



Instructions For Form AR8453-CR

SPECIAL INFORMATION

The State of Arkansas requires a completed and signed Form AR8453-CR for the composite return filed electronically. The Form 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 AR8453-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.

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 on our website at www.arkansas.gov/efile

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 I - Tax Return Information

Line 4. Enter the total State of Arkansas withholding from Form AR1099PT.

Part II - Declaration of Officer

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 AR8453-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.

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.

DUE DATE

The due date is April 15, for calendar year entities. If the due date of your return falls on a Saturday, Sunday, or legal holiday, the return will be considered timely filed if it is postmarked on the next business day.

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.

ATAP

Arkansas Taxpayer Access Point (ATAP) allows taxpayers or their representatives to log on to a secure site and manage their account.

Access ATAP at www.atap.arkansas.gov to:

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

ATAP is available 24 hours.

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

BALANCE DUE RETURNS

E-file

Electronically filed tax returns with a balance due can elect to have the amount due debited from their bank account. If the tax return is transmitted on or before April 15th, the requested payment date cannot be later than April 15th. If the return is transmitted after April 15th, the requested payment date must be the transmission date. Penalties may be added if the return is filed after April 15th. The Arkansas Income Tax Payment form (AR TAX PMT) must be kept with the taxpayers records. The Form AR8453-CR, Box 6a must be checked.

Online

Tax returns with a balance due can be paid by logging on to your account through ATAP (Arkansas Tax Access Point). You can access ATAP at www.atap.arkansas.gov

Payment Voucher (AR1000-CRV)

Payment vouchers must be created and provided by the approved software.

If sending payment via the mail, the Arkansas payment voucher AR1000-CRV must accompany the payment.

Do not mail or attach the Form AR8453-CR, Form AR1000CR or any AR1099PT's to the payment voucher.

- Entities may pay with check or money order.
- Entities should NEVER send cash.
- Federal Identification number should be on the check or money order.
- Check or money order made payable to: Department of Finance and Administration

The payment along with the AR1000-CRV mailed to:

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

Credit Card Payment

Entities can pay their tax due by credit card. Credit card payments can be made either by phone or website. A convenience fee will be charged for this payment method.

- 1-800-272-9829
- www.officialpayments.com

Official Payments accepts: Visa, American Express, Discover and MasterCard.