STATE OF ARKANSAS

Estimated Tax Declaration Vouchers and Instructions for Tax Year 2025

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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: Individuals 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 2025 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.

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 2025. You must make an actual estimate of your income, deductions, and credits for 2024. Consider all available facts that will affect items during the year. It may be helpful to use last year's income and deductions as a starting point, making adjustments for 2025.
2. Enter one-fourth (1/4) of line 8 of the worksheet on "Amount of This Payment" space of voucher. Round payment to nearest whole dollar. (Example: payment of $793.74 should be entered on voucher as $794.00.)
3. If previously requested on **AR1000F/AR1000NR**, the overpayment from 2024 will be credited to your estimated tax for 2025. The overpayment will be credited to the primary Social Security Number on Form **AR1000F/AR1000NR**.
4. Attach to the voucher your check or money order payable to the Department of Finance and Administration.

Be sure to write your Social Security Number on your check or money order.

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

PAY ONLINE

Paying online is convenient, secure, and helps make sure we get your payments on time. Please visit our secure site ATAP (Arkansas Taxpayer Access Point) at www.atap.arkansas.gov. ATAP allows taxpayers or their representatives to log on, make payments, and manage their account online.

Additional ATAP features are:

- Make name and address changes
- View account letters
- Check refund status
- Available 24 hours

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

Make checks or money orders payable to Department of Finance and Administration. **Write your Social Security Number on your check or money order.**

If further instructions are needed, you may:

1. Call us at (501) 682-1100, 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.

2025 ESTIMATED TAX WORKSHEET (FOR YOUR RECORDS ONLY)

		PRIMARY	SPOUSE
1. Enter Adjusted Gross Income expected in 2025.	1	00	00
2. If you expect to itemize deductions, enter the estimated total of those deductions. If you do not expect to itemize deductions, enter the standard deduction of $2,410 per taxpayer.	2	00	00
3. Net Taxable Income (Subtract line 2 from line 1).	3	00	00
4. Tax (Compute tax on the amount on line 3 by using Tax Rate Schedule below.)	4	00	00
5. Total Tax (Add entries on line 4).	5	00	
6. Tax Credits (See below for amount of each credit.).	6	00	
7. Estimated amount of income tax to be withheld during 2025 from salaries, wages, commissions, etc.	7	00	
8. Estimated Tax (Subtract lines 6 and 7 from line 5).	8	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, 2025:
Enter on voucher one-fourth (1/4) of line 8. *(Make four (4) installments.)*

If you first become liable to file a declaration on June 15, 2025:
Enter on voucher one-third (1/3) of line 8. *(Make three (3) installments.)*

If you first become liable to file a declaration on September 15, 2025:
Enter on voucher one-half (1/2) of line 8. *(Make two (2) installments.)*

If you first become liable to file a declaration on January 15, 2026:
Enter total tax due on voucher. *(Line 8 must be paid in full.)*

TAX CREDITS

1. Single or Married Filing Separate Forms $29
2. Married Filing Joint Return, Head of Household, Married Filing Separately on the Same Return, or Qualifying Widow(er) with Dependent Child $58
3. Dependent ..... $29 each
4. Blind, Deaf, Over 65 and/or 65 Special ..... $29 each

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 which is not a Saturday, Sunday, or legal holiday.

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

TAX RATE SCHEDULE

If your **NET TAXABLE INCOME** is less than $5,500, your tax is zero percent **(0%)** of your net taxable income. [**Example: If your net taxable income is $4,000, your tax is zero percent (0%) of that amount ($0).**]

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:
$ 5,500.00	$ 10,899.99	$ 0.00	2.0	$ 5,499.99	$ 60,000.00	$ 69,999.99	$ 1,928.00	3.9	$ 59,999.99
10,900.00	15,599.99	107.00	3.0	10,899.99	70,000.00	80,000.99	2,318.00	3.9	69,999.99
15,600.00	25,699.99	248.00	3.4	15,599.99	80,001.00	92,300.99	2,708.00	3.9	80,000.99
25,700.00	29,999.99	591.00	3.9	25,699.99	92,301.00	95,500.99	See Table on page 3		
30,000.00	39,999.99	758.00	3.9	29,999.99	95,501.00	99,999.99	3,639.00	3.9	95,500.99
40,000.00	49,999.99	1,148.00	3.9	39,999.99	100,000.00	and over	3,811.00	3.9	99,999.99
50,000.00	59,999.99	1,538.00	3.9	49,999.99					

