

# DFA Arkansas Department of Finance and Administration



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taxpayer does not answer the phone, the callers often leave an "urgent" callback request.

The IRS reminds people they can easily identify a fake IRS representative's call. Included in the following are five things a fake IRS representative will do that an actual IRS representative will not do:

- ❖ Call to demand immediate payment, nor will the IRS call about taxes owed without first mailing the taxpayer a bill.
- ❖ Demand payment of taxes without giving the taxpayer opportunity to question or appeal the amount.
- ❖ Require a specific payment method for taxes owed, such as a prepaid debit card.
- ❖ Ask for credit or debit card numbers over the phone.
- ❖ Threaten to bring in local police or other law-enforcement groups to have a taxpayer arrested for not paying.

If you receive a phone call from a suspected IRS scammer asking for money, please follow these tips:

- If you owe taxes or think you might owe, call the IRS at 1.800.829.1040. The IRS representative can assist you with a payment issue.
- If you don't owe taxes or have no reason to believe that you owe taxes, report the incident to the Treasury Inspector General for Tax Administration (TIGTA) at 1.800.366.4484 or at [www.tigta.gov](http://www.tigta.gov).

## Internal Revenue Service (IRS) Scam Phone Calls



The IRS issued a consumer alert providing taxpayers with additional tips to protect themselves from telephone scam artists calling and pretending to be with the IRS.

These callers may demand money or may tell taxpayers they may have a refund due and try to trick them into sharing private information. The callers may know a lot about the taxpayer, and they usually manipulate the caller ID to make it seem as though the call is actually from the IRS. The callers also use fake names and bogus IRS identification badge numbers. If a

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- You can file a complaint at the following link: [FTC Complaint Assistant](#); choose "Other" and then "Imposter Scams." If the complaint involves someone impersonating the IRS, include the words "IRS Telephone Scam" in the notes.

Also, the IRS does not use unsolicited email, text messages, or any social media to discuss personal tax issues. For more information on reporting tax scams, go to the following link: [IRS](#), and type "scam" in the search box.

Information for this article was cited from the following webpage: [Scam Phone Calls Continue; IRS Identifies Five Easy Ways to Spot Suspicious Calls](#).

## OFFICE OF INCOME TAX ADMINISTRATION

### Direct Deposit Refund Notices

DFA has been receiving many calls from taxpayers concerning direct deposit refund notices they are receiving in the mail.

The direct deposit refund notice looks like a check, but a disclaimer of "This is not a Check" is clearly written on the notice. If the bank account number listed on the notice is not the taxpayer's, they may have used a 3<sup>rd</sup> party such as H&R Block, Liberty Tax Service, and etc. to receive their refund.

The taxpayer needs to call their tax preparer if he or she receives a notice. Because depending on if a fee was charged by the tax preparer, the amount listed on the notice could be different than the amount in their bank account.

Please call the Income Tax Section at 501-682-1100 or 1-800-882-9275 for more information concerning direct deposit refund notices. If the Income Tax Section representatives view the ultimate bank account, they may be able to confirm the correct account for the taxpayer.

## OFFICE OF INCOME TAX ADMINISTRATION

### State Tax Filing-TurboTax

In a DFA press release dated February 6, 2015, Arkansas taxpayers were notified of taxpayers in other states who were experiencing a problem when attempting to use TurboTax to file their 2014 state income tax returns. These taxpayers received a message stating they had already filed a 2014 state tax return, even though the taxpayers had not filed their 2014 state tax return.

Per John Theis, Assistant Commissioner of Policy and Legal at DFA, in a February 9, 2015 KATV television interview, DFA is currently receiving and accepting returns from TurboTax, and DFA continues to run the TurboTax returns as well as all other electronically filed returns.

At this point, Mr. Theis stated there are no problems, and taxpayers can continue to use TurboTax to file Arkansas returns.

For more information on this article, please contact Lynne Reynolds, Office of Income Tax Administrator, at 682-1130. Also, the press release can be viewed at the following link: [DFA State Tax Filing-TurboTax Press Release](#).

## OFFICE OF INCOME TAX ADMINISTRATION

### Rule 2015-1, Standard Mileage Rates for Income Tax Purposes

Rule 2015-1 has been promulgated to coordinate with a change in the allowable federal rate.

The rule sets the optional standard mileage rates effective January 1, 2015 through December 31, 2015, as follows:

- For employees or self-employed individuals, the rate will increase by 1.5¢ from 56¢ to 57.5¢ per mile.
- For transportation expenses deductible as medical or moving expense, the rate will decrease by .5¢ from 23.5¢ to 23¢ per mile.
- For charitable organizations, the rate will remain at 14¢ per mile.

