

SPECIAL INFORMATION

Direct Deposits

Direct Deposit is offered on electronically filed Arkansas Individual Income Tax returns with United States address only, including Hawaii and Alaska. You must use the same account that is being used for the direct deposit of your Federal refund. If the Federal return is a tax due, your State refund can be direct deposited, if supported by your software.

Direct deposits are not offered to those filing with either a foreign address or an account outside the United States. This includes the following countries: Guam, Virgin Islands, and Puerto Rico.

Individuals with Developmental Disabilities Credit

If the taxpayer is claiming the Individuals with Developmental Disabilities credit, the AR1000RC5 or recertification letter must be sent to the E-File Group by one of the methods below:

- **Binary Attachment:**

Description Name: AR1000RC5.pdf.

- **E-mail To:** AR8453@dfa.arkansas.gov

Subject: Taxpayer name and RC5

Attachment: AR8453 along with the AR1000RC5 or Recertification Letter must be attached to the e-mail.

Note: Attachments must be in one of the following formats: .tif, .pdf, .bmp, .jpg, or .jpeg

- **Fax To: 501-682-7393 - AR8453 along with the AR1000RC5 or Recertification Letter must be included in the fax transmission.**

- **Mail To:** Arkansas Electronic Filing Group
P. O. Box 8094
Little Rock, AR 72203-8094

Other State Tax Credit

If the taxpayer is claiming the Other State Tax Credit, the Other State Tax return(s) must be included in the submission when transmitting the return.

IMPORTANT NOTES FOR EROs

- Effective January 1, 2014 and for future years, Electronic Filers, Transmitters, and Electronic Return Originators must retain all signed AR8453 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 taxpayer(s).

- Provide the taxpayer with a copy of the signed Form AR8453 for his or her records upon request.

- Provide the taxpayer with a corrected copy of Form AR8453 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 AR1345. Also go to www.arkansas.gov/efile

LINE INSTRUCTIONS

Name, Address, and Social Security Number:

Verify the Name(s), Address and Social Security Number(s) are correct. An incorrect or missing social security number may delay any refund. If filing a joint return, be sure the names and social security numbers are listed in the same order.

Part I-Tax Return Information

Line 3. Enter the total State of Arkansas withholding from Form(s) W-2 and/or 1099.

Part II-Declaration of Taxpayer

The taxpayer's 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 has been signed by the taxpayer but before it is transmitted, the ERO must have the taxpayer complete and sign a corrected Form AR8453.

Part III-Declaration of Electronic Return Originator (ERO) and Paid Preparer

The State of Arkansas requires the EROs signature.

A paid preparer must sign Form AR8453 in the space for **Paid Preparer's Use Only**. Only handwritten 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 paid preparer" should be checked.

WHEN AND WHERE TO FILE

For addresses and complete instructions, refer to Federal Publication 1345, Handbook for Electronic Filers of Individual Income Tax Returns, and the Arkansas Handbook, AR1345 for Electronic Filers.

TAX DUE

Mail your payment with the payment voucher (Form AR1000-V) on or before April 18, 2016 to:

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

If you do not have Form AR1000-V, 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 and click the link on the left that says "Payment Vouchers".

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

Do not mail in the form AR8453, AR1000F, or AR1000NR with your payment.

REFUND INFORMATION

You can check on the status of your refund if it has been at least 72 hours since State of Arkansas acknowledged receipt of your e-filed return. To check the status of your refund, do one of the following.

- Check ATAP website below for 24 hour availability.

- Call 501-682-1100 or 1-800-882-9275. (Monday through Friday from 8:00 a.m. to 4:30 p.m. central standard time).

ATAP

ATAP (Arkansas Taxpayer Access Point) allows taxpayers or their representatives to log on to a secure site and manage their account online. You can access ATAP at www.atap.arkansas.gov Some features are listed below:

- Make name and address changes
- View account letters
- Make payments
- Check refund status

(Registration is not required to make payments or to check refund status.)