



Arkansas State Revenue Tax Quarterly

Mike Beebe, Governor

Department of Finance & Administration (DFA)
Revenue Division

Richard A. Weiss, Director
Tim Leathers, Commissioner

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DFA Homepage: <http://www.dfa.arkansas.gov>

January, February, and March 2010

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boarding commercial flights, renting vehicles, and other types of measures they took preceding the attacks.

The following paragraph includes excerpts from the actual letter written to Janet Napolitano, Secretary of the Department of Homeland Security from Richard A. Weiss, Director of Arkansas DFA.

On December 2, 2009, Arkansas DFA requested an extension on the compliance deadline in writing due to the delay in implementation of REAL ID at the federal level as well as the introduction of PASS ID. Arkansas DFA expressed to the United States Department of Homeland Security that they needed more time to evaluate the resources and costs necessary to comply with the regulations of implementing REAL ID. The request of extension was not an indication of Arkansas' intent to comply with the REAL ID final rule.

On December 18, 2009, a press release was issued by the U. S. Department of Homeland Security (DHS) which stated, "In order to ensure that the millions of Americans traveling this holiday season are not disrupted, the U. S. DHS is extending the December 31, 2009 REAL ID material compliance deadline. The May 10, 2011 deadline for full compliance remains in effect."

The U.S. Department of Homeland Security's final rule establishes minimum standards for state-issued driver's licenses and identification cards in accordance with the REAL ID Act of 2005. These regulations set standards for states to meet the requirements of the REAL ID Act, including:

- Information and security features that must be incorporated into each card;
- Proof of identity and lawful status of an applicant;

OFFICE OF DRIVER SERVICES ADMINISTRATION

Real ID Extension

The following is an update on the extension and implementation of REAL ID in Arkansas which was featured previously in the *April, May, June 2008 Arkansas State Revenue Tax Quarterly*. The original deadline for the states to commit to REAL ID was set to be December 1, however the introduction of PASS ID as well as the federal inability to meet some of the deadlines in the REAL ID law had left many states requesting extensions until the federal direction had been decided.

The following paragraph provides detailed information on the REAL ID which comes from the U. S. DHS website which is located at : http://www.dhs.gov/files/laws/gc_1172765386179.shtm

REAL ID was introduced in response to the recommendations of the 9/11 Commission. All but one of the September 11, 2001 terrorist hijackers acquired some form of identification to assist them in

- Verification of the source documents provided by an applicant; and
- Security standards for the offices that issue licenses and identification cards.

For more information on REAL ID, please contact Tonie Shields, Arkansas DFA Administrator for the Office of Driver Services, at 501-371-5581.

REVENUE

Payment Plan Guidelines

The following paragraphs include a brief explanation of the payment plan guidelines in the Arkansas DFA's Revenue Section. The guidelines only apply to taxpayers who meet the necessary requirements.

Prior to requesting a payment plan, the taxpayer must have filed all tax returns he or she is required to file. All current taxes due to the Arkansas Department of Finance and Administration, Revenue Division must be filed and paid timely throughout the duration of the payment plan.

Payment plans with debt amounts less than \$10,000 will require no financial information from the taxpayer.

Payment plans with debt amounts of \$10,000 through \$25,000 will require the following financial disclosure documents:

1. Bank statements for the last 3 months on the business and/or personal bank accounts.
2. Federal and state tax returns for the last 3 years.

Payment plans with debts of \$25,000 and above will require the Internal Revenue Service (IRS) federal form(s) 433A and/or 433B. These forms will help to determine the amounts for the monthly payments.

If you have any questions or comments about the payment plan guidelines mentioned above, please email Lynne Reynolds at lynne.reynolds@dfa.arkansas.gov.

REVENUE

Update on AIRS



On November 16, 2009, the Arkansas Integrated Revenue System (AIRS) Project rolled out the Arkansas Taxpayer Access Point (ATAP) for the Sales and Use Tax Section. ATAP is a product that integrates with AIRS to provide taxpayer self-service capabilities over the internet via a web browser.

After the signup process, taxpayers will be able to do the following on ATAP:

- Access sales tax accounts,
- View account information,
- Change and update address information,
- File sales tax returns, and
- Make sales tax payments.

To access ATAP, please go to the following webpage: <http://atap.arkansas.gov/>. The ATAP Help Desk will be available from 8:00 a.m. to 4:30 p.m. Central Standard Time (Monday through Friday) at 501-683-2827 (Little Rock Area) or 1-877-280-2877 (Toll Free).

Information for this article was gathered from the *AIRS in Action Volume 2, Issue 4* newsletter dated November 15, 2009.

NOTICE: NEW SALES TAX ACCOUNT FEATURE

Contact Info



Corporate Income Tax	(501) 682-4775
Taxpayer Assistance for Individual Income Tax	(501) 682-1100 1-800-882-9275
Automated Refund Inquiry & Tele-tax Information	(501) 682-0200 1-800-438-1992
Sales and Use Tax	501-682-1895
Problem Resolution and Tax Information Office	501-682-7751
Collections	501-682-5000 501-682-4720
Revenue Legal Counsel	501-682-7030
Motor Vehicle Administration	501-682-4630
Driver Services Administration	501-682-7060
Revenue Administration	501-682-7087
Field Audit Administration	501-682-4616
Withholding (Income Tax)	501-682-7290
Miscellaneous Tax Section	501-682-7187
IRS Taxpayer Assistance/Refund Information	800-829-1040
IRS Federal Tax Forms	800-829-3676
IRS (Taxpayer Advocate)	501-396-5978

Calendar of Due Dates



January

1/12/10-Sales Tax (1st monthly prepayment)
1/14/10-Employee monthly withholding tax, for prior month (EFT filers only).

