AR1055

ARKANSAS INDIVIDUAL INCOME TAX
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:

   ☐ INDIVIDUAL ☐ PARTNERSHIP ☐ FIDUCIARY

2. Extension requested for the tax year beginning _____,20 ___ and ending _____,20___ .

3. State reason for requesting 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:

Individual 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.

Mail to the following address:

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.
☐ 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

Extension of Time to File (Act 369 of 2007): Allows the Director to grant an extension of time for filing an Arkansas individual income tax return of 180 days.

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)*.

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.

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

COMPLETION OF FORM AR1055

Complete the form in triplicate. Retain one copy for your files and send two copies to 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.

INDIVIDUAL INCOME TAX FILERS

You are allowed 180 days extension from the original due date for filing your return.

An extension can be requested in one of two ways:

1. A federal automatic extension to October 15 using IRS Form 4868, **or**

2. An Arkansas (only) extension to October 15th using Form AR1055.

The Department no longer requires that a copy of Federal Form 4868 be attached to the taxpayer's state tax return as long as the appropriate box is checked on the front of the return.

If you request an extension using the AR1055, you must attach an approved copy of the AR1055 to your return.