



Cole Jester, Arkansas Secretary of State

Filing Number: _____

ANNUAL CORPORATION FRANCHISE TAX REPORT 2026

For the year ending 12/31/2025

Reports and taxes are due on or before **May 1, 2026**. Penalty and interest will be due for reports if the United States Postal Service's postmark is after the deadline. **Complete this report online at www.sos.arkansas.gov, or sign in black ink and mail to the address listed below.**

1. Business Name and Address:

Name: _____

Address: _____

City, State, Zip: _____

2. Correct any of the below information, if needed:

Tax Contact Name: _____

Address: _____

Address 2: _____

City, State, Zip: _____

Phone # of Tax Contact: _____

E-mail Address: _____

**ALL INFORMATION IN SECTIONS 3-8
BELOW REQUIRED**

3. Registered Agent Information:

Name: _____

Address: _____

Address 2: _____

City, State, Zip: _____

4. Principal Office Information (in Arkansas):

Address: _____

City, State, Zip: _____

Save Time & File Online
Anytime Day Or Night At
www.sos.arkansas.gov

5. Current Names of Corporate Governors:

President: _____

Vice President: _____

Secretary: _____

Treasurer: _____

Controller: _____

Tax Preparer: _____

Nature of Business: _____

Federal Tax ID# _____

6. TOTAL AUTHORIZED CAPITAL STOCK

(See Instruction 8)

NUMBER OF SHARES	PAR VALUE EACH
a)	\$
b)	\$
c)	\$
NO PAR VALUE = \$25 PER SHARE	

7. ISSUED AND OUTSTANDING CAPITAL STOCK

(See Instruction 9)

NUMBER OF SHARES	PAR VALUE EACH	TOTAL
a)	X \$	= \$
b)	X \$	= \$
c)	X \$	= \$
d)	(Add 7a + 7b + 7c) TOTAL:	= \$
NO PAR VALUE = \$25 PER SHARE		

8. $\frac{\text{Arkansas Real \& Personal Property}}{\text{Total Real \& Personal Property}} = \text{Percentage (\%)} \times \text{Amount from Line 7d} = \text{Arkansas Capital Stock X .003} = \text{TAX DUE}$

MINIMUM TAX DUE \$150 • IF LESS THAN \$150 PAY \$150 • CORPORATIONS WITHOUT AUTHORIZED STOCK PAY \$300

I declare, under the penalties of perjury, that the foregoing statements are true to the best of my knowledge and belief.

Executed this _____ day of _____, _____

(Day)

(Month)

(Year)

Print Name _____ Signature _____

Must be printed in black ink by: Pres., Vice Pres., Sec., Treas., Cont., or Tax Preparer

Must be signed in black ink by: Pres., Vice Pres., Sec., Treas., Cont., or Tax Preparer

Due on or before May 1, 2026 – Penalty and interest due after May 1, 2026

You may file this online at www.sos.arkansas.gov

Remittance must accompany this report • Make checks payable to Arkansas Secretary of State

Phone: 501-682-3409 or Toll Free: 888-233-0325

Mail to: Business and Commercial Services Division • P.O. Box 8014 • Little Rock, Arkansas 72203-8014

Rev. 12/30

ARKANSAS ANNUAL FRANCHISE TAX REPORT – Corporation

DUE ON OR BEFORE MAY 1

Mail Payment To: Business and Commercial Services, P.O. Box 8014, Little Rock, Arkansas 72203

Online Filing, Payment, and Information: www.sos.arkansas.gov

Phone: 501-682-3409 or Toll Free: 888-233-0325

WHO FILES ANNUAL FRANCHISE TAX REPORTS: All domestic and foreign corporations, associations, organizations, and companies 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 A.C.A. § 26-54-102. The only exemptions are nonprofit corporations, which are organizations exempt from the federal income tax, or organizations formed pursuant to the Uniform Partnership Act, A.C.A. § 4-46-101 et seq., or the Uniform Limited Partnership Act, A.C.A. § 4-47-101 et seq.

