AR8453-FE

FTEF171

2017

ARKANSAS FIDUCIARY INCOME TAX DECLARATION FOR ELECTRONIC FILING

For calendar year 2017, or tax year beginning _____, 20____, ending _____, 20____

Name of Estate or Trust	Federal Identification Number
●	●

Name and Title of Fiduciary

Mailing Address *(Number and Street, P.O. Box or Rural Route)*

City	State or Province	ZIP	☐ Check if address is outside U.S. Foreign Country

PART I - TAX RETURN INFORMATION (Whole Dollars Only)

1.	Net Taxable Income *(Form AR1002F or AR1002NR, Line 19)*	1		00
2.	Net Tax *(Form AR1002F or AR1002NR, Arkansas Column, Line 25)*	2		00
3.	State Income Tax Withheld *(Form AR1002F or AR1002NR, Line 26)*	3	●	00
4.	Refund *(Form AR1002F or AR1002NR, Arkansas Column, Line 35)*	4		00
5.	Tax Due *(Form AR1002F or AR1002NR, Arkansas Column, Line 36)*	5		00

PART II - DECLARATION OF FIDUCIARY

6a. ☐ I authorize the State of Arkansas Income Tax Section to initiate debit entries to my account as indicated on the Arkansas Income Tax Payment form (AR TAX PMT).

6b. ☐ I authorize the State of Arkansas Income Tax Section to initiate debit entries to my account as indicated on the Arkansas Estimated Tax Payment form (AR EST PMT) or Arkansas Extension Payment form (AR EXT PMT).

If I have filed a balance due return, I understand that if the State of Arkansas does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable interest and penalties. If I have filed a joint federal and state return and the federal return is rejected, I understand the Fiduciary state return will be rejected also.

Under the penalties of perjury, I declare that the information I have given my ERO and the amounts in Part I above agree with the amounts on the corresponding lines of the electronic portion of my 2017 Arkansas Fiduciary income tax return. To the best of my knowledge and belief, my return is true, correct, and complete. I consent to my ERO sending my return, this declaration, and accompanying schedules and statements to the State of Arkansas. I also consent to the State of Arkansas sending my ERO and/or transmitter an acknowledgement of receipt of transmission and an indication of whether or not my return is accepted, and if rejected, the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize the State of Arkansas to disclose to my ERO and/or transmitter the reason(s) for the delay, or when the refund was sent. In addition, by using a computer system and software to prepare and transmit my return electronically, I consent to the disclosure to the State of Arkansas of all information pertaining to my use of the system and software and to the transmission of my tax return electronically.

Sign Here _____ Fiduciary's Signature _____ Date

PART III - DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PAID PREPARER

I declare that I have reviewed the above Fiduciary's return and that the entries on Form AR8453-FE are complete and correct to the best of my knowledge. If I am only a collector, I understand that I am not responsible for reviewing the Fiduciary's return; I declare that Form AR8453-FE accurately reflects the data on the return. I have obtained the Fiduciary's signature on Form AR8453-FE before submitting this return to the State of Arkansas, and have provided the Fiduciary with a copy of all forms and information to be filed with the State of Arkansas. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above Fiduciary's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration of Paid Preparer is based on all information of which the preparer has knowledge.

ERO'S Use Only

_____ ERO'S Signature _____ Date Check if paid preparer ☐ Check if self-employed ☐ _____ Your SSN or PTIN

_____ Firm's name and address _____ FEIN

Under penalties of perjury, I declare that I have examined the above Fiduciary's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I have any knowledge.

Paid Preparer's Use Only

_____ Preparer's Signature _____ Date Check if self-employed ☐ _____ Preparer's SSN or PTIN

_____ Firm's name and address _____ FEIN

SPECIAL INFORMATION

The State of Arkansas requires a completed and signed AR8453-FE for the Fiduciary return filed electronically. The AR8453-FE must be signed by the fiduciary representative, the ERO and the paid preparer.

The "Declaration for Electronic Filing" document used for e-filing is the form AR8453-FE. The document is an affidavit in which the fiduciary attests to the truth of the information contained in the declaration and attached return information. It has the same legal effect as if the fiduciary has actually and physically signed the return.

The State of Arkansas requires the FEIN for each fiduciary. Arkansas does not accept Social Security Numbers for fiduciaries.

SIGNATURE FOR MULTIPLE-RETURN FILING

Arkansas will not be supporting a single signature for multiple return filing. The AR8453-FE must be used for each fiduciary or estate return electronically filed.

IMPORTANT NOTES FOR EROs

- Effective January 1, 2014 and for future years, Electronic Filers, Transmitters, and Electronic Return Originators must retain all signed AR8453 forms with all required schedules, attachments and information for three years from the due date of the return or the Arkansas received date, whichever is later.
- You should confirm the identity of the taxpayer(s).
- Provide the taxpayer with a copy of the signed Form AR8453-FE for his or her records upon request.
- Provide the taxpayer with a corrected copy of Form AR8453-FE if changes are made to the return.
- EROs can sign the form using a rubber stamp, mechanical device (such as a signature pen), or computer software program.
- For more information, see Publication AR1345 on our website at www.arkansas.gov/efile

LINE INSTRUCTIONS

Name, Address, and Social Security Number

Verify the Name(s), Address and Federal Employer Identification Number are correct. An incorrect or missing FEIN will delay any refund.

Part I-Tax Return Information

Line 3. Enter the total State of Arkansas withholding from Form*(s)* AR1099PT and/or 1099R.

Part II-Declaration of Fiduciary

The fiduciary's signature allows the State of Arkansas to disclose to the ERO and/or the transmitter the reason*(s)* for delays in the processing of the return.

If the ERO makes changes to the electronic return after Form AR8453-FE has been signed by the fiduciary but before it is transmitted, the ERO must have the fiduciary complete and sign a corrected Form AR8453-FE.

Part III-Declaration of Electronic Return Originator (ERO) and Paid Preparer

The State of Arkansas requires the EROs signature.

A paid preparer must sign Form AR8453-FE in the space for Paid Preparer's Use Only. Only handwritten signatures are acceptable. If the paid preparer is also the ERO, he/she should not complete the paid preparer's section. Instead, the box labeled "Check if paid preparer" should be checked.

WHEN AND WHERE TO FILE

For addresses and complete instructions, refer to Federal Publication 1345, Handbook for Electronic Filers of Individual Income Tax Returns, and the Arkansas Handbook, Publication AR1345 for Electronic Filers.

DUE DATE

The due date is April 15th for calendar year filers. Fiscal year filers must file on or before the fifteenth (15th) day of the fourth (4th) month following the close of the fiscal year.

ATAP

Arkansas Taxpayer Access Point (ATAP) allows taxpayers or their representatives to log on to a secure site and manage their account.

Access ATAP at www.atap.arkansas.gov to:

- Make name and address changes
- View account letters
- Make payments
- Check refund status

ATAP is available 24 hours.

(Registration is not required to make payments or to check refund status.)

BALANCE DUE RETURNS

E-file

Electronically filed tax returns with a balance due can elect to have the amount due debited from their bank account. If the tax return is transmitted on or before April 15th, the requested payment date cannot be later than April 15th. If the return is transmitted after April 15th, the requested payment date must be the transmission date. Penalties may be added if the return is filed after April 15th. The Arkansas Income Tax Payment form (AR TAX PMT) must be kept with the taxpayers records. The AR8453-FE, Box 6a must be checked.

Online

Tax returns with a balance due can be paid by logging on to your account through ATAP (Arkansas Tax Access Point). You can access ATAP at www.atap.arkansas.gov

Payment Voucher (AR1002V)

Payment vouchers must be created and provided by the approved software.

If sending payment via the mail, the Arkansas payment voucher AR1002V must accompany the payment.

Taxpayers should not mail or attach the AR8453-FE, AR1002F/AR1002NR or any AR1099PT's and/or 1099R's to the payment voucher.

- You may pay with check or money order.
- You should NEVER send cash.
- Federal Identification number should be on the check or money order.
- Check or money order made payable to: Department of Finance and Administration

The payment along with the AR1002-V mailed to:

State Income Tax – E-File Payment
P. O. Box 8149
Little Rock, AR 72203-8149

Credit Card Payment

Taxpayers can pay their tax due by credit card. Credit card payments can be made either by phone or website. A convenience fee will be charged for this payment method.

- 1-800-272-9829
- www.officialpayments.com

Official Payments accepts: Visa, American Express, Discover and MasterCard.