

DFA Arkansas Department of Finance and Administration



Asa Hutchinson, Governor	Arkansas Department of Finance & Administration (DFA) Revenue Division	Larry W. Walther, Director Tim Leathers, Deputy Director/Commissioner of Revenue
<i>Arkansas State Revenue Tax Quarterly Newsletter, Volume XXI, No. 4</i>	ARKANSAS DFA HOMEPAGE	October, November, and December 2015

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OFFICE OF INCOME TAX ADMINISTRATION

Same-Sex Marriage Ruling

On June 26, 2015, Arkansas Attorney General Leslie Rutledge released a memo advising State of Arkansas officials and their government officials of Arkansas counties, municipalities, and others regarding the same-sex marriage ruling by the United States (U.S.) Supreme Court in Obergefell, James, et al. v. Hodges, Richard, et al. (U.S. Supreme Court No. 14-556, June 26, 2015).

The memo states, "Government agencies which provide privileges and benefits to married couples or spouses of married

individuals should provide the same privileges and benefits to married same-sex couples and same-sex spouses of married individuals. For example, the state tax authorities should allow same-sex married couples to submit joint tax returns if those couples choose to do so, and should treat them exactly the same as opposite-sex couples who submit joint tax returns."

John Theis, Assistant Commissioner of Policy and Legal, has received inquiries concerning the same-sex marriage ruling as it relates to tax policy, and he states, "There is no need to update current Arkansas tax policy or guidance to specifically address same-sex couples. Current policies simply address married couples without any distinction being made between same-sex or opposite sex couples. Consequently, those current policies are still valid in light of the recent U. S. Supreme Court decision and apply equally to all married couples."

Mr. Theis adds, "The current Arkansas income tax return asks the taxpayer to identify whether they are filing as a single person, as a married person filing jointly with their spouse, or as a married person filing separately from their spouse. The income tax form does not currently ask whether a couple is a same-sex couple and since the income tax return and the accompanying instructions simply use the term "married" without further distinction between opposite sex or same-sex couples, there will be no need to amend the forms or instruction."

Mr. Theis also states, "If a same-sex couple needs to file an amended state income tax return to obtain benefits as a married couple that were previously unavailable to them, the same-sex couple may now file an amended Arkansas income tax return to claim those benefits as long as that amended return is filed within the appropriate statute of limitations for filing an amended return."

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If you have any questions or concerns related to the same-sex marriage ruling and how it relates to income tax filing, please contact Autumn Hemphill, Individual Income Tax DFA Manager, at 501-682-7274.

OFFICE OF EXCISE TAX ADMINISTRATION

Streamlined Sales Tax Collections

Arkansas is a full member of the Streamlined Tax Governing Board. The following table illustrates how Streamlined Sales Tax Collections have increased since 2005.

Calendar Year	Sales and Local Tax Collections	Registrations
Oct-Dec 2005	\$142,891	110
2006	\$2,057,138	561
2007	\$4,972,311	664
2008	\$6,716,412	1,167
2009	\$7,259,093	1,203
2010	\$8,434,499	1,409
2011	\$9,545,195	1,737
2012	\$9,721,778	1,851
2013	\$9,501,601	2068
2014	\$12,909,105	2350
2015	\$5,560,116 (As of May 2015)	2554 (As of June 2015)

For additional information on the Streamlined Sales Tax Project, click on the following links: [Streamlined Sales Tax Project](#) & [Streamlined Sales Tax Governing Board](#).

You may also contact Tom Atchley, Administrator for the Office of Excise Tax Administration, at DFA at 501-682-7200.

OFFICE OF EXCISE TAX ADMINISTRATION

Rule 2015-2, Mandatory Electronic Reporting by Tobacco Wholesalers

Rule 2015-2 is currently going through the promulgation process.

This rule requires the Department of Finance and Administration (DFA) to provide at no charge an electronic system for all tobacco wholesalers to utilize to file all of their required monthly tobacco tax returns, reports, and schedules with DFA. The rule requires all tobacco wholesalers to file their tobacco tax returns, reports, and schedules using the electronic system. After the effective date of the rule, tobacco wholesalers no longer have the option of filing paper returns, reports, and schedules.

This rule implements the reporting provisions of the Arkansas Tobacco Products Tax Act of 1977, Ark. Code Ann. § 26-57-201 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.

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OFFICE OF MOTOR VEHICLE ADMINISTRATION



If you're an Arkansas driver, you have to assess, pay property taxes and have insurance before you can renew your car tags.

In order to receive reminders to avoid penalties, late fees, missing deadlines, and having an expired registration, sign-up at the following link: [Due Before You Renew](#).

OFFICE OF MOTOR VEHICLE ADMINISTRATION

Motor Vehicle Renewal Automated Kiosk System

Arkansas Revenue Offices have implemented a new automated kiosk system in selected revenue offices to ease the vehicle renewal process. These kiosks are located in the following revenue offices: Benton, Bentonville, Bryant, Conway, Fayetteville, Fort Smith East, Jonesboro, Little Rock Central, Little Rock West, Russellville, Sherwood, and Springdale.

By using the kiosk system, a person can avoid waiting in line and also leave with their new registration and license plate decals in hand.

For more information about the new motor vehicle renewal automated kiosk system, please call the Motor Vehicle Section at 682-4692.

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 2300 Individual 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

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".

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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.

12/20/15—Dyed Diesel—Motor Fuel Tax.
 12/21/15—Sales & Use Tax.
 12/28/15—Motor Fuel Tax (Except IFTA). Severance Tax. Sales Tax (2nd monthly prepayment).

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	Cod e	Effective Date	%	Recent Action
Brinkley	48-02	10/01/2015	3.00	Increased
El Dorado	70-02	10/01/2015	1.25	Increased
Western Grove	51-02	10/01/2015	1.00	Enacted

Calendar of Due Dates

October

10/20/15—Sales and Use Tax.
 10/21/15—Dyed Diesel—Motor Fuel Tax.
 10/26/15—Sales Tax (2nd monthly prepayment). Motor Fuel Tax (Except IFTA). Severance Tax.

10/31/15— IFTA.

November

11/12/15—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).

11/20/15—Dyed Diesel-Motor Fuel Tax. Sales & Use Tax.
 11/24/15—Sales Tax (2nd monthly prepayment). Motor Fuel Tax (Except IFTA). Severance Tax.

December

12/14/15—Sales Tax (1st monthly prepayment).
 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).

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 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](#).

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 AND INSTRUCTIONS](#)
- [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](#)
- [REQUEST FOR 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

DFA REVENUE



American Red Cross

DFA/Revenue Division is sponsoring an American Red Cross Blood Drive on Wednesday, November 18, 2015, from 8:30 a.m. to 1:30 p.m., in Room 2020 in the Ragland Building.

For more information concerning the November 18th American Red Cross Blood Drive and how to set up an appointment to donate, please go to the following link: [November 2015 American Red Cross Blood Drive.](#)

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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"/>	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 to the DFA homepage that can be 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.

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, 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:

- ✚ Wednesday, November 11th, in observance of Veterans Day.
- ✚ Thursday, November 28th, in observance of Thanksgiving Day.
- ✚ Thursday, December 24th, and Friday, December 25th in observance of the Christmas Holiday.
- ✚ Friday, January 1st, 2016, in observance of New Year's 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.