



# 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.