

ARKANSAS EXCISE & INCOME TAX DUE DATES
2015 TAX CALENDAR FOR SMALL BUSINESSES

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DATE	DESCRIPTION	DATE	DESCRIPTION
January		February	
01/12/15	Sales Tax (1st monthly prepayment)	02/12/15	Sales Tax (1st monthly prepayment)
01/15/15	4th Qtr Individual estimated income tax (Based on calendar year filer)	02/17/15	Employee monthly withholding tax, for prior month
	Employee monthly withholding tax, for prior month		Miscellaneous Tax (Except Severance taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire)
	Miscellaneous Tax (Except Severance taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire)	02/20/15	Dyed Diesel - Motor Fuel Tax
01/20/15	Sales & Use Tax		Sales & Use Tax
01/22/15	Dyed Diesel - Motor Fuel Tax	02/24/15	Sales Tax (2nd monthly prepayment)
01/25/15	Motor Fuel Tax (Except IFTA)	02/25/15	Motor Fuel Tax (Except IFTA)
01/26/15	Sales Tax (2nd monthly prepayment)		Severance Tax
	Severance Tax	02/28/15	Employer's annual reconciliation of income tax withhold (Including W-2's & 1099's)
01/31/15	Employee withholding tax report for prior year (Annual filers only)		
	IFTA		
March		April	
03/12/15	Sales Tax (1st monthly prepayment)	04/13/15	Sales Tax (1st monthly prepayment)
03/16/15	Employee monthly withholding tax, for prior month	04/15/15	1st Qtr estimated income tax (Based on calendar year filer) (EFT filers only)
	Ark income tax returns ("C" or "S" corporation, check the box partnership, LLC)		Miscellaneous Tax (Except Severance taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire)
	(Based on calendar year filers; return due date 2 1/2 months after end of tax year)		Employee monthly withholding tax, for prior month
	Miscellaneous Tax (Except Severance taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire)		Ark income tax returns (partnership, LLC, individual)
03/20/15	Dyed Diesel - Motor Fuel Tax		(Based on calendar year filers; return due date 3 1/2 months after end of tax year)
	Sales & Use Tax		Extension Payment Voucher 5 (Individual Income Tax)
03/24/15	Sales Tax (2nd monthly prepayment)		1st Qtr estimated income tax (Based on calendar year filer)
03/25/15	Motor Fuel Tax (Except IFTA)	04/20/15	Sales & Use Tax
03/25/15	Severance Tax	04/22/15	Dyed Diesel - Motor Fuel Tax
		04/24/15	Sales Tax (2nd monthly prepayment)
		04/25/15	Motor Fuel Tax (Except IFTA)
			Severance Tax
		04/30/15	IFTA
May		June	
05/01/15	Franchise Tax	06/12/15	Sales Tax (1st monthly prepayment)
05/12/15	Sales Tax (1st monthly prepayment)	06/15/15	2nd Qtr estimated income tax (Based on calendar year filer) (EFT filers only)
05/15/15	Employee monthly withholding tax, for prior month		Employee monthly withholding tax, for prior month
	Miscellaneous Tax (Except Severance taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire)		2nd Qtr estimated income tax (Based on calendar year filer)
05/20/15	Dyed Diesel - Motor Fuel Tax		Miscellaneous Tax (Except Severance taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire)
	Sales & Use Tax	06/20/15	Dyed Diesel - Motor Fuel Tax
05/26/15	Sales Tax (2nd monthly prepayment)	06/22/15	Sales & Use Tax
	Motor Fuel Tax (Except IFTA)	06/24/15	Sales Tax (2nd monthly prepayment)
	Severance Tax	06/25/15	Motor Fuel Tax (Except IFTA)
			Severance Tax

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DATE	DESCRIPTION	DATE	DESCRIPTION
July		August	
07/13/15	Sales Tax (1st monthly prepayment)	08/12/15	Sales Tax (1st monthly prepayment)
07/15/15	Employee monthly withholding tax, for prior month Miscellaneous tax (Except Severance taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire)	08/17/15	Employee monthly withholding tax, for prior month Miscellaneous Tax (Except Severance taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire)
07/20/15	Sales & Use Tax	08/20/15	Dyed Diesel - Motor Fuel Tax Sales & Use Tax
07/22/15	Dyed Diesel - Motor Fuel Tax	08/24/15	Sales Tax (2nd monthly prepayment)
07/24/15	Sales Tax (2nd monthly prepayment)	08/26/15	Motor Fuel Tax (Except IFTA) Severance Tax
07/25/15	Motor Fuel Tax (Except IFTA) Severance Tax		
07/31/15	IFTA		
September		October	
09/14/15	Sales Tax (1st monthly prepayment)	10/13/15	Sales Tax (1st monthly prepayment)
09/15/15	Employee monthly withholding tax, for prior month 3rd Qtr estimated income tax (Based on calendar year filer) (EFT filers only) Ark income tax returns (Cooperative association) (Based on calendar year filers; return due date 8 1/2 months after end of tax year) 3rd Qtr estimated income tax (Based on calendar year filer) Miscellaneous Tax (Except Severance taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire)	10/15/15	Employee monthly withholding tax, for prior month Miscellaneous Tax (Except Severance taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire)
09/20/15	Dyed Diesel - Motor Fuel Tax	10/20/15	Sales & Use tax
09/21/15	Sales & Use Tax	10/21/15	Dyed Diesel - Motor Fuel Tax
09/24/15	Sales Tax (2nd monthly prepayment)	10/26/15	Sales Tax (2nd monthly prepayment) Motor Fuel Tax (Except IFTA) Severance Tax
09/25/15	Motor Fuel Tax (Except IFTA) Severance Tax	10/31/15	IFTA
November		December	
11/12/15	Sales Tax (1st monthly prepayment)	12/14/15	Sales Tax (1st monthly prepayment)
11/16/15	Employee monthly withholding tax, for prior month Miscellaneous Tax (Except Severance taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire)	12/15/15	4th Qtr Corp estimated income tax (Based on calendar year filer) (EFT filers only) Employee monthly withholding tax, for prior month 4th Qtr Corporation estimated income tax (Based on calendar year filer) Miscellaneous Tax (Except Severance taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire)
11/20/15	Dyed Diesel - Motor Fuel Tax Sales & Use tax	12/20/15	Dyed Diesel - Motor Fuel Tax
11/24/15	Sales Tax (2nd monthly prepayment) Motor Fuel Tax (Except IFTA) Severance Tax	12/21/15	Sales & Use Tax
		12/28/15	Motor Fuel Tax (Except IFTA) Severance Tax Sales Tax (2nd monthly prepayment)