



Instructions For Form AR8453-PE

SPECIAL INFORMATION

The State of Arkansas requires a completed and signed AR8453-PE for the partnership return filed electronically. The AR8453-PE 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 Form AR 8453-PE. The document is an affidavit in which the general partner or limited liability company member manager attests to the truth of the information contained in the Declaration and attached return information. It has the same legal effect as if the general partner or limited liability company member manager 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-PE 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 general partner or limited liability company member manager with a signed copy of Form AR8453-PE for his or her records upon request.
- Provide the officer with a corrected copy of Form AR8453-PE 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

Print or type the information in the spaces provided. Please verify that the Federal Employer Identification Number (FEIN) is clear and correct.

Part II - Declaration of Officer

The general partner or limited liability company member manager 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-PE has been signed by the general partner or limited liability company member manager but before it is transmitted, the ERO must have the general partner or limited liability company member manager complete and sign a corrected Form AR8453-PE if the total income on line 1 differs from the amount on the electronic return by more than \$25.

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 AR 8453-PE 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 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.)