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2012 AR1100S

STATE OF ARKANSAS S CORPORATION INCOME TAX RETURN

CTSC121

S

Tax Year beginning ● _____/_____/_____ and ending ● _____/_____/_____ ● ☐ Check If Filing as a Financial Institution

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

FEIN ●	● ☐ **Check this box if Automatic Federal Extension Form 7004 filed** ● ☐ **Check this box if Arkansas Extension Form AR1155 filed** *(See Instructions)*	Type of Corporation *Check only one box below* ●5 ☐ Domestic ●6 ☐ Foreign
NAICS Code ●	Name ☐ Check this box if Name has changed from prior year ●	
Date of Incorporation ●	Address ☐ Check this box if Address has changed from prior year ●	
Date Began Business in AR ●	City ● / State ● / Zip ●	Telephone Number

FILING STATUS: (Check only one box)

●1 ☐ S Corporation operating only in Arkansas

●2 ☐ Multistate S Corporation - Apportionment

●3 ☐ Multistate S Corporation - Direct Accounting *(Prior written approval required for Direct Accounting)*

●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 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
20a.	Depreciation: *(Attach Fed. Form 4562)* 20a.		00		
b.	Depreciation reported elsewhere on return: 20b.		00		
c.	Subtract Line 20b from 20a:	20c.	00	20c.	00
21.	Depletion: *(Do not deduct oil and gas depletion)*	21.	00	21.	00
22.	Advertising:	22.	00	22.	00
23.	Pension, profit-sharing, etc. plans:	23.	00	23.	00
24.	Employee benefit programs:	24.	00	24.	00
25.	Other deductions: *(Attach schedule)*	25.	00	25.	00
26.	TOTAL DEDUCTIONS: *(Add Lines 13 through 25 and enter here)*	26.	00	26.	00
27.	NET INCOME (LOSS) from trade or business activity: *(Subtr. Line 26 from Line 12)*	27.	00	27 ●	00
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: *(2012 estimated tax payments and amount applied from 2011 return)*			31 ●	00
32.	Amended Return Only: *(Enter Net Tax paid (or refunded) on previous returns for this tax year)*			32 ●	00
33.	Tax Due: *(If Line 31 is less than Line 30, enter the amount due)*			33 ●	00
34.	Overpayment: *(If Line 31 is greater than Line 30, enter the difference)*			34 ●	00
35.	Amount of refund to be credited to 2013 estimated tax:			35 ●	00
36.	Refund: (*Line 34 less Line 35)*			36 ●	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	FOR OFFICE USE ONLY
Preparer's Signature	Date	Preparer's FEIN/PIN ● / Check if Self-Employed ☐	A ●
			B ●
Preparer's Printed Name		May the Arkansas Revenue Agency discuss this return with the preparer shown at left?	C
Area Code and Telephone Number of Preparer		☐ Yes ☐ No	

AR1100S (R 6/12/12) MAIL RETURN TO: Corporation Income Tax, P O Box 919, Little Rock, AR 72203-0919

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SCHEDULE A - Worksheet for Apportionment of Multistate Corporation

A. INCOME TO APPORTION:

1.	Income: (*Enter amount from page 1, Line 27, Total Column*)	1.	00
2.	Interest: (*Do not include interest from U. S. Government obligations; 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					*(Calculate to 6 places to the right of decimal. Fill in all spaces)*
1.	Amount at the Beginning of Year	1.	00	1.	00	
2.	Amount at the End of Year	2.	00	2.	00	
3.	Total: (*Add Lines a1 and a2*)	3.	00	3.	00	999.999999 %
4.	Average Tangible Assets: (*Line a3 divided by 2*)	4.	00	4.	00	(EXAMPLE)
b.	Rented Property: (*8 X net annual rent*)	b.	00	b.	00	
c.	TOTAL TANGIBLE PROPERTY: (*Add Lines a4 and b*)	c.	00	c.	00	c. %
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:	e.	00			
	(Interest, Dividends, Rents, Gains, etc. Attach Schedule)					
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					g. %
4.	Sum of the Percentages: (*Add Column C, Lines 1c, 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 (1c), (2a), and (3f).*
Note: *An entry other than zero in Part B, Column B, Line 3g, 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