

ARKANSAS CORPORATION INCOME TAX DECLARATION FOR ELECTRONIC FILING

For calendar year 2015, or tax year beginning _____, 20____, ending _____, 20____

Name of Company, Federal Employer Identification Number, Mailing Address, Telephone Number, City, State, and Zip Code

PART 1 TAX RETURN INFORMATION (Whole Dollars Only) Table with 5 rows: Total Income, Net Taxable Income, Total Tax Liability, Overpayment, Tax Due

PART 2 DECLARATION OF OFFICER (Sign only after Part I is completed) Text area for officer declaration and signature line

PART 3 DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PAID PREPARER Text area for ERO/Paid Preparer declaration and signature line

Under penalties of perjury, I declare that I have examined the above corporation'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.

DO NOT MAIL THIS FORM

SPECIAL INFORMATION

The State of Arkansas requires a completed and signed AR8453-C for the corporation return filed electronically. The AR8453-C must be signed by an authorized officer of the corporation, the general partner or limited liability company member manager of the partnership, the ERO and the paid preparer.

The "Declaration for Electronic Filing" document used for e-filing is the Form AR8453-C. The document is an affidavit in which the officer attests to the truth of the information contained in the Declaration and attached return information. It has the same legal effect as if the officer has actually and physically signed the return.

DUE DATE

The due date for calendar year filers is March 15th. The due date for fiscal year filers is 2 ½ months after the close of tax year.

All corporation due dates for filing paper corporation returns apply to electronic returns. All providers must ensure that returns are promptly processed. The return or application for extension must be transmitted on or before the original due date of the return.

LINE INSTRUCTIONS

Name, Address, and Federal Employer Identification Number (FEIN): Print or type the information in the spaces provided and verify the FEIN is clear and correct. An incorrect or missing FEIN may delay any refund.

Part I - DECLARATION OF TAX-PAYER

The officer'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-C has been signed by the officer but before it is transmitted, the ERO must have the officer complete and sign a corrected Form AR8453-C.

Part II - DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PAID PREPARER

The State of Arkansas requires the ERO's Signature.

A paid preparer must sign Form AR8453-C in the space for Paid Preparer's Use Only. Only handwritten paid preparer 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 also paid preparer" should be checked.

IMPORTANT NOTES FOR EROs

- Effective January 1, 2014 and for future years, Electronic Filers, Transmitters, and Electronic Return Originators must retain all signed AR8453-C forms with all required schedules, attachments and information for three years from the due date of the return or the Arkansas received date, whichever is later.
- You should confirm the identity of the officer.
- Provide the officer with a signed copy of Form AR8453-C for his or her records upon request.
- Provide the officer with a corrected copy of Form AR8453-C 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 AR4163. Also go to www.arkansas.gov/efile

WHEN AND WHERE TO FILE

For addresses and complete instructions, refer to Federal Publication 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns, and the Arkansas Publication (AR4163) for Authorized Arkansas e-file Providers for Business Returns.

Tax Due

Mail your payment with the payment voucher (Form AR1100-CTV) on or before the due date of the tax return to:

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

If you do not have Form AR1100-CTV, 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 and click the link on the left that says "Payment Vouchers".

The mailing should only contain the payment and the payment voucher (AR1100-CTV).

Do not mail in the form AR8453-C or AR1100CT with your payment.