



Instructions for Nonresident Member Withholding Exemption Affidavit

Requirement to Make Withholding Payments

Arkansas Code Annotated 26-51-919(b)(1)(A) requires a pass-through entity to withhold income tax at the rate of 3.9% (4.3% in the case of a corporation) on each nonresident member's share of distributed Arkansas income. A pass-through entity is not required to withhold income tax for any nonresident member who submits a Nonresident Member Withholding Exemption Affidavit (Form AR4PT).

Instructions for Nonresident Member

Any nonresident member receiving a distribution of Arkansas income from a pass-through entity may claim an exemption from the withholding requirement by completing Parts A, B, C and E and submitting the completed affidavit to **the pass-through entity**.

A nonresident member who has previously received an exemption from the withholding requirement may revoke such exemption by completing Parts A, B, D and E and submitting the completed affidavit **to the pass-through entity**.

If any of the information provided in Parts A or B changes, a new affidavit must be filed with **the pass-through entity**.

Instructions for Pass-through Entity

The pass-through entity must retain the original Nonresident Member Withholding Exemption Affidavits and provide copies to the Arkansas Department of Finance and Administration (DFA) upon request. All pass-through entities must provide DFA on an annual basis with the name, address, and identification number of all nonresident members for whom they have received a Nonresident Member Withholding Exemption Affidavit on an annual basis with form AR941PT.

Attach copies of AR4PT(s) with your return form AR941PT or mail them to the address below.

Mailing Address

Pass-Through Entity Tax
Withholding Pass-Through
Post Office Box 919
Little Rock, AR 72203-0919