

DFA Arkansas Department of Finance and Administration



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The Department of Finance and Administration has reduced in size with the transfer of agencies. The Office of Personnel Management (OPM), Office of State Procurement (OSP), Division of Building Authority (DBA), and Employee Benefits Division (EBD) have been transferred to the Department of Transformation and Shared Services as of July 1, 2019. The Department acquired two new agencies, the Assessment Coordination Division (ACD) and Arkansas Tobacco Control Board (ATCB). As of July 1, 2021, Franchise Tax will be returning to the Department under the Office of Corporate Income Tax.

The Transformation is not expected to cause any changes to the taxes currently administered by DFA.

Government Transformation

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This program allows businesses to file their 1099s with the IRS, and then the IRS forwards them to DFA. It would benefit DFA if they would use this program. Below is the link to the publication. It begins on page 23.

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

OFFICE OF SALES AND USE TAX ADMINISTRATION

Sales Tax

Act 822 of 2019: Establishes the requirement for Remote Sellers and Marketplace Facilitators who have aggregate sales exceeding established threshold levels to collect and remit Arkansas sales and use taxes. Remote Sellers and Marketplace Facilitators that have sales in the previous calendar year or in the current calendar year of tangible personal property, taxable services, digital codes, or specified digital products within Arkansas that exceed \$100,000 in sales or 200 separate sales transactions are required to collect and remit the tax. A "Remote Seller" is defined to include an out-of-state seller that has no physical presence in Arkansas and within the current or previous year has sales greater than the established threshold levels of products and services subject to the tax for delivery into Arkansas. "Marketplace Facilitator" means a person who facilitates the sale of tangible personal property, taxable services, digital codes, or specified digital products by: (A) Listing or advertising tangible personal property, taxable services, digital codes, or specified digital products for sale in a forum; and (B) Either directly or indirectly through an agreement or arrangement with a third party, collecting payment from a purchaser and transmitting the payment to the person selling the tangible personal property, taxable services, digital codes, or specified digital products, regardless of whether the person receives compensation or other consideration in exchange for the person's services in collecting and transmitting the payment.

Effective: July 1, 2019

OFFICE OF INCOME TAX ADMINISTRATION

Income Tax Update

"The Combined Federal/State Filing Program (CF/SF) was established to simplify information returns filing for taxpayers. Through CF/SF, the IRS electronically forwards information returns (original and corrected) to participating states."

OFFICE OF MOTOR VEHICLE ADMINISTRATION

Motor Vehicle Services

Act 368: Arkansas Antique Plates will be issued only to vehicles over 45 years.

Effective July 24, 2019.

Act 524: Office of Motor Vehicle will offer an optional expedited title service for an additional fee of \$10.00.

Effective July 24, 2019

The Office of Motor Vehicle, the Office of Driver Services and the International Registration Plan (IRP) Office, are 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 taxpayers to check the status of their application for title.

Transfer Ownership – This service will help taxpayers 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 taxpayers to print a duplicate registration online.

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

Online Pre-Registration – This service will allow taxpayers to input specific Motor Vehicle details and receive a confirmation code for submission. The taxpayer 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 taxpayers to register their vehicle online and "SKIP THE TRIP" to their local revenue office. User will enter Motor Vehicle details, pay sales

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tax, mail documents and obtain a confirmation code. The plate and registration will be mailed once documents have been received, reviewed and approved.



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

Services and Updates

Some sections have moved within The Office of Driver Services, please see the room changes below:

CDL Help Desk has moved from Rm 2110 to Rm 1130.
Insurance Verification has moved from Rm 1120 to Rm 2080.
Facial Recognition has moved from 1047 to Rm 1120.

Starting July 24, 2019 – October 1, 2019 the Office of Driver Services will be implementing several legislative law changes. Please visit our website to see legislative changes and dates of implementation at <https://www.dfa.arkansas.gov/driver-services/>. During this time, the Office of Driver Services will be adding a new online function to mydmv.arkansas.gov called The Age Waiver Application. This application will save taxpayers an extra trip to their local Driver Control office and allow them to start the application process from the comfort of their home.

Beginning September 1, 2019, the Office of Driver Services will be closing 2 Driver Control hearing offices. One will be the Paragould office in Northeast Arkansas district and the other will be the Jacksonville office in the central Arkansas district. The Office of Driver Services has changed the schedule of several outlying Driver Control offices from weekly visits to bi-weekly. These changes, in conjunction with the closures of offices, are in the effort of saving Arkansas taxpayers money.

Office of Motor Fuel Tax

Tax Act Update

Effective October 1, 2019 there is a wholesale sales tax on motor fuel for an additional 3 cents on gasoline and 6 cents per gallon on diesel. Act 416 was passed in the 92nd General Assembly Regular Session of 2019. This Act will increase the overall tax rate for Motor Fuel to 24.5 cents a gallon for gasoline and 28.5 cents a gallon for diesel.

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	Problems 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



OFFICE OF CHILD SUPPORT ENFORCEMENT
WEBSITE FOR EMPLOYERS

Log on to **OCSE MyWorkers** to have access to your online company information.

