

AR-718

**ARKANSAS CORPORATION
SPECIAL INDUSTRY AND
ALTERNATIVE APPORTIONMENT**



FEIN: _____

Corporation Name _____

TYPE OF REQUIRED ALTERNATIVE APPORTIONMENT (CHECK ONE):

- Construction (1.26-51-718(d)) Pipeline (6.26-51-718(d)) Railroad (1.26-51-204)
- Trucking (5.26-51-718(d)) (Miles) Bus Lines (5.26-51-718(d)) (Miles) Public Utilities (3.26-51-204)
- Broadcasters (5.26-51-718(d)) (Sales Factor Only) Publishers (3.26-51-718(d)) (Sales Factor Only) Private Railcar Operator (2.26-51-204)
- Airlines (4.26-51.718(d)) (Sales Factor Only) Other: Required or Pre-Approved Agreement

ALTERNATIVE APPORTIONMENT FACTOR:

	(A) Amounts in Arkansas	(B) Total Amounts	(C) Percentage (A)+(B)
1. Property used in Business:			
a. Tangible Assets used in Business and Inventories			
1. Amount at the Beginning of Year:1.	00	00	
2. Amount End of Year:2.	00	00	
3. Total: (Add Lines a1 and a2)3.	00	00	
4. Average Tangible Assets: (Line 3 ÷ 2)4.	00	00	
b. Rental Property: (8 times annual rent)b.	00	00	
c. TOTAL PROPERTY: (Add Lines a4 and b)c.	00	00	%
2. Salaries, Wages, Commissions, and Other Compensation Related to the Production of business Income:			
a. TOTAL:a.	00	00	%
3. Sales / Receipts:			
a. Destination Sales to Arkansas			
1. Shipped From Within Arkansas:1.	00	00	
2. Shipped From Without Arkansas:2.	00	00	
b. Origin Sales From Arkansas			
1. Origin Shipped From Within Arkansas To Other Non-Taxable Jurisdictions:1.	00	00	999.999999 %
			(EXAMPLE)
c. Other Sales / Receipts			
1. Capital & Ordinary Gains:1.	00	00	
2. Dividends:2.	00	00	
3. Interest:3.	00	00	
4. Rents:4.	00	00	
5. Royalties:5.	00	00	
6. Services:6.	00	00	
7. Miles:7.	00	00	
8. Other Business Gross Receipts: (Attach schedule)8.	00	00	
9. TOTAL SALES / RECEIPTS: (Add Lines 3.a.1 - 3.c.8):9.	00	00	%
10. Multiply Column C, Line 3.c.9. by 2 to Doubleweight the Sales Factor (If Sales Factor only, do not doubleweight)10.			%
4. Sum of the Percentages: (Double Weighted: Add Column C, Lines 1c, 2a and 3.c.10.)4.			%
*5. Percentage Attributable to Arkansas: Line 4 % Divided by = 5. % 			%

***For Line 5, divide Line 4 by the number of entries other than zero which you make on, Column B, Lines (1c), (2a), and (3.c.9.).**
Note: An entry other than zero in Column B, Line 3.c.9., counts as two (2) entries unless using Single Sales Factor. Refer to the instructions for industry specific details.