

**ARKANSAS EXCISE & INCOME TAX DUE DATES
2014 TAX CALENDAR FOR SMALL BUSINESSES**

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DATE	DESCRIPTION	DATE	DESCRIPTION
January		February	
01/13/14	Sales Tax (1st monthly prepayment)	02/12/14	Sales Tax (1st monthly prepayment)
01/14/14	Employee monthly withholding tax, for prior month (EFT filers only)	02/14/14	Employee monthly withholding tax, for prior month (EFT filers only)
01/15/14	4th Qtr Individual estimated income tax (Based on calendar year filer)	02/18/14	Employee monthly withholding tax, for prior month Miscellaneous Tax (Except Severance taxes)
	Employee monthly withholding tax, for prior month	02/20/14	Dyed Diesel - Motor Fuel Tax Sales & Use Tax
	Miscellaneous Tax (Except Severance taxes)	02/24/14	Sales Tax (2nd monthly prepayment)
01/21/14	Dyed Diesel - Motor Fuel Tax Sales & Use Tax	02/25/14	Motor Fuel Tax (Except IFTA) Severance Tax
01/24/14	Sales Tax (2nd monthly prepayment)	02/28/14	Employer's annual reconciliation of income tax withheld (Including W-2's & 1099's)
01/27/14	Motor Fuel Tax (Except IFTA) Severance Tax		
01/31/14	Employee withholding tax report for prior year (Annual filers only) IFTA		
March		April	
03/12/14	Sales Tax (1st monthly prepayment)	04/14/14	Sales Tax (1st monthly prepayment) Employee monthly withholding tax, for prior month (EFT filers only)
03/14/14	Employee monthly withholding tax, for prior month (EFT filers only)	04/15/14	1st Qtr Corp estimated income tax (Based on calendar year filer) Miscellaneous Tax (Except Severance taxes) Employee monthly withholding tax, for prior month Ark income tax returns (partnership, LLC, individual) (Based on calendar year filers; return due date 3 1/2 months after end of tax year) Extension Payment Voucher 5 (Individual Income Tax) 1st Qtr Individual estimated income tax (Based on calendar year filer)
03/17/14	Employee monthly withholding tax, for prior month Ark income tax returns ("C" or "S" corporation, check the box partnership, LLC) (Based on calendar year filers; return due date 2 1/2 months after end of tax year) Miscellaneous Tax (Except Severance taxes)	04/21/14	Dyed Diesel - Motor Fuel Tax Sales & Use Tax
03/20/14	Dyed Diesel - Motor Fuel Tax Sales & Use Tax	04/24/14	Sales Tax (2nd monthly prepayment)
03/24/14	Sales Tax (2nd monthly prepayment)	04/25/14	Motor Fuel Tax (Except IFTA) Severance Tax
03/25/14	Motor Fuel Tax (Except IFTA) Severance Tax	04/30/14	IFTA
May		June	
05/01/14	Franchise Tax	06/12/14	Sales Tax (1st monthly prepayment)
05/12/14	Sales Tax (1st monthly prepayment)	06/13/14	Employee monthly withholding tax, for prior month (EFT filers only)
05/14/14	Employee monthly withholding tax, for prior month (EFT filers only)	06/16/14	2nd Qtr Corp estimated income tax (Based on calendar year filer) Employee monthly withholding tax, for prior month 2nd Qtr Individual estimated income tax (Based on calendar year filer) Miscellaneous Tax (Except Severance taxes)
05/15/14	Employee monthly withholding tax, for prior month Miscellaneous Tax (Except Severance taxes)	06/20/14	Dyed Diesel - Motor Fuel Tax Sales & Use Tax
05/20/14	Dyed Diesel - Motor Fuel Tax Sales & Use Tax	06/24/14	Sales Tax (2nd monthly prepayment)
05/27/14	Sales Tax (2nd monthly prepayment) Motor Fuel Tax (Except IFTA) Severance Tax	06/25/14	Motor Fuel Tax (Except IFTA) Severance Tax

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DATE	DESCRIPTION	DATE	DESCRIPTION
July		August	
07/14/14	Sales Tax (1st monthly prepayment) Employee monthly withholding tax, for prior month (EFT filers only)	08/12/14	Sales Tax (1st monthly prepayment)
07/15/14	Employee monthly withholding tax, for prior month Miscellaneous Tax (Except Severance taxes)	08/14/14	Employee monthly withholding tax, for prior month (EFT filers only)
07/21/14	Dyed Diesel - Motor Fuel Tax Sales & Use Tax	08/15/14	Employee monthly withholding tax, for prior month Miscellaneous Tax (Except Severance taxes)
07/24/14	Sales Tax (2nd monthly prepayment)	08/20/14	Dyed Diesel - Motor Fuel Tax Sales & Use Tax
07/25/14	Motor Fuel Tax (Except IFTA) Severance Tax	08/25/14	Sales Tax (2nd monthly prepayment) Motor Fuel Tax (Except IFTA) Severance Tax
07/31/14	IFTA		
September		October	
09/12/14	Sales Tax (1st monthly prepayment) Employee monthly withholding tax, for prior month (EFT filers only)	10/14/14	Sales Tax (1st monthly prepayment) Employee monthly withholding tax, for prior month (EFT filers only)
09/15/14	3rd Qtr Corp estimated income tax (Based on calendar year filer) Employee monthly withholding tax, for prior month Ark income tax returns (Cooperative association) (Based on calendar year filers; return due date 8 1/2 months after end of tax year) 3rd Qtr Individual estimated income tax (Based on calendar year filer) Miscellaneous Tax (Except Severance taxes)	10/15/14	Employee monthly withholding tax, for prior month Miscellaneous Tax (Except Severance taxes)
09/22/14	Dyed Diesel - Motor Fuel Tax Sales & Use Tax	10/20/14	Dyed Diesel - Motor Fuel Tax Sales & Use Tax
09/24/14	Sales Tax (2nd monthly prepayment)	10/24/14	Sales Tax (2nd monthly prepayment)
09/25/14	Motor Fuel Tax (Except IFTA) Severance Tax	10/27/14	Motor Fuel Tax (Except IFTA) Severance Tax
		10/31/14	IFTA
November		December	
11/12/14	Sales Tax (1st monthly prepayment)	12/12/14	Sales Tax (1st monthly prepayment) Employee monthly withholding tax, for prior month (EFT filers only)
11/14/14	Employee monthly withholding tax, for prior month (EFT filers only)	12/15/14	4th Qtr Corp estimated income tax (Based on calendar year filer) Employee monthly withholding tax, for prior month Miscellaneous Tax (Except Severance taxes)
11/17/14	Employee monthly withholding tax, for prior month Miscellaneous Tax (Except Severance taxes)	12/22/14	Dyed Diesel - Motor Fuel Tax Sales & Use Tax
11/20/14	Dyed Diesel - Motor Fuel Tax Sales & Use Tax	12/26/14	Motor Fuel Tax (Except IFTA) Severance Tax Sales Tax (2nd monthly prepayment)
11/24/14	Sales Tax (2nd monthly prepayment)		
11/25/14	Motor Fuel Tax (Except IFTA) Severance Tax		