AR1155

ARKANSAS CORPORATION 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 and are not requesting an Arkansas extension to file. (See instructions for additional information)

APPROVED EXTENSION TO BE RETURNED TO:

_____

_____

_____

CONTACT TELEPHONE NUMBER: _____

NAME AND ADDRESS OF TAXPAYER:

_____

_____

_____

FEIN: _____

1. Indicate type of return for which extension is being requested:

CLICK HERE TO CLEAR FORM

☐ S CORPORATION (AR1100S)

☐ C CORPORATION (AR1100CT)– 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 ONLY ONE BOX BELOW (BOX A OR BOX B) TO REQUEST AN ARKANSAS EXTENSION

A ☐ Check this box if requesting an additional **60 day** extension from the **Federal** Extended return due date to file the Arkansas return for tax year beginning _____, 20_____ and ending _____, 20_____.
(Tax year beginning and ending dates are required fields)

B ☐ Check this box if requesting a **180 day** extension from the **Arkansas** original return due date to file the Arkansas return for tax year beginning _____, 20 _____ and ending _____, 20_____.
(Tax year beginning and ending dates are required fields)

File this request ON OR BEFORE THE DUE DATE OF RETURN. A 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:
Corporation income tax returns must be filed and any tax due thereon 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). 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. An exempt organization that is required to file a return shall file its return on or before the expiration of four and one-half (4 1/2) months after the close of the tax year (May 15 if filing on a calendar basis).

Please mail the Corporation Income Tax Extensions to the following address:

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

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 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

Extension of Time to File Clarified (Act 369 of 2007): This act provides for an extension of time up to 180 days to file certain tax returns. The Act amends ACA 26-18-505(a)(3) to change the maximum extension for filing any return from 120 days to 180 days. The Act amends ACA 26-51-807(c) to allow a maximum extension of 60 days if a corporation has a federal extension of 180 days. Effective for tax years on or after January 1, 2007.

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 AR1155) unless you want an Arkansas Extension beyond the Federal Extended due date.

Attach a copy of your approved AR1155 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; March 15 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.

COMPLETION OF FORM AR1155

If your request for extension is approved, an approved copy will be returned to the address indicated on the request and a copy will be retained by the Tax Section. Please use the latest Revision of the AR1155 form that reflects changes made in 2008. No other version of the form will be accepted.

CORPORATION INCOME TAX FILERS

It is not necessary to file a copy of the Federal Extension, Form 7004 with the Arkansas Corporation Income Tax Section prior to filing your Arkansas Tax Return. If you have an Automatic Federal Extension *(Form 7004)* simply check the box on the face of the Arkansas Return (AR1100CT) when you file.

If it is determined that more time is needed to complete the AR1100CT, or AR1100S in addition to the Automatic Federal Extension *(Form 7004,* a sixty (60) day State extension can be requested on the Arkansas Form AR1155 by checking the box on line 2A. It is not necessary to send a copy of the Approved Federal Extension with Form AR1155. If you are requesting a State Extension for 180 days, and do not have an Automatic Federal Extension, check Box 2B only.

Corporation Income Tax Due Dates:

1. Subchapter S or C are due on or before the expiration of two and one half (2 1/2) months after the close of the tax year. (March 15 for calendar year filers).

2. Cooperative Associations are due on or before the expiration of eight and one half months after the closing date of the tax year. (September 15 for calendar year filers).

3. Exempt Organizations are due on or before the expiration of four and one half months after the closing date of the tax year (May 15 for calendar year filers).