Instructions for AR1099PT

PASS THROUGH ENTITY

WHO MUST FILE AN AR1099PT:

Any pass through entity that withholds Arkansas income tax from a distribution to a nonresident member and/or files a Composite Return (AR1000CR) on behalf of its nonresident members. The amount reported on the AR1099PT must equal the amounts reported on the AR1000CR and AR941PT. Attach a copy to the AR1000CR if necessary to substantiate withholding.

WHERE DO YOU SEND THE AR1099PT:

Send two (2) copies to the nonresident member and retain one (1) for your records. Do not remit a copy to the Individual Income Tax Section unless requested.

WHEN DO YOU FILE THE AR1099PT:

You must send two (2) copies to the nonresident member by the 15th day of the fourth month of the close of your tax year (April 15 for calendar year filers).

NONRESIDENT MEMBER

Include the AR1099PT with your Arkansas income tax return to substantiate the tax withheld or paid on your behalf.

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