

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
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OFFICE OF SALES AND USE TAX ADMINISTRATION

Sales Tax Acts

Act 141: Removes candy and soft drinks from the definitions “Food” and “Food Ingredients” and applies the full 6.5% State sales and use tax rate to these items sold at retail. City and County sales and use tax rates continue to apply on these items sold at retail. Candy is defined as a preparation of sugar, honey, or other natural or artificial sweeteners in combination with chocolate, fruits, nuts, or other ingredients or

flavorings in the form of bars, drops, or pieces. Soft drink means a nonalcoholic beverage that contains natural or artificial sweeteners. A soft drink does not include a beverage that contains milk or milk products, soy, rice, or similar milk substitutes, or that is greater than fifty percent (50%) of vegetable or fruit juice by volume.
Effective January 1, 2018

Act 141: Applies the total state, city and county sales and use tax to the sale price of specified digital products or a digital code. Specified Digital products include digital audio works, digital audio-visual works, digital books, and digital code. Digital audio works means works that result from the fixation of a series of musical, spoken, or other sounds, including ringtones. Digital audio-visual works means a series of related images that, when shown in succession, impart an impression of motion, together with accompanying sounds. Digital books are works that are generally recognized in the ordinary and usual sense as “books”. Digital code means a code that provides a purchaser with a right to obtain one (1) or more specified digital products and may be obtained by any means, including email or tangible means, regardless of its designation as a song code, video code, or book code.
Effective January 1, 2018

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OFFICE OF INCOME TAX ADMINISTRATION

Income Tax Services

Arkansans may now check the status of their state income tax refund at the Department of Finance and Administration's (DFA) website, www.dfa.arkansas.gov. In addition, if the refund is not yet processed, DFA offers a text or email alert when the process is complete. This new service is prominently located on DFA's homepage under a button titled "Where's My Income Tax Refund."

"Through this new service, Arkansans may now better anticipate when an income tax refund will arrive, allowing for improved financial planning," said Larry Walther, DFA Director. "Effective communication with our customers is among our leading priorities at DFA and this tool is one more way we can provide essential information."

The website requires the taxpayer's social security number and expected return amount in order to provide the status of the return.

For any questions on this topic, please contact IIT at 682-1100.

AR is a participating state in the Combined Federal/State Filing Program (CF/SF). CF/SF was established to simplify information returns filing for payers. Through CF/SF, the IRS electronically forwards information returns (original and corrected) to participating states. (See page 22-23 of Publication 1220 – link below.)

For any questions on this topic, please contact the Withholding Section at 682-7290.

<https://www.irs.gov/pub/irs-pdf/p1220.pdf>

The following information returns may be filed under the CF/SF:

- Form 1099-B, Proceeds from Broker and Barter Exchange Transactions ☐
- Form 1099-DIV, Dividends and Distributions
- Form 1099-G, Certain Government Payments
- Form 1099-INT, Interest Income
- Form 1099-K, Payment Card and Third Party Network Transactions
- Form 1099-MISC, Miscellaneous Income
- Form 1099-OID, Original Issue Discount
- Form 1099-PATR, Taxable Distributions Received From Cooperatives
- Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. ☐ Form 5498, IRA Contribution Information.

For more information about 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

Motor Vehicle Services

The Office of Motor Vehicle, the Office of Driver Services and the International Registration Plan (IRP) Office, began offering services online. All these services are available on the Department of Finance and Administration (DFA's) website at: mydmv.arkansas.gov

Check Title Status Online – This service will help tax payers to check the status of their application for title.

Transfer Ownership – This service will help tax payers to notify the Office of Motor Vehicles (OMV) if they have sold their vehicle to another individual or to a dealer.

Print Duplicate Registration – This service will help tax payers to print a duplicate registration online.

Estimated Sales Tax Calculator – This service will allow tax payers to calculate how much state tax they will owe for a vehicle before registration.

Online Pre-Registration – This service will allow tax payers to input specific Motor Vehicle details and receive a confirmation code for submission. The tax payer should present the confirmation code and necessary documents to their local State Revenue Office clerk to complete the transaction with minimal data input.

Vehicle Registration - This service will allow tax payers to register their vehicle online and "SKIP THE TRIP" to their local revenue office. User will enter Motor Vehicle details, pay sales tax, mail documents and obtain a confirmation code. The plate and registration will be mailed once documents have been received, reviewed and approved.
Effective January 1, 2018



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.

OFFICE OF DRIVER SERVICES

New Services

The Office of Driver Services began offering the following services online at mydmv.arkansas.gov:

Change of Address Notification – Arkansans may now update any change of address online. State law requires notification within 10 days of a change of address.

Pre-Registration for First Time License or ID Card – This will allow those obtaining a first-time license or ID card the opportunity to pre-register online, reducing time spent in the Revenue Office.

Update your renewal notice preferences to email or text- Driver license and identification card renewal notices will no longer be mailed, but you may receive them by email or text by registering your preference online.

Request Records- Requests for records including a driver's license status/clearance letter and a license reinstatement requirements letter may now be performed online.

Enter Medical Information- Commercial Drivers now have the opportunity to enter their required medical information online.

Effective January 1, 2018

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 2300 Individual Income Tax
- Room 2350 Motor Fuel Tax
- 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.

