

ARKANSAS EXCISE & INCOME TAX DUE DATES  
2019 TAX CALENDAR FOR SMALL BUSINESSES

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| DATE           | DESCRIPTION  | DATE            | DESCRIPTION  |
|----------------|--|-----------------|--|
| <b>January</b> |  | <b>February</b> |  |
| 01/14/19       | Sales Tax (1st monthly prepayment)   | 02/12/19        | Sales Tax (1st monthly prepayment)   |
| 01/15/19       | 4th Qtr Individual estimated income tax (Based on calendar year filer)<br>Employee monthly withholding tax, for previous month<br>Miscellaneous Tax (Except Severance taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire)<br>Beer, Liquor, Soft Drink, Cigarette Excise, Cigarette Papers, Construction<br>Surcharge, Telecommunications Surcharge, Beef Promotions, Catfish Promotions<br>Corn/Sorghum, Promotion, Bovine/Psuedorabies Fee, Bingo Tax, | 02/15/19        | Employee monthly withholding tax, for previous month<br>Miscellaneous Tax (Except Severance taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire)<br>Beer, Liquor, Soft Drink, Cigarette Excise, Cigarette Papers, Construction<br>Surcharge, Telecommunications Surcharge, Beef Promotions, Catfish Promotions<br>Corn/Sorghum, Promotion, Bovine/Psuedorabies Fee, Bingo Tax, Rice Promotion  |
| 01/22/19       | Sales & Use Tax, monthly report for previous month<br>Miscellaneous Tax - Wheat, Waste Tire, Electronic Games of Skill, Wine-Small Farm,<br>Dyed Diesel - Motor Fuel Tax   | 02/20/19        | Miscellaneous Tax - Wheat, Waste Tire, Electronic Games of Skill, Wine-Small Farm,<br>Other Tobacco Products<br>Sales & Use Tax, monthly report for previous month<br>Dyed Diesel - Motor Fuel Tax   |
| 01/24/19       | Sales Tax (2nd monthly prepayment)   | 02/25/19        | Sales Tax (2nd monthly prepayment)<br>Severance Tax<br>Motor Fuel Tax (Except IFTA)  |
| 01/25/19       | Motor Fuel Tax (Except IFTA)<br>Severance Tax  | 02/28/19        | Employer's annual reconciliation of income tax withheld for (Monthly filers)<br>Miscellaneous Tax-Soybean Promotion  |
| 01/31/19       | Soybean Promotion<br>Employee withholding tax return for prior year (Annual filers )<br>W2's and 1099's<br>IFTA - 4th Quarter 2018 return  |                 |  |
| <b>March</b>   |  | <b>April</b>    |  |
| 03/12/19       | Sales Tax (1st monthly prepayment)   | 04/12/19        | Sales Tax (1st monthly prepayment)   |
| 03/15/19       | Employee monthly withholding tax, for previous month<br>Withholding Tax - Pass through entity return due<br>Miscellaneous Tax (except Severance taxes, Wheat, Soybean, Wine-Small and Waste Tire)<br>Beer, Liquor, Soft Drink, Cigarette Excise, Cigarette Papers, Construction<br>Corn/Sorghum, Promotion, Bovine/Psuedorabies Fee, Bingo Tax, Rice Promotion   | 04/15/19        | 1st Qtr Corporate estimated income tax (Based on calendar year filer) (EFT filers only)<br>Miscellaneous Tax (Except Severance taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire)<br>Beer, Liquor, Soft Drink, Cigarette Excise, Cigarette Papers, Construction Surcharge,<br>Telecommunications Surcharge, Beef Promotions, Catfish Promotions,<br>Corn/Sorghum Promotion, Bovine/Psuedorabies Fee, Bingo Tax, Rice Promotion<br>Ark income tax returns "C" or "S" corporation, check the box Partnership (Partnership,<br>LLC, Individual) (Calendar year filers; return due date 3 1/2 months after end of tax year)<br>Employee monthly withholding tax, for previous month<br>Individual Income Tax Returns - Fiduciary, Partnership and Composite<br>1st Qtr Individual estimated income tax payment |
