



Arkansas State Revenue Tax Quarterly

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Department of Finance & Administration (DFA)
Revenue Division

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[DFA HOMEPAGE](#)

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ARKANSAS TAXPAYER ACCESS POINT (ATAP) UPDATE

ATAP gives taxpayers more access to their tax accounts, the ability to file and pay their returns, and access to their tax information. ATAP is now available for corporate, partnership, and individual income tax. Taxpayers are able to check on their income tax refund or make a payment on their income tax due by going to the ATAP website located at: [ATAP Website](#).

Taxpayers need to supply limited security information, such as their social security number and the amount of refund requested on the income

tax return, to login onto the ATAP website to conduct an income tax refund inquiry.

Taxpayers can make payments without logging onto ATAP for all tax types by supplying their social security number for individual income tax accounts, their Federal Identification Number (FEIN) for corporate income tax accounts, and their account identification number for business tax accounts.

ATAP has been enhanced with more options on the login page, and there are improved instructions for taxpayers who have already signed up on ATAP.

An ATAP tutorial has been made available for taxpayers from the login page of ATAP. This tutorial is strongly recommended for all new users before creating an ATAP account.

If taxpayers need further assistance with making payments on their tax accounts or creating usernames or passwords on ATAP, they will be routed to the Help Desk, and the Help Desk employees will be happy to assist the taxpayers.

You may reach the ATAP Help Desk at 877-280-2827 or 501-683-2827 from 8:00 a.m. to 4:30 p.m. Central Standard Time (CST) Monday through Friday. You may also email ATAP Technical Support at atap_help@dfa.arkansas.gov.

OFFICE OF MOTOR VEHICLE ADMINISTRATION

Rule 2005-7

Dealer Plates and Tags for Motor Vehicles and Motorcycles

Rule 2005-7 is in the process of being amended. The public hearing was held on December 28, 2010.

The rule is currently being amended to incorporate the following changes to the law by Act 484 of 2009 regarding the replacement of temporary cardboard tags with temporary preprinted paper buyer's tags:

1. Effective July 1, 2010 purchasers of vehicles from dealers will be required to display a temporary preprinted paper buyer's tag (preprinted tag) in the rear window of the vehicle within 5 business days of the purchase and until the vehicle is registered, unless the buyer affixes a valid plate from a registered vehicle that is being replaced.
2. The buyer may obtain the preprinted tag from a dealer who has the equipment to provide the preprinted tag or from the Office of Motor Vehicle or an approved vendor.
3. The preprinted tag is valid for 30 days from the date of purchase of the vehicle.
4. The preprinted tags may also be used by dealers to provide to customers who drive vehicles for purposes of demonstration or as loaner vehicles to repair customers.
5. Dealers who are unable to provide preprinted tags to customers must provide an information sheet to be maintained in the vehicle while the customer is using it for demonstration or as a loaner vehicle during a repair.
6. A manufacturer or dealer may use a preprinted tag for purposes of transporting a vehicle for a limited period of time.
7. The only change to the penalties regarding vehicle tags is the addition of a penalty imposed on a motor vehicle purchaser for failing to obtain, altering, or failing to display a temporary preprinted buyer's tag, if require to do so.
8. Temporary tags will be printed on demand on plain bond paper at the dealership or Revenue Office rather than the dealer purchasing tags from the Revenue Office and keeping a supply in inventory.
9. Temporary tags will be placed in the rear window of the vehicle rather than the place where a license plate is attached, unless the vehicle has no rear window.
10. Customers will pay the temporary tag fee when registering a vehicle rather than paying the dealer when they purchase a vehicle.

To read more information on this rule, please go to the Proposed Rule Section on the [DFA Revenue Rule Webpage](#).

OFFICE OF INCOME TAX ADMINISTRATION

Rule 2007-9 The Delta Geotourism Incentive Act

Rule 2007-9 is in the process of being amended. The public hearing on this rule was held on February 3, 2011.

