

# DFA Arkansas Department of Finance and Administration



Asa Hutchinson, Governor	Arkansas Department of Finance & Administration (DFA) Revenue Division	Larry W. Walther, Director Walter C. Anger, Deputy Director/Commissioner of Revenue
Arkansas State Revenue Tax Quarterly Newsletter, Volume XXIII, No. 2	<a href="#">ARKANSAS DFA HOMEPAGE</a>	April, May and June 2017

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## DFA Organizational Structure

### Position Promotions

The Department of Finance and Administration has announced the following promotions within the last year:

Walter C. Anger – Deputy Director/Commissioner of Revenue.

Carla Haugen – Deputy Director/Chief of Staff.

Paul Louthian – Deputy Director/Comptroller of the State.

Melanie Hazeslip – Administrator, Office of Administrative Services.

Paul Gehring – Assistant Commissioner of Revenue (Policy and Legal)/Chief Counsel, Revenue Legal Counsel.

Joel Dippipa – Senior Legal Counsel, Revenue Legal Counsel.

Amanda Endsley – Revenue Office Administrator.

Wayne Hamric – Motor Vehicle Administrator.

Marla McHughes – DFA Revenue Assistant Administrator.

Andrew Smith – DFA Revenue Assistant Administrator, Sales Tax.

Todd G. Cockrill - DFA Revenue Assistant Administrator, Miscellaneous Tax.

Caroline Glover – Fiscal Division Manager, Tax Processing.

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Note: The actual filing date for corporate income tax is on Tuesday, April 18, 2017 because April 15<sup>th</sup> is on a Saturday.

## OFFICE OF INCOME TAX ADMINISTRATION

### New Acts Concerning Income Tax

Act 155 – The Arkansas Tax-Deferred Tuition Savings program allows taxpayers who receive interest, dividends, and capital gains from funds invested in this program or a tax-deferred tuition savings program, established by another state under 26 U.S.C. 529, is exempt from Arkansas income taxes. Effective January 1<sup>st</sup>, 2017.

Act 433 – Due date for Withholding is January 31<sup>st</sup> following the close of the income year. Effective ninety (90) days after May 1<sup>st</sup>, 2017.

Act 434 – If a corporation elects to be a Subchapter S corporation for federal income tax purposes, the corporation will be deemed to have the same status for Arkansas income tax purposes. A corporation that elected to be treated as a Subchapter S corporation for federal income tax purposes will not be treated as Subchapter C Corporation for Arkansas income tax purposes. Effective January 1<sup>st</sup>, 2018.

Act 666 – Teacher's Classroom Investment Deduction. This allows teacher's to deduct "qualified classroom investment expenses" during the tax year for materials used in the classroom such as: books; school supplies; computer equipment and software; athletic equipment; food for the teacher's students; and clothing for the teacher's students. The deduction cannot exceed two hundred fifty dollars (\$250) per taxpayer or five hundred dollars (\$500) for taxpayer who are married filing jointly if each taxpayer is a teacher. A taxpayer claiming this deduction must maintain receipts for his or her qualified classroom investment expenses; and itemize the qualified classroom investment expensed on the form provided by the Department of Finance and Administration. Effective January 1, 2017.

## Office of Corporation Income Tax

Act 48 – Arkansas Corporate Income Tax filings are April 15<sup>th</sup>, beginning in tax year January 1, 2017. This is to align the Arkansas Corporate Income Tax filing date with the Federal government's Corporate Income Tax filing date.

For more information about the each act, please click on the following link: [Arkansas Legislature Act Search](#) or call the Individual Income Tax Section at 501-682-1100 or the Corporate Income Tax Section at 501-682-4775 for additional information.

## 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).

## OFFICE OF DRIVER SERVICES

### Enhanced Driver's License and Identification Cards

Effective October 3, 2016, you will have two options when applying for or renewing a driver's license or identification card:

1. You may choose the new Arkansas Voluntary Enhanced Security DL or ID. This new card will be compliant with the Federal "REAL ID Act of 2005," and will provide enhanced security from fraud and identity theft. The new card will cost the same as a regular DL or ID card. The new card will also contain a gold star shown on the upper right corner.
2. You may choose to renew your regular DL or ID cards, which are not compliant with the Federal "REAL ID Act of 2005." The non-compliant cards will be marked, "Not for Federal Identification," (see photo below).

