



Cole Jester, Arkansas Secretary of State

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

# ANNUAL LLC 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](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: \_\_\_\_\_

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: \_\_\_\_\_

## 5. Limited Liability Company Management is (Select One):

MEMBER(S)

MANAGER(S)

Please provide current names:

Member/Manager: \_\_\_\_\_

Member/Manager: \_\_\_\_\_

Member/Manager: \_\_\_\_\_

Member/Manager: \_\_\_\_\_

Member/Manager: \_\_\_\_\_

Tax Preparer: \_\_\_\_\_

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

Nature of Business: \_\_\_\_\_

**ALL INFORMATION IN SECTIONS 3-5  
BELOW REQUIRED**

## 3. Registered Agent Information:

Name: \_\_\_\_\_

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

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

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

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

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

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

**ALL LIMITED LIABILITY COMPANIES PAY \$150.00**

**TOTAL DUE**

**\$150.00**

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: Member/Manager or Tax Preparer (Listed In 6) Must be signed in black ink by: Member/Manager or Tax Preparer (Listed In 6)

**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 – Limited Liability Company**

**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. Name of Limited Liability Company:** Company name as it appears in the *Articles of Organization for Limited Liability Company* in Arkansas or the foreign company name as it appears in the *Application for Certificate of Registration of Foreign Limited Liability Company*.
  - a) DOMESTIC LIMITED LIABILITY COMPANY:** A limited liability company that has filed its original *Articles of Organization for Limited Liability Company* in Arkansas.
  - b) FOREIGN LIMITED LIABILITY COMPANY:** A limited liability company that has filed its original articles of organization anywhere other than Arkansas and has qualified to receive a *Certificate of Registration* in Arkansas.
- 2. Tax Contact Name, Address, and Contact Information:** Person or firm designated to receive the limited liability company's annual franchise tax reporting notifications. Please provide a name, address, phone number, and email address.
  - a) RESPONSIBILITY:** Companies 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 companies 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) LLC Franchise Tax:** Any unincorporated association filed pursuant to A.C.A. § 4-32-102 must complete all parts of the franchise tax report. If this report is timely filed, all limited liability companies are liable for only the \$150.00 payment.
  - e) TAX COMPUTED IN ERROR:** Underpayment will be billed to the company. Requests for refunds must be submitted with proof to the Secretary of State's Business and Commercial Services Division at the above address.
  - f) EXTENSIONS:** Acts 1046 and 1140 of 1991 eliminated the opportunity to request an extension. **ALL REPORTS ARE DUE ON OR BEFORE MAY 1.**
  - g) 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 company 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 the place of business of the executive offices of the Limited Liability Company in Arkansas.
5. **Limited Liability Company Management:** Indicate whether the management of the company is vested managers or members, and list the name of the members/managers.
  - 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

**SIGNATURE:** Limited liability company reports shall be signed in black ink by any manager (if management of the limited liability company is vested in one or more managers) or by any member (if management of the limited liability company is reserved to members), or the tax preparer for the entity.

**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 company 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.