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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](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, May 20, 2015, from 8:30 a.m. to 1:30 p.m., in Room

2020 in the Ragland Building.

For more information concerning the May 20th American Red Cross Blood Drive and how to set up an appointment to donate, please go to the following link: [May 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

An advertisement for the OCSE MyWorkers website. It features a photograph of four business professionals (three men and one woman) gathered around a table, looking at a laptop. The text on the image reads: "OFFICE OF CHILD SUPPORT ENFORCEMENT WEBSITE FOR EMPLOYERS", "Log on to OCSE MyWorkers to have access to your online company information.", and "https://www.ark.org/MyWorkers".

## 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.

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## 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
Barling	65-04	4/01/2015	2.00	Increased
Cherry Valley	19-01	4/01/2015	1.00	Enacted
Dermott	09-03	4/01/2015	2.00	Decreased
Evening Shade	67-04	4/01/2015	1.00	Enacted
Gentry	04-06	4/01/2015	1.125	Annexation
Higginson	73-09	4/01/2015	1.00	Enacted
Lead Hill	05-07	4/01/2015	1.00	Enacted
Lockesburg	66-05	4/01/2015	0.75	Enacted
Ward	43-10	4/01/2015	2.00	Increased
Wilmot	02-07	4/01/2015	1.00	Enacted
Mississippi County	47-00	4/01/2015	2.50	Increased

## Calendar of Due Dates

### April

4/20/15—Sales and Use Tax.  
4/22/15—Dyed Diesel—Motor Fuel Tax  
4/24/15—Sales Tax (2<sup>nd</sup> monthly prepayment).  
4/25/15—Motor Fuel Tax (Except IFTA). Severance Tax  
4/30/15—IFTA.

### May

5/01/15—Franchise Tax.  
5/12/15—Sales Tax (1<sup>st</sup> monthly prepayment).  
5/15/15—Employee monthly withholding tax, for prior month. Miscellaneous Tax (Except Severance Taxes, Wheat, Soybean, Wine-Small Farm, and Waste Tire).  
5/20/15—Dyed Diesel-Motor Fuel Tax. Sales & Use Tax.  
5/26/15—Sales Tax (2<sup>nd</sup> monthly prepayment). Motor Fuel Tax (Except IFTA). Severance Tax.

### June

6/12/15—Sales Tax (1<sup>st</sup> monthly prepayment).  
6/15/15—2<sup>nd</sup> Qtr estimated income tax (Based on calendar year filer) (EFT filers only).  
6/20/15—Dyed Diesel—Motor Fuel Tax.  
6/22/15—Sales & Use Tax.  
6/24/14—Sales Tax (2<sup>nd</sup> monthly prepayment).  
6/25/15—Motor Fuel Tax (Except IFTA). Severance Tax.

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

07/13/15—Sales Tax (1<sup>st</sup> 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).

## 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.
- ❖ 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.

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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](#)  
[CLAIM FOR LOW INCOME SALES OF ELECTRICITY, E-416](#)  
[MANUFACTURER OF ELECTRICITY UTILITY REDUCED RATE APPLICATION, ET-186 A](#)  
[MANUFACTURER OF ELECTRICITY UTILITY REDUCED TAX REFUND REQUEST, ET-186 R](#)  
[MANUFACTURING REDUCED RATE APPLICATION/RECERTIFICATION, ET-185ARC](#)  
[MANUFACTURING UTILITY REDUCED TAX REFUND REQUEST, ET-185R](#)  
[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
<a href="#">Taxpayer Assistance for Individual Income Tax</a>	501-682-1110 800-882-9275
<a href="#">Sales and Use Tax (Tax Inquiries)</a>	501-682-7104
<a href="#">Motor Fuel Tax</a>	501-682-4880
<a href="#">Problem Resolution and Tax Information Office</a>	501-682-7751
<a href="#">Collections</a>	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



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## 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:	<input type="text"/>
Expected Refund Amount:	<input type="text" value="0.00"/> <input type="button" value="Submit"/>

**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](#).

## 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](#).



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:

- ✚ Monday, May 25<sup>th</sup>, in observance of Memorial Day.
- ✚ Friday, July 3<sup>rd</sup>, in observance of Independence Day.

To view more upcoming state observed holidays, please go to following link: [2015 State Observed Holidays](#).

## 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).