The new "Enhanced Security Driver's License or Identification Card is 'voluntary' until October 1, 2020. Anyone who boards a domestic flight or enters a federal building will either need an

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# HELPFUL DFA REVENUE ROOM NUMBERS

Arkansas Voluntary Enhanced Security Driver's License (DL) or Identification Card (ID), or will need to provide a regular card and additional accepted forms of identification. This is for the purpose of Arkansas statute being in line with Federal mandate. Please refer images 1 and 2 to see the "Enhanced Driver's License and Identification Card."

The new federally compliant driver's license and identification cards will be marked with a star on the top right corner beside the your 'date of birth' (DOB). See the examples for each DL or ID below:



(Standard DL)



(Enhanced DL)



(Standard ID)



(Enhanced ID)

If you would like more information on about our "Voluntary Enhanced Security DL or ID" click the link the below: [Driver Services: License and ID](#)

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 2300	Individual Income Tax
Room 2350	Motor Fuel Tax
Room 2360	Hearings and Appeals
Room 2370	Tax Credits/Special Refunds
Room 2380	Revenue Legal Counsel
Room 2460	Problem Resolution & Tax Information Office

## 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).

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## OFFICE OF CHILD SUPPORT ENFORCEMENT (OCSE)

### OCSE MyWorkers Website



## 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 Links Section** of the *Arkansas State Revenue Tax Quarterly Newsletter* in every issue.

### 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
Bald Knob	73-17	04/01/2017	1.50	Increased
Cedarville	17-10	04/01/2017	1.00	Enacted

East Camden	52-03	04/01/2017	1.00	Annexation
Haskell	62-05	04/01/2017	2.00	Increased
Hot Springs	26-01	04/01/2017	1.50	Annexation
Judsonia	73-010	04/01/2017	1.00	Enacted
Mountain Home	03-01	04/01/2017	1.00	Annexation
Pleasant Plains	32-08	04/01/2017	2.00	Enacted
Walnut Ridge	38-01	04/01/2017	1.00	Annexation
Marion County	45-00	04/01/2017	1.75	Increased
Searcy County	64-00	04/01/2017	1.50	Increased
St. Francis County	68-00	04/01/2017	2.50	Increased
White County	73-00	04/01/2017	1.75	Increased

## Calendar of Due Dates

### April

- 04/12/17 Sales Tax (1st monthly prepayment)
- 04/15/17 1st Qtr. 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, Com/Sorghum Promotion, Bovine/Pseudorabies Fee, Bingo Tax, Rice Promotion.
- 04/18/17 Arkansas income tax returns ("C" or "S" corporation, check the box partnership, LLC).
- 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. Corporation Income Tax estimated income tax (Based on calendar year filer).
- 04/20/17 Sales & Use Tax  
Dyed Diesel - Motor Fuel Tax  
Miscellaneous Tax, Wheat, Waste Tire, Electronic Games of Skill, Wine-Small Farm
- 04/24/17 Sales Tax (2nd monthly prepayment)  
Motor Fuel Tax (Except IFTA)  
Severance Tax



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## May

05/01/17 Franchise Tax  
Miscellaneous Tax-Soybean Promotion (April's return)  
05/02/17 IFTA -1st Quarter 2017 return  
05/12/17 Sales Tax (1st monthly prepayment)  
05/15/17 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/Pseudorabies Fee, Bingo Tax, Rice Promotion  
05/20/17 Dyed Diesel - Motor Fuel Tax  
05/22/17 Sales & Use Tax  
Miscellaneous Tax – Wheat, Waste Tire, Electronic Games of Skill, Wine-Small  
05/24/17 Sales Tax (2<sup>nd</sup> monthly prepayment)  
05/25/17 Motor Fuel Tax (Except IFTA)  
Severance Tax  
05/31/17 Miscellaneous Tax – Soybean Promotion

## June

06/12/17 Sales Tax (1st monthly prepayment)  
06/15/17 2nd Qtr. estimated income tax (Based on calendar year filer) (EFT filers only)  
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) Beer, Liquor, Soft Drink, Cigarette Excise, Cigarette Papers, Construction Surcharge, Telecommunications Surcharge, Beef Promotions, Catfish Promotions.  
Corn/Sorghum, Promotion, Bovine/Pseudorabies Fee. Bingo Tax. Rice Promotion  
06/20/17 Dyed Diesel - Motor Fuel Tax  
Sales & Use Tax  
Miscellaneous Tax – Wheat, Waste Tire, Electronic Games of Skill, Wine-Small Farm  
06/25/17 Severance Tax  
06/26/17 Sales Tax (2nd monthly prepayment)  
Motor Fuel Tax (Except IFTA)  
06/30/17 Bingo/Raffle License, Amusement/Vending and Soybean Promotion

- ❖ 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.
- ❖ 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](#).

