STATE OF ARKANSAS

Fiduciary Estimated Tax Declaration Vouchers and Instructions for Tax Year 2018

WHO MUST FILE A DECLARATION OF ESTIMATED TAX (Voucher 1)

Every taxpayer subject to the Income Tax Act of 1987, as amended, must file with the Department of Finance and Administration a Declaration of Estimated Tax (Voucher 1) for the income year if the taxpayer can reasonably expect their estimated tax to be more than one thousand dollars ($1,000).

Exception: Fiduciary return filers whose income from farming for the income year can reasonably be expected to amount to at least two thirds (2/3) of the total gross income from all sources for the income year may file a declaration and pay the estimated tax on or before the fifteenth (15th) day of the second (2nd) month after the close of the income year. Instead of filing a declaration, you may file an income tax return and pay the full amount of tax on or before the fifteenth (15th) day of the third (3rd) month after the close of the income year.

WHEN TO FILE YOUR DECLARATION OF ESTIMATED TAX (Voucher 1)

1. Calendar year 2018 filers must file their Declaration of Estimated Tax on or before April 15th of the income year.
2. Fiscal year filers must file their Declaration of Estimated Tax on or before the fifteenth (15th) day of the fourth (4th) month of the income year with the subsequent payments being made on a quarterly installment basis (see table on Vouchers 3 and 4).

IMPORTANT NOTICE

If the due date of a voucher falls on a Saturday, Sunday, or legal holiday, the payment will be considered timely filed if it is postmarked on the next succeeding business day.

UNDERESTIMATE OF TAX

A taxpayer who makes a Declaration of Estimated Tax for the income year must estimate an amount not less than ninety percent (90%) of the amount actually due. If a taxpayer fails to make a Declaration of Estimated Tax and pay on the quarterly due date the equivalent of at least ninety percent (90%) of the amount actually due, a penalty of ten percent (10%) per annum shall be added to the amount of the underestimate. The ten percent (10%) per annum penalty will be assessed on a quarterly basis. A taxpayer who has uneven income may compute the ten percent (10%) penalty on an annualized basis. The Underestimate Penalty is computed on the lesser of the current year's tax liability or the previous year's tax liability.

HOW TO COMPLETE DECLARATION AND VOUCHERS

1. Fill out the Estimated Tax Worksheet to figure your estimated tax for 2018. Consider all available facts that will affect items during the year. It may be helpful to use last year's tax return as a starting point, making adjustments for 2018.
2. Enter one-fourth (1/4) of Line 7 of the worksheet on "Amount of This Payment" space of voucher. Round payment to nearest whole dollar.
3. If previously requested on AR1002/AR1002NR, the overpayment from 2017 will be credited to your estimated tax for 2018.
4. Attach to the voucher your check or money order payable to the Department of Finance and Administration.

Be sure to write your Federal Identification Number on your check or money order.

WHERE TO FILE YOUR DECLARATION OF ESTIMATED TAX (Voucher 1)

Mail your Declaration of Estimated Tax (Voucher 1) and subsequent payments **(with vouchers)** to the following address:

Department of Finance and Administration
Income Tax Section
P.O. Box 9941
Little Rock, AR 72203-9941

If further instructions are needed, you may:

1. Call us at (501) 682-1100, toll free at 1-800-882-9275, or
2. Come by our office, Room 2300, Joel Y. Ledbetter Building, 7th and Wolfe, Little Rock, AR, or
3. Write us at P.O. Box 3628, Little Rock, AR 72203-3628.

2018 FIDUCIARY ESTIMATED TAX WORKSHEET (FOR YOUR RECORDS ONLY)

1.	Enter adjusted income after distributions expected in 2018.	1	00
2.	Standard Deduction.	2	**2200** 00
3.	Net Taxable Income *(Subtract Line 2 from Line 1).*	3	00
4.	Tax *(Compute tax on the amount on Line 3 by using Tax Rate Schedule on following page.).*	4	00
5.	Tax Credit.	5	**26** 00
6.	Estimated amount of income tax to be withheld during 2018.	6	00
7.	Estimated Tax *(Subtract Lines 5 and 6 from Line 4).*	7	00

If $1,000 or more, file the Declaration Voucher.

If less than $1,000 no Declaration Voucher is required.

If you first become liable to file a declaration on April 15, 2018:
Enter on voucher one-fourth (1/4) of Line 7. *(Make four (4) installments.)*

If you first become liable to file a declaration on June 15, 2018:
Enter on voucher one-third (1/3) of Line 7. *(Make three (3) installments.)*

If you first become liable to file a declaration on September 15, 2018:
Enter on voucher one-half (1/2) of Line 7. *(Make two (2) installments.)*

If you first become liable to file a declaration on January 15, 2019:
Enter total tax due on voucher. *(Line 7 must be paid in full.)*

If the due date of a voucher falls on a Saturday, Sunday, or legal holiday, the payment will be considered timely filed if it is postmarked on the next succeeding business day.

AR1002ES Instructions (R 8/25/2017)

NOTE: Please cut each voucher as straight as possible along the dotted line.

You must cut along the dotted line or the processing of your payment will be delayed.

