INSTRUCTIONS FOR FORM 1055-FE

All filed and accepted federal extensions will be honored as valid state extensions. If you have filed an Automatic Federal Extension of time to file, it is not necessary to complete an Arkansas Request for Extension (Form AR1055-FE).

The Department no longer requires that a copy of federal Form 7004 be attached to your state tax return.

If you request an extension using Form AR1055-FE or federal Form 7004, you must also check the appropriate box on the front of your Arkansas return.

Caution: An extension to file is not an extension to pay. Interest and failure to pay penalty will be assessed if any tax due is not paid by the original due date (April 15th for calendar year filers).

NOTE: Income tax returns must be filed and the tax paid on or before the fifteenth (15th) day of the fourth (4th) month following the close of the tax year (April 15th for calendar year filers). This extension is an agreement by the Commissioner of Revenue to waive the statutory penalty for failure to file timely if the return is filed by the extension due date and the tax is paid by the original due date of the return (April 15th for calendar year filers).

There are two ways to request an extension of time to file an Arkansas income tax return. This allows taxpayers to extend the date to file their return on or before November 15th.

E-file – It's Convenient, Safe, and Secure:

You can file Form AR1055-FE online or by using a tax professional. If you choose this option, you can elect to have debited from your checking or savings account all or part of your estimated income tax due. Be sure to have a copy of your prior year tax return—you'll be asked to provide information from the return for taxpayer verification.

- You can get an automatic extension of time to file your tax return by filing Form AR1055-FE electronically.
- You'll receive an electronic acknowledgment once you complete the transaction. Keep it with your records. Do not mail in Form AR1055-FE.

File a paper Form AR1055-FE

If you wish to file an extention on paper instead of electronically, complete the Form AR1055-FE and enclose the payment of your estimate of tax due.

Mail to: **Individual Income Tax Section**
P. O. Box 8149
Little Rock, AR 72203