

# DFA Arkansas Department of Finance and Administration



Asa Hutchinson, Governor	Arkansas Department of Finance & Administration (DFA) Revenue Division	Richard Weiss, Director Tim Leathers, Deputy Director/Commissioner of Revenue
<i>Arkansas State Revenue Tax Quarterly Newsletter, Volume XXI, No. 1</i>	<a href="#">ARKANSAS DFA HOMEPAGE</a>	January, February, and March 2015

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## OFFICE OF INCOME TAX ADMINISTRATION

### Withholding Tax Information to Use in 2015

To view the withholding tax formula and the withholding tax tables and instructions for employers' information, please go to the following links: [Withholding Tax Formula](#) and [Withholding Tax Tables and Instructions for Employers](#).

For more information concerning withholding tax, call the Withholding Tax Section at 501-682-7290.

## OFFICE OF INCOME TAX ADMINISTRATION

### Withholding Year End Payment Dates

**By January 31**  
Furnish Forms 1099 and W-2. Furnish each employee completed Form W-2, Wage and Tax Statement; furnish each other payee a completed Form 1099.

File Form AR941A. File AR941, Employers Annual Report for Income Tax Withheld, and pay any tax due for the previous calendar year.

## OFFICE OF INCOME TAX ADMINISTRATION

### Military Pay Exemption (Act 1408 of 2013)

As a reminder, Act 1408 of the 2013 Regular Session allows for the exemption of income tax on service pay or allowances received by active duty members of the armed services which includes the National Guard and Reserve units. This exemption was effective January 1, 2014.

To view and print a copy of the AR4MEC, Military Employee's Withholding Exemption Certificate, click on the following link: [AR4MEC, Military Employee's Withholding Exemption Certificate](#).

For more information concerning the AR4MEC form, please contact the Withholding Tax Section at 501-682-7290.

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## **By February 28**

File Form AR3MAR. File AR3MAR, Employers Annual Reconciliation of Income Tax Withheld, for the previous calendar year.

File Form AR3PAR. File AR3PAR, Pension and Annuity Reconciliation of Income Tax Withheld, for the previous calendar year.

File paper forms W-2 and ARW3. File Copy 1-For State, City or Local Tax Department of all paper Forms W-2 with Form ARW3, Transmittal of Wage and Tax Statements, to the Arkansas Withholding Tax Section.

File paper forms 1099 and 1096. File Copy 1-For State Tax Department of all paper Forms 1099 with a photocopy of Federal Form 1096, Annual Summary and Transmittal of U.S. Information Returns.

Furnish forms AR1099PT. Furnish each nonresident member of a pass through entity a completed AR1099PT by the 15<sup>th</sup> day of the third month following the end of the pass through entity's tax year.

File paper forms AR-3Q-TEX and AR-TX. File AR-3Q-TX (Annual Reconciliation of Texarkana Exempt Wages) and State copy of the AR-TX (Wage exemption).

## **By April 15**

File Form AR941PT. File AR941PT, Pass Through Entity Report for Income Tax Withheld.

This information may also be viewed at the following webpage: [Withholding Year End Payment Dates](#).

## **OFFICE OF EXCISE TAX ADMINISTRATION**

### **Farm Utility Exemption Notice**

Act 1441 of 2013 provides an exemption from state and local sales taxes for electricity, natural gas, and liquefied petroleum gas used by qualifying agricultural structures and qualifying aquaculture and horticulture equipment. This exemption was effective January 1, 2014.

The eligible utility must be separately metered and used only for the purpose of the exemption.

Qualifying agricultural structures are defined as:

- ❖ A poultry or livestock facility used for commercial production, including without limitation a broiler or turkey grow-out house, laying house, hatching unit, nursery unit, breeding house, farrowing unit, and feed-out house;
- ❖ A cattle or dairy facility, including without limitation a milking parlor, milk collection unit, and refrigeration unit and
- ❖ A greenhouse used for commercial production.

Qualifying aquaculture or horticulture equipment includes:

- ❖ A cooling unit, collection unit, or irrigation equipment used in a commercial horticulture operation;
- ❖ Equipment used to pump and aerate a pond used in a commercial aquaculture operation; and
- ❖ A holding and sorting tank used in a commercial aquaculture operation.

The forms to obtain the necessary certificate from the utility suppliers are located at the following link: [Sales and Use Tax Forms](#).

Information for this article was cited from the following link: [Farm Utility Exemption Notice](#).

For more information, please contact the Sales and Use Tax Section at 501-682-7105.

## **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](mailto: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 2370	Tax Credits/Special Refunds
Room 2380	Revenue Legal Counsel
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, February 18, 2015, from 9:00 a.m. to 1:00 p.m., in

Room 2020 in the Ragland Building.

For more information concerning the February 18<sup>th</sup> American Red Cross Blood Drive and how to set up an appointment to donate, please go to the following link: [February 2015 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](mailto: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](http://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 Links Section** of the *Arkansas State Revenue Tax Quarterly Newsletter* in every issue.

