

2024 AR1100S ARKANSAS S CORPORATION INCOME TAX RETURN



Tax Year beginning ● ____ / ____ / ____ and ending ● ____ / ____ / ____

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

FEIN ●	<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 ● 5 <input type="checkbox"/> Domestic (in state) ● 6 <input type="checkbox"/> Foreign (out of state)
NAICS Code ●	Name ●			
Date of Incorporation ●	Address ●			
Date Began Business in AR ●	City ●	State or Province ●	Zip ●	<input type="checkbox"/> Check if address is outside U.S. Foreign Country

FILING STATUS: (CHECK ONLY ONE BOX)

● 1 S Corporation operating only in Arkansas ● 3 Multistate S Corporation - Direct Accounting (Prior written approval required for Direct Accounting)

● 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	7. 00
8. Cost of goods sold and/or operations: (Attach schedule)	8.	00	8. 00
9. Gross profit: (Subtract Line 8 from Line 7)	9.	00	9. 00
10. Net gain (or loss) from Federal Form 4797:	10.	00	10. 00
11. Other income: (Attach schedule)	11.	00	11. 00
12. TOTAL INCOME (LOSS): (Add Lines 9 through 11 and enter here)	12.	00	12. 00
13. Compensation of officers:	13.	00	13. 00
14. Salaries and wages: (See Instructions)	14.	00	14. 00
15. Repairs:	15.	00	15. 00
16. Bad Debts: (Attach schedule)	16.	00	16. 00
17. Rent:	17.	00	17. 00
18. Taxes: (See Instructions)	18.	00	18. 00
19. Deductible interest expense not claimed or reported elsewhere:	19.	00	19. 00
20. Depreciation: (Attach Federal Form 4562 / Except IRC 179D)	20.	00	20. 00
21. Depletion: (Do not deduct oil and gas depletion)	21.	00	21. 00
22. Advertising:	22.	00	22. 00
23. Pension, profit-sharing, plans, etc	23.	00	23. 00
24. Employee benefit programs:	24.	00	24. 00
25. Other deductions: (Attach schedule / Except IRC 179D)	25.	00	25. 00
26. TOTAL DEDUCTIONS: (Add Lines 13 through 25 and enter here)	26.	00	26. 00
27. NET INCOME (LOSS)(Subtr. Line 26 from Line 12 or Schedule A, C3 if multistate) ...	27.	00	27. 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. Estimated Tax Paid: (Including estimate carryforward from prior year)	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 or applied to next tax year:	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/PTIN ●	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 ●
MAIL RETURN TO: Corporation Income Tax, P O Box 919, Little Rock, AR 72203-0919			B ●
			C

SCHEDULE A
Apportionment Of Income
For Multistate Corporation



FEIN: _____

A. INCOME TO APPORTION:

1. Income per Federal Return: (Enter amount from page 1, Line 27, Total Column).....	1.	00
2. Add Adjustments: (Attach AR1100ADJ).....	2.	00
3. Deduct Adjustments: (Attach AR1100ADJ).....	3.	00
4. TOTAL APPORTIONABLE INCOME:.....	4.	00

NOTE: If all factors in **Section B** are 100%, do not complete. The return should be filed as a Status 1.

B. APPORTIONMENT FACTOR:

	(A) Amounts in Arkansas	(B) Total Amounts	(C) Percentage (A)÷(B)
1. Sales / Receipts:			
Destination Sales to Arkansas			
a. Shipped From Within Arkansas.....	00	00	<i>(Calculate to 6 places to the right of decimal. Fill in all spaces)</i>
b. Shipped From Without Arkansas.....	00	00	
2. Origin Sales From Arkansas			
c. Origin Shipped From Within Arkansas To Other Non-Taxable Jurisdictions.....	00	00	999.999999 %
3. Other Sales / Receipts			(EXAMPLE)
d. Capital & Ordinary Gains.....	00	00	
e. Dividends.....	00	00	
f. Interest.....	00	00	
g. Rents.....	00	00	
h. Royalties.....	00	00	
i. Services.....	00	00	
j. Other Business Gross Receipts: (Attach schedule).....	00	00	
k. TOTAL SALES / RECEIPTS: (Add Lines A-J).....	00	00	%

Property and Payroll factors only apply under certain special industry regulations, all other filers must use the single sales factor apportionment only. See instructions and complete the **Special Industry and Alternative Apportionment Form (AR-718)** if required.

Special Industry and Alternative Apportionment Form (AR-718)

4. <input type="checkbox"/> Check the box and enter the percentage from Form AR-718, Line 5, Column C.....	4.	%
5. Percentage Attributable to Arkansas: (Enter % from Column C, Line 3k, or if required Form AR-718, Column C, Line 5).....	5.	%

C. ARKANSAS TAXABLE INCOME:

1. Income Apportioned to Arkansas: (Part A, Line 4) x (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 4.3% 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 4.3% of Line 5: (Enter here and on Line 29, page 1, Form AR1100S)	6.	00