

Subject 102

When, Where and How to File

April 15th is the due date for calendar year filers. Your return is considered filed timely when it is postmarked no later than the due date. If April 15th falls on a Saturday, Sunday, or legal holiday, the due date is the next business day. If you file a fiscal year return, your return is due by the 15th day of the 4th month after the close of your fiscal year.

If you need an extension of time to file, access **Subject 602.** You must pay interest and failure to pay penalties on any unpaid tax from the due date of the tax return to the date you pay the tax.

If filing a paper return, fill in all required information on your tax return. Be sure the Social Security Number is the same as on your Social Security card and you have entered all numbers. Your return will be delayed if you send in a return with asterisks (*) or XX's instead of a portion of your social security number.

If you file Joint or Married Filing Separately on the Same Return, both spouses must sign the return. If your spouse cannot sign because of a disease or injury and tells you to sign the return, then sign your spouse's name in the proper space followed by the word "by", then your signature and your relationship to the taxpayer. In addition, you must attach a statement to the return that includes the tax year, the reason your spouse cannot sign the return, and that your spouse has agreed to your signing for him or her. If you are the guardian of your spouse who is mentally disabled, you may sign the return for your spouse as guardian. If you are filing a return for a minor child, sign your child's name followed by the word "by" then sign your name and write the words "parent or guardian of minor child."

Be sure to attach your W-2(s), 1099R(s), and 1099PT(s) to the front of the return. Attach all schedules and forms in numerical order.

If you have a tax due, make your check or money order payable in U.S. Dollars to the Department of Finance and Administration and attach it to the front of the return with Form AR1000V (to ensure your payment is applied correctly, please use the AR1000V for the correct filing year). Write on the front of your check or money order your Social Security Number or account number and the tax year you are paying. **Do not mail cash with your return.** If you cannot pay the amount owed with the return, access **Subject 701** for more information.

Mail your return to one of the following addresses:

Refund Due Returns	Tax Due and No Refund/No Tax Due Returns
Arkansas State Income Tax P O Box 1000 Little Rock, AR 72203-1000	Arkansas State Income Tax P O Box 2144 Little Rock, AR 72203-2144