

2018 AR1100S  
 ARKANSAS S CORPORATION  
 INCOME TAX RETURN



Software ID

**DFA WEB**

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<br>●                      | <input type="checkbox"/> Check this box if Automatic Federal Extension Form 7004 filed (See Instructions)<br><input type="checkbox"/> Check this box if Arkansas Extension Form AR1155 filed |                        |          | Type of Corporation<br>Check only one box below                           |
| NAICS Code<br>●                | Name <input type="checkbox"/> Check this box if Name has changed from prior year   |                        |          | ●5 <input type="checkbox"/> Domestic (in state)                           |
| Date of Incorporation<br>●     | Address <input type="checkbox"/> Check this box if Address has changed from prior year   |                        |          | ●6 <input type="checkbox"/> Foreign (out of state)                        |
| Date Began Business in AR<br>● | City<br>●  | State or Province<br>● | Zip<br>● | <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.  | 00    | 00       |
| 8. Cost of goods sold and/or operations: (Attach schedule).....                       | 8.  | 00    | 00       |
| 9. Gross profit: (Subtract Line 8 from Line 7).....                                   | 9.  | 00    | 00       |
| 10. Net gain (or loss) from Form 4797:.....   | 10. | 00    | 00       |
| 11. Other income: (Attach schedule).....  | 11. | 00    | 00       |
| 12. TOTAL INCOME (LOSS): (Add Lines 9 through 11 and enter here).....                 | 12. | 00    | 00       |
| 13. Compensation of officers:.....  | 13. | 00    | 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. | 00    | 00       |
| 19. Deductible interest expense not claimed or reported elsewhere:.....               | 19. | 00    | 00       |
| 20. Depreciation: (Attach Fed. Form 4562).....  | 20. | 00    | 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. | 00    | 00       |
| 26. TOTAL DEDUCTIONS: (Add Lines 13 through 25 and enter here).....                   | 26. | 00    | 00       |
| 27. NET INCOME (LOSS) (Subtr. Line 26 from Line 12 or Schedule A, C3 if multistate).. | 27. | 00    | 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<br>●  | Date   | Title                    | Telephone Number                                   |
| Preparer's Signature  | Date   | Preparer's FEIN/PIN<br>● | Check if Self-Employed<br><input type="checkbox"/> |
| Preparer's Printed Name   | May the Arkansas Revenue Agency discuss this return with the preparer shown at left? |                          | For Department Use Only                            |
| Area Code and Telephone Number of Preparer                                      | <input type="checkbox"/> Yes <input type="checkbox"/> No                             |                          | A ●  |
| MAIL RETURN TO: Corporation Income Tax, P O Box 919, Little Rock, AR 72203-0919 |  |                          | B ●  |
|   |  |                          | C  |

**DO NOT STAPLE RETURNS, SCHEDULES OR ATTACHMENTS**

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



FEIN: \_\_\_\_\_

|   |              |
|---|--------------|
| <b>A. INCOME TO APPORTION:</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)<br>Amounts in Arkansas | (B)<br>Total Amounts | (C)<br>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<br>to the right of decimal.<br>Fill in all spaces)<br><br>999.999999 %<br>(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. _____ %         |  |

\*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    |