AR1155

CTEX171

ARKANSAS CORPORATION INCOME TAX
REQUEST FOR ARKANSAS EXTENSION OF TIME FOR FILING INCOME TAX RETURNS

File only if you are requesting a 60 or 180 day Arkansas extension as referenced in Item 2 below
(See Instructions for additional information)

APPROVED EXTENSION TO BE RETURNED TO:

CONTACT TELEPHONE NUMBER: _____

NAME AND ADDRESS OF TAXPAYER:

FEIN: _____

NAICS Code	Date of Incorporation	**Type of Corporation** *Check only one box*
If you are a pass-through entity and are electing the **"Check the Box"** provision for state income tax purposes, check the type of entity and check one of the filing status boxes below: ☐ LIMITED LIABILITY COMPANY ☐ PARTNERSHIP		☐ Domestic *(in state)* ☐ Foreign *(out of state)*

1. Indicate type of return for which extension is being requested:

☐ S CORPORATION (AR1100S) - **If the entity is the Parent Corporation, the Parent must request the extension, include a schedule of Q Subs under the Parent and the Parent must file the Arkansas Return.**

☐ C CORPORATION (AR1100CT) - **If requesting for (a) member(s) of a group filing an Arkansas consolidated return, request extension for the parent corporation and list the subsidiaries in the federal group eligible to file in the Arkansas consolidated group.**

☐ COOPERATIVE ASSOCIATION (AR1100CT) ☐ EXEMPT ORGANIZATION (AR1100CT)

2. CHECK ONLY ONE BOX BELOW (BOX A OR BOX B) TO REQUEST AN ARKANSAS EXTENSION

Tax year beginning _____, 20_____ and ending _____, 20_____.
(Tax year beginning and ending dates are required fields)

A ☐ Check this box if requesting an additional **60 day** extension from the **Federal Extended return due date** to file the Arkansas return.

B ☐ Check this box if requesting an additional **180 day** extension from the **Arkansas original return due date** to file the Arkansas return.

File this request by the original due date or, if applicable, the extended due date of the Arkansas return. A copy of the approved request must be attached to the face of the return when filed. A request for an extension which is postmarked AFTER the due date of the tax return will NOT be considered. (This also applies to an additional extension).

Please mail the Corporation Income Tax Extensions to the following address:

☐ APPROVED: ☐ DENIED: Extension request not filed on time.

CORPORATION INCOME TAX SECTION
P.O. Box 919
Little Rock, AR 72203-0919

AR1155
(R 06/28/2017)

STATE OF ARKANSAS
Corporation Extension Payment

Software ID _____

Tax Year Ending _____
(MM/DD/YYYY)

Federal Employer Identification Number

Due Date **04/15/2018**

Name of Corporation

Address

City, State, Zip

Telephone #

Amount of this Payment $

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

CITEIN00000000000012312017EXTPYM0000000000000000000000000

Instructions for Completion and Filing of Extension Request

Extension of Time to File Clarified (Act 369 of 2007): This Act provides for an extension of time up to 180 days to file certain tax returns. The Act amends ACA 26-18-505(a)(3) to change the maximum extension for filing any return from 120 days to 180 days. The Act amends ACA 26-51-807(c) to allow a maximum extension of 60 days if a corporation has a federal extension of 180 days. Effective for tax years on or after January 1, 2007.

NOTE:

An Arkansas Corporation income tax return filed after the orignial due date of the 15th day of the 4th month 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. An exempt organization that is required to file a return shall file its return on or before the expiration of four and one-half (4 1/2) months after the close of the tax year (May 15 if filing on a calendar basis).

FILING

Please note that all federal extensions will be honored as valid state extensions. If you have filed for and received a Federal Extension of time to file, it is not necessary to complete an Arkansas Extension Request (Form AR1155) unless you want an Arkansas Extension beyond the Federal Extended due date.

Attach a copy of your approved AR1155 extension to the face of your tax return **WHEN YOU FILE.** IF YOU DO NOT ATTACH YOUR EXTENSION, YOUR RETURN WILL BE CONSIDERED DELINQUENT AND PENALTIES WILL BE ASSESSED.
Inability to pay is not a valid reason to request an Arkansas Extension.

Interest and/or Failure to Pay Penalty will be due if any tax due is not paid by the original due date; April 15 for calendar year corporate filers.

The date of the postmark stamped by the U.S. Postal Service is the date you filed your return or request for extension.

COMPLETION OF FORM AR1155

If your request for extension is approved, an approved copy will be returned to the address indicated on the request and a copy will be retained by the Tax Section. Please use the latest Revision of the AR1155 form that reflects changes made in 2017. No other version of the form will be accepted.

CORPORATION INCOME TAX FILERS

It is not necessary to file a copy of the Federal Extension, Form 7004 with the Arkansas Corporation Income Tax Section prior to filing your Arkansas Tax Return. If you have an Automatic Federal Extension *(Form 7004)* simply check the box on the face of the Arkansas Return (AR1100CT) when you file.

If it is determined that more time is needed to complete the AR1100CT, or AR1100S in addition to the Automatic Federal Extension *(Form 7004),* a sixty (60) day State extension can be requested on the Arkansas Form AR1155 by checking the box on line 2A. It is not necessary to send a copy of the approved Federal Extension with Form AR1155. If you are requesting a State Extension for 180 days, and do not have an Automatic Federal Extension, check Box 2B only.

Corporation Income Tax Due Dates:

1. Subchapter S or C are due on or before the 15th day of the 4th month after the close of the tax year. (April 15th for calendar year filers).

2. Cooperative Associations are due on or before the 15th day of the 9th month after the closing date of the tax year. (September 15th for calendar year filers).

3. Exempt Organizations are due on or before the 15th day of the 5th month after the closing date of the tax year. (May 15th for calendar year filers).