

**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**

**Phone:** (501) 682-2194

**Fax:** (501) 682-7393

**E-Mail:** AREfile@dfa.arkansas.gov

## **E-File Webpage:**

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

[www.arkansas.gov/efile](http://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 ..... Same As IRS  
State Software Testing Ends ..... January 1, 2019

## PRODUCTION DATE:

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

## **MODERNIZED E-FILE ASSURANCE TESTING SYSTEM (ATS)**

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

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

All test submission IDs must be e-mailed to: [AREfile@dfa.arkansas.gov](mailto:AREfile@dfa.arkansas.gov) to be reviewed. The Arkansas e-File Group will notify the developer by e-mail as soon as possible of acceptance or if problems exist with your test cases. **Submissions with previous year's test cases will not be reviewed nor will an e-mail be sent.**

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

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

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

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

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

### **FEIN to use for Testing:**

FEIN's use the format below:

00-12345\*\*

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

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

**Preparer Information for Testing:**

- Preparer information must be completed with the following:

E-File Section  
P. O. Box 8067  
Little Rock, AR 72203-8067  
FEIN: 44-4444444  
PIN: P44444444

- Discuss with preparer:
  - All even test cases must = yes
  - All odd test cases must = no

The forms used  
to prepare the  
test cases must  
not to be used  
for forms  
development.

# Corporate Income Tax Returns



## Arkansas Test Case 1

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

**Company Name:** Outdoor World

**FEIN:** 00-\*\*\*\*\*01

**AR Tax Payment:**

**Routing Number:** 265270413

**Account Number:** 6695427

**Requested Payment Date:** 04/15/19

**Amount Debited:** \$258.00

**Estimated Tax Payments:**

**Routing Number:** 265270413

**Account Number:** 6695427

**Voucher 1:**

**Requested Payment Date:** 04/15/19

**Amount Debited:** \$100.00

**Voucher 2:**

**Requested Payment Date:** 06/15/19

**Amount Debited:** \$75.00

**Voucher 3:**

**Requested Payment Date:** 09/15/19

**Amount Debited:** \$125.00

**Voucher 4:**

**Requested Payment Date:** 01/15/20

**Amount Debited:** \$50.00

2018 AR1100CT  
 ARKANSAS CORPORATION  
 INCOME TAX RETURN



Software ID

Tax Year beginning **04 / 01 / 2018** and ending **03 / 31 / 2019**

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

FEIN <b>00-****01</b>	<input type="checkbox"/> Check this box if Automatic Federal Extension Form 7004 filed <input type="checkbox"/> Check this box if Arkansas Extension Form AR1155 filed (See Instructions)	<input type="checkbox"/> Check if Filing as Financial Institution <input type="checkbox"/> Check if Federal Subchapter S
NAICS Code <b>561790</b>	Name <input type="checkbox"/> Check this box if Name has changed from prior year <b>OUTDOOR WORLD</b>	Type of Corporation Check only one box 5 <input type="checkbox"/> Domestic (in state) 6 <input type="checkbox"/> Foreign (out of state)
Date of Incorporation <b>04/17/2000</b>	Address <input type="checkbox"/> Check this box if Address has changed from prior year <b>11 SUNS ST</b>	
Date Began Business in AR <b>04/17/2000</b>	City <b>LITTLE ROCK</b>	State or Province <b>AR</b>
		Zip <b>72201</b>
<input type="checkbox"/> Check if address is outside U.S. Foreign 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 filing status boxes below:  
 LIMITED LIABILITY COMPANY  PARTNERSHIP

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

Note: Attach completed copy of Federal Return and Sign Arkansas Return. (See Important Reminders)		ARKANSAS	
INCOME	7. Gross Sales: (Less returns and allowances).....	7.	1,497,843 00
	8. Less Cost of Goods Sold:.....	8.	794,914 00
	9. Gross Profit: (Line 7 less Line 8).....	9.	702,929 00
	10. Dividends: (See Instructions).....	10.	00
	11. Taxable Interest: (Attach AR1100REC).....	11.	00
	12. Gross Rents/Gross Royalties: (See Instructions).....	12.	00
13. Gains or Losses:.....	13.	14,054 00	
14. Other Income:.....	14.	00	
15. TOTAL INCOME: (Add Lines 9 through 14).....	15.	716,983 00	
DEDUCTIONS	16. Compensation of Officers/Other Salaries and Wages: (See Instructions).....	16.	176,148 00
	17. Repairs:.....	17.	108,027 00
	18. Bad Debts:.....	18.	00
	19. Rent on Business Property:.....	19.	12,000 00
	20. Taxes: (Attach AR1100REC).....	20.	46,377 00
	21. Interest:.....	21.	7,482 00
	22. Contributions:.....	22.	00
	23. Depreciation: (Attach AR1100REC).....	23.	129,356 00
	24. Depletion:.....	24.	00
	25. Advertising:.....	25.	990 00
	26. Other Deductions: (Attach schedule).....	26.	213,073 00
	27. TOTAL DEDUCTIONS: (Add Lines 16 through 26).....	27.	693,453 00
	28. Taxable Income Before Net Operating Losses: (Line 15 less Line 27).....	28.	23,530 00
29. Net Operating Losses: (Adjust for Non-taxable Income).....	29.	(12,135) 00	
TAX COMPUTATION	30. Net Taxable Income: (Line 28 less Line 29 or Schedule A C4 page 2) (If Amended Return Box Checked, Enter Amended Net Taxable Income).....	30.	11,395 00
	31. Tax from Table: (See C. Instructions).....	31.	258 00
	32. Business Incentive Credits: (Attach all original certificates and Schedule AR1100BIC).....	32.	00
	33. Tax Liability: (If Amended Return Box Checked, Enter Amended Tax Liability).....	33.	258 00
	34. Estimated Tax Paid: (Including estimate carryforward from prior year).....	34.	00
	35. Payment with Extension Request:.....	35.	00
	36. Withholding Payment: (Attach AR1100-WH).....	36.	00
	37. Amended Return Only: (Enter Net tax paid (or refunded) on previous returns(s) for this tax year).....	37.	00
	38. Overpayment: (Line 34 plus line 35 plus line 36 plus or minus line 37; less line 33).....	38.	00
	39. Amount Applied to 2019 Estimated Tax.....	39.	00
	40. Amount Applied to Check Off Contributions: (Attach AR1100CO).....	40.	00
	41. Amount to be Refunded: (Line 38 less Lines 39 and 40).....	41.	00
	42. Tax Due: (Line 33 less Line 34 and 35 and Line 36, plus or minus line 37).....	42.	258 00
	43. Interest on Tax Due:.....	43.	00
44. Penalty for Late Filing or Payment: (See Instructions).....	44.	00	
45. Penalty for Underpayment of Estimated Tax: (Attach AR2220) Enter exception checked in Part 3.....	45.	00	
46. Amount Due: (Add Lines 42 through 45).....	46.	258 00	

SCHEDULE A  
Apportionment of Income  
for Multistate Corporation



FEIN: 00-\*\*\*\*01

A. INCOME TO APPORTION:

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

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

B. APPORTIONMENT FACTOR:

	(A) Amounts in Arkansas	(B) Total Amounts	(C) Percentage (A) ÷ (B)
<b>1. Property Used in Business:</b>			
<b>a. Tangible Assets Used in Business and Inventories</b>			
Less Construction in Progress:			
1. Amount Beginning of Year:.....1.	00	00	<i>(Calculate to 6 places to the right of the decimal. Fill in all spaces.)</i>
2. Amount End of Year:.....2.	00	00	
3. Total: (Add Lines a1 and a2).....3.	00	00	
4. Average Tangible Assets: (Line 3 ÷ 2).....4.	00	00	
b. Rental Property: (8 times annual rent).....b.	00	00	999.999999 %
<i>(EXAMPLE)</i>			
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	00	

2. Salaries, Wages, Commissions and Other Compensation Related to the Production of Business Income:

a. TOTAL:.....a.	00	00	%
------------------	----	----	---

3. Sales/Receipts:

a. Destination Shipped From Within Arkansas:.....a.	00		
b. Destination Shipped From Without Arkansas:.....b.	00		
c. Origin Shipped From Within Arkansas to U.S. Govt:.....c.	00		
d. Origin Shipped From Within Arkansas to Other Non-taxable Jurisdictions:.....d.	00		
e. Other Gross Receipts: (Attach schedule).....e.	00		
f. TOTAL SALES / RECEIPTS: (Add Lines 3a through 3e).....f.	00	00	%
g. DOUBLE WEIGHTED: (Financial Institutions must use Single Weighted Factor) (Column C, Line 3f x 2).....g.			%

4. Sum of Percentages:(Single Weighted: Add Column C, Lines 1d, 2a and 3f)

(Double Weighted: Add Column C, Lines 1d, 2a and 3g).....4.	%
---	---

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

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

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

C. ARKANSAS TAXABLE INCOME:

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

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

SIGNATURE OF OFFICER •	DATE	TITLE <b>OWNER</b>	Telephone Number <b>(501) 682-7925</b>
PREPARER'S SIGNATURE	DATE	PREPARER'S FEIN/PIN • <b>44-4444444</b>	
PREPARER'S PRINTED NAME	May the Arkansas Revenue Agency discuss this return with the preparer shown above? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		For Department Use Only
AREA CODE AND TELEPHONE NUMBER OF PREPARER <b>(501) 537-5744</b>			A • B • C
Mail completed form to: Corporation Income Tax, P O Box 919, Little Rock, AR 72203-0919			



ARKANSAS CORPORATION INCOME TAX  
RECONCILIATION SCHEDULE

NAME OUTDOOR WORLD

FEIN 00-\*\*\*\*01

PART A: INTEREST INCOME

1. FEDERAL FORM 1120 LINE 5 INTEREST INCOME.....	1.		00
2. ADD: NON-ARKANSAS MUNICIPAL INTEREST INCOME.....	2.		00
3. LESS: U.S. OBLIGATION INTEREST INCOME (Attach Schedule).....	3.		00
4. ARKANSAS TAXABLE INTEREST INCOME: (Enter here and on Line 11, Form AR1100CT).....	4.		00

PART B: TAXES DEDUCTION

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

PART C: DEPRECIATION DEDUCTION

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

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

FEIN: 00-\*\*\*\*01

Tax Year: **03/31/2013**

NOL Amt: **6,274**

Yr Expires: **03/31/2018**

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

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

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

Tax Year: **03/31/2014**

NOL Amt: **10,437**

Yr Expires: **03/31/2019**

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:	

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

Tax Year: **03/31/2015**

NOL Amt: **16,251**

Yr Expires: **03/31/2020**

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

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

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

Tax Year:

NOL Amt:

Yr Expires:

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

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

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

Tax Year:

NOL Amt:

Yr Expires:

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

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

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

1.

<b>Name:</b> OUTDOOR WORLD		
<b>SSN/FEIN:</b> 00-****01		
<b>Arkansas Form or Schedule:</b> AR1100CT		
<b>Ownership Type:</b> Other Deductions		
<b>Description:</b> Fuel		
<b>Tax Year:</b> 2018		
1. Amount	108,343	00

2.

<b>Name:</b> OUTDOOR WORLD		
<b>SSN/FEIN:</b> 00-****01		
<b>Arkansas Form or Schedule:</b> AR1100CT		
<b>Ownership Type:</b> Other Deductions		
<b>Description:</b> Insurance		
<b>Tax Year:</b> 2018		
2. Amount	50,050	00

3.

<b>Name:</b> OUTDOOR WORLD		
<b>SSN/FEIN:</b> 00-****01		
<b>Arkansas Form or Schedule:</b> AR1100CT		
<b>Ownership Type:</b> Other Deductions		
<b>Description:</b> Legal Fees		
<b>Tax Year:</b> 2018		
3. Amount	9,428	00

4.

<b>Name:</b> OUTDOOR WORLD		
<b>SSN/FEIN:</b> 00-****01		
<b>Arkansas Form or Schedule:</b> AR1100CT		
<b>Ownership Type:</b> Other Deductions		
<b>Description:</b> Tools		
<b>Tax Year:</b> 2018		
4. Amount	16,233	00

5.

<b>Name:</b> OUTDOOR WORLD		
<b>SSN/FEIN:</b> 00-****01		
<b>Arkansas Form or Schedule:</b> AR1100CT		
<b>Ownership Type:</b> Other Deductions		
<b>Description:</b> Uniforms		
<b>Tax Year:</b> 2018		
5. Amount	2,727	00

6.

<b>Name:</b> OUTDOOR WORLD		
<b>SSN/FEIN:</b> 00-****01		
<b>Arkansas Form or Schedule:</b> AR1100CT		
<b>Ownership Type:</b> Other Deductions		
<b>Description:</b> Supplies		
<b>Tax Year:</b> 2018		
6. Amount	10,863	00

7.

<b>Name:</b> OUTDOOR WORLD		
<b>SSN/FEIN:</b> 00-****01		
<b>Arkansas Form or Schedule:</b> AR1100CT		
<b>Ownership Type:</b> Other Deductions		
<b>Description:</b> Telephone		
<b>Tax Year:</b> 2018		
7. Amount	9,355	00

1.

<b>Name:</b> OUTDOOR WORLD		
<b>SSN/FEIN:</b> 00-****01		
<b>Arkansas Form or Schedule:</b> AR1100CT		
<b>Ownership Type:</b> Other Deductions		
<b>Description:</b> Utilities		
<b>Tax Year:</b> 2018		
1. Amount	6,074	00

2.

<b>Name:</b>		
<b>SSN/FEIN:</b>		
<b>Arkansas Form or Schedule:</b>		
<b>Ownership Type:</b>		
<b>Description:</b>		
<b>Tax Year:</b>		
2. Amount		00

3.

<b>Name:</b>		
<b>SSN/FEIN:</b>		
<b>Arkansas Form or Schedule:</b>		
<b>Ownership Type:</b>		
<b>Description:</b>		
<b>Tax Year:</b>		
3. Amount		00

4.

<b>Name:</b>		
<b>SSN/FEIN:</b>		
<b>Arkansas Form or Schedule:</b>		
<b>Ownership Type:</b>		
<b>Description:</b>		
<b>Tax Year:</b>		
4. Amount		00

5.

<b>Name:</b>		
<b>SSN/FEIN:</b>		
<b>Arkansas Form or Schedule:</b>		
<b>Ownership Type:</b>		
<b>Description:</b>		
<b>Tax Year:</b>		
5. Amount		00

6.

<b>Name:</b>		
<b>SSN/FEIN:</b>		
<b>Arkansas Form or Schedule:</b>		
<b>Ownership Type:</b>		
<b>Description:</b>		
<b>Tax Year:</b>		
6. Amount		00

7.

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

## 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



Software ID

Tax Year beginning  /  /  and ending  /  /

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

FEIN ● 00-****02	<input type="checkbox"/> Check this box if Automatic Federal Extension Form 7004 filed <input type="checkbox"/> Check this box if Arkansas Extension Form AR1155 filed (See Instructions)	<input type="checkbox"/> Check if Filing as Financial Institution <input type="checkbox"/> Check if Federal Subchapter S
NAICS Code ● 811210	Name <input type="checkbox"/> Check this box if Name has changed from prior year ● OAKBROOK CORP	Type of Corporation Check only one box ● 5 <input type="checkbox"/> Domestic (in state) ● 6 <input checked="" type="checkbox"/> Foreign (out of state)
Date of Incorporation ● 06/17/1985	Address <input type="checkbox"/> Check this box if Address has changed from prior year ● 621 E. 7TH ST. STE. 100	
Date Began Business in AR ● 02/01/2008	City ● MAUMELLE	State or Province ● AR
		Zip ● 72113
		<input type="checkbox"/> Check if address is outside U.S. Foreign 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 filing status boxes below:  
 LIMITED LIABILITY COMPANY  PARTNERSHIP

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

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

		ARKANSAS	
INCOME	7. Gross Sales: (Less returns and allowances).....	7. ●	00
	8. Less Cost of Goods Sold:.....	8. ●	00
	9. Gross Profit: (Line 7 less Line 8).....	9. ●	00
	10. Dividends: (See Instructions).....	10. ●	00
	11. Taxable Interest: (Attach AR1100REC).....	11. ●	00
	12. Gross Rents/Gross Royalties: (See Instructions).....	12. ●	00
DEDUCTIONS	13. Gains or Losses:.....	13. ●	00
	14. Other Income:.....	14. ●	00
	15. TOTAL INCOME: (Add Lines 9 through 14).....	15. ●	00
	16. Compensation of Officers/Other Salaries and Wages: (See Instructions).....	16. ●	00
	17. Repairs:.....	17. ●	00
	18. Bad Debts:.....	18. ●	00
	19. Rent on Business Property:.....	19. ●	00
	20. Taxes: (Attach AR1100REC).....	20. ●	00
	21. Interest:.....	21. ●	00
	22. Contributions:.....	22. ●	00
	23. Depreciation: (Attach AR1100REC).....	23. ●	00
	24. Depletion:.....	24. ●	00
	25. Advertising:.....	25. ●	00
26. Other Deductions: (Attach schedule).....	26. ●	00	
27. TOTAL DEDUCTIONS: (Add Lines 16 through 26).....	27. ●	00	
28. Taxable Income Before Net Operating Losses: (Line 15 less Line 27).....	28. ●	00	
29. Net Operating Losses: (Adjust for Non-taxable Income).....	29. ●	00	
TAX COMPUTATION	30. Net Taxable Income: (Line 28 less Line 29 or Schedule A C4 page 2) (If Amended Return Box Checked, Enter Amended Net Taxable Income).....	30. ●	556 00
	31. Tax from Table: (See C. Instructions).....	31. ●	6 00
	32. Business Incentive Credits: (Attach all original certificates and Schedule AR1100BIC).....	32. ●	00
	33. Tax Liability: (If Amended Return Box Checked, Enter Amended Tax Liability).....	33. ●	6 00
	34. Estimated Tax Paid: (Including estimate carryforward from prior year).....	34. ●	50 00
	35. Payment with Extension Request:.....	35. ●	00
	36. Withholding Payment: (Attach AR1100-WH).....	36. ●	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).....	38. ●	144 00
	39. Amount Applied to 2019 Estimated Tax.....	39. ●	00
	40. Amount Applied to Check Off Contributions: (Attach AR1100CO).....	40. ●	00
	41. Amount to be Refunded: (Line 38 less Lines 39 and 40).....	41. ●	144 00
	42. Tax Due: (Line 33 less Line 34 and 35 and Line 36, plus or minus line 37).....	42. ●	00
	43. Interest on Tax Due:.....	43. ●	00
44. Penalty for Late Filing or Payment: (See Instructions).....	44. ●	00	
45. Penalty for Underpayment of Estimated Tax: (Attach AR2220) Enter exception checked in Part 3..... <input type="checkbox"/>	45. ●	00	
46. Amount Due: (Add Lines 42 through 45).....	46. ●	00	

SCHEDULE A  
Apportionment of Income  
for Multistate Corporation



FEIN: 00-\*\*\*\*02

A. INCOME TO APPORTION:

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

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

B. APPORTIONMENT FACTOR:

	(A) Amounts in Arkansas	(B) Total Amounts	(C) Percentage (A) ÷ (B)
<b>1. Property Used in Business:</b>			
<b>a. Tangible Assets Used in Business and Inventories</b>			
Less Construction in Progress:			
1. Amount Beginning of Year:.....1.	00	1,774,113	00
2. Amount End of Year:.....2.	00	1,806,957	00
3. Total: (Add Lines a1 and a2).....3.	00	3,581,070	00
4. Average Tangible Assets: (Line 3 ÷ 2).....4.	00	1,790,535	00
<b>b. Rental Property: (8 times annual rent).....b.</b>			
	00	1,352,688	00
<b>c. Average Value of Intangible Property:.....c.</b>			
(For Financial Institutions Only - Attach schedule)			
	00	00	00
<b>d. TOTAL PROPERTY: (Add Lines a4, b, and c).....d.</b>			
	00	3,143,223	00
<b>2. Salaries, Wages, Commissions and Other Compensation Related to the Production of Business Income:</b>			
a. TOTAL:.....a.	00	2,379,539	00
<b>3. Sales/Receipts:</b>			
a. Destination Shipped From Within Arkansas:.....a.	33,558	00	
b. Destination Shipped From Without Arkansas:.....b.		00	
c. Origin Shipped From Within Arkansas to U.S. Govt:....c.		00	
d. Origin Shipped From Within Arkansas to Other Non-taxable Jurisdictions:.....d.		00	
e. Other Gross Receipts: (Attach schedule).....e.		00	
f. TOTAL SALES / RECEIPTS: (Add Lines 3a through 3e).....f.	33,558	00	11,643,459
g. DOUBLE WEIGHTED: (Financial Institutions must use Single Weighted Factor) (Column C, Line 3f x 2).....g.			0.288213
<b>4. Sum of Percentages:(Single Weighted: Add Column C, Lines 1d, 2a and 3f) (Double Weighted: Add Column C, Lines 1d, 2a and 3g).....4.</b>			
			0.576426
*5. Percentage Attributable to Arkansas:.....Line 4	0.576426	Divided By*	4
		=	0.144107

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

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

C. ARKANSAS TAXABLE INCOME:

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

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

SIGNATURE OF OFFICER	DATE	TITLE	Telephone Number
		CEO	(501) 682-7925
PREPARER'S SIGNATURE	DATE	PREPARER'S FEIN/PIN	
		44-4444444	
PREPARER'S PRINTED NAME	May the Arkansas Revenue Agency discuss this return with the preparer shown above?		For Department Use Only
AREA CODE AND TELEPHONE NUMBER OF PREPARER	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		A
(501) 537-5744			B
Mail completed form to: Corporation Income Tax, P O Box 919, Little Rock, AR 72203-0919			C



## ARKANSAS CORPORATION INCOME TAX Withholding Summary

Tax Year beginning ● \_\_\_\_/\_\_\_\_/\_\_\_\_ and ending ● \_\_\_\_/\_\_\_\_/\_\_\_\_

Corporation Name ● <b>OAKBROOK CORP</b>			FEIN ● <b>00-****02</b>		
Federal Employer Identification Number	Partnership Name	Arkansas Taxable Income	Arkansas Withholding Amount		
1. ● <b>00-0000126</b>	<b>BARNWOOD ENT.</b>	<b>556</b>	00	1. ● <b>100</b>	00
2. ●			00	2. ●	00
3. ●			00	3. ●	00
4. ●			00	4. ●	00
5. ●			00	5. ●	00
6. ●			00	6. ●	00
7. ●			00	7. ●	00
8. ●			00	8. ●	00
9. ●			00	9. ●	00
10. ●			00	10. ●	00
<b>TOTAL ARKANSAS TAXABLE INCOME:</b> .....		<b>556</b>	00		
<b>TOTAL ARKANSAS WITHHOLDING AMOUNT:</b> (Enter here and on the AR1100CT, Line 36 or AR1100S, Line 32).....				●	<b>100</b> 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.

## Additional Information Schedule

1.

<b>Name:</b> Oakbrook Corp		
<b>SSN/FEIN:</b> 00-****02		
<b>Arkansas Form or Schedule:</b> AR1100CT		
<b>Ownership Type:</b> Cost of Goods Sold		
<b>Description:</b> SubContractor		
<b>Tax Year:</b> 2018		
1. Amount	2,198,139	00

2.

<b>Name:</b> Oakbrook Corp		
<b>SSN/FEIN:</b> 00-****02		
<b>Arkansas Form or Schedule:</b> AR1100CT		
<b>Ownership Type:</b> Cost of Goods Sold		
<b>Description:</b> Beginning Inventory		
<b>Tax Year:</b> 2018		
2. Amount	1,143,181	00

3.

<b>Name:</b> Oakbrook Corp		
<b>SSN/FEIN:</b> 00-****02		
<b>Arkansas Form or Schedule:</b> AR1100CT		
<b>Ownership Type:</b> Cost of Goods Sold		
<b>Description:</b> Purchases		
<b>Tax Year:</b> 2018		
3. Amount	4,399,037	00

4.

<b>Name:</b> Oakbrook Corp		
<b>SSN/FEIN:</b> 00-****02		
<b>Arkansas Form or Schedule:</b> AR1100CT		
<b>Ownership Type:</b> Cost of Goods Sold		
<b>Description:</b> Ending Inventory		
<b>Tax Year:</b> 2018		
4. Amount	1,171,659	00

5.

<b>Name:</b> Oakbrook Corp		
<b>SSN/FEIN:</b> 00-****02		
<b>Arkansas Form or Schedule:</b> AR1100CT		
<b>Ownership Type:</b> Deduct Adjustments		
<b>Description:</b> AR Depreciation		
<b>Tax Year:</b> 2018		
5. Amount	8,388	00

6.

<b>Name:</b>		
<b>SSN/FEIN:</b>		
<b>Arkansas Form or Schedule:</b>		
<b>Ownership Type:</b>		
<b>Description:</b>		
<b>Tax Year:</b>		
6. Amount		00

7.

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

## Arkansas Test Case 3

**Required Forms:** AR1100CT

**Company Name:** ACQ Company

**FEIN:** 00-\*\*\*\*\*03

### Subsidiary 1:

**Required Forms:** AR1100CT

**Company Name:** ACQ Company

**FEIN:** 00-\*\*\*\*\*03

### Subsidiary 2

**Required Forms:** AR1100CT & AR1100REC

**Company Name:** East End Industries

**FEIN:** 00-0000013

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)  Cooperative Association

FEIN ● 00-****03	<input type="checkbox"/> Check this box if Automatic Federal Extension Form 7004 filed <input type="checkbox"/> Check this box if Arkansas Extension Form AR1155 filed (See Instructions)	<input type="checkbox"/> Check if Filing as Financial Institution <input type="checkbox"/> Check if Federal Subchapter S
NAICS Code ● 238900	Name <input type="checkbox"/> Check this box if Name has changed from prior year ● ACQ, COMPANY	Type of Corporation Check only one box ● 5 <input checked="" type="checkbox"/> Domestic (in state) ● 6 <input type="checkbox"/> Foreign (out of state)
Date of Incorporation ● 01/01/2009	Address <input type="checkbox"/> Check this box if Address has changed from prior year ● 3347 BROADWAY	
Date Began Business in AR ● 01/01/2009	City ● ALEXANDER	State or Province ● AR
		Zip ● 72002
<input type="checkbox"/> Check if address is outside U.S. Foreign 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 filing status boxes below:  
 LIMITED LIABILITY COMPANY  PARTNERSHIP

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

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

		ARKANSAS	
INCOME	7. Gross Sales: (Less returns and allowances).....	7. ●	00
	8. Less Cost of Goods Sold:.....	8. ●	00
	9. Gross Profit: (Line 7 less Line 8).....	9. ●	00
	10. Dividends: (See Instructions).....	10. ●	00
	11. Taxable Interest: (Attach AR1100REC).....	11. ●	00
	12. Gross Rents/Gross Royalties: (See Instructions).....	12. ●	00
DEDUCTIONS	13. Gains or Losses:.....	13. ●	00
	14. Other Income:.....	14. ●	00
	15. TOTAL INCOME: (Add Lines 9 through 14).....	15. ●	00
	16. Compensation of Officers/Other Salaries and Wages: (See Instructions).....	16. ●	00
	17. Repairs:.....	17. ●	00
	18. Bad Debts:.....	18. ●	00
	19. Rent on Business Property:.....	19. ●	00
	20. Taxes: (Attach AR1100REC).....	20. ●	00
	21. Interest:.....	21. ●	00
	22. Contributions:.....	22. ●	00
	23. Depreciation: (Attach AR1100REC).....	23. ●	00
	24. Depletion:.....	24. ●	00
	25. Advertising:.....	25. ●	00
26. Other Deductions: (Attach schedule).....	26. ●	00	
27. TOTAL DEDUCTIONS: (Add Lines 16 through 26).....	27. ●	00	
28. Taxable Income Before Net Operating Losses: (Line 15 less Line 27).....	28. ●	00	
29. Net Operating Losses: (Adjust for Non-taxable Income).....	29. ●	00	
TAX COMPUTATION	30. Net Taxable Income: (Line 28 less Line 29 or Schedule A C4 page 2) (If Amended Return Box Checked, Enter Amended Net Taxable Income).....	30. ●	9,927 00
	31. Tax from Table: (See C. Instructions).....	31. ●	209 00
	32. Business Incentive Credits: (Attach all original certificates and Schedule AR1100BIC).....	32. ●	00
	33. Tax Liability: (If Amended Return Box Checked, Enter Amended Tax Liability).....	33. ●	209 00
	34. Estimated Tax Paid: (Including estimate carryforward from prior year).....	34. ●	00
	35. Payment with Extension Request:.....	35. ●	00
	36. Withholding Payment: (Attach AR1100-WH).....	36. ●	00
	37. Amended Return Only: (Enter Net tax paid (or refunded) on previous returns(s) for this tax year).....	37. ●	00
	38. Overpayment: (Line 34 plus line 35 plus line 36 plus or minus line 37; less line 33).....	38. ●	00
	39. Amount Applied to 2019 Estimated Tax.....	39. ●	00
	40. Amount Applied to Check Off Contributions: (Attach AR1100CO).....	40. ●	00
	41. Amount to be Refunded: (Line 38 less Lines 39 and 40).....	41. ●	00
	42. Tax Due: (Line 33 less Line 34 and 35 and Line 36, plus or minus line 37).....	42. ●	209 00
	43. Interest on Tax Due:.....	43. ●	7 00
44. Penalty for Late Filing or Payment: (See Instructions).....	44. ●	52 00	
45. Penalty for Underpayment of Estimated Tax: (Attach AR2220) Enter exception checked in Part 3..... <input type="checkbox"/>	45. ●	00	
46. Amount Due: (Add Lines 42 through 45).....	46. ●	268 00	

SCHEDULE A  
Apportionment of Income  
for Multistate Corporation



FEIN: 00-\*\*\*\*03

A. INCOME TO APPORTION:

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

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

B. APPORTIONMENT FACTOR:

	(A) Amounts in Arkansas	(B) Total Amounts	(C) Percentage (A) ÷ (B)
<b>1. Property Used in Business:</b>			
<b>a. Tangible Assets Used in Business and Inventories</b>			
Less Construction in Progress:			
1. Amount Beginning of Year:.....	00	00	<i>(Calculate to 6 places to the right of the decimal. Fill in all spaces.)</i>
2. Amount End of Year:.....	00	00	
3. Total: (Add Lines a1 and a2).....	00	00	
4. Average Tangible Assets: (Line 3 ÷ 2).....	00	00	
b. Rental Property: (8 times annual rent).....	00	00	999.999999 %
<i>(EXAMPLE)</i>			
c. Average Value of Intangible Property:..... (For Financial Institutions Only - Attach schedule)	00	00	
d. TOTAL PROPERTY: (Add Lines a4, b, and c).....	00	00	%
<b>2. Salaries, Wages, Commissions and Other Compensation Related to the Production of Business Income:</b>			
a. TOTAL:.....	00	00	%
<b>3. Sales/Receipts:</b>			
a. Destination Shipped From Within Arkansas:.....	00		
b. Destination Shipped From Without Arkansas:.....	00		
c. Origin Shipped From Within Arkansas to U.S. Govt:.....	00		
d. Origin Shipped From Within Arkansas to Other Non-taxable Jurisdictions:.....	00		
e. Other Gross Receipts: (Attach schedule).....	00		
f. TOTAL SALES / RECEIPTS: (Add Lines 3a through 3e).....	00	00	%
g. DOUBLE WEIGHTED: (Financial Institutions must use Single Weighted Factor) (Column C, Line 3f x 2).....			%
<b>4. Sum of Percentages: (Single Weighted: Add Column C, Lines 1d, 2a and 3f) (Double Weighted: Add Column C, Lines 1d, 2a and 3g).....</b>			
			%
*5. Percentage Attributable to Arkansas:.....Line 4		Divided By*	%
*For Part B, Line 5, Divide Line 4 by number of entries other than zero which you make on Part B, Column B, Lines (1d), (2a), and (3f). NOTE: An entry other than zero in Part B, Column B, Line (3f), counts as two (2) entries unless using Single Weighted Factor.			