## HELPFUL WEBPAGE LINKS

[INDIVIDUAL INCOME TAX ACCOUNT CHANGE FORM](#)

[INDIVIDUAL INCOME TAX E-FILE](#)

[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 AND INSTRUCTIONS](#)

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

[LOCAL TAX LOOKUP TOOLS](#)

[BUSINESS CLOSURE NOTIFICATION LIST](#)

[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](#)



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:

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<a href="#">ARKANSAS DEPARTMENT OF WORKFORCE SERVICES HOMEPAGE</a>	<a href="#">Motor Vehicle Administration</a>	501-682-4692
<a href="#">FEDERAL EMPLOYER IDENTIFICATION NUMBER APPLICATION</a>	<a href="#">Field Audit Administration</a>	501-682-4616
<a href="#">MOTOR FUEL TAX</a>	<a href="#">Driver Services Administration</a>	501-371-5581
<a href="#">SMALL BUSINESS CORPORATE (SUB-S) REPORTING FORMS</a>	<a href="#">Revenue Administration</a>	501-682-7025
<a href="#">SALE OR CLOSURE OF BUSINESS FORM</a>	<a href="#">Withholding Tax</a>	501-682-7290
<a href="#">CLAIM FOR LOW INCOME SALES OF ELECTRICITY, E-416</a>	<a href="#">Miscellaneous Tax Section</a>	501-682-7187
<a href="#">MANUFACTURER OF ELECTRICITY UTILITY REDUCED RATE APPLICATION, ET-186 A</a>	<a href="#">Tax Credits and Special Refunds</a>	501-682-7106
<a href="#">MANUFACTURER OF ELECTRICITY UTILITY REDUCED TAX REFUND REQUEST, ET-186 R</a>		
<a href="#">MANUFACTURING REDUCED RATE APPLICATION/RECERTIFICATION, ET-185ARC</a>		
<a href="#">MANUFACTURING UTILITY REDUCED TAX REFUND REQUEST, ET-185R</a>		
<a href="#">TAX CREDITS AND SPECIAL REFUNDS</a>		
<a href="#">NOTICE OF TRANSFER OF OWNERSHIP OF A MOTOR VEHICLE</a>		
<a href="#">REQUEST FOR TITLE WITH BENEFICIARY</a>		
<a href="#">COMPOSITE FILING AND WITHHOLDING FOR PASS THROUGH ENTITIES FORMS AND GENERAL INFORMATION</a>		
<a href="#">STATE TAX RATES</a>		

## Contact Info

<a href="#">Corporate Income Tax</a>	501-682-4775
Taxpayer Assistance for <a href="#">Individual Income Tax</a>	501-682-1100 800-882-9275
<a href="#">Sales and Use Tax</a> (Tax Inquiries)	501-682-7104
<a href="#">Motor Fuel Tax</a>	501-682-4800
<a href="#">Problem Resolution and Tax Information Office</a>	501-682-7751
Collections	501-682-5000 501-682-4720
<a href="#">IRS (Taxpayer Advocate)</a>	501-396-5978
<a href="#">IRS Taxpayer Assistance</a>	800-829-1040
<a href="#">IRS Federal Tax Forms</a>	800-829-3676
<a href="#">Revenue Legal Counsel</a>	501-682-7030

## DFA REVENUE



**American  
Red Cross**

The DFA/Revenue Division sponsored an American Red Cross Blood Drive on Wednesday, May 17, 2017. A total of 22 units was collected.

The next Blood Drive will be in mid-August.

**FYI:** Food trucks are now periodically serving food on the corner of 7<sup>th</sup> and Marshall Streets, in between the Ledbetter and Justice buildings. The food trucks are usually scheduled to arrive between 10:30 am to 2:00 pm, Monday-Thursday.

## 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 Brandon Smith at: [Brandon.Smith@dfa.arkansas.gov](mailto:Brandon.Smith@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](#).

# Arkansas State Revenue Tax Quarterly

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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 Brandon Smith by email at: [Brandon.Smith@dfa.arkansas.gov](mailto:Brandon.Smith@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:

- 🇺🇸 Monday, May 29<sup>th</sup> in observance of Memorial Day.

## Suggestion's Corner

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