STATE OF ARKANSAS

Estimated Tax Declaration Vouchers and Instructions for Tax Year 2015

Click Here to Clear Entire Document

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: Individuals 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.

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.

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

Make checks or money orders payable to Department of Finance and Administration. **Write your Social Security Number on check or money order.**

UNDERESTIMATE OF TAX

A taxpayer who makes a Declaration of Estimated Tax for the income year must estimate an amount not less than ninety percent (90%) of the amount actually due. If a taxpayer fails to make a Declaration of Estimated Tax and pay on the quarterly due date the equivalent of at least ninety percent (90%) of the amount actually due, a penalty of ten percent (10%) per annum shall be added to the amount of the underestimate. The ten percent (10%) per annum penalty will be assessed on a quarterly basis. A taxpayer who has uneven income may compute the ten percent (10%) penalty on an annualized basis. The Underestimate Penalty is computed on the lesser of the current year's tax liability or the previous year's tax liability.

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 1055.*

HOW TO COMPLETE DECLARATION AND VOUCHERS

1. Fill out the Estimated Tax Worksheet to figure your estimated tax for 2015. You must make an actual estimate of your income, deductions, and credits for 2015. Consider all available facts that will affect items during the year. It may be helpful to use last year's income and deductions as a starting point, making adjustments for 2015.
2. Enter one-fourth (1/4) of Line 8 of the worksheet on "Amount of This Payment" space of voucher. Round payment to nearest whole dollar. (Example: payment of $793.74 should be entered on voucher as $794.00.)
3. If previously requested on AR1000F/AR1000NR, the overpayment from will be credited to your estimated tax for 2015. The overpayment will be credited to the primary Social Security Number on Form AR1000F/AR1000NR.
4. Attach to the voucher your check or money order payable to the Department of Finance and Administration.

Be sure to write your Social Security Number on your check or money order.

If further instructions are needed, you may:

1. Call us at (501) 682-1100, 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 ESTIMATED TAX WORKSHEET (FOR YOUR RECORDS ONLY)

		PRIMARY	SPOUSE
1.	Enter Adjusted Gross Income expected in 2015.	00	00
2.	If you expect to itemize deductions, enter the estimated total of those deductions. If you do not expect to itemize deductions, enter the standard deduction of $2,200 per taxpayer.	00	00
3.	Subtract Line 2 from Line 1 (Net Taxable Income)	00	00
4.	Tax (Compute tax on the amount on Line 3 by using Tax Rate Schedule on following page.)	00	00
5.	Total Tax (Add entries on Line 4)	00	
6.	Tax Credits (See below for amount of each credit.)	00	
7.	Estimated amount of income tax to be withheld during 2015 from salaries, wages, commissions, etc.	00	
8.	Estimated Tax (Subtract Lines 6 and 7 from Line 5)	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 8. *(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 8. *(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 8. *(Make two (2) installments.)*

If you first become liable to file a declaration on January 15, 2016:
Enter total tax due on voucher. *(Line 8 must be paid in full.)*

TAX CREDITS

1. Single or Married Filing Separate Forms $26
2. Married Filing Joint Return, Head of Household, Married Filing Separately on the Same Return, or Qualifying Widow(er) with Dependent Child $52
3. Dependent ..... $26 each
4. Blind, Deaf, Over 65 and/or 65 Special ..... $26 each
5. Developmentally Disabled Individual ..... $500 each

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 which is not a Saturday, Sunday, or legal holiday.

AR1000ES Instructions (R 10/24/13)

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

AR1000ES
(R 10/3/14)

STATE of ARKANSAS
Estimated Tax for Individuals (Declaration)

2015

AIRS

Calendar Year 2015 or
Fiscal Year Ending _____
(MM/DD/YYYY)

Voucher
1

Your Social Security Number	Spouse's Social Security Number (if applicable)	Due Date
		04/15/2015

	First	MI	Last
Primary Name			
Spouse Name			
Address			
City, State, Zip			
Telephone #			

Click Here to Print Vouchers

Click Here to Clear Voucher Information

Amount of this Payment $

Include Cents
(ex. 1,234,567.00)

IITSSNOOOOOOOOOOOOO1231201 5ESTPYMOOOOOOOOOOOOOOOOOOOOOOOO

TAX RATE SCHEDULE

If your **NET TAXABLE INCOME** is less than $4,300, your tax is nine tenths of one percent *(.9%)* of your net taxable income. [**Example:** *If your net taxable income is $2,750, your tax is nine tenths of one percent (.9%) of that amount ($25).*]

