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Governor Issues Emergency Executive Order Extending Arkansas Tax Deadlines for Some Arkansas Taxpayers



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In Executive Order 20-09 issued Monday, Arkansas Governor Asa Hutchinson continued his strong leadership in this troubling time by extending the 2019 individual income tax filing date and the individual income tax payment date from April 15, 2020 to July 15, 2020. This proclamation also extends the 2019 filing and payment dates for Subchapter S Corporations, fiduciaries and estates, partnerships and composite returns, but at this time, does not extend the Arkansas tax filing deadline for corporations and trusts.

In Notice 2020-18, the IRS extended the due date for Federal estimated income tax payments from April 15th to July 15th. Although two provisions from that Notice were referenced in the Executive Order, we have seen no discussion yet on whether Arkansas' self-employed business owners may similarly extend their Arkansas estimated individual income tax payment due dates for 2020, which otherwise begin on April 15th.

In Executive Order 20-03, the Governor had previously declared a regional state of emergency in Arkansas. In Executive Order 20-09, Governor Hutchinson amended that previous executive order, declared a disaster emergency in the entire State of Arkansas, and ordered his Secretary of the Department of Finance and Administration to extend the above filing deadlines. Due to the statewide declaration of emergency, those affected Arkansas taxpayers are not required to submit a written request for an extension of the deadline to file those returns. The requirement that the Department draft tax rules to waive such requirement has been waived by the Governor.