



Instructions For Form AR8453-FE

SPECIAL INFORMATION

The State of Arkansas requires a completed and signed Form AR8453-FE for the Fiduciary return filed electronically. The Form 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 Form 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 Form 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 Form AR8453-FE, Form AR1002F/AR1002NR or any AR1099PT's and/or 1099R's to the payment voucher.

- Taxpayers may pay with check or money order.
- Taxpayers 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.