



ARKANSAS CORPORATION INCOME TAX RECONCILIATION SCHEDULE

NAME _____

FEIN _____

PART A: INTEREST INCOME

- | | | | | |
|--|------|----------------------|----------------------|----|
| 1. FEDERAL FORM 1120 LINE 5 INTEREST INCOME..... | 1. • | <input type="text"/> | <input type="text"/> | 00 |
| 2. ADD: NON-ARKANSAS MUNICIPAL INTEREST INCOME..... | 2. • | <input type="text"/> | <input type="text"/> | 00 |
| 3. LESS: U.S. OBLIGATION INTEREST INCOME <i>(Attach Schedule)</i> | 3. • | <input type="text"/> | <input type="text"/> | 00 |
| 4. ARKANSAS TAXABLE INTEREST INCOME: <i>(Enter here and on Line 11, Form AR1100CT)</i> | 4. • | <input type="text"/> | <input type="text"/> | 00 |

PART B: TAXES DEDUCTION

- | | | | | |
|---|------|----------------------|----------------------|----|
| 1. FEDERAL FORM 1120 LINE 17 TAXES AND LICENSE DEDUCTION..... | 1. • | <input type="text"/> | <input type="text"/> | 00 |
| 2. ADD: FOREIGN TAXES NOT INCLUDED ON FORM 1120 LINE 17..... | 2. • | <input type="text"/> | <input type="text"/> | 00 |
| 3. LESS: ARKANSAS CORPORATION INCOME TAXES..... | 3. • | <input type="text"/> | <input type="text"/> | 00 |
| 4. ARKANSAS DEDUCTION FOR TAXES <i>(Enter here and on Line 20, Form AR1100CT)</i> | 4. • | <input type="text"/> | <input type="text"/> | 00 |

PART C: DEPRECIATION DEDUCTION

- | | | | | |
|---|-------|----------------------|----------------------|----|
| 1. FEDERAL FORM 1120 LINE 20 DEPRECIATION DEDUCTION..... | 1. • | <input type="text"/> | <input type="text"/> | 00 |
| 2. PLUS: FEDERAL DEPRECIATION INCLUDED IN COST OF GOODS SOLD OR ELSEWHERE.... | 2. • | <input type="text"/> | <input type="text"/> | 00 |
| 3. TOTAL FEDERAL DEPRECIATION <i>(Line 22 of Form 4562)</i> | 3. • | <input type="text"/> | <input type="text"/> | 00 |
| 4. LESS: FEDERAL FORM 4562 LINE 12 SECTION 179 DEDUCTION..... | 4. • | <input type="text"/> | <input type="text"/> | 00 |
| 5. LESS: FEDERAL FORM 4562 LINE 14 BONUS DEPRECIATION..... | 5. • | <input type="text"/> | <input type="text"/> | 00 |
| 6. LESS: FEDERAL FORM 4562 LINE 25 BONUS DEPRECIATION..... | 6. • | <input type="text"/> | <input type="text"/> | 00 |
| 7. ADD: ARKANSAS ALLOWABLE SECTION 179 DEDUCTION..... | 7. • | <input type="text"/> | <input type="text"/> | 00 |
| 8. ADD OR SUBTRACT ARKANSAS DEPRECIATION ADJUSTMENT <i>(Attach Schedule)</i> | 8. • | <input type="text"/> | <input type="text"/> | 00 |
| 9. CAPITAL GAIN OR LOSS ADJUSTMENT FOR BASIS DIFFERENCE <i>(Attach Schedule)</i> | 9. • | <input type="text"/> | <input type="text"/> | 00 |
| 10. ARKANSAS TOTAL DEPRECIATION DEDUCTION..... | 10. • | <input type="text"/> | <input type="text"/> | 00 |
| 11. LESS: ARKANSAS DEPRECIATION IN COST OF GOODS SOLD OR ELSEWHERE..... | 11. • | <input type="text"/> | <input type="text"/> | 00 |
| 12. ARKANSAS DEPRECIATION DEDUCTION <i>(Enter here and on Line 23, Form AR1100CT)</i> | 12. • | <input type="text"/> | <input type="text"/> | 00 |

This schedule is to be attached to the Arkansas AR1100CT Corporate Income Tax form to reconcile Federal and Arkansas Interest Income on Line 11, Tax Expense Deduction on Line 20 and Depreciation Expense Deduction on Line 23. Refer to Instructions in the 2018 Corporation Income Tax Instructions.