

# Chart of Withholding on Members of Pass - Through Entities

## ENTITY

Member #1	Member #2
<p><b>doesn't opt out</b></p> <p>Does not sign AR4PT (Nonresident member withholding exemption affidavit)  <b>Withholding on distribution</b></p>	<p><b>opts out</b></p> <p>Signs AR4PT(Part C). The form is kept at the entity.  <b>NO Withholding on distribution</b></p>

## Entity FILING Requirements

### Entity must REGISTER with Withholding Section using AR4ER form

<u>DUE DATE</u>	<u>Form filed</u>	<u>DUE DATE</u>	<u>Form Filed</u>
(1) 2/28, with automatic extension to 4/15,	AR941PT (Pass-Through Entity Withholding Report) with diskette or CD listing members/amounts/FEIN/SS#s (see instructions on AR941PT)	(1) due date of tax return	Send in AR4PT-A (Transmittal of nonresident member withholding exemption affidavit) with CD or diskette listing members that filed AR4PT. Record layout information on DFA web site.
(2) due 15th day of 3rd month following end of entity tax year	AR99NRM sent to members reporting withholdings	(2) due 15th day of 3rd month following end of entity tax year	AR99NRM ( Report of Income Tax Withheld or Paid on behalf of Nonresident Member) sent to members electing to be included in the AR1000CR
		(3) 15th day of 4th month following close of tax year	AR1000CR for members electing to be included in Composite filing
<i>NO AR99NRM needed if members opt out and are not included in the AR1000CR</i>			

## Member FILING Requirements

<p>Member is not <b>required</b> to file an Arkansas individual income tax return</p> <p style="text-align: center;">or</p> <p>Member may file an Arkansas individual income tax return, AR1000NR, with AR99NRM to receive credit for withholding</p>	<p>Member elects to be included in composite return, AR1000CR</p> <p style="text-align: center;">or</p> <p>Member files an Arkansas individual income tax return AR1000NR</p> <p>(Member may file AR1000CR, then later file individual income tax return if additional Arkansas income is discovered)</p>
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