



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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income tax return or payment normally due on April 15, 2012.

The information for this article was cited from a press release dated February 27, 2012 from the Arkansas Department of Finance and Administration. For more Arkansas state income tax information, visit the following website at: [Income Tax](#).

Call the Arkansas Individual Income Tax Taxpayer Assistance Office toll-free at: 1-800-882-9275. For taxpayers in Pulaski County or outside of Arkansas, please call 501-682-1100. Phone assistance is available Monday through Friday from 8:00 a.m. until 4:30 p.m.

REVENUE

Update on Arkansas Integrated Revenue System (AIRS)

As of 2-27-12, AIRS Rollout 5 was implemented. This is the final rollout for the tax phase of the AIRS project. Rollout 5 incorporates the following miscellaneous tax types:

- Amusement Decal/License
- Beauty Pageant License
- Bingo Tax
- Bingo Raffle Renewal
- Construction Surcharge
- Electronic Games of Skill Fee
- Beef Promotion Fee
- Brucellosis/Pseudorabies Promotion Fee
- Catfish Feed Promotion Fee
- Corn/Grain Sorghum Promotion Fee
- Rice Promotion Fee
- Soybean Promotion Fee
- Wheat Promotion Fee
- Telecommunications Surcharge
- Vending Device Fee.

OFFICE OF INCOME TAX ADMINISTRATION

Arkansas Income Tax Deadline

The deadline for filing state income tax returns has been extended until midnight, Tuesday, April 17, 2012. This extended due date is being implemented to correspond to changes to the federal filing deadline.

Since April 15th falls on a Sunday and April 16th is Emancipation Day in Washington D.C., the official deadline for federal taxes has been moved to the next business day Tuesday, April 17th. Arkansas' due date for tax year 2011 is being extended to the same federal due date. The April 17th due date deadline applies to any

Information for this article was cited from the February 27, 2012 *AIRS in Action*, Volume 5, Issue 1 newsletter.

OFFICE OF INCOME TAX ADMINISTRATION

Rule 2012-1 Standard Mileage Rates for Income Tax Purposes

Rule 2012-1 is currently being promulgated to coordinate with a change in the allowable federal rate.

The rule sets the optional standard mileage rates that were effective January 1, 2012 as follows:

- For employees or self-employed individuals, the rate will remain at 55.5¢ per mile.
- For transportation expenses deductible as a medical or moving expense, the rate will decrease by 0.5¢ from 23.5¢ to 23¢ per mile.
- For charitable organizations, the rate will remain at 14¢ per mile.

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

OFFICE OF EXCISE TAX ADMINISTRATION

Rule 2012-2 Arkansas Sales Tax Holiday

Rule 2012-2, Arkansas Sales Tax Holiday, is currently being promulgated.

This rule contains information that will provide consumers and retail businesses with a better understanding of the recently enacted Arkansas annual “Sales Tax Holiday” sales and use tax exemption. The exemption, which is in effect throughout the first weekend of August each year, applies to the purchase of school supplies, clothing and other related items. This rule implements the provisions of Act 757 of 2011, which is codified at Ark. Code Ann. §26-52-444.

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



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.
- ❖ Change a name on an account.
- ❖ Change an address on an account.
- ❖ Amend a return.
- ❖ Store banking information for use during payment submission.

- ❖ 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](#).

OFFICE OF EXCISE TAX ADMINISTRATION

Alcohol Beverage Control (ABC) & Tobacco Control (TC) Clearance Letter Requirements & Due Dates

On or before June 30th of each calendar year, all permits issued by the Alcohol Beverage Control (ABC) and Tobacco Control (TC) must be renewed as a license requirement. All taxes due to Department of Finance and Administration, Revenue Division must be cleared in order to renew permits.

ABC and TC clearance letters are issued through the Sales and Use Tax Section as part of the annual renewal process for those permits.

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DFA notifies ABC and TC of all taxpayers who are not current in the filing and payment of tax returns, and DFA also includes taxpayers who have audit balances.

In order to obtain the clearance letter from DFA, the taxpayer should contact the Sales Tax Section's accounts receivable unit for instructions.

Payments must be made through the current reporting period with certified funds. If a taxpayer is unable to pay the full amount due, the taxpayer should contact the Sales Tax Section for additional information.