C. ARKANSAS TAXABLE INCOME:

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

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

SIGNATURE OF OFFICER	DATE	TITLE	Telephone Number <b>(501) 682-7925</b>
PREPARER'S SIGNATURE	DATE	PREPARER'S FEIN/PIN <b>44-4444444</b>	
PREPARER'S PRINTED NAME	May the Arkansas Revenue Agency discuss this return with the preparer shown above?		For Department Use Only
AREA CODE AND TELEPHONE NUMBER OF PREPARER <b>(501) 537-5744</b>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		A ●
Mail completed form to: Corporation Income Tax, P O Box 919, Little Rock, AR 72203-0919			B ●
			C

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)  Cooperative Association

FEIN <b>00-0000003</b>	<input type="checkbox"/> Check this box if Automatic Federal Extension Form 7004 filed <input type="checkbox"/> Check this box if Arkansas Extension Form AR1155 filed (See Instructions)	<input type="checkbox"/> Check if Filing as Financial Institution <input type="checkbox"/> Check if Federal Subchapter S
NAICS Code <b>238900</b>	Name <input type="checkbox"/> Check this box if Name has changed from prior year <b>ACQ, COMPANY</b>	Type of Corporation Check only one box • 5 <input type="checkbox"/> Domestic (in state) • 6 <input type="checkbox"/> Foreign (out of state)
Date of Incorporation <b>01/01/2009</b>	Address <input type="checkbox"/> Check this box if Address has changed from prior year <b>3347 BROADWAY</b>	
Date Began Business in AR <b>01/01/2009</b>	City <b>ALEXANDER</b>	State or Province <b>AR</b>
		Zip <b>72002</b>
		<input type="checkbox"/> Check if address is outside U.S. Foreign 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 filing status boxes below:  LIMITED LIABILITY COMPANY  PARTNERSHIP

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

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

		ARKANSAS	
INCOME	7. Gross Sales: (Less returns and allowances).....	7. ●	00
	8. Less Cost of Goods Sold:.....	8. ●	00
	9. Gross Profit: (Line 7 less Line 8).....	9. ●	00
	10. Dividends: (See Instructions).....	10. ●	00
	11. Taxable Interest: (Attach AR1100REC).....	11. ●	00
	12. Gross Rents/Gross Royalties: (See Instructions).....	12. ●	00
DEDUCTIONS	13. Gains or Losses:.....	13. ●	00
	14. Other Income:.....	14. ●	00
	15. TOTAL INCOME: (Add Lines 9 through 14).....	15. ●	00
	16. Compensation of Officers/Other Salaries and Wages: (See Instructions).....	16. ●	00
	17. Repairs:.....	17. ●	00
	18. Bad Debts:.....	18. ●	00
	19. Rent on Business Property:.....	19. ●	00
	20. Taxes: (Attach AR1100REC).....	20. ●	00
	21. Interest:.....	21. ●	00
	22. Contributions:.....	22. ●	00
	23. Depreciation: (Attach AR1100REC).....	23. ●	00
	24. Depletion:.....	24. ●	00
	25. Advertising:.....	25. ●	00
26. Other Deductions: (Attach schedule).....	26. ●	19,393 00	
27. TOTAL DEDUCTIONS: (Add Lines 16 through 26).....	27. ●	19,393 00	
28. Taxable Income Before Net Operating Losses: (Line 15 less Line 27).....	28. ●	(19,393) 00	
29. Net Operating Losses: (Adjust for Non-taxable Income).....	29. ●	(57,325) 00	
TAX COMPUTATION	30. Net Taxable Income: (Line 28 less Line 29 or Schedule A C4 page 2) (If Amended Return Box Checked, Enter Amended Net Taxable Income).....	30. ●	(76,718) 00
	31. Tax from Table: (See C. Instructions).....	31. ●	00
	32. Business Incentive Credits: (Attach all original certificates and Schedule AR1100BIC).....	32. ●	00
	33. Tax Liability: (If Amended Return Box Checked, Enter Amended Tax Liability).....	33. ●	00
	34. Estimated Tax Paid: (Including estimate carryforward from prior year).....	34. ●	00
	35. Payment with Extension Request:.....	35. ●	00
	36. Withholding Payment: (Attach AR1100-WH).....	36. ●	00
	37. Amended Return Only: (Enter Net tax paid (or refunded) on previous returns(s) for this tax year).....	37. ●	00
	38. Overpayment: (Line 34 plus line 35 plus line 36 plus or minus line 37; less line 33).....	38. ●	00
	39. Amount Applied to 2019 Estimated Tax.....	39. ●	00
	40. Amount Applied to Check Off Contributions: (Attach AR1100CO).....	40. ●	00
	41. Amount to be Refunded: (Line 38 less Lines 39 and 40).....	41. ●	00
	42. Tax Due: (Line 33 less Line 34 and 35 and Line 36, plus or minus line 37).....	42. ●	00
	43. Interest on Tax Due:.....	43. ●	00
44. Penalty for Late Filing or Payment: (See Instructions).....	44. ●	00	
45. Penalty for Underpayment of Estimated Tax: (Attach AR2220) Enter exception checked in Part 3..... <input type="checkbox"/>	45. ●	00	
46. Amount Due: (Add Lines 42 through 45).....	46. ●	00	



SCHEDULE A  
Apportionment of Income  
for Multistate Corporation



FEIN: 00-000003

A. INCOME TO APPORTION:

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

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

B. APPORTIONMENT FACTOR:

	(A) Amounts in Arkansas	(B) Total Amounts	(C) Percentage (A) ÷ (B)
<b>1. Property Used in Business:</b>			
<b>a. Tangible Assets Used in Business and Inventories</b>			
Less Construction in Progress:			
1. Amount Beginning of Year:.....1.	00	00	<i>(Calculate to 6 places to the right of the decimal. Fill in all spaces.)</i>
2. Amount End of Year:.....2.	00	00	
3. Total: (Add Lines a1 and a2).....3.	00	00	
4. Average Tangible Assets: (Line 3 ÷ 2).....4.	00	00	
b. Rental Property: (8 times annual rent).....b.	00	00	999.999999 %
<i>(EXAMPLE)</i>			
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	00	
<b>2. Salaries, Wages, Commissions and Other Compensation Related to the Production of Business Income:</b>			
a. TOTAL:.....a.	00	00	%
<b>3. Sales/Receipts:</b>			
a. Destination Shipped From Within Arkansas:.....a.	00		
b. Destination Shipped From Without Arkansas:.....b.	00		
c. Origin Shipped From Within Arkansas to U.S. Govt:.....c.	00		
d. Origin Shipped From Within Arkansas to Other Non-taxable Jurisdictions:.....d.	00		
e. Other Gross Receipts: (Attach schedule).....e.	00		
f. TOTAL SALES / RECEIPTS: (Add Lines 3a through 3e).....f.	00	00	%
g. DOUBLE WEIGHTED: (Financial Institutions must use Single Weighted Factor) (Column C, Line 3f x 2).....g.			%
<b>4. Sum of Percentages:(Single Weighted: Add Column C, Lines 1d, 2a and 3f) (Double Weighted: Add Column C, Lines 1d, 2a and 3g).....4.</b>			
*5. Percentage Attributable to Arkansas:.....Line 4		Divided By*	= 5. %
*For Part B, Line 5, Divide Line 4 by number of entries other than zero which you make on Part B, Column B, Lines (1d), (2a), and (3f).			
NOTE: An entry other than zero in Part B, Column B, Line (3f), counts as two (2) entries unless using Single Weighted Factor.			

C. ARKANSAS TAXABLE INCOME:

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

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

SIGNATURE OF OFFICER	DATE	TITLE	Telephone Number
PREPARER'S SIGNATURE	DATE	PREPARER'S FEIN/PIN	
PREPARER'S PRINTED NAME	May the Arkansas Revenue Agency discuss this return with the preparer shown above?		For Department Use Only
AREA CODE AND TELEPHONE NUMBER OF PREPARER (501) 537-5744	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		A ●
Mail completed form to: Corporation Income Tax, P O Box 919, Little Rock, AR 72203-0919			B ●
			C

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)     Cooperative Association

FEIN <b>00-0000013</b>	<input type="checkbox"/> Check this box if Automatic Federal Extension Form 7004 filed <input type="checkbox"/> Check this box if Arkansas Extension Form AR1155 filed (See Instructions)		<input type="checkbox"/> Check if Filing as Financial Institution <input type="checkbox"/> Check if Federal Subchapter S
NAICS Code <b>238900</b>	Name <input type="checkbox"/> Check this box if Name has changed from prior year <b>EAST END INDUSTRIES</b>		Type of Corporation Check only one box <input type="checkbox"/> 5 Domestic (in state) <input type="checkbox"/> 6 Foreign (out of state)
Date of Incorporation <b>12/21/1984</b>	Address <input type="checkbox"/> Check this box if Address has changed from prior year <b>21 EAST END RD.</b>		
Date Began Business in AR <b>12/21/1984</b>	City <b>EAST END</b>	State or Province <b>AR</b>	Zip <b>72206</b> <input type="checkbox"/> Check if address is outside U.S. Foreign 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 filing status boxes below:     LIMITED LIABILITY COMPANY     PARTNERSHIP

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

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

		ARKANSAS	
INCOME	7. Gross Sales: (Less returns and allowances).....	7.	00
	8. Less Cost of Goods Sold:.....	8.	00
	9. Gross Profit: (Line 7 less Line 8).....	9.	00
	10. Dividends: (See Instructions).....	10.	00
	11. Taxable Interest: (Attach AR1100REC).....	11.	00
	12. Gross Rents/Gross Royalties: (See Instructions).....	12.	00
DEDUCTIONS	13. Gains or Losses:.....	13.	00
	14. Other Income:.....	14.	00
	15. TOTAL INCOME: (Add Lines 9 through 14).....	15.	00
	16. Compensation of Officers/Other Salaries and Wages: (See Instructions).....	16.	00
	17. Repairs:.....	17.	00
	18. Bad Debts:.....	18.	00
	19. Rent on Business Property:.....	19.	00
	20. Taxes: (Attach AR1100REC).....	20.	00
	21. Interest:.....	21.	00
	22. Contributions:.....	22.	00
	23. Depreciation: (Attach AR1100REC).....	23.	00
	24. Depletion:.....	24.	00
	25. Advertising:.....	25.	00
26. Other Deductions: (Attach schedule).....	26.	00	
27. TOTAL DEDUCTIONS: (Add Lines 16 through 26).....	27.	00	
28. Taxable Income Before Net Operating Losses: (Line 15 less Line 27).....	28.	00	
29. Net Operating Losses: (Adjust for Non-taxable Income).....	29.	00	
TAX COMPUTATION	30. Net Taxable Income: (Line 28 less Line 29 or Schedule A C4 page 2) (If Amended Return Box Checked, Enter Amended Net Taxable Income).....	30.	86,645 00
	31. Tax from Table: (See C. Instructions).....	31.	00
	32. Business Incentive Credits: (Attach all original certificates and Schedule AR1100BIC).....	32.	00
	33. Tax Liability: (If Amended Return Box Checked, Enter Amended Tax Liability).....	33.	00
	34. Estimated Tax Paid: (Including estimate carryforward from prior year).....	34.	00
	35. Payment with Extension Request:.....	35.	00
	36. Withholding Payment: (Attach AR1100-WH).....	36.	00
	37. Amended Return Only: (Enter Net tax paid (or refunded) on previous returns(s) for this tax year).....	37.	00
	38. Overpayment: (Line 34 plus line 35 plus line 36 plus or minus line 37; less line 33).....	38.	00
	39. Amount Applied to 2019 Estimated Tax.....	39.	00
	40. Amount Applied to Check Off Contributions: (Attach AR1100CO).....	40.	00
	41. Amount to be Refunded: (Line 38 less Lines 39 and 40).....	41.	00
	42. Tax Due: (Line 33 less Line 34 and 35 and Line 36, plus or minus line 37).....	42.	00
	43. Interest on Tax Due:.....	43.	00
44. Penalty for Late Filing or Payment: (See Instructions).....	44.	00	
45. Penalty for Underpayment of Estimated Tax: (Attach AR2220) Enter exception checked in Part 3..... <input type="checkbox"/>	45.	00	
46. Amount Due: (Add Lines 42 through 45).....	46.	00	

SCHEDULE A  
Apportionment of Income  
for Multistate Corporation



FEIN: **00-0000013**

**A. INCOME TO APPORTION:**

1. Income per Federal Return: (Federal Form 1120, Line 28).....1.			<b>27,779</b>	<b>00</b>
2. Add Adjustments: (Attach schedule).....2.		<b>85,630</b>	<b>00</b>	
3. Deduct Adjustments: (Attach schedule).....3.		<b>12,753</b>	<b>00</b>	
4. TOTAL APPORTIONABLE INCOME:.....4.			<b>100,656</b>	<b>00</b>

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

**B. APPORTIONMENT FACTOR:**

	(A) Amounts in Arkansas	(B) Total Amounts	(C) Percentage (A) ÷ (B)
<b>1. Property Used in Business:</b>			
a. Tangible Assets Used in Business and Inventories			
Less Construction in Progress:			
1. Amount Beginning of Year:.....1.	<b>761,039</b> 00	<b>3,322,454</b> 00	<i>(Calculate to 6 places to the right of the decimal. Fill in all spaces.)</i>
2. Amount End of Year:.....2.	<b>872,525</b> 00	<b>3,346,820</b> 00	
3. Total: (Add Lines a1 and a2).....3.	<b>1,633,564</b> 00	<b>6,669,274</b> 00	
4. Average Tangible Assets: (Line 3 ÷ 2).....4.	<b>816,782</b> 00	<b>3,334,637</b> 00	
b. Rental Property: (8 times annual rent).....b.	<b>1,203,672</b> 00	<b>1,203,672</b> 00	999.999999 % (EXAMPLE)
c. Average Value of Intangible Property: .....c. (For Financial Institutions Only - Attach schedule)			
d. TOTAL PROPERTY: (Add Lines a4, b, and c).....d.	<b>2,020,454</b> 00	<b>4,538,309</b> 00	<b>44.519974</b> %
<b>2. Salaries, Wages, Commissions and Other Compensation Related to the Production of Business Income:</b>			
a. TOTAL:.....a.	<b>6,032,991</b> 00	<b>6,044,975</b> 00	<b>99.801753</b> %
<b>3. Sales/Receipts:</b>			
a. Destination Shipped From Within Arkansas:.....a.	<b>16,474,279</b> 00		
b. Destination Shipped From Without Arkansas: .....b.			
c. Origin Shipped From Within Arkansas to U.S. Govt:....c.			
d. Origin Shipped From Within Arkansas to Other Non-taxable Jurisdictions:.....d.			
e. Other Gross Receipts: (Attach schedule) .....e.	<b>77,231</b> 00		
f. TOTAL SALES / RECEIPTS: (Add Lines 3a through 3e) .....f.	<b>16,551,510</b> 00	<b>16,551,510</b> 00	<b>100.000000</b> %
g. DOUBLE WEIGHTED: (Financial Institutions must use Single Weighted Factor) (Column C, Line 3f x 2).....g.			<b>200.000000</b> %
4. Sum of Percentages:(Single Weighted: Add Column C, Lines 1d, 2a and 3f) (Double Weighted: Add Column C, Lines 1d, 2a and 3g).....4.			<b>344.321727</b> %
*5. Percentage Attributable to Arkansas: .....Line 4	<b>344.321727</b>	Divided By* <b>4</b>	= 5. <b>86.080432</b> %
*For Part B, Line 5, Divide Line 4 by number of entries other than zero which you make on Part B, Column B, Lines (1d), (2a), and (3f). NOTE: An entry other than zero in Part B, Column B, Line (3f), counts as two (2) entries unless using Single Weighted Factor.			

**C. ARKANSAS TAXABLE INCOME:**

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

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

SIGNATURE OF OFFICER ●	DATE	TITLE	Telephone Number
PREPARER'S SIGNATURE	DATE	PREPARER'S FEIN/PIN ●	
PREPARER'S PRINTED NAME	May the Arkansas Revenue Agency discuss this return with the preparer shown above? <input type="checkbox"/> Yes <input type="checkbox"/> No		For Department Use Only
AREA CODE AND TELEPHONE NUMBER OF PREPARER			A ● B ● C
Mail completed form to: Corporation Income Tax, P O Box 919, Little Rock, AR 72203-0919			



ARKANSAS CORPORATION INCOME TAX  
RECONCILIATION SCHEDULE

NAME EAST END INDUSTRIES

FEIN 00-0000013

PART A: INTEREST INCOME

1. FEDERAL FORM 1120 LINE 5 INTEREST INCOME.....	1.		00
2. ADD: NON-ARKANSAS MUNICIPAL INTEREST INCOME.....	2.		00
3. LESS: U.S. OBLIGATION INTEREST INCOME (Attach Schedule).....	3.		00
4. ARKANSAS TAXABLE INTEREST INCOME: (Enter here and on Line 11, Form AR1100CT).....	4.		00

PART B: TAXES DEDUCTION

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

PART C: DEPRECIATION DEDUCTION

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

**This schedule is to be attached to the Arkansas AR1100CT Corporate Income Tax form to reconcile Federal and Arkansas Interest Income on Line 11, Tax Expense Deduction on Line 20 and Depreciation Expense Deduction on Line 23. Refer to Instructions in the 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 Number:** 265270413

**Account Number:** 6695427

**Requested Payment Date:** 04/15/19

**Amount Debited:** \$888.00

2018 AR1100CT  
 ARKANSAS CORPORATION  
 INCOME TAX RETURN



Software ID

Tax Year beginning **04 / 01 / 2018** and ending **03 / 31 / 2019**

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

FEIN ● 00-****04	<input type="checkbox"/> Check this box if Automatic Federal Extension Form 7004 filed <input type="checkbox"/> Check this box if Arkansas Extension Form AR1155 filed (See Instructions)	<input type="checkbox"/> Check if Filing as Financial Institution <input type="checkbox"/> Check if Federal Subchapter S
NAICS Code ● 561790	Name <input type="checkbox"/> Check this box if Name has changed from prior year ● OUTDOOR WORLD	Type of Corporation Check only one box ● 5 <input type="checkbox"/> Domestic (in state) ● 6 <input type="checkbox"/> Foreign (out of state)
Date of Incorporation ● 04/17/2000	Address <input type="checkbox"/> Check this box if Address has changed from prior year ● 11 SUNS ST	
Date Began Business in AR ● 04/17/2000	City ● LITTLE ROCK	State or Province ● AR
	Zip ● 72201	<input type="checkbox"/> Check if address is outside U.S. Foreign 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 filing status boxes below:  
 LIMITED LIABILITY COMPANY  PARTNERSHIP

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

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

		ARKANSAS	
INCOME	7. Gross Sales: (Less returns and allowances).....	7. ●	1,509,843 00
	8. Less Cost of Goods Sold:.....	8. ●	794,914 00
	9. Gross Profit: (Line 7 less Line 8).....	9. ●	714,929 00
	10. Dividends: (See Instructions).....	10. ●	00
	11. Taxable Interest: (Attach AR1100REC).....	11. ●	00
	12. Gross Rents/Gross Royalties: (See Instructions).....	12. ●	00
13. Gains or Losses:.....	13. ●	14,594 00	
14. Other Income:.....	14. ●	00	
15. TOTAL INCOME: (Add Lines 9 through 14).....	15. ●	729,523 00	
DEDUCTIONS	16. Compensation of Officers/Other Salaries and Wages: (See Instructions).....	16. ●	176,148 00
	17. Repairs:.....	17. ●	108,027 00
	18. Bad Debts:.....	18. ●	00
	19. Rent on Business Property:.....	19. ●	12,000 00
	20. Taxes: (Attach AR1100REC).....	20. ●	46,377 00
	21. Interest:.....	21. ●	7,482 00
	22. Contributions:.....	22. ●	00
	23. Depreciation: (Attach AR1100REC).....	23. ●	129,356 00
	24. Depletion:.....	24. ●	00
	25. Advertising:.....	25. ●	990 00
	26. Other Deductions: (Attach schedule).....	26. ●	213,073 00
	27. TOTAL DEDUCTIONS: (Add Lines 16 through 26).....	27. ●	693,453 00
	28. Taxable Income Before Net Operating Losses: (Line 15 less Line 27).....	28. ●	36,070 00
	29. Net Operating Losses: (Adjust for Non-taxable Income).....	29. ●	(12,135) 00
TAX COMPUTATION	30. Net Taxable Income: (Line 28 less Line 29 or Schedule A C4 page 2) (If Amended Return Box Checked, Enter Amended Net Taxable Income).....	30. ●	23,935 00
	31. Tax from Table: (See C. Instructions).....	31. ●	888 00
	32. Business Incentive Credits: (Attach all original certificates and Schedule AR1100BIC).....	32. ●	00
	33. Tax Liability: (If Amended Return Box Checked, Enter Amended Tax Liability).....	33. ●	888 00
	34. Estimated Tax Paid: (Including estimate carryforward from prior year).....	34. ●	00
	35. Payment with Extension Request:.....	35. ●	00
	36. Withholding Payment: (Attach AR1100-WH).....	36. ●	00
	37. Amended Return Only: (Enter Net tax paid (or refunded) on previous returns(s) for this tax year).....	37. ●	00
	38. Overpayment: (Line 34 plus line 35 plus line 36 plus or minus line 37; less line 33).....	38. ●	00
	39. Amount Applied to 2019 Estimated Tax.....	39. ●	00
	40. Amount Applied to Check Off Contributions: (Attach AR1100CO).....	40. ●	00
	41. Amount to be Refunded: (Line 38 less Lines 39 and 40).....	41. ●	00
	42. Tax Due: (Line 33 less Line 34 and 35 and Line 36, plus or minus line 37).....	42. ●	888 00
	43. Interest on Tax Due:.....	43. ●	00
44. Penalty for Late Filing or Payment: (See Instructions).....	44. ●	00	
45. Penalty for Underpayment of Estimated Tax: (Attach AR2220) Enter exception checked in Part 3..... <input type="checkbox"/>	45. ●	00	
46. Amount Due: (Add Lines 42 through 45).....	46. ●	888 00	

SCHEDULE A  
Apportionment of Income  
for Multistate Corporation



FEIN: 00-\*\*\*\*\*04

A. INCOME TO APPORTION:

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

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

B. APPORTIONMENT FACTOR:

	(A) Amounts in Arkansas	(B) Total Amounts	(C) Percentage (A) ÷ (B)
<b>1. Property Used in Business:</b>			
<b>a. Tangible Assets Used in Business and Inventories</b>			
Less Construction in Progress:			
1. Amount Beginning of Year:.....1.	00	00	<i>(Calculate to 6 places to the right of the decimal. Fill in all spaces.)</i>
2. Amount End of Year:.....2.	00	00	
3. Total: (Add Lines a1 and a2).....3.	00	00	
4. Average Tangible Assets: (Line 3 ÷ 2).....4.	00	00	
<b>b. Rental Property: (8 times annual rent).....b.</b>	00	00	999.999999 %
<b>c. Average Value of Intangible Property:.....c.</b>			
(For Financial Institutions Only - Attach schedule)			
	00	00	(EXAMPLE)
<b>d. TOTAL PROPERTY: (Add Lines a4, b, and c).....d.</b>	00	00	

2. Salaries, Wages, Commissions and Other Compensation Related to the Production of Business Income:

a. TOTAL:.....a.	00	00	%
------------------	----	----	---

3. Sales/Receipts:

a. Destination Shipped From Within Arkansas:.....a.	00		
b. Destination Shipped From Without Arkansas:.....b.	00		
c. Origin Shipped From Within Arkansas to U.S. Govt:.....c.	00		
d. Origin Shipped From Within Arkansas to Other Non-taxable Jurisdictions:.....d.	00		
e. Other Gross Receipts: (Attach schedule).....e.	00		
f. TOTAL SALES / RECEIPTS: (Add Lines 3a through 3e).....f.	00	00	%

g. DOUBLE WEIGHTED: (Financial Institutions must use Single Weighted Factor) (Column C, Line 3f x 2).....g.			%
---	--	--	---

4. Sum of Percentages: (Single Weighted: Add Column C, Lines 1d, 2a and 3f)

(Double Weighted: Add Column C, Lines 1d, 2a and 3g).....4.		%
---	--	---

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

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

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

C. ARKANSAS TAXABLE INCOME:

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

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

SIGNATURE OF OFFICER	DATE	TITLE	Telephone Number
		<b>OWNER</b>	<b>(501) 682-7925</b>
PREPARER'S SIGNATURE	DATE	PREPARER'S FEIN/PIN	
		<b>44-4444444</b>	
PREPARER'S PRINTED NAME	May the Arkansas Revenue Agency discuss this return with the preparer shown above?		For Department Use Only
AREA CODE AND TELEPHONE NUMBER OF PREPARER	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		A ●
<b>(501) 537-5744</b>			B ●
Mail completed form to: Corporation Income Tax, P O Box 919, Little Rock, AR 72203-0919			C



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.		00
2. ADD: NON-ARKANSAS MUNICIPAL INTEREST INCOME.....	2.		00
3. LESS: U.S. OBLIGATION INTEREST INCOME (Attach Schedule).....	3.		00
4. ARKANSAS TAXABLE INTEREST INCOME: (Enter here and on Line 11, Form AR1100CT).....	4.		00

PART B: TAXES DEDUCTION

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

PART C: DEPRECIATION DEDUCTION

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

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

FEIN: 00-\*\*\*\*04

Tax Year: **03/31/2013**

NOL Amt: **6,274**

Yr Expires: **03/31/2018**

Tax Year 1:	<b>03/31/2014</b>
Tax Year 2:	<b>03/31/2015</b>
Tax Year 3:	<b>03/31/2016</b>
Tax Year 4:	
Tax Year 5:	

Claim Amt 1:	<b>0</b>
Claim Amt 2:	<b>0</b>
Claim Amt 3:	<b>6,274</b>
Claim Amt 4:	
Claim Amt 5:	
Amt Expired:	

Balance 1:	<b>6,274</b>
Balance 2:	<b>6,274</b>
Balance 3:	
Balance 4:	
Balance 5:	

Tax Year: **03/31/2014**

NOL Amt: **10,437**

Yr Expires: **03/31/2019**

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

Claim Amt 1:	<b>0</b>
Claim Amt 2:	<b>10,437</b>
Claim Amt 3:	
Claim Amt 4:	
Claim Amt 5:	
Amt Expired:	

Balance 1:	<b>10,437</b>
Balance 2:	<b>0</b>
Balance 3:	
Balance 4:	
Balance 5:	

Tax Year: **03/31/2015**

NOL Amt: **16,251**

Yr Expires: **03/31/2020**

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

Claim Amt 1:	<b>1,738</b>
Claim Amt 2:	<b>2,378</b>
Claim Amt 3:	<b>12,135</b>
Claim Amt 4:	
Claim Amt 5:	
Amt Expired:	

Balance 1:	<b>14,513</b>
Balance 2:	<b>12,135</b>
Balance 3:	
Balance 4:	
Balance 5:	

Tax Year:

NOL Amt:

Yr Expires:

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

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

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

Tax Year:

NOL Amt:

Yr Expires:

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

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

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

1.

<b>Name:</b> OUTDOOR WORLD		
<b>SSN/FEIN:</b> 00-****04		
<b>Arkansas Form or Schedule:</b> AR1100CT		
<b>Ownership Type:</b> Other Deductions		
<b>Description:</b> Fuel		
<b>Tax Year:</b> 2018		
1. Amount	108,343	00

2.

<b>Name:</b> OUTDOOR WORLD		
<b>SSN/FEIN:</b> 00-****04		
<b>Arkansas Form or Schedule:</b> AR1100CT		
<b>Ownership Type:</b> Other Deductions		
<b>Description:</b> Insurance		
<b>Tax Year:</b> 2018		
2. Amount	50,050	00

3.

<b>Name:</b> OUTDOOR WORLD		
<b>SSN/FEIN:</b> 00-****04		
<b>Arkansas Form or Schedule:</b> AR1100CT		
<b>Ownership Type:</b> Other Deductions		
<b>Description:</b> Legal Fees		
<b>Tax Year:</b> 2018		
3. Amount	9,428	00

4.

<b>Name:</b> OUTDOOR WORLD		
<b>SSN/FEIN:</b> 00-****04		
<b>Arkansas Form or Schedule:</b> AR1100CT		
<b>Ownership Type:</b> Other Deductions		
<b>Description:</b> Tools		
<b>Tax Year:</b> 2018		
4. Amount	16,233	00

5.

<b>Name:</b> OUTDOOR WORLD		
<b>SSN/FEIN:</b> 00-****04		
<b>Arkansas Form or Schedule:</b> AR1100CT		
<b>Ownership Type:</b> Other Deductions		
<b>Description:</b> Uniforms		
<b>Tax Year:</b> 2018		
5. Amount	2,727	00

6.

<b>Name:</b> OUTDOOR WORLD		
<b>SSN/FEIN:</b> 00-****04		
<b>Arkansas Form or Schedule:</b> AR1100CT		
<b>Ownership Type:</b> Other Deductions		
<b>Description:</b> Supplies		
<b>Tax Year:</b> 2018		
6. Amount	10,863	00

7.

<b>Name:</b> OUTDOOR WORLD		
<b>SSN/FEIN:</b> 00-****04		
<b>Arkansas Form or Schedule:</b> AR1100CT		
<b>Ownership Type:</b> Other Deductions		
<b>Description:</b> Telephone		
<b>Tax Year:</b> 2018		
7. Amount	9,355	00

1.

<b>Name:</b> OUTDOOR WORLD		
<b>SSN/FEIN:</b> 00-****04		
<b>Arkansas Form or Schedule:</b> AR1100CT		
<b>Ownership Type:</b> Other Deductions		
<b>Description:</b> Utilities		
<b>Tax Year:</b> 2018		
1. Amount	6,074	00

2.

<b>Name:</b>		
<b>SSN/FEIN:</b>		
<b>Arkansas Form or Schedule:</b>		
<b>Ownership Type:</b>		
<b>Description:</b>		
<b>Tax Year:</b>		
2. Amount		00

3.

<b>Name:</b>		
<b>SSN/FEIN:</b>		
<b>Arkansas Form or Schedule:</b>		
<b>Ownership Type:</b>		
<b>Description:</b>		
<b>Tax Year:</b>		
3. Amount		00

4.

<b>Name:</b>		
<b>SSN/FEIN:</b>		
<b>Arkansas Form or Schedule:</b>		
<b>Ownership Type:</b>		
<b>Description:</b>		
<b>Tax Year:</b>		
4. Amount		00

5.

<b>Name:</b>		
<b>SSN/FEIN:</b>		
<b>Arkansas Form or Schedule:</b>		
<b>Ownership Type:</b>		
<b>Description:</b>		
<b>Tax Year:</b>		
5. Amount		00

6.

<b>Name:</b>		
<b>SSN/FEIN:</b>		
<b>Arkansas Form or Schedule:</b>		
<b>Ownership Type:</b>		
<b>Description:</b>		
<b>Tax Year:</b>		
6. Amount		00

7.

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

# S-Corporation Income Tax Returns

## Arkansas Test Case 5

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

**Company Name:** Glover Law Firm

**FEIN:** 00-\*\*\*\*\*05

### AR Tax Payment:

**Routing Number:** 265270413

**Account Number:** 6695427

**Requested Payment Date:** 04/15/19

**Amount Debited:** \$260.00

### Estimated Tax Payments:

**Routing Number:** 265270413

**Account Number:** 6695427

#### Voucher 1:

**Requested Payment Date:** 04/15/19

**Amount Debited:** \$100.00

#### Voucher 2:

**Requested Payment Date:** 06/15/19

**Amount Debited:** \$75.00

#### Voucher 3:

**Requested Payment Date:** 09/15/19

**Amount Debited:** \$125.00

#### Voucher 4:

**Requested Payment Date:** 01/15/20

**Amount Debited:** \$50.00

2018 AR1100S  
 ARKANSAS S CORPORATION  
 INCOME TAX RETURN



Software ID

Tax Year beginning ● \_\_\_\_ / \_\_\_\_ / \_\_\_\_ and ending ● \_\_\_\_ / \_\_\_\_ / \_\_\_\_ ●  Check If Filing as a Financial Institution  
 ●  INITIAL Return ●  AMENDED Return ●  FINAL Arkansas Return(Going Out of Business) ●  Check if Cooperative Association

FEIN ● 00-****05	<input type="checkbox"/> Check this box if Automatic Federal Extension Form 7004 filed (See Instructions) <input type="checkbox"/> Check this box if Arkansas Extension Form AR1155 filed	Type of Corporation Check only one box below
NAICS Code ● 236110	Name <input type="checkbox"/> Check this box if Name has changed from prior year ● Glover Law Firm	● 5 <input checked="" type="checkbox"/> Domestic (in state)
Date of Incorporation ● 02/25/2008	Address <input type="checkbox"/> Check this box if Address has changed from prior year ● 1 Campbell Trail	● 6 <input type="checkbox"/> Foreign (out of state)
Date Began Business in AR ● 02/25/2008	City ● Alexander	State or Province ● AR
		Zip ● 72002
		<input type="checkbox"/> Check if address is outside U.S. Foreign Country

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

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

ATTACH ALL AR K-1 FORMS

28. Excess net passive income tax: (See Instructions).....	28 ●	260 00
29. Income tax on Capital gains/Built in gains: (from Schedule D, page 2, A7+B6).....	29 ●	00
30. Total Tax: (Add Lines 28 and 29) (If Amended Return Checked, Enter Amended Total Tax).....	30 ●	260 00
31. Payments: (2018 estimated tax payments and amount applied from 2017 return).....	31 ●	00
32. Withholding Payment: (Attach AR1100-WH).....	32 ●	00
33. Amended Return Only: (Enter Net Tax paid (or refunded) on previous returns for this tax year).....	33 ●	00
34. Tax Due: (If Line 31 plus Line 32 is less than Line 30, enter the amount due).....	34 ●	260 00
35. Overpayment: (If Line 31 plus Line 32 is greater than Line 30, enter the difference).....	35 ●	00
36. Amount of refund to be credited to 2019 estimated tax:.....	36 ●	00
37. Refund: (Line 35 less Line 36).....	37 ●	00

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

Officer's Signature ●	Date	Title	Telephone Number
Preparer's Signature	Date	Preparer's FEIN/PIN ●	Check if Self-Employed <input type="checkbox"/>
Preparer's Printed Name	May the Arkansas Revenue Agency discuss this return with the preparer shown at left? <input type="checkbox"/> Yes <input type="checkbox"/> No		For Department Use Only
Area Code and Telephone Number of Preparer			A ● B ● C
MAIL RETURN TO: Corporation Income Tax, P O Box 919, Little Rock, AR 72203-0919			

**SCHEDULE A**  
**Apportionment Of Income**  
**For Multistate Corporation**



FEIN: 00-\*\*\*\*05

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

<b>B. APPORTIONMENT FACTOR:</b>		(A) Amounts in Arkansas	(B) Total Amounts	(C) Percentage (A)+(B)
1. Property used in the Production of Business Income:				
a. Tangible Assets used in Business and Inventories				
Less Construction in Progress				
1. Amount at the Beginning of Year.....	1. 00	1. 00	(Calculate to 6 places to the right of decimal. Fill in all spaces) 999.999999 % (EXAMPLE)	
2. Amount at the End of Year.....	2. 00	2. 00		
3. Total: (Add Lines a1 and a2).....	3. 00	3. 00		
4. Average Tangible Assets: (Line a3 divided by 2).....	4. 00	4. 00		
b. Rented Property: (8 X net annual rent).....				
c. Average Value of Intangible Property: (For Financial Institutions Only - Attach schedule).....				
d. TOTAL PROPERTY: (Add Lines a4, b and c).....				
2. Salaries, Wages, Commissions and Other Compensation Related to the Production of Income:				
a. TOTAL:.....				
3. Sales / Receipts:				
a. Destination Shipped From Within Arkansas:.....				
b. Destination Shipped From Without Arkansas:.....				
c. Origin Shipped From Within Arkansas to U. S. Govt:.....				
d. Origin Shipped From Within Arkansas to Other Non-taxable Jurisdictions:.....				
e. Other Business Gross Receipts: (Interest, Dividends, Rents, Gains, etc. Attach Schedule).....				
f. TOTAL SALES: (Add Lines 3a through 3e).....				
g. Multiply Column C, Line 3f by 2 to Doubleweight the Sales Factor (Financial Institutions must use Single Weighted Factor).....				
4. Sum of the Percentages: (Add Column C, Lines 1d, 2a, and 3g).....				
*5. Percentage Attributable to Arkansas: Line 4 % Divided by = 5. %				
*For Part B, Line 5, divide Line 4 by the number of entries other than zero which you make on Part B, Column B, Lines (1d), (2a), and (3f). Note: An entry other than zero in Part B, Column B, Line 3f, counts as two (2) entries.				

