

DFA Arkansas Department of Finance and Administration



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<i>Arkansas State Revenue Tax Quarterly Newsletter, Volume XX, No. 3</i>	ARKANSAS DFA HOMEPAGE	July, August, and September 2014

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The following are links for instructions to retailers and an itemized list which includes items that are tax exempt and non-tax exempt (taxable) during the 2014 Arkansas Sales Tax Holiday:

- ❖ [Instructions to Retailers.](#)
- ❖ [List of Items Tax Exempt and Non-Tax Exempt.](#)

For more information about the 2014 Arkansas Sales Tax Holiday, go to the following link: [2014 Arkansas Sales Tax Holiday](#)

OFFICE OF INCOME TAX ADMINISTRATION

2013 vs 2014 Individual Income Tax Filing Season Statistics

The Arkansas Department of Finance and Administration (DFA) Income Tax Section has provided updated statistics showing continued growth in electronic filing of state tax returns.

As of May 1, 2014, more than 929,000 taxpayers had e-filed their state tax returns which is an increase of more than five percent compared to e-filed state tax returns as of May 1, 2013.

In contrast, paper filed state tax returns decreased sharply from almost 243,000 to 199,000 for an 18 percent decrease.

Additionally, more taxpayers are choosing to have their tax refunds direct deposited in 2014. As of May 1, 2014, almost 414,000 tax refunds were direct deposited versus 305,000 in 2013.

OFFICE OF EXCISE TAX ADMINISTRATION

2014 Arkansas Sales Tax Holiday

The Arkansas sales tax holiday for clothing and school-related supplies will begin Saturday, August 2, 2014, at 12:01 a.m. and end Sunday, August 3, 2014, at 11:59 p.m.

State and local sales tax will not be collected during this 48-hour period on the sale of (1) clothing and footwear with a sales price of less than \$100 per item; (2) clothing accessories and equipment with a sales price of less than \$50 per item; (3) school supplies; (4) school art supplies; and (5) school instructional materials.

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For more detailed information, a graph has been provided below:

2013 vs 2014 INDIVIDUAL FILING SEASON STATISTICS
Comparing 1/1/13 - 5/1/13 to 1/1/14 - 5/1/14

	2013	2014	% Change
Returns Processed	1,126,639	1,127,924	0.11%
E-filed	883,866	929,415	5.15%
Paper	242,773	198,509	-18.20%
Total Refunds	780,135	788,108	1.02%
Total Amount	\$369,623,779	\$383,729,399	3.82%
Average refund	\$474	\$487	2.77%
Direct Deposit Refunds	304,668	413,556	35.74%

OFFICE OF EXCISE TAX ADMINISTRATION

Delta Geotourism Incentive Act 518 of 2007

Act 518 of 2007, as amended by Acts 349 and 1192 of 2009 and Act 738 of 2011, provides an income tax credit to geotourism-supporting businesses approved by the Arkansas Department of Parks and Tourism that invest a minimum of \$25,000.

The credit is equal to 25% of the qualified investment; however, the maximum amount of investment considered for the credit each year is \$250,000. Any unused credit may be carried forward for 5 years after the tax year the credit was earned, or until exhausted, whichever event occurs first. Geotourism tax credits may be sold, transferred, or assigned to recipients both within the Lower Mississippi River Delta and outside of that area.

To claim the credits authorized, attach to the tax return a copy of the Certificate of Tax Credit issued by the DFA Revenue Tax Credits/Special Refunds Section.

For complete details regarding this program, please see DFA Rule 2007-9 at the following link: [Delta Geotourism Incentive Act 518 of 2007](#).

For information regarding approval for the Delta Geotourism Incentive, contact the Tax Credits/Special Refunds Section at (501) 682-7106.

OFFICE OF EXCISE TAX ADMINISTRATION

Rule 2014-2, Alternative Fuels Tax/Liquefied Natural Gas (LNG) Rule

Rule 2014-2 has been promulgated to coordinate with a change in the allowable federal rate.

This rule contains information implementing and clarifying statutory provisions pertaining to liquefied natural gas (LNG) used as an alternative fuel to generate power in an internal combustion engine or motor for a motor vehicle. Gasoline gallon equivalent and diesel gallon equivalent measurements for LNG are defined and the tax rate imposed for LNG is clarified, facilitating the administration, enforcement, and collection of taxes levied on LNG.

This rule implements the provisions of the Alternative Fuels Tax Law, Act 1119 of 1993, as amended, which is codified at Ark. Code Ann. §26-62-101, *et seq.*

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

OFFICE OF MOTOR VEHICLE ADMINISTRATION



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.

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 2350	Motor Fuel Tax
Room 2360	Hearings and Appeals
Room 2380	Revenue Legal Counsel
Room 2370	Tax Credits/Special Refunds
Room 2460	Problem Resolution & Tax Information Office

DFA REVENUE



American Red Cross

DFA/Revenue Division is sponsoring an American Red Cross Blood Drive on Wednesday, August 20, 2014, from 9:00 a.m. to 1:00 p.m., in

Room 2020 in the Ragland Building.

