



Arkansas Pass-Through Entity Tax Return

Software ID

Software ID input box

For the taxable year from MM/DD/YYYY through MM/DD/YYYY

- Initial Return, Extension Filed, Amended Return, Final Return (Going Out of Business)

Entity information section including Federal employer identification number, Name, Address, City, town, or post office, State, ZIP code, NAICS code, Entity type, and Filing Status.

Table with 21 rows for tax calculations, including Total Pass-through Entity Income taxable in Arkansas, Arkansas Tax, Capital Gains subject to AR tax, etc.

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, it is true, accurate, and complete.

Signature and contact information section including Officer's Signature, Preparer's Signature, Preparer's Printed Name, and Department Use Only section.

Due on or before the 15th day of the 4th month following the close of the taxable year.



**FEIN:**

**PART I: INCOME (LOSS)**

	Total			Arkansas	
1. Ordinary business income (loss) .....	1	00	1		00
2. Net rental real estate income (loss) <b>(Attach federal Form 8825)</b> .....	2	00	2		00
3. Other net rental income (loss) <b>(Attach schedule)</b> .....	3	00	3		00
4. Interest income.....	4	00	4		00
5. Dividends:.....	5	00	5		00
6. Royalties.....	6	00	6		00
7. Net short-term capital gain (loss) .....	7	00	7		00
8. Net long-term capital gain (loss) .....	8	00	8		00
9. Unrecaptured section 1250 gain <b>(Attach statement)</b> .....	9	00	9		00
10. Net section 1231 gain (loss) <b>(Attach federal Form 4797)</b> .....	10	00	10		00
11. Other income (loss) <b>(See Instructions)</b> Type.....	11	00	11		00
12. Guaranteed Payments.....	12	00	12		00

**PART II: DEDUCTIONS**

13. Section 179 deduction <b>(Attach federal Form 4562)</b> .....	13	00	13		00
14a. Cash charitable contributions.....	14a	00	14a		00
14b. Non-cash charitable contributions.....	14b	00	14b		00
14c. Other deductions <b>(See instructions)</b> Type.....	14c	00	14c		00

**PART III: OTHER INFORMATION**

15. Credits.....	15	00	15		00
16. Items affecting partner basis.....	16	00	16		00
17a. Tax-exempt interest income.....	17a	00	17a		00
b. Other tax-exempt income.....	17b	00	17b		00
c. Nondeductible expenses.....	17c	00	17c		00
18a. Distributions of cash and marketable securities.....	18a	00	18a		00
b. Distributions of other property.....	18b	00	18b		00
19a. Investment income.....	19a	00	19a		00
b. Investment expenses.....	19b	00	19b		00
c. Other items and amounts <b>(Attach statement)</b> .....	19c	00	19c		00

**ANALYSIS OF NET INCOME (LOSS)**

20. Net income (loss) <b>(Combine Schedule K, Lines 1 through 12. Subtract Lines 7, 8, 13 - 14c from the total.)</b> .....	20	00	20		00
<b>Complete lines 21 through 23 if filing status 1: Pass-Through Entity operating only in Arkansas.</b>					
21. Net operating loss deduction. <b>(Attach AR1100NOL)</b> .....	21	00	21		00
22. <b>Total:</b> Subtract Line 21 from Line 20.....	22	00	22		00
23. Net capital gains (Add Lines 7 and 8).....	23	00	23		00

**Mail return to:** State Income Tax, P. O. Box 919, Little Rock, AR 72203-0919

**2024**  
**Apportionment**  
**of Income**



**P3**

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

**A. INCOME TO APPORTION:**

1. Income per Federal Return:.....	1.		00
2. Add Adjustments: (Attach AR1100ADJ).....	2.		00
3. Deduct Adjustments: (Attach AR1100ADJ).....	3.		00
4. TOTAL APPORTIONABLE INCOME:.....	4.		00