# Arkansas State Revenue Tax Quarterly

## 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
Farmington	72-16	1/01/2015	2.00	Decreased
Gassville	03-03	1/01/2015	1.00	Decreased
Harrison	05-12	1/01/2015	1.25	Increased
Jonesboro	16-11	1/01/2015	1.00	Decreased
Quitman	12-05	1/01/2015	1.50	Annexation

## Calendar of Due Dates

### January

1/12/15—Sales Tax (1<sup>st</sup> monthly prepayment).  
1/15/15—4<sup>th</sup> Qtr Individual estimated income tax (Based on calendar year filer). Employee monthly withholding tax, for prior month. Miscellaneous Tax (Except Severance Taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire).  
1/20/15—Sales and Use Tax.  
1/22/15—Dyed Diesel—Motor Fuel Tax  
1/25/15—Motor Fuel Tax (Except IFTA).  
1/26/15—Sales Tax (2<sup>nd</sup> monthly prepayment). Severance Tax.  
1/31/15—Employee withholding tax report for prior year (Annual filers only). IFTA.

### February

2/12/15—Sales Tax (1<sup>st</sup> monthly prepayment).  
2/17/15—Employee monthly withholding tax, for prior month. Miscellaneous Tax (Except Severance Taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire).  
2/20/15—Dyed Diesel-Motor Fuel Tax. Sales & Use Tax.  
2/24/15—Sales Tax (2<sup>nd</sup> monthly prepayment).  
2/25/15—Motor Fuel Tax (Except IFTA). Severance Tax.  
2/28/15—Employer's annual reconciliation of income tax withhold (including W-2's & 1099's).

### March

3/12/15—Sales Tax (1<sup>st</sup> monthly prepayment).

3/16/15—Employee monthly withholding tax, for prior month. Ark income tax returns ("C" or "S" corporation, check the box partnership, LLC). (Based on calendar year filers; return due date 2 ½ months after end of tax year). Miscellaneous Tax (Except Severance Taxes, Wheat, Soybean, Wine-Small Farm, and Waste Tire).

3/20/15—Dyed Diesel—Motor Fuel Tax. Sales & Use Tax.  
3/24/14—Sales Tax (2<sup>nd</sup> monthly prepayment).  
3/25/15—Motor Fuel Tax (Except IFTA).  
3/25/15—Severance Tax.

### Through April 15<sup>th</sup>

04/13/15—Sales Tax (1<sup>st</sup> monthly prepayment).  
04/15/15—1<sup>st</sup> Qtr estimated income tax (Based on calendar year filer) (EFT filers only). Miscellaneous Tax (Except Severance Taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire). Employee monthly withholding tax, for prior month. Ark income tax returns (partnership, LLC, and individual). (Based on calendar year filers; return due date 3 ½ months after end of tax year). Extension payment voucher 5 (individual income tax). 1<sup>st</sup> Qtr estimated income tax (Based on calendar year filer).

## Arkansas Excise and Income Tax Due Date Calendar for 2015

The 2015 Arkansas Excise & Income Tax Due Date Calendar is available at the following link: [2015 Arkansas Excise & Income Tax Due Date Calendar](#).



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 3<sup>rd</sup> party logins (CPA, power of attorney, responsible party, & etc.).
- ❖ Store banking information for use during payment submission.

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- ❖ 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](#).

## HELPFUL WEBPAGE LINKS

- [INDIVIDUAL INCOME TAX ACCOUNT CHANGE FORM](#)
- [INDIVIDUAL INCOME TAX E-FILE](#)
- [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](#)
- [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

<a href="#">Corporate Income Tax</a>	501-682-4775
Taxpayer Assistance for <a href="#">Individual Income Tax</a>	501-682-1110 800-882-9275
<a href="#">Sales and Use Tax</a> (Tax Inquiries)	501-682-7104
<a href="#">Motor Fuel Tax</a>	501-682-4880
<a href="#">Problem Resolution and Tax Information Office</a>	501-682-7751
Collections	501-682-5000 501-682-4720
<a href="#">IRS (Taxpayer Advocate)</a>	501-396-5978
<a href="#">IRS Taxpayer Assistance</a>	800-829-1040
<a href="#">IRS Federal Tax Forms</a>	800-829-3676
<a href="#">Revenue Legal Counsel</a>	501-682-7030
<a href="#">Motor Vehicle Administration</a>	501-682-4692
<a href="#">Field Audit Administration</a>	501-682-4616
<a href="#">Driver Services Administration</a>	501-682-7060
<a href="#">Revenue Administration</a>	501-682-7025
<a href="#">Withholding Tax</a>	501-682-7290
<a href="#">Miscellaneous Tax Section</a>	501-682-7187
<a href="#">Tax Credits and Special Refunds</a>	501-682-7106

# Arkansas State Revenue Tax Quarterly

## 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.

For access to the *Where's My Refund?* webpage, please go DFA homepage found at the following link: [DFA Homepage](#).



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](mailto: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](#).

## Upcoming State Observed Holidays

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

- ✚ Thursday, January 1<sup>st</sup>, in observance of New Year's Day.
- ✚ Monday, January 19<sup>th</sup>, in observance of Dr. Martin Luther King Jr. and Robert E. Lee's Birthdays.
- ✚ Monday, February 16<sup>th</sup>, in observance of George Washington's Birthday and Daisy Gatson Bates 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](mailto: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](mailto: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](#).