



Arkansas Pass-Through Entity Tax Return

Software ID DFA WEB

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

Final Return, Extension Filed, Initial Return, Amended Return

Form fields for Federal employer identification number, Name, Address 1, City, town, or post office, State, ZIP code, NAICS code

Entity type: LLC, LLP, LP, Partnership, SMLLC, S-Corp

FILING STATUS: Pass-Through Entity operating only in Arkansas, Multistate Pass-Through Entity - Direct Accounting, Multistate Pass-Through Entity - Apportionment

Table with 19 rows for tax calculations: Total Pass-through Entity Income taxable in Arkansas, Arkansas Tax, Capital Gains subject to AR tax, Arkansas Capital Gains Tax, Pass-through Entity Election Tax, Business Incentive Credits (BIC), Net Income Tax, Pass-through Entity Estimate payments, Payment with Extension Request, Withholding Payments, Amended Return, OVERPAYMENT, Amount of overpayment to be applied to 2023 estimated tax, Amount of overpayment to be refunded, Tax Due, Interest on tax due, Penalty for Late Filing or Payment, Penalty for Underpayment of Estimated Tax, Amount Due.

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 information section: Officer's Signature, Date, Title, Telephone Number, Preparer's Signature, Date, Preparer's FEIN/PTIN, Check if Self-Employed, Preparer's Printed Name, Area Code and Telephone Number of Preparer, May the Pass-Through Entity Tax Section contact your preparer?, For Department Use Only (A, B, C)

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



Arkansas Pass-Through Entity
2022 Tax Return
Partners Share of Income

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

Form with sections: Federal employer identification number, Name, PARTNERS SHARES OF INCOME (table with columns: NAME OF PARTNER OR ENTITY, CHECK IF AR RESIDENT, FEIN, % OWNED IN STOCK, % OWNED IN PROFIT, LOSS OR CAPITAL, INCOME MINUS CAPITAL GAIN, CAPITAL GAINS, TAX), and Due on or before the 15th day of the 4th month following the close of the taxable year.

**2022
Accounting
Income Statement**



**2022
P3**

FEIN: _____

		ARKANSAS	
INCOME	1. Gross Sales: (Less returns and allowances) 1.		00
	2. Less Cost of Goods Sold: 2.		00
	3. Gross Profit: (Line 1 less Line 2) 3.		00
	4. Dividends: (See Instructions) 4.		00
	5. Taxable Interest: (Attach AR1100REC) 5.		00
	6. Gross Rents/Gross Royalties: (See Instructions) 6.		00
	7. Gains or Losses: 7.		00
	8. Other Income: 8.		00
	9. TOTAL INCOME: (Add Lines 3 through 8) 9. ●		00
DEDUCTIONS	10. Compensation of Officers/Other Salaries and Wages: (See Instructions) 10.		00
	11. Guaranteed payments to partners 11.		00
	12. Repairs: 12.		00
	13. Bad Debts: 13.		00
	14. Rent on Business Property: 14.		00
	15. Taxes: (Attach AR1100REC) 15.		00
	16. Interest: 16.		00
	17. Contributions: 17.		00
	18. Depreciation: (Attach AR1100REC) 18.		00
	19. Depletion: 19.		00
	20. Advertising: 20.		00
	21. Retirement Plans 21.		00
	22. Employee Benefits 22.		00
	23. Other Deductions: (Attach schedule) 23.		00
	24. TOTAL DEDUCTIONS: (Add Lines 10 through 23) 24. ●		00
NET INCOME	25. Taxable Income Before Net Operating Losses: (Line 9 less Line 24) 25. ●		00
	26. Net Operating Losses: (Adjust for Non-taxable Income) 26. ●		00
	27. Net Taxable Income: (Line 25 minus line 26) (Enter here and on line 1 of Page 1) 27. ●		00
CAPITAL GAINS	28. Current Year Capital Gains: 28. ●		00
	29. Less Capital loss carryforward: 29. ●		00
	30. Net Capital Gains: (28 minus 29; enter here and on Line 3 page 1) 30. ●		00

2022
Apportionment
of Income



2022
P4

Check if Using Three Factor Apportionment Alternative

FEIN: _____

A. INCOME TO APPORTION:

1. Income per Federal Return:	1.	<input type="text"/>	<input type="text"/>	00
2. Add Adjustments: (Attach schedule).....	2.	<input type="text"/>	<input type="text"/>	00
3. Deduct Adjustments: (Attach schedule).....	3.	<input type="text"/>	<input type="text"/>	00
4. TOTAL APPORTIONABLE INCOME:.....	4.	<input type="text"/>	<input type="text"/>	00

NOTE: If all factors in **Section B** are 100%, do not complete Columns (A), (B), or (C). The return should be filed as a status 1, PASS-THROUGH ENTITIES ONLY IN ARKANSAS and complete all appropriate lines on page 1 of Form AR1100PET. 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.

B. 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			<i>(Calculate to 6 places to the right of the decimal. Fill in all spaces.)</i> 999.999999 % (EXAMPLE)
1. Amount Beginning of Year:.....	<input type="text"/>	<input type="text"/>	
2. Amount End of Year:.....	<input type="text"/>	<input type="text"/>	
3. Total: (Add Lines a1 and a2)	<input type="text"/>	<input type="text"/>	
4. Average Tangible Assets: (Line 3 ÷ 2)	<input type="text"/>	<input type="text"/>	
b. Rental Property: (8 times annual rent)	<input type="text"/>	<input type="text"/>	<input type="text"/>
c. TOTAL PROPERTY: (Add Lines a4 and b).....	<input type="text"/>	<input type="text"/>	<input type="text"/>

2. Salaries, Wages, Commissions and Other Compensation Related to the Production of business Income:

a. Total:..... a. 00 a. 00 a. %

3. Sales/Receipts:

a. Destination Shipped From Within Arkansas:.....	a.	<input type="text"/>	<input type="text"/>	00
b. Destination Shipped From Without Arkansas:.....	b.	<input type="text"/>	<input type="text"/>	00
c. Origin Shipped From Within Arkansas to U.S. Govt:.....	c.	<input type="text"/>	<input type="text"/>	00
d. Origin Shipped From Within Arkansas to Other Non-taxable Jurisdictions:.....	d.	<input type="text"/>	<input type="text"/>	00
e. Other Gross Receipts: (Attach schedule).....	e.	<input type="text"/>	<input type="text"/>	00
f. TOTAL SALES / RECEIPTS: (Add Lines 3a through 3e).....	f.	<input type="text"/>	<input type="text"/>	00

g. Double Weighted: Multiply Column C, Line 3f by 2 to Doubleweight the Sales Factor (If Sales Factor only, do not doubleweight)..... g. %

4. Sum of 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 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 unless using Single Sales Factor.

C. ARKANSAS TAXABLE INCOME:

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

D. ARKANSAS CAPITAL GAINS:

1. Capital gains apportioned to Arkansas	1.	<input type="text"/>	<input type="text"/>	00
2. Net Capital gains allocated to Arkansas (plus or minus gains/losses allocated to Arkansas)	2.	<input type="text"/>	<input type="text"/>	00
3. Less Capital loss carryforward	3.	<input type="text"/>	<input type="text"/>	00
4. Net Capital gains (enter here and on page 1, line 3).....	4.	<input type="text"/>	<input type="text"/>	00

MAIL RETURN TO: Pass-Through Entity Tax, P O Box 919, Little Rock, AR 72203-0919

DO NOT STAPLE RETURNS, STATEMENTS OR ATTACHMENTS