

# 2011 AR1000CR

## ARKANSAS INCOME TAX COMPOSITE TAX RETURN

Jan 1 - Dec 31, 2011 or fiscal year ending \_\_\_\_\_, 20\_\_\_\_

# CR

**CHECK BOX IF  
AMENDED RETURN**

Dept. Use Only

Name of entity ●	Federal Employer Identification Number ●
Mailing address ●	Telephone
City, state, and ZIP ●	Location of records for audit

●  **Check this box if you have filed Arkansas extension Form AR1055**

### COMPUTATION OF TAX ON ARKANSAS TAXABLE INCOME (Round to nearest dollar)

1. <b>TAXABLE INCOME FROM SCHEDULE A (below):</b> .....	1	●		00
2. <b>TAX:</b> [Multiply Line 1 by 7 percent (.07)] .....	2	●		00
3. Arkansas income tax withheld: <i>[Attach copies of AR1099PT Form(s)]</i> .....	3	●	00	
4. Estimated tax paid and/or credit carried forward: .....	4	●	00	
5. Payment made with extension: .....	5	●	00	
6. <b>AMENDED RETURNS ONLY</b> - Enter previous payments: .....	6	●	00	
7. <b>TOTAL PAYMENTS:</b> <i>(Add Lines 3 through 6)</i> .....	7	●		00
8. <b>AMENDED RETURNS ONLY</b> - Enter previous overpayments: .....	8	●		00
9. <b>ADJUSTED TOTAL PAYMENTS:</b> <i>(Subtract Line 8 from Line 7)</i> .....	9	●		00
10. <b>AMOUNT OF OVERPAYMENT/REFUND:</b> <i>(If Line 9 is greater than Line 2, enter difference)</i> .....	10	●		00
11. Amount of overpayment to be applied to 2012: .....	11	●		00
12. <b>AMOUNT TO BE REFUNDED TO YOU:</b> <i>(Subtract Line 11 from Line 10)</i> .....	12	●	<b>REFUND</b>	00
13. <b>AMOUNT DUE:</b> <i>(If Line 2 is greater than Line 9, enter difference)</i> .....	13	●	<b>TAX DUE</b>	00

Attach Form AR1000CRV to check or money order payable in U.S. Dollars to "Dept. of Finance and Administration". Include FEIN on payment. To pay by credit card, see instructions.

<p><b>PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.</b></p>		<p>May the Arkansas Revenue Agency discuss this return with the preparer shown below?</p> <p><input type="checkbox"/> Yes    <input type="checkbox"/> No</p>	
Signature of officer, partner or accountant	Date	<b>For Department Use Only</b>	
	Telephone number	A	●
Preparer's signature	ID Number/Social Security Number ●		
Preparer's name	City/state/ZIP		
Address	Telephone number		

### SCHEDULE A - MEMBERS' SHARES OF INCOME NUMBER OF NONRESIDENT MEMBERS \_\_\_\_\_

NAME OF MEMBER	ADDRESS, CITY, STATE, ZIP	SSN OR FEIN	SHARE OF TAXABLE INCOME
			00
			00
			00
			00
			00
			00
			00
			00
			00
			00
<b>Total Taxable Income</b>			00

## ARKANSAS COMPOSITE FILING (AR1000CR)

Act 1982 of 2005 allows pass-through entities to file composite returns for nonresident members who elect to be included in the composite filing. The pass-through entity must report its distributive share of income or other gain that is passed through to the members included on this return and subject to Arkansas income tax.

**NOTE:** Pass-through entities include S corporations, general partnerships, limited partnerships, limited liability partnerships, trusts, or limited liability companies. Any entity that is taxed as a corporation or is a disregarded entity for federal income tax purposes is not considered a pass-through entity.

**The due date is April 17, 2012 for calendar year entities.** If the due date of your return falls on a Saturday, Sunday, or legal holiday, the return will be considered timely filed if it is postmarked on the next business day. If an extension is required, Form AR1055 should be completed and mailed by April 17, 2012. If additional tax is owed, the amount must be paid by the original due date. Attach the payment in U.S. Dollars to the completed Form AR1055 and mail to the address specified on Form AR1055.

### INSTRUCTIONS:

Each composite return must be filed in the name of the pass-through entity, and the member who signs the return is responsible for any assessments or deficiencies incurred by the return. This requirement does not relieve any of the members from their personal liability in any way.

**Only those members who must file Arkansas nonresident individual income tax returns as a result of their interest in a pass-through entity can be included in the composite return.** Members who were Arkansas residents, became Arkansas residents during the year, or who had income/losses from Arkansas sources other than from pass-through entities, must be excluded from the composite return.

**NOTE: A pass-through entity cannot be included as a member on a composite return.**

**If filing an amended return,** check the box at the top right corner of Form AR1000CR. Complete the return using the instructions below, replacing the incorrect entries from the original return with the corrected entries. **Attach supporting forms and/or schedules for items changed.**

- Line 1.** Report the total taxable income from doing business in Arkansas or derived from sources within this state and distributed to a member electing to be included on this tax return. The amount must equal the total on Schedule A.
- Line 2.** Compute tax at 7% (.07). No deductions or credits are allowed.
- Line 3.** Withholding paid by entity - FEIN on AR1099PT Form(s) must match FEIN on composite return.

(Lines 4 through 13 – Follow instructions on form.)

**Your tax return will not be complete unless officer, partner, or accountant signs it. Fill in preparer section if applicable.**

AR1000CR Instructions (R 11/8/11)

**Schedule A: The Revenue Division must be provided with names of all nonresident members included on this return.**

- If there are **nine (9) or less nonresident members** represented by the return, complete Schedule A.
- If there are **more than nine (9) nonresident members** represented by the return, nonresident information **must be submitted by CD**. The information must be in a spreadsheet format (such as Excel), a database format (such as Access) or a Delimited Text File and should contain for each member included on this return: name, address, FEIN or SSN, share of income, and tax paid.

**Attach an AR1099PT Form for each nonresident member included on this return.** The amount(s) reported on the AR1099PT(s) must equal the amount(s) reported on the AR1000CR. Send two copies of AR1099PT Form to each nonresident member and retain one copy for your records.

**NOTE: Each entity claiming withholding must be registered to withhold under the FEIN on the composite return. Failure to register will result in disallowance of withholding. For information about registering, call (501) 682-7290 or go to [www.arkansas.gov/withholding](http://www.arkansas.gov/withholding).**

**Mail the completed AR1000CR and required information to:**

Individual Income Tax Section  
Composite Return  
P.O. Box 3628  
Little Rock, Arkansas 72203-3628

**For additional information on composite filing go to:**

[www.arkansas.gov/incometax](http://www.arkansas.gov/incometax)

### PAYMENT INFORMATION

Complete Form AR1000CRV and attach with check or money order to your return. Write your FEIN on payment, made payable in U.S. Dollars to the Department of Finance and Administration. Mail on or before April 17, 2012. If the payment is for an amended return, mark the box yes on Form AR1000CRV for "Is Payment for an Amended Return".

Credit card payments may be made by calling **1-800-2PAY-TAX<sup>SM</sup>** (1-800-272-9829), or by visiting **[www.officialpayments.com](http://www.officialpayments.com)** and clicking on the "Payment Center" link.

Credit card payments will be processed by Official Payments Corporation, a private credit card payment services provider. A convenience fee will be charged to your credit card for the use of this service. **The State of Arkansas does not receive this fee.** You will be informed of the exact amount of the fee before you complete your transaction. After you complete your transaction you will be given a confirmation number to keep with your records.