The rule is currently being amended to reflect the changes made by Acts 2009, No. 349 and Acts 2009, No. 1192.

The amendment allows for geotourism tax credits to be sold, transferred, or assigned to recipients both

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within and outside the Lower Mississippi River Delta community, and other changes.

To read more information on this rule, please go to the Proposed Rule Section on the [DFA Revenue Rule Webpage](#).

OFFICE OF INCOME TAX

Withholding Tax Changes for 2011

IMPORTANT: 2011 WITHHOLDING TAX CHANGES

The AR3MAR (annual reconciliation form) may be filed through Arkansas Taxpayer Access Point (ATAP). You may also submit your W-2's through our W-2 verification website at the following link: [W-2 Verification Website](#). If you choose to file by paper instead of filing electronically, you are required to file the ARW-3 (transmittal of wage and tax statement) with your W-2's. This form can be found at the following link: [ARW-3 Form](#).

The AR3MAR, ARW-3, and the state copy of the employee's W-2 are due by February 28th. State copies of 1099's along with a photocopy of the 1096 (federal transmittal) are also due February 28th. If you participate in the federal/state combined program, you are not required to file with the state.

Once the annual returns (AR3MAR, AR3PAR, AR941, and AR941PT) are processed within Arkansas Integrated Revenue System (AIRS), any penalty and interest incurred for late payments will generate a single proposed assessment letter for the entire year.

For more information, please contact the Withholding Section at 501-682-7290, or go to their webpage located at: [Withholding Tax Section](#).

OFFICE OF INCOME TAX

Extension of Time to File Information



If a taxpayer will not be able to file his or her tax return by this year's deadline of April 18th, the taxpayer may receive an automatic six month extension of time to file by requesting a federal automatic extension on Form 4868 by April 18th. It is not necessary to attach the federal extension to your Arkansas return. When a taxpayer's Arkansas return is complete and ready to file, the taxpayer can check the extension box on the front of the return and mail it by the extended due date.

If a taxpayer does not apply for a federal extension, he or she may request an Arkansas extension on Form AR1055. The form must be approved and is valid for a maximum of 180 days. Taxpayers need to attach a copy of their approved Arkansas extension to the front of their tax return when they file and check the box on front of the return indicating that they had an extension.

A taxpayer should not request an extension if his or her tax return is complete, but they were unable to pay the tax due. This year the deadline for filing your tax return is April 18th. Taxpayers should file by that deadline, and if they owe taxes after filing their tax return, they need to pay as much as they can on their taxes due. The Individual Income Tax Section will send the taxpayer a notice for the balance. The balance owed may include additional charges such as interest and penalty.

The penalty for not filing your tax return is 5% per month, but the penalty for not paying on time is 1% per month. Therefore, a taxpayer should choose to file the tax return on time even if he or she can't pay the tax liability because there is a greater penalty for not filing on time.

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Information on this article was cited from the following webpage: [Extension of Time to File Information](#).

Please go to the following link to view or print the Arkansas Individual Income Tax Request for Extension of Time for Filing Income Tax Returns Form: [AR1055 Request for Extension Form](#).

For more information, please contact the Individual Income Tax Section at 501-682-1100, or go to their webpage located at: [Individual Income Tax Section](#).

OFFICE OF INCOME TAX

Military Spouses Residency Relief Act of 2009



The Military Spouses Residency Relief Act of 2009 exempts personal service income and wages earned by taxpayers who reside with their military spouses.

In order for the married couple to receive a refund of any taxes withheld on the exempt income, the married couple must have relocated to Arkansas under military orders and share the same “domicile” or true home outside Arkansas where they intend to return and locate permanently.

File Form AR1000NR and write “Military Spouse” on top of the front page of the return. Attach Certificate AR-MS and any additional documentation (LES or other pertinent information) to help in the processing of your return. **Taxpayers who qualify for this exemption are not required to include their income on the AR1000NR.**

Form ARW-4MS (Tax Exemption Certificate for Military Spouse) can be found at the following link: [Form ARW-4MS \(Tax Exemption Certificate for Military Spouse\)](#).