For more information concerning the American Red Cross Blood Drive on August 20th and how to set up an appointment to donate, please go to the following link: [August 2014 American Red Cross Blood Drive](#).

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



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 Link Section** of the *Arkansas State Revenue Tax Quarterly Newsletter* in every issue.

Upcoming State Observed Holidays

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

- Monday, September 1st, in observance of Labor Day.

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 of any changes to DFA's Revenue rules.

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

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
Bella Vista	04-23	07/01/14	1.00	Annexation
Bradford	73-03	07/01/14	2.00	Enacted
Fort Smith	65-01	07/01/14	2.00	Annexation
Horatio	66-04	07/01/14	1.00	Enacted
Mountain Home	03-01	07/01/14	1.00	Annexation
Searcy	73-15	07/01/14	1.50	Increased
Stuttgart	01-01	07/01/14	3.00	Increased
Calhoun County	07-00	07/01/14	2.50	Increased
Yell County	75-00	07/01/14	2.00	Increased

Calendar of Due Dates

July 21st through July 31st

07/21/14—Dyed Diesel-Motor Fuel Tax. Sales & Use Tax.

07/24/14—Sales Tax (2nd monthly prepayment).

07/25/14—Motor Fuel Tax (Except IFTA). Severance Tax.

07/31/14—IFTA.

August

08/12/14—Sales Tax (1st monthly prepayment).

08/14/14—Employee monthly withholding tax, for prior month. (EFT filers only).

08/15/14—Employee monthly withholding tax, for prior month. Miscellaneous Tax (Except Severance Taxes).

08/20/14—Dyed Diesel-Motor Fuel Tax. Sales & Use Tax.

08/25/14—Sales Tax (2nd monthly prepayment). Motor Fuel Tax (Except IFTA). Severance Tax.

September

09/12/14—Sales Tax (1st monthly prepayment). Employee monthly withholding tax, for prior month (EFT filers only).

09/15/14—3rd Qtr Corp estimated income tax (Based on calendar year filer). Employee monthly withholding tax, for prior month. Ark income tax returns (Cooperative association). Based on calendar year filers; return due date 8 ½ months after end of tax year). 3rd Qtr Individual estimated income tax (Based on calendar year filer). Miscellaneous Tax (Except Severance Taxes).

09/22/14—Dyed Diesel—Motor Fuel Tax. Sales & Use Tax.

09/24/14—Sales Tax (2nd monthly prepayment).

09/25/14—Motor Fuel Tax (Except IFTA). Severance Tax.

Through October 15th

10/14/14—Sales Tax (1st monthly prepayment). Employee monthly withholding tax, for prior month (EFT filers only).

10/15/14—Employee monthly withholding tax, for prior month. Miscellaneous Tax (Except Severance Taxes).

Arkansas Excise and Income Tax Due Date Calendar for 2014

The 2014 Arkansas Excise & Income Tax Due Date Calendar is available at the following link: [2014 Arkansas Excise & Income Tax Due Date Calendar](#).



Arkansas Taxpayer Access Point

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.

The information for this article was cited from the following webpage: [ATAP Information](#).

To sign up on ATAP, please go to: [ATAP Homepage](#).

HELPFUL WEBPAGE LINKS

[INDIVIDUAL INCOME TAX ACCOUNT CHANGE FORM](#)

[INDIVIDUAL INCOME TAX E-FILE](#)

[E-FILE ONLINE PROVIDERS](#)

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

[REQUEST FOR COPY OF ARKANSAS TAX RETURNS](#)

[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](#)

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

[LOCAL TAX LOOKUP TOOLS](#)

[BUSINESS CLOSURE NOTIFICATION LIST](#)

[GENERAL REVENUE REPORT FOR MAY \(FY2014\)](#)

[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](#)

[TAX CREDITS AND SPECIAL REFUNDS](#)

[NOTICE OF TRANSFER OF OWNERSHIP OF A MOTOR VEHICLE](#)

[CERTIFICATE OF 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	501-682-4880
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	800-829-1040
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	501-682-7060
Revenue Administration	501-682-7025
Withholding Tax	501-682-7290
Miscellaneous Tax Section	501-682-7187
Tax Credits and Special Refunds	501-682-7106

OFFICE OF INCOME TAX ADMINISTRATION

Where's My Refund?

WHERE'S MY REFUND

Where's My Refund?

To make an inquiry on your Individual Income Tax refund status, you'll need to provide the following information as shown on your return:

- The social security number of the primary filer, shown as Your Social Security number on AR1000 or IRS Individual Taxpayer Identification Number.
- The refund Amount expected from your AR1000.

Electronically filed refunds will generally be processed within 10 days of the time the acknowledgement is posted by the state. Please allow 6 weeks for your paper return to process. (Note: If your return is mailed back to you requesting a signature or additional information, or you are sent a letter requesting additional information, processing time begins after the state receives your additional information.)

Social Security Number:

Expected Refund Amount:

It is a violation of State Law to make an inquiry or attempt to obtain information on another taxpayer.

To view the *Where's My Refund?* webpage, please click on the following link: [Where's My Refund?](#)



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](#).