

ARKANSAS EXCISE & INCOME TAX DUE DATES
2020 TAX CALENDAR FOR SMALL BUSINESSES

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DATE	DESCRIPTION	DATE	DESCRIPTION
January		February	
01/13/20	Sales Tax (1st monthly prepayment)	02/12/20	Sales Tax (1st monthly prepayment)
01/15/20	4th Qtr Individual estimated income tax (Based on calendar year filer) Employee monthly withholding tax, for previous month Miscellaneous Tax (Except Severance taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire) Beer, Liquor, Soft Drink, Cigarette Excise, Cigarette Papers, Construction Surcharge, Telecommunications Surcharge, Beef Promotions, Catfish Promotions Corn/Sorghum, Promotion, Bovine/Psuedorabies Fee, Bingo Tax,	02/17/20	Miscellaneous Tax (Except Severance taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire) Beer, Liquor, Soft Drink, Cigarette Excise, Cigarette Papers, Construction Surcharge, Telecommunications Surcharge, Beef Promotions, Catfish Promotions Corn/Sorghum, Promotion, Bovine/Psuedorabies Fee, Bingo Tax, Rice Promotion
01/20/20	Sales & Use Tax, monthly report for previous month Miscellaneous Tax - Wheat, Waste Tire, Electronic Games of Skill, Wine-Small Farm, Dyed Diesel - Motor Fuel Tax	02/18/20	Employee monthly withholding tax, for previous month
01/24/20	Sales Tax (2nd monthly prepayment)	02/20/20	Sales & Use Tax, monthly report for previous month Miscellaneous Tax - Wheat, Waste Tire, Electronic Games of Skill, Wine-Small Farm, Other Tobacco Products, Paid Fantasy Sports, Casino Gaming, CarWash Water Usage Dyed Diesel - Motor Fuel Tax
01/27/20	Motor Fuel Tax (Except IFTA) Severance Tax	02/24/20	Sales Tax (2nd monthly prepayment)
01/31/20	Soybean Promotion Employee withholding tax return for prior year (Annual filers) W2's and 1099's IFTA - 4th Quarter 2019 return	02/25/20	Motor Fuel Tax (Except IFTA)
		02/27/20	Severance Tax
		02/28/20	Employer's annual reconciliation of income tax withheld for (Monthly filers) Miscellaneous Tax-Soybean Promotion
March		April	
03/12/20	Sales Tax (1st monthly prepayment)	04/13/20	Sales Tax (1st monthly prepayment)
03/16/20	Employee monthly withholding tax, for previous month Withholding Tax - Pass through entity return due Miscellaneous Tax (except Severance taxes, Wheat, Soybean, Wine-Small and Waste Tire) Beer, Liquor, Soft Drink, Cigarette Excise, Cigarette Papers, Construction Corn/Sorghum, Promotion, Bovine/Psuedorabies Fee, Bingo Tax, Rice Promotion	04/15/20	1st Qtr Corporate estimated income tax (Based on calendar year filer) (EFT filers only) Miscellaneous Tax (Except Severance taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire) Beer, Liquor, Soft Drink, Cigarette Excise, Cigarette Papers, Construction Surcharge, Telecommunications Surcharge, Beef Promotions, Catfish Promotions, Corn/Sorghum Promotion, Bovine/Psuedorabies Fee, Bingo Tax, Rice Promotion Ark income tax returns "C" or "S" corporation, check the box Partnership (Partnership, LLC, Individual) (Calendar year filers; return due date 3 1/2 months after end of tax year) Individual Income Tax Returns - Fiduciary, Partnership and Composite 1st Qtr Individual estimated income tax payment
