

**ARKANSAS  
INDIVIDUAL INCOME TAX  
DECLARATION FOR ELECTRONIC FILING**

**DO NOT MAIL THIS FORM** - If you claim the Developmentally Disabled Credit (AR1000RC5) or the Other State Tax Credit, **this form must be mailed along with the proper documents.** See the "Special Instructions" on page 2 for additional information.

Taxpayer Name and Initial ●	Last Name ●	Your Social Security Number ●
Spouse's Name and Initial	Last Name	Spouse's Social Security Number ●
Mailing Address		Telephone Number ●
City, State, and Zip Code		

<b>PART I - TAX RETURN INFORMATION</b> (Whole Dollars Only)		
1. Total Income (Form AR1 or NR1, Line 21) .....	1	00
2. Net Tax (Form AR2 or NR2, Line 36) .....	2	00
3. State Income Tax Withheld (Form AR2 or NR2, Line 37) .....	3	00
4. Refund (Form AR2 or NR2, Line 45) .....	4	00
5. Tax Due (Form AR2 or NR2, Line 49) .....	5	00

**PART II - DECLARATION OF TAXPAYER**

6a.  I consent that my refund be directly deposited as designated in the electronic portion of my 2014 Arkansas income tax return. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.

6b.  I do not want direct deposit of my refund or I am not receiving a refund.

If I have filed a balance due return, I understand that if the State of Arkansas does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable interest and penalties. If I have filed a joint federal and state return and my federal return is rejected, I understand my state return will be rejected also.

Under the penalties of perjury, I declare that the information I have given my ERO and the amounts in Part I above agree with the amounts on the corresponding lines of the electronic portion of my 2014 Arkansas income tax return. To the best of my knowledge and belief, my return is true, correct, and complete. I consent to my ERO sending my return, this declaration, and accompanying schedules and statements to the State of Arkansas. I also consent to the State of Arkansas sending my ERO and/or transmitter an acknowledgement of receipt of transmission and an indication of whether or not my return is accepted, and if rejected, the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize the State of Arkansas to disclose to my ERO and/or transmitter the reason(s) for the delay, or when the refund was sent.

**Sign Here**

Your Signature		Spouse's Signature	
Date		Date	

**PART III - DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PAID PREPARER**

I declare that I have reviewed the above taxpayer's return and that the entries on Form AR8453 are complete and correct to the best of my knowledge. If I am only a collector, I understand that I am not responsible for reviewing the taxpayer's return; I declare that Form AR8453 accurately reflects the data on the return. I have obtained the taxpayer's signature on Form AR8453 before submitting this return to the State of Arkansas, and have provided the taxpayer with a copy of all forms and information to be filed with the State of Arkansas. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. This declaration of Paid Preparer is based on all information of which the preparer has knowledge.

<b>ERO'S Use Only</b>	Check if paid preparer <input type="checkbox"/> Check if self-employed <input type="checkbox"/>	ERO'S Signature _____ Date _____ Your SSN or PTIN _____
		Firm's name and address _____ FEIN _____

Under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. This declaration is based on all information of which I have any knowledge.

<b>Paid Preparer's Use Only</b>	Check if self-employed <input type="checkbox"/>	Preparer's Signature _____ Date _____ Preparer's SSN or PTIN _____
		Firm's name and address _____ FEIN _____

## SPECIAL INFORMATION

### Direct Deposits

If Line 6a is marked, you've chosen to have your state refund direct deposited into the account shown on the form ARDD.

Direct Deposit is offered on electronically filed Arkansas Individual Income Tax returns with United States address only, including Hawaii and Alaska. You must use the same account that is being used for the direct deposit of your Federal refund. If the Federal return is a tax due, your State refund can be direct deposited, if supported by your software.

Direct deposits are not offered to those filing with either a foreign address or an account outside the United States. This includes the following countries: Guam, Virgin Islands, and Puerto Rico.

### Individuals with Developmental Disabilities Credit

If the taxpayer is claiming the Individuals with Developmental Disabilities credit, the AR1000RC5 or recertification letter must be sent to the E-File Group by one of the methods below:

- **Binary Attachment:**  
Description Name: AR1000RC5.pdf.
  - **E-mail To:** AR8453@dfa.arkansas.gov  
**Subject:** Taxpayer name and RC5  
**Attachment:** AR8453 along with the AR1000RC5 or Recertification Letter must be attached to the e-mail.
- Note: Attachments must be in one of the following formats: .tif, .pdf, .bmp, .jpg, or .jpeg
- **Fax To: 501-682-7393 - AR8453 along with the AR1000RC5 or Recertification Letter must be included in the fax transmission.**
  - **Mail To:** Arkansas Electronic Filing Group  
P. O. Box 8094  
Little Rock, AR 72203-8094

