



Arkansas State Revenue Tax Quarterly

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Revenue Division

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[DFA HOMEPAGE](#)

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Expenditures

The expenditure section identifies the agency making the payment, the vendor receiving the payment, the purpose, the amount of the expenditure, and other details. Expenditures are payments made by the state for goods and/or services. Examples of different types of expenditures could be a state warrant, a commercial bank account check, and an electronic transfer or funds transferred to another agency.

Revenues

Revenue can be defined as funds the state is legally allowed to collect in order to finance the state's obligations. Some examples of revenues are taxes, fees, fines, or grants.

Employee Salaries

Employee salaries are comprised of payments for salaries and wages to state employees. Regular state employees' annual salaries will be displayed along with certain census-type data. Other employee compensation (such as emergency military call-up pay, board stipends, concurrent employment, and etc.) will be displayed separately. This information will be totaled by fiscal year-to-date.

The following information will not be displayed on the employee salaries' web page:

- Compensation differential payments.
- Shift differential payments.
- Overtime payments.

Transparency.Arkansas.gov

- > Search by Employee, Agency, or Vendor
- > Track how public funds are spent in AR
- > Sign up for Notifications

[Learn More](#)

Transparency.Arkansas.gov is a resource for citizens, legislators, news media, scholars, and nonprofit organizations who want to know where the state, their city, their town, and their school district obtain funds, and how the funds are spent. The following subjects are featured on the Transparency.Arkansas.gov website:

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- Lump sum payments.

Bonded Indebtedness

This section only provides information on the bonded debt of the state of Arkansas. Various state agencies enter into loans, capital leases, and etc. with the Arkansas Development Finance Authority (ADFA). The ADFA records the bond issues for these debts.

While the state has other types of debt; loans payable, notes payable, capital leases payable, installment sales payable, and etc., only debt from a bond issue is presented on the Arkansas financial transparency web site.

For more information on other types of debt, refer to the Arkansas Comprehensive Annual Financial Report (CAFR) located at the following link: [Arkansas Comprehensive Annual Financial Reports \(CAFR\)](#).

Contracts

State agencies negotiate contracts with vendors to provide services or goods at set prices.

Three types of transactions are displayed on this website:

- ❖ Standard contracts in excess of \$25,000.
- ❖ Construction contracts in excess of \$20,000.
- ❖ Single purchase orders in excess of \$25,000.

Actual contracts are displayed as PDF documents. Some contract data is considered private or protected under state and federal laws, and this type of data will be summarized to provide that privacy while also providing the reader with accurate information.

Payments to Cities and Counties

Cities and counties receive funding from the state to help provide services for local residents. Payments to cities and counties are expenditures that are separated from the standard expenditures section in order to provide greater transparency regarding payments made to local governments.

Information from this article was cited from the following web pages: [Arkansas Governor's Webpage](#) and [Transparency.Arkansas.gov](#).

If you have any questions concerning information on the transparency website, please call 501-682-8200 Monday through Friday from 8:00 a.m. to 4:30 p.m.

OFFICE OF INCOME TAX ADMINISTRATION

Pensions and Annuities

If a taxpayer received retirement benefits in the form of a pension or annuity payments, the amount the taxpayer received may be fully taxable, partially taxable, or nontaxable.

If a taxpayer is retired and receiving benefits from an employer-sponsored pension plan, he or she is eligible for a \$6,000.00 retirement income exclusion. The \$6,000.00 exclusion must be deducted from the taxable amount listed on the taxpayer's 1099-R form.

The taxpayer may deduct the \$6,000.00 exemption from his or her gross distribution and include this amount on Line 17A or 17B on the following form(s): [AR1000F/AR1000NR](#).

If a taxpayer's pension plan is less than \$6,000.00, he or she can only use the exclusion to the extent of his or her pension income. The taxpayer's spouse receives a separate \$6,000.00 exclusion if he or she also had income from an employer sponsored pension plan.

Traditional IRA distributions received after the age of 59 ½ or because of death or disability also qualify for the \$6,000.00 exemption.

Information for this article was cited from the following link: [Pensions and Annuities](#).

Moving Expenses

If a taxpayer moves because of a job location change or starting a new job, the taxpayer may be able to deduct his or her moving expenses as an adjustment.

Moving expenses are calculated on the following Internal Revenue Service (IRS) form: [Federal Form 3903](#).