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

**SCHEDULE D - Capital Gains Tax**

<b>A. TAX IMPOSED ON CERTAIN CAPITAL GAINS:</b>	
1. Taxable Income: (See Instructions; Attach computation schedule).....	1. 00
2. Enter tax on Line 1 amount: (See Instructions for computation of tax).....	2. 00
3. Net long-term capital gain reduced by net short-term capital loss: (If Multistate, multiply by apportionment factor, Part B, Line 5 above).....	3. 00
4. Statutory minimum:.....	4. \$25,000 00
5. Subtract Line 4 from Line 3:.....	5. 00
6. Tax: (Enter 6.5% of Line 5).....	6. 00
7. Compare Line 2 and Line 6: (Enter the smaller amount here and on Line 29, page 1, Form AR1100S).....	7. 00
<b>B. TAX IMPOSED ON CERTAIN BUILT-IN GAINS:</b>	
1. Taxable Income: (See Instructions; Attach computation schedule).....	1. 00
2. Recognized built-in gain: (If Multistate, multiply by apportionment factor, Part B, Line 5 above).....	2. 00
3. Enter smaller of Line 1 or 2:.....	3. 00
4. Section 1374(b)(2) deduction:.....	4. 00
5. Subtract Line 4 from Line 3: (If zero or less, enter zero here and on Line 6 below).....	5. 00
6. Enter 6.5% of Line 5: (Enter here and on Line 29, page 1, Form AR1100S).....	6. 00

1.

<b>Name:</b> GLOVER LAW FIRM		
<b>SSN/FEIN:</b> 00-****5		
<b>Arkansas Form or Schedule:</b> AR1100S Sch A		
<b>Ownership Type:</b> Interest		
<b>Description:</b> Other Interest		
<b>Tax Year:</b> 2018		
1. Amount	1,011	00

2.

<b>Name:</b> GLOVER LAW FIRM		
<b>SSN/FEIN:</b> 00-****5		
<b>Arkansas Form or Schedule:</b> AR1100S		
<b>Ownership Type:</b> Cost of Goods Sold		
<b>Description:</b> Purchases		
<b>Tax Year:</b> 2018		
2. Amount	58,974	00

3.

<b>Name:</b> GLOVER LAW FIRM		
<b>SSN/FEIN:</b> 00-****5		
<b>Arkansas Form or Schedule:</b> AR1100S		
<b>Ownership Type:</b> Other Deductions		
<b>Description:</b> Travel		
<b>Tax Year:</b> 2018		
3. Amount	25,435	00

4.

<b>Name:</b> GLOVER LAW FIRM		
<b>SSN/FEIN:</b> 00-****5		
<b>Arkansas Form or Schedule:</b> AR1100S Sch A		
<b>Ownership Type:</b> Other Income		
<b>Description:</b> Depreciation Adjustment		
<b>Tax Year:</b> 2018		
4. Amount	8,000	00

5.

<b>Name:</b> GLOVER LAW FIRM		
<b>SSN/FEIN:</b> 00-****5		
<b>Arkansas Form or Schedule:</b> AR1100S		
<b>Ownership Type:</b> Other Income		
<b>Description:</b> Fees		
<b>Tax Year:</b> 2018		
5. Amount	29,525	00

6.

<b>Name:</b> GLOVER LAW FIRM		
<b>SSN/FEIN:</b> 00-****5		
<b>Arkansas Form or Schedule:</b> AR1100S Sch A		
<b>Ownership Type:</b> Rent and Royalties		
<b>Description:</b> Income from Rents		
<b>Tax Year:</b> 2018		
6. Amount	1,328	00

7.

<b>Name:</b> GLOVER LAW FIRM		
<b>SSN/FEIN:</b> 00-****5		
<b>Arkansas Form or Schedule:</b> AR1100S Sch A		
<b>Ownership Type:</b> Rent and Royalties		
<b>Description:</b> Depreciation Adjustment		
<b>Tax Year:</b> 2018		
7. Amount	-960	00





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

Software ID

Tax year beginning \_\_\_\_\_, 20\_\_\_\_ and ending \_\_\_\_\_, 20\_\_\_\_

<input checked="" type="checkbox"/> Final K-1 <input type="checkbox"/> Amended K-1		<b>Part III</b> Arkansas Shareholder or Partner's Share of Current Year Income, Deductions, Credits, and Other Items																	
<input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Partnership		<b>Distributive share allocated and apportioned to Arkansas</b>	<b>Distributive share to be reported by Arkansas Residents</b>																
<b>Part I</b> Information About the Corporation or Partnership		1a Ordinary income (loss) <b>4,749</b>	1b Ordinary income (loss) <b>4,749</b>																
A Identification Number  <b>00-*****05</b>		2a Net rental real estate income (loss) <b>368</b>	2b Net rental real estate income (loss) <b>368</b>																
B Name, Address, City, State, Zip Code  <b>GLOVER LAW FIRM 1 CAMPBELL TRAIL ALEXANDER, AR 72002</b>		3a Other net rental income (loss)	3b Other net rental income (loss)																
		4a Interest income <b>1,011</b>	4b Interest income <b>1,011</b>																
		5a Dividends	5b Dividends																
		6a Royalties	6b Royalties																
<b>Part II</b> Information About the Shareholder or Partner		7a Net short-term capital gain (loss)	7b Net short-term capital gain (loss)																
C Identification Number  <b>400-00-5501</b>		8a Net long-term capital gain (loss)	8b Net long-term capital gain (loss)																
D Name, Address, City, State, Zip Code  <b>D. POWELL RT. 1 BEEBE, AR 72112</b>		9a Unrecaptured Section 1250 gain	9b Unrecaptured Section 1250 gain																
		10a Net Section 1231 gain (loss)	10b Net Section 1231 gain (loss)																
		11a Other income (loss)* <b>8,000</b>	11b Other income (loss)* <b>8,000</b>																
		12a Guaranteed payments	12b Guaranteed payments																
E Arkansas resident <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If a nonresident, provide state of legal residence. _____		13a Section 179 deduction	13b Section 179 deduction																
F Shareholder's Percentage of Stock Ownership for Tax Year <b>100.000000</b> %		14a Other deductions*	14b Other deductions*																
G Partner's Share of Profit, Loss, and Capital:  <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;"></th> <th style="width: 25%; text-align: center;">Beginning</th> <th style="width: 25%;"></th> <th style="width: 25%; text-align: center;">Ending</th> </tr> </thead> <tbody> <tr> <td>Profit</td> <td style="text-align: center;">%</td> <td style="border-left: 1px solid black;"></td> <td style="text-align: center;">%</td> </tr> <tr> <td>Loss</td> <td style="text-align: center;">%</td> <td style="border-left: 1px solid black;"></td> <td style="text-align: center;">%</td> </tr> <tr> <td>Capital</td> <td style="text-align: center;">%</td> <td style="border-left: 1px solid black;"></td> <td style="text-align: center;">%</td> </tr> </tbody> </table>			Beginning		Ending	Profit	%		%	Loss	%		%	Capital	%		%	15a Credits	15b Credits
			Beginning		Ending														
		Profit	%		%														
		Loss	%		%														
Capital	%		%																
16a Items affecting shareholder basis <b>C 43</b>	16b Items affecting shareholder basis <b>C 43</b>																		
17a Other information* <b>A 1,011</b>	17b Other information* <b>A 1,011</b>																		
18a Tax-exempt income and nondeductible expenses	18b Tax-exempt income and nondeductible expenses																		
H Arkansas Apportionment Percentage:  <b>100.000000</b> %		19a Distributions	19b Distributions																
* Attach statement with additional information		20a Arkansas withholding or other payments																	

## 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



Software ID  
 [ ]

Tax Year beginning [ ] / [ ] / [ ] and ending [ ] / [ ] / [ ]  
 INITIAL Return     AMENDED Return     FINAL Arkansas Return(Going Out of Business)     Check If Filing as a Financial Institution  
 Check if Cooperative Association

FEIN ● 00-****06	<input type="checkbox"/> Check this box if Automatic Federal Extension Form 7004 filed (See Instructions) <input type="checkbox"/> Check this box if Arkansas Extension Form AR1155 filed	Type of Corporation Check only one box below
NAICS Code ● 621399	Name <input type="checkbox"/> Check this box if Name has changed from prior year ● Cancer Care	● 5 <input type="checkbox"/> Domestic (in state)
Date of Incorporation ● 12/01/1992	Address <input type="checkbox"/> Check this box if Address has changed from prior year ● 81 W. Oak St.	● 6 <input checked="" type="checkbox"/> Foreign (out of state)
Date Began Business in AR ● 12/01/1992	City ● El Dorado	State or Province ● AR
	Zip ● 71730	<input type="checkbox"/> Check if address is outside U.S. Foreign Country

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

Note: Attach completed copy of Federal Return and Sign Arkansas Return		TOTAL	ARKANSAS
7. Gross Sales: (Less returns and allowances).....	7.	12,990,337 00	7. 00
8. Cost of goods sold and/or operations: (Attach schedule).....	8.		8. 00
9. Gross profit: (Subtract Line 8 from Line 7).....	9.	12,990,337 00	9. 00
10. Net gain (or loss) from Form 4797:.....	10.	(228) 00	10. 00
11. Other income: (Attach schedule).....	11.	534,696 00	11. 00
12. TOTAL INCOME (LOSS): (Add Lines 9 through 11 and enter here).....	12.	13,524,805 00	12. 00
13. Compensation of officers:.....	13.		13. 00
14. Salaries and wages: (See Instructions).....	14.	5,338,173 00	14. 00
15. Repairs:.....	15.	59,235 00	15. 00
16. Bad Debts: (Attach schedule).....	16.	8,154 00	16. 00
17. Rent:.....	17.	1,043,235 00	17. 00
18. Taxes: (See Instructions).....	18.	538,394 00	18. 00
19. Deductible interest expense not claimed or reported elsewhere:.....	19.	252,757 00	19. 00
20. Depreciation: (Attach Fed. Form 4562).....	20.	168,435 00	20. 00
21. Depletion: (Do not deduct oil and gas depletion).....	21.		21. 00
22. Advertising:.....	22.	90,015 00	22. 00
23. Pension, profit-sharing, plans, etc.....	23.	5,625 00	23. 00
24. Employee benefit programs:.....	24.	177,866 00	24. 00
25. Other deductions: (Attach schedule).....	25.	5,748,823 00	25. 00
26. TOTAL DEDUCTIONS: (Add Lines 13 through 25 and enter here).....	26.	13,430,712 00	26. 00
27. NET INCOME (LOSS) (Subtr. Line 26 from Line 12 or Schedule A, C3 if multistate)..	27.	94,093 00	27. 26,795 00

ATTACH ALL AR K-1 FORMS

28. Excess net passive income tax: (See Instructions).....	28.	00
29. Income tax on Capital gains/Built in gains: (from Schedule D, page 2, A7+B6).....	29.	00
30. Total Tax: (Add Lines 28 and 29) (If Amended Return Checked, Enter Amended Total Tax).....	30.	00
31. Payments: (2018 estimated tax payments and amount applied from 2017 return).....	31.	00
32. Withholding Payment: (Attach AR1100-WH).....	32.	100 00
33. Amended Return Only: (Enter Net Tax paid (or refunded) on previous returns for this tax year).....	33.	00
34. Tax Due: (If Line 31 plus Line 32 is less than Line 30, enter the amount due).....	34.	00
35. Overpayment: (If Line 31 plus Line 32 is greater than Line 30, enter the difference).....	35.	100 00
36. Amount of refund to be credited to 2019 estimated tax:.....	36.	00
37. Refund: (Line 35 less Line 36).....	37.	100 00

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

Officer's Signature ●	Date	Title	Telephone Number
Preparer's Signature	Date	Preparer's FEIN/PIN ●	Check if Self-Employed <input type="checkbox"/>
Preparer's Printed Name	May the Arkansas Revenue Agency discuss this return with the preparer shown at left? <input type="checkbox"/> Yes <input type="checkbox"/> No		For Department Use Only A ● B ● C
Area Code and Telephone Number of Preparer			

MAIL RETURN TO: Corporation Income Tax, P O Box 919, Little Rock, AR 72203-0919

DO NOT STAPLE RETURNS, SCHEDULES OR ATTACHMENTS

**SCHEDULE A**  
**Apportionment Of Income**  
**For Multistate Corporation**



FEIN: 00-\*\*\*\*06

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

B. APPORTIONMENT FACTOR:		(A)	(B)	(C)
		Amounts in Arkansas	Total Amounts	Percentage (A)+(B)
1. Property used in the Production of Business Income:				
a. Tangible Assets used in Business and Inventories				
Less Construction in Progress				
1. Amount at the Beginning of Year.....	1.	938,180 00	6,298,892 00	(Calculate to 6 places to the right of decimal. Fill in all spaces) 999.999999 % (EXAMPLE)
2. Amount at the End of Year.....	2.	1,005,356 00	6,446,739 00	
3. Total: (Add Lines a1 and a2).....	3.	1,943,536 00	12,745,631 00	
4. Average Tangible Assets: (Line a3 divided by 2).....	4.	971,768 00	6,372,816 00	
b. Rented Property: (8 X net annual rent).....	b.	6,860,840 00	8,345,880 00	
c. Average Value of Intangible Property: (For Financial Institutions Only - Attach schedule).....	c.	00	00	
d. TOTAL PROPERTY: (Add Lines a4, b and c).....	d.	7,832,608 00	14,718,696 00	53.215366 %
2. Salaries, Wages, Commissions and Other Compensation Related to the Production of Income:				
a. TOTAL:.....	a.	3,604,347 00	5,338,173 00	67.520236 %
3. Sales / Receipts:				
a. Destination Shipped From Within Arkansas:.....	a.	7,133,642 00		
b. Destination Shipped From Without Arkansas:.....	b.	00		
c. Origin Shipped From Within Arkansas to U. S. Govt:.....	c.	00		
d. Origin Shipped From Within Arkansas to Other Non-taxable Jurisdictions:.....	d.	00		
e. Other Business Gross Receipts: (Interest, Dividends, Rents, Gains, etc. Attach Schedule).....	e.	5,366 00		
f. TOTAL SALES: (Add Lines 3a through 3e).....	f.	7,139,008 00	12,983,325 00	54.985976 %
g. Multiply Column C, Line 3f by 2 to Doubleweight the Sales Factor (Financial Institutions must use Single Weighted Factor).....	g.			109.971952 %
4. Sum of the Percentages: (Add Column C, Lines 1d, 2a, and 3g).....	4.			230.707554 %
*5. Percentage Attributable to Arkansas:.....	Line 4	230.707554 %	Divided by 4	= 57.676889 %

\*For Part B, Line 5, divide Line 4 by the number of entries other than zero which you make on Part B, Column B, Lines (1d), (2a), and (3f).  
 Note: An entry other than zero in Part B, Column B, Line 3f, counts as two (2) entries.

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

**SCHEDULE D - Capital Gains Tax**

A. TAX IMPOSED ON CERTAIN CAPITAL GAINS:	
1. Taxable Income: (See Instructions; Attach computation schedule).....	1. 00
2. Enter tax on Line 1 amount: (See Instructions for computation of tax).....	2. 00
3. Net long-term capital gain reduced by net short-term capital loss: (If Multistate, multiply by apportionment factor, Part B, Line 5 above).....	3. 00
4. Statutory minimum:.....	4. \$25,000 00
5. Subtract Line 4 from Line 3:.....	5. 00
6. Tax: (Enter 6.5% of Line 5).....	6. 00
7. Compare Line 2 and Line 6: (Enter the smaller amount here and on Line 29, page 1, Form AR1100S).....	7. 00
B. TAX IMPOSED ON CERTAIN BUILT-IN GAINS:	
1. Taxable Income: (See Instructions; Attach computation schedule).....	1. 00
2. Recognized built-in gain: (If Multistate, multiply by apportionment factor, Part B, Line 5 above).....	2. 00
3. Enter smaller of Line 1 or 2:.....	3. 00
4. Section 1374(b)(2) deduction:.....	4. 00
5. Subtract Line 4 from Line 3: (If zero or less, enter zero here and on Line 6 below).....	5. 00
6. Enter 6.5% of Line 5: (Enter here and on Line 29, page 1, Form AR1100S).....	6. 00



## ARKANSAS CORPORATION INCOME TAX Withholding Summary

Tax Year beginning ● \_\_\_\_/\_\_\_\_/\_\_\_\_ and ending ● \_\_\_\_/\_\_\_\_/\_\_\_\_

Corporation Name ● <b>CANCER CARE</b>			FEIN ● <b>00-****06</b>		
Federal Employer Identification Number	Partnership Name	Arkansas Taxable Income	Arkansas Withholding Amount		
1. ● <b>00-0000658</b>	<b>CREEKSIDE LTD</b>	<b>24,785</b>	00	1. ●	<b>100</b>
2. ● <b>00-0000250</b>	<b>DIAMOND LLC</b>	<b>2,010</b>	00	2. ●	<b>0</b>
3. ●			00	3. ●	00
4. ●			00	4. ●	00
5. ●			00	5. ●	00
6. ●			00	6. ●	00
7. ●			00	7. ●	00
8. ●			00	8. ●	00
9. ●			00	9. ●	00
10. ●			00	10. ●	00
<b>TOTAL ARKANSAS TAXABLE INCOME:</b> .....		<b>26,795</b>	00		
<b>TOTAL ARKANSAS WITHHOLDING AMOUNT:</b> (Enter here and on the AR1100CT, Line 36 or AR1100S, Line 32).....				●	<b>100</b>
					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.

## Additional Information Schedule

1.

<b>Name:</b> CANCER CARE		
<b>SSN/FEIN:</b> 00-****06		
<b>Arkansas Form or Schedule:</b> AR1100S-SchA		
<b>Ownership Type:</b> Other Gross Receipts		
<b>Description:</b> Gains		
<b>Tax Year:</b> 2018		
1. Amount	5,358	00

2.

<b>Name:</b> CANCER CARE		
<b>SSN/FEIN:</b> 00-****06		
<b>Arkansas Form or Schedule:</b> AR1100S-SchA		
<b>Ownership Type:</b> Other Gross Receipts		
<b>Description:</b> Interest Income		
<b>Tax Year:</b> 2018		
2. Amount	8	00

3.

<b>Name:</b> CANCER CARE		
<b>SSN/FEIN:</b> 00-****06		
<b>Arkansas Form or Schedule:</b> AR1100S-SchA		
<b>Ownership Type:</b> Interest		
<b>Description:</b> Union Bank		
<b>Tax Year:</b> 2018		
3. Amount	8	00

4.

<b>Name:</b> CANCER CARE		
<b>SSN/FEIN:</b> 00-****06		
<b>Arkansas Form or Schedule:</b> AR1100S-SchA		
<b>Ownership Type:</b> Other Income		
<b>Description:</b> Arkansas Ordinary Gain		
<b>Tax Year:</b> 2018		
4. Amount	-230	00

5.

<b>Name:</b> CANCER CARE		
<b>SSN/FEIN:</b> 00-****06		
<b>Arkansas Form or Schedule:</b> AR1100S-SchA		
<b>Ownership Type:</b> Other Income		
<b>Description:</b> Net Gain (Loss)		
<b>Tax Year:</b> 2018		
5. Amount	-4,284	00

6.

<b>Name:</b> CANCER CARE		
<b>SSN/FEIN:</b> 00-****06		
<b>Arkansas Form or Schedule:</b> AR1100S-SchA		
<b>Ownership Type:</b> Other Expenses		
<b>Description:</b> Arkansas Depreciation		
<b>Tax Year:</b> 2018		
6. Amount	-38,425	00

7.

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



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

Software ID

Tax year beginning \_\_\_\_\_, 20\_\_\_\_ and ending \_\_\_\_\_, 20\_\_\_\_

<input type="checkbox"/> Final K-1 <input type="checkbox"/> Amended K-1	<b>Part III Arkansas Shareholder or Partner's Share of Current Year Income, Deductions, Credits, and Other Items</b>																	
<input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Partnership	<b>Distributive share allocated and apportioned to Arkansas</b>	<b>Distributive share to be reported by Arkansas Residents</b>																
<b>Part I Information About the Corporation or Partnership</b>	1a Ordinary income (loss) <b>50,202</b>	1b Ordinary income (loss) <b>87,036</b>																
A Identification Number  <b>00-*****06</b>	2a Net rental real estate income (loss)	2b Net rental real estate income (loss)																
B Name, Address, City, State, Zip Code  <b>CANCER CARE 81 W. OAK ST. EL DORADO, AR 71730</b>	3a Other net rental income (loss)	3b Other net rental income (loss)																
	4a Interest income <b>4</b>	4b Interest income <b>7</b>																
	5a Dividends	5b Dividends																
	6a Royalties	6b Royalties																
<b>Part II Information About the Shareholder or Partner</b>	7a Net short-term capital gain (loss)	7b Net short-term capital gain (loss)																
C Identification Number  <b>400-00-9902</b>	8a Net long-term capital gain (loss)	8b Net long-term capital gain (loss)																
D Name, Address, City, State, Zip Code  <b>T. SHOOK 9601 W. MAIN ST. EL DORADO, AR 71730</b>	9a Unrecaptured Section 1250 gain	9b Unrecaptured Section 1250 gain																
	10a Net Section 1231 gain (loss)	10b Net Section 1231 gain (loss)																
	11a Other income (loss)* <b>-2,409</b>	11b Other income (loss)* <b>-4,175</b>																
	12a Guaranteed payments	12b Guaranteed payments																
E Arkansas resident <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If a nonresident, provide state of legal residence. _____	13a Section 179 deduction	13b Section 179 deduction																
F Shareholder's Percentage of Stock Ownership for Tax Year <b>92.50000</b> %	14a Other deductions* <b>23,012</b>	14b Other deductions* <b>39,895</b>																
	15a Credits	15b Credits																
G Partner's Share of Profit, Loss, and Capital:  <table style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:50%;"></th> <th style="width:25%; text-align: center;">Beginning</th> <th style="width:25%;"></th> <th style="width:25%; text-align: center;">Ending</th> </tr> </thead> <tbody> <tr> <td>Profit</td> <td style="text-align: center;">%</td> <td style="border-left: 1px solid black;"></td> <td style="text-align: center;">%</td> </tr> <tr> <td>Loss</td> <td style="text-align: center;">%</td> <td style="border-left: 1px solid black;"></td> <td style="text-align: center;">%</td> </tr> <tr> <td>Capital</td> <td style="text-align: center;">%</td> <td style="border-left: 1px solid black;"></td> <td style="text-align: center;">%</td> </tr> </tbody> </table>		Beginning		Ending	Profit	%		%	Loss	%		%	Capital	%		%	16a Items affecting shareholder basis	16b Items affecting shareholder basis
		Beginning		Ending														
	Profit	%		%														
Loss	%		%															
Capital	%		%															
17a Other information*	17b Other information*																	
18a Tax-exempt income and nondeductible expenses	18b Tax-exempt income and nondeductible expenses																	
H Arkansas Apportionment Percentage:  <b>57.68000</b> %	19a Distributions	19b Distributions																
	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\_\_\_\_

<input type="checkbox"/> Final K-1 <input type="checkbox"/> Amended K-1		Part III Arkansas Shareholder or Partner's Share of Current Year Income, Deductions, Credits, and Other Items																	
<input checked="" type="checkbox"/> Corporation <input type="checkbox"/> 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) <b>4,070</b>	1b Ordinary income (loss) <b>7,057</b>																
A Identification Number  <b>00-*****06</b>		2a Net rental real estate income (loss)	2b Net rental real estate income (loss)																
B Name, Address, City, State, Zip Code  <b>CANCER CARE 81 W. OAK ST. EL DORADO, AR 71730</b>		3a Other net rental income (loss)	3b Other net rental income (loss)																
		4a Interest income <b>1</b>	4b Interest income <b>1</b>																
		5a Dividends	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  <b>400-00-9903</b>		8a Net long-term capital gain (loss)	8b Net long-term capital gain (loss)																
D Name, Address, City, State, Zip Code  <b>A. SHOOK 9601 W. MAIN ST. EL DORADO, AR 71730</b>		9a Unrecaptured Section 1250 gain	9b Unrecaptured Section 1250 gain																
		10a Net Section 1231 gain (loss)	10b Net Section 1231 gain (loss)																
		11a Other income (loss)* <b>-195</b>	11b Other income (loss)* <b>-339</b>																
		12a Guaranteed payments	12b Guaranteed payments																
E Arkansas resident <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If a nonresident, provide state of legal residence. _____		13a Section 179 deduction	13b Section 179 deduction																
F Shareholder's Percentage of Stock Ownership for Tax Year <b>7.50000</b> %		14a Other deductions* <b>1,866</b>	14b Other deductions* <b>3,235</b>																
		15a Credits	15b Credits																
G Partner's Share of Profit, Loss, and Capital: <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: left;">Beginning</th> <th colspan="2" style="text-align: right;">Ending</th> </tr> </thead> <tbody> <tr> <td style="width: 50%;">Profit</td> <td style="width: 5%; text-align: center;">%</td> <td style="width: 50%;"></td> <td style="width: 5%; text-align: center;">%</td> </tr> <tr> <td>Loss</td> <td style="text-align: center;">%</td> <td></td> <td style="text-align: center;">%</td> </tr> <tr> <td>Capital</td> <td style="text-align: center;">%</td> <td></td> <td style="text-align: center;">%</td> </tr> </tbody> </table>		Beginning		Ending		Profit	%		%	Loss	%		%	Capital	%		%	16a Items affecting shareholder basis	16b Items affecting shareholder basis
		Beginning		Ending															
		Profit	%		%														
Loss	%		%																
Capital	%		%																
17a Other information*	17b Other information*																		
H Arkansas Apportionment Percentage:  <b>57.68000</b> %		18a Tax-exempt income and nondeductible expenses	18b Tax-exempt income and nondeductible expenses																
* Attach statement with additional information		19a Distributions	19b Distributions																
		20a Arkansas withholding or other payments																	



## 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:** 00-0000082

**Company Name:** Bass Mortgage

**FEIN:** 00-0000083

**Company Name:** Woodpecker Developments

**FEIN:** 00-0000084

2018 AR1100S  
 ARKANSAS S CORPORATION  
 INCOME TAX RETURN



Software ID

Tax Year beginning  /  /  and ending  /  /   Check If Filing as a Financial Institution  
 INITIAL Return  AMENDED Return  FINAL Arkansas Return(Going Out of Business)  Check if Cooperative Association

FEIN ● 00-****07	<input type="checkbox"/> Check this box if Automatic Federal Extension Form 7004 filed (See Instructions) <input type="checkbox"/> Check this box if Arkansas Extension Form AR1155 filed			Type of Corporation Check only one box below
NAICS Code ● 522110	Name <input type="checkbox"/> Check this box if Name has changed from prior year ● Lakeside Shores Inc			● 5 <input checked="" type="checkbox"/> Domestic (in state)
Date of Incorporation ● 12/10/1993	Address <input type="checkbox"/> Check this box if Address has changed from prior year ● 15 Denby Point Dr.			● 6 <input type="checkbox"/> Foreign (out of state)
Date Began Business in AR ● 12/10/1993	City ● Mt. Ida	State or Province ● AR	Zip ● 71957	<input type="checkbox"/> Check if address is outside U.S. Foreign Country

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

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

ATTACH ALL AR K-1 FORMS

28. Excess net passive income tax: (See Instructions).....	28.	00
29. Income tax on Capital gains/Built in gains: (from Schedule D, page 2, A7+B6).....	29.	00
30. Total Tax: (Add Lines 28 and 29) (If Amended Return Checked, Enter Amended Total Tax).....	30.	00
31. Payments: (2018 estimated tax payments and amount applied from 2017 return).....	31.	00
32. Withholding Payment: (Attach AR1100-WH).....	32.	00
33. Amended Return Only: (Enter Net Tax paid (or refunded) on previous returns for this tax year).....	33.	00
34. Tax Due: (If Line 31 plus Line 32 is less than Line 30, enter the amount due).....	34.	00
35. Overpayment: (If Line 31 plus Line 32 is greater than Line 30, enter the difference).....	35.	00
36. Amount of refund to be credited to 2019 estimated tax:.....	36.	00
37. Refund: (Line 35 less Line 36).....	37.	00

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

Officer's Signature ●	Date	Title	Telephone Number
Preparer's Signature	Date	Preparer's FEIN/PIN ● 44-4444444	Check if Self-Employed <input type="checkbox"/>
Preparer's Printed Name	May the Arkansas Revenue Agency discuss this return with the preparer shown at left? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		For Department Use Only
Area Code and Telephone Number of Preparer (501) 537-5744			A ● B ● C

MAIL RETURN TO: Corporation Income Tax, P O Box 919, Little Rock, AR 72203-0919

**SCHEDULE A**  
**Apportionment Of Income**  
**For Multistate Corporation**



FEIN: 00-\*\*\*\*07

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

B. APPORTIONMENT FACTOR:	(A) Amounts in Arkansas	(B) Total Amounts	(C) Percentage (A)+(B)
1. Property used in the Production of Business Income:			
a. Tangible Assets used in Business and Inventories			
Less Construction in Progress			
1. Amount at the Beginning of Year.....	1. 00	1. 00	(Calculate to 6 places to the right of decimal. Fill in all spaces)  999.999999 % (EXAMPLE)
2. Amount at the End of Year.....	2. 00	2. 00	
3. Total: (Add Lines a1 and a2).....	3. 00	3. 00	
4. Average Tangible Assets: (Line a3 divided by 2).....	4. 00	4. 00	
b. Rented Property: (8 X net annual rent).....	b. 00	b. 00	
c. Average Value of Intangible Property: (For Financial Institutions Only - Attach schedule).....	c. 00	c. 00	
d. TOTAL PROPERTY: (Add Lines a4, b and c).....	d. 00	d. 00	d. %
2. Salaries, Wages, Commissions and Other Compensation Related to the Production of Income:			
a. TOTAL:.....	a. 00	a. 00	a. %
3. Sales / Receipts:			
a. Destination Shipped From Within Arkansas:.....	a. 00		
b. Destination Shipped From Without Arkansas:.....	b. 00		
c. Origin Shipped From Within Arkansas to U. S. Govt:.....	c. 00		
d. Origin Shipped From Within Arkansas to Other Non-taxable Jurisdictions:.....	d. 00		
e. Other Business Gross Receipts: (Interest, Dividends, Rents, Gains, etc. Attach Schedule).....	e. 00		
f. TOTAL SALES: (Add Lines 3a through 3e).....	f. 00	f. 00	f. %
g. Multiply Column C, Line 3f by 2 to Doubleweight the Sales Factor (Financial Institutions must use Single Weighted Factor).....			g. %
4. Sum of the Percentages: (Add Column C, Lines 1d, 2a, and 3g).....			4. %
*5. Percentage Attributable to Arkansas:..... Line 4 % Divided by = 5. %			5. %

\*For Part B, Line 5, divide Line 4 by the number of entries other than zero which you make on Part B, Column B, Lines (1d), (2a), and (3f).  
 Note: An entry other than zero in Part B, Column B, Line 3f, counts as two (2) entries.

