

# DFA Arkansas Department of Finance and Administration



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<i>Arkansas State Revenue Tax Quarterly Newsletter, Volume XX, No. 4</i>	<a href="#">ARKANSAS DFA HOMEPAGE</a>	October, November, and December 2014

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## OFFICE OF EXCISE TAX ADMINISTRATION

### What to do if you Receive a Notice from DFA

- ❖ Don't ignore the notice. It's important that you reply as soon as possible.
- ❖ Usually, DFA notices deal with a specific issue about your tax return or tax account.
- ❖ Read the notice very carefully and follow the instructions.

- ❖ If it states that DFA corrected your tax return, review the information in the notice and compare it to your tax return copy.  
  
If you agree, you don't need to reply unless a payment is due.  
  
If you don't agree, it's important that you respond to the DFA.
- ❖ You can handle most notices without calling or visiting DFA.
- ❖ Keep copies of any notices you get from DFA.

## OFFICE OF INCOME TAX ADMINISTRATION

### Tips to Keeping Your Records Safe in Case of a Disaster

- ❖ Backup records electronically.
- ❖ Document valuables.
- ❖ Update emergency plans.
- ❖ Get copies of tax returns or transcripts. Please go to the following link to request copies of your Arkansas income tax returns: [Request Copies of Arkansas Income Tax Return](#).

# Arkansas State Revenue Tax Quarterly

## OFFICE OF INCOME TAX ADMINISTRATION

### Important Information for Taxpayers Using Online Web Providers to eFile

Starting with tax year 2011, Arkansas DFA stopped requiring the signature document, Form AR8453OL, to be mailed in after a tax return is electronically filed. Taxpayers are to keep the signed copy and other tax documents such as the AR1000F or AR1000NR, any W-2's, or schedules for their records.

There are exceptions to this rule if taxpayers are filing for certain tax credits. Please go to the following link to view filing instructions for the individuals with developmental disabilities credit or other state tax credit: [Instructions When Filing for the Individuals with Developmental Disabilities Credit or Other State Tax Credit](#).

For more information, call the Income Tax Section at 501-682-1100. During tax season, please call the Income Tax Section at 1-800-882-9275. Also, visit the Income Tax Section's webpage at: [Arkansas DFA Income Tax Section](#).

## OFFICE OF INCOME TAX ADMINISTRATION

### Income Tax Payment Vouchers

Payments made with an income tax return must be submitted with the appropriate payment voucher in order to properly process a tax payment.

If a taxpayer submits their individual income tax return in paper form, with payment, it must be accompanied by Form AR1000V. The AR1000V is required to facilitate the correct processing of the tax payment.

If the taxpayer has self-prepared their return using an approved software package the voucher should be generated automatically by the software. If it is not generated by the software or the return is prepared by hand, Form AR1000V may be obtained at the following link: [Form AR1000V](#). The form must be completed in full and printed to be included with the return.

If you receive a billing notice, use the payment voucher that is attached to the notice.

For more information, call the Income Tax Section at 501-682-1100.

### Streamlined Sales Tax Collections

Arkansas is a full member of the Streamlined Tax Governing Board. The following table illustrates how Streamlined Sales Tax Collections have increased since 2005.

Calendar Year	Sales and Local Tax Collections	Registrations
Oct-Dec 2005	\$142,891	110
2006	\$2,057,138	561
2007	\$4,972,311	664
2008	\$6,716,412	1,167
2009	\$7,259,093	1,203
2010	\$8,434,499	1,409
2011	\$9,545,195	1,737
2012	\$9,721,778	1,851
2013	\$9,501,601	2068
2014	\$5,652,284 (as of May 2014)	2246 (as of July 2014)

For additional information on the Streamlined Sales Tax Project, click on the following links: [Streamlined Sales Tax Project](#) & [Streamlined Sales Tax Governing Board](#).

You may also contact Tom Atchley, Administrator for the Office of Excise Tax Administration, at DFA at 501-682-7200.

### DFA Revenue Personnel Changes

Also, as of July 8, 2014, Lynne Reynolds, former Problem Resolution Officer in the Problem Resolution and Tax Information Office, was announced as the new Administrator for the Office of Income Tax Administration.

