



Cole Jester, Arkansas Secretary of State

Filing Number: \_\_\_\_\_

**ANNUAL INSURANCE ENTITIES FRANCHISE TAX REPORT 2026**  
**Legal Reserve Mutual**  
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](http://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 Code)

Save Time & File Online  
Anytime Day Or Night At  
**[www.sos.arkansas.gov](http://www.sos.arkansas.gov)**

**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: \_\_\_\_\_

**Required Information:**

Federal Tax ID#: \_\_\_\_\_

3. **ALL OF THE INFORMATION IN SECTIONS 4, 5, 6 & 7  
HAS BEEN VERIFIED AND HAS BEEN FOUND TO BE  
EXACTLY THE SAME AS LAST YEAR'S REPORT.**

**4. Principal Office Information (in Arkansas):**

Address: \_\_\_\_\_

Address 2: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

5. State of: \_\_\_\_\_

County of: \_\_\_\_\_

Date of Arkansas Affiliation: \_\_\_\_\_

**6. ASSETS PER BALANCE SHEET DATED DECEMBER 31, 2025**

\$

**7. TOTAL DUE:** The total tax due is \$300 if the total assets in 6 (above) are less than \$100,000,000.  
The total tax due is \$400 if the total assets in 6 (above) are \$100,000,000 or more.

\$

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](http://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

# **ARKANSAS ANNUAL FRANCHISE TAX REPORT – Legal Reserve Mutual**

**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](http://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](http://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. **Identical Information:** If ALL of the information in Sections #4, #5, #6 and #7 is identical as set forth in the prior year's annual report, you may simply check box #3 on the form, sign the report and submit the report with payment.
4. **Principal Office Information:** Address of place of business of the executive offices of the corporation.
5. **Foreign Corporation Information:**
  - a) **State of Incorporation:** Where the original articles of incorporation were filed, anywhere other than Arkansas
  - b) **County of Incorporation:** County of the corporate headquarters.
  - c) **Date of Qualification:** The date of incorporation anywhere other than the State of Arkansas.
6. **Assets Per Balance Sheet:** Assets calculated as of December 31, 2023.
7. **Total Due:** If the total assets are less-than \$100,000,000, the total tax due is \$300. If the total assets are more-than \$100,000,000, the total tax due is \$400.
8. **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](http://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.