| 03/20/19       | Sales & Use Tax, monthly report for previous month<br>Dyed Diesel - Motor Fuel Tax<br>Miscellaneous Tax - Wheat, Waste Tire, Electronic Games of Skill, Wine-Small Farm,<br>Oil, Other Tobacco Products  | 04/22/19        | Sales & Use Tax, monthly report for previous month<br>Dyed Diesel - Motor Fuel Tax<br>Miscellaneous Tax - Wheat, Waste Tire, Electronic Games of Skill, Wine-Small Farm<br>Oil, Fantasy Sports Games (Quarterly)   |
| 03/25/19       | Sales Tax (2nd monthly prepayment)<br>Severance Tax<br>Motor Fuel Tax (Except IFTA)  | 04/24/19        | Sales Tax (2nd monthly prepayment)   |
| 03/29/19       | Miscellaneous Tax-Soybean Promotion  | 04/25/19        | Motor Fuel Tax (Except IFTA)<br>Severance Tax  |
|                |  | 04/30/19        | IFTA - 1st Quarter 2019 return<br>Soybean Promotion  |
| <b>May</b>     |  | <b>June</b>     |  |
| 05/01/19       | Franchise Tax  | 06/12/19        | Sales Tax (1st monthly prepayment)   |
| 05/13/19       | Sales Tax (1st monthly prepayment)   | 06/15/19        | 2nd Qtr. Individual estimated income tax payment   |
| 05/15/19       | Employee monthly withholding tax, for previous month<br>Miscellaneous Tax (Except Severance taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire)<br>Beer, Liquor, Soft Drink, Cigarette Excise, Cigarette Papers, Construction<br>Surcharge, Telecommunications Surcharge, Beef Promotions, Catfish Promotions<br>Corn/Sorghum, Promotion, Bovine/Psuedorabies Fee, Bingo Tax, Rice Promotion  | 06/17/19        | 2nd Qtr Corporate estimated income tax (Based on calendar year filer) (EFT filers only)<br>Employee monthly withholding tax, for previous month<br>Miscellaneous Tax (Except Severance taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire)<br>Beer, Liquor, Soft Drink, Cigarette Excise, Cigarette Papers, Construction Surcharge,<br>Telecommunications Surcharge, Beef Promotions, Catfish Promotions,<br>Corn/Sorghum, Promotion, Bovine/Psuedorabies Fee, Bingo Tax, Rice Promotion  |
| 05/20/19       | Dyed Diesel - Motor Fuel Tax<br>Sales & Use Tax, monthly report for previous month<br>Miscellaneous Tax - Wheat, Waste Tire, Electronic Games of Skill, Wine-Small Farm,<br>Other Tobacco Products.  | 06/20/19        | Dyed Diesel - Motor Fuel Tax<br>Sales & Use Tax, monthly report for previous month<br>Miscellaneous Tax - Wheat, Waste Tire, Electronic Games of Skill, Wine-Small Farm,<br>Other Tobacco Products   |
| 05/24/19       | Sales Tax (2nd monthly prepayment)   | 06/24/19        | Sales Tax (2nd monthly prepayment)   |
| 05/28/19       | Severance Tax  | 06/25/19        | Motor Fuel Tax (Except IFTA)   |
| 05/31/19       | Motor Fuel Tax (Except IFTA)   |                 |  |

