

State of Arkansas
Chart of Withholding on Members of Pass - Through Entities

ENTITY

Non Resident Member #1	Non-Resident Member #2
<i>Member does not choose to opt out of withholding on distribution</i>	<i>Member chooses to opt out of withholding on distribution</i>
Withholding is required on Arkansas sourced income and must be remitted by the entity to DFA.	Member signs AR4PT to exempt from Arkansas sourced income from withholding. See Member Filing Requirements.

ENTITY FILING REQUIREMENTS

<p>Entity must register on Form AR1R or online using ATAP at www.atap.arkansas.gov for a Withholding Pass-Through Account.</p> <p>If fiscal year ending is other than December 31st, please notify Withholding Tax section in writing.</p>	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;"><u>DUE DATE</u></th> <th style="text-align: left;"><u>FORMS TO BE FILED</u></th> </tr> </thead> <tbody> <tr> <td>March 15th</td> <td>Furnish AR1099PT (Report of Income Tax Withheld on behalf of the non-resident member) to each non-resident member electing to be included in the AR1000CR. The amount on the AR1099PT needs to be shown in the ‘Arkansas Income Tax Paid on AR1000CR.’ box.</td> </tr> <tr> <td>April 15th</td> <td>AR1000CR (Composite Return) with AR4PT-A, AR1099PT, CD (record layout information on DFA website) and payment.</td> </tr> <tr> <td>April 16th</td> <td>Penalties and Interest begin accruing</td> </tr> </tbody> </table>	<u>DUE DATE</u>	<u>FORMS TO BE FILED</u>	March 15th	Furnish AR1099PT (Report of Income Tax Withheld on behalf of the non-resident member) to each non-resident member electing to be included in the AR1000CR. The amount on the AR1099PT needs to be shown in the ‘Arkansas Income Tax Paid on AR1000CR.’ box.	April 15th	AR1000CR (Composite Return) with AR4PT-A, AR1099PT, CD (record layout information on DFA website) and payment.	April 16th	Penalties and Interest begin accruing
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MEMBER FILING REQUIREMENTS

<p>Non-Resident member is not required to file an Arkansas individual income tax return</p>	<p>Non-Resident member elects to be included in the Composite Return AR1000CR must attach AR1099PT.</p> <p style="text-align: center;">Or</p> <p>Non-Resident member files an Arkansas Individual Income Tax Return AR1000NR must attach AR1099PT.</p>
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**Partnership returns are information only and any Arkansas withholding tax due must be filed with an AR1000NR, AR1000CR, or AR941PT. C-CORPORATION ACCOUNTS MUST OPT OUT OF THE WITHHOLDING PASS-THROUGH. No Deductions will be allowed on the Corporate Return for any Withholding Pass-Through Tax Paid.*