

State of Arkansas

2005 CORPORATION INCOME TAX RETURN

AR1100CT

FOR OFFICE USE ONLY

Tax Year beginning ___/___/___ and ending ___/___/___

FEIN ●	HAS A FEDERAL EXTENSION BEEN FILED? (See Instr. page 4) <input type="checkbox"/> Check this box if Automatic Federal Extension Form 7004 filed	<input type="checkbox"/> Check if Final Arkansas Return <input type="checkbox"/> Check if Filing as Financial Institution <input type="checkbox"/> Check if Single Weighting Sales Factor
-----------	--	---

Federal Business Code ●	Name ●	Type of Corporation	
Date of Incorporation ●	Address ●	● 5 <input type="checkbox"/> Domestic	● 6 <input type="checkbox"/> Foreign
Date Began Business in AR ●	City ●	State ●	Zip ●
		Telephone Number	

If you are a pass-through entity and are electing the "Check the Box" provision for state income tax purposes, indicate the type of entity and one of the filing status boxes below: ● 7 LIMITED LIABILITY COMPANY ● 8 PARTNERSHIP

FILING STATUS: ● 1 CORPORATION OPERATING ONLY IN ARKANSAS ● 3 MULTI-STATE CORPORATION - DIRECT ACCOUNTING (Prior written approval required for Direct Accounting)

(CHECK ONLY ONE BOX) ● 2 MULTI-STATE CORPORATION - APPORTIONMENT ● 4 CONSOLIDATED RETURN: # of corp. entities in AR ___

Note: Attach completed copy of Federal Return and sign Arkansas Return. (See Instr., Important Reminders, page 2-3, items 2 & 3)

		ARKANSAS		
INCOME	9. Gross Sales: (Less returns and allowances)	9	00	
	10. Less Cost of Goods Sold:	10	00	
	11. Gross Profit: (Line 9 less Line 10)	11	00	
	12. Dividends: (See Instructions, page 5)	12	00	
	13. Taxable Interest: (See Instructions, page 5)	13	00	
	14. Gross Rents/Gross Royalties: (See Instructions, page 5)	14	00	
	15. Gains or Losses:	15	00	
16. Other Income:	16	00		
17. TOTAL INCOME: (Add Lines 11 through 16)	17 ●	00		
DEDUCTIONS	18. Compensation of Officers/Other Salaries and Wages: (See Instructions, page 5)	18	00	
	19. Repairs:	19	00	
	20. Bad Debts:	20	00	
	21. Rent on Business Property:	21	00	
	22. Taxes: (Submit Arkansas schedule, see instructions, page 6)	22	00	
	23. Interest:	23	00	
	24. Contributions:	24	00	
	25. Depreciation: (Submit Arkansas schedule, see instructions, page 6)	25	00	
	26. Depletion:	26	00	
	27. Advertising:	27	00	
	28. Other Deductions:	28	00	
29. TOTAL DEDUCTIONS: (Add Lines 18 through 28)	29 ●	00		
30. Taxable Income Before Net Operating Losses: (Line 17 less Line 29)	30	00		
31. Net Operating Losses: (Adjust for Non-taxable Income – See Instructions, page 6)	31 ●	00		
TAX COMPUTATION	32. Net Taxable Income: (Line 30 less Line 31 or Schedule A C4 page 2)	32 ●	00	
	33. Tax from Table: (Instruction Booklet, pages 13 and 14)	33 ●	00	
	34. 3% Income Tax Surcharge: (Line 33 X .03)(Effective for Tax years beginning in 2003 and 2004)	34 ●	00	
	35. Total Tax: (Line 33 plus Line 34)	35	00	
	36. Business and Incentive Credits: (Attach all original certificates)	36 ●	00	
	37. Tax Liability: (Line 35 less Line 36)	37 ●	00	
	38. Estimated Tax Paid: (Including estimate carryforward from prior year)	38 ●	00	
	39. Payment with Extension Request: (Voucher 5, AR1100ESCT)	39 ●	00	
	40. Overpayment: (Line 38 plus Line 39 less Line 37, enter here)	40 ●	00	
	41. Amount Applied to 2006 Estimated Tax:	41 ●	00	
	42. Amount Applied to Check Off Contributions: (Attach AR1100-CO)	42 ●	00	
	43. Amount To Be Refunded: (Line 40 less Lines 41 and 42)	43 ●	00	
	44. Tax Due: (Line 37 less Lines 38 and 39)	44 ●	00	
	45. Interest on Tax Due: (See Instructions, page 5)	45	00	
	46. Penalty for Late Filing or Payment: (See Instructions, page 5)	46	00	
	47. Penalty for Underpayment of Estimated Tax: (Attach AR2220) Enter exception checked in Part 3 <input type="checkbox"/> ●	47 ●	00	
	48. Amount Due: (Add Lines 44 through 47)	48	00	

