

STATE OF ARKANSAS
Request for Extension of Time for Filing Income Tax Returns

Do not file this extension request if you have received an extension of time to file your Federal Income Tax Return
(See instructions for additional information)

APPROVED EXTENSION TO BE RETURNED TO:

CONTACT TELEPHONE NUMBER: _____

NAME AND ADDRESS OF TAXPAYER:

SSN/FEIN: _____

1. Indicate type of return for which extension is being requested by checking appropriate box:
- ☐ INDIVIDUAL ☐ PARTNERSHIP ☐ FIDUCIARY ☐ S CORPORATION
- ☐ C CORPORATION – If requesting for (a) member(s) of a group filing an Arkansas consolidated return, request extension for the parent corporation and list the subsidiaries in the federal group eligible to file in the Arkansas consolidated group.
2. ☐ Check this box if an Automatic Extension has been filed by the taxpayer (Form 4868, 7004, or if other, please specify _____).
3. I request ☐ 30, ☐ 60 or ☐ 90 days extension of time until _____ to file a return for the
(Check Appropriate Box) (Extended Due Date)
- tax year beginning _____, 20 ____ and ending _____, 20 ____ .
4. Please state your reason for requesting an extension of time to file: **(REQUIRED)**
- _____
- _____

File this request in triplicate ON OR BEFORE THE DUE DATE OF RETURN. The original copy of the approved request must be attached to the face of the return when filed. A request for an extension which is postmarked AFTER the due date of the tax return will NOT be considered. This also applies to an additional extension.

NOTE: By law Corporation income tax returns must be filed and the tax paid on or before the fifteenth (15th) day of the third (3rd) month following the close of the Tax Year (March 15 for Calendar Year), all other income tax returns must be filed and the tax paid on or before the fifteenth (15th) day of the fourth (4th) month following the close of the Tax Year (April 15 for Calendar Year). This extension is an agreement by the Commissioner of Revenue to waive the statutory penalty for delinquency if the return is filed and the tax, with interest, is paid by the extension date.

Please mail to the following address:

FOR CORPORATION EXTENSIONS ONLY:
CORPORATION INCOME TAX SECTION
P.O. Box 919
Little Rock, AR 72203-0919

FOR ALL OTHER EXTENSIONS:
INDIVIDUAL INCOME TAX SECTION
P.O. Box 3628
Little Rock, AR 72203-3628

FOR TAX SECTION USE

- ☐ APPROVED:
- ☐ Your payment has been credited to your account.
- ☐ Federal extension honored. If you filed an Automatic Federal Extension (Federal Form 4868, 2688, or 7004), check the appropriate box on the face of the Arkansas return when filed.
- ☐ INCOMPLETE: Please complete and return to address above.
- ☐ DENIED: Extension request not filed on time.
- ☐ DENIED: Inability to pay is not valid reason for requesting extension.
- ☐ DENIED: Other _____

Instructions for Completion and Filing of Extension Request

Return Filing Dates Changed (Act 774 of 2003): Changes the due dates of state income tax returns to the due date for the corresponding federal income tax return, March 15 for calendar year corporation filers and April 15 for all other calendar year filers.

FILING

Please note that all federal extensions will be honored as valid state extensions. If you have filed for and received a Federal Extension of time to file, it is not necessary to complete an Arkansas Extension Request (Form AR1055) unless you want an Arkansas Extension beyond the Federal Extended due date.

Attach a copy of your approved AR1055 extension to the face of your tax return WHEN YOU FILE. IF YOU DO NOT ATTACH YOUR EXTENSION, YOUR RETURN WILL BE CONSIDERED DELINQUENT AND PENALTIES WILL BE ASSESSED. **Inability to pay is not a valid reason to request an Arkansas Extension.**

Interest and Failure To Pay Penalty will be due if any tax due is not paid by the original due date, April 15th for individual filers and March 15th for calendar year corporate filers.

The date of the postmark stamped by the U.S. Postal Service is the date you filed your return or request for extension.

INDIVIDUAL INCOME TAX FILERS

You are allowed a maximum of six (6) months extension from the original due date for filing your return. The extensions can be in the form of a federal automatic extension to August 15 and a federal additional extension to October 15 or two three (3) month extensions requested on the Arkansas Form AR1055 or a combination of federal and Arkansas extensions that equal six (6) months.

The Department no longer requires that a copy of Federal Form 4868 or approved 2688 be attached to the taxpayer's state tax return as long as the appropriate box(es) are checked on the front of the return.

You must attach an approved copy of the AR1055 to your return.

CORPORATION INCOME TAX FILERS

It is not necessary to file a copy of the Federal Extension 7004 with the Arkansas Corporation Income Tax Section prior to filing your Arkansas Tax Return. For the Automatic Federal Extension (Form 7004) simply check the box on the face of the Arkansas Return when you are ready to file.

If it is determined that more time is needed to complete the AR1100 in addition to the Automatic Federal Extension (Form 7004), two additional three (3) month extensions may be filed using this form (AR1055).

COMPLETION OF FORM AR1055

Please use a typewriter or ball point pen to complete this form. Fill in applicable spaces and blocks.

Complete the form in triplicate. Retain one copy for your files and send two copies to the appropriate tax section, either Corporation Income Tax or, for non-corporate entities and Sub-Chapter S filers, the Individual Income Tax Section. If your request for extension is approved, an approved copy or an approval letter will be returned to the address indicated on the request and the extra copy will be retained by the tax section.

The maximum extension that will be granted is ninety (90) days. In the case of extraordinary circumstances, up to an additional ninety (90) days may be granted. Those extraordinary circumstances will have to be fully justified, each case will stand on its own.

If an additional extension is needed, return your approved copy to the Income Tax Section with a cover letter requesting the amount of additional time needed and the reason(s) for the additional request. If additional time for filing is approved, the extension date will be advanced and the approved extension request will be returned to the address indicated on the request.

If requesting an Arkansas Extension beyond a Federal Automatic Extension (Form 4868 or 7004) due date, check the box at number 2 on Form AR1055; it is not necessary to send a copy of the Approved Federal Extension with the Form AR1055.