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

**SCHEDULE D - Capital Gains Tax**

A. TAX IMPOSED ON CERTAIN CAPITAL GAINS:	
1. Taxable Income: (See Instructions; Attach computation schedule).....	1. 00
2. Enter tax on Line 1 amount: (See Instructions for computation of tax).....	2. 00
3. Net long-term capital gain reduced by net short-term capital loss: (If Multistate, multiply by apportionment factor, Part B, Line 5 above).....	3. 00
4. Statutory minimum:.....	4. \$25,000 00
5. Subtract Line 4 from Line 3:.....	5. 00
6. Tax: (Enter 6.5% of Line 5).....	6. 00
7. Compare Line 2 and Line 6: (Enter the smaller amount here and on Line 29, page 1, Form AR1100S).....	7. 00
B. TAX IMPOSED ON CERTAIN BUILT-IN GAINS:	
1. Taxable Income: (See Instructions; Attach computation schedule).....	1. 00
2. Recognized built-in gain: (If Multistate, multiply by apportionment factor, Part B, Line 5 above).....	2. 00
3. Enter smaller of Line 1 or 2:.....	3. 00
4. Section 1374(b)(2) deduction:.....	4. 00
5. Subtract Line 4 from Line 3: (If zero or less, enter zero here and on Line 6 below).....	5. 00
6. Enter 6.5% of Line 5: (Enter here and on Line 29, page 1, Form AR1100S).....	6. 00

## Additional Information Schedule

1.

<b>Name:</b> LAKESIDE SHORES INC		
<b>SSN/FEIN:</b> 00-****07		
<b>Arkansas Form or Schedule:</b> AR1100S		
<b>Ownership Type:</b> Bad Debts		
<b>Description:</b> Investment		
<b>Tax Year:</b> 2018		
1. Amount	15,385	00

2.

<b>Name:</b> LAKESIDE SHORES INC		
<b>SSN/FEIN:</b> 00-****07		
<b>Arkansas Form or Schedule:</b> AR1100S		
<b>Ownership Type:</b> Other Income		
<b>Description:</b> Consultant Fees		
<b>Tax Year:</b> 2018		
2. Amount	596,449	00

3.

<b>Name:</b> LAKESIDE SHORES INC		
<b>SSN/FEIN:</b> 00-****07		
<b>Arkansas Form or Schedule:</b> AR1100S		
<b>Ownership Type:</b> Other Deductions		
<b>Description:</b> Legal Fees		
<b>Tax Year:</b> 2018		
3. Amount	912,819	00

4.

<b>Name:</b> LAKESIDE SHORES INC		
<b>SSN/FEIN:</b> 00-****07		
<b>Arkansas Form or Schedule:</b> AR1100S		
<b>Ownership Type:</b> Cost of Goods Sold		
<b>Description:</b> Purchases		
<b>Tax Year:</b> 2018		
4. Amount	11,227,136	00

5.

<b>Name:</b>		
<b>SSN/FEIN:</b>		
<b>Arkansas Form or Schedule:</b>		
<b>Ownership Type:</b>		
<b>Description:</b>		
<b>Tax Year:</b>		
5. Amount		00

6.

<b>Name:</b>		
<b>SSN/FEIN:</b>		
<b>Arkansas Form or Schedule:</b>		
<b>Ownership Type:</b>		
<b>Description:</b>		
<b>Tax Year:</b>		
6. Amount		00

7.

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



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

Software ID

Tax year beginning \_\_\_\_\_, 20\_\_\_\_ and ending \_\_\_\_\_, 20\_\_\_\_

<input type="checkbox"/> Final K-1 <input type="checkbox"/> Amended K-1	<b>Part III</b> Arkansas Shareholder or Partner's Share of Current Year Income, Deductions, Credits, and Other Items																	
<input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Partnership	<b>Distributive share allocated and apportioned to Arkansas</b>	<b>Distributive share to be reported by Arkansas Residents</b>																
<b>Part I</b> Information About the Corporation or Partnership	1a Ordinary income (loss) <b>710,938</b>	1b Ordinary income (loss) <b>710,938</b>																
A Identification Number <b>00-*****07</b>	2a Net rental real estate income (loss) <b>10,603</b>	2b Net rental real estate income (loss) <b>10,603</b>																
B Name, Address, City, State, Zip Code <b>LAKESIDE SHORES INC 15 DENBY POINT DR MT. IDA, AR 71959</b>	3a Other net rental income (loss)	3b Other net rental income (loss)																
	4a Interest income	4b Interest income																
	5a Dividends <b>1,038</b>	5b Dividends <b>1,038</b>																
	6a Royalties	6b Royalties																
	7a Net short-term capital gain (loss)	7b Net short-term capital gain (loss)																
	7a Net short-term capital gain (loss)	7b Net short-term capital gain (loss)																
<b>Part II</b> Information About the Shareholder or Partner	8a Net long-term capital gain (loss)	8b Net long-term capital gain (loss)																
C Identification Number <b>00-0000067</b>	9a Unrecaptured Section 1250 gain	9b Unrecaptured Section 1250 gain																
D Name, Address, City, State, Zip Code <b>ANTHONY FALLS P O BOX 15 MT. IDA, AR 71959</b>	10a Net Section 1231 gain (loss)	10b Net Section 1231 gain (loss)																
	11a Other income (loss)*	11b Other income (loss)*																
	12a Guaranteed payments	12b Guaranteed payments																
	13a Section 179 deduction	13b Section 179 deduction																
	14a Other deductions* <b>1,205</b>	14b Other deductions* <b>1,205</b>																
E Arkansas resident <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If a nonresident, provide state of legal residence. _____	15a Credits	15b Credits																
F Shareholder's Percentage of Stock Ownership for Tax Year <b>50.000000</b> %	16a Items affecting shareholder basis	16b Items affecting shareholder basis <b>636,107</b>																
G Partner's Share of Profit, Loss, and Capital: <table style="width:100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="width:50%;"></th> <th style="width:25%; text-align: center;">Beginning</th> <th style="width:25%;"></th> <th style="width:25%; text-align: center;">Ending</th> </tr> </thead> <tbody> <tr> <td>Profit</td> <td style="text-align: center;">%</td> <td style="border-left: 1px solid black;"></td> <td style="text-align: center;">%</td> </tr> <tr> <td>Loss</td> <td style="text-align: center;">%</td> <td style="border-left: 1px solid black;"></td> <td style="text-align: center;">%</td> </tr> <tr> <td>Capital</td> <td style="text-align: center;">%</td> <td style="border-left: 1px solid black;"></td> <td style="text-align: center;">%</td> </tr> </tbody> </table>		Beginning		Ending	Profit	%		%	Loss	%		%	Capital	%		%	17a Other information* <b>1,038</b>	17b Other information* <b>1,038</b>
		Beginning		Ending														
	Profit	%		%														
Loss	%		%															
Capital	%		%															
18a Tax-exempt income and nondeductible expenses	18b Tax-exempt income and nondeductible expenses																	
H Arkansas Apportionment Percentage: <b>100.000000</b> %	19a Distributions	19b Distributions																
* Attach statement with additional information	20a Arkansas withholding or other payments																	



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

Software ID

Tax year beginning \_\_\_\_\_, 20\_\_\_\_ and ending \_\_\_\_\_, 20\_\_\_\_

<input type="checkbox"/> Final K-1 <input type="checkbox"/> Amended K-1	<b>Part III</b> Arkansas Shareholder or Partner's Share of Current Year Income, Deductions, Credits, and Other Items																	
<input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Partnership	<b>Distributive share allocated and apportioned to Arkansas</b>	<b>Distributive share to be reported by Arkansas Residents</b>																
<b>Part I</b> Information About the Corporation or Partnership	1a Ordinary income (loss) <b>668,282</b>	1b Ordinary income (loss) <b>668,282</b>																
A Identification Number <b>00-****07</b>	2a Net rental real estate income (loss) <b>9,967</b>	2b Net rental real estate income (loss) <b>9,967</b>																
B Name, Address, City, State, Zip Code <b>LAKESIDE SHORES INC 15 DENBY POINT DR MT. IDA, AR 71959</b>	3a Other net rental income (loss)	3b Other net rental income (loss)																
	4a Interest income	4b Interest income																
	5a Dividends <b>976</b>	5b Dividends <b>976</b>																
	6a Royalties	6b Royalties																
	7a Net short-term capital gain (loss)	7b Net short-term capital gain (loss)																
	7a Net short-term capital gain (loss)	7b Net short-term capital gain (loss)																
<b>Part II</b> Information About the Shareholder or Partner	8a Net long-term capital gain (loss)	8b Net long-term capital gain (loss)																
C Identification Number <b>00-0000068</b>	9a Unrecaptured Section 1250 gain	9b Unrecaptured Section 1250 gain																
D Name, Address, City, State, Zip Code <b>MICHAEL TROUT 47 DEER LANE MT. IDA, AR 71959</b>	10a Net Section 1231 gain (loss)	10b Net Section 1231 gain (loss)																
	11a Other income (loss)*	11b Other income (loss)*																
	12a Guaranteed payments	12b Guaranteed payments																
	13a Section 179 deduction	13b Section 179 deduction																
	14a Other deductions* <b>1,133</b>	14b Other deductions* <b>1,133</b>																
E Arkansas resident <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If a nonresident, provide state of legal residence. _____	15a Credits	15b Credits																
F Shareholder's Percentage of Stock Ownership for Tax Year <b>47.000000</b> %	16a Items affecting shareholder basis	16b Items affecting shareholder basis <b>597,941</b>																
G Partner's Share of Profit, Loss, and Capital: <table style="width:100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="width:50%;"></th> <th style="width:25%; text-align: center;">Beginning</th> <th style="width:25%;"></th> <th style="width:25%; text-align: center;">Ending</th> </tr> </thead> <tbody> <tr> <td>Profit</td> <td style="text-align: center;">%</td> <td style="border-left: 1px solid black;"></td> <td style="text-align: center;">%</td> </tr> <tr> <td>Loss</td> <td style="text-align: center;">%</td> <td style="border-left: 1px solid black;"></td> <td style="text-align: center;">%</td> </tr> <tr> <td>Capital</td> <td style="text-align: center;">%</td> <td style="border-left: 1px solid black;"></td> <td style="text-align: center;">%</td> </tr> </tbody> </table>		Beginning		Ending	Profit	%		%	Loss	%		%	Capital	%		%	17a Other information* <b>976</b>	17b Other information* <b>976</b>
		Beginning		Ending														
	Profit	%		%														
Loss	%		%															
Capital	%		%															
18a Tax-exempt income and nondeductible expenses	18b Tax-exempt income and nondeductible expenses																	
H Arkansas Apportionment Percentage:  <b>100.000000</b> %	19a Distributions	19b Distributions																
* Attach statement with additional information	20a Arkansas withholding or other payments																	



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

Software ID

Tax year beginning \_\_\_\_\_, 20\_\_\_\_ and ending \_\_\_\_\_, 20\_\_\_\_

<input type="checkbox"/> Final K-1 <input type="checkbox"/> Amended K-1	<b>Part III</b> Arkansas Shareholder or Partner's Share of Current Year Income, Deductions, Credits, and Other Items																	
<input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Partnership	<b>Distributive share allocated and apportioned to Arkansas</b>	<b>Distributive share to be reported by Arkansas Residents</b>																
<b>Part I</b> Information About the Corporation or Partnership	1a Ordinary income (loss) <b>42,656</b>	1b Ordinary income (loss) <b>42,656</b>																
A Identification Number  <b>00-*****07</b>	2a Net rental real estate income (loss)	2b Net rental real estate income (loss)																
B Name, Address, City, State, Zip Code  <b>LAKESIDE SHORES INC 15 DENBY POINT DR MT. IDA, AR 71959</b>	3a Other net rental income (loss) <b>636</b>	3b Other net rental income (loss)																
	4a Interest income	4b Interest income																
	5a Dividends <b>62</b>	5b Dividends <b>62</b>																
	6a Royalties	6b Royalties																
	7a Net short-term capital gain (loss)	7b Net short-term capital gain (loss)																
	7a Net short-term capital gain (loss)	7b Net short-term capital gain (loss)																
<b>Part II</b> Information About the Shareholder or Partner	8a Net long-term capital gain (loss)	8b Net long-term capital gain (loss)																
C Identification Number  <b>00-0000065</b>	9a Unrecaptured Section 1250 gain	9b Unrecaptured Section 1250 gain																
D Name, Address, City, State, Zip Code  <b>ANTHONY FALLS P O BOX 15 MT. IDA, AR 71959</b>	10a Net Section 1231 gain (loss)	10b Net Section 1231 gain (loss)																
	11a Other income (loss)*	11b Other income (loss)*																
	12a Guaranteed payments	12b Guaranteed payments																
	13a Section 179 deduction	13b Section 179 deduction																
	14a Other deductions* <b>72</b>	14b Other deductions* <b>72</b>																
	15a Credits	15b Credits																
E Arkansas resident <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If a nonresident, provide state of legal residence. _____	16a Items affecting shareholder basis	16b Items affecting shareholder basis <b>38,166</b>																
F Shareholder's Percentage of Stock Ownership for Tax Year <b>3.000000</b> %	17a Other information* <b>62</b>	17b Other information* <b>62</b>																
G Partner's Share of Profit, Loss, and Capital:  <table style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:50%;"></th> <th style="width:25%; text-align: center;">Beginning</th> <th style="width:25%;"></th> <th style="width:25%; text-align: center;">Ending</th> </tr> </thead> <tbody> <tr> <td>Profit</td> <td style="text-align: center;">%</td> <td style="border-left: 1px solid black;"></td> <td style="text-align: center;">%</td> </tr> <tr> <td>Loss</td> <td style="text-align: center;">%</td> <td style="border-left: 1px solid black;"></td> <td style="text-align: center;">%</td> </tr> <tr> <td>Capital</td> <td style="text-align: center;">%</td> <td style="border-left: 1px solid black;"></td> <td style="text-align: center;">%</td> </tr> </tbody> </table>		Beginning		Ending	Profit	%		%	Loss	%		%	Capital	%		%	18a Tax-exempt income and nondeductible expenses	18b Tax-exempt income and nondeductible expenses
		Beginning		Ending														
	Profit	%		%														
Loss	%		%															
Capital	%		%															
H Arkansas Apportionment Percentage:  <b>100.000000</b> %	19a Distributions	19b Distributions																
* Attach statement with additional information	20a Arkansas withholding or other payments																	

## 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



Software ID

Tax Year beginning  /  /  and ending  /  /   Check If Filing as a Financial Institution  
 INITIAL Return  AMENDED Return  FINAL Arkansas Return(Going Out of Business)  Check if Cooperative Association

FEIN ● 00-****08	<input type="checkbox"/> Check this box if Automatic Federal Extension Form 7004 filed (See Instructions) <input type="checkbox"/> Check this box if Arkansas Extension Form AR1155 filed	Type of Corporation Check only one box below
NAICS Code ● 236110	Name <input type="checkbox"/> Check this box if Name has changed from prior year ● Glover Law Firm	● 5 <input checked="" type="checkbox"/> Domestic (in state)
Date of Incorporation ● 02/25/2008	Address <input type="checkbox"/> Check this box if Address has changed from prior year ● 1 Campbell Trail	● 6 <input type="checkbox"/> Foreign (out of state)
Date Began Business in AR ● 02/25/2008	City ● Alexander	State or Province ● AR
		Zip ● 72002
		<input type="checkbox"/> Check if address is outside U.S. Foreign Country

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

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

ATTACH ALL AR K-1 FORMS

28. Excess net passive income tax: (See Instructions).....	28.	260 00
29. Income tax on Capital gains/Built in gains: (from Schedule D, page 2, A7+B6).....	29.	00
30. Total Tax: (Add Lines 28 and 29) (If Amended Return Checked, Enter Amended Total Tax).....	30.	260 00
31. Payments: (2018 estimated tax payments and amount applied from 2017 return).....	31.	00
32. Withholding Payment: (Attach AR1100-WH).....	32.	00
33. Amended Return Only: (Enter Net Tax paid (or refunded) on previous returns for this tax year).....	33.	260 00
34. Tax Due: (If Line 31 plus Line 32 is less than Line 30, enter the amount due).....	34.	0 00
35. Overpayment: (If Line 31 plus Line 32 is greater than Line 30, enter the difference).....	35.	00
36. Amount of refund to be credited to 2019 estimated tax:.....	36.	00
37. Refund: (Line 35 less Line 36).....	37.	00

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

Officer's Signature ●	Date	Title	Telephone Number
Preparer's Signature	Date	Preparer's FEIN/PIN ●	Check if Self-Employed <input type="checkbox"/>
Preparer's Printed Name	May the Arkansas Revenue Agency discuss this return with the preparer shown at left? <input type="checkbox"/> Yes <input type="checkbox"/> No		For Department Use Only
Area Code and Telephone Number of Preparer			A ● B ● C

MAIL RETURN TO: Corporation Income Tax, P O Box 919, Little Rock, AR 72203-0919

**SCHEDULE A**  
**Apportionment Of Income**  
**For Multistate Corporation**



FEIN: 00-\*\*\*\*08

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

B. APPORTIONMENT FACTOR:	(A) Amounts in Arkansas	(B) Total Amounts	(C) Percentage (A)+(B)
1. Property used in the Production of Business Income:			
a. Tangible Assets used in Business and Inventories			
Less Construction in Progress			
1. Amount at the Beginning of Year.....	1. 00	1. 00	(Calculate to 6 places to the right of decimal. Fill in all spaces)
2. Amount at the End of Year.....	2. 00	2. 00	
3. Total: (Add Lines a1 and a2).....	3. 00	3. 00	
4. Average Tangible Assets: (Line a3 divided by 2).....	4. 00	4. 00	
b. Rented Property: (8 X net annual rent).....	b. 00	b. 00	999.999999 %
c. Average Value of Intangible Property:..... (For Financial Institutions Only - Attach schedule)	c. 00	c. 00	(EXAMPLE)
d. TOTAL PROPERTY: (Add Lines a4, b and c).....	d. 00	d. 00	d. %
2. Salaries, Wages, Commissions and Other Compensation Related to the Production of Income:			
a. TOTAL:.....	a. 00	a. 00	a. %
3. Sales / Receipts:			
a. Destination Shipped From Within Arkansas:.....	a. 00		
b. Destination Shipped From Without Arkansas:.....	b. 00		
c. Origin Shipped From Within Arkansas to U. S. Govt:.....	c. 00		
d. Origin Shipped From Within Arkansas to Other Non-taxable Jurisdictions:.....	d. 00		
e. Other Business Gross Receipts:..... (Interest, Dividends, Rents, Gains, etc. Attach Schedule)	e. 00		
f. TOTAL SALES: (Add Lines 3a through 3e).....	f. 00	f. 00	f. %
g. Multiply Column C, Line 3f by 2 to Doubleweight the Sales Factor (Financial Institutions must use Single Weighted Factor).....			g. %
4. Sum of the Percentages: (Add Column C, Lines 1d, 2a, and 3g).....			4. %
*5. Percentage Attributable to Arkansas:..... Line 4 % Divided by = 5. %			5. %

\*For Part B, Line 5, divide Line 4 by the number of entries other than zero which you make on Part B, Column B, Lines (1d), (2a), and (3f).  
 Note: An entry other than zero in Part B, Column B, Line 3f, counts as two (2) entries.

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

**SCHEDULE D - Capital Gains Tax**

A. TAX IMPOSED ON CERTAIN CAPITAL GAINS:	
1. Taxable Income: (See Instructions; Attach computation schedule).....	1. 00
2. Enter tax on Line 1 amount: (See Instructions for computation of tax).....	2. 00
3. Net long-term capital gain reduced by net short-term capital loss: (If Multistate, multiply by apportionment factor, Part B, Line 5 above).....	3. 00
4. Statutory minimum:.....	4. \$25,000 00
5. Subtract Line 4 from Line 3:.....	5. 00
6. Tax: (Enter 6.5% of Line 5).....	6. 00
7. Compare Line 2 and Line 6: (Enter the smaller amount here and on Line 29, page 1, Form AR1100S).....	7. 00
B. TAX IMPOSED ON CERTAIN BUILT-IN GAINS:	
1. Taxable Income: (See Instructions; Attach computation schedule).....	1. 00
2. Recognized built-in gain: (If Multistate, multiply by apportionment factor, Part B, Line 5 above).....	2. 00
3. Enter smaller of Line 1 or 2:.....	3. 00
4. Section 1374(b)(2) deduction:.....	4. 00
5. Subtract Line 4 from Line 3: (If zero or less, enter zero here and on Line 6 below).....	5. 00
6. Enter 6.5% of Line 5: (Enter here and on Line 29, page 1, Form AR1100S).....	6. 00

1.

<b>Name:</b> GLOVER LAW FIRM	
<b>SSN/FEIN:</b> 00-****8	
<b>Arkansas Form or Schedule:</b> AR1100S Sch A	
<b>Ownership Type:</b> Interest	
<b>Description:</b> Other Interest	
<b>Tax Year:</b> 2018	
1. Amount	1,011 <sup>00</sup>

2.

<b>Name:</b> GLOVER LAW FIRM	
<b>SSN/FEIN:</b> 00-****8	
<b>Arkansas Form or Schedule:</b> AR1100S	
<b>Ownership Type:</b> Cost of Goods Sold	
<b>Description:</b> Purchases	
<b>Tax Year:</b> 2018	
2. Amount	58,974 <sup>00</sup>

3.

<b>Name:</b> GLOVER LAW FIRM	
<b>SSN/FEIN:</b> 00-****8	
<b>Arkansas Form or Schedule:</b> AR1100S	
<b>Ownership Type:</b> Other Deductions	
<b>Description:</b> Travel	
<b>Tax Year:</b> 2018	
3. Amount	25,435 <sup>00</sup>

4.

<b>Name:</b> GLOVER LAW FIRM	
<b>SSN/FEIN:</b> 00-****8	
<b>Arkansas Form or Schedule:</b> AR1100S Sch A	
<b>Ownership Type:</b> Other Income	
<b>Description:</b> Depreciation Adjustment	
<b>Tax Year:</b> 2018	
4. Amount	8,000 <sup>00</sup>

5.

<b>Name:</b> GLOVER LAW FIRM	
<b>SSN/FEIN:</b> 00-****8	
<b>Arkansas Form or Schedule:</b> AR1100S	
<b>Ownership Type:</b> Other Income	
<b>Description:</b> Fees	
<b>Tax Year:</b> 2018	
5. Amount	29,525 <sup>00</sup>

6.

<b>Name:</b> GLOVER LAW FIRM	
<b>SSN/FEIN:</b> 00-****8	
<b>Arkansas Form or Schedule:</b> AR1100S Sch A	
<b>Ownership Type:</b> Rent and Royalties	
<b>Description:</b> Income from Rents	
<b>Tax Year:</b> 2018	
6. Amount	1,328 <sup>00</sup>

7.

<b>Name:</b> GLOVER LAW FIRM	
<b>SSN/FEIN:</b> 00-****8	
<b>Arkansas Form or Schedule:</b> AR1100S Sch A	
<b>Ownership Type:</b> Rent and Royalties	
<b>Description:</b> Depreciation Adjustment	
<b>Tax Year:</b> 2018	
7. Amount	-960 <sup>00</sup>



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

Software ID

Tax year beginning \_\_\_\_\_, 20\_\_\_\_ and ending \_\_\_\_\_, 20\_\_\_\_

<input checked="" type="checkbox"/> Final K-1 <input type="checkbox"/> Amended K-1		Part III Arkansas Shareholder or Partner's Share of Current Year Income, Deductions, Credits, and Other Items																	
<input checked="" type="checkbox"/> Corporation <input type="checkbox"/> 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) <b>4,749</b>	1b Ordinary income (loss) <b>4,749</b>																
A Identification Number  <b>00-*****08</b>		2a Net rental real estate income (loss) <b>368</b>	2b Net rental real estate income (loss) <b>368</b>																
B Name, Address, City, State, Zip Code  <b>GLOVER LAW FIRM 1 CAMPBELL TRAIL ALEXANDER, AR 72002</b>		3a Other net rental income (loss)	3b Other net rental income (loss)																
		4a Interest income <b>1,011</b>	4b Interest income <b>1,011</b>																
		5a Dividends	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  <b>400-00-5501</b>		8a Net long-term capital gain (loss)	8b Net long-term capital gain (loss)																
D Name, Address, City, State, Zip Code  <b>D. POWELL RT. 1 BEEBE, AR 72112</b>		9a Unrecaptured Section 1250 gain	9b Unrecaptured Section 1250 gain																
		10a Net Section 1231 gain (loss)	10b Net Section 1231 gain (loss)																
		11a Other income (loss)* <b>8,000</b>	11b Other income (loss)* <b>8,000</b>																
		12a Guaranteed payments	12b Guaranteed payments																
E Arkansas resident <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If a nonresident, provide state of legal residence. _____		13a Section 179 deduction	13b Section 179 deduction																
F Shareholder's Percentage of Stock Ownership for Tax Year <b>100.000000</b> %		14a Other deductions*	14b Other deductions*																
G Partner's Share of Profit, Loss, and Capital:  <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: left;">Beginning</th> <th colspan="2" style="text-align: left;">Ending</th> </tr> </thead> <tbody> <tr> <td>Profit</td> <td style="text-align: right;">%</td> <td></td> <td style="text-align: right;">%</td> </tr> <tr> <td>Loss</td> <td style="text-align: right;">%</td> <td></td> <td style="text-align: right;">%</td> </tr> <tr> <td>Capital</td> <td style="text-align: right;">%</td> <td></td> <td style="text-align: right;">%</td> </tr> </tbody> </table>		Beginning		Ending		Profit	%		%	Loss	%		%	Capital	%		%	15a Credits	15b Credits
		Beginning		Ending															
		Profit	%		%														
		Loss	%		%														
Capital	%		%																
16a Items affecting shareholder basis <b>C 43</b>	16b Items affecting shareholder basis <b>C 43</b>																		
17a Other information* <b>A 1,011</b>	17b Other information* <b>A 1,011</b>																		
18a Tax-exempt income and nondeductible expenses	18b Tax-exempt income and nondeductible expenses																		
H Arkansas Apportionment Percentage:  <b>100.000000</b> %		19a Distributions	19b Distributions																
* Attach statement with additional information		20a Arkansas withholding or other 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 INCOME TAX RETURN



P1

Software ID

Jan. 1 - Dec. 31, 2018 or fiscal year beginning \_\_\_\_\_ and ending \_\_\_\_\_ 20\_\_

Name ● <b>EASY CORP, LLC</b>			Federal Identification Number ● <b>00-****09</b>	
Address ● <b>1357 COOPER STREET</b>			Type of business	
City ● <b>LITTLE ROCK</b>	State or Province ● <b>AR</b>	ZIP ● <b>72203</b>	<input type="checkbox"/> Check if address is outside U.S. Foreign Country Name	Number of partners ● <b>2</b>
FILING STATUS: (CHECK ONLY ONE BOX)		● 1. <input checked="" type="checkbox"/> Partnership operating only in Arkansas ● 2. <input type="checkbox"/> Multistate Partnership - Apportionment ● 3. <input type="checkbox"/> Multistate Partnership - Direct Accounting <small>(Prior written approval required for Direct Accounting)</small>		
Type of entity		● <input checked="" type="checkbox"/> General Partnership ● <input type="checkbox"/> Limited Partnership ● <input type="checkbox"/> Limited Liability Company ● <input type="checkbox"/> Limited Liability Partnership ● <input type="checkbox"/> Other _____		
Check applicable box		● <input checked="" type="checkbox"/> Initial Return ● <input type="checkbox"/> Amended Return ● <input type="checkbox"/> Final Return ● <input type="checkbox"/> <b>Check this box if you have filed a state extension or an automatic federal extension</b>		

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

INCOME	(A) Total	(B) Arkansas
4. Gross receipts or sales:.....4.	100,000 00	100,000 00
5. Cost of goods sold:.....5.	20,000 00	20,000 00
6. Gross profit from business:.....6.	80,000 00	80,000 00
7. Income from other partnerships or fiduciaries: (Attach schedule).....7.	00	00
8. Farm income: (Attach schedule).....8.	00	00
9. Capital gain or loss: (Attach schedule).....9.	00	00
10. Other income: (Attach schedule).....10.	00	00
11. Total Income: (Add Lines 6 through 10).....11.	80,000 00	80,000 00

DEDUCTIONS	(A) Total	(B) Arkansas
12. Salaries of employees:.....12.	20,000 00	20,000 00
13. Guaranteed payments to partners:.....13.	10,000 00	10,000 00
14. Rent on business property:.....14.	00	00
15. Interest expense:.....15.	00	00
16. Taxes:.....16.	00	00
17. Bad debts: (Attach schedule).....17.	00	00
18. Repairs:.....18.	00	00
19. Depreciation: (Attach schedule A Part I).....19.	10,000 00	10,000 00
20. Depletion: (Attach schedule).....20.	00	00
21. Retirement plan, etc.: (Attach schedule).....21.	00	00
22. Other deductions: (Attach schedule).....22.	00	00
23. Total Deductions: (Add Lines 12 through 22).....23.	40,000 00	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	40,000 00

### PARTNERS' SHARES OF INCOME

NAME OF PARTNER	ADDRESS	CITY	STATE	ZIP	SSN / FEIN	INCOME
A. <b>JOE COOPER</b>	<b>123 MAIN STREET, LITTLE ROCK, AR 72203</b>				<b>400-00-9917</b>	<b>20,000 00</b>
B. <b>JACK BOWER</b>	<b>125 2ND STREET, DALLAS, TX 75001</b>				<b>400-00-9927</b>	<b>20,000 00</b>
C.						00
D.						00
E.						00

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

Please Sign Here	Signature of general partner or limited liability company member	Date	
Paid Preparer's use only	Preparer's signature	Date	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? <input type="checkbox"/> Yes <input type="checkbox"/> No
		Telephone	



FEIN: 00-\*\*\*\*\*09

**PART I: DEPRECIATION RECONCILIATION**

1. Total Federal depreciation (Line 22 of Form 4562 and depreciation included elsewhere).....	1.	●	5,000	00
2. Less: Federal Form 4562, Line 25 and Line 14 bonus depreciation.....	2.	●		00
3. Add or subtract Arkansas depreciation adjustment (Attach schedule).....	3.	●	5,000	00
4. Capital gain or loss adjustment for basis difference (Attach schedule).....	4.	●		00
5. Arkansas total depreciation deduction.....	5.	●	10,000	00
6. Less: Arkansas depreciation in cost of goods sold or elsewhere.....	6.	●		00
7. Arkansas depreciation deduction (Enter here and on Line 19, Form AR1050).....	7.	●	10,000	00

**PART II: INCOME TO APPORTION**

1. Income (Enter amount from page 1, Line 24, Total Column).....	1.	●	40,000	00
2. Add Adjustments (Attach schedule).....	2.	●		00
3. Deduct Adjustments (Attach schedule).....	3.	●		00
4. TOTAL APPORTIONABLE INCOME (Enter here and continue to Part III).....	4.	●	40,000	00





FEIN: 00-\*\*\*\*09

**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) Amounts in Arkansas	(B) Total Amounts	(C) Percentage (A)÷(B)
<b>1. Property used in the Production of Business Income:</b>			
<b>a. Tangible Assets used in Business and Inventories</b>			
Less Construction in Progress			
1. Amount at the Beginning of Year.....1.	00	1. 00	(Calculate to 6 places to the right of decimal. Fill in all spaces)
2. Amount at the End of Year.....2.	00	2. 00	
3. Total: (Add Lines a1 and a2).....3.	00	3. 00	
4. Average Tangible Assets: (Line a3 divided by 2).....4.	00	4. 00	
b. Rented Property: (8 X net annual rent).....b.	00	b. 00	999.999999 %
c. Average Value of Intangible Property:.....c. <small>(For Financial Institutions Only - Attach schedule)</small>	00	c. 00	(EXAMPLE)
d. TOTAL PROPERTY: (Add Lines a4, b and c).....d.	00	d. 00	%
<b>2. Salaries, Wages, Commissions and Other Compensation Related to the Production of Income:</b>			
a. TOTAL:.....a.	00	a. 00	%
<b>3. Sales / Receipts:</b>			
a. Destination Shipped From Within Arkansas:.....a.	00		
b. Destination Shipped From Without Arkansas:.....b.	00		
c. Origin Shipped From Within Arkansas to U. S. Govt:.....c.	00		
d. Origin Shipped From Within Arkansas to Other Non-taxable Jurisdictions:.....d.	00		
e. Other Business Gross Receipts:.....e. <small>(Interest, Dividends, Rents, Gains, etc. Attach Schedule)</small>	00		
f. TOTAL SALES: (Add Lines 3a through 3e).....f.	00	f. 00	%
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).....4.			%
*5. Percentage Attributable to Arkansas:.....Line 4	%	Divided By* <input type="text"/>	= 5. <input type="text"/> %
*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.			
6. Income Apportioned to Arkansas: (Multiply Part II, Line 4 by Line 5. Enter here and on Page 1, Line 24, Arkansas Column)....6.			00



