2006

STATE OF ARKANSAS AR1100S Income Tax Return for an S Corporation

FOR	OFFICE	IISE	ONLY

Calendar year 2006 or Tax Year Beginning	, 20	and Endir	ng •			, 20 _	
Name of Corporation	Fed Business Code FEIN						
•							
Address		Date of Incorpora	ation	TYPE	OF CORP	ORATIO	ON:
•				(Chec	ck only one box	below)	
City State Zip	`	Date Began Busi	ness in AR	● 5 🔲	Domest	tic Corpor	ration
Old Carlo	,	a Dogan Baon	11000 1117 11 (• 6	Foreign	Corpora	tion
INCLUDE COPY OF FEDERAL RETURN, SCHEDULE K, K-17	AND ARKANSAS	TAX CREDITS (See	e Arkansas Busi	ness and In	centive Paci	kage)	
Check the box if applicable: Initial Return	T Final Return	n (going out of bus	siness)	7 Amendo	ed Return		
		natic Federal Extens					
FILING STATUS: (Check only one box below)				-	For Offi	ice Use O	nly
• 1 S Corporation operating only in Arkansas • 3	☐ Multistate S	Corporation - Dir	ect Accounting		•		
	(Prior written approval required for Direct Accounting)						
• 2 Multistate S Corporation - Apportionment • 4	 2 Multistate S Corporation - Apportionment 4 S Corporation with QSSS Entities (Attach schedule of QSSS Entities) 					IOUNT	
7. Gross receipts of sales: (Less returns and allowances)				7			00
8. Cost of goods sold and/or operations: (Submit schedule)				8			00
9. Gross profit: (Subtract Line 8 from Line 7)				9			00
10. Net gain (or loss) from Form 4797:				10			00
11. Other income: (Attach schedule)				11			00
12. TOTAL INCOME (LOSS): (Add Lines 9 through 11 and enter	here)			12			00
13. Compensation of officers:				13			00
14. Salaries and wages: (See Instructions)				14			00
15. Repairs:				15			00
16. Bad Debts: (Submit schedule)				16			00
17. Rent:				17			00
18. Taxes: (See Instructions)				18			00
19. Deductible interest expense not claimed or reported elsewhe	re:			19			00
20a. Depreciation: (Submit Arkansas schedule)		20a 「		00			
b. Depreciation reported elsewhere on return:		20b		00			
c. Subtract Line 20b from 20a:		_		20c			00
21. Depletion: (Do not deduct oil and gas depletion)				21			00
22. Advertising:				22			00
23. Pension, profit-sharing, etc. plans:				23			00
24. Employee benefit programs:				24			00
25. Other deductions: (Submit schedule)				25			00
26. TOTAL DEDUCTIONS: (Add Lines 13 through 25 and enter I	here)			26			00
27. NET INCOME (LOSS): (Subtr. Line 26 from Line 12 or Scheo	dule A,C3 page	2)		27 •			00
28. Excess net passive income tax: (See Instructions page 9)				28 •			00
D. Income tax on capital gains: (From Schedule D, page 2)							00
0. Total Tax : (Add Lines 28 and 29)							00
1. Payments: (2006 estimated tax payments and amount applied from 2005 return)							00
32. Tax Due: (If Line 31 is less than Line 30, enter the amount	due)			32 •			00
33. Overpayment: (If Line 31 is greater than Line 30, enter the	e difference)			33 •			00
34. Amount of refund to be credited to 2007 estimated ta	x :			34 •			00
35. Refund: (Subtract Line 34 from Line 33)							00
Under penalties of perjury, I declare that I have examined this ret and belief, they are true, correct and complete. Declaration of pr	urn and accomp	panying schedules	and statemen	ts, and to to	he best of n	ny knowle	edge anv
knowledge.							
OFFICER'S SIGNATURE	DATE	TITLE			FOR OFFIC	CE USE OI	NLY
				H	A		
PREPARER'S SIGNATURE	DATE	PREPARER'S F	I	KIFSELF L			
		•	EMF	PLOYED	B •		
PREPARER'S PRINTED NAME	 				C •		
		insas Revenue A	•	this	D a		
AREA CODE AND TELEPHONE NUMBER OF PREPARER	return with th	e preparer shown	above?				