Martha Hunt retired as Chief Counsel in the Legal Section on September 30, 2014. Ms. Hunt's efforts during her years of service at DFA will be greatly missed. Paul Gehring has been announced as the new Chief Counsel for the Legal Section.

# Arkansas State Revenue Tax Quarterly

## OFFICE OF MOTOR VEHICLE ADMINISTRATION



To renew your vehicle registration, change your address on your vehicle registration, or receive vehicle registration renewals by email, please go to the following link: [ARSTAR](#).

For more information on registration renewal, please contact the Office of Motor Vehicle Administration at 501-682-4692 or email at [MVInformation@dfa.arkansas.gov](mailto:MVInformation@dfa.arkansas.gov).

## HELPFUL DFA REVENUE ROOM NUMBERS

Room 1310	Central Audit District
Room 1360	Collections
Room 1380	Withholding Section
Room 1450	Audit Coordination
Room 2240	Miscellaneous Tax
Room 2250	Corporation Income Tax
Room 2350	Motor Fuel Tax
Room 2360	Hearings and Appeals
Room 2380	Revenue Legal Counsel
Room 2370	Tax Credits/Special Refunds
Room 2460	Problem Resolution & Tax Information Office

## DFA REVENUE



**American Red Cross**

DFA/Revenue Division is sponsoring an American Red Cross Blood Drive on Wednesday, November 19, 2014, from 9:00 a.m. to 1:00

p.m., in Room 2020 in the Ragland Building.

For more information concerning the American Red Cross Blood Drive on November 19th and how to set up an appointment to donate, please go to the following link: [November 2014 American Red Cross Blood Drive](#).

## OFFICE OF FIELD AUDIT ADMINISTRATION

### Reporting Suspicious Tax Activities

To report suspicious tax activities, please go to the following webpage: [Reporting Suspicious Tax Activities](#).

For more information on reporting suspicious activity, please contact the Office of Field Audit by phone at 501-682-4616 or email at [fieldAudit@dfa.arkansas.gov](mailto:fieldAudit@dfa.arkansas.gov).

## OFFICE OF CHILD SUPPORT ENFORCEMENT (OCSE)

### OCSE MyWorkers Website

An advertisement for the OCSE MyWorkers website. It features a photograph of four business professionals (three men and one woman) in business attire gathered around a table, looking at a laptop. The text on the advertisement includes: "OFFICE OF CHILD SUPPORT ENFORCEMENT WEBSITE FOR EMPLOYERS", "Log on to OCSE MyWorkers to have access to your online company information.", a "New!" starburst graphic, and the URL "https://www.ark.org/MyWorkers".

## OFFICE OF INCOME TAX ADMINISTRATION

### Credit Card Payment Information

Credit card payments may be made over the telephone for individual income tax debts by calling 1-800-2PAY-TAX (1-800-272-9829) or over the Internet by visiting [www.officialpayments.com](http://www.officialpayments.com) and clicking the "Payment Center Link".

If you need more information on making credit card payments, a link is provided in the **Helpful Webpage Link Section** of the *Arkansas State Revenue Tax Quarterly Newsletter* in every issue.

# Arkansas State Revenue Tax Quarterly

**Important: Upcoming Local Sales & Use Tax Changes in Arkansas Counties & Towns**

Updates to Local Sales and Use Taxes  
Please call 501-682-7104 for Periodic Updates or click on the following link:  
[Local Sales and Use Tax Updates](#)

Name	Code	Effective Date	%	Recent Action
Crawfordsville	18-04	10/01/14	2.00	Enacted
Elkins	72-02	10/01/14	2.75	Increased
Greers Ferry	12-02	10/01/14	1.00	Enacted
Cleveland County	13-00	10/01/14	3.25	Increased
Crawford County	17-00	10/01/14	1.75	Increased

**OFFICE OF EXCISE TAX ADMINISTRATION**

**Collection of 1% Crittenden County Sales and Use Tax Enjoined**

By the order of court dated September 26, 2014, Crittenden County's sales and use tax was levied, but collection was enjoined by the Crittenden County Circuit Court. For more information, please view the press release at the following link: [Crittenden County Sales and Use Tax Press Release](#).

Also, feel free to contact the Sales and Use Tax Section at 501-682-7104.

