FE			
Name of estate or trust:	Peach Trust			
FEIN:	00-****25			
Extension Payment:				
Routing Number	: 265270413			
Account Number	: 6695427			
Extension Amour	nt: \$300.00			





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

					-	Software ID
Jan. 1 - Dec. 31, 2018 or fiscal year begi	nning	_ and ending		20	•	
Name of estate or trust					Federal Identification Number	er
PEACH TRUST					• 00-****25	
Name and title of fiduciary or trustee						
• ARKANSAS PEACH						
Mailing Address (Number and Street, P.O. Box or Rural Route)						
• 1 COBBLER DR						
City	State or Province	Z	lip		Check if address is outside	e U.S.
• HOPE	• AR	•	• 71801		Foreign Country Name	

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 8149 Little Rock, AR 72203-8149

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.

Make check or money order payable in U.S. Dollars to "Dept. of Finance and Administration"

AR1055-FE	STATE of STATE of STATE of State	2018		
Software ID	Calenda Fiscal Year Endir	ar Year 2018 or ng (MM/DD/YYYY)		
Federal Identification Number	Due Date			
Name		Amount		
City, State, Zip		of this Payment	\$ Include Cents	
Telephone #			(ex. 1,234,567.00)	

Required Forms:	AR1055-CR				
Name of estate or trust:	: Pencil Inc				
FEIN:	00-****26				
Extension Payment:					
Routing Num	ber: 265270413				
Account Num	iber: 6695427				
Extension An	nount: \$400.00				





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

				Software ID		
Jan. 1 - Dec. 31, 2018 or fiscal year begi	nning	and ending	20	•		
Name of entity				Federal Employer Identification Number		
• PENCIL INC				• 00-****26		
Mailing Address (Number and Street, P.O. Box or Rural Route)						
• 44 LEAD ST						
City	State or Province	Zip		Check if address is outside U.S.		
• PENCIL BLUFF	• AR	• 7	1965	Foreign Country Name		

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 8149 Little Rock, AR 72203-8149

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_ _ _ _

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.

Make check or money order payable in U.S. Dollars to "Dept. of Finance and Administration"

AR1055-CR		of ARKANSAS xtension Payment	2018
Software ID	Calend Fiscal Year Endi	ar Year 2018 or ng (MM/DD/YYYY)	
Federal Identification Number	Due Date		
Name Address City, State, Zip		Amount of this Payment	\$
Telephone #		ş	nclude Cents . 1,234,567.00)