<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 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](#)

City or County Name	Code	Effective Date	%	Recent Action
Wilmot	02-07	4/1/2019	2.00	Increased
Rogers	04-02	4/1/2019	2.00	Annexation
Bentonville	04-03	4/1/2019	2.00	Annexation
Gentry	04-06	4/1/2019	2.00	Increase
Cave Springs	04-11	4/1/2019	1.00	Deannexation
Bella Vista	04-23	4/1/2019	1.00	Annexation
Caraway	16-05	4/1/2019	1.00	Annexation
Monette	16-10	4/1/2019	1.00	Annexation
Dyer	17-07	4/1/2019	1.00	Annexation
Pleasant Springs	32-08	4/1/2019	2.00	Annexation
Wabbaseka	35-02	4/1/2019	2.00	Increased
Redfield	35-04	4/1/2019	2.00	Increased
Magazine	42-04	4/1/2019	2.00	Annexation
Scranton	42-08	4/1/2019	1.00	Enacted
Cabot	43-11	4/1/2019	2.00	Annexation
Jasper	51-01	4/1/2019	2.00	Annexation
Lepanto	56-01	4/1/2019	2.25	Annexation
Truman	56-05	4/1/2019	2.00	Annexation
Waldenburg	56-09	4/1/2019	1.50	Decreased
Hector	58-04	4/1/2019	1.50	Enacted
Little Rock	60-05	4/1/2019	1.50	Annexation
Prairie Grove	72-09	4/1/2019	2.75	Increased
Springdale	72-10	4/1/2019	2.00	Annexation
Judsonia	73-10	4/1/2019	1.00	Annexation
Fulton County	25-00	4/1/2019	3.00	Increased
Grant County	27-00	4/1/2019	1.25	Increased
Saline County	62-00	4/1/2019	0.375	Enacted
Sharp County	67-00	4/1/2019	1.75	Increased

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Calendar of Due Dates

April

04/12/19 Sales Tax (1st monthly prepayment)
04/15/19 1st Qtr. Corporate 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, Corn/Sorghum Promotion, Bovine/Pseudorabies Fee, Bingo Tax, Rice Promotion Ark income tax returns "C" or "S" corporation, check the box Partnership (Partnership, LLC, Individual) (Calendar year filers; return due date 3 1/2 months after end of tax year) Employee monthly withholding tax, for previous month Individual Income Tax Returns - Fiduciary, Partnership and Composite 1st Qtr. Individual estimated income tax payment
04/22/19 Sales & Use Tax, monthly report for previous month Dyed Diesel - Motor Fuel Tax Miscellaneous Tax - Wheat, Waste Tire, Electronic Games of Skill, Wine-Small Farm Oil, Fantasy Sports Games (Quarterly)
04/24/19 Sales Tax (2nd monthly prepayment) Motor Fuel Tax (Except IFTA) Severance Tax
04/30/19 IFTA - 1st Quarter 2019 return Soybean Promotion

May

05/01/19 Franchise Tax
05/13/19 Sales Tax (1st monthly prepayment)
05/15/19 Employee monthly withholding tax, for previous 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
05/20/19 Dyed Diesel - Motor Fuel Tax Sales & Use Tax, monthly report for previous month Miscellaneous Tax - Wheat, Waste Tire, Electronic Games of Skill, Wine-Small Farm, Other Tobacco Products.
05/24/19 Sales Tax (2nd monthly prepayment)
05/28/19 Severance Tax
05/31/19 Motor Fuel Tax (Except IFTA)

June

06/12/19 Sales Tax (1st monthly prepayment)
06/15/19 2nd Qtr. Individual estimated income tax payment
06/17/19 2nd Qtr. Corporate estimated income tax (Based on calendar year filer) (EFT filers only) Employee monthly withholding tax, for previous 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
06/20/19 Dyed Diesel - Motor Fuel Tax Sales & Use Tax, monthly report for previous month Miscellaneous Tax - Wheat, Waste Tire, Electronic Games of Skill, Wine-Small Farm, Other Tobacco Products
06/24/19 Sales Tax (2nd monthly prepayment)
06/25/19 Motor Fuel Tax (Except IFTA)

[Calendar Due Dates for 2019](#)



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.

- ❖ Certify Tax Credits Payroll, Expenditures and/or Tax Back Refund request.

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](#)

[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](#)

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	501-682-4800
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
Revenue Administration	501-682-7000
Withholding Tax	501-682-7290
Miscellaneous Tax Section	501-682-7187
Tax Credits and Special Refunds	501-682-7106

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DFA REVENUE



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

August 13th, 2019, from 9:00 a.m. to 1:00 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

DFA Revenue Rules are listed in the newsletter and updated on the DFA website. The rules (regulations) can be accessed at the following link: [Revenue Rules](#).



The Arkansas State Revenue Tax Quarterly is a publication of the Problems 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 Problems 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:

- ✚ Thursday, July 4th in observance of Independence 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