FEIN: 00-\*\*\*\*09

**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 income.....4.	5,000	00	4.	5,000	00
5. Dividends.....5.	5,000	00	5.	5,000	00
6. Royalties.....6.		00	6.		00
7. Net short-term capital gain (loss) (Attach Schedule D (Form 1065)).....7.		00	7.		00
8a. Net long-term capital gain (loss) (Attach Schedule D (Form 1065)).....8a.		00	8a.		00
b. Collectibles (28%) gain (loss).....8b.		00	8b.		00
9. Unrecaptured section 1250 gain (Attach Statement).....9.		00	9.		00
10. Net section 1231 gain (loss) (Attach Form 4797).....10.		00	10.		00
11. Other income (loss) (See Instructions) Type _____.....11.		00	11.		00
12. Guaranteed Payments.....12.	10,000	00	12.	10,000	00

**PART II: Deductions**

13. Section 179 deduction (Attach Form 4562).....13.		00	13.		00
14. Other deductions (See Instructions) Type _____.....14.		00	14.		00

**PART III: Other Information**

15a. Tax-exempt interest income.....15a.		00	15a.		00
b. Other tax-exempt income.....15b.		00	15b.		00
c. Nondeductible expenses.....15c.		00	15c.		00
16a. Distributions of cash and marketable securities.....16a.		00	16a.		00
b. Distributions of other property.....16b.		00	16b.		00
17a. Investment income.....17a.		00	17a.		00
b. Investment expenses.....17b.		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 Rock, AR 72203-8056



FEIN: 00-\*\*\*\*09

- A. Check method of accounting  
 Cash     Accrual     Other: (Specify) \_\_\_\_\_
- B. Are any partners in this partnership also partnerships? .....  Yes     No
- C. Is this partnership a partner in another partnership? .....  Yes     No

**PART I: COST OF GOODS SOLD**

1. Inventory at beginning of year: .....	1.		00
2. Purchases less cost of items withdrawn for personal use: .....	2.		00
3. Cost of labor: .....	3.		00
4. Other costs: .....	4.		00
5. Total of Lines 1, 2, 3, and 4: .....	5.		00
6. Inventory at end of year: .....	6.		00
7. Cost of goods sold. Subtract Line 6 from Line 5. (Enter here and on 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 explanation) \_\_\_\_\_
- b. Check this box if there was a writedown of "subnormal" goods.....8b.
- c. Check this box if the LIFO Inventory Method was adopted this tax year for any goods (If checked, attach IRS Form 970).....8c.
- d. Do the rules of IRC Section 263A (for property produced or acquired for resale) apply to the partnership?.....8d.  Yes     No
- e. Were there any changes in determining quantities, cost, or valuations between opening and closing inventories?  
 (If yes, attach explanation).....8e.  Yes     No

**PART II: BALANCE SHEET**

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

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



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

Software ID

Tax year beginning \_\_\_\_\_, 20\_\_\_\_ and ending \_\_\_\_\_, 20\_\_\_\_

<input type="checkbox"/> Final K-1 <input type="checkbox"/> Amended K-1	<b>Part III</b> Arkansas Shareholder or Partner's Share of Current Year Income, Deductions, Credits, and Other Items																									
<input type="checkbox"/> Corporation <input checked="" type="checkbox"/> Partnership	<b>Distributive share allocated and apportioned to Arkansas</b>	<b>Distributive share to be reported by Arkansas Residents</b>																								
<b>Part I</b> Information About the Corporation or Partnership	1a Ordinary income (loss) <b>20,000</b>	1b Ordinary income (loss) <b>20,000</b>																								
A Identification Number <b>00-*****09</b>	2a Net rental real estate income (loss) <b>5,000</b>	2b Net rental real estate income (loss) <b>5,000</b>																								
B Name, Address, City, State, Zip Code <b>EASY CORP, LLC 1357 COOPER STREET LITTLE ROCK, AR 72203</b>	3a Other net rental income (loss)	3b Other net rental income (loss)																								
	4a Interest income <b>2,500</b>	4b Interest income <b>2,500</b>																								
	5a Dividends <b>2,500</b>	5b Dividends <b>2,500</b>																								
	6a Royalties	6b Royalties																								
	7a Net short-term capital gain (loss)	7b Net short-term capital gain (loss)																								
	7a Net short-term capital gain (loss)	7b Net short-term capital gain (loss)																								
<b>Part II</b> Information About the Shareholder or Partner	8a Net long-term capital gain (loss)	8b Net long-term capital gain (loss)																								
C Identification Number <b>400-00-9917</b>	9a Unrecaptured Section 1250 gain	9b Unrecaptured Section 1250 gain																								
D Name, Address, City, State, Zip Code <b>JOE COOPER 123 MAIN STREET LITTLE ROCK, AR 72203</b>	10a Net Section 1231 gain (loss)	10b Net Section 1231 gain (loss)																								
	11a Other income (loss)*	11b Other income (loss)*																								
	12a Guaranteed payments <b>5,000</b>	12b Guaranteed payments <b>5,000</b>																								
	13a Section 179 deduction	13b Section 179 deduction																								
	14a Other deductions*	14b Other deductions*																								
E Arkansas resident <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If a nonresident, provide state of legal residence. _____	15a Credits	15b Credits																								
F Shareholder's Percentage of Stock Ownership for Tax Year _____ %	16a Items affecting shareholder basis	16b Items affecting shareholder basis																								
G Partner's Share of Profit, Loss, and Capital:	17a Other information*	17b Other information*																								
<table style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:10%;"></th> <th style="width:20%; text-align: center;">Beginning</th> <th style="width:10%;"></th> <th style="width:20%; text-align: center;">Ending</th> <th style="width:10%;"></th> <th style="width:20%;"></th> </tr> </thead> <tbody> <tr> <td>Profit</td> <td style="text-align: right;"><b>50.000000</b></td> <td style="text-align: right;">%</td> <td style="text-align: right;"><b>50.000000</b></td> <td style="text-align: right;">%</td> <td></td> </tr> <tr> <td>Loss</td> <td style="text-align: right;"><b>50.000000</b></td> <td style="text-align: right;">%</td> <td style="text-align: right;"><b>50.000000</b></td> <td style="text-align: right;">%</td> <td></td> </tr> <tr> <td>Capital</td> <td style="text-align: right;"><b>50.000000</b></td> <td style="text-align: right;">%</td> <td style="text-align: right;"><b>50.000000</b></td> <td style="text-align: right;">%</td> <td></td> </tr> </tbody> </table>		Beginning		Ending			Profit	<b>50.000000</b>	%	<b>50.000000</b>	%		Loss	<b>50.000000</b>	%	<b>50.000000</b>	%		Capital	<b>50.000000</b>	%	<b>50.000000</b>	%		18a Tax-exempt income and nondeductible expenses	18b Tax-exempt income and nondeductible expenses
	Beginning		Ending																							
Profit	<b>50.000000</b>	%	<b>50.000000</b>	%																						
Loss	<b>50.000000</b>	%	<b>50.000000</b>	%																						
Capital	<b>50.000000</b>	%	<b>50.000000</b>	%																						
H Arkansas Apportionment Percentage:  <b>100.000000</b> %	19a Distributions	19b Distributions																								
* Attach statement with additional information	20a Arkansas withholding or other payments																									



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

Software ID

Tax year beginning \_\_\_\_\_, 20\_\_\_\_ and ending \_\_\_\_\_, 20\_\_\_\_

<input type="checkbox"/> Final K-1 <input type="checkbox"/> Amended K-1	<b>Part III</b> Arkansas Shareholder or Partner's Share of Current Year Income, Deductions, Credits, and Other Items																	
<input type="checkbox"/> Corporation <input checked="" type="checkbox"/> Partnership	<b>Distributive share allocated and apportioned to Arkansas</b>	<b>Distributive share to be reported by Arkansas Residents</b>																
<b>Part I</b> Information About the Corporation or Partnership	1a Ordinary income (loss) <b>20,000</b>	1b Ordinary income (loss)																
A Identification Number  <b>00-*****09</b>	2a Net rental real estate income (loss) <b>5,000</b>	2b Net rental real estate income (loss)																
B Name, Address, City, State, Zip Code  <b>EASY CORP, LLC 1357 COOPER STREET LITTLE ROCK, AR 72203</b>	3a Other net rental income (loss)	3b Other net rental income (loss)																
	4a Interest income <b>2,500</b>	4b Interest income																
	5a Dividends <b>2,500</b>	5b Dividends																
	6a Royalties	6b Royalties																
	7a Net short-term capital gain (loss)	7b Net short-term capital gain (loss)																
	8a Net long-term capital gain (loss)	8b Net long-term capital gain (loss)																
<b>Part II</b> Information About the Shareholder or Partner	9a Unrecaptured Section 1250 gain	9b Unrecaptured Section 1250 gain																
C Identification Number  <b>400-00-9927</b>	10a Net Section 1231 gain (loss)	10b Net Section 1231 gain (loss)																
D Name, Address, City, State, Zip Code  <b>JACK BOWER 125 2ND STREET DALLAS, TX 75001</b>	11a Other income (loss)*	11b Other income (loss)*																
	12a Guaranteed payments <b>5,000</b>	12b Guaranteed payments																
	13a Section 179 deduction	13b Section 179 deduction																
	14a Other deductions*	14b Other deductions*																
	15a Credits	15b Credits																
E Arkansas resident <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  If a nonresident, provide state of legal residence. <b>TX</b>	16a Items affecting shareholder basis	16b Items affecting shareholder basis																
F Shareholder's Percentage of Stock Ownership for  Tax Year _____ %	17a Other information*	17b Other information*																
G Partner's Share of Profit, Loss, and Capital:  <table style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:15%;"></th> <th style="width:35%; text-align: center;">Beginning</th> <th style="width:15%;"></th> <th style="width:35%; text-align: center;">Ending</th> </tr> </thead> <tbody> <tr> <td>Profit</td> <td style="text-align: right;"><b>50.000000</b> %</td> <td style="border-left: 1px solid black;"></td> <td style="text-align: right;"><b>50.000000</b> %</td> </tr> <tr> <td>Loss</td> <td style="text-align: right;"><b>50.000000</b> %</td> <td style="border-left: 1px solid black;"></td> <td style="text-align: right;"><b>50.000000</b> %</td> </tr> <tr> <td>Capital</td> <td style="text-align: right;"><b>50.000000</b> %</td> <td style="border-left: 1px solid black;"></td> <td style="text-align: right;"><b>50.000000</b> %</td> </tr> </tbody> </table>		Beginning		Ending	Profit	<b>50.000000</b> %		<b>50.000000</b> %	Loss	<b>50.000000</b> %		<b>50.000000</b> %	Capital	<b>50.000000</b> %		<b>50.000000</b> %	18a Tax-exempt income and nondeductible expenses	18b Tax-exempt income and nondeductible expenses
		Beginning		Ending														
	Profit	<b>50.000000</b> %		<b>50.000000</b> %														
Loss	<b>50.000000</b> %		<b>50.000000</b> %															
Capital	<b>50.000000</b> %		<b>50.000000</b> %															
H Arkansas Apportionment Percentage:  <b>100.000000</b> %	19a Distributions	19b Distributions																
* Attach statement with additional information	20a Arkansas withholding or other payments																	

## 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



P1

Software ID

Jan. 1 - Dec. 31, 2018 or fiscal year beginning \_\_\_\_\_ and ending \_\_\_\_\_ 20\_\_

Name ● <b>MULTI CORP, LLC</b>				Federal Identification Number ● <b>00-****10</b>	
Address ● <b>1850 STONE</b>				Type of business	
City ● <b>LITTLE ROCK</b>	State or Province ● <b>AR</b>	ZIP ● <b>72203</b>	<input type="checkbox"/> Check if address is outside U.S. Foreign Country Name	Number of partners ● <b>2</b>	
FILING STATUS: ● 1. <input type="checkbox"/> Partnership operating only in Arkansas ● 3. <input type="checkbox"/> Multistate Partnership - Direct Accounting (CHECK ONLY ONE BOX) ● 2. <input checked="" type="checkbox"/> Multistate Partnership - Apportionment (Prior written approval required for Direct Accounting)					
Type of entity ● <input type="checkbox"/> General Partnership ● <input type="checkbox"/> Limited Partnership ● <input checked="" type="checkbox"/> Limited Liability Company ● <input type="checkbox"/> Limited Liability Partnership ● <input type="checkbox"/> Other _____					
Check applicable box ● <input checked="" type="checkbox"/> Initial Return ● <input type="checkbox"/> Amended Return ● <input type="checkbox"/> Final Return ● <input type="checkbox"/> <b>Check this box if you have filed a state extension or an automatic federal extension</b>					

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

INCOME	(A) Total	(B) Arkansas
4. Gross receipts or sales:.....4.	1,000,000 00	00
5. Cost of goods sold:.....5.	500,000 00	00
6. Gross profit from business:.....6.	500,000 00	00
7. Income from other partnerships or fiduciaries: (Attach schedule).....7.	300,000 00	00
8. Farm income: (Attach schedule).....8.	00	00
9. Capital gain or loss: (Attach schedule).....9.	00	00
10. Other income: (Attach schedule).....10.	20,000 00	00
11. Total Income: (Add Lines 6 through 10).....11.	820,000 00	00

DEDUCTIONS	(A) Total	(B) Arkansas
12. Salaries of employees:.....12.	80,000 00	00
13. Guaranteed payments to partners:.....13.	100,000 00	00
14. Rent on business property:.....14.	00	00
15. Interest expense:.....15.	00	00
16. Taxes:.....16.	00	00
17. Bad debts: (Attach schedule).....17.	00	00
18. Repairs:.....18.	00	00
19. Depreciation: (Attach schedule A Part I).....19.	150,000 00	00
20. Depletion: (Attach schedule).....20.	00	00
21. Retirement plan, etc.: (Attach schedule).....21.	00	00
22. Other deductions: (Attach schedule).....22.	25,000 00	00
23. Total Deductions: (Add Lines 12 through 22).....23.	355,000 00	00
24. Net Income or loss: (Subtract Line 23 from Line 11 or Schedule A Part III, Line 6)....24.	465,000 00	232,500 00

### PARTNERS' SHARES OF INCOME

NAME OF PARTNER	ADDRESS	CITY	STATE	ZIP	SSN / FEIN	INCOME
A. JACKSON STEWART	159 MAIN STREET, LITTLE ROCK, AR 72223				400-00-8549	116,250 00
B. JOHN PRICE	38 ELVIS STREET, MEMPHIS, TN 37501				400-00-8559	116,250 00
C.						00
D.						00
E.						00

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

Please Sign Here	Signature of general partner or limited liability company member	Date	
Paid Preparer's use only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/> 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? <input type="checkbox"/> Yes <input type="checkbox"/> No
		Telephone	



FEIN: 00-\*\*\*\*\*10

**PART I: DEPRECIATION RECONCILIATION**

1. Total Federal depreciation (Line 22 of Form 4562 and depreciation included elsewhere).....	1.	●	175,000	00
2. Less: Federal Form 4562, Line 25 and Line 14 bonus depreciation.....	2.	●	50,000	00
3. Add or subtract Arkansas depreciation adjustment (Attach schedule).....	3.	●	25,000	00
4. Capital gain or loss adjustment for basis difference (Attach schedule).....	4.	●		00
5. Arkansas total depreciation deduction.....	5.	●	150,000	00
6. Less: Arkansas depreciation in cost of goods sold or elsewhere.....	6.	●		00
7. Arkansas depreciation deduction (Enter here and on Line 19, Form AR1050).....	7.	●	150,000	00

**PART II: INCOME TO APPORTION**

1. Income (Enter amount from page 1, Line 24, Total Column).....	1.	●	465,000	00
2. Add Adjustments (Attach schedule).....	2.	●		00
3. Deduct Adjustments (Attach schedule).....	3.	●		00
4. TOTAL APPORTIONABLE INCOME (Enter here and continue to Part III).....	4.	●	465,000	00





FEIN: 00-\*\*\*\*10

**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) Amounts in Arkansas	(B) Total Amounts	(C) Percentage (A)÷(B)
<b>1. Property used in the Production of Business Income:</b>			
<b>a. Tangible Assets used in Business and Inventories</b>			
Less Construction in Progress			
1. Amount at the Beginning of Year.....1.	00	00	(Calculate to 6 places to the right of decimal. Fill in all spaces)
2. Amount at the End of Year.....2.	00	00	
3. Total: (Add Lines a1 and a2).....3.	00	00	
4. Average Tangible Assets: (Line a3 divided by 2).....4.	00	00	
b. Rented Property: (8 X net annual rent).....b.	00	00	999.999999 %
c. Average Value of Intangible Property:.....c. (For Financial Institutions Only - Attach schedule)	00	00	(EXAMPLE)
d. TOTAL PROPERTY: (Add Lines a4, b and c).....d.	5,000,000 00	10,000,000 00	50.000000 %
<b>2. Salaries, Wages, Commissions and Other Compensation Related to the Production of Income:</b>			
a. TOTAL:.....a.	40,000 00	80,000 00	50.000000 %
<b>3. Sales / Receipts:</b>			
a. Destination Shipped From Within Arkansas:.....a.	00		
b. Destination Shipped From Without Arkansas:.....b.	00		
c. Origin Shipped From Within Arkansas to U. S. Govt:.....c.	00		
d. Origin Shipped From Within Arkansas to Other Non-taxable Jurisdictions:.....d.	00		
e. Other Business Gross Receipts:.....e. (Interest, Dividends, Rents, Gains, etc. Attach Schedule)	00		
f. TOTAL SALES: (Add Lines 3a through 3e).....f.	500,000 00	1,000,000 00	50.000000 %
g. Multiply Column C, Line 3f by 2 to Doubleweight the Sales Factor (Financial Institutions must use Single Weighted Factor)....g.			100.000000 %
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).....4.			200.000000 %
*5. Percentage Attributable to Arkansas:.....Line 4	200.000000 %	Divided By* 4	= 5. 50.000000 %
*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.			
6. Income Apportioned to Arkansas: (Multiply Part II, Line 4 by Line 5. Enter here and on Page 1, Line 24, Arkansas Column)....6.			232,500 00



FEIN: 00-\*\*\*\*\*10

**PART I: Income (Loss)**

	Total			Arkansas	
1. Ordinary business income (loss) (Page 1, Line 24).....1.	465,000	00	1.	232,500	00
2. Net rental real estate income (loss) (Attach Form 8825).....2.	20,000	00	2.	15,000	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 income.....4.	10,000	00	4.		00
5. Dividends:.....5.	5,000	00	5.	5,000	00
6. Royalties.....6.		00	6.		00
7. Net short-term capital gain (loss) (Attach Schedule D (Form 1065)).....7.		00	7.		00
8a. Net long-term capital gain (loss) (Attach Schedule D (Form 1065)).....8a.		00	8a.		00
b. Collectibles (28%) gain (loss).....8b.		00	8b.		00
9. Unrecaptured section 1250 gain (Attach Statement).....9.		00	9.		00
10. Net section 1231 gain (loss) (Attach Form 4797).....10.		00	10.		00
11. Other income (loss) (See Instructions) Type _____.....11.		00	11.		00
12. Guaranteed Payments.....12.		00	12.		00

**PART II: Deductions**

13. Section 179 deduction (Attach Form 4562).....13.	25,000	00	13.	25,000	00
14. Other deductions (See Instructions) Type _____.....14.		00	14.		00

**PART III: Other Information**

15a. Tax-exempt interest income.....15a.		00	15a.		00
b. Other tax-exempt income.....15b.		00	15b.		00
c. Nondeductible expenses.....15c.		00	15c.		00
16a. Distributions of cash and marketable securities.....16a.		00	16a.		00
b. Distributions of other property.....16b.		00	16b.		00
17a. Investment income.....17a.		00	17a.		00
b. Investment expenses.....17b.		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.	475,000	00	1.	227,500	00
--	---------	----	----	---------	----

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



FEIN: 00-\*\*\*\*\*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 use: .....	2.		00
3. Cost of labor: .....	3.		00
4. Other costs: .....	4.		00
5. Total of Lines 1, 2, 3, and 4: .....	5.		00
6. Inventory at end of year: .....	6.		00
7. Cost of goods sold. Subtract Line 6 from Line 5. (Enter here and on 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 explanation) \_\_\_\_\_
- b. Check this box if there was a writedown of "subnormal" goods.....8b.
- c. Check this box if the LIFO Inventory Method was adopted this tax year for any goods (If checked, attach IRS Form 970).....8c.
- d. Do the rules of IRC Section 263A (for property produced or acquired for resale) apply to the partnership?.....8d.  Yes     No
- e. Were there any changes in determining quantities, cost, or valuations between opening and closing inventories?  
 (If yes, attach explanation).....8e.  Yes     No

**PART II: BALANCE SHEET**

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

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



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

Software ID

Tax year beginning \_\_\_\_\_, 20\_\_\_\_ and ending \_\_\_\_\_, 20\_\_\_\_

<input type="checkbox"/> Final K-1 <input type="checkbox"/> Amended K-1	<b>Part III Arkansas Shareholder or Partner's Share of Current Year Income, Deductions, Credits, and Other Items</b>																					
<input type="checkbox"/> Corporation <input checked="" type="checkbox"/> Partnership	<b>Distributive share allocated and apportioned to Arkansas</b>	<b>Distributive share to be reported by Arkansas Residents</b>																				
<b>Part I Information About the Corporation or Partnership</b>	1a Ordinary income (loss) <b>116,250</b>	1b Ordinary income (loss) <b>232,500</b>																				
A Identification Number  <b>00-*****10</b>	2a Net rental real estate income (loss) <b>7,500</b>	2b Net rental real estate income (loss) <b>10,000</b>																				
B Name, Address, City, State, Zip Code  <b>MULTI-CORP, LLC 1850 STONE LITTLE ROCK, AR 72203</b>	3a Other net rental income (loss)	3b Other net rental income (loss)																				
	4a Interest income	4b Interest income																				
	5a Dividends	5b Dividends <b>5,000</b>																				
	6a Royalties <b>2,500</b>	6b Royalties <b>2,500</b>																				
	7a Net short-term capital gain (loss)	7b Net short-term capital gain (loss)																				
<b>Part II Information About the Shareholder or Partner</b>	8a Net long-term capital gain (loss)	8b Net long-term capital gain (loss)																				
C Identification Number  <b>400-00-8549</b>	9a Unrecaptured Section 1250 gain	9b Unrecaptured Section 1250 gain																				
D Name, Address, City, State, Zip Code  <b>JACKSON STEWART 159 MAIN STREET LITTLE ROCK, AR 72223</b>	10a Net Section 1231 gain (loss)	10b Net Section 1231 gain (loss)																				
	11a Other income (loss)*	11b Other income (loss)*																				
	12a Guaranteed payments	12b Guaranteed payments																				
	13a Section 179 deduction <b>12,500</b>	13b Section 179 deduction <b>12,500</b>																				
	14a Other deductions*	14b Other deductions*																				
E Arkansas resident <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If a nonresident, provide state of legal residence. _____	15a Credits	15b Credits																				
F Shareholder's Percentage of Stock Ownership for  Tax Year _____ %	16a Items affecting shareholder basis	16b Items affecting shareholder basis																				
G Partner's Share of Profit, Loss, and Capital:  <table style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:10%;"></th> <th style="width:20%; text-align: center;">Beginning</th> <th style="width:10%;"></th> <th style="width:20%; text-align: center;">Ending</th> <th style="width:10%;"></th> </tr> </thead> <tbody> <tr> <td>Profit</td> <td style="text-align: right;"><b>50.000000</b></td> <td style="text-align: right;">%</td> <td style="text-align: right;"><b>50.000000</b></td> <td style="text-align: right;">%</td> </tr> <tr> <td>Loss</td> <td style="text-align: right;"><b>50.000000</b></td> <td style="text-align: right;">%</td> <td style="text-align: right;"><b>50.000000</b></td> <td style="text-align: right;">%</td> </tr> <tr> <td>Capital</td> <td style="text-align: right;"><b>50.000000</b></td> <td style="text-align: right;">%</td> <td style="text-align: right;"><b>50.000000</b></td> <td style="text-align: right;">%</td> </tr> </tbody> </table>		Beginning		Ending		Profit	<b>50.000000</b>	%	<b>50.000000</b>	%	Loss	<b>50.000000</b>	%	<b>50.000000</b>	%	Capital	<b>50.000000</b>	%	<b>50.000000</b>	%	17a Other information*	17b Other information*
		Beginning		Ending																		
	Profit	<b>50.000000</b>	%	<b>50.000000</b>	%																	
Loss	<b>50.000000</b>	%	<b>50.000000</b>	%																		
Capital	<b>50.000000</b>	%	<b>50.000000</b>	%																		
H Arkansas Apportionment Percentage:  <b>50.000000</b> %	18a Tax-exempt income and nondeductible expenses	18b Tax-exempt income and nondeductible expenses																				
* Attach statement with additional information	19a Distributions	19b Distributions																				
	20a Arkansas withholding or other payments																					



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

Software ID

Tax year beginning \_\_\_\_\_, 20\_\_\_\_ and ending \_\_\_\_\_, 20\_\_\_\_

<input type="checkbox"/> Final K-1 <input type="checkbox"/> Amended K-1	<b>Part III Arkansas Shareholder or Partner's Share of Current Year Income, Deductions, Credits, and Other Items</b>																					
<input type="checkbox"/> Corporation <input checked="" type="checkbox"/> Partnership	<b>Distributive share allocated and apportioned to Arkansas</b>	<b>Distributive share to be reported by Arkansas Residents</b>																				
<b>Part I Information About the Corporation or Partnership</b>	1a Ordinary income (loss) <b>116,250</b>	1b Ordinary income (loss)																				
A Identification Number  <b>00-*****10</b>	2a Net rental real estate income (loss) <b>7,500</b>	2b Net rental real estate income (loss)																				
B Name, Address, City, State, Zip Code  <b>MULTI-CORP, LLC 1850 STONE LITTLE ROCK, AR 72203</b>	3a Other net rental income (loss)	3b Other net rental income (loss)																				
	4a Interest income	4b Interest income																				
	5a Dividends	5b Dividends																				
	6a Royalties <b>2,500</b>	6b Royalties																				
	7a Net short-term capital gain (loss)	7b Net short-term capital gain (loss)																				
<b>Part II Information About the Shareholder or Partner</b>	8a Net long-term capital gain (loss)	8b Net long-term capital gain (loss)																				
C Identification Number  <b>400-00-8559</b>	9a Unrecaptured Section 1250 gain	9b Unrecaptured Section 1250 gain																				
D Name, Address, City, State, Zip Code  <b>JOHN PRICE 38 ELVIS STREET MEMPHIS, TN 37501</b>	10a Net Section 1231 gain (loss)	10b Net Section 1231 gain (loss)																				
	11a Other income (loss)*	11b Other income (loss)*																				
	12a Guaranteed payments	12b Guaranteed payments																				
	13a Section 179 deduction <b>12,500</b>	13b Section 179 deduction																				
	14a Other deductions*	14b Other deductions*																				
E Arkansas resident <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  If a nonresident, provide state of legal residence. <b>TN</b>	15a Credits	15b Credits																				
F Shareholder's Percentage of Stock Ownership for  Tax Year _____ %	16a Items affecting shareholder basis	16b Items affecting shareholder basis																				
G Partner's Share of Profit, Loss, and Capital: <table style="width:100%; border-collapse: collapse; margin-top: 5px;"> <thead> <tr> <th style="width:10%;"></th> <th style="width:20%; text-align: center;">Beginning</th> <th style="width:10%;"></th> <th style="width:20%; text-align: center;">Ending</th> <th style="width:10%;"></th> </tr> </thead> <tbody> <tr> <td>Profit</td> <td style="text-align: right;"><b>50.000000</b></td> <td style="text-align: right;">%</td> <td style="text-align: right;"><b>50.000000</b></td> <td style="text-align: right;">%</td> </tr> <tr> <td>Loss</td> <td style="text-align: right;"><b>50.000000</b></td> <td style="text-align: right;">%</td> <td style="text-align: right;"><b>50.000000</b></td> <td style="text-align: right;">%</td> </tr> <tr> <td>Capital</td> <td style="text-align: right;"><b>50.000000</b></td> <td style="text-align: right;">%</td> <td style="text-align: right;"><b>50.000000</b></td> <td style="text-align: right;">%</td> </tr> </tbody> </table>		Beginning		Ending		Profit	<b>50.000000</b>	%	<b>50.000000</b>	%	Loss	<b>50.000000</b>	%	<b>50.000000</b>	%	Capital	<b>50.000000</b>	%	<b>50.000000</b>	%	17a Other information*	17b Other information*
	Beginning		Ending																			
Profit	<b>50.000000</b>	%	<b>50.000000</b>	%																		
Loss	<b>50.000000</b>	%	<b>50.000000</b>	%																		
Capital	<b>50.000000</b>	%	<b>50.000000</b>	%																		
H Arkansas Apportionment Percentage:  <b>50.000000</b> %	18a Tax-exempt income and nondeductible expenses	18b Tax-exempt income and nondeductible expenses																				
	19a Distributions	19b Distributions																				
* Attach statement with additional information	20a Arkansas withholding or other payments																					

## 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



P1

Software ID

Jan. 1 - Dec. 31, 2018 or fiscal year beginning \_\_\_\_\_ and ending \_\_\_\_\_ 20\_\_

Name ● <b>EASY CORP, LLC</b>			Federal Identification Number ● <b>00-****11</b>	
Address ● <b>1357 COOPER STREET</b>			Type of business	
City ● <b>LITTLE ROCK</b>	State or Province ● <b>AR</b>	ZIP ● <b>72203</b>	<input type="checkbox"/> Check if address is outside U.S. Foreign Country Name	Number of partners ● <b>2</b>

FILING STATUS: ● 1.  Partnership operating only in Arkansas ● 3.  Multistate Partnership - Direct Accounting  
(CHECK ONLY ONE BOX) ● 2.  Multistate Partnership - Apportionment (Prior written approval required for Direct Accounting)

Type of entity ●  General Partnership ●  Limited Partnership ●  Limited Liability Company ●  Limited Liability Partnership ●  Other \_\_\_\_\_

Check applicable box ●  Initial Return ●  Amended Return ●  Final Return ●  **Check this box if you have filed a state extension or an automatic federal extension**

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

INCOME	(A) Total	(B) Arkansas
4. Gross receipts or sales:.....4.	90,000 00	90,000 00
5. Cost of goods sold:.....5.	10,000 00	10,000 00
6. Gross profit from business:.....6.	80,000 00	80,000 00
7. Income from other partnerships or fiduciaries: (Attach schedule).....7.	00	00
8. Farm income: (Attach schedule).....8.	00	00
9. Capital gain or loss: (Attach schedule).....9.	00	00
10. Other income: (Attach schedule).....10.	00	00
11. Total Income: (Add Lines 6 through 10).....11.	80,000 00	80,000 00

DEDUCTIONS	(A) Total	(B) Arkansas
12. Salaries of employees:.....12.	20,000 00	20,000 00
13. Guaranteed payments to partners:.....13.	10,000 00	10,000 00
14. Rent on business property:.....14.	00	00
15. Interest expense:.....15.	00	00
16. Taxes:.....16.	00	00
17. Bad debts: (Attach schedule).....17.	00	00
18. Repairs:.....18.	00	00
19. Depreciation: (Attach schedule A Part I).....19.	10,000 00	10,000 00
20. Depletion: (Attach schedule).....20.	00	00
21. Retirement plan, etc.: (Attach schedule).....21.	00	00
22. Other deductions: (Attach schedule).....22.	00	00
23. Total Deductions: (Add Lines 12 through 22).....23.	40,000 00	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	40,000 00

### PARTNERS' SHARES OF INCOME

NAME OF PARTNER	ADDRESS	CITY	STATE	ZIP	SSN / FEIN	INCOME
A. <b>JOE COOPER</b>	<b>123 MAIN STREET, LITTLE ROCK, AR 72203</b>				<b>400-00-9917</b>	<b>20,000 00</b>
B. <b>JACK BOWER</b>	<b>125 2ND STREET, DALLAS, TX 75001</b>				<b>400-00-9927</b>	<b>20,000 00</b>
C.						00
D.						00
E.						00

