

City of Springdale

Springdale Tax Commission
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INSTRUCTIONS

APPLICATION FOR EXTENUATION OF TIME TO FILE INCOME TAX RETURN AND STATEMENT IN LIEU OF TENTATIVE TAX RETURN

Section 94.10 (A) of the Springdale Code of Ordinances states that, "Each person who engages in business, or whose salary, wages, commissions, or other compensation are subject to the tax imposed by the Springdale Code of Ordinances shall, whether or not a tax be due thereon, make and file, on or before April 15, in each year, a return with the tax commissioner. A taxpayer on a fiscal year accounting basis for federal income tax purposes shall... file his return within three and a half months from the end of the fiscal year or period."

Extension of Time Section 94.10 (C) allows the tax commissioner to extend the time for filing the annual return upon the request of the taxpayer for a period not to exceed six months, or one month beyond any extension requested of or granted by the Internal Revenue Service for the filing of the federal income tax return provided that the request is properly filed and the tax thereon paid on or before the normal due date of the return.

Form Extensions must be requested in writing. The application for an extension of time may be in the form of a letter or on the form provided by the Springdale Tax Commission. All applications must be filed in duplicate and a self-addressed stamped envelope must accompany the request in order to ensure proper return of an approved extension.

Estimate of Tax Liability Taxpayers must properly estimate their tax liability on the application for an extension of time. Credits for overpayments from prior years and for amounts previously paid on the current estimate may be deducted from the estimated tax due and only the balance due, if any, paid at the time the extension is filed.

Signature The form must be completed and signed by the individual taxpayer, an officer of the corporation, a member of the partnership, or an authorized agent of the taxpayer.

Penalty and Interest No penalty will be assessed in those cases in which the return is filed and the final tax paid within the period as extended. Failure to file or request extension on or before the filing date, even though no tax is due, is subject to penalty and interest charges.

For additional information please contact the Springdale Tax Commission.