AR8453-FE 2013

ARKANSAS
FIDUCIARY INCOME TAX
DECLARATION FOR ELECTRONIC FILING

For calendar year 2013, or tax year beginning_____, 20____, ending_____, 20____

Name of estate or trust	Federal Identification Number
●	●
Name and Title of Fiduciary	
Mailing Address	
City, State, and Zip Code	

PART I - TAX RETURN INFORMATION (Whole Dollars Only)

1.	Net Taxable Income *(Form AR1002F or AR1002NR, Arkansas Column, Line 19)*	1		00
2.	Net Tax *(Form AR1002F or AR1002NR, Arkansas Column, Line 25)*	2		00
3.	State Income Tax Withheld *(Form AR1002F or AR1002NR, Arkansas Column, Line 26)*	3	●	00
4.	Refund *(Form AR1002F or AR1002NR, Arkansas Column, Line 33)*	4		00
5.	Tax Due *(Form AR1002F or AR1002NR, Arkansas Column, Line 36)*	5		00

PART II - DECLARATION OF FIDUCIARY

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 the federal return is rejected, I understand the Fiduciary 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 2013 Arkansas Fiduciary 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 _____
Fiduciary's Signature Date

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

I declare that I have reviewed the above Fiduciary's return and that the entries on Form AR8453-FE 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 Fiduciary's return; I declare that Form AR8453-FE accurately reflects the data on the return. I have obtained the Fiduciary's signature on Form AR8453-FE before submitting this return to the State of Arkansas, and have provided the Fiduciary 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 Fiduciary'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.

ERO'S Use Only
ERO'S Signature Date Check if paid preparer ☐ Check if self-employed ☐ Your SSN or PTIN
Firm's name and address FEIN

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

Paid Preparer's Use Only
Preparer's Signature Date Check if self-employed ☐ Preparer's SSN or PTIN
Firm's name and address FEIN

DO NOT MAIL THIS FORM

SPECIAL INFORMATION

The State of Arkansas requires a completed and signed AR8453-FE for the Fiduciary return filed electronically. The AR8453-FE must be signed by the fiduciary representative, the ERO and the paid preparer.

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

The State of Arkansas requires the FEIN for each fiduciary. Arkansas does not accept social security numbers for fiduciaries.

SIGNATURE FOR MULTIPLE-RETURN FILING

Arkansas will not be supporting a single signature for multiple return filing. The AR8453-FE must be used for each fiduciary or estate return electronically filed.

Other State Tax Credit

If the fiduciary 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:

- **E-mail To:** AR8453@dfa.arkansas.gov
  Subject: Fiduciary name and Other State Tax Return(s)
  Attachment: AR8453FE 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-FE 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-FE 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-FE for his or her records upon request.

• Provide the taxpayer with a corrected copy of Form AR8453-FE 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

LINE INSTRUCTIONS

Name, Address, and Social Security Number:

Verify the Name(s), Address and Federal Employer Identification Number are correct. An incorrect or missing FEIN will delay any refund.

Part I-Tax Return Information

Line 3. Enter the total State of Arkansas withholding from Form*(s)* AR1099PT and/or 1099R.

Part II-Declaration of Fiduciary

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

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-FE 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.

DUE DATE

The due date is April 15th for calendar year filers. Fiscal year filers must file on or before the fifteenth (15th) day of the fourth (4th) month following the close of the fiscal year.

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 AR1002-V) on or before April 15, 2014 to:

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

If you do not have Form AR1002-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 and click the link on the left that says "Payment Vouchers".

The mailing should only contain the payment and the payment voucher (AR1002-V).

Do not mail in the form AR8453-FE, AR1002F, or AR1002N 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 the State of Arkansas acknowledged receipt of your e-filed return. To check the status of your refund, do the following.

• 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** 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.)