			Yes N	lo L	E •		
AR1100S (R 01/07) MAIL RETURN TO: Corporation Income Tax, P.	0 Roy 949 1 iffic	Pock AP 72202 00	319		F •		
MALE RELUKNI IU: COLDUIALON INCOME IAX. P. 1	o, bux o io, little	NOUN, MN / ZZUJ*U	, . J				,

8. Charitable Contributions: (Submit schedule)		SCHEDULE A - Worksheet for Apportionment of Multista	te Corporation					
2 Interest (Do not Include Interest from U. S. Government obligations; Submit schedule)	A.	INCOME TO APPORTION:						
3. Dividend income: (Submit schedule)	1.	Income: (Enter amount from page 1, Line 27)	1		1			
4. Net Income (loss) from rental activities and Royalties: (Submit schedule) 4 5. Net capital gain (loss) from tental activities and Royalties: (Submit schedule) 5 6. Other income (loss): (Submit schedule) 6 7. Total Income: (Add Lines 1 through 6 and enter here) 7 7. 00 8. Section 179 expense deduction: (Submit schedule) 9 9. 00 9. Section 179 expense deduction: (Submit schedule) 9 10. 10 10. Other expense (adjustments) on included elsewhere: (Submit schedule) 10 10. 10 11. Total deductions: (Add Lines 8 through 10 and enter here) 11 12. TOTAL APPORTIONABEL INCOME: (Subtred Line 11 from Line 7) 12 12. TOTAL APPORTIONABEL INCOME: (Subtred Line 11 from Line 7) 12 12. TOTAL APPORTIONABEL INCOME: (Subtred Line 11 from Line 7) 12 13. Total: (Add Lines 3 and inventiones Less Construction in Progress 1 angular three three incomes 1 angular three 1 angular	2.	Interest: (Do not include interest from U. S. Government obligations	s; Submit schedule) 2		1			
5. Net capital gain (loss) Submit schedule 6 00 00 00 00 00 00 0	3.							
6. Other income (loss): (Submit schedule)	4.	The most (1996) is in terms destricted and the junior (Submit Substance) in the most in the junior (Submit Substance) in the junior (Submit Submit S						
7. Total Income: (Add Lines 1 through 5 and enter here). 8. Charitable Contributions: (Submit schedule). 9. Section 179 expense deduction: (Submit schedule). 10. Other expenses (adjustments) not included elsewhere: (Submit schedule). 10. Total deductions: (Add Lines 8 through 10 and enter here). 11. Total deductions: (Add Lines 8 through 10 and enter here). 11. Total APPORTIONABLE INCOME: (Subtract Line 11 from Line 7). 12. TOTAL APPORTIONABLE INCOME: (Subtract Line 11 from Line 7). 13. Property used in the Production of Business Income: a. Tangbile Assets used in Business and Inventories Less Construction in Progress 1. Amount at the Beginning of Year. 2. Amount at the Beginning of Year. 3. Total (Add Lines at and a2). 4. Average Tangbile Assets: (Line a3 divided by 2). 5. Rented Property: (B X net annual rent). 6. TOTAL TANGIBLE PROPERTY: (Add Lines a4 and b). 7. TOTAL TANGIBLE PROPERTY: (Add Lines a4 and b). 7. TOTAL TANGIBLE PROPERTY: (Add Lines a4 and b). 8. Salairs, Wages, Commissions and Other Compensation Related to the Production of Income: 8. TOTAL: 8. Destination Shipped From Within Arkansas: 9. Destination Shipped From Within Arkansas: 9. Destination Shipped From Within Arkansas: 9. Destination Shipped From Within Arkansas to U. S. Govt 9. Multiply Column C, Line 3 fby 2 to Doubleweight the Sales Factor 4. Sum of the Percentages (Add Column C, Lines 1c, 2a, and 3g). 7. For Part B, Line 5, Givide Line 4 by the number of entries other than zero which you make on Part B, Column B, Lines 9(.) Counts as through 10 per lines. 9. Percentages (Add Column C, Lines 1c, 2a, and 3g). 9. Percentage Altributable to Arkansas: 1. Total Lines 6 in the 3 through 3 e. 1. Total Lines 6 in the 3 through 3 e. 1. Total Lines 6 in the 3 through 3 e. 1. Total Lines 6 in the 3 through 3 e. 1. Total Lines 6 in the 3 through 3 e. 1. Total Lines 6 in the 4 by the number of entries other than zero which you make on Part B. Column B. Lines 9(.) Counts as through 10 per lines. 1. Total Lines	5.	Net capital gain (loss) not listed on page 1: (Submit schedule)	5		1			
