STATE OF ARKANSAS

Pass-through Estimated Tax Declaration Vouchers and Instructions for Tax Year 2026

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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: Pass-through 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 2026 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 2026. 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 2026.
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 AR1100ESPET, the overpayment from 2025 will be credited to your estimated tax for 2026.
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. ATAP allows taxpayers or their representatives to log on, make payments and manage their account online.

Additional ATAP features are:
- Make name and address changes
- View account letters
- ATAP is available 24 hours.

Mail your Declaration of Estimated Tax (Voucher 1) and subsequent payments **(with vouchers)** to the following address:

Department of Finance and Administration
Pass-through Entity Tax
P.O. Box 919
Little Rock, AR 72203-919

If further instructions are needed, you may:

1. Call us at (501) 682-4775, toll free at 1-800-882-9275, or
2. Come by our office, Room 2250, Joel Y. Ledbetter Building, 7th and Wolfe, Little Rock, AR, or
3. Write us at P.O. Box 919, Little Rock, AR 72203.

2026 PASS-THROUGH ESTIMATED TAX WORKSHEET (FOR YOUR RECORDS ONLY)

1.	Taxable Income	1	00
2.	Tax: [Multiply Line 1 by 3.7 percent (.037)]	2	00
3.	Capital Gains:	3	00
4.	Capital Gains Tax: [Multiply Line 3 by 1.85 percent (.0185)]	4	00
5.	Total Tax: *(Add Lines 2 and 4)*	5	00
6.	Estimated amount of income tax to be withheld during 2026	6	00
7.	Estimated Tax *(Subtract Line 6 from Line 5)*	7	00

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, 2026:
Enter on voucher one-fourth (1/4) of Line 7. *(Make four (4) installments.)*

If you first become liable to file a declaration on June 15, 2026:
Enter on voucher one-third (1/3) of Line 7. *(Make three (3) installments.)*

If you first become liable to file a declaration on September 15, 2026:
Enter on voucher one-half (1/2) of Line 7. *(Make two (2) installments.)*

If you first become liable to file a declaration on January 15, 2027:
Enter total tax due on voucher. *(Line 7 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					

PASS-THROUGH 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	8/17	11/16	3/17
March 31	7/15	9/15	12/15	4/15
April 30	8/17	10/15	1/15	5/17
May 31	9/15	11/16	2/15	6/15
June 30	10/15	12/15	3/15	7/15
July 31	11/16	1/15	4/15	8/16
August 31	12/15	2/15	5/17	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	5/17	8/16	12/15
December 31	4/15	6/15	9/15	1/15

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Additional ATAP features are:

- **Make name and address changes**
- **View account letters**
- **ATAP is available 24 hours.**

Click Here to Print Vouchers | **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.

AR1100ESPET
(R 8/23/2022)

Software ID **DFA WEB**

STATE of ARKANSAS

Pass-through Estimated Tax Payment

Fiscal Year Ending _____
(MM/DD/YYYY)

Voucher
1

Federal Employer Identification Number

Due Date

Mail To:
Department of Finance and Administration
Pass-through Entity Tax
P.O. Box 919
Little Rock, AR 72203-919

Name

Address

City, State, Zip

Telephone #

Amount of this Payment $

Include Cents
(ex. 1,234,567.00)

PETEIN0000000000001231202 6ESTPYM0000000000000000000000000

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STATE of ARKANSAS

Pass-through Estimated Tax Payment

Fiscal Year Ending _____
(MM/DD/YYYY)

Voucher
2

Federal Employer Identification Number

Due Date

Mail To:
Department of Finance and Administration
Pass-through Entity Tax
P.O. Box 919
Little Rock, AR 72203-919

Name

Address

City, State, Zip

Telephone #

Amount of this Payment $

Include Cents
(ex. 1,234,567.00)

PETEIN0000000000001231202 6ESTPYM0000000000000000000000000

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AR1100ESPET
(R 8/23/2022)

Software ID **DFA WEB**

STATE of ARKANSAS

Pass-through Estimated Tax Payment

Fiscal Year Ending _____
(MM/DD/YYYY)

Voucher
3

Federal Employer Identification Number

Due Date

Mail To:
Department of Finance and Administration
Pass-through Entity Tax
P.O. Box 919
Little Rock, AR 72203-919

Name

Address

City, State, Zip

Telephone #

Amount of this Payment $

Include Cents
(ex. 1,234,567.00)

PETEIN0000000000001231202 6ESTPYM0000000000000000000000000

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AR1100ESPET
(R 8/23/2022)

Software ID **DFA WEB**

STATE of ARKANSAS

Pass-through Estimated Tax Payment

Fiscal Year Ending _____
(MM/DD/YYYY)

Voucher
4

Federal Employer Identification Number

Due Date

Mail To:
Department of Finance and Administration
Pass-through Entity Tax
P.O. Box 919
Little Rock, AR 72203-919

Name

Address

City, State, Zip

Telephone #

Amount of this Payment $

Include Cents
(ex. 1,234,567.00)

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AR1100ESPET
(R 8/23/2022)

Software ID **DFA WEB**

STATE of ARKANSAS

Pass-through Extension Tax Payment

Fiscal Year Ending _____
(MM/DD/YYYY)

Voucher
5

Federal Employer Identification Number

Due Date

Mail To:
Department of Finance and Administration
Pass-through Entity Tax
P.O. Box 919
Little Rock, AR 72203-919

Name

Address

City, State, Zip

Telephone #

Amount of this Payment $

Include Cents
(ex. 1,234,567.00)

PETEIN0000000000001231202 6EXTPYM0000000000000000000000000