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# ARKANSAS CORPORATION INCOME TAX SCHEDULE OF BUSINESS INCENTIVE TAX CREDITS

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Entity FEIN
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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 32 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)

## See below for Business Incentive Tax Credit codes.

1. BIC Code	•	Amount ●	00
2. BIC Code	•	Amount ●	00
3. BIC Code	•	Amount ●	00
4. BIC Code	•	Amount ●	00
5. BIC Code	•	Amount ●	00
6. BIC Code	•	Amount ●	00
7.TOTAL CREDITS: (Add amounts from 1-6) Enter total here and on Line 32, AR1100CT 7 •			

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

0022....Research and Development with Universities

0024....In-House Research by Targeted Business Income Tax Credit

0025....In-House Research Area of Strategic Value Income Tax Credit

0023....In-House Research Income Tax Credit