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

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



FEIN: 00-\*\*\*\*\*11

**PART I: DEPRECIATION RECONCILIATION**

1. Total Federal depreciation (Line 22 of Form 4562 and depreciation included elsewhere).....	1.	●	5,000	00
2. Less: Federal Form 4562, Line 25 and Line 14 bonus depreciation.....	2.	●		00
3. Add or subtract Arkansas depreciation adjustment (Attach schedule).....	3.	●	5,000	00
4. Capital gain or loss adjustment for basis difference (Attach schedule).....	4.	●		00
5. Arkansas total depreciation deduction.....	5.	●		00
6. Less: Arkansas depreciation in cost of goods sold or elsewhere.....	6.	●	5,000	00
7. Arkansas depreciation deduction (Enter here and on Line 19, Form AR1050).....	7.	●		00

**PART II: INCOME TO APPORTION**

1. Income (Enter amount from page 1, Line 24, Total Column).....	1.	●	40,000	00
2. Add Adjustments (Attach schedule).....	2.	●		00
3. Deduct Adjustments (Attach schedule).....	3.	●		00
4. TOTAL APPORTIONABLE INCOME (Enter here and continue to Part III).....	4.	●	40,000	00





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) Amounts in Arkansas	(B) Total Amounts	(C) Percentage (A)÷(B)
<b>1. Property used in the Production of Business Income:</b>			
<b>a. Tangible Assets used in Business and Inventories</b>			
Less Construction in Progress			
1. Amount at the Beginning of Year.....1.	00	1. 00	<i>(Calculate to 6 places to the right of decimal. Fill in all spaces)</i>  999.999999 %  (EXAMPLE)
2. Amount at the End of Year.....2.	00	2. 00	
3. Total: (Add Lines a1 and a2).....3.	00	3. 00	
4. Average Tangible Assets: (Line a3 divided by 2).....4.	00	4. 00	
<b>b. Rented Property: (8 X net annual rent).....b.</b>	00	b. 00	
<b>c. Average Value of Intangible Property:.....c.</b> <small>(For Financial Institutions Only - Attach schedule)</small>	00	c. 00	
<b>d. TOTAL PROPERTY: (Add Lines a4, b and c).....d.</b>	00	d. 00	%
<b>2. Salaries, Wages, Commissions and Other Compensation Related to the Production of Income:</b>			
<b>a. TOTAL:.....a.</b>	00	a. 00	%
<b>3. Sales / Receipts:</b>			
a. Destination Shipped From Within Arkansas:.....a.	00		
b. Destination Shipped From Without Arkansas:.....b.	00		
c. Origin Shipped From Within Arkansas to U. S. Govt:.....c.	00		
d. Origin Shipped From Within Arkansas to Other Non-taxable Jurisdictions:.....d.	00		
e. Other Business Gross Receipts:.....e. <small>(Interest, Dividends, Rents, Gains, etc. Attach Schedule)</small>	00		
<b>f. TOTAL SALES: (Add Lines 3a through 3e).....f.</b>	00	f. 00	%
<b>g. Multiply Column C, Line 3f by 2 to Doubleweight the Sales Factor (Financial Institutions must use Single Weighted Factor)....g.</b>			%
<b>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).....4.</b>			%
<b>*5. Percentage Attributable to Arkansas:.....Line 4</b> <span style="border:1px solid black; padding: 2px;"> </span> % <b>Divided By*</b> <span style="border:1px solid black; padding: 2px;"> </span> <b>= 5.</b> <span style="border:1px solid black; padding: 2px;"> </span> %			
*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.			
<b>6. Income Apportioned to Arkansas: (Multiply Part II, Line 4 by Line 5. Enter here and on Page 1, Line 24, Arkansas Column)....6.</b>			00



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 income.....4.	5,000	00	4.	5,000	00
5. Dividends:.....5.	5,000	00	5.	5,000	00
6. Royalties.....6.		00	6.		00
7. Net short-term capital gain (loss) (Attach Schedule D (Form 1065)).....7.		00	7.		00
8a. Net long-term capital gain (loss) (Attach Schedule D (Form 1065)).....8a.		00	8a.		00
b. Collectibles (28%) gain (loss).....8b.		00	8b.		00
9. Unrecaptured section 1250 gain (Attach Statement).....9.		00	9.		00
10. Net section 1231 gain (loss) (Attach Form 4797).....10.		00	10.		00
11. Other income (loss) (See Instructions) Type _____.....11.		00	11.		00
12. Guaranteed Payments.....12.	10,000	00	12.	10,000	00

**PART II: Deductions**

13. Section 179 deduction (Attach Form 4562).....13.		00	13.		00
14. Other deductions (See Instructions) Type _____.....14.		00	14.		00

**PART III: Other Information**

15a. Tax-exempt interest income.....15a.		00	15a.		00
b. Other tax-exempt income.....15b.		00	15b.		00
c. Nondeductible expenses.....15c.		00	15c.		00
16a. Distributions of cash and marketable securities.....16a.		00	16a.		00
b. Distributions of other property.....16b.		00	16b.		00
17a. Investment income.....17a.		00	17a.		00
b. Investment expenses.....17b.		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 Rock, AR 72203-8056



FEIN: 00-\*\*\*\*\*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? .....  Yes     No

**PART I: COST OF GOODS SOLD**

1. Inventory at beginning of year: .....	1.		00
2. Purchases less cost of items withdrawn for personal use: .....	2.		00
3. Cost of labor: .....	3.		00
4. Other costs: .....	4.		00
5. Total of Lines 1, 2, 3, and 4: .....	5.		00
6. Inventory at end of year: .....	6.		00
7. Cost of goods sold. Subtract Line 6 from Line 5. (Enter here and on 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 explanation) \_\_\_\_\_
- b. Check this box if there was a writedown of "subnormal" goods.....8b.
- c. Check this box if the LIFO Inventory Method was adopted this tax year for any goods (If checked, attach IRS Form 970).....8c.
- d. Do the rules of IRC Section 263A (for property produced or acquired for resale) apply to the partnership?.....8d.  Yes     No
- e. Were there any changes in determining quantities, cost, or valuations between opening and closing inventories?  
 (If yes, attach explanation).....8e.  Yes     No

**PART II: BALANCE SHEET**

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

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



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

Software ID

Tax year beginning \_\_\_\_\_, 20\_\_\_\_ and ending \_\_\_\_\_, 20\_\_\_\_

<input type="checkbox"/> Final K-1 <input type="checkbox"/> Amended K-1	<b>Part III</b> Arkansas Shareholder or Partner's Share of Current Year Income, Deductions, Credits, and Other Items																									
<input type="checkbox"/> Corporation <input checked="" type="checkbox"/> Partnership	<b>Distributive share allocated and apportioned to Arkansas</b>	<b>Distributive share to be reported by Arkansas Residents</b>																								
<b>Part I</b> Information About the Corporation or Partnership	1a Ordinary income (loss) <b>20,000</b>	1b Ordinary income (loss) <b>20,000</b>																								
A Identification Number <b>00-*****11</b>	2a Net rental real estate income (loss) <b>5,000</b>	2b Net rental real estate income (loss) <b>5,000</b>																								
B Name, Address, City, State, Zip Code <b>EASY CORP, LLC 1357 COOPER STREET LITTLE ROCK, AR 72203</b>	3a Other net rental income (loss)	3b Other net rental income (loss)																								
	4a Interest income <b>2,500</b>	4b Interest income <b>2,500</b>																								
	5a Dividends <b>2,500</b>	5b Dividends <b>2,500</b>																								
	6a Royalties	6b Royalties																								
	7a Net short-term capital gain (loss)	7b Net short-term capital gain (loss)																								
	7a Net short-term capital gain (loss)	7b Net short-term capital gain (loss)																								
<b>Part II</b> Information About the Shareholder or Partner	8a Net long-term capital gain (loss)	8b Net long-term capital gain (loss)																								
C Identification Number <b>400-00-9917</b>	9a Unrecaptured Section 1250 gain	9b Unrecaptured Section 1250 gain																								
D Name, Address, City, State, Zip Code <b>JOE COOPER 123 MAIN STREET LITTLE ROCK, AR 72203</b>	10a Net Section 1231 gain (loss)	10b Net Section 1231 gain (loss)																								
	11a Other income (loss)*	11b Other income (loss)*																								
	12a Guaranteed payments <b>5,000</b>	12b Guaranteed payments <b>5,000</b>																								
	13a Section 179 deduction	13b Section 179 deduction																								
	14a Other deductions*	14b Other deductions*																								
E Arkansas resident <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If a nonresident, provide state of legal residence. _____	15a Credits	15b Credits																								
F Shareholder's Percentage of Stock Ownership for Tax Year _____ %	16a Items affecting shareholder basis	16b Items affecting shareholder basis																								
G Partner's Share of Profit, Loss, and Capital:	17a Other information*	17b Other information*																								
<table style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:10%;"></th> <th style="width:20%; text-align: center;">Beginning</th> <th style="width:10%;"></th> <th style="width:20%; text-align: center;">Ending</th> <th style="width:10%;"></th> <th style="width:20%;"></th> </tr> </thead> <tbody> <tr> <td>Profit</td> <td style="text-align: right;"><b>50.000000</b></td> <td style="text-align: right;">%</td> <td style="text-align: right;"><b>50.000000</b></td> <td style="text-align: right;">%</td> <td></td> </tr> <tr> <td>Loss</td> <td style="text-align: right;"><b>50.000000</b></td> <td style="text-align: right;">%</td> <td style="text-align: right;"><b>50.000000</b></td> <td style="text-align: right;">%</td> <td></td> </tr> <tr> <td>Capital</td> <td style="text-align: right;"><b>50.000000</b></td> <td style="text-align: right;">%</td> <td style="text-align: right;"><b>50.000000</b></td> <td style="text-align: right;">%</td> <td></td> </tr> </tbody> </table>		Beginning		Ending			Profit	<b>50.000000</b>	%	<b>50.000000</b>	%		Loss	<b>50.000000</b>	%	<b>50.000000</b>	%		Capital	<b>50.000000</b>	%	<b>50.000000</b>	%		18a Tax-exempt income and nondeductible expenses	18b Tax-exempt income and nondeductible expenses
	Beginning		Ending																							
Profit	<b>50.000000</b>	%	<b>50.000000</b>	%																						
Loss	<b>50.000000</b>	%	<b>50.000000</b>	%																						
Capital	<b>50.000000</b>	%	<b>50.000000</b>	%																						
H Arkansas Apportionment Percentage:  <b>100.000000</b> %	19a Distributions	19b Distributions																								
* Attach statement with additional information	20a Arkansas withholding or other payments																									



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

Software ID

Tax year beginning \_\_\_\_\_, 20\_\_\_\_ and ending \_\_\_\_\_, 20\_\_\_\_

<input type="checkbox"/> Final K-1 <input type="checkbox"/> Amended K-1	<b>Part III</b> Arkansas Shareholder or Partner's Share of Current Year Income, Deductions, Credits, and Other Items																	
<input type="checkbox"/> Corporation <input checked="" type="checkbox"/> Partnership	<b>Distributive share allocated and apportioned to Arkansas</b>	<b>Distributive share to be reported by Arkansas Residents</b>																
<b>Part I</b> Information About the Corporation or Partnership	1a Ordinary income (loss) <b>20,000</b>	1b Ordinary income (loss)																
A Identification Number <b>00-*****11</b>	2a Net rental real estate income (loss) <b>5,000</b>	2b Net rental real estate income (loss)																
B Name, Address, City, State, Zip Code <b>EASY CORP, LLC 1357 COOPER STREET LITTLE ROCK, AR 72203</b>	3a Other net rental income (loss)	3b Other net rental income (loss)																
	4a Interest income <b>2,500</b>	4b Interest income																
	5a Dividends <b>2,500</b>	5b Dividends																
	6a Royalties	6b Royalties																
	7a Net short-term capital gain (loss)	7b Net short-term capital gain (loss)																
	7a Net short-term capital gain (loss)	7b Net short-term capital gain (loss)																
<b>Part II</b> Information About the Shareholder or Partner	8a Net long-term capital gain (loss)	8b Net long-term capital gain (loss)																
C Identification Number <b>400-00-9927</b>	9a Unrecaptured Section 1250 gain	9b Unrecaptured Section 1250 gain																
D Name, Address, City, State, Zip Code <b>JACK BOWER 125 2ND STREET DALLAS, TX 75001</b>	10a Net Section 1231 gain (loss)	10b Net Section 1231 gain (loss)																
	11a Other income (loss)*	11b Other income (loss)*																
	12a Guaranteed payments <b>5,000</b>	12b Guaranteed payments																
	13a Section 179 deduction	13b Section 179 deduction																
	14a Other deductions*	14b Other deductions*																
E Arkansas resident <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If a nonresident, provide state of legal residence. <b>TX</b>	15a Credits	15b Credits																
F Shareholder's Percentage of Stock Ownership for Tax Year _____ %	16a Items affecting shareholder basis	16b Items affecting shareholder basis																
G Partner's Share of Profit, Loss, and Capital:	17a Other information*	17b Other information*																
<table style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:10%;"></th> <th style="width:30%; text-align: center;">Beginning</th> <th style="width:10%;"></th> <th style="width:30%; text-align: center;">Ending</th> </tr> </thead> <tbody> <tr> <td>Profit</td> <td style="text-align: center;"><b>50.000000</b> %</td> <td style="border-left: 1px solid black;"></td> <td style="text-align: center;"><b>50.000000</b> %</td> </tr> <tr> <td>Loss</td> <td style="text-align: center;"><b>50.000000</b> %</td> <td style="border-left: 1px solid black;"></td> <td style="text-align: center;"><b>50.000000</b> %</td> </tr> <tr> <td>Capital</td> <td style="text-align: center;"><b>50.000000</b> %</td> <td style="border-left: 1px solid black;"></td> <td style="text-align: center;"><b>50.000000</b> %</td> </tr> </tbody> </table>		Beginning		Ending	Profit	<b>50.000000</b> %		<b>50.000000</b> %	Loss	<b>50.000000</b> %		<b>50.000000</b> %	Capital	<b>50.000000</b> %		<b>50.000000</b> %	18a Tax-exempt income and nondeductible expenses	18b Tax-exempt income and nondeductible expenses
	Beginning		Ending															
Profit	<b>50.000000</b> %		<b>50.000000</b> %															
Loss	<b>50.000000</b> %		<b>50.000000</b> %															
Capital	<b>50.000000</b> %		<b>50.000000</b> %															
H Arkansas Apportionment Percentage: <b>100.000000</b> %	19a Distributions	19b Distributions																
* Attach statement with additional information	20a Arkansas withholding or other payments																	

# Fiduciary Income Tax Returns

## Arkansas Test Case 12

**Required Forms:** AR1002F, AR4FID, AR1000TC, AR K-1FE & AR1099-PT

**Name of estate or trust:** Savannah's Trust

**FEIN:** 00-\*\*\*\*\*12

**AR Tax Payment:**

**Routing Number:** 265270413

**Account Number:** 6695427

**Requested Payment Date:** 04/15/19

**Amount Debited:** \$68.00

**Estimated Tax Payments:**

**Routing Number:** 265270413

**Account Number:** 6695427

**Voucher 1:**

**Requested Payment Date:** 04/15/19

**Amount Debited:** \$500.00

**Voucher 2:**

**Requested Payment Date:** 06/15/19

**Amount Debited:** \$300.00

**Voucher 3:**

**Requested Payment Date:** 09/15/19

**Amount Debited:** \$800.00

**Voucher 4:**

**Requested Payment Date:** 01/15/20

**Amount Debited:** \$600.00

2018 AR1002F

ARKANSAS FIDUCIARY INCOME TAX RETURN



•2018

Software ID

For 2018 or fiscal year beginning and ending 20

Name of estate or trust: SAVANNAH'S TRUST
Federal Identification Number: 00-\*\*\*\*12
Name and title of fiduciary or trustee: ANTONIO COOK
Date trust created: 01/01/2006
Mailing address: P O BOX 267
City: SCOTT State or Province: AR ZIP: 72142

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

ORIGINAL RETURN AMENDED RETURN FINAL RETURN
A. ALL INCOME B. ARKANSAS INCOME

Table with 3 columns: Description, A. ALL INCOME, B. ARKANSAS INCOME. Rows 1-8: Interest income, Ordinary dividends, Net profit from trade or business, Capital gains, Rents, royalties, partnerships, other estates and trusts, etc., Farm income, Other income, TOTAL INCOME.

Table with 3 columns: Description, A. ALL INCOME, B. ARKANSAS INCOME. Rows 9-17: Taxes, Interest, Charitable contributions, Fees, Other deductions, Total deductions, Adjusted income before distributions, Amounts to be distributed to beneficiaries, Adjusted income after distributions.

Table with 3 columns: Description, A. ALL INCOME, B. ARKANSAS INCOME. Rows 18-19: Standard deduction, NET TAXABLE INCOME.

Table with 3 columns: Description, A. ALL INCOME, B. ARKANSAS INCOME. Rows 20-25: TOTAL TAX, Personal tax credit, Other state tax credit, Business Incentive Tax Credit, TOTAL CREDITS, NET TAX.

Table with 3 columns: Description, A. ALL INCOME, B. ARKANSAS INCOME. Rows 26-37: Arkansas income tax withheld, Estimated tax paid or credit brought forward from last year, Tax paid with extension, Payments made with or after the filing of original return, Total payments, Overpayments received, NET PAYMENTS, Amount of overpayment, Amount to be applied to 2019 estimated tax, AMOUNT TO BE REFUNDED TO YOU, AMOUNT DUE, Attach Form AR2210 or AR2210A, Penalty 37B, Attach Form AR1002V to your payment, TOTAL DUE.

Under penalties of perjury, I declare that I have examined this return and to the best of my knowledge and belief, the statements are true and complete.
Fiduciary/trustee's signature Date
Preparer's signature Date
Name ID/SSN
Address City, state, and ZIP
May the Arkansas Revenue Agency discuss this return with the preparer shown above?
Yes No
For Department Use Only





## 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 1041..... 1	28,971	00	28,971	00	28,971	00
2. Enter adjustment, if any, for depreciation differences in federal and state amounts.....2				00		00
3. Arkansas long-term capital gain or loss, add (or subtract) Line 1 and Line 2.....3			28,971	00	28,971	00
4. Enter federal net short-term capital loss, if any, reported on Line 7, federal Schedule D, Form 1041 .....4		00		00		00
5. Enter adjustment, if any, for depreciation differences in federal and state amounts.....5				00		00
6. Arkansas net short-term capital loss, add (or subtract) Line 4 and Line 5.....6				00		00
7a. Arkansas net capital gain or loss (Combine Lines 3 and 6).....7a			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 than \$10,000,000, enter the total amount.....7b			28,971	00	28,971	00
8. Arkansas taxable amount, if a gain multiply Line 7b by 50 percent (.50), otherwise enter loss.....8				00	9,905	00
9. Enter federal short-term capital gain, if any, reported on Line 7, federal Schedule D, Form 1041.....9	1,058	00	1,058	00		00
10. Enter adjustment, if any, for depreciation differences in federal and state amounts.....10				00		00
11. Arkansas short-term capital gain, add (or subtract) Line 9 and Line 10.....11			1,058	00	1,058	00
12. Total taxable Arkansas capital gain or loss, add Lines 8 and 11. (Loss limited to \$3,000) Enter here and on AR1002F / AR1002NR.....12			15,543	00	15,543	00

## Schedule B: Income Distribution (Attach Federal K-1s)

Beneficiaries' share of income: <b>9,003</b>				Number of beneficiaries who received distributions: <b>1</b>		
FIRST AND LAST NAME or NAME OF ESTATE OR TRUST	SSN/FEIN	ADDRESS	ST	ZIP	AMOUNT	
<b>ETHEL BLUE</b>	<b>400-00-9910</b>	<b>23 ARKANSAS LANE</b>	<b>AR</b>	<b>71901</b>	<b>9,003</b>	<b>00</b>
						00
						00
						00
						00

Mail TAX DUE to: State Income Tax, P. O. Box 2144, Little Rock, AR 72203-2144	Mail AMENDED to: State Income Tax, P. O. Box 3628, Little Rock, AR 72203-3628
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 <b>SAVANNAH'S TRUST</b>	Federal Identification Number <b>00-****12</b>
--	---

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	
<b>BLOSSOM LLC</b>	<b>14</b>	00	<b>14</b>	00
		00		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.	<b>14</b>	00	<b>14</b>	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	
<b>WELLS SERVICES INC</b>	<b>8,000</b>	00	<b>8,000</b>	00
<b>SPRINGDALE LTD</b>	<b>8,493</b>	00	<b>8,493</b>	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.	<b>16,493</b>	00	<b>16,493</b>	00



ARKANSAS INDIVIDUAL INCOME TAX TAX CREDITS

Primary Taxpayer's Name/ Trust (Fiduciary) SAVANNAH'S TRUST Primary's Social Security Number/ FEIN (Fiduciary) 00-\*\*\*\*\*12

IMPORTANT: SEE INSTRUCTIONS ON REVERSE SIDE OF THIS FORM

Table with 4 rows: 1. State Political Contribution Credit, 2. Other State Tax Credit (59), 3. Credit for Adoption Expenses, 4. Phenylketonuria Disorder Credit.

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

Primary:

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

Spouse:

5D. BIC Code, FEIN, Amount
5E. BIC Code, FEIN, Amount
5F. BIC Code, FEIN, Amount

5. Business Incentive Tax Credit(s): (Add amounts from 5A-5F above) 75 00
A copy of the tax credit certificate(s) or appropriate documentation of the credit(s) claimed must be attached.

6. TOTAL CREDITS: Add Lines 1 through 5. Enter total on Line 36, Form AR1000F/AR1000NR, or Line 23, Form AR1002F/AR1002NR ... 134 00

BUSINESS INCENTIVE CREDIT TYPES

- Code Credit Type
0001...Advantage Arkansas
0002...Affordable Housing
0003...AR Plus
0004...AR Plus 50% Technology-Based
0005...AR Plus 75% Technology-Based
0006...AR Plus 100% Technology-Based
0008...Capital Development Company
0009...Child Care Facility
0010...Coal Mining Producing and Extracting
0011...Delta Geotourism
0013...Enterprise Zone
0014...Equipment Donation/Sale
0015...Equity Investment Incentive
0016...Existing Workforce Training
0017...Family Savings Initiative Act
0018...Historic Rehabilitation
0019...Low Income Housing
0020...Public Roads Incentive
0021...Research Park Authority
0022...Research and Development with Universities
0023...In-House Research Income Tax Credit
0024...In-House Research by Targeted Business Income Tax Credit
0025...In-House Research Area of Strategic Value Income Tax Credit
0026...Qualified Research
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.

Software ID

Tax year beginning \_\_\_\_\_, 20\_\_\_\_ and ending \_\_\_\_\_, 20\_\_\_\_

<input type="checkbox"/> Final K-1FE <input type="checkbox"/> Amended K-1FE		<b>Part III Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items</b>	
<input type="checkbox"/> Estate <input checked="" type="checkbox"/> Trust			
<b>Part I Information About the Estate or Trust</b>		Distributive share allocated and apportioned to Arkansas	Distributive share to be reported by Arkansas Residents
A Identification Number <b>00-****12</b>		1a Interest income <b>7</b>	1b Interest income <b>7</b>
B Name, Address, City, State, Zip Code  <b>Savannah's Trust</b> <b>P. O. Box 267</b> <b>Scott, AR 72142</b>		2a Ordinary dividends <b>8,996</b>	2b Ordinary dividends <b>8,996</b>
		3a Business income	3b Business income
		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
<b>Part II Information About the Beneficiary</b>		6a Net short-term capital gain (loss)	6b Net short-term capital gain (loss)
C Identification Number <b>400-00-9910</b>		7a Net long-term capital gain (loss)	7b Net long-term capital gain (loss)
D Name, Address, City, State, Zip Code  <b>Ethel Blue</b> <b>23 Arkansas Lane</b> <b>Hot Springs, AR 71903</b>		8a Unrecaptured Section 1250 gain	8b Unrecaptured Section 1250 gain
		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 <input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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 <b>100.00000</b> %		13a Other information*	13b Other information*
* Attach statement with additional 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	

AR1099PT

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



Tax Year End of Pass Through Entity 12/31/2018  
mm/dd/yyyy

Part A: Pass - Through Entity Information		Part B: Nonresident Member Information	
Name of Entity: FIDUCIARY PARTNERS		Name: SAVANNAH'S TRUST	
Type of Ownership: (if other, please provide statement of ownership type) <input type="checkbox"/> Partnership <input type="checkbox"/> C Corp. <input checked="" type="checkbox"/> S Corp. <input type="checkbox"/> LLC <input type="checkbox"/> Trust <input type="checkbox"/> Other		Type of Ownership: (if other, please provide statement of ownership type) <input type="checkbox"/> Partnership <input type="checkbox"/> C Corp. <input type="checkbox"/> S Corp. <input type="checkbox"/> LLC <input checked="" type="checkbox"/> Trust <input type="checkbox"/> Individual <input type="checkbox"/> Other	
Federal Identification Number: 00-****125		Social Security Number or Federal Identification Number of Member: 00-*****12	
Street Address: 2210 ARKANSAS DRIVE		Street Address: P O BOX 267	
City, State, ZIP: RUSSELLVILLE, AR 71802		City, State, ZIP: SCOTT, AR 72142	
Part C: Distribution and Tax Withholding or Payment Information for Nonresident Member			
Total Amounts Distributed from Arkansas Sources: 5000	Arkansas Income Tax Withheld: 100	Arkansas Income Tax Paid on AR1000CR:	

## Arkansas Test Case 13

**Required Forms:** AR1002F & AR4FID

**Name of estate or trust:** Don and Mary Horseshoe Trust

**FEIN:** 00-\*\*\*\*\*13

2018 AR1002F

ARKANSAS FIDUCIARY INCOME TAX RETURN



•2018

Software ID

For 2018 or fiscal year beginning \_\_\_\_\_ and ending \_\_\_\_\_ 20 \_\_\_\_\_

Name of estate or trust: DON AND MARY HORSESHOE TRUST
Federal Identification Number: 00-\*\*\*\*13
Name and title of fiduciary or trustee: JOHN SADDLEBACK
Date trust created: 01/01/2006
Mailing address: P O BOX 9645
City: BENTON, State or Province: AR, ZIP: 72015

Type of entity:
Decedent's estate
Simple trust
Complex trust [X]
ESBT
Grantor trust
Charitable trust
Bankruptcy estate
Pooled income fund

ORIGINAL RETURN [X] AMENDED RETURN [ ] FINAL RETURN [ ]
A. ALL INCOME
B. ARKANSAS INCOME

Table with 3 columns: Description, A. ALL INCOME, B. ARKANSAS INCOME. Rows 1-8: Interest income (119.00), Ordinary dividends (5,616.00), Net profit from trade or business, Capital gains (9,905.00), Rents, royalties, partnerships, other estates and trusts, etc. (61.00), Farm income, Other income, TOTAL INCOME (15,701.00).

Table with 3 columns: Description, A. ALL INCOME, B. ARKANSAS INCOME. Rows 9-17: Taxes, Interest, Charitable contributions, Fees (760.00), Other deductions, Total deductions (760.00), Adjusted income before distributions (14,941.00), Amounts to be distributed to beneficiaries, Adjusted income after distributions (14,941.00).

18. Standard deduction: \$2,200.00
19. NET TAXABLE INCOME: (Subtract Line 18 from Line 17) 12,741.00

20. TOTAL TAX: Enter tax from REGULAR TAX TABLE using the amount on Line 19, Column B: 277.00
21. Personal tax credit: \$26.00
22. Other state tax credit: 00
23. Business Incentive Tax Credit: 00
24. TOTAL CREDITS: (Add Lines 21 through 23) 26.00
25. NET TAX: (Subtract Line 24 from Line 20) 251.00

26. Arkansas income tax withheld: 00
27. Estimated tax paid or credit brought forward from last year: 1,000.00
28. Tax paid with extension: 00
29. Payments made with or after the filing of original return: 00
30. Total payments: (Add Lines 26 through 29) 1,000.00
31. Overpayments received: 00
32. NET PAYMENTS: (Subtract Line 31 from Line 30) 1,000.00
33. Amount of overpayment: (If Line 32 is greater than Line 25, enter difference) 749.00
34. Amount to be applied to 2019 estimated tax: 75.00
35. AMOUNT TO BE REFUNDED TO YOU: (Subtract Line 34 from Line 33) 674.00
36. AMOUNT DUE: (If Line 32 is less than Line 25, enter difference) 00
37. Attach Form AR2210 or AR2210A. If required, enter exception in box 37A [ ] Penalty 37B [ ] 00
TOTAL DUE 37C 00

Under penalties of perjury, I declare that I have examined this return and to the best of my knowledge and belief, the statements are true and complete.
Fiduciary/trustee's signature \_\_\_\_\_ Date \_\_\_\_\_
Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_
Name \_\_\_\_\_ ID/SSN \_\_\_\_\_
Address \_\_\_\_\_ City, state, and ZIP \_\_\_\_\_
May the Arkansas Revenue Agency discuss this return with the preparer shown above? [ ] Yes [ ] No
For Department Use Only



## 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 1041..... 1	20,851	00	20,851	00	20,851	00
2. Enter adjustment, if any, for depreciation differences in federal and state amounts.....2				00		00
3. Arkansas long-term capital gain or loss, add (or subtract) Line 1 and Line 2.....3			20,851	00	20,851	00
4. Enter federal net short-term capital loss, if any, reported on Line 7, federal Schedule D, Form 1041 .....4	(1,041)	00	(1,041)	00		00
5. Enter adjustment, if any, for depreciation differences in federal and state amounts.....5				00		00
6. Arkansas net short-term capital loss, add (or subtract) Line 4 and Line 5.....6			(1,041)	00	(1,041)	00
7a. Arkansas net capital gain or loss (Combine Lines 3 and 6).....7a			19,810	00	19,810	00
7b. If the amount on line 7a is over \$10,000,000, only enter \$10,000,000. If less than \$10,000,000, enter the total amount.....7b			19,810	00	19,810	00
8. Arkansas taxable amount, if a gain multiply Line 7b by 50 percent (.50), otherwise enter loss.....8			9,905	00	9,905	00
9. Enter federal short-term capital gain, if any, reported on Line 7, federal Schedule D, Form 1041.....9		00		00		00
10. Enter adjustment, if any, for depreciation differences in federal and state amounts.....10				00		00
11. Arkansas short-term capital gain, add (or subtract) Line 9 and Line 10.....11				00		00
12. Total taxable Arkansas capital gain or loss, add Lines 8 and 11. (Loss limited to \$3,000) Enter here and on AR1002F / AR1002NR.....12			9,905	00	9,905	00

## Schedule B: Income Distribution (Attach Federal K-1s)

Beneficiaries' share of income: **0**

Number of beneficiaries who received distributions: **0**

FIRST AND LAST NAME or NAME OF ESTATE OR TRUST	SSN/FEIN	ADDRESS	ST	ZIP	AMOUNT
					00
					00
					00
					00
					00

Mail TAX DUE to: State Income Tax, P. O. Box 2144, Little Rock, AR 72203-2144  
 Mail REFUND to: State Income Tax, P. O. Box 1000, Little Rock, AR 72203-1000

Mail AMENDED to: State Income Tax, P. O. Box 3628, Little Rock, AR 72203-3628  
 Mail NO TAX DUE to: State Income Tax, P. O. Box 8026, Little Rock, AR 72203-8026





ARKANSAS FIDUCIARY INCOME TAX  
INTEREST AND DIVIDENDS

Name of estate or trust <b>DON AND MARY HORSESHOE TRUST</b>	Federal Identification Number <b>00-****13</b>
--	---

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
<b>GOLD COIN</b>	<b>17</b> 00	<b>17</b> 00
<b>REICH IDEA</b>	<b>71</b> 00	<b>71</b> 00
<b>SIM FIR</b>	<b>31</b> 00	<b>31</b> 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.	<b>119</b> 00	<b>119</b> 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
<b>SIM FIR</b>	<b>5,616</b> 00	<b>5,616</b> 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.	<b>5,616</b> 00	<b>5,616</b> 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



2018

ARKANSAS FIDUCIARY INCOME TAX RETURN

Nonresident

Software ID

For 2018 or fiscal year beginning and ending 20

Name of estate or trust: THE PLANTERS ROW TRUST
Federal Identification Number: 00-\*\*\*\*14
Name and title of fiduciary or trustee: ROSE BUSH
Date trust created: 01/01/2016
Mailing address: 68 AZALEA DRIVE
City: LITTLE ROCK
State or Province: AR
ZIP: 72210

ORIGINAL RETURN
AMENDED RETURN
FINAL RETURN
A. ALL INCOME
B. ARKANSAS INCOME

Table with 2 columns: Income (A. ALL INCOME) and B. ARKANSAS INCOME. Rows 1-8 showing interest, dividends, business profit, capital gains, rents, farm income, other income, and total income.

Table with 2 columns: Deductions (A. ALL INCOME) and B. ARKANSAS INCOME. Rows 9-17 showing taxes, interest, charitable contributions, fees, other deductions, total deductions, adjusted income before distributions, amounts to be distributed, and adjusted income after distributions.

