

## ARKANSAS COMPOSITE TAX RETURN DECLARATION FOR ELECTRONIC FILING

For calendar year 2016, or tax year beginning \_\_\_\_\_, 20\_\_\_\_, ending \_\_\_\_\_, 20\_\_\_\_

Name of Entity			Federal Identification Number		
Mailing Address			Telephone		
City	State or Province	ZIP	Country (if not U.S.)		

**PART 1 TAX RETURN INFORMATION (Whole Dollars Only)**

1. Taxable Income from Schedule A (Form AR1000CR, Line 1) .....	1		00
2. Tax (Form AR1000CR, Line 2).....	2		00
3. Arkansas Income Tax Withheld (Form AR1000CR, Line 3).....	3		00
4. Amount of Overpayment/Refund (Form AR1000CR, Line 10).....	4		00
5. Amount Due (Form AR1000CR, Line 13).....	5		00

**PART 2 DECLARATION OF OFFICER (Sign only after Part I is completed)**

- 6a.  I authorize the State of Arkansas, Income Tax Section to initiate debit entries to my account as indicated on the Arkansas Income Tax Payment for (AR TAX PMT).
- 6b.  I authorize the State of Arkansas, Income Tax Section to initiate debit entries to my account as indicated on the Arkansas Estimated Tax Payment form (AR EST PMT) or Arkansas Extension Payment form (AR EXT PMT).

Under penalties of perjury, I declare that I am an officer, partner or accountant for the above entity and that the information I have given my electronic return originator (ERO), transmitter, and/or internet service provider (ISP) and the amounts in Part I above agree with the corresponding lines on the 2016 Arkansas composite return. To the best of my knowledge and belief, the composite return is true, correct, and complete. I consent to my ERO, transmitter, and/or ISP sending the composite return, this declaration, and accompanying schedules and statements to the State of Arkansas. I also consent to the State of Arkansas sending my ERO, transmitter, and/or ISP an acknowledgment of receipt of transmission and an indication of whether or not the composite return is accepted, and, if rejected, the reason(s) for the rejection. If the processing of the composite return is delayed, I authorize the State of Arkansas to disclose to my ERO, transmitter, and/or ISP the reason(s) for the delay, or when the refund was sent. In addition, by using a computer system and software to prepare and transmit my return electronically, I consent to the disclosure to the State of Arkansas of all information pertaining to my use of the system and software and to the transmission of my tax return electronically.

**Sign Here** | \_\_\_\_\_ | \_\_\_\_\_  
Signature of officer, partner or accountant                      Date                      Title

**PART 3 DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PAID PREPARER**

I declare that I have reviewed the above composite return and that the entries on Form AR8453-CR are complete and correct to the best of my knowledge. If I am only a collector, I understand that I am not responsible for reviewing the composite return; I declare that Form AR8453-CR accurately reflects the data on the return. I have obtained the officer, partner or accountant's signature on Form AR8453-CR before submitting this return to the State of Arkansas, and have provided the officer, partner or accountant with a copy of all forms and information to be filed with the State of Arkansas. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above composite return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration of Paid Preparer is based on all information of which the preparer has knowledge.

<b>ERO'S Use Only</b>	ERO's signature	Date	Check if also <input type="checkbox"/> paid preparer	Check if <input type="checkbox"/> self-employed	ERO's SSN or PTIN
	Firm's name (or yours if self-employed) address and ZIP code				EIN
					Phone No. (     )

Under penalties of perjury, I declare that I have examined the above composite return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I have any knowledge.

<b>Paid Preparer's Use Only</b>	Preparer's signature	Date	Check if <input type="checkbox"/> self-employed	Preparer's SSN or PTIN	
	Firm's name (or yours if self-employed) address and ZIP code				EIN
					Phone No. (     )

## SPECIAL INFORMATION

The State of Arkansas requires a completed and signed AR8453-CR for the composite return filed electronically. The AR8453-CR must be signed by an authorized officer, partner, or accountant of the pass-through entity, the ERO and the paid preparer.

The "Declaration for Electronic Filing" document used for e-filing is Form AR 8453-CR. The document is an affidavit in which the officer, partner or accountant attests to the truth of the information contained in the Declaration and attached return information. It has the same legal effect as if the officer, partner or accountant has actually and physically signed the return.

## DUE DATE

Fiscal year corporation returns must be filed on or before the fifteenth (15th) day of the third (3rd) month following the close of the fiscal year. (Calendar year corporation returns are filed on or before March 15.) All other fiscal year returns must be filed on or before the fifteenth (15th) day of the fourth (4th) month following the close of the fiscal year. (All other calendar year returns are filed on or before April 15th.)

All composite due dates for filing paper composite returns apply to electronic returns. All providers must ensure that returns are promptly processed. The return or application for extension must be transmitted on or before the due date of the return.

## LINE INSTRUCTIONS

**Name, Address, and Federal Employer Identification Number:** Print or type the information in the spaces provided. Please verify that the Federal Employer Identification Number (FEIN) is clear and correct.

## Part II - DECLARATION OF TAX-PAYER

The officer, partner or accountant signature allows the State of Arkansas to disclose to the ERO and/or the transmitter the reason(s) for delays in the processing of the return.

If the ERO makes changes to the electronic return after Form AR8453-CR has been signed by the officer, partner or accountant but before it is transmitted, the ERO must have the officer, partner or accountant complete and sign a corrected Form AR8453-CR if the total income on line 1 differs from the amount on the electronic return by more than \$25.

## Part III - DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PAID PREPARER

The State of Arkansas requires the ERO's Signature.

A paid preparer must sign Form AR 8453-CR in the space for Paid Preparer's Use Only. Only handwritten paid preparer signatures are acceptable. If the paid preparer is also the ERO, he/she should not complete the paid preparer's section. Instead, the box labeled "Check if also paid preparer" should be checked.

## IMPORTANT NOTES FOR EROs

• Effective January 1, 2014 and for future years, Electronic Filers, Transmitters, and Electronic Return Originators must retain all signed AR8453-CR forms with all required schedules, attachments and information for three years from the due date of the return or the Arkansas received date, whichever is later.

- You should confirm the identity of the officer.
- Provide the officer, partner or accountant with a signed copy of Form AR8453-CR for his or her records upon request.
- Provide the officer with a corrected copy of Form AR8453-CR if changes are made to the return.
- EROs can sign the form using a rubber stamp, mechanical device (such as a signature pen), or computer software program.
- For more information, see Publication AR4163. Also go to [www.arkansas.gov/efile](http://www.arkansas.gov/efile)

## WHEN AND WHERE TO FILE

For addresses and complete instructions, refer to Federal Publication 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns, and the Arkansas Publication (AR4163) for Authorized Arkansas e-file Providers for Business Returns.

## Tax Due

Mail your payment with the payment voucher (Form AR1000-CRV) on or before the due date of the tax return to:

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

If you do not have Form AR1000-CRV, you may obtain it from your on-line service provider and/or electronic filing transmitter. You can also download the form from the State of Arkansas' web site. Go to [www.arkansas.gov/efile](http://www.arkansas.gov/efile) and click the link on the left that says "Payment Vouchers".

The mailing should only contain the payment and the payment voucher (AR1000-CRV).

**Do not** mail in the form AR8453-CR or AR1000CR with your payment.