



ARKANSAS CORPORATION INCOME TAX OR PASS-THROUGH ENTITY TAX SCHEDULE OF BUSINESS INCENTIVE TAX CREDITS

Name

Entity FEIN

Parent Name If Filing Consolidated

Parent FEIN If Filing Consolidated

This AR1100BIC form must be used when a Corporation or Pass-Through Entity is claiming an income tax credit on their AR1100CT Corporation Income Tax or AR1100PET Pass-Through Entity Tax Return.

If filing as an Arkansas Consolidated Group, each eligible member of the group, including the Parent claiming a BIC income tax credit must complete a separate AR1100BIC form. Each member's separate income tax credit claimed on the member's AR1100BIC form must be consolidated on the Group's AR1100BIC form and entered on Line 7 of the form. The Group's total income tax credit amount claimed will be entered on Line 32 of the Group's AR1100CT form or on Line 6 of the AR1100PET form.

Recent legislation amended, increased, or extended some of the provisions for Business Incentives and Tax Credits. A summary of the Business Incentive and Tax Credit Programs can be found at www.dfa.arkansas.gov. If you have questions, please contact the Tax Credits/Special Refunds Section at (501) 682-7106.

(ATTACH CERTIFICATE(S) TO AR1100CT OR AR1100PET)

See below for Business Incentive Tax Credit codes.

Table with 6 rows for BIC Code and Amount. Each row has a BIC Code input field, an Amount input field, and a 00 in a small box.

7. TOTAL CREDITS: (Add amounts from 1-6) Enter total here and on Schedule B, Line 3, AR1100CT or on P1 Line 8, AR1100PET .. 7 00

Attach a separate AR1100BIC Form for each eligible member, including the eligible Parent, of the Arkansas Consolidated Group

BUSINESS INCENTIVE CREDIT TYPES

BIC

Code Credit Type

- 0001....Advantage Arkansas
0002....Affordable Housing
0003....Ark Plus
0004....Ark Plus 50% Technology-Based
0005....Ark Plus 75% Technology-Based
0006....Ark Plus 100% Technology-Based
0008....Capital Development Company
0009....Child Care Facility
0010....Coal Mining Producing and Extracting
0011....Delta Geotourism
0014....Equipment Donation/Sale
0015....Equity Investment Incentive
0016....Existing Workforce Training
0017....Family Savings Initiative Act
0018....Historic Rehabilitation
0019....Low Income Housing
0020....Public Roads Incentive
0021....Research Park Authority
0022....Research and Development with Universities
0023....In-House Research Income Tax Credit
0024....In-House Research by Targeted Business Income Tax Credit
0025....In-House Research Area of Strategic Value Income Tax Credit
0026....Qualified Research
0028....Tourism Development
0029....Tuition Reimbursement Program
0030....Targeted Business Payroll
0031....Venture Capital Investment

BIC

Code Credit Type

- 0032....Youth Apprenticeship
0033....Youth Apprenticeship Work Base Learning
0034....Waste Reduction, Reuse or Recycle Equipment (3 yr carryforward)
0035....Water Impounded Outside Critical
0036....Water Impounded Within Critical
0037....Water Surface Outside Critical
0038....Water Surface Inside Critical
0039....Water Surface Inside Critical-Industrial or Commercial
0040....Water Land Leveling
0041....Wetland Riparian Zone Creation/Restoration
0042....Wetland Riparian Zone Conservation
0043....Central Business Improvement District Rehab and Dev
0044....Biodiesel Incentive Credit
0045....Recycle Equipment for Steel Manufacturer
0046....Recycle-Steel Manufacturer Amendment 82 Project Act 862
0047....Recycle-Expansion Project Act 1046
0048....Recycle-Steel Manufacturing Specialty Products Facility \$4M Act 1046
0049....Recycle-Steel Manufacturing Specialty Products Facility \$5M Act 1046
0050....Recycle-Steel Manufacturing Specialty Products Facility \$6.5M Act 1046
0051....Apprenticeship Program
0052....Major Historic Rehabilitation
0054....Arkansas Wood Energy Products and Forest Maintenance
0055....Railroad Modernization
0056....Motion Picture
0058....Philanthropic Investment in Arkansas Kid Program
0059....Waterways Investments
0060....Natural State Initiative (NSI) Tourism Development