03/20/20	Sales & Use Tax, monthly report for previous month Dyed Diesel - Motor Fuel Tax Miscellaneous Tax - Wheat, Waste Tire, Electronic Games of Skill, Wine-Small Farm, Oil, Other Tobacco Products, Paid Fantasy Sports, Casino	04/16/20	Employee monthly withholding tax, for previous month
03/24/20	Sales Tax (2nd monthly prepayment)	04/20/20	Sales & Use Tax, monthly report for previous month Dyed Diesel - Motor Fuel Tax Miscellaneous Tax - Wheat, Waste Tire, Electronic Games of Skill, Wine-Small Farm Oil, Fantasy Sports Games (Quarterly), Casino Gaming, Car Wash Water Usage Fee
03/25/20	Severance Tax Motor Fuel Tax (Except IFTA)	04/24/20	Sales Tax (2nd monthly prepayment)
03/31/20	Miscellaneous Tax-Soybean Promotion	04/27/20	Motor Fuel Tax (Except IFTA) Severance Tax
		04/30/20	IFTA - 1st Quarter 2020 return Soybean Promotion
May		June	
05/01/20	Franchise Tax	06/12/20	Sales Tax (1st monthly prepayment)
05/12/20	Sales Tax (1st monthly prepayment)	06/15/20	2nd Qtr. Individual estimated income tax payment 2nd Qtr Corporate estimated income tax (Based on calendar year filer) (EFT filers only) Employee monthly withholding tax, for previous month Miscellaneous Tax (Except Severance taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire) Beer, Liquor, Soft Drink, Cigarette Excise, Cigarette Papers, Construction Surcharge, Telecommunications Surcharge, Beef Promotions, Catfish Promotions, Corn/Sorghum, Promotion, Bovine/Psuedorabies Fee, Bingo Tax, Rice Promotion
05/15/20	Employee monthly withholding tax, for previous month Miscellaneous Tax (Except Severance taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire) Beer, Liquor, Soft Drink, Cigarette Excise, Cigarette Papers, Construction Surcharge, Telecommunications Surcharge, Beef Promotions, Catfish Promotions Corn/Sorghum, Promotion, Bovine/Psuedorabies Fee, Bingo Tax, Rice Promotion	06/22/20	Dyed Diesel - Motor Fuel Tax Sales & Use Tax, monthly report for previous month Miscellaneous Tax - Wheat, Waste Tire, Electronic Games of Skill, Wine-Small Farm, Other Tobacco Products
05/20/20	Dyed Diesel - Motor Fuel Tax Sales & Use Tax, monthly report for previous month Miscellaneous Tax - Wheat, Waste Tire, Electronic Games of Skill, Wine-Small Farm, Other Tobacco Products, Paid Fantasy Sports, Casino	06/24/20	Sales Tax (2nd monthly prepayment)
05/25/20	Motor Fuel Tax (Except IFTA)	06/25/20	Motor Fuel Tax (Except IFTA)
05/26/20	Sales Tax (2nd monthly prepayment)		
05/29/20	Severance Tax		