### Other State Tax Credit

If the taxpayer is claiming the Other State Tax Credit, the Other State Tax return(s) must be sent to the E-File Group by one of the methods below:

- **Binary Attachment:**  
Description Name: OtherStateReturns.pdf.
  - **E-mail To:** AR8453@dfa.arkansas.gov  
**Subject:** Taxpayer name and Other State Tax Return(s)  
**Attachment:** AR8453 along with the Other State Tax Return(s) must be attached to the e-mail.
- Note: Attachments must be in one of the following formats: .tif, .pdf, .bmp, .jpg, or .jpeg
- **Fax To: 501-682-7393 - AR8453 along with the Other State Tax return(s) must be included in the fax transmission.**
  - **Mail To:** Arkansas Electronic Filing Group  
P. O. Box 8094  
Little Rock, AR 72203-8094

## IMPORTANT NOTES FOR EROs

- Effective January 1, 2000, ERO's are required to retain the AR8453 forms along with the original W-2, W-2G and 1099 forms and other special forms for 3 years from the original due date of the tax return except when the AR1000RC5 or Other State Tax returns must be submitted to the State of Arkansas.

- You should confirm the identity of the taxpayer(s).
- Provide the taxpayer with a copy of the signed Form AR8453 for his or her records upon request.
- Provide the taxpayer with a corrected copy of Form AR8453 if changes are made to the return
- EROs can sign the form using a rubber stamp, mechanical device (such as a signature pen), or computer software program.
- For more information, see Publication AR1345. Also go to [www.arkansas.gov/efile](http://www.arkansas.gov/efile)

## LINE INSTRUCTIONS

### Name, Address, and Social Security Number:

Verify the Name(s), Address and Social Security Number(s) are correct. An incorrect or missing social security number may delay any refund. If filing a joint return, be sure the names and social security numbers are listed in the same order.

### Part I-Tax Return Information

**Line 3.** Enter the total State of Arkansas withholding from Form(s) W-2 and/or 1099.

### Part II-Declaration of Taxpayer

The taxpayer's signature allows the State of Arkansas to disclose to the ERO and/or the transmitter the reason(s) for delays in the processing of the return.

If the ERO makes changes to the electronic return after Form AR8453 has been signed by the taxpayer but before it is transmitted, the ERO must have the taxpayer complete and sign a corrected Form AR8453.

### Part III-Declaration of Electronic Return Originator (ERO) and Paid Preparer

The State of Arkansas requires the EROs signature.

A paid preparer must sign Form AR8453 in the space for **Paid Preparer's Use Only**. Only handwritten signatures are acceptable. If the paid preparer is also the ERO, he/she should not complete the paid preparer's section. Instead, the box labeled "Check if paid preparer" should be checked.

## WHEN AND WHERE TO FILE

For addresses and complete instructions, refer to Federal Publication 1345, Handbook for Electronic Filers of Individual Income Tax Returns, and the Arkansas Handbook, AR1345 for Electronic Filers.

### TAX DUE

Mail your payment with the payment voucher (Form AR1000-V) on or before April 15, 2015 to:

State Income Tax - E-File Payment  
P.O. Box 8149  
Little Rock, AR 72203-8149

If you do not have Form AR1000-V, you may obtain it from your on-line service provider and/or electronic filing transmitter. You can also download the form from the State of Arkansas' web site. Go to [www.arkansas.gov/efile](http://www.arkansas.gov/efile) and click the link on the left that says "Payment Vouchers".

The mailing should only contain the payment and the payment voucher (AR1000-V).

**Do not** mail in the form AR8453, AR1000F, or AR1000N with your payment.

## REFUND INFORMATION

After the State of Arkansas has accepted your electronically filed return, the refund should be issued within 7 to 10 business days.

You can check on the status of your refund if it has been at least 72 hours since State of Arkansas acknowledged receipt of your e-filed return. To check the status of your refund, do one of the following.

- Go to [www.arkansas.gov/dfa](http://www.arkansas.gov/dfa). Click on "Income Tax Refund Inquiry".
- Call 501-682-1100 or 1-800-882-9275. (Monday through Friday from 8:00 a.m. to 4:30 p.m. central standard time).

### ATAP

ATAP (Arkansas Taxpayer Access Point) allows taxpayers or their representatives to log on to a secure site and manage their account online. You can access ATAP at [www.atap.arkansas.gov](http://www.atap.arkansas.gov) Some features are listed below:

- Make name and address changes
- View account letters
- Make payments
- Check refund status

(Registration is not required to make payments or to check refund status.)