8. Charitable Contributions: (Submit schedule) 9. Section 178 expense deduction: (Submit schedule) 9. Section 178 expenses (adjustments) not included disewhere: (Submit schedule) 11. Total deductions: (Add Lines 8 through 10 and enter here) 11. Total deductions: (Add Lines 8 through 10 and enter here) 11. Total deductions: (Add Lines 8 through 10 and enter here) 12. TOTAL APPORTIONABELT FACTOR: 13. Total Property used in the Production of Business Income: 14. Property used in the Production of Business Income: 15. APPORTIONABELT FACTOR: 16. Anount at the Beginning of Year 16. Amount at the Beginning of Year 17. Amount at the Beginning of Year 18. APPORTIONABELT FACTOR: 18. APPORTIONABELT FACTOR: 19. Amount at the Beginning of Year 20. On 00 00 00 00 00 00 00 00 00 00 00 00 00	6.							
9. Section 179 expense deduction: (Submit schedule)	7.				. 7 00			
10. Other expenses (adjustments) not included elsewhere: (Submit schedule) 10 00 11. Total deductions: (Add Lines 8 through 10 and enter here) 11. Total deductions: (Add Lines 8 through 10 and enter here) 12. TOTAL APPORTIONABLE (NODME: (Subtract Line 11 from Line 7) 12. 0 0	8.				1			
11. Total deductions: (Add Lines 8 through 10 and enter here)					1			
12. TOTAL APPORTIONABLE INCOME: (Subtract Line 11 from Line 7) 12								
B. APPORTIONMENT FACTOR: 1. Properly used in the Production of Business Income:								
1. Property used in the Production of Business Income: a. Tangible Assets used in Business and Inventories Less Construction in Progress 1. Amount at the End of Vear. 2. Amount at the End of Vear. 3. Total: (Add Lines a1 and a2). 4. Average Tangible Assets: (Line a3 divided by 2). 5. Rented Property: (8 A ret annual rent). 5. Rented Property: (8 A ret annual rent). 5. Salaries, Wages, Commissions and Other Compensation Related to the Production of Income: a. TOTAL: 6. Salaries, Wages, Commissions and Other Compensation Related to the Production of Income: a. TOTAL: 6. Salaries, Receipts: a. Destination Shipped From Within Arkansas: 6. Origin Shipped From Within Arkansas to U. S. Govt 6. Other Business Gross Receipts: 6. Other Business Gross Receipts: 6. Other Business Gross Receipts: 7. For Part B, Line 5, divide Line 4 by the 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, Lines (1c), (2a), and (3f), Note: an entry other than zero in Part B, Column B, Lines (1c), (2a), and (3f), Schelbert C, Part B, Line 5, divide Line 4 by the elimination schedule) 7. Total, INCOME TAXABLE ITO ARKANSAS: (Enter here and on Line 27, page 1). 7. Schedule D - Capital Gains Tax. 7. Attal IMPOSED On CERTAIN CAPITAL GaINS: 7. Compare Line 2 and Line 6; (Enter the smaller amount here and on Line 29, page 1, Form AR1100S). 7. Compare Line 2 and Line 6; (Enter the smaller amount here and on Line 29, page 1, Form AR1100S). 7. Compare Line 2 and Line 6; (Enter the smaller amount here and on Line 29, page 1, Form AR1100S). 7. Compare Line 2 and Line 6; (Enter the smaller amount here and on Line 29, page 1, Form AR1100S). 7. Compare Line 2 and Line 6; (Enter the smaller amount here and on Line 29, page 1, Form AR1100S). 7. Compare Line 2 and Line 6; (Enter the smaller amount here and on Line 29, page 1, Form AR1100S). 7. Compare Line 2 and Line 6; (Enter the smaller amount here and on Line 29, page 1, Form AR1100S). 7. Compare Line 2 an		·			12			
a. Tangible Assets used in Business and Inventories Less Construction in Progress 1. Amount at the Beginning of Year			1 ' '	1 ' '				
Less Construction in Progress 0.0	1.		AIIIOUIIIS III AIKAIISAS	Total Amounts	Percentage (A)+(b)			
1. Amount at the Beginning of Year		_			1			
2. Amount at the End of year			00	00	1			
3. Total: (Add Lines a1 and a2) 4. Average Tangible Assets: (Line a3 divided by 2)			-		(Calculate to 6 places to the right of decimal.			