**NOTE:** If **Section B** is 100%, do not complete. The return should be filed as a Status 1.

**B. APPORTIONMENT FACTOR:**

	(A) Amounts in Arkansas	(B) Total Amounts	(C) Percentage (A)÷(B)
1. Sales / Receipts:			
Destination Sales to Arkansas			
a. Shipped From Within Arkansas.....a.			
b. Shipped From Without Arkansas.....b.			
2. Origin Sales From Arkansas			
c. Origin Shipped From Within Arkansas To Other Non-Taxable Jurisdictions.....c.			999.999999 %
3. Other Sales / Receipts			(EXAMPLE)
d. Capital & Ordinary Gains.....d.			
e. Dividends.....e.			
f. Interest.....f.			
g. Rents.....g.			
h. Royalties.....h.			
i. Services.....i.			
j. Other Business Gross Receipts: (Attach schedule).....j.			
k. TOTAL SALES / RECEIPTS: (Add Lines A-J).....k.			

*(Calculate to 6 places to the right of decimal. Fill in all spaces)*

Property and Payroll factors only apply under certain special industry regulations, all other filers must use the single sales factor apportionment only. See instructions and complete the **Special Industry and Alternative Apportionment Form (AR-718)** if required.

**Special Industry and Alternative Apportionment Form (AR-718)**

4. <input type="checkbox"/> Check the box and enter the percentage from Form AR-718, Line 5, Column C.....	4.		%
5. Percentage Attributable to Arkansas: (Enter % from Column C, Line 3k, or if required Form AR-718, Column C, Line 5).....	5.		%

**C. ARKANSAS TAXABLE INCOME:**

1. Income Apportioned to Arkansas: (Part A, Line 4) x (Part B, Line 5).....	1.		00
2. Add: Direct Income Allocated to Arkansas: (Attach schedule).....	2.		00
3. Less: Apportioned NOL to Arkansas: (See NOL Instructions, Attach AR1100NOL form).....	3.		00
4. TOTAL INCOME TAXABLE TO ARKANSAS: (Enter here and on Line 1, page 1).....	4.		00

**SCHEDULE D - Capital Gains Tax**

**A. ARKANSAS CAPITAL GAINS:**

1. Apportionable Capital Gains .....	1.		00
2. Arkansas Apportionment Factor (From Section B, Line 5 above) .....	2.		%
3. Capital gains apportioned to Arkansas .....	3.		00
4. Net Capital gains allocated to Arkansas (plus or minus gains/losses allocated to Arkansas) .....	4.		00
5. Less Capital loss carryforward .....	5.		00
6. Net Capital gains (enter here and on page 1, line 3).....	6.		00

**B. TAX IMPOSED ON CERTAIN CAPITAL GAINS: (See Instructions)**

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, total sales/receipts %).....	3.		00
4. Statutory minimum: .....	4.	\$25,000	00
5. Subtract Line 4 from Line 3: .....	5.		00
6. Tax: (Enter 4.30% of Line 5) .....	6.		00
7. Compare Line 2 and Line 6: (Enter the smaller amount here and on P1, Line 7 Form AR1100PET) .....	7.		00

**C. TAX IMPOSED ON CERTAIN BUILT-IN GAINS: (See Instructions)**

1. Taxable Income: (See Instructions; Attach computation schedule) .....	1.		00
2. Recognized built-in gain: (If Multistate, multiply by apportionment factor, Part B, total sales/receipts %) .....	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 4.30% of Line 5: (Enter here and on P1, Line 7, Form AR1100PET) .....	6.		00



Arkansas Pass-Through Entity
2024 Tax Return
Members Share of Income

For the taxable year from MM/DD/YYYY through MM/DD/YYYY

Federal employer identification number

Name

MEMBERS SHARES OF INCOME

Table with 8 columns: NAME OF MEMBER OR ENTITY, CHECK IF AR RESIDENT, SSN/FEIN, % OWNED IN STOCK, % OWNED IN PROFIT, LOSS OR CAPITAL, INCOME MINUS CAPITAL GAIN, CAPITAL GAINS, TAX. The table contains 18 empty rows for data entry.

Due on or before the 15th day of the 4th month following the close of the taxable year.