



**STATE OF ARKANSAS**  
**Nonresident Member Withholding**  
**Exemption Affidavit**

**AR4PT**

PART A: Pass-Through Entity Information	
Name of Entity	FEIN
Address	Type of Pass-Through Entity
City, State, Zip	<input type="checkbox"/> S-Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Partnership <input type="checkbox"/> Other <input type="checkbox"/> Limited Liability Co.
PART B: Nonresident Member Information	
Name of Member	SSN or FEIN
Address	
City, State, Zip	
PART C: Withholding Tax Exemption	

I, \_\_\_\_\_, as a nonresident member of the above named pass-through entity, request to be exempt from Arkansas income tax withholding per Arkansas Code Annotated 26-51-918(b)(1)(A) for tax year \_\_\_\_\_, and all subsequent years, until I notify the Arkansas Department of Finance and Administration of a change in this election (see Part D.)

By signing this affidavit I agree to be subject to the personal jurisdiction of the Arkansas Department of Finance and Administration in the courts of this state for the purpose of determining and collecting any Arkansas taxes, including estimated tax payments, together with any related interest and penalties.

I agree to timely file appropriate income tax returns, or be included in the pass-through entity's income tax return, and make payment of all Arkansas taxes as required by law.

If I fail to abide by the terms of this affidavit I understand that the Arkansas Department of Finance and Administration may revoke at any time the withholding exemption granted under Arkansas Code Annotated 26-51-918(c)(5)(B).

PART D: Withholding Tax Exemption Revocation	
I, _____, as a nonresident member of the above named pass-through entity, hereby revoke my previous withholding election dated _____.	
At this time, I request to be subject to income tax withholding on my share of distributed Arkansas income of the above named pass-through entity for tax year _____, and all subsequent years, until I notify the Arkansas Department of Finance and Administration of a change of this election.	
PART E: Signature	

\_\_\_\_\_  
Signature of Nonresident Member

\_\_\_\_\_  
Date

Daytime Telephone Number ( \_\_\_\_ ) \_\_\_\_\_

# Instructions for Nonresident Member Withholding Exemption Affidavit

## Requirement to Make Withholding Payments

Arkansas Code Annotated 26-51-918(b)(1)(A) requires a pass-through entity to withhold income tax at the rate of 7% on each nonresident member's share of distributed Arkansas income. A pass-through entity is not required to withhold income tax for any nonresident member who submits a Nonresident Member Withholding Exemption Affidavit (Form AR4PT).

## Instructions for Nonresident Member

Any nonresident member receiving a distribution of Arkansas income from a pass-through entity may claim an exemption from the withholding requirement by completing Parts A, B, C and E and submitting the completed affidavit to **the pass-through entity**.

A nonresident member who has previously received an exemption from the withholding requirement may revoke such exemption by completing Parts A, B, D and E and submitting the completed affidavit **to the pass-through entity**.

If any of the information provided in Parts A or B changes, a new affidavit must be filed with **the pass-through entity**.

## Instructions for Pass-through Entity

The pass-through entity must retain the original Nonresident Member Withholding Exemption Affidavits and provide copies to the Arkansas Department of Finance and Administration (DFA) upon request. All pass-through entities must provide DFA on an annual basis with the name, address, and identification number of all nonresident members for whom they have received a Nonresident Member Withholding Exemption Affidavit on an annual basis as described below:

- a. Pass-through entities are required to file the nonresident member affidavit information on a CD or diskette using a spreadsheet format (such as Excel), a database format (such as Access), or a Delimited Text File. Due to security reasons, the information cannot be sent electronically at this time. All of the information shown in Parts A and B must be provided using the predefined record layouts. The predefined record layouts may be accessed on our website at **[www.arkansas.gov/dfa/income\\_tax/tax\\_wh\\_forms/](http://www.arkansas.gov/dfa/income_tax/tax_wh_forms/)**.
- b. Please file the CD or diskette using transmittal Form AR4PT-A by the due date of the pass-through entity's income tax return, including extensions, at the address below.
- c. To obtain a waiver from filing on a CD or diskette, the pass-through entity must mail a request to the DFA at the address below and detail any hardship that would result if required to file on a CD or diskette.
- d. For those pass-through entities that are granted a waiver, copies of all Nonresident Member Withholding Exemption Affidavits must be filed using transmittal Form AR4PT-A by the due date of the pass-through entity's income tax return, including extensions, at the address below.

## Mailing Address

Individual Income Tax Section  
Pass-Through Entity  
Post Office Box 3628  
Little Rock, AR 72203-3628