- 1 Business Name and Address:** The domestic corporation's name as it appears in the *Articles of Incorporation* or the foreign corporation's name as it appears in the *Application for Certificate of Authority*.
 - a) DOMESTIC CORPORATION:** A corporation that has filed its original *Articles of Incorporation* in Arkansas.
 - b) FOREIGN CORPORATION:** A corporation that has filed its original articles of incorporation anywhere other than Arkansas and has qualified to receive a *Certificate of Authority* in Arkansas.
- 2 Tax Contact Name, Address, and Contact Information:** Person or firm designated to receive the corporation's annual franchise tax reporting notifications. Please provide a name, address, phone number, and email address.
 - a) RESPONSIBILITY:** Corporations not receiving a form by **March 20** must make a written request for paper forms. Fillable PDF forms can be downloaded, or franchise taxes can be filed online, through the Secretary of State's website at www.sos.arkansas.gov. All corporations must comply with the May 1 due date.
 - b) REPORTING YEAR:** The year in which the report is due.
 - c) TAX YEAR:** The year ending December 31 preceding the reporting year.
 - d) TAX COMPUTED IN ERROR:** Underpayment will be billed to the corporation. Requests for refunds must be submitted with proof to the Secretary of State's Business and Commercial Services Division at the above address.
 - e) EXTENSIONS:** Acts 1046 and 1140 of 1991 eliminated the opportunity to request an extension. **ALL REPORTS ARE DUE ON OR BEFORE MAY 1.**
 - f) FAILURE TO FILE REPORT:** Per A.C.A. § 26-54-107 and 114, corporations shall pay an additional penalty plus interest for late filing of the report or late payment of the tax. 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 the purpose of determining the timely receipt of a tax form and/or payment. See A.C.A. § 26-18-105.

Calculate late franchise taxes, interest, and penalties:

- | | |
|--|------------|
| A. Original Tax (Due May 1) | \$ _____ |
| B. Late Filing Penalty | + \$25.00 |
| C. Tax and Penalty Total | = \$ _____ |
| D. Interest: (C) x .000274 x (# of Days Deficient) | = \$ _____ |
| E. Total Tax Due: (C)+(D) | = \$ _____ |

If you have any questions determining your payment and/or late fees, please contact the Secretary of State's office at 501-682-3409 or Toll Free: 888-233-0325.

3. **Registered Agent Information:** The registered agent is a person or entity designated by the corporation to receive any service of legal action or other official communication on its behalf. Many corporations use its attorney or a professional corporate service company for this service. The registered agent's address must be a street address in Arkansas, and the agent must be located at that address. A post office box or "mail drop" may NOT be used as the registered agent address. For more information on registered agents, please refer to A.C.A. § 4-20-101 et seq.
4. **Principal Office Information:** Address of place of business of the executive offices of the corporation.
5. **Current Names of Corporate Governors:** Names of the corporation's president, vice president, secretary, treasurer, controller, and tax preparer.
 - a) **Nature of Business:** The type of sector or industry to which the corporation belongs.
 - b) **Federal Tax ID Number** - The business federal tax or EIN number issued by the Internal Revenue Service.
6. **Total Authorized Capital Stock:** The number of shares and the par value of these shares that may be issued by a corporation. (NO PAR VALUE = \$25 PER SHARE)
7. **Issued and Outstanding Capital Stock:** The portion of a corporation's stock issued for cash or other considerations. (NO PAR VALUE = \$25 PER SHARE)
8. **Assets and Tax Calculation (A.C.A. § 26-54-104(6)(A)):**
 - a) **Assets:** The value of the real and personal property of the corporation.
 - **Arkansas Assets:** All assets applicable to Arkansas according to the balance sheet.
 - **Total Assets:** Total assets of the corporation according to the balance sheet.
 - b) **Tax Calculation:** The minimum tax due is \$150. Corporations without authorized stock pay \$300.
 - c) **Tax Calculation Formula:**
Step #1: \$ _____ (ARKANSAS ASSETS) ÷ \$ _____ (TOTAL ASSETS) = _____ % (PERCENTAGE)
Step #2: _____ % (PERCENTAGE) X \$ _____ (AMOUNT FROM LINE 7d) = \$ _____ (ARKANSAS CAPITAL STOCK)
Step #3: \$ _____ (ARKANSAS CAPITAL STOCK) X (.003) = \$ _____ **TAX DUE**

SIGNATURE: Corporation reports shall be signed in **black ink** by one of the following: president, vice president, secretary, treasurer, controller, other authorized person, or the tax preparer.

ADDITIONAL INFORMATION

1. **AMENDMENTS:** Changes, such as name, merger, etc., must be filed through the Secretary of State Business and Commercial Services Division. **Notations on the annual report form will not suffice.** Forms for changes may be obtained online at www.sos.arkansas.gov, or by writing or calling the Arkansas Secretary of State Business and Commercial Services Division.
2. **DISSOLUTION OR WITHDRAWAL:** Any corporation wishing to cease operations must file a dissolution or withdrawal document through the Business and Commercial Services of Secretary of State. See above for contact information.