

ARKANSAS EXCISE & INCOME TAX DUE DATES
2016 TAX CALENDAR FOR SMALL BUSINESSES

Page 1 of 2

DATE	DESCRIPTION	DATE	DESCRIPTION
January		February	
01/12/16	Sales Tax (1st monthly prepayment)	02/01/16	Employee withholding tax report for prior year (Annual filers only)
01/15/16	4th Qtr Individual estimated income tax (Based on calendar year filer)	02/01/16	IFTA - 4th Quarter 2015 return
	Employee monthly withholding tax, for prior month	02/12/16	Sales Tax (1st monthly prepayment)
	Miscellaneous Tax (Except Severance taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire)	02/15/16	Employee monthly withholding tax, for prior month
	Beer, Liquor, Soft Drink, Cigarette Excise, Cigarette Papers, Construction	02/17/16	Miscellaneous Tax (Except Severance taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire)
	Surcharge, Telecommunications Surcharge, Beef Promotions, Catfish Promotions		Beer, Liquor, Soft Drink, Cigarette Excise, Cigarette Papers, Construction
	Corn/Sorghum, Promotion, Bovine/Psuedorabies Fee, Bingo Tax,		Surcharge, Telecommunications Surcharge, Beef Promotions, Catfish Promotions
01/20/16	Sales & Use Tax		Corn/Sorghum, Promotion, Bovine/Psuedorabies Fee, Bingo Tax,
	Miscellaneous Tax - Other Tobacco Products	02/20/16	Miscellaneous Tax - Other Tobacco Products
	Dyed Diesel - Motor Fuel Tax	02/22/16	Dyed Diesel - Motor Fuel Tax
01/25/16	Motor Fuel Tax (Except IFTA)		Sales & Use Tax
	Sales Tax (2nd monthly prepayment)	02/24/16	Sales Tax (2nd monthly prepayment)
	Severance Tax	02/25/16	Motor Fuel Tax (Except IFTA)
			Severance Tax
		02/28/16	Employer's annual reconciliation of income tax withhold (Including W-2's & 1099's)
March		April	
03/14/16	Sales Tax (1st monthly prepayment)	04/12/16	Sales Tax (1st monthly prepayment)
03/15/16	Employee monthly withholding tax, for prior month	04/15/16	1st Qtr estimated income tax (Based on calendar year filer) (EFT filers only)
	Ark income tax returns ("C" or "S" corporation, check the box partnership, LLC)		Miscellaneous Tax (Except Severance taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire)
	(Based on calendar year filers; return due date 2 1/2 months after end of tax year)		Beer, Liquor, Soft Drink, Cigarette Excise, Cigarette Papers, Construction Surcharge,
	Miscellaneous Tax (except Severance taxes, Wheat, Soybean, Wine-Small and Waste Tire)		Telecommunications Surcharge, Beef Promotions, Catfish Promotions,
	Beer, Liquor, Soft Drink, Cigarette Excise, Cigarette Papers, Construction		Corn/Sorghum Promotion, Bovine/Psuedorabies Fee, Bingo Tax, Rice Promotion
	Surcharge, Telecommunications Surcharge, Beef Promotions, Catfish Promotions		Employee monthly withholding tax, for prior month
	Corn/Sorghum, Promotion, Bovine/Psuedorabies Fee, Bingo Tax,		Ark income tax returns (partnership, LLC, individual)
03/21/16	Sales & Use Tax		(Based on calendar year filers; return due date 3 1/2 months after end of tax year)
	Dyed Diesel - Motor Fuel Tax		Extension Payment Voucher 5 (Individual Income Tax)
03/22/16	Miscellaneous Tax - Other Tobacco Products		1st Qtr Corporation Income Tax estimated income tax (Based on calendar year filer)
03/24/16	Sales Tax (2nd monthly prepayment)	04/20/16	Sales & Use Tax
03/25/16	Motor Fuel Tax (Except IFTA)		Dyed Diesel - Motor Fuel Tax
	Severance Tax		Miscellaneous Tax - Other Tobacco Products
		04/25/16	Sales Tax (2nd monthly prepayment)
			Motor Fuel Tax (Except IFTA)
			Severance Tax
May		June	
05/01/16	Franchise Tax	06/13/16	Sales Tax (1st monthly prepayment)
05/02/16	IFTA -1st Quarter 2016 return	06/15/16	2nd Qtr estimated income tax (Based on calendar year filer) (EFT filers only)
05/12/16	Sales Tax (1st monthly prepayment)		Employee monthly withholding tax, for prior month
05/16/16	Employee monthly withholding tax, for prior month		2nd Qtr Corporation Income Tax estimated income tax (Based on calendar year filer)
	Miscellaneous Tax (Except Severance taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire)		Miscellaneous Tax (Except Severance taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire)
	Beer, Liquor, Soft Drink, Cigarette Excise, Cigarette Papers, Construction		Beer, Liquor, Soft Drink, Cigarette Excise, Cigarette Papers, Construction Surcharge,
	Surcharge, Telecommunications Surcharge, Beef Promotions, Catfish Promotions		Telecommunications Surcharge, Beef Promotions, Catfish Promotions,
	Corn/Sorghum, Promotion, Bovine/Psuedorabies Fee, Bingo Tax, Rice Promotion		Corn/Sorghum, Promotion, Bovine/Psuedorabies Fee, Bingo Tax, Rice Promotion
05/20/16	Dyed Diesel - Motor Fuel Tax	06/20/16	Dyed Diesel - Motor Fuel Tax
	Sales & Use Tax		Sales & Use Tax
	Miscellaneous Tax - Other Tobacco Products		Miscellaneous Tax - Other Tobacco Products
05/24/16	Sales Tax (2nd monthly prepayment)	06/24/16	Sales Tax (2nd monthly prepayment)
05/25/16	Motor Fuel Tax (Except IFTA)	06/25/16	Severance Tax
	Severance Tax	06/27/16	Motor Fuel Tax (Except IFTA)
		06/30/16	Bingo/Raffle License, Amusement/Vending

