

Special Information

Taxpayers who prepare their own returns and file their State of Arkansas tax returns electronically are required to complete and sign Form 8453-OL and attach annual wage forms along with any other supporting forms and schedules and mail to the Arkansas E-File Section. This form is required to be sent to the E-File Section within 24 hours of receiving the State acknowledgement of receipt of the electronically filed tax return.

A taxpayer who fails to submit proper documentation timely may be declared to be ineligible to file electronic returns without the assistance of an Electronic Return Originator.

Direct Deposit will be offered on electronically filed Arkansas individual income tax returns. This is restricted to taxpayers who will receive a federal refund. You must use the same account that is being used for direct deposit of the federal refund.

Declaration Control Number (DCN)

The DCN is a 14 digit number assigned to your return by your on-line service provider and/or transmitter. Clearly type or print the DCN in the top left hand corner of Form AR8453-OL. The first two digits are always "00". The next six digits are the electronic filer identification number (EFIN). The next five digits are the batch number and serial number. The "9" represents the year the return is filed (2009).

Example: The EFIN is 710001. The batch number is 000. The serial number is 56. The DCN is 00-710001-00056-9.

Name and Address

If you received a mailing label from the State of Arkansas, place the label in the name area. If the information on the label is incorrect or you did not receive a label, print or type the information in the spaces provided. Enter your Social Security Number(s) (SSN) in the space(s) provided. An incorrect or missing SSN will delay any refund. If filing a joint return, be sure the names and SSN(s) are listed in the same order.

If the Post Office does not deliver mail to your home and you have a P. O. Box, enter the box number instead of the home address.

Note: The address must match the address shown on the electronically filed form AR1000.

Note: All W-2(s) and 1099(s) must be attached to the AR8453-OL.

Declaration of Taxpayer

An electronically transmitted income tax return will not be considered filed until the State of Arkansas has received a signed form AR8453-OL with W-2(s) and/or 1099(s) attached. If filing a joint return, your spouse must also sign.

When to Mail

Mail the AR8453-OL and attachments (*W-2(s), 1099(s), and any additional required schedules*) to the Department of Finance and Administration on the next working day after you have received your State Acknowledgment (that the State has accepted your electronically filed return) from your on-line service provider and/or transmitter.

Where to Mail

1. If you are mailing the AR8453-OL with copies of W-2(s) and/or 1099(s) only, mail to:

Arkansas Electronic Filing Group
P. O. 8067
Little Rock, AR 72203-8067

If you have a tax due return, do not mail your payment with the AR8453-OL. See the Tax Due Information Section below.

2. If you are filing the AR1000DC, AR1000RC5, AR1000-OD, claiming a credit for taxes paid to another state, or filing any other schedule along with your W-2(s), mail your AR8453-OL to:

Arkansas Electronic Filing Group
P. O. Box 8094
Little Rock, AR 72203-8094

If you have a tax due return, do not mail your payment with the AR8453-OL. See the Tax Due Information Section below.

Notes on special schedules to be attached:

If you are claiming an adjustment to income for a permanently disabled child, attach the AR1000DC to the back of the AR8453-OL and mail to address 2 (above).

If you are claiming the Other State Tax credit, attach a copy of the tax return(s) from each state to the back of the AR8453-OL and mail to address 2 (above).

If you are claiming the Developmentally Disabled Child Credit, please fax a copy of the AR1000RC5 to 501-682-7393. If you do not have access to a fax, attach a copy of the form to the back of the AR8453-OL and mail to address 2 (above).

If you are claiming the Organ Donor Deduction, please fax a copy of the AR1000-OD to 501-682-7393. If you do not have access to a fax, attach a copy of the form to the back of the AR8453-OL and mail to address 2 (above).

Refunds

After the State of Arkansas has accepted your electronically filed return, the refund should be issued within 7 to 10 business days.

Tax Due Information

Do Not attach your check or money order to Form AR8453-OL. Do not mail a copy of your AR1000/AR1000NR. Mail your payment with **Form AR1000-V** on or before April 15, 2009 to:

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

If you do not have Form AR1000-V, you may get it from your on-line service provider and/or transmitter. You can also download it from the State of Arkansas's web site, www.arkansas.gov/efile.