TAX RATE SCHEDULE (92,301.00 - 95,500.99)					
IF YOUR NET TAXABLE INCOME IS:	BUT NOT MORE THAN:	YOUR TAX IS:	IF YOUR NET TAXABLE INCOME IS:	BUT NOT MORE THAN:	YOUR TAX IS:
$ 92,301.00	$ 92,400.99	3,204.00	$ 93,901.00	$ 94,000.99	$ 3,427.00
92,401.00	92,500.99	3,218.00	94,001.00	94,100.99	3,441.00
92,501.00	92,600.99	3,232.00	94,101.00	94,200.99	3,454.00
92,601.00	92,700.99	3,246.00	94,201.00	94,300.99	3,468.00
92,701.00	92,800.99	3,260.00	94,301.00	94,400.99	3,482.00
92,801.00	92,900.99	3,274.00	94,401.00	94,500.99	3,486.00
92,901.00	93,000.99	3,288.00	94,501.00	94,600.99	3,500.00
93,001.00	93,100.99	3,302.00	94,601.00	94,700.99	3,514.00
93,101.00	93,200.99	3,315.00	94,701.00	94,800.99	3,528.00
93,201.00	93,300.99	3,329.00	94,801.00	94,900.99	3,542.00
93,301.00	93,400.99	3,343.00	94,901.00	95,000.99	3,556.00
93,401.00	93,500.99	3,357.00	95,001.00	95,100.99	3,570.00
93,501.00	93,600.99	3,371.00	95,101.00	95,200.99	3,583.00
93,601.00	93,700.99	3,385.00	95,201.00	95,300.99	3,597.00
93,701.00	93,800.99	3,399.00	95,301.00	95,400.99	3,611.00
93,801.00	93,900.99	3,413.00	95,401.00	95,500.99	3,625.00

(R 10/29/2024)

Click Here to Print Vouchers **Click Here to Clear Voucher Information**

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.

AR1000ES
(R 7/5/2024)

STATE of ARKANSAS
Estimated Tax for Individuals (Declaration)

2025

Software ID **DFA WEB**

Calendar Year 2025 or
Fiscal Year Ending _____
(MM/DD/YYYY)

Voucher
1

Your Social Security Number

Spouse's Social Security Number
(if applicable)

Due Date
04/15/2025

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

Primary Name

Spouse Name

Address

City, State, Zip

Telephone #

Amount of this Payment $

Include Cents
(ex. 1,234,567.00)

IITSSN000000000000123120 25ESTPYM000000000000000000000000000

Pay Online

Paying online is convenient, secure, and helps make sure we get your payments on time. Please visit our secure site ATAP (Arkansas Taxpayer Access Point) at www.atap.arkansas.gov. ATAP allows taxpayers or their representatives to log on, make payments, and manage their account online.

Additional ATAP features are:

- **Make name and address changes**
- **View account letters**
- **Available 24 hours**

(R 9/2/2022)

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AR1000ES
(R 7/5/2024)

STATE of ARKANSAS
Estimated Tax for Individuals

2025

Software ID **DFA WEB**

Calendar Year 2025 or
Fiscal Year Ending _____
(MM/DD/YYYY)

Voucher
2

Your Social Security Number

Spouse's Social Security Number
(if applicable)

Due Date
06/15/2025

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

Primary Name

Spouse Name

Address

City, State, Zip

Telephone #

Amount of this Payment $

Include Cents
(ex. 1,234,567.00)

IITSSN000000000000123120 25ESTPYM000000000000000000000000000

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AR1000ES
(R 7/5/2024)

STATE of ARKANSAS
Estimated Tax for Individuals

2025

Software ID **DFA WEB**

Calendar Year 2025 or
Fiscal Year Ending _____
(MM/DD/YYYY)

Voucher
3

Your Social Security Number

Spouse's Social Security Number
(if applicable)

Due Date
09/15/2025

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

Primary Name

Spouse Name

Address

City, State, Zip

Telephone #

Amount of this Payment $

Include Cents
(ex. 1,234,567.00)

IITSSN000000000001231 2025ESTPYM000000000000000000000000

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(R 9/2/2022)

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AR1000ES
(R 7/5/2024)

STATE of ARKANSAS
Estimated Tax for Individuals

2025

Software ID **DFA WEB**

Calendar Year 2025 or
Fiscal Year Ending _____
(MM/DD/YYYY)

Voucher
4

Your Social Security Number

Spouse's Social Security Number
(if applicable)

Due Date
01/15/2026

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

Primary Name

Spouse Name

Address

City, State, Zip

Telephone #

Amount of this Payment $

Include Cents
(ex. 1,234,567.00)

IITSSN000000000000123120 25ESTPYM000000000000000000000000000