AR1002ES
(R 8/26/2016)

Software ID DFA WEB

STATE of ARKANSAS
Fiduciary Estimated Tax Payment
Fiscal Year Ending _____
(MM/DD/YYYY)

Voucher
1
Tax Year
2018

Federal Identification Number

Due Date
04/15/2018

Name

Address

City, State, Zip

Telephone #

Amount of this Payment $

Include Cents
(ex. 1,234,567.00)

FITEIN0000000000001231201 8ESTPYM0000000000000000000000000

TAX RATE SCHEDULE

If your **NET TAXABLE INCOME** is less than $4,400, your tax is nine tenths of one percent *(.9%)* of your net taxable income. [**Example:** *If your net taxable income is $4,000, your tax is nine tenths of one percent (.9%) of that amount ($36).*]

IF YOUR NET TAXABLE INCOME IS:	BUT NOT MORE THAN:	YOUR TAX IS:	PLUS %	OF THE EXCESS OVER:	IF YOUR NET TAXABLE INCOME IS:	BUT NOT MORE THAN:	YOUR TAX IS:	PLUS %	OF THE EXCESS OVER:
$ 4,400.00	$ 8,699.99	$ 39.00	2.4	$ 4,399.99	$ 60,000.00	$ 69,999.99	$ 2,837.00	6.0	$ 59,999.99
8,700.00	13,099.99	142.00	3.4	8,699.99	70,000.00	77,400.99	3,437.00	6.0	69,999.99
13,100.00	21,699.99	291.00	4.4	13,099.99	77,401.00	78,400.99	3,957.00	6.9	77,400.99
21,700.00	29,999.99	669.00	5.0	21,699.99	78,401.00	79,400.99	4,126.00	6.9	78,400.99
30,000.00	36,299.99	1,101.00	5.0	29,999.99	79,401.00	80,600.99	4,295.00	6.9	79,400.99
36,300.00	39,999.99	1,416.00	6.0	36,299.99	80,601.00	81,600.99	4,477.00	6.9	80,600.99
40,000.00	49,999.99	1,637.00	6.0	39,999.99	81,601.00	82,600.99	4,646.00	6.9	81,600.99
50,000.00	59,999.99	2,237.00	6.0	49,999.99	82,601.00	and over	4,755.00	6.9	82,600.99

RECORD ESTIMATED TAX PAYMENT HERE	VOUCHER	1	2	3	4	TOTAL
	DATE					
	AMOUNT					
	OVERPAYMENT					
	TOTAL DUE					
	DATE PAID					

AR1000ES Tax Table (R 10/19/2017)

NOTE: Please cut each voucher as straight as possible along the dotted line.

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AR1002ES
(R 8/26/2016)

STATE of ARKANSAS

Fiduciary Estimated Tax Payment

Fiscal Year Ending _____
(MM/DD/YYYY)

Voucher
2

Tax Year
2018

Software ID **DFA WEB**

Federal Identification Number

Due Date
06/15/2018

Name

Address

City, State, Zip

Telephone #

Amount of this Payment $

Include Cents
(ex. 1,234,567.00)

FITEIN0000000000001231201 8ESTPYM0000000000000000000000000

FIDUCIARY ESTIMATED TAX – INSTALLMENT PAYMENT DUE DATE

Twelve Month Year Ended	1st Installment	2nd Installment	3rd Installment	4th Installment
January 31	5/15	7/15	10/15	2/15
February 28	6/15	8/15	11/15	3/15
March 31	7/15	9/15	12/15	4/15
April 30	8/15	10/15	1/15	5/15
May 31	9/15	11/15	2/15	6/15
June 30	10/15	12/15	3/15	7/15
July 31	11/15	1/15	4/15	8/15
August 31	12/15	2/15	5/15	9/15
September 30	1/15	3/15	6/15	10/15
October 31	2/15	4/15	7/15	11/15
November 30	3/15	5/15	8/15	12/15
December 31	4/15	6/15	9/15	1/15

NOTE: Please cut each voucher as straight as possible along the dotted line.

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AR1002ES
(R 8/26/2016)

STATE of ARKANSAS

Fiduciary Estimated Tax Payment

Fiscal Year Ending _____
(MM/DD/YYYY)

Voucher
3

Tax Year
2018

Software ID **DFA WEB**

Federal Identification Number

Due Date
09/15/2018

Name

Address

City, State, Zip

Telephone #

Amount of this Payment $

Include Cents
(ex. 1,234,567.00)

FITEIN0000000000001231201 8ESTPYM0000000000000000000000000

FIDUCIARY ESTIMATED TAX – INSTALLMENT PAYMENT DUE DATE

Twelve Month Year Ended	1st Installment	2nd Installment	3rd Installment	4th Installment
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February 28	6/15	8/15	11/15	3/15
March 31	7/15	9/15	12/15	4/15
April 30	8/15	10/15	1/15	5/15
May 31	9/15	11/15	2/15	6/15
June 30	10/15	12/15	3/15	7/15
July 31	11/15	1/15	4/15	8/15
August 31	12/15	2/15	5/15	9/15
September 30	1/15	3/15	6/15	10/15
October 31	2/15	4/15	7/15	11/15
November 30	3/15	5/15	8/15	12/15
December 31	4/15	6/15	9/15	1/15

NOTE: Please cut each voucher as straight as possible along the dotted line.

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AR1002ES
(R 8/26/2016)

STATE of ARKANSAS

Fiduciary Estimated Tax Payment

Fiscal Year Ending _____
(MM/DD/YYYY)

Voucher
4

Tax Year
2018

Software ID **DFA WEB**

Federal Identification Number

Due Date
01/15/2019

Name

Address

City, State, Zip

Telephone #

Amount of this Payment $

Include Cents
(ex. 1,234,567.00)

FITEIN0000000000001231201 8ESTPYM0000000000000000000000000