

# 2023 AR1100S ARKANSAS S CORPORATION INCOME TAX RETURN



Software ID

**DFA WEB**

Tax Year beginning ● \_\_\_\_ / \_\_\_\_ / \_\_\_\_ and ending ● \_\_\_\_ / \_\_\_\_ / \_\_\_\_ ●  Check If Using Three Factor Apportionment Alternative  
 ●  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			<b>Type of Corporation</b> Check only one box below  ●5 <input type="checkbox"/> Domestic (in state)  ●6 <input type="checkbox"/> Foreign (out of state)
NAICS Code ●	Name <input type="checkbox"/> Check this box if name has changed from prior year			
Date of Incorporation ●	Address <input type="checkbox"/> Check this box if address has changed from prior year			
Date Began Business in AR ●	City ●	State or Province ●	Zip ●	<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	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. <b>Estimated Tax Paid:</b> (Including estimate carryforward from prior year) .....	31.	00
32. <b>Withholding Payment:</b> (Attach AR1100-WH) .....	32.	00
33. <b>Amended Return Only:</b> (Enter Net Tax paid (or refunded) on previous returns for this tax year) .....	33.	00
34. <b>Tax Due:</b> (If Line 31 plus Line 32 is less than Line 30, enter the amount due) .....	34.	00
35. <b>Overpayment:</b> (If Line 31 plus Line 32 is greater than Line 30, enter the difference) .....	35.	00
36. Amount of refund to be credited to be applied to next tax year: .....	36.	00
37. <b>Refund:</b> (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	<b>For Department Use Only</b>
Area Code and Telephone Number of Preparer			A ●
			B ●
			C

**MAIL RETURN TO:** Corporation Income Tax, P O Box 919, Little Rock, AR 72203-0919

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

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



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

**A. INCOME TO APPORTION:**

1. Income: (Enter amount from page 1, Line 27, Total Column) .....	1.	00
2. Add Adjustments: (Attach schedule) .....	2.	00
3. Deduct Adjustments: (Attach schedule) .....	3.	00
4. <b>TOTAL APPORTIONABLE INCOME:</b> .....	4.	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			
1. Amount at the Beginning of Year .....	1. 00	1. 00	(Calculate to 6 places to the right of decimal. Fill in all spaces)  999.999999 % (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. _____ %
c. <b>TOTAL PROPERTY:</b> (Add Lines a4 and b) .....	c. 00	c. 00	
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. <b>TOTAL SALES:</b> (Add Lines 3a through 3e) .....	f. 00	f. 00	f. _____ %
g. Multiply Column C, Line 3f by 2 to Doubleweight the Sales Factor (If Sales Factor only, do not doubleweight) .....			g. _____ %
4. Sum of the Percentages: (Double Weighted: 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 3f, counts as two (2) entries. Property and payroll factors are only applicable under special industry regulations, all other filers must use the single sales factor only. Refer to the instructions for industry specific details.

**C. ARKANSAS TAXABLE INCOME:**

1. Income Apportioned to Arkansas: (Multiply Part A, Line 4 by Part B, Line 5) .....	1.	00
2. Add: Direct Income Allocated to Arkansas: (Attach schedule) .....	2.	00
3. <b>TOTAL INCOME TAXABLE TO ARKANSAS:</b> (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 5.1% 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 5.1% of Line 5: (Enter here and on Line 29, page 1, Form AR1100S) .....	6.	00