STATE OF ARKANSAS

# Composite Estimated Tax Declaration Vouchers and Instructions for Tax Year 2025

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## 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:** Composite return filers 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 2025 filers must file their Declaration of Estimated Tax on or before April 15th 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 (See table on Vouchers 2, 3, and 4).

### 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.**

## HOW TO COMPLETE DECLARATION AND VOUCHERS

1. Fill out the Estimated Tax Worksheet to figure your estimated tax for 2025. Consider all available facts that will affect items during the year. It may be helpful to use last year's tax return as a starting point, making adjustments for 2025.
2. Enter one-fourth (1/4) of line 4 of the worksheet on "Amount of This Payment" space of voucher. Round payment to nearest whole dollar.
3. If previously requested on AR1000CR, the overpayment from 2024 will be credited to your estimated tax for 2025.
4. Attach to the voucher your check or money order payable to the Department of Finance and Administration.

**Be sure to write your Federal Employer Identification Number on your check or money order.**

## WHERE TO FILE YOUR DECLARATION OF ESTIMATED TAX (Voucher 1)

### PAY ONLINE

Paying online is convenient, secure, and helps make sure we get your payments on time. Please visit our secure site ATAP (Arkansas Taxpayer Access Point) at www.atap.arkansas.gov.

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

**If further instructions are needed, you may:**

1. Call us at (501) 682-1100, toll free at 1-800-882-9275, 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.

## 2025 COMPOSITE ESTIMATED TAX WORKSHEET (FOR YOUR RECORDS ONLY)

### NON CORPORATION MEMBERS SHARES OF INCOME

| | | | |
|---|---|---|---|
| 1. | Taxable Income from Schedule A: (Non-Corporation members) | 1 | 00 |
| 2. | Tax: [Multiply line 1 by 3.9 percent (.039)] | 2 | 00 |

### CORPORATION MEMBERS SHARES OF INCOME

| | | | |
|---|---|---|---|
| 3. | Taxable Income from Schedule B: (Corporation members) | 3 | 00 |
| 4. | Tax: [Multiply line 3 by 4.3 percent (.043)] | 4 | 00 |
| 5. | Total Tax: (Add lines 2 and 4) | 5 | 00 |
| 6. | Estimated amount of income tax to be withheld during 2025 | 6 | 00 |
| 7. | Estimated Tax (Subtract line 6 from line 5) | 7 | 00 |

If $1,000 or more, file the Declaration Voucher.

Click Here to Clear Worksheet

If less than $1,000 no Declaration Voucher is required.

If you first become liable to file a declaration on April 15, 2025:
Enter on voucher one-fourth (1/4) of line 4. *(Make four (4) installments.)*

If you first become liable to file a declaration on June 15, 2025:
Enter on voucher one-third (1/3) of line 4. *(Make three (3) installments.)*

If you first become liable to file a declaration on September 15, 2025:
Enter on voucher one-half (1/2) of line 4. *(Make two (2) installments.)*

If you first become liable to file a declaration on January 15, 2026:
Enter total tax due on voucher. *(Line 4 must be paid in full.)*

**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.**

### RECORD ESTIMATED TAX PAYMENT HERE

| VOUCHER | 1 | 2 | 3 | 4 | TOTAL |
|---|---|---|---|---|---|
| DATE | | | | | |
| AMOUNT | | | | | |
| OVERPAYMENT | | | | | |
| TOTAL DUE | | | | | |
| DATE PAID | | | | | |

Clear Record of Estimated Tax Paid

## COMPOSITE ESTIMATED TAX – INSTALLMENT PAYMENT DUE DATE

| Twelve Month Year Ended | 1st Installment | 2nd Installment | 3rd Installment | 4th Installment |
|---|---|---|---|---|
| January 31 | 5/15 | 7/15 | 10/15 | 2/15 |
| February 28 | 6/15 | 8/15 | 11/15 | 3/15 |
| March 31 | 7/15 | 9/15 | 12/15 | 4/15 |
| April 30 | 8/15 | 10/15 | 1/15 | 5/15 |
| May 31 | 9/15 | 11/15 | 2/15 | 6/15 |
| June 30 | 10/15 | 12/15 | 3/15 | 7/15 |
| July 31 | 11/15 | 1/15 | 4/15 | 8/15 |
| August 31 | 12/15 | 2/15 | 5/15 | 9/15 |
| September 30 | 1/15 | 3/15 | 6/15 | 10/15 |
| October 31 | 2/15 | 4/15 | 7/15 | 11/15 |
| November 30 | 3/15 | 5/15 | 8/15 | 12/15 |
| December 31 | 4/15 | 6/15 | 9/15 | 1/15 |

## Pay Online

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(R 7/10/2024)

**Click Here to Print Document**

**Click Here to Clear Voucher Information**

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.**

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AR1000CRES
(R 11/8/2021)

**Software ID** **DFA WEB**

STATE of ARKANSAS

# Composite Estimated Tax Payment

Fiscal Year Ending _____
(MM/DD/YYYY)

Voucher
1
Tax Year
**2025**

Federal Identification Number

Due Date
**04/15/2025**

**Mail To:**
Department of Finance and Administration
Income Tax Section
P.O. Box 9941
Little Rock, AR 72203-9941

Name

Address

City, State, Zip

Telephone #

Amount of this Payment $

Include Cents
(ex. 1,234,567.00)

ICTEIN00000000000123120 25ESTPYM00000000000000000000000000

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AR1000CRES
(R 11/8/2021)

**Software ID** **DFA WEB**

STATE of ARKANSAS

Composite Estimated Tax Payment

Fiscal Year Ending _____
(MM/DD/YYYY)

Voucher
2
Tax Year
**2025**

Federal Identification Number

Due Date
**06/15/2025**

**Mail To:**
Department of Finance and Administration
Income Tax Section
P.O. Box 9941
Little Rock, AR 72203-9941

Name

Address

City, State, Zip

Telephone #

Amount of this Payment $

Include Cents
(ex. 1,234,567.00)

ICTEIN00000000000123120 25ESTPYM00000000000000000000000000

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AR1000CRES
(R 11/8/2021)

**Software ID** **DFA WEB**

STATE of ARKANSAS

Composite Estimated Tax Payment

Fiscal Year Ending _____
(MM/DD/YYYY)

Voucher
3
Tax Year
**2025**

Federal Identification Number

Due Date
**09/15/2025**

**Mail To:**
Department of Finance and Administration
Income Tax Section
P.O. Box 9941
Little Rock, AR 72203-9941

Name

Address

City, State, Zip

Telephone #

Amount of this Payment $

Include Cents
(ex. 1,234,567.00)

ICTEIN00000000000123120 25ESTPYM00000000000000000000000000

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AR1000CRES
(R 11/8/2021)

**Software ID** **DFA WEB**

STATE of ARKANSAS

Composite Estimated Tax Payment

Fiscal Year Ending _____
(MM/DD/YYYY)

Voucher
4
Tax Year
**2025**

Federal Identification Number

Due Date
**01/15/2026**

**Mail To:**
Department of Finance and Administration
Income Tax Section
P.O. Box 9941
Little Rock, AR 72203-9941

Name

Address

City, State, Zip

Telephone #

Amount of this Payment $

Include Cents
(ex. 1,234,567.00)

ICTEIN00000000000123120 25ESTPYM0000000000000000000000000