



ARKANSAS PASS-THROUGH ENTITY INCOME TAX REVOCATION FORM

Software ID

Software ID input box

Pass-through entity making the REVOCATION:

- The entity listed below is revoking to be taxed at the entity level for this tax year. By checking this box, I affirm that this revocation has been approved by members holding more than fifty percent of the voting rights.

Revocation of election of pass through entity tax • ____/____/____ Effective date of revocation

Any credits at the time of Revocation will be applied as:

- Refund • Carry-Forward • Income Tax Composite • Pass-Through Withholding

Date of first operations in Arkansas: • _____ NAICS code: • _____

Form fields for Federal employer identification number, Name, Address, City, State, Zip

Responsible Party:

Form fields for Responsible Party: Name, Title, SSN, Email, Telephone Number

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.

Signature of authorized partner, shareholder, corporate officer, or member

Date

Mail To: Pass-Through Entity Tax P O Box 919 Little Rock, AR 72203-0919

Email: passthrough.entitytax@dfa.arkansas.gov

Instructions:

This form is intended for S-Corps, LLCs, and partnerships that are revoking to be taxed at the entity level under AR §26-65-101 et seq. Complete this form to make the revocation. This revocation is valid for the pass-through entity for the tax year listed at the top of this form and for each tax year after until re-election. If the amount of tax required to be paid by the pass-through entity pursuant to the provisions of AR §26-65-101 et seq is not paid when due, the Department of Finance and Administration may assess the individual members of the entity based on each members pro rata share of income in addition to assessing the entity for tax liability. The revocation is due before the due date or extended due date of the entity's tax return for each tax year. For partnerships, this form is to be signed by a partner or member who is authorized to sign and file such income tax return. For S-Corps, this form is to be signed by a corporate officer or a member who is authorized to sign and file such income tax return. For revocation of PET tax, please provide the first date of the tax period after last return filed under PET tax.