



## ARKANSAS CORPORATION INCOME TAX Withholding Summary

Tax Year beginning ● \_\_\_\_/\_\_\_\_/\_\_\_\_ and ending ● \_\_\_\_/\_\_\_\_/\_\_\_\_

| Corporation Name<br>● _____  |                  |                         | FEIN<br>● _____             |            |    |
|--|------------------|-------------------------|-----------------------------|------------|----|
| Federal Employer Identification Number   | Partnership Name | Arkansas Taxable Income | Arkansas Withholding Amount |            |    |
| 1. ● _____   |                  |                         | 00                          | 1 ● _____  | 00 |
| 2. ● _____   |                  |                         | 00                          | 2 ● _____  | 00 |
| 3. ● _____   |                  |                         | 00                          | 3 ● _____  | 00 |
| 4. ● _____   |                  |                         | 00                          | 4 ● _____  | 00 |
| 5. ● _____   |                  |                         | 00                          | 5 ● _____  | 00 |
| 6. ● _____   |                  |                         | 00                          | 6 ● _____  | 00 |
| 7. ● _____   |                  |                         | 00                          | 7 ● _____  | 00 |
| 8. ● _____   |                  |                         | 00                          | 8 ● _____  | 00 |
| 9. ● _____   |                  |                         | 00                          | 9 ● _____  | 00 |
| 10. ● _____  |                  |                         | 00                          | 10 ● _____ | 00 |
| <b>TOTAL ARKANSAS TAXABLE INCOME:</b> .....  |                  |                         | 00                          |            |    |
| <b>TOTAL ARKANSAS WITHHOLDING AMOUNT:</b> (Enter here and on the AR1100CT, Line 36 or AR1100S, Line 32)..... |                  |                         |                             |            |    |
|  |                  |                         |                             | 00         |    |

**INSTRUCTIONS:**

For tax years beginning on or after January 1, 2018, pass-through entities will be required to withhold Arkansas income tax on corporate members in addition to the current requirement to withhold for individual members. Use Form AR1100WH if the corporation has withholding tax paid on its behalf by an entity taxed as a partnership. Withholding is deemed to have been made on behalf of a corporation if an entity taxed as a partnership has filed a pass-through entity withholding return on Form AR941PT, or a composite return on Form AR1000CR and issued the corporation a withholding statement on Form AR1099PT for a tax year ending during the tax year for which the corporation is filing a corporation income tax return. Credit for withholding payments claimed will only be credited to the corporation if the partnership has actually paid the withholding tax reported.

To complete Form AR1100WH, the tax year beginning and ending and the corporation name and Federal Employer Identification Number (FEIN) should be provided in the appropriate portions of the Form. On lines 1 through 10, the FEIN and name of the partnership which has withheld income tax on behalf of the corporation should be provided along with the amount of Arkansas taxable income allocated to the corporation and the amount of Arkansas income tax withheld by each partnership that withheld income tax on behalf of the corporation. On the bottom of the form are spaces to provide the total partnership income allocated to the corporation by partnerships that withheld income tax and the total amount of income tax withheld by partnerships on behalf of the corporation.

For corporations which have a fiscal year end that is different from the fiscal year end of the pass-through entity, withholding payments made for the fiscal period that ends during the fiscal year of the corporation may be claimed on the corporation's income tax return. Withholding payments will be divided equally to each quarter for purposes of determining Underpayment of Estimated Tax Penalties.