1/15/10-4th Qtr individual estimated income tax (Based on calendar year filer). Employee monthly withholding tax, for prior month. Miscellaneous tax (Except Severance Taxes).

1/20/10-Dyed Diesel-Motor Fuel Tax. Sales & Use Tax.
1/25/10-Sales Tax (2nd monthly prepayment). Motor Fuel Tax (Except IFTA). Severance Tax.

1/31/10-IFTA

February

2/1/10-Employee withholding tax report for prior year (Annual filers only).

2/12/10-Sales Tax (1st monthly prepayment). Employee monthly withholding tax, for prior month (EFT filers only).

2/16/10-Employee monthly withholding tax, for prior month. Miscellaneous Tax (Except Severance Taxes).

2/22/10-Dyed Diesel- Motor Fuel Tax. Sales & Use Tax.
2/24/10-Sales Tax (2nd monthly prepayment)
2/25/10-Motor Fuel Tax (Except IFTA). Severance Tax.

March

3/1/10-Employer's annual reconciliation of income tax withhold (Including W-2's & 1099's).

3/12/10-Sales Tax (1st monthly prepayment). Employee monthly withholding tax, for prior month (EFT filers only).

3/15/10-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)

3/22/10-Dyed Diesel-Motor Fuel Tax. Sales & Use Tax.
3/24/10-Sales Tax (2nd monthly prepayment).
3/25/10-Motor Fuel Tax (Except IFTA). Severance Tax.

Through April 15th

4/12/10-Sales Tax (1st monthly prepayment)

4/14/10-Employee monthly withholding tax, for prior month (EFT filers only). 1st Qtr estimated income tax (Based calendar year filer). (EFT filers only).

4/15/10-Employee monthly withholding tax, for prior month. Ark income tax returns (partnership, LLC, individual). (Based on calendar year filers; return due date 3 ½ months after end of tax year). Extension Payment Voucher 5 (Individual Income Tax). 1st Qtr estimated income tax (Based on calendar year filer). Miscellaneous Tax (Except Severance Taxes).

Bookmark These Webpage Links



NOTICE: NEW DFA HOMEPAGE!!!

DFA HOMEPAGE:

<http://www.dfa.arkansas.gov>

INDIVIDUAL INCOME TAX FILING INFORMATION AND FORMS

Information and Forms:

<http://www.dfa.arkansas.gov/offices/incomeTax/individual/Pages/forms.aspx>

INDIVIDUAL INCOME TAX E-FILE:

<http://www.dfa.arkansas.gov/offices/incomeTax/eFile/Pages/onlineProviders.aspx>

INCOME TAX REFUND INQUIRY:

https://www.ark.org/dfa_ri/app/login.html

CORPORATION INCOME TAX FORMS:

<http://www.dfa.arkansas.gov/offices/incomeTax/corporation/Pages/corpForms.aspx>

SMALL BUSINESS CORPORATE (SUB-S) Reporting Forms:

<http://www.dfa.arkansas.gov/offices/incomeTax/subS/Pages/default.aspx>

W-2 FILE SUBMISSION:

<https://www.ark.org/w2ffv/app/login.html>

TAX CREDIT AND SPECIAL REFUND:

<http://www.dfa.arkansas.gov/offices/exciseTax/TaxCredits/Pages/default.aspx>

APPLICATION FOR SALES TAX PERMIT:

<http://www.dfa.arkansas.gov/offices/exciseTax/salesanduse/Documents/ApplicationforSalesandUseTaxPermit.pdf>

REVENUE RULES:

<http://www.dfa.arkansas.gov/offices/policyAndLegal/Pages/revenueRules.aspx>

Date Calendar for 2010

The Arkansas Excise and Income Tax Due Date Calendar for 2010 is available on the Arkansas DFA website. To view the entire calendar, click on the following link:
<http://www.dfa.arkansas.gov/Documents/duDateCalendar.pdf>.

NOTICE: IMPORTANT INFORMATION BELOW

OFFICE OF FIELD AUDIT

Reporting Suspicious Tax Activities

To report suspicious tax activities, please go to the following webpage:
<http://www.dfa.arkansas.gov/offices/fieldAudit/Pages/SuspiciousTaxActivityReporting.aspx>.

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.

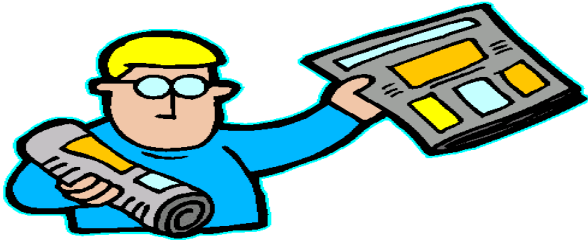


Important: Upcoming Local Sales & Use Tax Changes in Arkansas Counties & Towns

Updates to Local Sales and Use Taxes
Please call (501) 682-7104 for Periodic Updates or click on the following link:

<http://www.dfa.arkansas.gov/offices/exciseTax/salesanduse/Pages/RecentChangesinLocalTaxes.aspx>

Name	Code	Effective Date	%	Recent Action
Bald Knob	73-17	01/01/10	1.500	Decrease
Gentry	04-06	01/01/10	1.125	Decrease



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.

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 about any changes to DFA's Revenue rules.

The rules (regulations) can be accessed at the following link:

<http://www.dfa.arkansas.gov/offices/policyAndLegal/Pages/revenueRules.aspx>