Table with 2 columns: A. ALL INCOME and B. ARKANSAS INCOME. Rows 18-19 showing standard deduction and NET TAXABLE INCOME.

Table with 2 columns: A. ALL INCOME and B. ARKANSAS INCOME. Rows 20-25 showing total tax, personal tax credit, other state tax credit, business incentive tax credit, total credits, and NET TAX.

Table with 2 columns: A. ALL INCOME and B. ARKANSAS INCOME. Rows 25A-25D showing apportioned net tax calculations.

Table with 2 columns: A. ALL INCOME and B. ARKANSAS INCOME. Rows 26-37 showing Arkansas income tax withheld, estimated tax paid, tax paid with extension, payments made, overpayments received, NET PAYMENTS, amount of overpayment, amount to be applied to 2019 estimated tax, AMOUNT TO BE REFUNDED TO YOU, AMOUNT DUE, and TOTAL DUE.

Under penalties of perjury, I declare that I have examined this return and to the best of my knowledge and belief, the statements are true and complete.
Fiduciary/trustee's signature Date
Preparer's signature Date
Name ID/SSN
Address City, state, and ZIP
May the Arkansas Revenue Agency discuss this return with the preparer shown above?
For Department Use Only



## 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 1041.....1	00		00		00
2. Enter adjustment, if any, for depreciation differences in federal and state amounts.....2			00		00
3. Arkansas long-term capital gain or loss, add (or subtract) Line 1 and Line 2.....3		●	00	●	00
4. Enter federal net short-term capital loss, if any, reported on Line 7, federal Schedule D, Form 1041 .....4	00		00		00
5. Enter adjustment, if any, for depreciation differences in federal and state amounts.....5			00		00
6. Arkansas net short-term capital loss, add (or subtract) Line 4 and Line 5.....6		●	00	●	00
7a. Arkansas net capital gain or loss (Combine Lines 3 and 6).....7a		●	00	●	00
7b. If the amount on line 7a is over \$10,000,000, only enter \$10,000,000. If less than \$10,000,000, enter the total amount.....7b			00		00
8. Arkansas taxable amount, if a gain multiply Line 7b by 50 percent (.50), otherwise enter loss.....8			00		00
9. Enter federal short-term capital gain, if any, reported on Line 7, federal Schedule D, Form 1041.....9	00		00		00
10. Enter adjustment, if any, for depreciation differences in federal and state amounts.....10			00		00
11. Arkansas short-term capital gain, add (or subtract) Line 9 and Line 10.....11		●	00	●	00
12. Total taxable Arkansas capital gain or loss, add Lines 8 and 11. (Loss limited to \$3,000) Enter here and on AR1002F / AR1002NR.....12			00		00

## Schedule B: Income Distribution (Attach Federal K-1s)

Beneficiaries' share of income: <b>1,049</b>				Number of beneficiaries who received distributions: <b>1</b>		
FIRST AND LAST NAME or NAME OF ESTATE OR TRUST	SSN/FEIN	ADDRESS	ST	ZIP	AMOUNT	
<b>JOHN ROGERS</b>	<b>400-00-9913</b>	<b>58 GARDENIA</b>	<b>AR</b>	<b>71901</b>	<b>1,049</b>	
					00	
					00	
					00	
					00	

Mail TAX DUE to: State Income Tax, P. O. Box 2144, Little Rock, AR 72203-2144	Mail AMENDED to: State Income Tax, P. O. Box 3628, Little Rock, AR 72203-3628
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 <b>THE PLANTERS ROW TRUST</b>	Federal Identification Number <b>00-****14</b>
--	---

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	
<b>ONE COOK LLC</b>	<b>12</b>	00	<b>0</b>	00
		00		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.	<b>12</b>	00	<b>0</b>	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	
		00		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.		00		00



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

Software ID

Tax year beginning \_\_\_\_\_, 20\_\_\_\_ and ending \_\_\_\_\_, 20\_\_\_\_

<input type="checkbox"/> Final K-1FE <input type="checkbox"/> Amended K-1FE		<b>Part III Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items</b>	
<input type="checkbox"/> Estate <input checked="" type="checkbox"/> Trust			
<b>Part I Information About the Estate or Trust</b>		Distributive share allocated and apportioned to Arkansas	Distributive share to be reported by Arkansas Residents
A Identification Number <b>00-****14</b>		1a Interest income <b>0</b>	1b Interest income <b>12</b>
B Name, Address, City, State, Zip Code <b>THE PLANTERS ROW TRUST 68 AZALEA DRIVE LITTLE ROCK, AR 72210</b>		2a Ordinary dividends	2b Ordinary dividends
<b>Part II Information About the Beneficiary</b>		3a Business income	3b Business income
		4a Rents, royalties, partnerships, S corps, estates and trusts, etc. <b>1,058</b>	4b Rents, royalties, partnerships, S corps, estates and trusts, etc. <b>78,869</b>
		5a Farm income	5b Farm income
C Identification Number <b>400-00-9913</b>		6a Net short-term capital gain (loss)	6b Net short-term capital gain (loss)
D Name, Address, City, State, Zip Code <b>JOHN ROGERS 58 GARDENIA HOT SPRINGS, AR 71901</b>		7a Net long-term capital gain (loss)	7b Net long-term capital gain (loss)
E Arkansas resident <input type="checkbox"/> Yes <input type="checkbox"/> No If a nonresident, provide state of legal residence. _____		8a Unrecaptured Section 1250 gain	8b Unrecaptured Section 1250 gain
F Beneficiary's Percentage of Allocated Income for Tax Year _____ %		9a Net Section 1231 gain (loss)	9b Net Section 1231 gain (loss)
* Attach statement with additional information		10a Other income (loss)* <b>-1</b>	10b Other income (loss)* <b>-1</b>
		11a Depreciation	11b Depreciation
		12a Other deductions* <b>8</b>	12b Other deductions* <b>595</b>
		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	

## Arkansas Test Case 15

**Required Forms:** AR1002NR, AR4FID & AR1099-PT

**Name of estate or trust:** Joplin Kids Trust

**FEIN:** 00-\*\*\*\*\*15

### AR Tax Payment:

**Routing Number:** 265270413

**Account Number:** 6695427

**Requested Payment Date:** 04/15/19

**Amount Debited:** \$174.00

### Estimated Tax Payments:

**Routing Number:** 265270413

**Account Number:** 6695427

#### Voucher 1:

**Requested Payment Date:** 04/15/19

**Amount Debited:** \$50.00

#### Voucher 2:

**Requested Payment Date:** 06/15/19

**Amount Debited:** \$75.00

#### Voucher 3:

**Requested Payment Date:** 09/15/19

**Amount Debited:** \$100.00

#### Voucher 4:

**Requested Payment Date:** 01/15/20

**Amount Debited:** \$40.00



ARKANSAS FIDUCIARY INCOME TAX RETURN

Nonresident

Software ID

For 2018 or fiscal year beginning and ending 20

Name of estate or trust: JOPLIN KIDS TRUST
Federal Identification Number: 00-\*\*\*\*15
Name and title of fiduciary or trustee: CHRISTOPHER COOK
Date trust created: 01/01/2016
Mailing address: 59 DIAMOND LANE
City: JOPLIN, State: MO, ZIP: 64803

ORIGINAL RETURN, AMENDED RETURN, FINAL RETURN
A. ALL INCOME, B. ARKANSAS INCOME

Table with 8 rows for Income (Lines 1-8) and 2 columns: A. ALL INCOME, B. ARKANSAS INCOME. Values include interest income, dividends, and total income.

Table with 9 rows for Deductions (Lines 9-17) and 2 columns: A. ALL INCOME, B. ARKANSAS INCOME. Values include taxes, interest, and total deductions.

Lines 18-19: Standard deduction and NET TAXABLE INCOME.

Lines 20-25: Total tax, credits, and net tax.

Lines 25A-25D: Apportioned net tax calculations.

Lines 26-37: Tax and Payments section including withheld tax, payments, and net payments.

Signature lines for fiduciary/trustee and preparer, and a section for Arkansas Revenue Agency discussion.





## 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 1041.....1	175,878	00	175,878	00	00
2. Enter adjustment, if any, for depreciation differences in federal and state amounts.....2				00	00
3. Arkansas long-term capital gain or loss, add (or subtract) Line 1 and Line 2.....3			175,878	00	00
4. Enter federal net short-term capital loss, if any, reported on Line 7, federal Schedule D, Form 1041 .....4		00		00	00
5. Enter adjustment, if any, for depreciation differences in federal and state amounts.....5				00	00
6. Arkansas net short-term capital loss, add (or subtract) Line 4 and Line 5.....6				00	00
7a. Arkansas net capital gain or loss (Combine Lines 3 and 6).....7a			175,878	00	00
7b. If the amount on line 7a is over \$10,000,000, only enter \$10,000,000. If less than \$10,000,000, enter the total amount.....7b			175,878	00	00
8. Arkansas taxable amount, if a gain multiply Line 7b by 50 percent (.50), otherwise enter loss.....8			87,939	00	00
9. Enter federal short-term capital gain, if any, reported on Line 7, federal Schedule D, Form 1041.....9	11,750	00	11,750	00	00
10. Enter adjustment, if any, for depreciation differences in federal and state amounts.....10				00	00
11. Arkansas short-term capital gain, add (or subtract) Line 9 and Line 10.....11			11,750	00	00
12. Total taxable Arkansas capital gain or loss, add Lines 8 and 11. (Loss limited to \$3,000) Enter here and on AR1002F / AR1002NR.....12			99,689	00	00

## Schedule B: Income Distribution (Attach Federal K-1s)

Beneficiaries' share of income: <b>0</b>			Number of beneficiaries who received distributions: <b>0</b>		
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 AMENDED to: State Income Tax, P. O. Box 3628, Little Rock, AR 72203-3628  
 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 <b>JOPLIN KIDS TRUST</b>	Federal Identification Number <b>00-****15</b>
---	---

## PART I - TAXABLE INTEREST

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

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

## PART II - TAXABLE DIVIDENDS

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

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

AR1099PT

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



Tax Year End of Pass Through Entity 12/31/2018  
mm/dd/yyyy

Part A: Pass - Through Entity Information		Part B: Nonresident Member Information	
Name of Entity: FIDUCIARY		Name: JOPLIN KIDS TRUST	
Type of Ownership: (if other, please provide statement of ownership type) <input type="checkbox"/> Partnership <input type="checkbox"/> C Corp. <input checked="" type="checkbox"/> S Corp. <input type="checkbox"/> LLC <input type="checkbox"/> Trust <input type="checkbox"/> Other		Type of Ownership: (if other, please provide statement of ownership type) <input type="checkbox"/> Partnership <input type="checkbox"/> C Corp. <input type="checkbox"/> S Corp. <input type="checkbox"/> LLC <input checked="" type="checkbox"/> Trust <input type="checkbox"/> Individual <input type="checkbox"/> Other	
Federal Identification Number: 00-*****99		Social Security Number or Federal Identification Number of Member: 00-*****15	
Street Address: 539 PLANTATION		Street Address: 59 DIAMOND LANE	
City, State, ZIP: SCOTT, AR 72142		City, State, ZIP: JOPLIN, MO 64803	
Part C: Distribution and Tax Withholding or Payment Information for Nonresident Member			
Total Amounts Distributed from Arkansas Sources: 3500	Arkansas Income Tax Withheld: 25	Arkansas Income Tax Paid on AR1000CR:	

## Arkansas Test Case 16

### AMENDED INCOME TAX RETURN

**Required Forms:** AR1002F & AR4FID

**Name of estate or trust:** Don and Mary Horseshoe Trust

**FEIN:** 00-\*\*\*\*\*16

# 2018 AR1002F

## ARKANSAS FIDUCIARY INCOME TAX RETURN



• 2018

Software ID

For 2018 or fiscal year beginning \_\_\_\_\_ and ending \_\_\_\_\_ 20 \_\_\_\_\_

Name of estate or trust <b>• DON AND MARY HORSESHOE TRUST</b>			Federal Identification Number <b>• 00-****16</b>		Type of entity: Decedent's estate <input type="checkbox"/> Simple trust <input type="checkbox"/> Complex trust <input checked="" type="checkbox"/> ESBT <input type="checkbox"/> Grantor trust <input type="checkbox"/> Charitable trust <input type="checkbox"/> Bankruptcy estate <input type="checkbox"/> Pooled income fund <input type="checkbox"/>
Name and title of fiduciary or trustee <b>• JOHN SADDLEBACK</b>			Date trust created <b>01/01/2006</b>		
Mailing address <b>• P O BOX 9645</b>			<input type="checkbox"/> State or federal extension filed <input type="checkbox"/> Check if address is outside U.S. Foreign Country		
City <b>• BENTON</b>	State or Province <b>• AR</b>	ZIP <b>• 72015</b>			

<input type="checkbox"/> ORIGINAL RETURN <input checked="" type="checkbox"/> AMENDED RETURN <input type="checkbox"/> FINAL RETURN		<b>A. ALL INCOME</b>	<b>B. ARKANSAS INCOME</b>
Income	1. Interest income:.....	119 00	119 00
	2. Ordinary dividends:.....	5,616 00	5,616 00
	3. Net profit from trade or business: (Attach schedule).....	00	00
	4. Capital gains: (See instructions).....	9,905 00	9,905 00
	5. Rents, royalties, partnerships, other estates and trusts, etc: (Attach schedule).....	61 00	61 00
	6. Farm income: (Attach schedule).....	00	00
	7. Other income:.....	00	00
	8. TOTAL INCOME: (Add Lines 1 through 7).....	<b>15,701 00</b>	<b>15,701 00</b>
Deductions	9. Taxes:.....	00	00
	10. Interest:.....	00	00
	11. Charitable contributions:.....	00	00
	12. Fees: (Fiduciary/Attorney/Accountant/Preparer).....	600 00	600 00
	13. Other deductions:.....	160 00	160 00
	14. Total deductions: (Add Lines 9 through 13).....	<b>760 00</b>	<b>760 00</b>
	15. Adjusted income before distributions: (Subtract Line 14 from Line 8).....	<b>14,941 00</b>	<b>14,941 00</b>
16. Amounts to be distributed to beneficiaries:.....	00	00	
17. Adjusted income after distributions: (Subtract Line 16 from Line 15).....	<b>14,941 00</b>	<b>14,941 00</b>	
18. Standard deduction:.....		\$2,200 00	
19. NET TAXABLE INCOME: (Subtract Line 18 from Line 17).....		<b>12,741 00</b>	
Tax and Payments	20. TOTAL TAX: Enter tax from REGULAR TAX TABLE using the amount on Line 19, Column B:.....		<b>277 00</b>
	21. Personal tax credit:.....	\$26 00	
	22. Other state tax credit:.....	00	
	23. Business Incentive Tax Credit: (Attach AR1000TC).....	00	
	24. TOTAL CREDITS: (Add Lines 21 through 23).....		<b>26 00</b>
	25. NET TAX: (Subtract Line 24 from Line 20).....		<b>251 00</b>
	26. Arkansas income tax withheld: (Attach AR1099PT and/or 1099R).....	00	
	27. Estimated tax paid or credit brought forward from last year:.....	1,000 00	
	28. Tax paid with extension:.....	00	
	29. Payments made with or after the filing of original return: (See instructions).....	00	
30. Total payments: (Add Lines 26 through 29).....	<b>1,000 00</b>		
31. Overpayments received: (See instructions).....	749 00		
32. NET PAYMENTS: (Subtract Line 31 from Line 30).....		<b>251 00</b>	
33. Amount of overpayment: (If Line 32 is greater than Line 25, enter difference).....		<b>0 00</b>	
34. Amount to be applied to 2019 estimated tax:.....	00		
35. AMOUNT TO BE REFUNDED TO YOU: (Subtract Line 34 from Line 33).....		00	
36. AMOUNT DUE: (If Line 32 is less than Line 25, enter difference).....		00	
37. Attach Form AR2210 or AR2210A. If required, enter exception in box 37A <input type="checkbox"/> Penalty 37B <input type="checkbox"/> <input type="checkbox"/> 00			
Attach Form AR1002V to your payment. To pay by credit card see instructions.....		<b>TOTAL DUE 37C 00</b>	

Under penalties of perjury, I declare that I have examined this return and to the best of my knowledge and belief, the statements are true and complete.

Fiduciary/trustee's signature _____	Date _____	May the Arkansas Revenue Agency discuss this return with the preparer shown above? <input type="checkbox"/> Yes <input type="checkbox"/> No
Preparer's signature _____	Date _____	
Name _____	ID/SSN • _____	For Department Use Only
Address _____	City, state, and ZIP _____	



## 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 1041..... 1	20,851	00	20,851	00	20,851	00
2. Enter adjustment, if any, for depreciation differences in federal and state amounts.....2				00		00
3. Arkansas long-term capital gain or loss, add (or subtract) Line 1 and Line 2.....3			20,851	00	20,851	00
4. Enter federal net short-term capital loss, if any, reported on Line 7, federal Schedule D, Form 1041 .....4	(1,041)	00	(1,041)	00		00
5. Enter adjustment, if any, for depreciation differences in federal and state amounts.....5				00		00
6. Arkansas net short-term capital loss, add (or subtract) Line 4 and Line 5.....6			(1,041)	00	(1,041)	00
7a. Arkansas net capital gain or loss (Combine Lines 3 and 6).....7a			19,810	00	19,810	00
7b. If the amount on line 7a is over \$10,000,000, only enter \$10,000,000. If less than \$10,000,000, enter the total amount.....7b			19,810	00	19,810	00
8. Arkansas taxable amount, if a gain multiply Line 7b by 50 percent (.50), otherwise enter loss.....8			9,905	00	9,905	00
9. Enter federal short-term capital gain, if any, reported on Line 7, federal Schedule D, Form 1041.....9		00		00		00
10. Enter adjustment, if any, for depreciation differences in federal and state amounts.....10				00		00
11. Arkansas short-term capital gain, add (or subtract) Line 9 and Line 10.....11				00		00
12. Total taxable Arkansas capital gain or loss, add Lines 8 and 11. (Loss limited to \$3,000) Enter here and on AR1002F / AR1002NR.....12			9,905	00	9,905	00

## Schedule B: Income Distribution (Attach Federal K-1s)

Beneficiaries' share of income: <b>0</b>				Number of beneficiaries who received distributions: <b>0</b>			
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 AMENDED to: State Income Tax, P. O. Box 3628, Little Rock, AR 72203-3628  
 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 <b>DON AND MARY HORSESHOE TRUST</b>	Federal Identification Number <b>00-****16</b>
--	---

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
<b>GOLD COIN</b>	<b>17</b> 00	<b>17</b> 00
<b>REICH IDEA</b>	<b>71</b> 00	<b>71</b> 00
<b>SIM FIR</b>	<b>31</b> 00	<b>31</b> 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.	<b>119</b> 00	<b>119</b> 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
<b>SIM FIR</b>	<b>5,616</b> 00	<b>5,616</b> 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.	<b>5,616</b> 00	<b>5,616</b> 00

## Arkansas Test Case 17

### AMENDED INCOME TAX RETURN

**Required Forms:** AR1002NR, AR4FID & AR1099-PT

**Name of estate or trust:** Joplin Kids Trust

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

**AR Tax Payment:**

**Routing Number:** 265270413

**Account Number:** 6695427

**Requested Payment Date:** 04/15/19

**Amount Debited:** \$352.00





ARKANSAS FIDUCIARY INCOME TAX RETURN

Nonresident

Software ID

For 2018 or fiscal year beginning and ending 20

Name of estate or trust: JOPLIN KIDS TRUST
Federal Identification Number: 00-\*\*\*\*17
Name and title of fiduciary or trustee: CHRISTOPHER COOK
Date trust created: 01/01/2016
Mailing address: 59 DIAMOND LANE
City: JOPLIN, State: MO, ZIP: 64803

Return type: ORIGINAL RETURN, AMENDED RETURN (checked), FINAL RETURN
Section A: ALL INCOME, Section B: ARKANSAS INCOME

Table with 8 rows for Income. Line 1: Interest income 6,632.00. Line 2: Ordinary dividends 5,055.00. Line 3: Net profit from trade or business. Line 4: Capital gains 99,689.00. Line 5: Rents, royalties, partnerships, etc. -12,005.00. Line 6: Farm income. Line 7: Other income 132.00. Line 8: TOTAL INCOME 99,503.00.

Table with 9 rows for Deductions. Line 9: Taxes 1,500.00. Line 10: Interest 11,800.00. Line 11: Charitable contributions 4,222.00. Line 12: Fees 1,200.00. Line 13: Other deductions 3,375.00. Line 14: Total deductions 22,097.00. Line 15: Adjusted income before distributions 77,406.00. Line 16: Amounts to be distributed to beneficiaries. Line 17: Adjusted income after distributions 77,406.00.

Line 18: Standard deduction 2,200.00. Line 19: NET TAXABLE INCOME 75,206.00.

Line 20: TOTAL TAX 3,737.00. Line 21: Personal tax credit 26.00. Line 22: Other state tax credit. Line 23: Business Incentive Tax Credit. Line 24: TOTAL CREDITS 26.00. Line 25: NET TAX 3,711.00.

Line 25A: 11,497.00. Line 25B: 77,406.00. Line 25C: 0.148529. Line 25D: APPORTIONED NET TAX 551.00.

Line 26: Arkansas income tax withheld 25.00. Line 27: Estimated tax paid or credit brought forward from last year. Line 28: Tax paid with extension. Line 29: Payments made with or after the filing of original return 174.00. Line 30: Total payments 199.00. Line 31: Overpayments received. Line 32: NET PAYMENTS 199.00. Line 33: Amount of overpayment. Line 34: Amount to be applied to 2019 estimated tax. Line 35: AMOUNT TO BE REFUNDED TO YOU. Line 36: AMOUNT DUE 352.00. Line 37: Attach Form AR2210 or AR2210A. Penalty 37B. TOTAL DUE 352.00.

Under penalties of perjury, I declare that I have examined this return and to the best of my knowledge and belief, the statements are true and complete.
Fiduciary/trustee's signature Date
Preparer's signature Date
Name ID/SSN
Address City, state, and ZIP
May the Arkansas Revenue Agency discuss this return with the preparer shown above?
For Department Use Only



## 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 1041.....1	175,878	00	175,878	00	00
2. Enter adjustment, if any, for depreciation differences in federal and state amounts.....2				00	00
3. Arkansas long-term capital gain or loss, add (or subtract) Line 1 and Line 2.....3			175,878	00	00
4. Enter federal net short-term capital loss, if any, reported on Line 7, federal Schedule D, Form 1041 .....4		00		00	00
5. Enter adjustment, if any, for depreciation differences in federal and state amounts.....5				00	00
6. Arkansas net short-term capital loss, add (or subtract) Line 4 and Line 5.....6				00	00
7a. Arkansas net capital gain or loss (Combine Lines 3 and 6).....7a			175,878	00	00
7b. If the amount on line 7a is over \$10,000,000, only enter \$10,000,000. If less than \$10,000,000, enter the total amount.....7b			175,878	00	00
8. Arkansas taxable amount, if a gain multiply Line 7b by 50 percent (.50), otherwise enter loss.....8			87,939	00	00
9. Enter federal short-term capital gain, if any, reported on Line 7, federal Schedule D, Form 1041.....9	11,750	00	11,750	00	00
10. Enter adjustment, if any, for depreciation differences in federal and state amounts.....10				00	00
11. Arkansas short-term capital gain, add (or subtract) Line 9 and Line 10.....11			11,750	00	00
12. Total taxable Arkansas capital gain or loss, add Lines 8 and 11. (Loss limited to \$3,000) Enter here and on AR1002F / AR1002NR.....12			99,689	00	00

## Schedule B: Income Distribution (Attach Federal K-1s)

Beneficiaries' share of income: <b>0</b>			Number of beneficiaries who received distributions: <b>0</b>		
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 AMENDED to: State Income Tax, P. O. Box 3628, Little Rock, AR 72203-3628
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 <b>JOPLIN KIDS TRUST</b>	Federal Identification Number <b>00-****17</b>
---	---

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	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	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

AR1099PT

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



Tax Year End of Pass Through Entity 12/31/2018  
mm/dd/yyyy

Part A: Pass - Through Entity Information		Part B: Nonresident Member Information	
Name of Entity: FIDUCIARY		Name: JOPLIN KIDS TRUST	
Type of Ownership: (if other, please provide statement of ownership type) <input type="checkbox"/> Partnership <input type="checkbox"/> C Corp. <input checked="" type="checkbox"/> S Corp. <input type="checkbox"/> LLC <input type="checkbox"/> Trust <input type="checkbox"/> Other		Type of Ownership: (if other, please provide statement of ownership type) <input type="checkbox"/> Partnership <input type="checkbox"/> C Corp. <input type="checkbox"/> S Corp. <input type="checkbox"/> LLC <input checked="" type="checkbox"/> Trust <input type="checkbox"/> Individual <input type="checkbox"/> Other	
Federal Identification Number: 00-*****99		Social Security Number or Federal Identification Number of Member: 00-*****17	
Street Address: 539 PLANTATION		Street Address: 59 DIAMOND LANE	
City, State, ZIP: SCOTT, AR 72142		City, State, ZIP: JOPLIN, MO 64803	
Part C: Distribution and Tax Withholding or Payment Information for Nonresident Member			
Total Amounts Distributed from Arkansas Sources: 3500	Arkansas Income Tax Withheld: 25	Arkansas Income Tax Paid on AR1000CR:	

# Composite Income Tax Returns

## Arkansas Test Case 18

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

# 2018 AR1000CR

## ARKANSAS INCOME TAX COMPOSITE TAX RETURN



# CR1

CHECK BOX IF  
AMENDED RETURN

Software ID

Jan 1 - Dec 31, 2018 or fiscal year ending \_\_\_\_\_, 20\_\_\_\_

Name of entity ● <b>JOE'S CONSTRUCTION COMPANY</b>			Federal Employer Identification Number ● <b>00-****18</b>
Mailing address ● <b>P O BOX 3628</b>			Telephone <b>(501) 682-7925</b>
City ● <b>LITTLE ROCK</b>	State or Province ● <b>AR</b>	Zip ● <b>72203</b>	<input type="checkbox"/> Check if address is outside U.S. Foreign Country Name
<input type="checkbox"/> <b>Check this box if you have filed Arkansas extension Form AR1055-CR</b>			Location of records for audit <b>1816 W. 7TH ST., LITTLE ROCK, AR</b>

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

#### NON CORPORATION MEMBERS SHARES OF INCOME

1. NUMBER OF NONRESIDENT MEMBERS	1 ●	2	
2. TAXABLE INCOME FROM SCHEDULE A: (Non Corporation members)	2 ●		<b>95,968</b> 00
3. TAX: [Multiply Line 2 by 6.9 percent (.069)]	3 ●		<b>6,622</b> 00

#### CORPORATION MEMBERS SHARES OF INCOME

4. NUMBER OF NONRESIDENT MEMBERS	4 ●	1	
5. TAXABLE INCOME FROM SCHEDULE B: (Corporation members)	5 ●		<b>16,315</b> 00
6. TAX: [Multiply Line 5 by 6.5 percent (.065)]	6 ●		<b>1,060</b> 00
7. TOTAL TAX: (Add Lines 3 and 6)	7 ●		<b>7,682</b> 00
8. Arkansas income tax withheld: [Attach copies of AR1099PT Form(s)]	8 ●		<b>7,682</b> 00
9. Estimated tax paid and/or credit carried forward:	9 ●		00
10. Payment made with extension:	10 ●		00
11. AMENDED RETURNS ONLY - Enter previous payments:	11 ●		00
12. TOTAL PAYMENTS: (Add Lines 8 through 11)	12 ●		<b>7,682</b> 00
13. AMENDED RETURNS ONLY - Enter previous overpayments:	13 ●		00
14. ADJUSTED TOTAL PAYMENTS: (Subtract Line 13 from Line 12)	14 ●		<b>7,682</b> 00
15. AMOUNT OF OVERPAYMENT/REFUND: (If Line 14 is greater than Line 7, enter difference)	15 ●		00
16. Amount of overpayment to be applied to 2019:	16 ●		00
17. AMOUNT TO BE REFUNDED TO YOU: (Subtract Line 16 from Line 15)	17 ●	REFUND	00
18. AMOUNT DUE: (If Line 7 is greater than Line 14, enter difference)	18 ●	TAX DUE	<b>0</b> 00

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

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

PLEASE SIGN HERE	PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	Signature of officer, partner or accountant <b>SIGN HERE</b>	Date <b>03/03/2019</b>	Telephone <b>(501)682-2194</b>
PAID PREPARER	Paid Preparer's Signature	ID Number/Social Security Number ● <b>P00*****</b>	May the Arkansas Revenue Agency discuss this return with the preparer of the return? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	Preparer's Name	City/State/Zip	For Department Use Only
	E-mail <b>taxpreparer@yahoo.com</b>	<b>Little Rock, AR 72203</b>	A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> D <input type="checkbox"/> Telephone <b>(501)682-7242</b>



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
			00
<b>Total Taxable Income:</b> Enter here and on Line 2 .....			<b>95,968 00</b>

SCHEDULE B - CORPORATION MEMBERS SHARES OF INCOME			
NAME OF MEMBER	ADDRESS, CITY, STATE, ZIP	FEIN	SHARE OF TAXABLE INCOME
CHASE MEMBER	125 MAIN ST., LANDISVILLE, PA 15538	400-00-5503	16,315 00
			00
			00
			00
			00
			00
			00
			00
			00
			00
<b>Total Taxable Income:</b> Enter here and on Line 5 .....			<b>16,315 00</b>



AR1099PT

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



Tax Year End of Pass Through Entity 12/31/2018  
mm/dd/yyyy

Part A: Pass - Through Entity Information		Part B: Nonresident Member Information	
Name of Entity: Joe's Construction Company		Name: Alice Member	
Type of Ownership: (if other, please provide statement of ownership type) <input type="checkbox"/> Partnership <input type="checkbox"/> C Corp. <input checked="" type="checkbox"/> S Corp. <input type="checkbox"/> LLC <input type="checkbox"/> Trust <input type="checkbox"/> Other		Type of Ownership: (if other, please provide statement of ownership type) <input type="checkbox"/> Partnership <input type="checkbox"/> C Corp. <input type="checkbox"/> S Corp. <input type="checkbox"/> LLC <input type="checkbox"/> Trust <input checked="" type="checkbox"/> Individual <input type="checkbox"/> Other	
Federal Identification Number: 00-*****18		Social Security Number or Federal Identification Number of Member: 400-00-5501	
Street Address: PO Box 3628		Street Address: 123 Main St.	
City, State, ZIP: Little Rock, AR 72203		City, State, ZIP: Fort Worth, TX 76123	
Part C: Distribution and Tax Withholding or Payment Information for Nonresident Member			
Total Amounts Distributed from Arkansas Sources: \$39,685	Arkansas Income Tax Withheld: \$2,738	Arkansas Income Tax Paid on AR1000CR:	

AR1099PT

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



Tax Year End of Pass Through Entity 12/31/2018  
mm/dd/yyyy

Part A: Pass - Through Entity Information		Part B: Nonresident Member Information	
Name of Entity: Joe's Construction Company		Name: Brandon Member	
Type of Ownership: (if other, please provide statement of ownership type) <input type="checkbox"/> Partnership <input type="checkbox"/> C Corp. <input checked="" type="checkbox"/> S Corp. <input type="checkbox"/> LLC <input type="checkbox"/> Trust <input type="checkbox"/> Other		Type of Ownership: (if other, please provide statement of ownership type) <input type="checkbox"/> Partnership <input type="checkbox"/> C Corp. <input type="checkbox"/> S Corp. <input type="checkbox"/> LLC <input type="checkbox"/> Trust <input checked="" type="checkbox"/> Individual <input type="checkbox"/> Other	
Federal Identification Number: 00-*****18		Social Security Number or Federal Identification Number of Member: 400-00-5502	
Street Address: PO Box 3628		Street Address: 124 Main St.	
City, State, ZIP: Little Rock, AR 72203		City, State, ZIP: Greenville, MS 38704	
Part C: Distribution and Tax Withholding or Payment Information for Nonresident Member			
Total Amounts Distributed from Arkansas Sources: \$56,283	Arkansas Income Tax Withheld: \$3,884	Arkansas Income Tax Paid on AR1000CR:	