Information for this article was cited from the following link: [Moving Expenses](#).

OFFICE OF EXCISE TAX ADMINISTRATION

Local Tax Rebates for a Single Transaction Business Purchase of \$2,500

Qualifying businesses may be eligible for a rebate or refund of the additional local tax paid on qualifying business purchases on purchase invoices that exceed \$2,500.00. A qualifying business purchase is defined as a purchase of tangible personal property or a taxable service for which a business may claim a business expense deduction or depreciation deduction for federal income tax purposes. The purchase will be eligible even though the business purchaser may not be required to file an income tax return. In addition to for-profit businesses, the rebate or refund may also be obtained by some entities not required to file an income tax return such as governmental agencies including schools, colleges, universities and non-profit organization including churches.

A single transaction means any sale of tangible personal property or taxable service reflected on a single invoice, receipt, or statement for which a total sales or use tax amount has been reported or remitted to the state for a single local taxing jurisdiction.

Claims for a rebate or refund must be made within six months of the date of the purchase or from the date of tax payment to the seller, whichever is later.

To request a refund, the business owner must complete Form ET-179A (Claim for Local Tax Rebate Form) which requires a listing of invoices on

which the city and county sales and use tax was paid in the state of Arkansas. Please click on the following link to view the form: [Form ET-179A \(Claim for Local Tax Rebate Form\)](#). The completed form must be submitted by the business owner to the Sales and Use Tax Section along with photocopies of each of the invoices.

If needed, Form ET-179B (Local Tax Rebate Supplemental Sheet) may be completed as well. To view Form ET-179B (Local Tax Rebate Supplemental Sheet), please go to the following link: [Form ET-179B \(Local Tax Rebate Supplemental Sheet\)](#). The form requires a listing of the invoices on which the local tax has been paid to the seller and a determination of the amount of refund owed to the purchaser as well as photocopies of the invoices for which the refund is being requested. The completed form and copies of the invoices should be mailed to:

**DFA Local Tax Rebate Unit
P. O. Box 3566
Little Rock, AR 72203-3566**

Photocopies of all invoices to support the claim for refund must be attached before the request will be processed. The invoice should provide an invoice date, invoice number, seller name and address, items or materials purchased, purchase price of items or materials purchased, and the amount of city and county sales and use tax paid.

Questions regarding local tax rates or local tax rebates in general, may be addressed by contacting the Sales and Use Tax Section at (501) 682-7105.

HELPFUL WEBPAGE LINKS

[LIST OF ARKANSAS DFA REVENUE OFFICES & PHONE NUMBERS](#)

[PULASKI COUNTY ASSESSOR'S OFFICE](#)

[ARKANSAS 2011 INDIVIDUAL INCOME TAX BOOKLET](#)

[INDIVIDUAL INCOME TAX E-FILE](#)

[E-FILE ONLINE PROVIDERS](#)

[INCOME TAX REFUND INQUIRY](#)

[INDIVIDUAL INCOME TAX FILING INFORMATION AND FORMS](#)

[INDIVIDUAL INCOME TAX ACCOUNT CHANGE FORM](#)

[REQUEST FOR COPY OF ARKANSAS TAX RETURNS](#)

[OFFERS IN COMPROMISE \(OIC\) FORMS](#)

[POWER OF ATTORNEY \(POA\) FORM](#)

[CORPORATION INCOME TAX FORMS](#)

[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](#)

[IRS--WHERE'S MY REFUND LINK](#)

[CREDIT CARD PAYMENT INFORMATION](#)

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 2380 Revenue Legal Counsel
Room 2370 Tax Credits/Special Refunds
Room 2460 Problem Resolution & Tax Information Office

OFFICE OF EXISE TAX ADMINISTRATION

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.
- ❖ Change a name on an account.
- ❖ Change an address on an account.
- ❖ Amend a return.
- ❖ Store banking information for use during payment submission.

- ❖ 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](#).

To sign up on ATAP, please go to: [ATAP Homepage](#).

