

2022

Software ID

## ARKANSAS PASS-THROUGH ENTITY INCOME TAX ELECTION OR REVOCATION FORM

Pass-through entity making the election	on:						
The entity listed below is electing been approved by members hold.					y checki	ing this box, I	affirm that this election has
Tax year begin date: ●//	Tax	year end date: ●		/	_/	_	
<ul> <li>■ Revocation of election of pass th</li> </ul>	rough entity tax	•		_ Effect	ive date	of revocation	
Date of first operations in Arkansas: ●		NAICS	code:	)			
Taxpayer Identifcation Number: ● ☐ FEIN	• □SSN Fed	deral employer identific	cation nu	ımber <b>oı</b>	Social se	ecurity number (	'Applied for" is not acceptable)
Name							
Address							
City		State				Zip	
•		•				•	
<ul> <li>Partnership (All types including</li> <li>Other (explain:</li></ul>	, ,		jeneral	(GP, e	tc.)		
Name		Title					SSN
•		•					•
Email							Telephone Number
•							•
Under penalties of perjury, I declare that I have examir complete. Declaration of preparer (other than taxpayer)					to the best	of my knowledge	and belief, they are true, correct and
Signature of authorized partner, shareholder,	corporate officer, o	r member					Date
		Mail To: Pass-Through Ent P O Box 919	•				

This form is intended for S-Corps, LLCs, and partnerships that are electing to be taxed at the entity level under AR §26-65-101 et seq. Complete this form or file form AR1100PET to make the election. This election 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 the election is revoked. 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 election 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.

Little Rock, AR 72203-0919

Form AR362 Arkansas Pass-Through Entity Income Tax Election/Revocation form is not required to elect to be taxed on the Entity level under AR §26-65-101. If Business Entities wish to establish estimated payments, filing an election using this form will help in tracking estimated payments.

Instructions: