AR8453-C

CTEF171

2017

ARKANSAS CORPORATION INCOME TAX DECLARATION FOR ELECTRONIC FILING

For calendar year 2017, or tax year beginning_____, 20____, ending_____, 20____

Name			Federal Identification Number
Mailing Address *(Number and Street, P.O. Box or Rural Route)*			Telephone
City	State or Province	ZIP	☐ Check if address is outside U.S. Foreign Country

PART I - TAX RETURN INFORMATION (Whole Dollars Only)

1.	Total Income *(Form AR1100CT, Line 15)*	1		00
2.	Net Taxable Income *(Form AR1100CT, Line 30)*	2		00
3.	Total Tax Liability *(Form AR1100CT, Line 33)*	3		00
4.	Overpayment *(Form AR1100CT, Line 38)*	4		00
5.	Tax Due *(Form AR1100CT, Line 42)*	5		00

PART II - DECLARATION OF OFFICER (Sign only after Part I is completed)

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

Under penalties of perjury, I declare that I am an officer of the above corporation and that the information I have given my electronic return originator (ERO), transmitter, and/or internet service provider (ISP) and the amounts in Part I above agree with the amounts on the corresponding lines of the corporation's 2017 Arkansas income tax return. To the best of my knowledge and belief, the corporation's return is true, correct, and complete. I consent to my ERO, transmitter, and/or ISP sending the corporation's return, this declaration, and accompanying schedules and statements to the State of Arkansas. I also consent to the State of Arkansas sending my ERO, transmitter, and/or ISP an acknowledgment of receipt of transmission and an indication of whether or not the corporation's return is accepted, and, if rejected, the reason(s) for the rejection. If the processing of the corporation's return or refund is delayed, I authorize the State of Arkansas to disclose to my ERO, transmitter, and/or ISP 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 ➤ Signature of Officer _____ Date _____ ➤ Title _____

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

I declare that I have reviewed the above corporation return and that the entries on Form AR8453-C 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 corporation's return; I declare that Form AR8453-C accurately reflects the data on the return. I have obtained the officer's signature on Form AR8453-C before submitting this return to the State of Arkansas, and have provided the officer 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 corporations 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 also ☐ paid preparer	Check if ☐ self-employed	ERO's SSN or PTIN
	Firm's name (or yours if self-employed) address and ZIP code				EIN / Phone No. ( )

Under penalties of perjury, I declare that I have examined the above corporation'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 (or yours if self-employed) address and ZIP code			EIN / Phone No. ( )

SPECIAL INFORMATION

The State of Arkansas requires a completed and signed AR8453-C for the corporation return filed electronically. The AR8453-C must be signed by an authorized officer of the corporation, the general partner or limited liability company member manager of the partnership, the ERO and the paid preparer.

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

IMPORTANT NOTES FOR EROs

- Effective January 1, 2014 and for future years, Electronic Filers, Transmitters, and Electronic Return Originators must retain all signed AR8453-C 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 officer.
- Provide the officer with a signed copy of Form AR8453-C for his or her records upon request.
- Provide the officer with a corrected copy of Form AR8453-C 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 AR4163. Also go to www.arkansas. gov/efile

LINE INSTRUCTIONS

Name, Address, and Federal Employer Identification Number (FEIN)

Print or type the information in the spaces provided and verify the FEIN is clear and correct. An incorrect or missing FEIN may delay any refund.

Part II - Declaration of Officer

The officer'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-C has been signed by the officer but before it is transmitted, the ERO must have the officer complete and sign a corrected Form AR8453-C.

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

The State of Arkansas requires the ERO's Signature.

A paid preparer must sign Form AR8453-C in the space for Paid Preparer's Use Only. Only handwritten paid preparer 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 also paid preparer" should be checked.

WHEN AND WHERE TO FILE

For addresses and complete instructions, refer to Federal Publication 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns, and the Arkansas Publication AR4163 for Authorized Arkansas e-file Providers for Business Returns.

DUE DATE

The due date for filing Arkansas Corporation Income tax returns is on or before the 15th day of the 4th month following the close of the tax year, for calendar year filers the due date is April 15th.

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-C, 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 (AR1100CTV)

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

If sending payment via the mail, the Arkansas payment voucher AR1100CTV must accompany the payment.

- Entity's may pay with check or money order.
- Entity's 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 AR1100CTV 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.