The information for this article was cited from the following webpage: [Military Spouses Residency Relief Act of 2009](#).

HELPFUL WEBPAGE LINKS

[INDIVIDUAL INCOME TAX E-FILE](#)

[INCOME TAX REFUND INQUIRY](#)

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

[CORPORATION INCOME TAX FORMS](#)

[PREVIOUS ARKANSAS STATE TAX QUARTERLIES](#)

[ARKANSAS TAXPAYER ACCESS POINT \(ATAP\)](#)

[FEDERAL EMPLOYER IDENTIFICATION NUMBER APPLICATION](#)

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

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

[MOTOR FUEL TAX](#)

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

[TAX CREDIT AND SPECIAL REFUND](#)

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
Delight	55-03	04/01/11	1.00	Enacted
DeValls Bluff	59-04	04/01/11	2.00	Increased
Guy	23-07	04/01/11	2.00	Increased
Lake City	16-09	04/01/11	1.00	Enacted
Drew County	22-00	04/01/11	2.50	Increased

Contact Info

Corporate Income Tax	501-682-4775
Taxpayer Assistance for Individual Income Tax	501-682-1100 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
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
Arkansas Taxpayer Access Point (ATAP)	501-683-2827 877-280-2827
Withholding Tax	501-682-7290
Miscellaneous Tax Section	501-682-7187
IRS Taxpayer Assistance/Refund Information	800-829-1040
IRS Federal Tax Forms	800-829-3676
IRS (Taxpayer Advocate)	501-396-5978

Calendar of Due Dates

April

04/20/11-Dyed Diesel-Motor Fuel Tax. Sales & Use Tax.
04/25/11-Sales Tax (2nd monthly prepayment). Motor Fuel Tax (Except IFTA). Severance Tax.

04/30/11-IFTA.

May

05/01/11-Franchise Tax.
05/12/11-Sales Tax (1st monthly prepayment).
05/13/11-Employee monthly withholding tax, for prior month (EFT filers only).

05/16/11-Employee monthly withholding tax, for prior month. Miscellaneous Tax (Except Severance Taxes).

05/20/11-Dyed Diesel-Motor Fuel Tax. Sales & Use Tax.
05/24/11-Sales Tax (2nd monthly prepayment).
05/25/11-Motor Fuel Tax (Except IFTA). Severance Tax.

June

06/13/11-Sales Tax (1st monthly prepayment).
06/14/11-Employee monthly withholding tax, for prior month (EFT filers only). 2nd Qtr estimated income tax (Based on calendar year filer) (EFT filers only).

06/15/11-Employee monthly withholding tax, for prior month. 2nd Qtr estimated income tax (Based on calendar year filer). Miscellaneous Tax (Except Severance taxes).

06/20/11-Dyed Diesel-Motor Fuel Tax. Sales & Use Tax.
06/24/11-Sales Tax (2nd monthly prepayment).
06/27/11-Motor Fuel Tax (Except IFTA). Severance Tax.

Through July 15th

07/12/11-Sales Tax (1st monthly prepayment).
07/14/11-Employee monthly withholding tax, for prior month (EFT filers only).

07/15/11-Employee monthly withholding tax, for prior month. Miscellaneous Tax (Except Severance Taxes).

**Arkansas Excise and Income
Tax Due Date Calendar for 2011**

The Arkansas Excise and Income Tax Due Date Calendar for 2011 is available at the following link: [Due Date Calendar for 2011](#).



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, or by mail at Problem Resolution and Tax Information Office, Ledbetter Building, Room 2460, P. O. Box 1272, Little Rock, Arkansas 72203-1272.

OFFICE OF FIELD AUDIT

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.

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.

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

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

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.