STATE OF ARKANSAS

Corporation Income Tax
Estimated Tax Declaration Vouchers and Instructions for Tax Year 2017

1. WHO MUST MAKE ESTIMATED PAYMENTS.

Every taxpayer subject to the tax levied by Act 118 of 1929, as amended, except estates, shall make and file with the Commissioner of Revenue, Department of Finance and Administration, a declaration of the estimated tax for the tax year, if such taxpayer can reasonably expect the estimated tax to be more than $1,000.

A corporation with an estimated quarterly income tax liability equal to or greater than $20,000 is required to pay the estimates by the Electronic Funds Transfer (EFT) method. A corporation with an estimated quarterly income tax liability less the $20,000 may elect to pay by the EFT method. Each corporation participating in the EFT payment method must contact the EFT Unit by mail, telephone, or visit our website listed below.

If the corporation is authorized to file and files the quarterly estimated income tax payments through the EFT method, paper estimated Vouchers are not required to be mailed to the Corporation Income Tax Section. A corporation remitting estimated quarterly income tax payments, Vouchers 1 through 4, through the EFT method must remit each payment **no later than the day before each quarterly due date.**

A corporation may file these estimated income tax payments through the Arkansas Taxpayer Access Point (ATAP) method. Please visit the above referenced website for additional information.

Farming corporations whose income from farming for the tax year can reasonably be expected to amount to at least two-thirds (2/3) of the total gross income from all sources for the tax year, may file such declaration and pay the estimated tax on or before the 15th day of the 2nd month after the close of the tax year. In lieu of filing any declaration, the farming corporation may file an income tax return and pay the tax on or before the 15th day of the 3rd month after the close of the tax year.

2. WHEN TO FILE ESTIMATED AND EXTENSION PAYMENT VOUCHERS.

A. Estimate Vouchers 1 Through 4: A corporation required to file corporation income tax payment vouchers 1 through 4 must use the forms provided or approved by the Corporation Income Tax Section to ensure the payment is properly applied. The estimated vouchers, with payments attached, are due in four (4) equal installments as follows:

1. One-fourth (1/4) on or before the 15th day of the 4th month of the tax year.
2. One-fourth (1/4) on or before the 15th day of the 6th month of the tax year.
3. One-fourth (1/4) on or before the 15th day of the 9th month of the tax year.
4. One-fourth (1/4) on or before the 15th day of the 12th month of the tax year.

A corporation first meeting the requirements for filing a declaration of estimated income tax after the 15th day of the 4th month of the tax year, shall make and file such declaration on or before the next regular quarterly tax payment due date.

B. Extension Voucher 5: A corporation required to file an extension corporation income tax payment, Voucher 5, must submit the Voucher, with payment attached, on or before the 15th day of the 4th month after the close of the Corporation's tax year. The Voucher 5 Extension payment may be filed through the EFT or ATAP methods referenced in item 1 above.

An Arkansas corporation income tax return filed after the original due date of three and one-half (3 ½) months after the close of the tax year will be assessed interest and failure to file and/or failure to pay penalty from the original return due date until the date the return is filed and the tax is paid. This will include the assessment of interest and penalty on a return filed on a federal or Arkansas extension, if the tax due as reflected on the return is not paid on or before the original Arkansas return due date. Therefore, to avoid interest and penalty, any tax due reflected on the return must be paid on or before the 15th day of the 4th month after the close of the tax year.

3. AMENDED DECLARATION.

If, after filing a declaration, the estimated tax is substantially increased or decreased as the result of a change in income or exceptions, an amended declaration should be filed on or before the next regular quarterly tax payment date as set forth in section 2A above. Form AR1100ESCT shall be used when it becomes necessary to file such amended declaration. Care must be taken to clearly mark Form AR1100ESCT as being "AMENDED DECLARATION."

4. UNDERESTIMATE OF TAX.

A taxpayer who makes a declaration of estimated tax for the tax year shall estimate an amount not less than 90% of the amount actually due. Should a taxpayer fail to make an estimate on any quarterly due date equivalent to at least 90% of the final tax due, there shall be added a penalty of 10% on the amount of the underestimate. The penalty herein provided shall not be applicable if the original amount of estimated tax paid is the same amount shown to be due by the return of the taxpayer for the preceding year where such return showing a liability for tax was filed by the taxpayer for the preceding year of 12 months. (Refer to instructions on back of Form AR2220.) A taxpayer who has an uneven income may compute the 10% penalty on an annualized basis. Use Form AR2220A and attach of Form AR2220.

7. CONTACT INFORMATION.

EFT Unit:
P. O. Box 3566
Little Rock, AR 72203-3566

Phone: (501) 682-7105
Fax: (501) 682-7904
Email: EFTUnit@dfa.arkansas.gov

Corporation Income Tax Section:
P.O. Box 919
Little Rock, AR 72203-0919

Phone: (501) 682-4775
Fax: (501) 682-7114
Email: corporation.income@dfa.arkansas.gov

Physical Address:
Ledbetter Building, Room 2250
1816 West 7th Street
Little Rock, AR 72201-1030

ESTIMATED TAX WORKSHEET (Keep for your records)

1. Taxable Income Expected: ..... $_____
2. Estimated Income Tax Liability: ..... $_____
3. Number of Installments: ..... _____
4. Amount of Each Installment: *(Line 2 divided by Line 3)* ..... $_____

AMENDED COMPUTATION *(Use if Estimated Tax is substantially changed after the first installment - Refer to Instruction No. 3)*

