

DFA Arkansas Department of Finance and Administration

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OFFICE OF INCOME TAX ADMINISTRATION

Individual Income Tax Penalty and Interest Waiver Request

If a taxpayer owes taxes, and the amount of tax owed is currently not in collection status, a penalty and interest waiver request can be submitted to the Individual Income Tax Section. Penalty and interest may be waived 1.) If the taxpayer's failure to pay the tax is satisfactorily explained to the director 2.) If the failure results from a mistake by the taxpayer of either the law or the facts subjecting him or her to

such tax: or 3.) If the inability to pay the interest or penalty results from the insolvency or bankruptcy of the taxpayer.

There is not a guarantee that the request will be approved by the Individual Income Tax Section.

For more information about the penalty and interest waiver request form, please click on the following link: [Individual Income Tax Penalty and Interest Waiver Request Form](#), or call the Individual Income Tax Section at 501-682-1100 for additional information.

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.

OFFICE OF MOTOR VEHICLE ADMINISTRATION

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To register a motor vehicle in Arkansas you must first assess personal property taxes, pay property taxes and have motor vehicle insurance.

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 an 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 CHILD SUPPORT ENFORCEMENT
WEBSITE FOR EMPLOYERS

Log on to OCSE MyWorkers to have access to your online company information.

<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

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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.

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
Brinkley	48-02	01/01/2016	2.00	Decreased
Harrisburg	56-03	01/01/2016	2.00	Increased
Viola	25-03	01/01/2016	2.00	Increased
Gillham	66-03	01/01/2016	2.00	Increased
Ward	43-10	01/01/2016	2.00	Annexation
Crittenden County	18-00	01/01/2016	2.75	Increased

Calendar of Due Dates

January

01/12/16—Sales Tax (1st monthly prepayment).
01/15/16—4th 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). Beer, Liquor, Soft Drink, Cigarette Excise, Cigarette Papers, Construction Surcharge, Telecommunications Surcharge, Beef Promotions, Catfish Promotions, Corn/Sorghum, Promotion, Bovine/Pseudorabies Fee, Bingo Tax).

01/20/16—Sales & Use Tax. Miscellaneous Tax-Other Tobacco Products.

01/25/15—Motor Fuel Tax (Except IFTA). Sales Tax (2nd monthly prepayment). Severance Tax.

February

02/01/16—Employee withholding tax report for prior year (Annual filers only).

02/01/16—IFTA-4th Quarter 2015 return.

02/12/16—Sales Tax (1st monthly prepayment).

02/15/16—Employee monthly withholding tax, for prior month.

02/17/16—Miscellaneous Tax (Except Severance Taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire) Beer, Liquor, Soft Drink, Cigarette Papers, Construction Surcharge, Telecommunications Surcharge, Beef Promotions, Catfish Promotions, Corn/Sorghum, Promotion, Bovine/Pseudorabies Fee, Bingo Tax.

02/20/16—Miscellaneous Tax—Other Tobacco Products

02/22/16—Dyed Diesel-Motor Fuel Tax. Sales & Use Tax.

02/24/16—Sales Tax (2nd monthly prepayment).

02/25/16—Motor Fuel Tax (Except IFTA). Severance Tax.

02/28/16—Employer's annual reconciliation of income tax withhold (Including W-2's & 1099's).

March

April 15th

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: [2016 Arkansas Excise & Income Tax Due Date Calendar](#).

ATAP

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.

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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 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

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DFA REVENUE



American Red Cross

DFA/Revenue Division is sponsoring an American Red Cross Blood Drive on Wednesday, February 17, 2015, from 8:30 a.m. to 1:30 p.m., in

Room 2020 in the Ragland Building.

For more information concerning the February 17th American Red Cross Blood Drive and how to set up an appointment to donate, please go to the following link: [February 2016 American Red Cross Blood Drive](#).

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:

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:

- ✦ Friday, January 1st, in observance of New Year's Day.
- ✦ Monday, January 18th, in observance of Dr. Martin Luther King Jr. and Robert E. Lee's Birthdays.
- ✦ Monday, February 15th, 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.