STATE OF ARKANSAS

Composite Estimated Tax Declaration Vouchers and Instructions for Tax Year 2015

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WHO MUST FILE A DECLARATION OF ESTIMATED TAX (Voucher 1)

Every taxpayer subject to the Income Tax Act of 1987, as amended, must file with the Department of Finance and Administration a Declaration of Estimated Tax (Voucher 1) for the income year if the taxpayer can reasonably expect their estimated tax to be more than one thousand dollars ($1,000).

Exception: Composite return filers whose income from farming for the income year can reasonably be expected to amount to at least two thirds (2/3) of the total gross income from all sources for the income year may file a declaration and pay the estimated tax on or before the fifteenth (15th) day of the second (2nd) month after the close of the income year. Instead of filing a declaration, you may file an income tax return and pay the full amount of tax on or before the fifteenth (15th) day of the third (3rd) month after the close of the income year.

WHEN TO FILE YOUR DECLARATION OF ESTIMATED TAX (Voucher 1)

1. Calendar year 2015 filers must file their Declaration of Estimated Tax on or before April 15 of the income year.
2. Fiscal year filers must file their Declaration of Estimated Tax on or before the fifteenth (15th) day of the fourth (4th) month of the income year with the subsequent payments being made on a quarterly installment basis (see table on Vouchers 2, 3, and 4).

IMPORTANT NOTICE

If the due date of a voucher falls on a Saturday, Sunday, or legal holiday, the payment will be considered timely filed if it is postmarked on the next succeeding business day.

EXTENSION PAYMENT – Due April 15th, 2016

Included with Vouchers 1 through 4 is Voucher 5 for making your payment with an extension (if needed) for tax year 2015. A payment made with Voucher 5 will not be included as an estimated payment for calculating Underestimate Penalty. Voucher 5 and payment must be attached to a copy of a *Federal Extension Form 4868 or Arkansas Extension Form AR1055.*

HOW TO COMPLETE DECLARATION AND VOUCHERS

1. Fill out the Estimated Tax Worksheet to figure your estimated tax for 2015. Consider all available facts that will affect items during the year. It may be helpful to use last year's tax return as a starting point, making adjustments for 2015.
2. Enter one-fourth (1/4) of Line 4 of the worksheet on "Amount of This Payment" space of voucher. Round payment to nearest whole dollar.
3. If previously requested on AR1000CR, the overpayment from 2014 will be credited to your estimated tax for 2015.
4. Attach to the voucher your check or money order payable to the Department of Finance and Administration.

Be sure to write your Federal Employer Identification Number your check or money order.

WHERE TO FILE YOUR DECLARATION OF ESTIMATED TAX (Voucher 1)

Mail your Declaration of Estimated Tax (Voucher 1) and subsequent payments **(with vouchers)** to the following address:

Department of Finance and Administration
Income Tax Section
P.O. Box 9941
Little Rock, AR 72203-9941

If further instructions are needed, you may:

1. Call us at (501) 682-1100, toll free at 1-800-882-9275, or
2. Come by our office, Room 2300, Joel Y. Ledbetter Building, 7th and Wolfe, Little Rock, AR, or
3. Write us at P.O. Box 3628, Little Rock, AR 72203-3628.

2015 COMPOSITE ESTIMATED TAX WORKSHEET (FOR YOUR RECORDS ONLY)

1.	Enter Taxable Income expected in 2015	1	00
2.	Tax (Multiply Line 1 by 7 percent [.07])	2	00
3.	Estimated amount of income tax to be withheld during 2015	3	00
4.	Estimated Tax (Subtract Line 3 from Line 2)	4	00

Click Here to Clear Worksheet

If $1,000 or more, file the Declaration Voucher.

If less than $1,000 no Declaration Voucher is required.

If you first become liable to file a declaration on April 15, 2015:
Enter on voucher one-fourth (1/4) of Line 4. *(Make four (4) installments.)*

If you first become liable to file a declaration on June 15, 2015:
Enter on voucher one-third (1/3) of Line 4. *(Make three (3) installments.)*

If you first become liable to file a declaration on September 15, 2015:
Enter on voucher one-half (1/2) of Line 4. *(Make two (2) installments.)*

If you first become liable to file a declaration on January 15, 2016:
Enter total tax due on voucher. *(Line 4 must be paid in full.)*

If the due date of a voucher falls on a Saturday, Sunday, or legal holiday, the payment will be considered timely filed if it is postmarked on the next succeeding business day.

RECORD ESTIMATED TAX PAYMENT HERE	VOUCHER	1	2	3	4	TOTAL
	DATE					
	AMOUNT					
	OVERPAYMENT					
	TOTAL DUE					
	DATE PAID					

AR1000ES Instructions (R 10/3/14)

Clear Record of Estimated Tax Paid

NOTE: Please cut each voucher as straight as possible along the dotted line.

You must cut along the dotted line or the processing of your payment will be delayed.