05/29/20 Miscellaneous Tax-Soybean Promotion

|| 06/25/20 Severance Tax
06/30/20 Soybean Promotion

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DATE	DESCRIPTION	DATE	DESCRIPTION
July		August	
07/13/20	Sales Tax (1st monthly prepayment)	08/12/20	Sales Tax (1st monthly prepayment)
07/15/20	Employee monthly withholding tax, for previous month Miscellaneous tax (Except Severance taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire) Beer, Liquor, Soft Drink, Cigarette Excise, Cigarette Papers, Construction Surcharge, Telecommunications Surcharge, Beef Promotions, Catfish Promotions Corn/Sorghum, Promotion, Bovine/Psuedorabies Fee, Bingo Tax, Rice Promotion	08/17/20	Employee monthly withholding tax, for previous month Miscellaneous Tax (Except Severance taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire) Beer, Liquor, Soft Drink, Cigarette Excise, Cigarette Papers, Construction Surcharge Telecommunications Surcharge, Beef Promotions, Catfish Promotions Corn/Sorghum, Promotion, Bovine/Psuedorabies Fee, Bingo Tax, Rice Promotion
07/20/20	Sales & Use Tax, monthly report for previous month Dyed Diesel - Motor Fuel Tax Miscellaneous Tax - Wheat, Waste Tire, Electronic Games of Skill, Wine-Small Farm Oil, Other Tobacco Products, Fantasy Sports Games (Quarterly)	08/20/20	Dyed Diesel - Motor Fuel Tax Miscellaneous Tax - Wheat, Waste Tire, Electronic Games of Skill, Wine-Small Farm Other Tobacco Products Sales & Use Tax, monthly report for previous month
07/24/20	Sales Tax (2nd monthly prepayment)	08/24/20	Sales Tax (2nd monthly prepayment)
07/27/20	Motor Fuel Tax (Except IFTA) Severance Tax	08/25/20	Motor Fuel Tax (Except IFTA) Severance Tax
07/31/20	Miscellaneous Tax-Soybean Promotion IFTA - 2nd Quarter 2020 return	08/31/20	Miscellaneous Tax-Soybean Promotion
September		October	
09/14/20	Sales Tax (1st monthly prepayment)	10/12/20	Sales Tax (1st monthly prepayment)
09/15/20	3rd Qtr. Individual estimated income tax payment Employee monthly withholding tax, for previous month 3rd Qtr Corporate estimated income tax (Based on calendar year filer) (EFT filers only) Ark income tax returns (Cooperative association) Miscellaneous Tax (Except Severance taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire) Beer, Liquor, Soft Drink, Cigarette Excise, Cigarette Papers, Construction Surcharge, Telecommunications Surcharge, Beef Promotions, Catfish Promotions Corn/Sorghum, Promotion, Bovine/Psuedorabies Fee, Bingo Tax, Rice Promotion	10/15/20	Individual Income Tax Return w/extension (Fiduciary, Partnership, Composite) Employee monthly withholding tax, for previous month Miscellaneous Tax (Except Severance taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire) Beer, Liquor, Soft Drink, Cigarette Excise, Cigarette Papers, Construction Surcharge Telecommunications Surcharge, Beef Promotions, Catfish Promotions (Based on calendar year filers; return due date 8 1/2 months after end of tax year)
09/21/20	Dyed Diesel - Motor Fuel Tax Sales & Use Tax, monthly report for previous month Miscellaneous Tax - Wheat, Waste Tire, Electronic Games of Skill, Wine-Small Farm Oil, Other Tobacco Products	10/20/20	Sales & Use tax, monthly report for previous month Dyed Diesel - Motor Fuel Tax Miscellaneous Tax - Wheat, Waste Tire, Electronic Games of Skill, Wine-Small Farm Other Tobacco Products, Fantasy Sports Games (Quarterly), Casino Gaming, Car Wash
09/24/20	Sales Tax (2nd monthly prepayment)	10/26/20	Sales Tax (2nd monthly prepayment) Motor Fuel Tax (Except IFTA) Severance Tax
09/25/20	Severance Tax Motor Fuel Tax (Except IFTA)	10/30/20	Miscellaneous Tax-Soybean Promotion
09/30/20	Miscellaneous Tax-Soybean Promotion		
November		December	
11/02/20	IFTA - 3rd Quarter 2020 return	12/14/20	Sales Tax (1st monthly prepayment)
11/12/20	Sales Tax (1st monthly prepayment)	12/15/20	4th Qtr Corporation estimated income tax (Based on calendar year filer) (EFT filers only) Employee monthly withholding tax, for previous month 4th Qtr Corporation estimated income tax (Based on calendar year filer) Miscellaneous Tax (Except Severance taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire) Beer, Liquor, Soft Drink, Cigarette Excise, Cigarette Papers, Construction Surcharge Telecommunications Surcharge, Beef Promotions, Catfish Promotions Corn/Sorghum, Promotion, Bovine/Psuedorabies Fee, Bingo Tax, Rice Promotion
11/16/20	Employee monthly withholding tax, for previous month Miscellaneous Tax (Except Severance taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire) Beer, Liquor, Soft Drink, Cigarette Excise, Cigarette Papers, Construction Surcharge Telecommunications Surcharge, Beef Promotions, Catfish Promotions Corn/Sorghum, Promotion, Bovine/Psuedorabies Fee, Bingo Tax, Rice Promotion	12/21/20	Miscellaneous Tax - Wheat, Waste Tire, Electronic Games of Skill, Wine-Small Farm Oil, Other Tobacco Products, Fantasy Sports Games (Quarterly), Casino Gaming Car Wash Dyed Diesel - Motor Fuel Tax Sales & Use Tax, monthly report for previous month
11/20/20	Sales & Use tax, monthly report for previous month Dyed Diesel - Motor Fuel Tax Miscellaneous Tax - Wheat, Waste Tire, Electronic Games of Skill, Wine-Small Farm Oil, Other Tobacco Products, Fantasy Sports Games	12/28/20	Severance Tax Motor Fuel Tax (Except IFTA) Sales Tax (2nd monthly prepayment)
11/24/20	Sales Tax (2nd monthly prepayment)	12/31/20	Miscellaneous Tax-Soybean Promotion
11/25/20	Motor Fuel Tax (Except IFTA) Severance Tax		
11/20/20	Miscellaneous Tax-Soybean Promotion		