

Arkansas Department of Finance and Administration – Rule 2015-2

Mandatory Electronic Reporting By Tobacco Wholesalers

List of Persons Commenting on the Rule

- Mr. John Bradford, Controller, Pippin Wholesale Company
 1. Mr. Bradford asked whether the electronic filing system to be provided by DFA for use in electronically filing tax returns would be a new system that would be developed by DFA for that purpose or would DFA continue to use the current Arkansas Taxpayer Access Portal (ATAP) system already in use by many wholesalers.

DFA Response: The existing ATAP filing system will continue to be used for accomplishing electronic return filing.
 2. Mr. Bradford asked whether wholesalers would be required to make changes to the content and format of the detail information currently being provided in ATAP if a new system is required.

DFA Response: Since the existing system, ATAP, will continue to be used for electronic tax filing, there will be no changes to the content or format of the reports wholesalers are asked to file.
 3. Mr. Bradford asked that DFA be sensitive to the time requirements and financial burdens placed on wholesalers each time the wholesaler is required to comply with a revised or new reporting requirement and consider compensation to wholesalers for these expenses.

DFA Response: The purpose of this rule is to require persons not currently filing electronically to begin to do so. Those persons who currently file their tobacco tax and cigarette tax reports electronically will have no increased burden. Instead, those taxpayers currently filing electronically will continue to file in that manner without any change. Provisions regarding filing deadlines and compensation paid to businesses for compliance with a state tax law are matters of state law and are beyond the substance of this rule.