## **2013 AR1000CR** ARKANSAS INCOME TAX

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Name of entity	COMPOSITE TAX RE		Dept. Use Only			٢N
Mailing address <ul> <li>Telephone Number</li> </ul> <ul> <li>City, state, and ZIP</li> <li>Location of records for audit</li> </ul> <ul> <li>Coheck this box if you have filed Arkansas extension Form AR1035</li> </ul> <ul> <li>Coheck this box if you have filed Arkansas extension Form AR1035</li> </ul> <ul> <li>Coheck this box if you have filed Arkansas extension Form AR1035</li> </ul> <ul> <li>Coheck this box if you have filed Arkansas extension Form AR1035</li> </ul> <ul> <li>Coheck this box if you have filed Arkansas extension Form AR1035</li> </ul> <ul> <li>Coheck this box if you have filed Arkansas extension Form AR1035</li> </ul> <ul> <li>Coheck this box if you have filed Arkansas extension Form AR1035</li> </ul> <ul> <li>Coheck this box if you have filed Arkansas extension Form AR1035</li> </ul> <ul> <li>Coheck this box if you have filed Arkansas extension Form AR1035</li> </ul> <ul> <li>Advances</li> <li>Advances</li> <li>Advances</li> <li>Coheck this box if you have filed Arkansas extension Form(SI)</li> <li>Advances</li> <li>Advances</li> <li>Coheck this box if you have filed Arkansas extension Form(SI)</li> <li>Advances</li> <li>Advances</li> <li>Coheck this box if you have filed Arkansas extension Form(SI)</li> <li>Advances</li> <li>Advances</li> <li>Coheck this box if you have filed Arkansas extension Form(SI)</li> <li>Advances</li> <li>Advances</li> <li>Coheck this box if you have filed Arkansas extension for antice for antice of the form form form form form form form form</li></ul>		, 20•	Federal	Emplover Iden	tification Number	
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<ul> <li>City, state, and ZIP </li> <li>Check this box if you have filed Arkansas extension Form AR1055 </li> </ul> <ul> <li>Check this box if you have filed Arkansas extension Form AR1055 </li> </ul> <ul> <li>Check this box if you have filed Arkansas extension Form AR1055 </li> </ul> <ul> <li>TAXABLE INCOME FROM SCHEDULE A (below): </li> <li>TAX (Multiply line 1 by 7 percent (07)</li> <li>Advanasi not created forward: </li> <li>Advanasi not created transformed to an extension form and the set of the</li></ul>	Mailing address		-	ne Number		
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2. TAX: [Multiply Line 1 by 7 percent ( 07]	COMPUTATION	OF TAX ON ARKANSAS TAXABLE	INCOME (Round t	o nearest	dollar)	
Arkansas income tax withheid: [Attach copies of AR1099PT Form(s)]     A     Arkansas income tax withheid: [Attach copies of AR1099PT Form(s)]     A     Estimated tax paid and/or credit carried forward     S     Payment name with extension     AMENDED RETURNS ONLY - Enter previous payments:     AMENDED RETURNS (Subtrat Line 8 form Line 7)     AMOUNT OF OVERPAYMENTIKE(FUNC); (I' Line 9 is greater than Line 2, enter difference)     AMOUNT TO BE RETURNDED TO YOUL; (I' Line 9 is greater than Line 2, enter difference)     Tax DUE 13     AMOUNT DUE: (If Line 2 is greater than Line 9, enter difference)     Tax DUE 13     AMOUNT DUE: (If Line 2 is greater than Line 9, enter difference)     Tax DUE 13     AMOUNT DUE: (If Line 2 is greater than Line 9, enter difference)     Tax DUE 13     AMOUNT DUE: (If Line 2 is greater than Line 9, enter difference)     Tax DUE 13     Depayment. To B pay by credit card, see instructions.   PLEASE SIGN HERE: Under panalities 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, below more discound to be preparer (other than taxpayer) is based on all informatic     Telephone number  Preparer's signature     Date     Telephone number  SCHEDULE A - MEMBER'S SHARES OF INCOME     NUMBER OF NONRESIDENT MEMBERS     SIGN ARE DF TAXABLE INCOME     NUMBER OF NONRESIDENT MEMBERS     SHARE OF     TAXABLE INCOME     Devalue:     DADRESS, CITY, STATE, ZIP     SN OR     SHARE OF     TAXABLE INCOME     DOR	1. TAXABLE INCOME FROM SCHEDULE A (below):					
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5. Payment made with extension: 5   6. AMENDED RETURNS ONLY - Enter previous payments: 6   7. TOTAL PAYMENTS; (Add Lines 3 through 6) 7   9. ADJUSTED TOTAL PAYMENTS; (Subtract Line 6 from Line 7) 0   10. AMOUNT OF OVERAYMENTRS; (Subtract Line 8 from Line 7) 0   10. AMOUNT TO BE REFUNDED TO YOU; (Subtract Line 9 is greater than Line 2, enter difference) 10   11. Amount of overpayment to be applied to 2014: 1   12. AMOUNT TO BE REFUNDED TO YOU; (Subtract Line 11 from Line 10) REFUND 12   13. AMOUNT DUE; (If Line 2 is greater than Line 9, enter difference) 10   14. ATABUE SIGN HERE: Under penalties of perjury, 1 declare that 1 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 is any knowledge.   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 SHARE OF FEIN   TAX BLE INCOME 00   0. ADDRESS, CITY, STATE, ZIP   Total Taxable						
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### **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 15, 2014 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 15, 2014. 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.

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.

### 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

### **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 15, 2014. If the payment is for an amended return, mark the box yes on Form AR1000CRV for "Is Payment for an Amended Return".

**Arkansas Taxpayer Access Point (ATAP)** allows taxpayers or their representatives to log on to a secure site and manage all of their tax accounts online. ATAP allows taxpayers to make name and address changes, view letters on their accounts, make payments and check refund status. (Registration with ATAP is not required to make payments or check refund status.) Go to www.atap.arkansas.gov for more information.

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** 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.