AR1100-WH

ARWS221

2022

ARKANSAS CORPORATION INCOME TAX
OR PASS-THROUGH ENTITY TAX
Withholding Summary

Tax Year beginning ● _____/_____/_____ and ending ● _____/_____/_____

Corporation Name ●				FEIN ●	

	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
TOTAL ARKANSAS TAXABLE INCOME:..				00		
TOTAL ARKANSAS WITHHOLDING AMOUNT: (Enter here and on the AR1100CT, Line 36 or AR1100S, Line 32 or on P1 Line 10 of Form AR1100PET)..						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 or PET tax entity members in addition to the current requirement to withhold for individual members.   Use Form AR1100WH if the corporation or PET tax entity 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 or PET tax entity filers 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 or PET tax entity a withholding statement on Form AR1099PT for a tax year ending during the tax year for which the corporation or PET tax entity is filing a corporation income tax return or pass-throughentity tax return. Credit for withholding payments claimed will only be credited to the corporation or PET tax entity if the partnership has actually paid the withholding tax reported.

To complete Form AR1100WH, the tax year beginning and ending and the corporation or PET tax entity 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 or PET tax entity should be provided along with the amount of Arkansas taxable income allocated to the corporation or PET tax filers and the amount of Arkansas income tax withheld by each partnership that withheld income tax on behalf of the corporation or PET tax filers. On the bottom of the form are spaces to provide the total partnership income allocated to the corporation or PET tax filers by partnerships that withheld income tax and the total amount of income tax withheld by partnerships on behalf of the corporation or PET tax entity.

For corporations and PET tax filers 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 or PET tax entity may be claimed on both types of income tax return. Withholding payments will be divided equally to each quarter for purposes of determining Underpayment of Estimated Tax Penalties.

AR1100-WH (R 3/11/2022)