

EMERGENCY RULE 2007-2
EXTENSION OF DUE DATE TO APRIL 17, 2007
TO FILE 2006 INCOME TAX RETURN

The Director of the Department of Finance and Administration, pursuant to his authority under Ark. Code Ann. § 26-18-301 and Ark. Code Ann. § 26-18-505(a)(4), does hereby issue the following rule extending the due date for Arkansas income tax returns with a due date of April 15, 2007.

On January 24, 2007, the Internal Revenue Service announced that taxpayers will be allowed up to and including April 17, 2007, to file their 2006 federal income tax returns and pay any taxes due for any income tax return or payment with an original due date of April 15, 2007. The reason for this extension is that April 15, 2007 is a Sunday. The following day, Monday, April 16, 2007 is Emancipation Day, a legal holiday in the District of Columbia. Accordingly, the Internal Revenue Service declared the next federal business day, for purposes of federal income tax return filing dates, to be Tuesday, April 17, 2007.

Arkansas law was amended to conform the filing date of certain Arkansas income tax returns to the federal filing date. In keeping with this conformity, the Director hereby extends the due date of any Arkansas income tax return, report, or income tax payment with a due date of April 15, 2007 to April 17, 2007.

This rule is promulgated as an emergency rule pursuant to the provisions of Ark. Code Ann. § 25-15-204 and shall be effective on and after the date this rule is approved by the Director of the Arkansas Department of Finance and Administration and the Arkansas Commissioner of Revenue.

Promulgated this 14th day of February, 2007.

Richard A. Weiss, Director
Arkansas Department of Finance
and Administration

Timothy J. Leathers, Commissioner
Arkansas Department of Finance
and Administration