AR1099PT

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



Tax Year End of Pass Through Entity 12/31/2018  
mm/dd/yyyy

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

## Arkansas Test Case 19

**Required Forms:** AR1000CR & AR1099-PT

**Name of estate or trust:** TREK AG, Inc

**FEIN:** 00-\*\*\*\*\*19

### AR Tax Payment:

**Routing Number:** 265270413

**Account Number:** 6695427

**Requested Payment Date:** 04/15/19

**Amount Debited:** \$182.00

### Estimated Tax Payments:

**Routing Number:** 265270413

**Account Number:** 6695427

#### Voucher 1:

**Requested Payment Date:** 04/15/19

**Amount Debited:** \$50.00

#### Voucher 2:

**Requested Payment Date:** 06/15/19

**Amount Debited:** \$75.00

#### Voucher 3:

**Requested Payment Date:** 09/15/19

**Amount Debited:** \$100.00

#### Voucher 4:

**Requested Payment Date:** 01/15/20

**Amount Debited:** \$40.00

# 2018 AR1000CR

## ARKANSAS INCOME TAX COMPOSITE TAX RETURN



# CR1

CHECK BOX IF  
AMENDED RETURN

Software ID

Jan 1 - Dec 31, 2018 or fiscal year ending \_\_\_\_\_, 20\_\_\_\_

Name of entity ● <b>TREK AG, INC</b>		Federal Employer Identification Number ● <b>00-****19</b>	
Mailing address ● <b>10125 TAX WAY</b>		Telephone <b>(501) 682-7925</b>	
City ● <b>SACRAMENTO</b>	State or Province ● <b>CA</b>	Zip ● <b>95864</b>	<input type="checkbox"/> Check if address is outside U.S. Foreign Country Name
● <input type="checkbox"/> <b>Check this box if you have filed Arkansas extension Form AR1055-CR</b>		Location of records for audit <b>10125 TAX WAY, SACRAMENTO, CA</b>	

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

#### NON CORPORATION MEMBERS SHARES OF INCOME

1. NUMBER OF NONRESIDENT MEMBERS .....	1 ●	2	
2. TAXABLE INCOME FROM SCHEDULE A: (Non Corporation members) .....	2 ●	1,790	00
3. TAX: [Multiply Line 2 by 6.9 percent (.069)] .....	3 ●	124	00

#### CORPORATION MEMBERS SHARES OF INCOME

4. NUMBER OF NONRESIDENT MEMBERS .....	4 ●	1	
5. TAXABLE INCOME FROM SCHEDULE B: (Corporation members) .....	5 ●	895	00
6. TAX: [Multiply Line 5 by 6.5 percent (.065)] .....	6 ●	58	00
7. TOTAL TAX: (Add Lines 3 and 6) .....	7 ●	182	00
8. Arkansas income tax withheld: [Attach copies of AR1099PT Form(s)] .....	8 ●		00
9. Estimated tax paid and/or credit carried forward: .....	9 ●		00
10. Payment made with extension: .....	10 ●		00
11. AMENDED RETURNS ONLY - Enter previous payments: .....	11 ●		00
12. TOTAL PAYMENTS: (Add Lines 8 through 11) .....	12 ●	0	00
13. AMENDED RETURNS ONLY - Enter previous overpayments: .....	13 ●		00
14. ADJUSTED TOTAL PAYMENTS: (Subtract Line 13 from Line 12) .....	14 ●	0	00
15. AMOUNT OF OVERPAYMENT/REFUND: (If Line 14 is greater than Line 7, enter difference) .....	15 ●		00
16. Amount of overpayment to be applied to 2019: .....	16 ●		00
17. AMOUNT TO BE REFUNDED TO YOU: (Subtract Line 16 from Line 15) .....	17 ●		00
18. AMOUNT DUE: (If Line 7 is greater than Line 14, enter difference) .....	18 ●	182	00

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

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

PLEASE SIGN HERE	PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	Signature of officer, partner or accountant <b>SIGN HERE</b>	Date <b>03/03/2019</b>	Telephone <b>(501)682-7229</b>
PAID PREPARER	May the Arkansas Revenue Agency discuss this return with the preparer of the return? <input type="checkbox"/> Yes <input type="checkbox"/> No		For Department Use Only
	Paid Preparer's Signature		A <input type="checkbox"/>
	ID Number/Social Security Number ● <b>00-*****</b>		● <input type="checkbox"/>
Preparer's Name <b>janpreparer@yahoo.com</b>		City/State/Zip <b>Sacramento, CA 95864</b>	Telephone <b>(501)682-2194</b>



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
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
			00
<b>Total Taxable Income:</b> Enter here and on Line 2 .....			1,790 00

SCHEDULE B - CORPORATION MEMBERS SHARES OF INCOME

NAME OF MEMBER	ADDRESS, CITY, STATE, ZIP	FEIN	SHARE OF TAXABLE INCOME
XAVIER SWANSON	323 BLOCK ST., SACRAMENTO, CA 95864	400-00-5512	895 00
			00
			00
			00
			00
			00
			00
			00
			00
			00
<b>Total Taxable Income:</b> Enter here and on Line 5 .....			895 00

AR1099PT

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



Tax Year End of Pass Through Entity 12/31/2018  
mm/dd/yyyy

Part A: Pass - Through Entity Information		Part B: Nonresident Member Information	
Name of Entity: Trek AG, Inc.		Name: Zack Smith	
Type of Ownership: (if other, please provide statement of ownership type) <input type="checkbox"/> Partnership <input type="checkbox"/> C Corp. <input checked="" type="checkbox"/> S Corp. <input type="checkbox"/> LLC <input type="checkbox"/> Trust <input type="checkbox"/> Other		Type of Ownership: (if other, please provide statement of ownership type) <input type="checkbox"/> Partnership <input type="checkbox"/> C Corp. <input type="checkbox"/> S Corp. <input type="checkbox"/> LLC <input type="checkbox"/> Trust <input checked="" type="checkbox"/> Individual <input type="checkbox"/> Other	
Federal Identification Number: 00-*****19		Social Security Number or Federal Identification Number of Member: 400-00-5510	
Street Address: 10125 Tax Way		Street Address: 321 Block St	
City, State, ZIP: Sacramento, CA 95864		City, State, ZIP: Sacramento, CA 95864	
Part C: Distribution and Tax Withholding or Payment Information for Nonresident Member			
Total Amounts Distributed from Arkansas Sources: \$895	Arkansas Income Tax Withheld:	Arkansas Income Tax Paid on AR1000CR: \$62	

AR1099PT

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



Tax Year End of Pass Through Entity 12/31/2018  
mm/dd/yyyy

Part A: Pass - Through Entity Information		Part B: Nonresident Member Information	
Name of Entity: Trek AG, Inc.		Name: Yolanda Sanders	
Type of Ownership: (if other, please provide statement of ownership type) <input type="checkbox"/> Partnership <input type="checkbox"/> C Corp. <input checked="" type="checkbox"/> S Corp. <input type="checkbox"/> LLC <input type="checkbox"/> Trust <input type="checkbox"/> Other		Type of Ownership: (if other, please provide statement of ownership type) <input type="checkbox"/> Partnership <input type="checkbox"/> C Corp. <input type="checkbox"/> S Corp. <input type="checkbox"/> LLC <input type="checkbox"/> Trust <input checked="" type="checkbox"/> Individual <input type="checkbox"/> Other	
Federal Identification Number: 00-*****19		Social Security Number or Federal Identification Number of Member: 400-00-5511	
Street Address: 10125 Tax Way		Street Address: 322 Block St	
City, State, ZIP: Sacramento, CA 95864		City, State, ZIP: Sacramento, CA 95864	
Part C: Distribution and Tax Withholding or Payment Information for Nonresident Member			
Total Amounts Distributed from Arkansas Sources: \$895	Arkansas Income Tax Withheld:	Arkansas Income Tax Paid on AR1000CR: \$62	



AR1099PT

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



Tax Year End of Pass Through Entity 12/31/2018  
mm/dd/yyyy

Part A: Pass - Through Entity Information		Part B: Nonresident Member Information	
Name of Entity: Trek AG, Inc.		Name: Xavier Swanson	
Type of Ownership: (if other, please provide statement of ownership type) <input type="checkbox"/> Partnership <input type="checkbox"/> C Corp. <input checked="" type="checkbox"/> S Corp. <input type="checkbox"/> LLC <input type="checkbox"/> Trust <input type="checkbox"/> Other		Type of Ownership: (if other, please provide statement of ownership type) <input type="checkbox"/> Partnership <input type="checkbox"/> C Corp. <input type="checkbox"/> S Corp. <input type="checkbox"/> LLC <input type="checkbox"/> Trust <input checked="" type="checkbox"/> Individual <input type="checkbox"/> Other	
Federal Identification Number: 00-*****19		Social Security Number or Federal Identification Number of Member: 400-00-5512	
Street Address: 10125 Tax Way		Street Address: 323 Block St	
City, State, ZIP: Sacramento, CA 95864		City, State, ZIP: Sacramento, CA 95864	
Part C: Distribution and Tax Withholding or Payment Information for Nonresident Member			
Total Amounts Distributed from Arkansas Sources: \$895	Arkansas Income Tax Withheld:	Arkansas Income Tax Paid on AR1000CR: \$58	

## Arkansas Test Case 20

**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

CHECK BOX IF  
AMENDED RETURN

Software ID

Jan 1 - Dec 31, 2018 or fiscal year ending \_\_\_\_\_, 20\_\_\_\_

Name of entity ● HERMAN SMITH COMPANY			Federal Employer Identification Number ● 00-****20		
Mailing address ● 3 SCOTT COURT			Telephone (501) 682-7925		
City ● ST. LOUIS	State or Province ● MO	Zip ● 63146	<input type="checkbox"/> Check if address is outside U.S. Foreign Country Name		
<input type="checkbox"/> Check this box if you have filed Arkansas extension Form AR1055-CR			Location of records for audit 3 SCOTT COURT, ST. LOUIS, MO		

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

#### NON CORPORATION MEMBERS SHARES OF INCOME

1. NUMBER OF NONRESIDENT MEMBERS	1 ●	2		
2. TAXABLE INCOME FROM SCHEDULE A: (Non Corporation members)	2 ●		272,363	00
3. TAX: [Multiply Line 2 by 6.9 percent (.069)]	3 ●		18,793	00

#### CORPORATION MEMBERS SHARES OF INCOME

4. NUMBER OF NONRESIDENT MEMBERS	4 ●	1		
5. TAXABLE INCOME FROM SCHEDULE B: (Corporation members)	5 ●		116,726	00
6. TAX: [Multiply Line 5 by 6.5 percent (.065)]	6 ●		7,587	00
7. TOTAL TAX: (Add Lines 3 and 6)	7 ●		26,380	00
8. Arkansas income tax withheld: [Attach copies of AR1099PT Form(s)]	8 ●		30,000	00
9. Estimated tax paid and/or credit carried forward:	9 ●			00
10. Payment made with extension:	10 ●			00
11. AMENDED RETURNS ONLY - Enter previous payments:	11 ●			00
12. TOTAL PAYMENTS: (Add Lines 8 through 11)	12 ●		30,000	00
13. AMENDED RETURNS ONLY - Enter previous overpayments:	13 ●			00
14. ADJUSTED TOTAL PAYMENTS: (Subtract Line 13 from Line 12)	14 ●		30,000	00
15. AMOUNT OF OVERPAYMENT/REFUND: (If Line 14 is greater than Line 7, enter difference)	15 ●		3,620	00
16. Amount of overpayment to be applied to 2019:	16 ●			00
17. AMOUNT TO BE REFUNDED TO YOU: (Subtract Line 16 from Line 15)	17 ●		3,620	00
18. AMOUNT DUE: (If Line 7 is greater than Line 14, enter difference)	18 ●			00

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

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

PLEASE SIGN HERE	PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	Signature of officer, partner or accountant	Date 03/03/2019	Telephone (501)682-7229
PAID PREPARER	Paid Preparer's Signature		May the Arkansas Revenue Agency discuss this return with the preparer of the return? <input type="checkbox"/> Yes <input type="checkbox"/> No
	ID Number/Social Security Number ● 00-*****		For Department Use Only
	Preparer's Name	City/State/Zip St. Louis, MO 63141	A <input type="checkbox"/> Telephone
	E-mail jpreparer@yahoo.com		



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
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
<b>Total Taxable Income:</b> Enter here and on Line 2 .....			<b>272,363 00</b>

SCHEDULE B - CORPORATION MEMBERS SHARES OF INCOME			
NAME OF MEMBER	ADDRESS, CITY, STATE, ZIP	FEIN	SHARE OF TAXABLE INCOME
JANET SCOTT	542 NORTH ST., ST. LOUIS, MO 63141	400-00-5517	116,726 00
			00
			00
			00
			00
			00
			00
			00
			00
<b>Total Taxable Income:</b> Enter here and on Line 5 .....			<b>116,726 00</b>

AR1099PT

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



Tax Year End of Pass Through Entity 12/31/2018  
mm/dd/yyyy

Part A: Pass - Through Entity Information		Part B: Nonresident Member Information	
Name of Entity: Herman Smith Company		Name: James Scott	
Type of Ownership: (if other, please provide statement of ownership type) <input checked="" type="checkbox"/> Partnership <input type="checkbox"/> C Corp. <input type="checkbox"/> S Corp. <input type="checkbox"/> LLC <input type="checkbox"/> Trust <input type="checkbox"/> Other		Type of Ownership: (if other, please provide statement of ownership type) <input type="checkbox"/> Partnership <input type="checkbox"/> C Corp. <input type="checkbox"/> S Corp. <input type="checkbox"/> LLC <input type="checkbox"/> Trust <input checked="" type="checkbox"/> Individual <input type="checkbox"/> Other	
Federal Identification Number: 00-*****20		Social Security Number or Federal Identification Number of Member: 400-00-5515	
Street Address: 3 Scott Ct.		Street Address: 540 North St.	
City, State, ZIP: St. Louis, MO 63146		City, State, ZIP: St. Louis, MO 63141	
Part C: Distribution and Tax Withholding or Payment Information for Nonresident Member			
Total Amounts Distributed from Arkansas Sources: \$77,818	Arkansas Income Tax Withheld: \$10,000	Arkansas Income Tax Paid on AR1000CR:	

AR1099PT

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



Tax Year End of Pass Through Entity 12/31/2018  
mm/dd/yyyy

Part A: Pass - Through Entity Information		Part B: Nonresident Member Information	
Name of Entity: Herman Smith Company		Name: Jim Scott	
Type of Ownership: (if other, please provide statement of ownership type) <input checked="" type="checkbox"/> Partnership <input type="checkbox"/> C Corp. <input type="checkbox"/> S Corp. <input type="checkbox"/> LLC <input type="checkbox"/> Trust <input type="checkbox"/> Other		Type of Ownership: (if other, please provide statement of ownership type) <input type="checkbox"/> Partnership <input type="checkbox"/> C Corp. <input type="checkbox"/> S Corp. <input type="checkbox"/> LLC <input type="checkbox"/> Trust <input checked="" type="checkbox"/> Individual <input type="checkbox"/> Other	
Federal Identification Number: 00-*****20		Social Security Number or Federal Identification Number of Member: 400-00-5516	
Street Address: 3 Scott Ct.		Street Address: 541 North St.	
City, State, ZIP: St. Louis, MO 63146		City, State, ZIP: St. Louis, MO 63141	
Part C: Distribution and Tax Withholding or Payment Information for Nonresident Member			
Total Amounts Distributed from Arkansas Sources: \$194,545	Arkansas Income Tax Withheld: \$10,000	Arkansas Income Tax Paid on AR1000CR:	

AR1099PT

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



Tax Year End of Pass Through Entity 12/31/2018  
mm/dd/yyyy

Part A: Pass - Through Entity Information		Part B: Nonresident Member Information	
Name of Entity: Herman Smith Company		Name: Janet Scott	
Type of Ownership: (if other, please provide statement of ownership type) <input checked="" type="checkbox"/> Partnership <input type="checkbox"/> C Corp. <input type="checkbox"/> S Corp. <input type="checkbox"/> LLC <input type="checkbox"/> Trust <input type="checkbox"/> Other		Type of Ownership: (if other, please provide statement of ownership type) <input type="checkbox"/> Partnership <input type="checkbox"/> C Corp. <input type="checkbox"/> S Corp. <input type="checkbox"/> LLC <input type="checkbox"/> Trust <input checked="" type="checkbox"/> Individual <input type="checkbox"/> Other	
Federal Identification Number: 00-*****20		Social Security Number or Federal Identification Number of Member: 400-00-5517	
Street Address: 3 Scott Ct.		Street Address: 542 North St.	
City, State, ZIP: St. Louis, MO 63146		City, State, ZIP: St. Louis, MO 63141	
Part C: Distribution and Tax Withholding or Payment Information for Nonresident Member			
Total Amounts Distributed from Arkansas Sources: \$116,726	Arkansas Income Tax Withheld: \$10,000	Arkansas Income Tax Paid on AR1000CR:	

## Arkansas Test Case 21

### 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 COMPOSITE TAX RETURN



# CR1

CHECK BOX IF  
AMENDED RETURN

Software ID

Jan 1 - Dec 31, 2018 or fiscal year ending \_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_

Name of entity ● <b>JOE'S CONSTRUCTION COMPANY</b>			Federal Employer Identification Number ● <b>00-****21</b>	
Mailing address ● <b>P O BOX 3628</b>			Telephone <b>(501) 682-7925</b>	
City ● <b>LITTLE ROCK</b>	State or Province ● <b>AR</b>	Zip ● <b>72203</b>	<input type="checkbox"/> Check if address is outside U.S. Foreign Country Name	
● <input type="checkbox"/> <b>Check this box if you have filed Arkansas extension Form AR1055-CR</b>			Location of records for audit <b>1816 W. 7TH ST., LITTLE ROCK, AR</b>	

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

#### NON CORPORATION MEMBERS SHARES OF INCOME

1. NUMBER OF NONRESIDENT MEMBERS .....	1 ●	<u>2</u>		
2. TAXABLE INCOME FROM SCHEDULE A: (Non Corporation members) .....	2 ●		<b>95,968</b>	00
3. TAX: [Multiply Line 2 by 6.9 percent (.069)] .....	3 ●		<b>6,622</b>	00

#### CORPORATION MEMBERS SHARES OF INCOME

4. NUMBER OF NONRESIDENT MEMBERS .....	4 ●	<u>1</u>		
5. TAXABLE INCOME FROM SCHEDULE B: (Corporation members) .....	5 ●		<b>19,835</b>	00
6. TAX: [Multiply Line 5 by 6.5 percent (.065)] .....	6 ●		<b>1,289</b>	00
7. TOTAL TAX: (Add Lines 3 and 6) .....	7 ●		<b>7,911</b>	00
8. Arkansas income tax withheld: [Attach copies of AR1099PT Form(s)] .....	8 ●		<b>8,000</b>	00
9. Estimated tax paid and/or credit carried forward: .....	9 ●			00
10. Payment made with extension: .....	10 ●			00
11. AMENDED RETURNS ONLY - Enter previous payments: .....	11 ●		<b>0</b>	00
12. TOTAL PAYMENTS: (Add Lines 8 through 11) .....	12 ●		<b>8,000</b>	00
13. AMENDED RETURNS ONLY - Enter previous overpayments: .....	13 ●		<b>0</b>	00
14. ADJUSTED TOTAL PAYMENTS: (Subtract Line 13 from Line 12) .....	14 ●		<b>8,000</b>	00
15. AMOUNT OF OVERPAYMENT/REFUND: (If Line 14 is greater than Line 7, enter difference) .....	15 ●		<b>89</b>	00
16. Amount of overpayment to be applied to 2019: .....	16 ●			00
17. AMOUNT TO BE REFUNDED TO YOU: (Subtract Line 16 from Line 15) .....	REFUND 17 ●		<b>89</b>	00
18. AMOUNT DUE: (If Line 7 is greater than Line 14, enter difference) .....	TAX DUE 18 ●			00

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

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

PLEASE SIGN HERE	PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.				
	Signature of officer, partner or accountant <b>SIGN HERE</b>		Date <b>03/03/2019</b>	Telephone <b>(501)682-2194</b>	May the Arkansas Revenue Agency discuss this return with the preparer of the return? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
PAID PREPARER	Paid Preparer's Signature		ID Number/Social Security Number ● <b>P00*****</b>	For Department Use Only	
	Preparer's Name <b>taxpreparer@yahoo.com</b>		City/State/Zip <b>Little Rock, AR 72203</b>	A	●
			Telephone <b>(501)682-7242</b>		



FEIN: 00-\*\*\*\*21

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
			00
<b>Total Taxable Income:</b> Enter here and on Line 2 .....			<b>95,968 00</b>

SCHEDULE B - CORPORATION MEMBERS SHARES OF INCOME			
NAME OF MEMBER	ADDRESS, CITY, STATE, ZIP	FEIN	SHARE OF TAXABLE INCOME
CHASE MEMBER	125 MAIN ST., LANDISVILLE, PA 15538	400-00-5503	16,315 00
			00
			00
			00
			00
			00
			00
			00
			00
			00
<b>Total Taxable Income:</b> Enter here and on Line 5 .....			<b>16,315 00</b>

AR1099PT

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



Tax Year End of Pass Through Entity 12/31/2018  
mm/dd/yyyy

Part A: Pass - Through Entity Information		Part B: Nonresident Member Information	
Name of Entity: Joe's Construction Company		Name: Alice Member	
Type of Ownership: (if other, please provide statement of ownership type) <input type="checkbox"/> Partnership <input type="checkbox"/> C Corp. <input checked="" type="checkbox"/> S Corp. <input type="checkbox"/> LLC <input type="checkbox"/> Trust <input type="checkbox"/> Other		Type of Ownership: (if other, please provide statement of ownership type) <input type="checkbox"/> Partnership <input type="checkbox"/> C Corp. <input type="checkbox"/> S Corp. <input type="checkbox"/> LLC <input type="checkbox"/> Trust <input checked="" type="checkbox"/> Individual <input type="checkbox"/> Other	
Federal Identification Number: 00-*****21		Social Security Number or Federal Identification Number of Member: 400-00-5501	
Street Address: PO Box 3628		Street Address: 123 Main St.	
City, State, ZIP: Little Rock, AR 72203		City, State, ZIP: Fort Worth, TX 76123	
Part C: Distribution and Tax Withholding or Payment Information for Nonresident Member			
Total Amounts Distributed from Arkansas Sources: \$39,685	Arkansas Income Tax Withheld: \$2,738	Arkansas Income Tax Paid on AR1000CR:	

AR1099PT

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



Tax Year End of Pass Through Entity 12/31/2018  
mm/dd/yyyy

Part A: Pass - Through Entity Information		Part B: Nonresident Member Information	
Name of Entity: Joe's Construction Company		Name: Brandon Member	
Type of Ownership: (if other, please provide statement of ownership type) <input type="checkbox"/> Partnership <input type="checkbox"/> C Corp. <input checked="" type="checkbox"/> S Corp. <input type="checkbox"/> LLC <input type="checkbox"/> Trust <input type="checkbox"/> Other		Type of Ownership: (if other, please provide statement of ownership type) <input type="checkbox"/> Partnership <input type="checkbox"/> C Corp. <input type="checkbox"/> S Corp. <input type="checkbox"/> LLC <input type="checkbox"/> Trust <input checked="" type="checkbox"/> Individual <input type="checkbox"/> Other	
Federal Identification Number: 00-*****21		Social Security Number or Federal Identification Number of Member: 400-00-5502	
Street Address: PO Box 3628		Street Address: 124 Main St.	
City, State, ZIP: Little Rock, AR 72203		City, State, ZIP: Greenville, MS 38704	
Part C: Distribution and Tax Withholding or Payment Information for Nonresident Member			
Total Amounts Distributed from Arkansas Sources: \$56,283	Arkansas Income Tax Withheld: \$3,884	Arkansas Income Tax Paid on AR1000CR:	

AR1099PT

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



Tax Year End of Pass Through Entity 12/31/2018  
mm/dd/yyyy

Part A: Pass - Through Entity Information		Part B: Nonresident Member Information	
Name of Entity: Joe's Construction Company		Name: Chase Member	
Type of Ownership: (if other, please provide statement of ownership type) <input type="checkbox"/> Partnership <input type="checkbox"/> C Corp. <input checked="" type="checkbox"/> S Corp. <input type="checkbox"/> LLC <input type="checkbox"/> Trust <input type="checkbox"/> Other		Type of Ownership: (if other, please provide statement of ownership type) <input type="checkbox"/> Partnership <input type="checkbox"/> C Corp. <input type="checkbox"/> S Corp. <input type="checkbox"/> LLC <input type="checkbox"/> Trust <input checked="" type="checkbox"/> Individual <input type="checkbox"/> Other	
Federal Identification Number: 00-*****21		Social Security Number or Federal Identification Number of Member: 400-00-5503	
Street Address: PO Box 3628		Street Address: 125 Main St.	
City, State, ZIP: Little Rock, AR 72203		City, State, ZIP: Landisville, PA 15538	
Part C: Distribution and Tax Withholding or Payment Information for Nonresident Member			
Total Amounts Distributed from Arkansas Sources: \$16,315	Arkansas Income Tax Withheld: \$1,378	Arkansas Income Tax Paid on AR1000CR:	

Request For  
Extension Of  
Time For  
Filing

## Arkansas Test Case 22

**Required Forms:** AR1155

**Name of estate or trust:** Thermo Stat Corp

**FEIN:** 00-\*\*\*\*\*22

**Extension Payment:**

**Routing Number:** 265270413

**Account Number:** 6695427

**Extension Amount:** \$100.00



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

Tax year beginning January 1, 2018 and ending December 31, 2018
(Tax year beginning and ending dates are required fields)

Software ID

Name: Thermo Stat Corp
Federal Employer Identification Number: 00-\*\*\*\*22
Mailing Address: 1 Air Condition Way
City: England, State: AR, Zip: 72046

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

NAICS Code, Date of Incorporation, Type of Corporation
Check only one box: Domestic (in state) or Foreign (out of state)
LIMITED LIABILITY COMPANY or PARTNERSHIP

1. INDICATE TYPE OF RETURN FOR WHICH EXTENSION IS BEING REQUESTED:

- S CORPORATION (AR1100S) - If the entity is the Parent Corporation...
C CORPORATION (AR1100CT) - If requesting for (a) member(s) of a group...
COOPERATIVE ASSOCIATION (AR1100CT)
EXEMPT ORGANIZATION (AR1100CT)

2. CHECK ONLY ONE BOX BELOW (BOX A OR BOX B) TO REQUEST AN ARKANSAS EXTENSION:

- A Check this box if requesting an additional 60 day extension from the Federal Extended return due date...
B Check this box if requesting an additional 180 day extension from the Arkansas original return due date...

File this request by the original due date or, if applicable, the extended due date of the Arkansas return. A copy of the approved request must be attached to the face of the return when filed.

Please mail the Corporation Income Tax Extensions to the following address: CORPORATION INCOME TAX SECTION
P.O. Box 919
Little Rock, AR 72203-0919

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

AR1155 STATE OF ARKANSAS Corporation Extension Payment

Software ID [ ] Tax Year Ending [ ] (MM/DD/YYYY)

Federal Employer Identification Number [ ] Due Date [ ]

Name of Corporation [ ]
Address [ ]
City, State, Zip [ ]
Telephone # [ ]

Amount of this Payment \$ [ ]
Enter Whole Dollars (ex. 1,234,567.00)



## Arkansas Test Case 23

**Required Forms:** AR1155

**Name of estate or trust:** Sand Tart Inc

**FEIN:** 00-\*\*\*\*\*23

**Extension Payment:**

**Routing Number:** 265270413

**Account Number:** 6695427

**Extension Amount:** \$200.00



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

Tax year beginning January 1, 2018 and ending December 31, 2018
(Tax year beginning and ending dates are required fields)

Software ID

Name: Sand Tart Inc
Federal Employer Identification Number: 00-\*\*\*\*23
Mailing Address: 25 Pecan Way
City: Cave City, State: AR, Zip: 72521

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

NAICS Code, Date of Incorporation, Type of Corporation
Check only one box: Domestic (in state) or Foreign (out of state)
LIMITED LIABILITY COMPANY or PARTNERSHIP

- 1. INDICATE TYPE OF RETURN FOR WHICH EXTENSION IS BEING REQUESTED:
[X] S CORPORATION (AR1100S) - If the entity is the Parent Corporation, the Parent must request the extension, include a schedule of Q Subs under the Parent and the Parent must file the Arkansas Return.
[ ] C CORPORATION (AR1100CT) - If requesting for (a) member(s) of a group filing an Arkansas consolidated return, request extension for the parent corporation and list the subsidiaries in the federal group eligible to file in the Arkansas consolidated group.
[ ] COOPERATIVE ASSOCIATION (AR1100CT) [ ] EXEMPT ORGANIZATION (AR1100CT)
2. CHECK ONLY ONE BOX BELOW (BOX A OR BOX B) TO REQUEST AN ARKANSAS EXTENSION:
A [ ] Check this box if requesting an additional 60 day extension from the Federal Extended return due date to file the Arkansas return.
B [X] Check this box if requesting an additional 180 day extension from the Arkansas original return due date to file the Arkansas return.

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

Please mail the Corporation Income Tax Extensions to the following address: CORPORATION INCOME TAX SECTION
P.O. Box 919
Little Rock, AR 72203-0919
[ ] APPROVED BY: [ ] DENIED: Extension request not filed on time.

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

AR1155 STATE OF ARKANSAS Corporation Extension Payment

Software ID [ ] Tax Year Ending [ ] (MM/DD/YYYY)

Federal Employer Identification Number [ ] Due Date [ ]

Name of Corporation [ ]
Address [ ]
City, State, Zip [ ]
Telephone # [ ]

Amount of this Payment \$ [ ]
Enter Whole Dollars (ex. 1,234,567.00)

## Arkansas Test Case 24

**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

Jan. 1 - Dec. 31, 2018 or fiscal year beginning _____ and ending _____ 20_____			<b>Software ID</b>
Name • <b>CURTAIN PARTNERSHIP</b>		Federal Identification Number • <b>00-*****24</b>	
Mailing Address (Number and Street, P.O. Box or Rural Route) • <b>86 PLAID COURT</b>			
City • <b>MT HOLLY</b>	State or Province • <b>AR</b>	Zip • <b>71757</b>	<input type="checkbox"/> Check if address is outside U.S. Foreign Country Name

Filing this Arkansas extension form will extend the date to file your return to October 15<sup>th</sup> 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 (15<sup>th</sup>) day of the fourth (4<sup>th</sup>) month following the close of the tax year (April 15<sup>th</sup> 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 15<sup>th</sup> 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 15<sup>th</sup> for calendar year filers.**

## Arkansas Test Case 25

**Required Forms:** AR1055-FE

**Name of estate or trust:** Peach Trust

**FEIN:** 00-\*\*\*\*\*25

**Extension Payment:**

**Routing Number:** 265270413

**Account Number:** 6695427

**Extension Amount:** \$300.00



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

Jan. 1 - Dec. 31, 2018 or fiscal year beginning \_\_\_\_\_ and ending \_\_\_\_\_ 20\_\_\_\_ Software ID \_\_\_\_\_

Name of estate or trust • PEACH TRUST		Federal Identification Number • 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 • HOPE	State or Province • AR	Zip • 71801	<input type="checkbox"/> Check if address is outside U.S. Foreign Country Name

Filing this Arkansas extension form will extend the date to file your return to October 15<sup>th</sup> 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 (15<sup>th</sup>) day of the fourth (4<sup>th</sup>) month following the close of the tax year (April 15<sup>th</sup> 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 15<sup>th</sup> 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 15<sup>th</sup> for calendar year filers.**

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

AR1055-FE	STATE of ARKANSAS Fiduciary Extension Payment	2018
-----------	--	------

Software ID  Calendar Year 2018 or  
 Fiscal Year Ending \_\_\_\_\_  
 (MM/DD/YYYY)

Federal Identification Number  Due Date

Name \_\_\_\_\_  
 Address \_\_\_\_\_  
 City, State, Zip \_\_\_\_\_  
 Telephone # \_\_\_\_\_

Amount of this Payment \$   
 Include Cents (ex. 1,234,567.00)

## Arkansas Test Case 26

**Required Forms:** AR1055-CR

**Name of estate or trust:** Pencil Inc

**FEIN:** 00-\*\*\*\*\*26

**Extension Payment:**

**Routing Number:** 265270413

**Account Number:** 6695427

**Extension Amount:** \$400.00



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

Jan. 1 - Dec. 31, 2018 or fiscal year beginning \_\_\_\_\_ and ending \_\_\_\_\_ 20\_\_\_\_ Software ID \_\_\_\_\_

Name of entity • <b>PENCIL INC</b>		Federal Employer Identification Number • <b>00-*****26</b>	
Mailing Address (Number and Street, P.O. Box or Rural Route) • <b>44 LEAD ST</b>			
City • <b>PENCIL BLUFF</b>	State or Province • <b>AR</b>	Zip • <b>71965</b>	<input type="checkbox"/> Check if address is outside U.S. Foreign Country Name

Filing this Arkansas extension form will extend the date to file your return to October 15<sup>th</sup> 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 (15<sup>th</sup>) day of the fourth (4<sup>th</sup>) month following the close of the tax year (April 15<sup>th</sup> 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 15<sup>th</sup> 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 15<sup>th</sup> for calendar year filers.**

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

AR1055-CR	STATE of ARKANSAS Composite Extension Payment	2018
-----------	--	------

Software ID  Calendar Year 2018 or  
Fiscal Year Ending \_\_\_\_\_  
(MM/DD/YYYY)

Federal Identification Number  Due Date

Name   
Address   
City, State, Zip   
Telephone #

Amount of this Payment \$   
Include Cents (ex. 1,234,567.00)