4. Average Tangible Assets: (Line a3 divided by 2)								
b. Rented Property: (8 X net annual rent)		,						
C. TOTAL TANGIBLE PROPERTY: (Add Lines a4 and b)				00	(EXAMPLE)			
2. Salaries, Wages, Commissions and Other Compensation Related to the Production of Income: a. TOTAL: b. Doublinding Shipped From Within Arkansas: b. Destination Shipped From Within Arkansas: c. Origin Shipped From Within Arkansas to U.S. Govt: d. Origin Shipped From Within Arkansas to U.S. Govt: d. Origin Shipped From Within Arkansas to U.S. Govt: d. Origin Shipped From Within Arkansas to U.S. Govt: d. Origin Shipped From Within Arkansas to U.S. Govt: d. Origin Shipped From Within Arkansas to U.S. Govt: d. Origin Shipped From Within Arkansas to U.S. Govt: d. Origin Shipped From Within Arkansas to U.S. Govt: d. Origin Shipped From Within Arkansas to U.S. Govt: d. Origin Shipped From Within Arkansas to U.S. Govt: d. Origin Shipped From Within Arkansas to U.S. Govt: d. Origin Shipped From Within Arkansas to U.S. Govt: d. Origin Shipped From Within Arkansas to U.S. Govt: d. Origin Shipped From Within Arkansas to U.S. Govt: d. Origin Shipped From Within Arkansas to U.S. Govt: d. Origin Shipped From Within Arkansas to U.S. Govt: d. Origin Shipped From Within Arkansas to U.S. Govt: d. Origin Shipped From Within Arkansas to U.S. Govt: d. Origin Shipped From Within Arkansas to U.S. Govt: d. Sum of the Percentage Attributable to Arkansas: d. Line 4 Sum of the Percentages (Add Column C, Lines 1c, 2a, and 3g). d. Several Column B, Line 4 Sum of the Percentage Attributable to Arkansas: d. Note: An entry other than zero in Part B, Column B, Line 3g, counts as two (2) entries. C. ARKANSAS TAXBLE INCOME: d. Income Allocated to Arkansas: (Submit schedule). d. Income Allocated to Arkansas: (Submit schedule). d. Origin Shipped From Within Arkansas to U.S. Government State to D. Origin Shipped From Within Arkansas (Submit schedule). d. Origin Shipped From Within Arkansas to U.S. Government State to D. Origin Shipped From Within Arkansas (Submit schedule). d. Origin Shipped From Within Arkansas (Submit schedule). d. Schedult Line 4 From Line 3: d. Taxable Income (See Instructions; Attach computation of tax). d. Taxable Income (Se				00	%			
Related to the Production of Income: a TOTAL:	2.							
