



## ARKANSAS CORPORATION INCOME 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 is claiming an income tax credit on their AR1100CT Corporation Income 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 34 of the Group's AR1100CT 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)



## **BUSINESS INCENTIVE CREDIT TYPES**

BIC	BIC
Code Credit Type	Code Credit Type
0001Advantage Arkansas	0023In-House Research Income Tax Credit
0002Affordable Housing	0024In-House Research by Targeted Business Income Tax Credit
0003Ark Plus	0025In-House Research Area of Strategic Value Income Tax Credit
0004Ark Plus 50% Technology-Based	0026Qualified Research
0005Ark Plus 75% Technology-Based	0027Rice Straw
0006Ark Plus 100% Technology-Based	0028Tourism Development
0007Biotechnology Development	0029Tuition Reimbursement Program
0008Capital Development Company	0030Targeted Business Payroll
0009Child Care Facility	0031Venture Capital Investment
0010Coal Mining Producing and Extracting	0032Youth Apprenticeship
0011Delta Geotourism	0033Youth Apprenticeship Work Base Learning
0012Economic Development Act	0034Waste Reduction, Reuse or Recycle Equipment (3 yr carryforward)
0013Enterprise Zone	0035Water Impounded Outside Critical
0014Equipment Donation/Sale	0036Water Impounded Within Critical
0015Equity Investment Incentive	0037Water Surface Outside Critical
0016Existing Workforce Training	0038Water Surface Inside Critical
0017Family Savings Initiative Act	0039Water Surface Inside Critical-Industrial or Commercial
0018Historic Rehabilitation	0040Water Land Leveling
0019Low Income Housing	0041Wetland Riparian Zone Creation/Restoration
0020Public Roads Incentive	0042Wetland Riparian Zone Conservation
0021Research Park Authority	0043Central Business Improvement District Rehab and Dev
0022Research and Development with Universities	0044Biodiesel Incentive Credit
	0045Recycle Equipment for Steel Manufacturer