**OFFICE OF MOTOR VEHICLE
ADMINISTRATION**

Auto Renewal



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 rev.arstar@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:
[Local Sales and Use Tax Updates](#)

Name	Code	Effective Date	%	Recent Action
Damascus	23-05	10/01/12	1.00	Enacted
Melbourne	33-02	10/01/12	2.00	Increased
Palestine	68-04	10/01/12	2.00	Increased
Twin Groves	23-11	10/01/12	0.00	Rescinded
Miller County	46-00	10/01/12	1.25	Decreased

**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.

DFA Revenue Personnel Changes

Ms. Kathy Horner has been announced as the new Individual Income Tax Section manager. Ms. Horner replaced Mr. Warren Fagan in this position. Mr. Fagan was previously announced as the new Administrator for the Income Tax Section replacing Mr. Clarence Collins after his retirement on June 30, 2012.

Mr. Scott Fryer replaced Mr. Joe Ellis as the current Corporation Income Tax Section manager. Mr. Joe Ellis was the former Corporation Income Tax Section manager who also retired on June 30, 2012.

As of September 4, 2012, Mr. David Rector joined the Problem Resolution and Taxpayer Assistance Office as a Problem Resolution Officer. This position was formerly held by Mr. Bob Chastant who retired on June 30, 2012.

DFA Revenue



**American
Red Cross**

DFA/Revenue Division is sponsoring an American Red Cross Blood Drive on Wednesday, November 21, 2012, from 9:00 a.m. to 4:00 p.m., in Room 2020 in the Ragland Building.

For more information concerning the American Red Cross Blood Drive on November 21st and how to set up an appointment to donate, please go to the following link: [November 2012 American Red Cross Blood Drive](#).

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OFFICE OF CHILD SUPPORT ENFORCEMENT (OCSE)

OCSE MyWorkers Website



Calendar of Due Dates

October 22nd through October 31st

10/22/12—Dyed Diesel—Motor Fuel Tax. Sales & Use Tax. Miscellaneous Tax (Oil Producer Report, Other Tobacco Products, Waste Tire, Wheat).

10/24/12—Sales Tax (2nd monthly prepayment).

10/25/12—Motor Fuel Tax (Except IFTA). Miscellaneous Tax (Oil Producer, Brine, Severance, Timber, Natural Gas Severance).

10/31/12—IFTA. Miscellaneous Tax. (Soybean).

November

11/13/12—Sales Tax (1st monthly prepayment).

11/15/12—Employee monthly withholding tax, for prior month. Miscellaneous Tax (Cigarette, Cigarette Papers, Telecommunications, Construction Surcharges, Soft Drink, Beer, Liquor, Wine, Beef Promotion, Brucellosis, Catfish Promotion, Rice, Corn & Sorghum, Bingo).

11/20/12—Dyed Diesel—Motor Fuel Tax. Sales & Use Tax. Miscellaneous Tax (Oil Producer Report, Other Tobacco Products, Waste Tire, Wheat).

11/26/12—Sales Tax (2nd monthly prepayment). Motor Fuel Tax (Except IFTA). Miscellaneous Tax (Oil Producer, Brine, Severance, Timber, Natural Gas Severance).

11/30/12—Miscellaneous Tax (Soybean).

December

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

12/14/12—4th Qtr Corp estimated income tax (Based on calendar year filer) (EFT filers only).

12/17/12—Employee monthly withholding tax, for prior month 4th Qtr Corporation estimated income tax (Based on calendar year filer). Miscellaneous Tax (Cigarette, Cigarette Papers, Telecommunications, Construction Surcharges, Soft Drink, Beer,

Liquor, Wine, Beef Promotion, Brucellosis, Catfish Promotion, Rice, Corn & Sorghum, Bingo).

12/20/12—Dyed Diesel—Motor Fuel Tax. Sales & Use Tax. Miscellaneous Tax (Oil Producer Report, Other Tobacco Products, Waste Tire, Wheat).

12/26/12—Motor Fuel Tax (Except IFTA). Sales Tax (2nd monthly prepayment). Miscellaneous Tax (Oil Producer, Brine, Severance, Timber, Natural Gas Severance).

12/31/12—Miscellaneous Tax (Soybean).

Upcoming State Observed Holidays

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

- ✚ Monday, November 12th, in observance of Veterans Day.
- ✚ Thursday, November 22nd, in observance of Thanksgiving Day.
- ✚ Monday, December 24th, and Tuesday, December 25th in observance of the Christmas Holiday.

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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

Arkansas Excise and Income Tax Due Date Calendar for 2012

The 2012 Arkansas Excise & Income Tax Due Date Calendar is available at the following link: [2012 Arkansas Excise & Income Tax Due Date Calendar](#).



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](#).

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: [Revenue Rules](#).