



# INSTRUCTIONS FOR AR3MAR

## FORM AR3MAR IS YOUR ANNUAL RECONCILIATION OF MONTHLY WITHHOLDING.

- (A) An Annual Reconciliation form must be completed and returned to our office by February 28 of the year immediately following the tax year you are filing.
- (B) For each month listed, fill in the actual amount of Arkansas tax withheld in Column A and the net amount of withholding tax actually paid in Column B. The net amount paid is the total amount paid minus refunds you may have received for certain periods.
- (C) Total the amounts in Column A for the whole year and write the total in the appropriate box. This amount should equal the total amount of Arkansas Tax withheld on the W-2s.
- (D) List total amount of wages paid and the total number of employees in the appropriate boxes.
- (E) If the total amount of tax paid in Column B is greater than the total amount withheld in Column A, you will receive a refund. List this amount in the Refund box. If the total amount withheld in Column A is greater than the total amount paid in Column B, then you owe an additional amount of tax. List this amount in the Tax Due box and attach a check for that amount. Any underpayment reported on this form is subject to penalties and interest calculated from the original due date of the tax withheld to the date paid.
- (F) **DATE CLOSED:** Enter the date the business closed or stopped withholding Arkansas taxes. This will close your withholding account with the State of Arkansas until you re-register your business for withholding purposes.
- (G) **REASON CLOSED:** Enter the number of the appropriate reason.
  - 1. Business discontinued
  - 2. Business transferred to successor
  - 3. Change in organization
  - 4. Discharged all employees but continuing business
  - 5. Other