# ARKANSAS LIMITED LIABILITY COMPANY 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

LIMITED LIABILITY COMPANIES SUBMITTING THIS REPORT AFTER MAY 1 SHOULD CALL THIS OFFICE FOR ASSISTANCE IN THE CALCULATION OF PENALTY AND INTEREST

### **GENERAL INFORMATION AND DEFINITIONS**

- 1. "WHO FILES": All Domestic and Foreign corporations, associations, banks, insurance companies, limited liability companies 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": Limited Liability Companies not receiving a form by March 20 must make written request, download or file online to 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.
- 4. "TAX COMPUTED IN ERROR": Underpayment will be billed to the limited liability company. Requests for refunds must be submitted with proof to the Secretary of State's Business Services Division at the above address.
- 5. "REPORTING YEAR": The year in which the report is due.
- **6.** "TAX YEAR": The year ending December 31 preceding the reporting year.
- 7. "FAILURE TO FILE REPORT": Per A. C. A. 26-54-106(a), Limited Liability Companies shall pay an additional late filing penalty plus interest for late filing of the report or late payment of the tax.

#### Calculate as follows:

A. Original Tax due May 1	\$150.00
B. + Late filing PENALTY	\$ 25.00
C. = Total (add lines A & B	
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.
- 8. "LIMITED LIABILITY COMPANY": Any unincorporated association filed pursuant to Act 1003 of 1993 must complete all parts of this form when applicable. If this report is timely filed, all Limited Liability Companies are liable for only \$150.00 payment.
- "DISSOLUTION OR WITHDRAWAL": A Limited Liability 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 LIMITED LIABILITY COMPANY": A limited liability company that has filed its original articles of incorporation or organization in Arkansas.
- 11. "FOREIGN LIMITED LIABILITY COMPANY": A limited liability company that has filed its original articles of organization anywhere other than Arkansas and has qualified to receive a Certificate of Registration in Arkansas.
- 12. "SIGNATURE": Limited Liability Company reports shall be signed by any manager if management of the limited liability company is vested in one or more managers or by any member if management of the limited liability company is reserved to members or Tax Preparer for the entity.
- 13. "AMENDMENTS": Changes such as name, merger, registered agent/office, 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 by writing, calling or online at www.sos.arkansas.gov:

Secretary of State Business and Commercial Services Division State Capitol Little Rock, Arkansas 72201-1094 501-682-3409 or 888-233-0325

- 14. "PAYMENT ADDRESS & INFORMATION": See top of this page.
- 15. 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.

#### For faster service:

File online @ <a href="http://www.sos.arkansas.gov">http://www.sos.arkansas.gov</a> or use XML Batch filing!