3. Sales / Receipts: a. Destination Shipped From Within Arkansas: b. Destination Shipped From Within Arkansas: c. Origin Shipped From Within Arkansas to U. S. Govt.: d. Sum of the Percentages: (Add Column C. Lines 12 by 2 b								
a. Destination Shipped From Within Arkansas:		a. TOTAL:	00	00	%			
b. Destination Shipped From Without Arkansas:	3.	Sales / Receipts:						
c. Origin Shipped From Within Arkansas to U. S. Govt		a. Destination Shipped From Within Arkansas:	00					
d. Origin Shipped From Within Arkansas to Other Non-taxable Jurisdictions: e. Other Business Gross Receipts: (Interest, Dividends, Rents, Gains, etc. Attach Schedule) f. TOTAL SALES: (Add Lines 3a through 3e). g. Multiply Column C, Line 3f by 2 to Doubleweight the Sales Factor 4. Sum of the Percentages: (Add Column C, Lines 1c, 2a, and 3g). *For Part B, Line 5, divide Line 4 by the 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 3g, counts as two (2) entries. *C. ARKANSAS TAXABLE INCOME: 1. Income Apportioned to Arkansas: (Submit schedule). 2. Add: Direct Income Allocated to Arkansas: (Submit schedule). 3. TOTAL INCOME TAXABLE TO ARKANSAS: (Enter here and on Line 27, page 1). **SCHEDULE D - Capital Gains Tax *A. TAX IMPOSED ON CERTAIN CAPITAL GAINS: 1. Taxable Income: (See Instructions; Attach computation schedule). 2. Enter tax on Line 1 amount: (See Instructions for computation of tax). 3. Net long-term capital gain reduced by net short-term capital loss: (If multistate, multiply by apportionment factor, Part B, Line 5 above). 9. Compare Line 2 and Line 6: (Enter the smaller amount here and on Line 29, page 1, Form AR1100S). • Tax: (Enter 6.5% of Line 5). Compare Line 2 and Line 6: (Enter the smaller amount here and on Line 29, page 1, Form AR1100S). • Description: **Description: **Description: **Aution: **Description: **Aution: **Description: **Aution: **Description: **Description: **Description: **Aution: **Description: **Des		b. Destination Shipped From Without Arkansas:	00					
Other Non-taxable Jurisdictions:		c. Origin Shipped From Within Arkansas to U. S. Govt.:	00					
e. Other Business Gross Receipts: (Interest, Dividends, Rents, Gains, etc. Attach Schedule) f. TOTAL SALES: (Add Lines 3a through 3e). g. Multiply Column C, Line 3f by 2 to Doubleweight the Sales Factor. 4. Sum of the Percentages: (Add Column C, Lines 1c, 2a, and 3g). *5. Percentage Attributable to Arkansas: Line 4 *For Part B, Line 5, divide Line 4 by the 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 3g, counts as two (2) entries. *C. ARKANSAS TAXABLE INCOME: 1. Income Apportioned to Arkansas: (Multiply Part A, Line 12 by Part B, Line 5). 2. Add: Direct Income Allocated to Arkansas: (Submit schedule). 3. TOTAL INCOME TAXABLE TO ARKANSAS: (Enter here and on Line 27, page 1). *SCHEDULE D - Capital Gains Tax *A. TAX IMPOSED ON CERTAIN CAPITAL GAINS: 1. Taxable Income: (See Instructions; Attach computation of tax). 3. Net long-term capital gain reduced by net short-term capital loss: (If multistate.multiply by apportionment factor, Part B, Line 5 above). 4. Statutory minimum: 5. Subtract Line 4 from Line 3: 6. Tax: (Enter 6.5% of Line 5). 7. Compare Line 2 and Line 6: (Enter the smaller amount here and on Line 29, page 1, Form AR1100S). **DOTATION OF TAXIMPOSED ON CERTAIN BUILT- IN GAINS: 1. Taxable Income: (See Instructions; Attach computation schedule). 2. Recognized built-in gain: (If multistate, multiply by apportionment factor, Part B, Line 5 above). **Other Compare Line 2 and Line 6: (Enter the smaller amount here and on Line 29, page 1, Form AR1100S). **Other Compare Line 2 and Line 6: (Enter the smaller amount here and on Line 29, page 1, Form AR1100S). **Other Compare Line 2 and Line 6: (Enter the smaller amount here and on Line 29, page 1, Form AR1100S). **Other Compare Line 2 and Line 6: (Enter the smaller amount here and on Line 29, page 1, Form AR1100S). **Other Compare Line 2 and Line 6: (Enter the smaller amount here and on Line 29, page 1, Form AR1100S). **Other Compare L		d. Origin Shipped From Within Arkansas to						
(Interest, Dividends, Rents, Gains, etc. Attach Schedule) f. TOTAL SALES: (Add Lines 3a through 3e)		Other Non-taxable Jurisdictions:						
f. TOTAL SALES: (Add Lines 3a through 3e)		e. Other Business Gross Receipts:	00					
g. Multiply Column C, Line 3f by 2 to Doubleweight the Sales Factor								
4. Sum of the Percentages: (Add Column C, Lines 1c, 2a, and 3g). *5. Percentage Attributable to Arkansas: Line 4					%			
*5. Percentage Attributable to Arkansas: Line 4								
* For Part B, Line 5, divide Line 4 by the 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 3g, counts as two (2) entries. C. ARKANSAS TAXABLE INCOME: 1. Income Apportioned to Arkansas: (Multiply Part A, Line 12 by Part B, Line 5)		• • • • • • • • • • • • • • • • • • • •						
Note: An entry other than zero in Part B, Column B, Line 3g, counts as two (2) entries. C. ARKANSAS TAXABLE INCOME: 1. Income Apportioned to Arkansas: (Multiply Part A, Line 12 by Part B, Line 5)	*5.		<u>' </u>					
C. ARKANSAS TAXABLE INCOME: 1. Income Apportioned to Arkansas: (Multiply Part A, Line 12 by Part B, Line 5)	^	Note: An entry other than zero in Part B, Column B, Line 3g, coun	n zero wnich you make on its as two (2) entries.	Part B, Column B, Lines ((1c), (2a), and (3f).			