IF YOUR NET TAXABLE INCOME IS:	BUT NOT MORE THAN:	YOUR TAX IS:	PLUS %	OF THE EXCESS OVER:	IF YOUR NET TAXABLE INCOME IS:	BUT NOT MORE THAN:	YOUR TAX IS:	PLUS %	OF THE EXCESS OVER:
$ 4,300.00	$ 4,999.00	$ 39.00	2.5	$ 4,299.00	$ 19,000.00	$ 19,999.00	$ 576.00	4.5	$ 18,999.00
5,000.00	5,999.00	56.00	2.5	4,999.00	20,000.00	20,999.00	621.00	4.5	19,999.00
6,000.00	6,999.00	81.00	2.5	5,999.00	21,000.00	21,999.00	666.00	6.0	20,999.00
7,000.00	7,999.00	106.00	2.5	6,999.00	22,000.00	22,999.00	726.00	6.0	21,999.00
8,000.00	8,399.00	131.00	2.5	7,999.00	23,000.00	23,999.00	786.00	6.0	22,999.00
8,400.00	8,999.00	141.00	3.5	8,399.00	24,000.00	24,999.00	846.00	6.0	23,999.00
9,000.00	9,999.00	162.00	3.5	8,999.00	25,000.00	25,999.00	906.00	6.0	24,999.00
10,000.00	10,999.00	197.00	3.5	9,999.00	26,000.00	26,999.00	966.00	6.0	25,999.00
11,000.00	11,999.00	232.00	3.5	10,999.00	27,000.00	27,999.00	1,026.00	6.0	26,999.00
12,000.00	12,599.00	267.00	3.5	11,999.00	28,000.00	28,999.00	1,086.00	6.0	27,999.00
12,600.00	12,999.00	288.00	4.5	12,599.00	29,000.00	29,999.00	1,146.00	6.0	28,999.00
13,000.00	13,999.00	306.00	4.5	12,999.00	30,000.00	30,999.00	1,206.00	6.0	29,999.00
14,000.00	14,999.00	351.00	4.5	13,999.00	31,000.00	31,999.00	1,266.00	6.0	30,999.00
15,000.00	15,999.00	396.00	4.5	14,999.00	32,000.00	32,999.00	1,326.00	6.0	31,999.00
16,000.00	16,999.00	441.00	4.5	15,999.00	33,000.00	33,999.00	1,386.00	6.0	32,999.00
17,000.00	17,999.00	486.00	4.5	16,999.00	34,000.00	34,999.00	1,446.00	6.0	33,999.00
18,000.00	18,999.00	531.00	4.5	17,999.00	35,000.00	35,099.00	1,506.00	6.0	34,999.00
					35,100.00	and over	1,512.00	7.0	35,099.00

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

AR1000ES Tax Table (R 10/23/14)

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.

AR1000ES
(R 10/3/14)

STATE of ARKANSAS
Estimated Tax for Individuals

2015

AIRS

Calendar Year 2015 or
Fiscal Year Ending _____
(MM/DD/YYYY)

Voucher
2

Your Social Security Number

Spouse's Social Security Number
(if applicable)

Due Date
06/15/2015

First MI Last

Primary Name

Spouse Name

Address

City, State, Zip

Telephone #

Click Here to Print Vouchers

Click Here to Clear Voucher Information

Amount of this Payment $

Include Cents
(ex. 1,234,567.00)

IITSSN00000000000012312015ESTPYM00000000000000000000000

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.

AR1000ES
(R 10/3/14)

STATE of ARKANSAS
Estimated Tax for Individuals

2015

AIRS

Calendar Year 2015 or
Fiscal Year Ending _____
(MM/DD/YYYY)

Voucher
3

Your Social Security Number

Spouse's Social Security Number
(if applicable)

Due Date
09/15/2015

First MI Last

Primary Name

Spouse Name

Address

City, State, Zip

Telephone #

Click Here to Print Vouchers

Click Here to Clear Voucher Information

Amount of this Payment $

Include Cents
(ex. 1,234,567.00)

IITSSN000000000000123120 15ESTPYM000000000000000000000000

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.

AR1000ES
(R 10/3/14)

STATE of ARKANSAS
Estimated Tax for Individuals

2015

AIRS

Calendar Year 2015 or
Fiscal Year Ending _____
(MM/DD/YYYY)

Voucher
4

Your Social Security Number	Spouse's Social Security Number (if applicable)	Due Date
		01/15/2016

	First	MI	Last
Primary Name			
Spouse Name			
Address			
City, State, Zip			
Telephone #			

Click Here to Print Vouchers

Click Here to Clear Voucher Information

Amount of this Payment $

Include Cents
(ex. 1,234,567.00)

IITSSN000000000000123120 15ESTPYM0000000000000000000000000

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.

AR1000ES
(R 10/3/14)

STATE of ARKANSAS

Estimated Tax for Individuals (Payment With Extension)

2015

AIRS

Calendar Year 2015 or
Fiscal Year Ending _____
(MM/DD/YYYY)

Voucher
5

Your Social Security Number	Spouse's Social Security Number (if applicable)	Due Date
		04/15/2016

	First	MI	Last
Primary Name			
Spouse Name			
Address			
City, State, Zip			
Telephone #			

Click Here to Print Vouchers

Click Here to Clear Voucher Information

Amount of this Payment $

Include Cents
(ex. 1,234,567.00)

IITSSN000000000000123120 15EXTPYM000000000000000000000000