

# AR321E Application for Extension of Time to File Arkansas Estate Tax Return and/or Pay Estate Tax

*File this request in triplicate on or before the due date of the return. One (1) copy of the approved request must be attached to the return when filed.*

## Part I. IDENTIFICATION

Decedent's First Name and Middle Initial	Decedent's Last Name	Date of Death
Name of Application Preparer		Decedent's SSN
Address of Application Preparer		Estate Tax Return Due Date
City, State and Zip		

## Part II. EXTENSION OF TIME TO FILE

<i>You must attach a statement to explain in detail why the estate is unable to file a reasonably complete return within nine (9) months after the date of the decedent's death.</i>	Extension Date Requested
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## Part III. EXTENSION OF TIME TO PAY

<i>You must attach a statement to explain in detail why it is impossible or impractical to pay the full amount of the estate tax by the estate tax return due date.</i>	Extension Date Requested
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## Part IV. PAYMENT TO ACCOMPANY EXTENSION REQUEST

Estimated amount of estate tax due .....	_____
Amount of cash shortage claimed .....	_____
Balance due ( <i>Pay with this application</i> ) .....	_____

## SIGNATURE AND VERIFICATION

**If filed by executor** - Under penalties of perjury, I declare that I am an executor of the estate of the above-named decedent and that to the best of my knowledge and belief, the statements made herein and attached are true and correct.

\_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_  
 Executor's signature

**If filed by someone other than the executor** - Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made herein and attached are true and correct, that I am authorized by the executor to file this application, and that I am (check box(es) that applies):

- A member in good standing of the bar of the highest court of (specify location) \_\_\_\_\_
- A certified public accountant qualified to practice in (specify location) \_\_\_\_\_
- A duly authorized agent holding a power of attorney

\_\_\_\_\_ Date \_\_\_\_\_  
 Filer's signature (other than the executor)

## Part V. NOTICE TO APPLICANT (*To be completed by Estate Tax Branch*)

1. The application for <b>EXTENSION TO FILE (Part II)</b> is:  <input type="checkbox"/> Approved _____ <input type="checkbox"/> Not approved because _____ _____ <input type="checkbox"/> Other _____ _____	1. The application for <b>EXTENSION TO PAY (Part III)</b> is:  <input type="checkbox"/> Approved _____ <input type="checkbox"/> Not approved because _____ _____ <input type="checkbox"/> Other _____ _____
Manager - Individual Income Tax Section                      Date	Manager - Individual Income Tax Section                      Date

# SPECIFIC INSTRUCTIONS

- I. Estate Tax Return Date:** The Estate Tax Return Due Date is the day of the ninth (9<sup>th</sup>) calendar month after the decedent's death numerically corresponding to the day of the calendar month on which death occurred except that if there is no numerically corresponding day in such ninth (9<sup>th</sup>) month, the last day of the ninth (9<sup>th</sup>) month is the due date. When the date falls on a Saturday, Sunday or a legal holiday the due date is the next succeeding day which is not Saturday, Sunday or a legal holiday.
- II. Extension of Time to File:** The request must be filed in triplicate on or before the due date of the return. One (1) copy of the approved request must be attached to the return when filed. An approved Federal extension is valid for Arkansas purposes and an approved copy of the Federal Form may be submitted in lieu of this form.
- III. Extension of Time to Pay:** If the Commissioner finds that payment on the due date of the tax or any part thereof would impose undue hardship upon the estate, the time for payment of any such part may be extended, but no extension shall be for more than eighteen (18) months. The amount due for which the extension is granted shall be paid on or before the extended due date unless a further extension is granted. An approved Federal extension is not valid for Arkansas purposes, although copy of the Federal Form may be substituted to the Department of Finance and Administration for approval in lieu of this form.
- IV. Interest:** Begins to accrue at the rate of ten percent (10%) per annum from original due date of the Return.

Mail to: **Estate Tax Branch**  
P.O. Box 3628  
Little Rock, Arkansas 72203-3628.