## Calendar of Due Dates

**October 20<sup>th</sup> through October 31<sup>st</sup>**

- 10/20/14—Dyed Diesel-Motor Fuel Tax. Sales & Use Tax.
- 10/24/14—Sales Tax (2<sup>nd</sup> monthly prepayment).
- 10/27/14—Motor Fuel Tax (Except IFTA). Severance Tax.
- 10/31/14—IFTA.

**November**

- 11/12/14—Sales Tax (1<sup>st</sup> monthly prepayment).

11/14/14—Employee monthly withholding tax, for prior month. (EFT filers only).

11/17/14—Employee monthly withholding tax, for prior month. Miscellaneous Tax (Except Severance Taxes).

11/20/14—Dyed Diesel-Motor Fuel Tax. Sales & Use Tax.

11/24/14—Sales Tax (2<sup>nd</sup> monthly prepayment).

11/25/14—Motor Fuel Tax (Except IFTA). Severance Tax.

**December**

12/12/14—Sales Tax (1<sup>st</sup> monthly prepayment). 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).

12/22/14—Dyed Diesel—Motor Fuel Tax. Sales & Use Tax.

12/26/14—Motor Fuel Tax (Except IFTA). Severance Tax. Sales Tax (2<sup>nd</sup> monthly prepayment).

## Arkansas Excise and Income Tax Due Date Calendar for 2014

The 2014 Arkansas Excise & Income Tax Due Date Calendar is available at the following link: [2014 Arkansas Excise & Income Tax Due Date Calendar](#).



ATAP is a **FREE** web-based service that gives taxpayers or their designated representative online access to their tax accounts and offers the following services:

- ❖ Make a payment.
- ❖ Register a business.
- ❖ File a return on-line (except individual income tax).
- ❖ File a return using XML return upload.
- ❖ File an annual reconciliation for withholding tax.
- ❖ Change a name on an account.
- ❖ Change an address on an account.
- ❖ Amend a return.
- ❖ Maintain all tax account types via a single login.
- ❖ Assign 3<sup>rd</sup> party logins (CPA, power of attorney, responsible party, & etc.).
- ❖ Store banking information for use during payment submission.
- ❖ Upload w-2 information.

# Arkansas State Revenue Tax Quarterly

- ❖ View tax period financial information (tax penalty, interest, credits, balance, & etc.).
- ❖ View payments received.
- ❖ View recent account activity.
- ❖ View correspondence from the department.

The information for this article was cited from the following webpage: [ATAP Information](#).

To sign up on ATAP, please go to: [ATAP Homepage](#).

## HELPFUL WEBPAGE LINKS

[INDIVIDUAL INCOME TAX ACCOUNT CHANGE FORM](#)

[INDIVIDUAL INCOME TAX E-FILE](#)

[E-FILE ONLINE PROVIDERS](#)

[INDIVIDUAL INCOME TAX FILING INFORMATION AND FORMS WEBPAGE](#)

[ELECTRONIC FILING PAYMENT OPTIONS INFORMATION](#)

[INDIVIDUAL INCOME TAX PENALTY WAIVER REQUEST](#)

[OFFERS IN COMPROMISE \(OIC\) FORMS](#)

[POWER OF ATTORNEY \(POA\) FORM](#)

[CORPORATION INCOME TAX FORMS](#)

[IRS--WHERE'S MY REFUND LINK](#)

[LOCAL TAX LOOKUP TOOLS](#)

[BUSINESS CLOSURE NOTIFICATION LIST](#)

[GENERAL REVENUE REPORT FOR AUGUST \(FY2015\)](#)

[CREDIT CARD PAYMENT INFORMATION](#)

[LIST OF ARKANSAS DFA REVENUE OFFICES & PHONE NUMBERS](#)

[PULASKI COUNTY ASSESSOR'S OFFICE](#)

[ARKANSAS SECRETARY OF STATE'S OFFICE HOMEPAGE](#)

[ARKANSAS CHILD SUPPORT HOMEPAGE](#)

[ARKANSAS DEPARTMENT OF WORKFORCE SERVICES HOMEPAGE](#)

[FEDERAL EMPLOYER IDENTIFICATION NUMBER APPLICATION](#)

[MOTOR FUEL TAX](#)

[SMALL BUSINESS CORPORATE \(SUB-S\) REPORTING FORMS](#)

[SALE OR CLOSURE OF BUSINESS FORM](#)

[TAX CREDITS AND SPECIAL REFUNDS](#)

