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# ARKANSAS CORPORATION INCOME TAX SCHEDULE OF BUSINESS INCENTIVE TAX CREDITS

| •                                  | •                                  |
|------------------------------------|------------------------------------|
| Name                               | Entity FEIN                        |
|                                    |                                    |
| Parent Name If Filing Consolidated | Parent FEIN If Filing Consolidated |
|                                    |                                    |

This AR1100BIC form must be used when a Corporation is claiming an income tax credit on their AR1100CT Corporation Income Tax Return. If filing as an Arkansas Consolidated Group, each eligible member of the group, including the Parent claiming a BIC income tax credit must complete a separate AR1100BIC form. Each member's separate income tax credit claimed on the member's AR1100BIC form must be consolidated on the Group's AR1100BIC form and entered on Line 7 of the form. The Group's total income tax credit amount claimed will be entered on Line 32 of the Group's AR1100CT form.

Recent legislation amended, increased, or extended some of the provisions for Business Incentives and Tax Credits. A summary of the Business Incentive and Tax Credit Programs can be found at www.dfa.arkansas.gov. If you have questions, please contact the Tax Credits/Special Refunds Section at (501) 682-7106.

# (ATTACH CERTIFICATE(S) TO AR1100CT)

### See below for Business Incentive Tax Credit codes. 1. BIC Code Amount • 00 2. BIC Code Amount • 00 3. BIC Code Amount • 00 4. BIC Code Amount • 00 5. BIC Code Amount • 00 6. BIC Code Amount • 00

Attach a separate AR1100BIC Form for each eligible member, including the eligible Parent, of the Arkansas Consolidated Group

0052.....Major Historic Rehabilitation

0054.....Arkansas Wood Energy Products and Forest Maintenance

0053.....Delta Music Trail

0056.....Motion Picture

0055.....Railroad Modernization

## **BUSINESS INCENTIVE CREDIT TYPES**

#### BIC BIC **Code Credit Type Code Credit Type** 0001....Advantage Arkansas 0031....Venture Capital Investment 0002....Affordable Housing 0032....Youth Apprenticeship 0033....Youth Apprenticeship Work Base Learning 0003....Ark Plus 0004....Ark Plus 50% Technology-Based 0034....Waste Reduction, Reuse or Recycle Equipment (3 yr carryforward) 0005....Ark Plus 75% Technology-Based 0035....Water Impounded Outside Critical 0006....Ark Plus 100% Technology-Based 0036....Water Impounded Within Critical 0008....Capital Development Company 0037....Water Surface Outside Critical 0038....Water Surface Inside Critical 0009....Child Care Facility 0010....Coal Mining Producing and Extracting 0039....Water Surface Inside Critical-Industrial or Commercial 0011....Delta Geotourism 0040....Water Land Leveling 0014....Equipment Donation/Sale 0041....Wetland Riparian Zone Creation/Restoration 0015....Equity Investment Incentive 0042.....Wetland Riparian Zone Conservation 0016....Existing Workforce Training 0043.....Central Business Improvement District Rehab and Dev 0017....Family Savings Initiative Act 0044.....Biodiesel Incentive Credit 0018....Historic Rehabilitation 0045.....Recycle Equipment for Steel Manufacturer 0019....Low Income Housing 0046.....Recycle-Steel Manufacturer Amendment 82 Project Act 862 0020....Public Roads Incentive 0047.....Recycle-Expansion Project Act 1046 0021....Research Park Authority 0048.....Recycle-Steel Manufacturing Specialty Products Facility \$4M Act 1046 0022....Research and Development with Universities 0049.....Recycle-Steel Manufacturing Specialty Products Facility \$5M Act 1046 0023....In-House Research Income Tax Credit 0050.....Recycle-Steel Manufacturing Specialty Products Facility \$6.5M Act 1046 0024....In-House Research by Targeted Business Income Tax Credit 0051.....Apprenticeship Program

0025....In-House Research Area of Strategic Value Income Tax Credit

0026....Qualified Research

0028....Tourism Development

0030....Targeted Business Payroll

0029....Tuition Reimbursement Program