5/31/2019 Miscellaneous Tax-Soybean Promotion

06/25/19 Severance Tax  
06/28/19 Soybean Promotion

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|------------------|--|-----------------|---|
| <b>July</b>      |  | <b>August</b>   |   |
| 07/12/19         | Sales Tax (1st monthly prepayment)   | 08/12/19        | Sales Tax (1st monthly prepayment)  |
| 07/15/19         | Employee monthly withholding tax, for previous month<br>Miscellaneous tax (Except Severance taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire)<br>Beer, Liquor, Soft Drink, Cigarette Excise, Cigarette Papers, Construction Surcharge, Telecommunications Surcharge, Beef Promotions, Catfish Promotions<br>Corn/Sorghum, Promotion, Bovine/Psuedorabies Fee, Bingo Tax, Rice Promotion   | 08/15/19        | Employee monthly withholding tax, for previous month<br>Miscellaneous Tax (Except Severance taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire)<br>Beer, Liquor, Soft Drink, Cigarette Excise, Cigarette Papers, Construction Surcharge<br>Telecommunications Surcharge, Beef Promotions, Catfish Promotions<br>Corn/Sorghum, Promotion, Bovine/Psuedorabies Fee, Bingo Tax, Rice Promotion  |
| 07/22/19         | Sales & Use Tax, monthly report for previous month<br>Dyed Diesel - Motor Fuel Tax<br>Miscellaneous Tax - Wheat, Waste Tire, Electronic Games of Skill, Wine-Small Farm<br>Oil, Other Tobacco Products, Fantasy Sports Games (Quarterly)   | 08/20/19        | Dyed Diesel - Motor Fuel Tax<br>Miscellaneous Tax - Wheat, Waste Tire, Electronic Games of Skill, Wine-Small Farm<br>Other Tobacco Products<br>Sales & Use Tax, monthly report for previous month   |
| 07/24/19         | Sales Tax (2nd monthly prepayment)   | 08/26/19        | Sales Tax (2nd monthly prepayment)<br>Motor Fuel Tax (Except IFTA)<br>Severance Tax   |
| 07/25/19         | Motor Fuel Tax (Except IFTA)<br>Severance Tax  | 08/30/19        | Miscellaneous Tax-Soybean Promotion   |
| 07/31/19         | Miscellaneous Tax-Soybean Promotion<br>IFTA - 2nd Quarter 2019 return  |                 |   |
| <b>September</b> |  | <b>October</b>  |   |
| 09/12/19         | Sales Tax (1st monthly prepayment)   | 10/14/19        | Sales Tax (1st monthly prepayment)  |
| 09/15/19         | 3rd Qtr. Individual estimated income tax payment   | 10/15/19        | Individual Income Tax Return w/extension (Fiduciary, Partnership, Composite)<br>Employee monthly withholding tax, for previous month<br>Miscellaneous Tax (Except Severance taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire)<br>Beer, Liquor, Soft Drink, Cigarette Excise, Cigarette Papers, Construction Surcharge<br>Telecommunications Surcharge, Beef Promotions, Catfish Promotions<br>(Based on calendar year filers; return due date 8 1/2 months after end of tax year)  |
| 09/16/19         | Employee monthly withholding tax, for previous month<br>3rd Qtr Corporate estimated income tax (Based on calendar year filer) (EFT filers only)<br>Ark income tax returns (Cooperative association)<br>Miscellaneous Tax (Except Severance taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire)<br>Beer, Liquor, Soft Drink, Cigarette Excise, Cigarette Papers, Construction Surcharge,<br>Telecommunications Surcharge, Beef Promotions, Catfish Promotions<br>Corn/Sorghum, Promotion, Bovine/Psuedorabies Fee, Bingo Tax, Rice Promotion | 10/21/19        | Sales & Use tax, monthly report for previous month<br>Dyed Diesel - Motor Fuel Tax<br>Miscellaneous Tax - Wheat, Waste Tire, Electronic Games of Skill, Wine-Small Farm<br>Other Tobacco Products, Fantasy Sports Games (Quarterly)   |
| 09/20/19         | Dyed Diesel - Motor Fuel Tax<br>Sales & Use Tax, monthly report for previous month<br>Miscellaneous Tax - Wheat, Waste Tire, Electronic Games of Skill, Wine-Small Farm<br>Oil, Other Tobacco Products   | 10/24/19        | Sales Tax (2nd monthly prepayment)  |
| 09/24/19         | Sales Tax (2nd monthly prepayment)   | 10/25/19        | Motor Fuel Tax (Except IFTA)<br>Severance Tax   |
| 09/25/19         | Severance Tax<br>Motor Fuel Tax (Except IFTA)  | 10/31/19        | IFTA - 3rd Quarter 2019 return<br>Miscellaneous Tax-Soybean Promotion   |
| 09/30/19         | Miscellaneous Tax-Soybean Promotion  |                 |   |
| <b>November</b>  |  | <b>December</b> |   |
| 11/12/19         | Sales Tax (1st monthly prepayment)   | 12/12/19        | Sales Tax (1st monthly prepayment)  |
| 11/15/19         | Employee monthly withholding tax, for previous month<br>Miscellaneous Tax (Except Severance taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire)<br>Beer, Liquor, Soft Drink, Cigarette Excise, Cigarette Papers, Construction Surcharge<br>Telecommunications Surcharge, Beef Promotions, Catfish Promotions<br>Corn/Sorghum, Promotion, Bovine/Psuedorabies Fee, Bingo Tax, Rice Promotion   | 12/16/19        | 4th Qtr Corporation estimated income tax (Based on calendar year filer) (EFT filers only)<br>Employee monthly withholding tax, for previous month<br>4th Qtr Corporation estimated income tax (Based on calendar year filer)<br>Miscellaneous Tax (Except Severance taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire)<br>Beer, Liquor, Soft Drink, Cigarette Excise, Cigarette Papers, Construction Surcharge<br>Telecommunications Surcharge, Beef Promotions, Catfish Promotions<br>Corn/Sorghum, Promotion, Bovine/Psuedorabies Fee, Bingo Tax, |
| 11/20/19         | Sales & Use tax, monthly report for previous month<br>Dyed Diesel - Motor Fuel Tax<br>Miscellaneous Tax - Wheat, Waste Tire, Electronic Games of Skill, Wine-Small Farm<br>Oil, Other Tobacco Products   | 12/20/19        | Miscellaneous Tax - Wheat, Waste Tire, Electronic Games of Skill, Wine-Small Farm<br>Oil, Other Tobacco Products<br>Dyed Diesel - Motor Fuel Tax<br>Sales & Use Tax, monthly report for previous month  |
| 11/25/19         | Severance Tax<br>Motor Fuel Tax (Except IFTA)<br>Sales Tax (2nd monthly prepayment)  | 12/26/19        | Severance Tax<br>Motor Fuel Tax (Except IFTA)<br>Sales Tax (2nd monthly prepayment)   |
| 11/29/19         | Miscellaneous Tax-Soybean Promotion  | 12/31/2019      | Miscellaneous Tax-Soybean Promotion   |