[NOTICE OF TRANSFER OF OWNERSHIP OF A MOTOR VEHICLE](#)

[CERTIFICATE OF TITLE WITH BENEFICIARY](#)

[COMPOSITE FILING AND WITHHOLDING FOR PASS THROUGH ENTITIES FORMS AND GENERAL INFORMATION](#)

[STATE TAX RATES](#)

## Contact Info

[Corporate Income Tax](#) 501-682-4775

[Taxpayer Assistance for Individual Income Tax](#) 501-682-1110  
800-882-9275

[Sales and Use Tax \(Tax Inquiries\)](#) 501-682-7104

[Motor Fuel Tax](#) 501-682-4880

[Problem Resolution and Tax Information Office](#) 501-682-7751

[Collections](#) 501-682-5000  
501-682-4720

[IRS \(Taxpayer Advocate\)](#) 501-396-5978

[IRS Taxpayer Assistance](#) 800-829-1040

[IRS Federal Tax Forms](#) 800-829-3676

[Revenue Legal Counsel](#) 501-682-7030

[Motor Vehicle Administration](#) 501-682-4692

[Field Audit Administration](#) 501-682-4616

[Driver Services Administration](#) 501-682-7060

[Revenue Administration](#) 501-682-7025

[Withholding Tax](#) 501-682-7290

[Miscellaneous Tax Section](#) 501-682-7187

[Tax Credits and Special Refunds](#) 501-682-7106

# Arkansas State Revenue Tax Quarterly

## OFFICE OF INCOME TAX ADMINISTRATION

### Where's My Refund?

#### WHERE'S MY REFUND

#### Where's My Refund?

To make an inquiry on your Individual Income Tax refund status, you'll need to provide the following information as shown on your return:

- The social security number of the primary filer, shown as Your Social Security number on AR1000 or IRS Individual Taxpayer Identification Number.
- The refund Amount expected from your AR1000.

Electronically filed refunds will generally be processed within 10 days of the time the acknowledgement is posted by the state. Please allow 6 weeks for your paper return to process. (Note: If your return is mailed back to you requesting a signature or additional information, or you are sent a letter requesting additional information, processing time begins after the state receives your additional information.)

Social Security Number:   
Expected Refund Amount:

It is a violation of State Law to make an inquiry or attempt to obtain information on another taxpayer.

To view the *Where's My Refund?* webpage, please click on the following link: [Where's My Refund?](#)



The Arkansas State Revenue Tax Quarterly is a publication of the Problem Resolution and Tax Information Office. The newsletter is produced and distributed electronically to tax professionals, businesses, and organizations operating in Arkansas.

To be added or deleted from the e-mail list, contact Monica Carmichael by email at: [Monica.Carmichael@dfa.arkansas.gov](mailto:Monica.Carmichael@dfa.arkansas.gov), or by mail at Problem Resolution and Tax Information Office, Ledbetter Building, Room 2460, P. O. Box 1272, Little Rock, Arkansas 72203-1272.

To view previous Arkansas State Revenue Tax Quarterlies, click on the following link: [Previous Arkansas State Tax Quarterlies](#).

## Upcoming State Observed Holidays

DFA Revenue offices will be closed for the following state observed holiday:

- ✚ Tuesday, November 11<sup>th</sup>, in observance of Veteran's Day.
- ✚ Thursday, November 27<sup>th</sup>, in observance of Thanksgiving Day.
- ✚ Wednesday, December 24<sup>th</sup>, and Thursday, December 25<sup>th</sup> in observance of the Christmas Holiday.

## Suggestions Corner

If you have any suggestions about items to be included on any future newsletters, please email your suggestions to [Monica.Carmichael@dfa.arkansas.gov](mailto:Monica.Carmichael@dfa.arkansas.gov).

## DFA Rule Email Distribution List Sign-Up information

The Problem Resolution and Tax Information Office notifies all interested parties via email when the Revenue Section of DFA promulgates any rules.



To be added to the email distribution list, please email Monica Carmichael at: [Monica.Carmichael@dfa.arkansas.gov](mailto:Monica.Carmichael@dfa.arkansas.gov).

Please state in the email that you would like to be added to the email distribution list to be notified of any changes to DFA's Revenue rules.

The rules (regulations) can be accessed at the following link: [Revenue Rules](#).