

ANNUAL ARKANSAS CORPORATION FRANCHISE TAX REPORT

MAKE CHECKS PAYABLE TO ARKANSAS SECRETARY OF STATE

MAIL TO: Business and Commercial Services Division, P.O. Box 8014, Little Rock, Arkansas 72203-8014

For Online Filing and Information Visit Our Website at www.sos.arkansas.gov

501-682-3409 or 888-233-0325 (toll free)

ANNUAL REPORT DUE ON OR BEFORE MAY 1

GENERAL INFORMATION AND DEFINITIONS

- “WHO FILES”:** All Domestic and Foreign corporations, associations and organizations constituting a separate legal entity of relationship with the purpose of obtaining a privilege or franchise which is not allowed to them as individuals except those exempted by Act 19 of 1987. The only exemptions are nonprofit corporations, corporations which are organizations exempt from the federal income tax, or organizations formed pursuant to the Uniform Partnership Act, §4-42-101 et seq., or the Uniform Limited Partnership Act. §4-44-101 et seq.
- “RESPONSIBILITY”:** Corporations not receiving a form by March 20 must make written request, download or file online through the Secretary of State’s office. All corporations must comply with May 1 due date.
- “EXTENSIONS”:** Acts 1046 and 1140 of 1991 eliminated the opportunity to request an extension. ALL REPORTS ARE DUE ON OR BEFORE MAY 1.
- “TAX COMPUTED IN ERROR”:** Underpayment will be billed to the corporation. Requests for refunds must be submitted with proof to the Secretary of State’s Business Services Division at the above address.
- “REPORTING YEAR”:** The year in which the report is due.
- “TAX YEAR”:** The year ending December 31 preceding the reporting year.
- “FAILURE TO FILE REPORT”:** Corporations shall pay an additional late filing penalty plus interest for filing of the report or late payment of the tax.
Calculate as follows:
A. Original Tax due May 1 \$ _____
(Minimum \$150.00; no stock \$300)
B. + Late Filing Penalty _____ \$25.00
C. = Total \$ _____
Add Lines A & B
D. Interest: _____ x .000274 x _____
(Amt. of line A) (No. of days)
E. = TOTAL TAX DUE: \$ _____
Add lines C & D

In order to be considered timely, tax reports and payments must be received by the Secretary of State’s office no later than the close of business on May 1 or must be postmarked by the United States Postal Service no later than midnight on May 1. Postage meter dates are not acceptable for purpose of determining the timely receipt of a tax form and/or payment. Refer to Arkansas Code Annotated §26-18-105.
If you have and questions or problems determining your late fees please contact the Secretary of State’s office.
- “CORPORATION”:** Any corporation, domestic and foreign, active and inactive, organized or qualified to do business under the laws of the State of Arkansas.
- “DISSOLUTION OR WITHDRAWAL”:** Any Company wishing to cease operations must file a dissolution or withdrawal document through the Business Services Division of the Secretary of State’s office. **Notations on this form will not suffice.**
- “DOMESTIC CORPORATION”:** A corporation that has filed its original articles of incorporation in Arkansas.
- “FOREIGN CORPORATION”:** A corporation that has filed its original articles of incorporation anywhere other than Arkansas and has qualified to receive a Certificate of Authority in Arkansas.
- “SIGNATURE”:** The President, Vice-President, Secretary, Treasurer, Controller or Tax Preparer of a corporation must sign this tax report.
- “AUTHORIZED CAPITAL STOCK”:** The number of shares and the par value of these shares that may be issued by a corporation under its articles of incorporation. Changes made by a corporation concerning this stock must be amended through the Secretary of State.
- “ISSUED AND OUTSTANDING STOCK”:** That part of a corporation’s stock issued for cash or other consideration.
- “ASSETS”:** The value of the real and personal property of the corporation. **Arkansas Assets** are all assets applicable to Arkansas according to the Balance Sheet. **Total Assets** of the corporation are also according to the Balance Sheet.
- “AMENDMENTS”:** Changes such as name, merger, etc., must be filed through the Business Services Division of the Secretary of State’s office. **Notations on this form will not suffice.** Forms for changes may be obtained online at www.sos.arkansas.gov or by writing or calling:
Secretary of State
Business and Commercial Services Division
State Capitol
Little Rock, Arkansas 72201-1094
501-682-3409 or 888-233-0325
- “PAYMENT ADDRESS & INFORMATION”:** See top of this page.
- IDENTICAL INFORMATION:** If ALL of the information, including the registered agent and address listed on the front of this form, is identical as set forth in the prior report, you may simply check the box on the form and sign the report.
- REGISTERED AGENT:** *The registered agent is a person or entity designated by the corporation to receive any service of legal action or other official communication on its behalf. Many corporations use their attorney or a professional corporate service company for this service. The registered agent’s address must be a street address in Arkansas, and the agent must be located at that address. A post office box or “mail drop” may NOT be used as the registered agent address. For more information on registered agents please refer to A.C.A. 4-20-101 et seq.*