Payments for past due amounts should be mailed to P. O. Box 8054, Little Rock, AR 72203.

For more information concerning ABC and TC clearance letters, please go to the following webpage: [Excise Tax Administration](#) or call 501-682-7104.

OFFICE OF INCOME TAX ADMINISTRATION

Individual Income Tax Payment Voucher Instructions

When filing an original or amended tax return, a voucher must be fully completed and included with any payment, and a payment voucher must also be used for filing prior year tax forms.

Paper Returns

When mailing a paper tax return with payment, complete Form AR1000V and include a check or money order. Mail Form AR1000V, payment, and the tax return (Form AR1000F, AR1000NR or AR1000S) to the address listed below. If the payment is for an amended return, mark "Yes" on Form AR1000V in the appropriate space.

*Arkansas State Income Tax
P.O. Box 2144
Little Rock, AR 72203-2144*

E-Filed Returns

When mailing a payment for an electronically filed tax return, complete Form AR1000V and include a check or money order. Mail the AR1000V and electronically filed payment to:

*Arkansas State Income Tax
P.O. Box 8149
Little Rock, AR 72203-8149*

Please note the following:

- ❖ All tax return payments should be mailed on or before the due date of the tax return in order to avoid any penalties or interest.
- ❖ Write the social security number on the check or money order.
- ❖ Make check or money order payable to the Arkansas Department of Finance and Administration.
- ❖ For assistance, please contact the Individual Income Tax Section at: 501-682-1100.

To view a copy of AR1000V, please go to the following link: [AR1000V](#).

The information for this article was cited from the Arkansas 2011 Individual Income Tax Booklet. To view the booklet, go to the following link: [Arkansas 2011 Individual Income Tax Booklet](#).

OFFICE OF EXCISE TAX

Consumer Use Tax Form

If you purchased taxable merchandise outside the state of Arkansas for use, storage, consumption, or distribution within the state, a state and local consumer use tax may be due on the purchase price, including transportation charges.

Because of the increase in purchases made through mail order, telephone, and the Internet, there is a concern that individuals may not be aware of their obligation to report the consumer use tax on untaxed out of state purchases. Individuals and businesses purchasing items of tangible personal property such as books, furniture, jewelry, food, clothing, or other similar property for storage, use, or consumption in this state should pay the use tax directly to the state if tax was not collected by the seller.

The use tax is a companion tax to the sales tax. Its purpose is to protect local merchants from the unfair advantage of out of state sellers who do not collect Arkansas' sales tax. The consumer use tax has been in effect since 1949.

The use tax rate is the same as the sales tax rate, 6.00% for all transactions except food purchases which has a reduced rate of 1.5% plus the applicable city and/or county rates where the merchandise is delivered in the state. The tax applies to the purchase price of the merchandise plus shipping and handling charges that the merchant adds to your bill. If the total tax due is greater than \$100 per month, the

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use tax report should be filed on a monthly basis. If the total tax due is \$25-\$100 per month, the use tax report should be filed on a quarterly basis. If the total tax due is less than \$25 per month, the use tax report should be filed on an annual basis.

To view the Consumer Use Tax form or the contents of this article, please go to the following link:

[Consumer Use Tax Form.](#)

Please call the Sales and Use Tax Section at (501) 682-7104 if you have questions or need additional consumer use tax forms.

HELPFUL WEBPAGE LINKS

[INDIVIDUAL INCOME TAX E-FILE](#)

[INCOME TAX REFUND INQUIRY](#)

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

[ARKANSAS 2011 INDIVIDUAL INCOME TAX BOOKLET](#)

[INDIVIDUAL INCOME TAX ACCOUNT CHANGE FORM](#)

[CORPORATION INCOME TAX FORMS](#)

[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 CREDITS AND SPECIAL REFUNDS](#)

[ARKANSAS CHILD SUPPORT HOMEPAGE](#)

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

[CREDIT CARD PAYMENT INFORMATION](#)

OFFICE OF MOTOR VEHICLE ADMINISTRATION

Auto Renewal



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 rev.arstar@dfa.arkansas.gov.