AR1000CRES
(R 12/22/11)
AIRS

STATE of ARKANSAS
Composite Estimated Tax Payment
Fiscal Year Ending _____
(MM/DD/YYYY)

Voucher
1
Tax Year
2015

Federal Identification Number

Due Date
04/15/2015

Click Here to Print Document

Click Here to Clear Voucher Information

Name

Address

City, State, Zip

Telephone #

Amount of this Payment $

Include Cents
(ex. 1,234,567.00)

ICTEIN000000000001231201 5ESTPYM00000000000000000000000

COMPOSITE ESTIMATED TAX – INSTALLMENT PAYMENT DUE DATE

Twelve Month Year Ended	1st Installment	2nd Installment	3rd Installment	4th Installment
January 31	5/15	7/15	10/15	2/15
February 28	6/15	8/15	11/15	3/15
March 31	7/15	9/15	12/15	4/15
April 30	8/15	10/15	1/15	5/15
May 31	9/15	11/15	2/15	6/15
June 30	10/15	12/15	3/15	7/15
July 31	11/15	1/15	4/15	8/15
August 31	12/15	2/15	5/15	9/15
September 30	1/15	3/15	6/15	10/15
October 31	2/15	4/15	7/15	11/15
November 30	3/15	5/15	8/15	12/15
December 31	4/15	6/15	9/15	1/15

NOTE: Please cut each voucher as straight as possible along the dotted line.

You must cut along the dotted line or the processing of your payment will be delayed.

AR1000CRES
(R 12/22/11)
AIRS

STATE of ARKANSAS
Composite Estimated Tax Payment
Fiscal Year Ending _____
(MM/DD/YYYY)

Voucher
2
Tax Year
2015

Federal Identification Number

Due Date
06/15/2015

Name

Address

City, State, Zip

Telephone #

Click Here to Print Document

Click Here to Clear Voucher Information

Amount of this Payment $

Include Cents
(ex. 1,234,567.00)

ICTEIN0000000000001231201 5ESTPYM0000000000000000000000000

COMPOSITE ESTIMATED TAX – INSTALLMENT PAYMENT DUE DATE

Twelve Month Year Ended	1st Installment	2nd Installment	3rd Installment	4th Installment
January 31	5/15	7/15	10/15	2/15
February 28	6/15	8/15	11/15	3/15
March 31	7/15	9/15	12/15	4/15
April 30	8/15	10/15	1/15	5/15
May 31	9/15	11/15	2/15	6/15
June 30	10/15	12/15	3/15	7/15
July 31	11/15	1/15	4/15	8/15
August 31	12/15	2/15	5/15	9/15
September 30	1/15	3/15	6/15	10/15
October 31	2/15	4/15	7/15	11/15
November 30	3/15	5/15	8/15	12/15
December 31	4/15	6/15	9/15	1/15

NOTE: Please cut each voucher as straight as possible along the dotted line.

You must cut along the dotted line or the processing of your payment will be delayed.

AR1000CRES
(R 12/22/11)
AIRS

STATE of ARKANSAS
Composite Estimated Tax Payment
Fiscal Year Ending _____
(MM/DD/YYYY)

Voucher
3
Tax Year
2015

Federal Identification Number

Due Date
09/15/2015

Name

Address

City, State, Zip

Telephone #

Click Here to Print Document

Click Here to Clear Voucher Information

Amount of this Payment $

Include Cents
(ex. 1,234,567.00)

ICTEIN0000000000001231201 5ESTPYM0000000000000000000000000

COMPOSITE ESTIMATED TAX – INSTALLMENT PAYMENT DUE DATE

Twelve Month Year Ended	1st Installment	2nd Installment	3rd Installment	4th Installment
January 31	5/15	7/15	10/15	2/15
February 28	6/15	8/15	11/15	3/15
March 31	7/15	9/15	12/15	4/15
April 30	8/15	10/15	1/15	5/15
May 31	9/15	11/15	2/15	6/15
June 30	10/15	12/15	3/15	7/15
July 31	11/15	1/15	4/15	8/15
August 31	12/15	2/15	5/15	9/15
September 30	1/15	3/15	6/15	10/15
October 31	2/15	4/15	7/15	11/15
November 30	3/15	5/15	8/15	12/15
December 31	4/15	6/15	9/15	1/15

NOTE: Please cut each voucher as straight as possible along the dotted line.

You must cut along the dotted line or the processing of your payment will be delayed.

AR1000CRES
(R 12/22/11)
AIRS

STATE of ARKANSAS
Composite Estimated Tax Payment
Fiscal Year Ending _____
(MM/DD/YYYY)

Voucher
4
Tax Year
2015

Federal Identification Number

Due Date
09/15/2015

Name

Address

City, State, Zip

Telephone #

Click Here to Print Document

Click Here to Clear Voucher Information

Amount of this Payment $

Include Cents
(ex. 1,234,567.00)

ICTEIN0000000000001231 2015ESTPYM0000000000000000000000000

NOTE: Please cut each voucher as straight as possible along the dotted line.

You must cut along the dotted line or the processing of your payment will be delayed.

AR1000CRES
(R 12/22/11)
AIRS

STATE of ARKANSAS

Composite Estimated Tax (Payment With Extension)

Fiscal Year Ending _____
(MM/DD/YYYY)

Voucher
5

Tax Year
2015

Federal Identification Number

Due Date
04/15/2016

Name

Address

City, State, Zip

Telephone #

Click Here to Print Document

Click Here to Clear Voucher Information

Amount of this Payment $

Include Cents
(ex. 1,234,567.00)

ICTEIN0000000000001231201 5EXTPYM0000000000000000000000000