2. Add: Direct Income Allocated to Arkansas: (Submit schedule). 3. TOTAL INCOME TAXABLE TO ARKANSAS: (Enter here and on Line 27, page 1). SCHEDULE D - Capital Gains Tax A. TAX IMPOSED ON CERTAIN CAPITAL GAINS: 1. Taxable Income: (See Instructions; Attach computation schedule). 2. Enter tax on Line 1 amount: (See Instructions for computation of tax). 3. Net long-term capital gain reduced by net short-term capital loss: (If multistate, multiply by apportionment factor, Part B, Line 5 above). 4. Statutory minimum: 5. Subtract Line 4 from Line 3: 6. Tax: (Enter 6.5% of Line 5). 7. Compare Line 2 and Line 6: (Enter the smaller amount here and on Line 29, page 1, Form AR1100S). D. D	C.							
3. TOTAL INCOME TAXABLE TO ARKANSAS: (Enter here and on Line 27, page 1)	1.	Income Apportioned to Arkansas: (Multiply Part A, Line 12 by Part I	B, Line 5)					
SCHEDULE D - Capital Gains Tax A. TAX IMPOSED ON CERTAIN CAPITAL GAINS: 1. Taxable Income: (See Instructions; Attach computation schedule)	2.							
A. TAX IMPOSED ON CERTAIN CAPITAL GAINS: 1. Taxable Income: (See Instructions; Attach computation schedule)	3.	3. TOTAL INCOME TAXABLE TO ARKANSAS: (Enter here and on Line 27, page 1)						
1. Taxable Income: (See Instructions; Attach computation schedule)		SCHEDULE D - Capital Gains Tax						
2. Enter tax on Line 1 amount: (See Instructions for computation of tax). 3. Net long-term capital gain reduced by net short-term capital loss: (If multistate, multiply by apportionment factor, Part B, Line 5 above)	A.							
3. Net long-term capital gain reduced by net short-term capital loss: (If multistate,multiply by apportionment factor, Part B, Line 5 above)								
4. Statutory minimum: \$25,000 0 5. Subtract Line 4 from Line 3: 0 6. Tax: (Enter 6.5% of Line 5). 0 7. Compare Line 2 and Line 6: (Enter the smaller amount here and on Line 29, page 1, Form AR1100S). • 0 B. TAX IMPOSED ON CERTAIN BUILT- IN GAINS: 1. Taxable Income: (See Instructions; Attach computation schedule). 0 2. Recognized built-in gain: (If multistate, multiply by apportionment factor, Part B, Line 5 above). 0								
5. Subtract Line 4 from Line 3:								
6. Tax: (Enter 6.5% of Line 5)		·						
7. Compare Line 2 and Line 6: (Enter the smaller amount here and on Line 29, page 1, Form AR1100S)								
B. TAX IMPOSED ON CERTAIN BUILT- IN GAINS: 1. Taxable Income: (See Instructions; Attach computation schedule)								
Taxable Income: (See Instructions; Attach computation schedule)								
2. Recognized built-in gain: (If multistate, multiply by apportionment factor, Part B, Line 5 above).					00			
V. Enter enterior of Enterior of L								
		Arkansas Net Operating Loss Carryforward from C Corp years:						
, and the second		Subtract Line 4 from Line 3: (If zero or less, enter zero here and on Line 6 below)						