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
Caraway	16-05	04/01/12	1.00	Enacted
Clarksville	36-01	04/01/12	2.00	Increased
Manila	47-13	04/01/12	1.75	Increased
Maynard	61-02	04/01/12	1.50	Enacted
Searcy	73-15	04/01/12	1.50	Increased
Widener	68-08	04/01/12	1.75	Enacted
Garland County	26-00	04/01/12	1.125	Increased
Greene County	28-00	04/01/12	1.75	Increased

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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.

OFFICE OF CHILD SUPPORT ENFORCEMENT (OCSE)

OCSE MyWorkers Website



Calendar of Due Dates

April 20th through April 30th

04/20/12—Dyed Diesel—Motor Fuel Tax. Sales & Use Tax. Miscellaneous Tax (Oil Producer Report, Other Tobacco Products, Waste Tire, Wheat).

04/24/12—Sales Tax (2nd monthly prepayment).
04/25/12—Motor Fuel Tax (Except IFTA). Miscellaneous Tax (Oil Producer, Brine, Severance, Timber, Natural Gas Severance).

04/30/12—IFTA. Miscellaneous Tax. (Soybean).

May

05/01/12—Franchise Tax.
05/14/12—Sales Tax (1st monthly prepayment).
05/15/12—Employee monthly withholding tax, for prior month. AR income tax returns (Exempt Organization). Miscellaneous Tax (Cigarette, Cigarette Papers, Telecommunications, Construction Surcharges, Soft Drink,

Beer, Liquor, Wine, Beef Promotion, Brucellosis, Catfish Promotion, Rice, Corn & Sorghum, Bingo).

05/21/12—Dyed Diesel—Motor Fuel Tax. Sales & Use Tax. Miscellaneous Tax (Oil Producer Report, Other Tobacco Products, Waste Tire, Wheat).

05/24/12—Sales (2nd monthly prepayment).
05/25/12—Motor Fuel Tax (Except IFTA). Miscellaneous Tax (Oil Producer, Brine, Severance, Timber, Natural Gas Severance).

05/31/12—Miscellaneous Tax (Soybean).

June

06/11/12—Miscellaneous Tax—(Ad Valorem—installment 2).

06/12/12—Sales Tax (1st monthly prepayment).
06/14/12—2nd Qtr estimated income tax (Based on calendar year filer) (EFT filers only).

06/15/12—Employee monthly withholding tax, for prior month. 2nd Qtr estimated income tax (Based on calendar year filer). Miscellaneous Tax (Cigarette, Cigarette Papers, Telecommunications, Construction Surcharges, Soft Drink, Beer, Liquor, Wine, Beef Promotion, Brucellosis, Catfish Promotion, Rice, Corn & Sorghum, Bingo).

06/20/12—Dyed Diesel—Motor Fuel Tax. Sales & Use Tax. Miscellaneous Tax (Oil Producer Report, Other Tobacco Products, Waste Tire, Wheat).

06/25/12—Sales Tax (2nd monthly prepayment). Motor Fuel Tax (Except IFTA). Miscellaneous Tax (Oil Producer, Brine, Severance, Timber, Natural Gas Severance).

Through July 16th

07/02/12—Miscellaneous Tax (Soybean). Miscellaneous Tax (Vending—Annual Renewal, Amusement—Annual Renewal).

07/12/12—Sales Tax (1st monthly prepayment).
07/16/12—Employee monthly withholding tax, for prior month. Miscellaneous Tax (Cigarette, Cigarette Papers, Telecommunications, Construction Surcharges, Soft Drink, Beer, Liquor, Wine, Beef Promotion, Brucellosis, Catfish Promotion, Rice, Corn & Sorghum, Bingo).

Upcoming State Observed Holidays

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

- ✚ Monday, May 28th, in observance of Memorial Day.
- ✚ Wednesday, July 4th, in observance of Independence Day.

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
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
IRS (Taxpayer Advocate)	501-396-5978
IRS Taxpayer Assistance/Refund Information	800-829-1040
IRS Federal Tax Forms	800-829-3676

Arkansas Excise and Income Tax Due Date Calendar for 2012

The 2012 Arkansas Excise & Income Tax Due Date Calendar is available at the following link: [2012 Arkansas Excise & Income Tax Due Date Calendar](#).



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.

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

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.

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](#).