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Page 2 of 2

DATE	DESCRIPTION	DATE	DESCRIPTION
July		August	
07/12/16	Sales Tax (1st monthly prepayment)	08/01/16	IFTA - 2nd Quarter 2016 return
07/15/16	Employee monthly withholding tax, for prior 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	08/12/16	Sales Tax (1st monthly prepayment)
07/20/16	Sales & Use Tax Dyed Diesel - Motor Fuel Tax Miscellaneous Tax - Other Tobacco Products	08/15/16	Employee monthly withholding tax, for prior 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
07/25/16	Sales Tax (2nd monthly prepayment) Motor Fuel Tax (Except IFTA) Severance Tax	08/22/16	Sales & Use Tax Miscellaneous Tax - Other Tobacco Products Dyed Diesel - Motor Fuel Tax
September		October	
09/12/16	Sales Tax (1st monthly prepayment)	10/12/16	Sales Tax (1st monthly prepayment)
09/15/16	Employee monthly withholding tax, for prior month 3rd Qtr estimated income tax (Based on calendar year filer) (EFT filers only) 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 Corporation Income Tax 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	10/17/16	Employee monthly withholding tax, for prior 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,
09/20/16	Dyed Diesel - Motor Fuel Tax Sales & Use Tax Miscellaneous Tax - Other Tobacco Products	10/20/16	Sales & Use tax Dyed Diesel - Motor Fuel Tax Miscellaneous Tax - Other Tobacco Products
09/25/16	Severance Tax	10/24/16	Sales Tax (2nd monthly prepayment)
09/26/16	Sales Tax (2nd monthly prepayment) Motor Fuel Tax (Except IFTA)	10/25/16	Motor Fuel Tax (Except IFTA)
November		10/26/16	Severance Tax
11/14/16	Sales Tax (1st monthly prepayment)	10/31/16	IFTA - 3rd Quarter 2016 return
11/15/16	Employee monthly withholding tax, for prior 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	December	
11/21/16	Sales & Use tax Dyed Diesel - Motor Fuel Tax Miscellaneous Tax - Other Tobacco Products	12/12/16	Sales Tax (1st monthly prepayment)
11/25/16	Motor Fuel Tax (Except IFTA) Severance Tax	12/15/16	4th Qtr estimated income tax (Based on calendar year filer) (EFT filers only) Employee monthly withholding tax, for prior 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,
11/28/16	Sales Tax (2nd monthly prepayment)	12/20/16	Miscellaneous Tax - Other Tobacco Products Dyed Diesel - Motor Fuel Tax Sales & Use Tax
		12/27/16	Sales Tax (2nd monthly prepayment) Motor Fuel Tax (Except IFTA)
		12/28/16	Severance Tax