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OFFICE OF CHILD SUPPORT ENFORCEMENT (OCSE)

OCSE MyWorkers Website



Pleasant Plains	32-08	04/01/2018	2.00	Annexation
Paris	42-06	04/01/2018	1.50	Annexation
Lonoke	43-09	04/01/2018	3.00	Increased
Des Arc	59-03	04/01/2018	3.00	Increased
Alexander	60-02	04/01/2018	3.00	Increased
Little Rock	60-05	04/01/2018	1.50	Annexation
Benton	62-03	04/01/2018	2.50	Annexation
Fort Smith	65-01	04/01/2018	2.00	Annexation
Baxter County	03-00	04/01/2018	2.00	Increased
Independence County	32-00	04/01/2018	1.50	Decreased
St. Francis County	68-00	04/01/2018	2.00	Decreased

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 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
DeWitt	01-02	04/01/2018	3.50	Increased
Fordyce	20-02	04/01/2018	1.50	Annexation
Conway	23-01	04/01/2018	2.15	Increased

Calendar of Due Dates

April

- 04/12/18 Sales Tax (1st monthly prepayment)
- 04/17/18 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.
- 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).
- 04/20/18 Sales & Use Tax
- Dyed Diesel - Motor Fuel Tax
- Miscellaneous Tax, Wheat, Waste Tire, Electronic Games of Skill, Wine-Small Farm, Oil, Games of Skill (Quarterly)
- 04/24/18 Sales Tax (2nd monthly prepayment)
- 04/25/18 Motor Fuel Tax (Except IFTA)
- Severance Tax
- 04/30/18 IFTA – 1st Quarter 2018 return

May

- 05/01/18 Franchise Tax
- Miscellaneous Tax-Soybean Promotion (April's return)
- 05/14/18 Sales Tax (1st monthly prepayment)
- 05/15/18 Employee monthly withholding tax for prior month

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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
05/21/18 Dyed Diesel - Motor Fuel Tax
Sales & Use Tax, monthly report from previous month
Miscellaneous Tax – Wheat, Waste Tire, Electronic Games of Skill, Wine-Small
05/24/18 Sales Tax (2nd monthly prepayment)
05/25/18 Motor Fuel Tax (Except IFTA)
Severance Tax
05/31/18 Miscellaneous Tax – Soybean Promotion

June

06/12/18 Sales Tax (1st monthly prepayment)
06/15/18 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
06/20/18 Dyed Diesel - Motor Fuel Tax
Sales & Use Tax
Miscellaneous Tax – Wheat, Waste Tire, Electronic Games of Skill, Wine-Small Farm
06/25/18 Severance Tax
Sales Tax (2nd monthly prepayment)
Motor Fuel Tax (Except IFTA)
06/30/18 Bingo/Raffle License, Amusement/Vending and Soybean Promotion

[Calendar Due Dates for 2018](#)



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 3rd 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 NAME AND ADDRESS 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](#)

[ARKANSAS DEPARTMENT OF WORKFORCE SERVICES HOMEPAGE](#)

[FEDERAL EMPLOYER IDENTIFICATION NUMBER APPLICATION](#)

[MOTOR FUEL TAX](#)

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[SMALL BUSINESS CORPORATE \(SUB-S\) REPORTING FORMS](#)
[SALE OR CLOSURE OF BUSINESS FORM](#)
[CLAIM FOR LOW INCOME SALES OF ELECTRICITY, E-416](#)
[MANUFACTURER OF ELECTRICITY UTILITY REDUCED RATE APPLICATION, ET-186 A](#)
[MANUFACTURER OF ELECTRICITY UTILITY REDUCED TAX REFUND REQUEST, ET-186 R](#)
[MANUFACTURING REDUCED RATE APPLICATION/RECERTIFICATION, ET-185ARC](#)
[MANUFACTURING UTILITY REDUCED TAX REFUND REQUEST, ET-185R](#)
[TAX CREDITS AND SPECIAL REFUNDS](#)
[NOTICE OF TRANSFER OF OWNERSHIP OF A MOTOR VEHICLE](#)
[REQUEST FOR TITLE WITH BENEFICIARY](#)
[COMPOSITE FILING AND WITHHOLDING FOR PASS THROUGH ENTITIES FORMS AND GENERAL INFORMATION](#)
[STATE TAX RATES](#)

[Revenue Administration](#) 501-682-7000
[Withholding Tax](#) 501-682-7290
[Miscellaneous Tax Section](#) 501-682-7187
[Tax Credits and Special Refunds](#) 501-682-7106

Contact Info

[Corporate Income Tax](#) 501-682-4775
Taxpayer Assistance for
[Individual Income Tax](#) 501-682-1110
800-882-9275
[Sales and Use Tax](#) 501-682-7104
(Tax Inquiries)
[Motor Fuel Tax](#) 501-682-4800
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](#) 844-545-5640
[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](#) 501-371-5581

DFA REVENUE



DFA/Revenue Division is sponsoring a Blood Drive with the Arkansas Blood Institute on Tuesday,

May 15, 2018, from 9:00 a.m. to 1:30 p.m., in Room 2020 in the Ragland Building.

FYI: Food trucks are now periodically serving food on the corner of 7th 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

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.

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



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, 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 28th 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