1. Amended Estimated Tax: ..... $_____
2. Less Amount of Prior Estimated Tax Payment Made: ..... $_____
3. Balance: (Line 1 less Line 2) ..... $_____
4. Number of Remaining Installments: ..... _____
5. Amount of Each Installment: (Line 3 divided by Line 4) ..... $_____

RECORD OF ESTIMATED TAX PAYMENTS				
VOUCHER NUMBER	DATE	AMOUNT	OVERPAYMENT CREDIT APPLIED TO THIS INSTALLMENT	TOTAL PAYMENTS FOR PERIOD

CORPORATION INCOME TAX RATE

The Arkansas corporation income tax rate is a graduated rate applied to the Arkansas Net Taxable Income (NTI) as follows:

First	$3,000 of NTI	1.0%
Next	$3,000 of NTI	2.0%
Next	$5,000 of NTI	3.0%
Next	$14,000 of NTI	5.0%
Next	$75,000 of NTI	6.0%
Over	$100,000 of NTI	6.5%

The Corporation Income Tax Table may be found in the instructions provided for filing the Arkansas Corporation Income Tax Return, Form AR1100CT, at website www.arkansas.gov/dfa or by calling (501) 682-4775.

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.

AR1100ESCT
(R 8/26/2016)

STATE OF ARKANSAS

Estimated Corporation Income Tax Payment

Voucher
1

Software ID **DFA WEB**

Tax Year Ending _____
(MM/DD/YYYY)

Federal Employer Identification Number

Due Date

Name of Corporation

Address

City, State, Zip

Telephone #

Amount of this Payment $

Enter Whole Dollars
(ex. 1,234,567.00)

CITEIN00000000000012312017ESTPYM0000000000000000000000000

CORPORATION ESTIMATED INCOME 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	1/15
February 28	6/15	8/15	11/15	2/15
March 31	7/15	9/15	12/15	3/15
April 30	8/15	10/15	1/15	4/15
May 31	9/15	11/15	2/15	5/15
June 30	10/15	12/15	3/15	6/15
July 31	11/15	1/15	4/15	7/15
August 31	12/15	2/15	5/15	8/15
September 30	1/15	3/15	6/15	9/15
October 31	2/15	4/15	7/15	10/15
November 30	3/15	5/15	8/15	11/15
December 31	4/15	6/15	9/15	12/15

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AR1100ESCT
(R 8/26/2016)

STATE OF ARKANSAS

Estimated Corporation Income Tax Payment

Voucher
2

Software ID **DFA WEB**

Tax Year Ending _____
(MM/DD/YYYY)

Federal Employer Identification Number

Due Date

Name of Corporation

Address

City, State, Zip

Telephone #

Amount of this Payment $

Enter Whole Dollars
(ex. 1,234,567.00)

CITEIN0000000000001231201 7ESTPYM0000000000000000000000000

CORPORATION ESTIMATED INCOME 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	1/15
February 28	6/15	8/15	11/15	2/15
March 31	7/15	9/15	12/15	3/15
April 30	8/15	10/15	1/15	4/15
May 31	9/15	11/15	2/15	5/15
June 30	10/15	12/15	3/15	6/15
July 31	11/15	1/15	4/15	7/15
August 31	12/15	2/15	5/15	8/15
September 30	1/15	3/15	6/15	9/15
October 31	2/15	4/15	7/15	10/15
November 30	3/15	5/15	8/15	11/15
December 31	4/15	6/15	9/15	12/15

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AR1100ESCT
(R 8/26/2016)

STATE OF ARKANSAS

Estimated Corporation Income Tax Payment

Voucher
3

Software ID **DFA WEB**

Tax Year Ending _____
(MM/DD/YYYY)

Federal Employer Identification Number

Due Date

Name of Corporation

Address

City, State, Zip

Telephone #

Amount of this Payment $

Enter Whole Dollars
(ex. 1,234,567.00)

CITEIN000000000000123120 17ESTPYM000000000000000000000000

CORPORATION ESTIMATED INCOME 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	1/15
February 28	6/15	8/15	11/15	2/15
March 31	7/15	9/15	12/15	3/15
April 30	8/15	10/15	1/15	4/15
May 31	9/15	11/15	2/15	5/15
June 30	10/15	12/15	3/15	6/15
July 31	11/15	1/15	4/15	7/15
August 31	12/15	2/15	5/15	8/15
September 30	1/15	3/15	6/15	9/15
October 31	2/15	4/15	7/15	10/15
November 30	3/15	5/15	8/15	11/15
December 31	4/15	6/15	9/15	12/15

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.

AR1100ESCT
(R 8/26/2016)

STATE OF ARKANSAS

Estimated Corporation Income Tax Payment

Voucher
4

Software ID **DFA WEB**

Tax Year Ending _____
(MM/DD/YYYY)

Federal Employer Identification Number

Due Date

Name of Corporation

Address

City, State, Zip

Telephone #

Amount of this Payment $

Enter Whole Dollars
(ex. 1,234,567.00)

CITEIN000000000000123120 17ESTPYM000000000000000000000000

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.

AR1100ESCT
(R 8/26/2016)

STATE OF ARKANSAS

Extension Corporation Income Tax Payment

Voucher
5

Software ID **DFA WEB**

Tax Year Ending _____
(MM/DD/YYYY)

Federal Employer Identification Number

Due Date

Name of Corporation

Address

City, State, Zip

Telephone #

Amount of this Payment $

Enter Whole Dollars
(ex. 1,234,567.00)

CITEIN000000000000123120 17EXTPYM000000000000000000000000