SCHEDULE A – Apportionment of Income for Multistate Corporation

FEIN:

A. INCOME TO APPORTION:

1. Income per Federal Return: <i>(Federal Form 1120, Line 28)</i>	●	00
2. Add Adjustments: <i>(Submit Schedule)</i>		00
3. Deduct Adjustments: <i>(Submit schedule)</i>		00
4. TOTAL APPORTIONABLE INCOME:	●	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 of page 1 of Form AR1100CT.

B. APPORTIONMENT FACTOR:

	(A) Amounts in Arkansas		(B) Total Amounts		(C) Percentage (A) ÷ (B)
1. Property Used in Business:					
a. Tangible Assets Used in Business and Inventories					
Less Construction in Progress:					
1. Amount Beginning of Year:	00		00		(Calculate to 6 places to the right of the decimal. Fill in all spaces.)
2. Amount End of Year:	00		00		
3. Total: <i>(Add Lines a1 and a2)</i>	00		00		
4. Average Tangible Assets: <i>(Line 3 ÷ 2)</i>	00		00		
b. Rental Property: <i>(8 times annual rent)</i>	00		00		999.999999 %
c. Average Value of Intangible Property: <i>(For Financial Institutions Only - Submit schedule)</i>	00		00		(EXAMPLE)
d. TOTAL PROPERTY: <i>(Add Lines a4, b, and c)</i>	00	●	00	●	%
2. Salaries, Wages, Commissions and Other Compensation Related to the Production of Business Income:					
a. TOTAL:	00	●	00	●	%
3. Sales/Receipts:					
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: <i>(Submit schedule)</i>	00				
f. TOTAL SALES / RECEIPTS: <i>(Add Lines 3a through 3e)</i>	00	●	00	●	%
g. DOUBLE WEIGHTED: <i>(Applies to tax years beginning on or after January 1, 1995)</i> <i>(Financial Institutions must use Single Weighted Factor) (Column C, Line 3f X 2)</i>					%
4. Sum of Percentages: <i>(Single Weighted: Add Column C, Lines 1d, 2a and 3f)</i> <i>(Double Weighted: Add Column C, Lines 1d, 2a and 3g).</i>					%
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: <i>(Part A, Line 4) x (Part B, Line 5, Column C)</i>	●	00
2. Add: Direct Income Allocated to Arkansas: <i>(Submit schedule)</i>	●	00
3. Less: Apportioned NOL to Arkansas: <i>(See NOL Instructions, page 6)</i>	●	00
4. TOTAL INCOME TAXABLE TO ARKANSAS: <i>(Enter here and on Line 32, page 1)</i>	●	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	OFFICE USE ONLY	
PREPARER'S SIGNATURE	DATE	PREPARER'S FEIN/PIN	A ●	
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		B ●	
AREA CODE AND TELEPHONE NUMBER OF PREPARER			C ●	
			D ●	
			E ●	
Mail completed form to: Corporation Income Tax, P. O. Box 919, Little Rock, AR 72203-0919			F ●	