

Title 26. Taxation

Chapter I. Generally, Department of Finance and Administration

Subchapter C. Income Tax Generally

Part 60. Electronic Filing — Providing Taxpayer with Return

Codification Notes. This part as promulgated prior to codification into the Code of Arkansas Rules provided as follows:

"1996-2.ELECTRONIC FILING - PROVIDING TAXPAYER WITH RETURN: (5/1996)"

"Pursuant to Ark. Code Ann. § 26-51-806, the Director of the Department of Finance and Administration has the authority to prescribe the form by which income tax returns are filed. In conjunction with that provision, the Director has authorized electronic filing of individual income tax returns beginning in January of 1996. The regulations are needed to prescribe the procedures for electronically filing income tax returns. The Director of the Department of Finance and Administration and the Commissioner of Revenue promulgate this regulation pursuant to the authority set out in Ark. Code Ann. § 26-18-301."

"Executed this 5th day of May, 1996."

Subpart 1. Generally

26 CAR § 60-101. Definitions.

As used in this part:

(1) "Electronic filer" means a firm, organization, or individual that participates in the electronic filing program;

(2)(A) "Electronic return originator" (ERO) means a firm, organization, or individual that deals directly with the taxpayer.

(B) An ERO may or may not be a preparer, as it is defined as an:

(i) "Electronic return preparer" that prepares tax returns, including AR8453, for taxpayers who intend to have their returns electronically filed; or

(ii) "Electronic return collector" that accepts completed tax returns, including AR8453, from taxpayers who intend to have their returns electronically filed; and

(3) "Transmitter" means a firm, organization, or individual that transmits electronic returns directly to the Internal Revenue Service Data Communications Subsystem.

Authority. Arkansas Code § 26-18-301.

26 CAR § 60-102. Electronic filing — Providing taxpayer with return.

(a) After the effective date of this part, preparers/transmitters of an electronic filing must provide the taxpayer a copy of the return and the AR8453.

(b)(1) Taxpayers who choose to file their returns electronically must complete Part 2 of the AR8453, the "Declaration of Taxpayer".

(2) After the return has been prepared and before the return is transmitted electronically, the taxpayer must:

(A) Verify the information on the return and the AR8453; and

(B) Sign and date the AR8453.

(3) If filing a joint return, both signatures are required prior to the electronic transmission of the return.

(c)(1) AR8453 is the electronic filing tax return for the purposes of taxpayer verification and signature.

(2) A blank form AR8453 is the same as a blank tax return.

(3) Preparers/transmitters and EROs shall not allow taxpayers to sign a blank return.

(d)(1) It is permissible for the preparer to have the taxpayer review the completed tax return on a display terminal.

(2) The taxpayer should review the completed form AR8453 before signing and dating it.

(e) Before signing the AR8453, the taxpayer should review the attachments to the form including:

(1) State copies of Forms W2 (attached to front of AR8453);

(2)(A) State copies of Form 1099 (attached to front of AR8453).

(B) **Note.** Form 1099s are required only when Arkansas withholding occurs;

(3) Schedules/statements explaining tax differences between Arkansas and the Internal Revenue Service; and

(4) Documents requiring signatures, if applicable.

Authority. Arkansas Code § 26-18-301.

Codification Notes. "ERO" means electronic return originator.