

Income Tax Due Dates in Affected Areas (Affected Counties: Cross, Lonoke, and Pulaski)

1. Will DFA extend the April 18th filing deadline or extend the time in which taxes are paid?

Yes. Governor Sanders announced the extension, via executive order, of the 2022 income tax filing date and income tax payment date from April 18, 2023, to July 31, 2023, for affected counties. This extension includes 2022 returns of Individuals, Subchapter S Corporations, Fiduciaries and Estates, Partnerships, C-Corporations, Pass-through Entity Tax, and Composite Taxes in affected counties. Arkansas has also extended the tax due date for tax year 2023 estimated taxes due between March 31, 2023, and July 31, 2023. This means that if your estimate payment was due April 15th or June 15th, you will have until July 31, 2023, to make those payments.

DFA will automatically provide penalty and interest waivers to any taxpayer with an address on file in the disaster area

The Internal Revenue Service has released guidance at <https://www.irs.gov/newsroom/irs-announces-tax-relief-for-victims-of-severe-storms-and-tornadoes-in-arkansas>

Governor Sanders' order may be found at <https://governor.arkansas.gov/our-office/executive-orders/>

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Tax Type	Proclamation Extended Dates			IRS		
	2022 Tax Payment	2022 Tax Returns	2023 Estimated Payments	2022 Tax Payment	2022 Tax Returns	2023 Estimated Payments
Individuals	7/31/2023	7/31/2023	7/31/2023	7/31/2023	7/31/2023	7/31/2023
Fiduciary	7/31/2023	7/31/2023	7/31/2023	7/31/2023	7/31/2023	7/31/2023
Composite*	7/31/2023	7/31/2023	7/31/2023	N/A	N/A	N/A
S Corporation	N/A	7/31/2023	N/A	N/A	7/31/2023	N/A
Partnership	N/A	7/31/2023	N/A	N/A	7/31/2023	N/A
C Corporation	7/31/2023	7/31/2023	7/31/2023	7/31/2023	7/31/2023	7/31/2023
Pass-through Entity*	7/31/2023	7/31/2023	7/31/2023	N/A	N/A	N/A

Tax payments include return and extension payments

*IRS does not have Composite and Pass-through entity taxes or due dates

April 4, 2023

2. Will DFA extend filing or payment deadlines for other types of taxes?

No. All other taxes must still be reported and paid according to existing Arkansas law. DFA's regular business operations also include the ability for individuals and businesses to file and pay their taxes, including sales and use, special excise, and more through the Arkansas Taxpayer Access Point (ATAP) at <https://atap.arkansas.gov>.

3. Is my state tax refund still being processed?

Yes. DFA continues to process refunds. No delays are anticipated. You can check the status of your refund at <https://atap.arkansas.gov>.

4. My CPA practices in an affected county, but I do not live in the affected county, do I need to file by April 18th?

DFA encourages taxpayers who are not in the affected areas to file and pay their taxes by April 18th or request an extension by that date. DFA will work with individuals who are unable to meet those deadlines because records are in the affected area.

5. Does this proclamation apply to fiscal year filers?

Yes, if your due dates fall between March 31, 2023, and July 31, 2023. Affected income taxpayers that originally had returns and payments due between those dates will have an extension to file returns and make payments until July 31, 2023.

6. What if I live in an affected area and need more time beyond the July 31, 2023 extension?

If you need more time to prepare and file your return, you may submit a copy of your federal extension or the equivalent state extension on or before July, 31 2023.

Contact us: helparkansas@dfa.arkansas.gov

DFA Disaster Tax Help Line: 501-682-7000

April 4, 2023