

Instructions for Form AR4PT Nonresident Member Withholding Exemption Affidavit

(Revised 02/27/07)

1. TRANSMISSION NOTES

- a. For all transmittal forms the same fields in order and size will be required.
- b. Transmittals will be acceptable on CD or Diskette.
- c. All fields are alpha/text/character fields.

2. RECORD LAYOUT FOR TRANSMITTALS

Field #	Field Name	Field Description	Field Size
1	RECORD TYPE	<u>S</u> -Corporation <u>P</u> artnership <u>L</u> imited Liability Company <u>T</u> rust Code <u>O</u> ther <u>N</u> onresident Member	1
2	FIN	Entity FIN	9
3	FIN/SSN	Member FIN or SSN	9
4	FIRST NAME	Member first name, if individual Entity/Member complete name, if other than individual	25
5	MIDDLE INITIAL	Member middle initial	1
6	LAST NAME	Member last name	25
7	ADDRESS	Entity/Member address	35
8	CITY	Entity/Member city	35
9	STATE	Entity/Member state	2
10	ZIP	Entity/Member zip	9

3. FIELD DATA INSTRUCTIONS

The first record should be the Entity record and the following fields should be completed: 1 (use S, P, L, T, O only), 2, 4, and 7 through 10.

The Entity record should be followed by the Member record(s) and the following fields should be completed: 1 (N only) and 3 through 10.

Field 1 Enter S for a S-Corporation, P for a Partnership, L for a Limited Liability Company, T for a Trust, O for Other, or N for a Nonresident member. Code of S, P, L, T, O, N is required, no other code is acceptable. Field will be used as part of key along with FEIN.

Field 2 Enter the Federal Identification Number (FIN) for the S-Corporation, Partnership, Limited Liability Company, Other, or Trust. FIN is a required field for all records. Zero fill from left for any number less than 9 digits. Field will be used as part of key along with S, P, L, T, O, and N codes. All records with same FIN will be treated as belonging together.

- Field 3** Enter the Social Security Number or Federal Identification Number for the Partner, Shareholder, Member, or Beneficiary. SSN/FIN is a required field for all N records, leave blank for other record codes. Zero fill from left for any number less than 9 digits.
- Field 4** For records coded S, P, L, T or O: Enter complete name of S-Corporation, Partnership, Limited Liability Company, Trust, or Other. Supply legal name only, do not use DBA (doing business as) name.
- For records coded N: Enter first name of Partner, Shareholder, Member, or Beneficiary. Supply legal name only, do not use DBA (doing business as) name.
- Field 5** Enter middle initial of Partner, Shareholder, Member, or Beneficiary.
- Field 6** Enter last name of Partner, Shareholder, Member, or Beneficiary.
- Field 7** Enter location for the S-Corporation, Partnership, Limited Liability Company, Other, Trust, or Nonresident member. Mailing address will be acceptable.
- Field 8** Enter city for the S-Corporation, Partnership, Limited Liability Company, Other, Trust, or Nonresident member.
- Field 9** Enter state two digit mailing code for the S-Corporation, Partnership, Limited Liability Company, Other, Trust, or Nonresident member.
- Field 10** Enter mailing zip code for the S-Corporation, Partnership, Limited Liability Company, Other, Trust, or Nonresident member. Zip code required for 5 digits, 9 digits accepted and preferred.

4. FAQ (Frequently asked questions):

Q: Are the records I submit required to be in any specific order of submission?

A: No. There is no specific order of submission.

Q: I submitted what I thought was all my information in a transmission, but now have additional information which needs to be transmitted. Do I need to add the records to those already submitted and resubmit again?

A: No. Transmit the additional information only.

Q: May I submit more than one pass through entity information in the same submission?

A: Yes. Complete Form AR4PT for each pass through entity whose records are on the CD or diskette.

Q: Do I need to submit the nonresident member affidavit information on a CD or diskette as I receive the affidavits, or can I wait until I receive all of the signed affidavits?

A: The nonresident member affidavit information will be required to be filed on a CD or diskette with the Arkansas Department of Finance and Administration no later than the due date of your income tax return.