

ARKANSAS EXCISE & INCOME TAX DUE DATES
2013 TAX CALENDAR FOR SMALL BUSINESSES

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DATE	DESCRIPTION	DATE	DESCRIPTION
January		February	
01/14/13	Sales Tax (1st monthly prepayment)	02/12/13	Sales Tax (1st monthly prepayment)
01/14/13	Employee monthly withholding tax, for prior month (EFT filers only)	02/14/13	Employee monthly withholding tax, for prior month (EFT filers only)
01/15/13	4th Qtr Individual estimated income tax (Based on calendar year filer)	02/15/13	Employee monthly withholding tax, for prior month Miscellaneous tax (Except Severance taxes)
01/15/13	Employee monthly withholding tax, for prior month Miscellaneous tax (Except Severance taxes)	02/20/13	Dyed Diesel - Motor Fuel Tax Sales & Use tax
01/22/13	Dyed Diesel - Motor Fuel Tax Sales & Use tax	02/25/13	Sales Tax (2nd monthly prepayment)
01/24/13	Sales Tax (2nd monthly prepayment)	02/25/13	Motor fuel tax (Except IFTA) Severance tax
01/25/13	Motor fuel tax (Except IFTA) Severance tax	02/28/13	Employer's annual reconciliation of income tax withhold (Including W-2's & 1099's)
01/31/13	Employee withholding tax report for prior year (Annual filers only) IFTA		
March		April	
03/12/13	Sales Tax (1st monthly prepayment)	04/12/13	Sales Tax (1st monthly prepayment)
03/14/13	Employee monthly withholding tax, for prior month (EFT filers only)	04/12/13	Employee monthly withholding tax, for prior month (EFT filers only)
03/15/13	Employee monthly withholding tax, for prior month	04/15/13	1st Qtr estimated income tax (Based on calendar year filer) (EFT filers only)
03/15/13	Ark income tax returns ("C" or "S" corporation, check the box partnership, LLC) (Based on calendar year filers; return due date 2 1/2 months after end of tax year) Miscellaneous tax (Except Severance taxes)	04/15/13	Miscellaneous tax (Except Severance taxes)
03/20/13	Dyed Diesel - Motor Fuel Tax Sales & Use Tax	04/15/13	Employee monthly withholding tax, for prior month
03/25/13	Sales Tax (2nd monthly prepayment)	04/15/13	Ark income tax returns (partnership, LLC, individual) (Based on calendar year filers; return due date 3 1/2 months after end of tax year) Extension Payment Voucher 5 (Individual Income Tax) 1st Qtr estimated income tax (Based on calendar year filer)
03/25/13	Motor fuel tax (Except IFTA)	04/22/13	Dyed Diesel - Motor Fuel Tax Sales & Use tax
03/25/13	Severance tax	04/24/13	Sales Tax (2nd monthly prepayment)
		04/25/13	Motor fuel tax (Except IFTA) Severance tax
		04/30/13	IFTA
May		June	
05/01/13	Franchise tax	06/12/13	Sales Tax (1st monthly prepayment)
05/13/13	Sales Tax (1st monthly prepayment)	06/14/13	Employee monthly withholding tax, for prior month (EFT filers only)
05/14/13	Employee monthly withholding tax, for prior month (EFT filers only)	06/14/13	2nd Qtr estimated income tax (Based on calendar year filer) (EFT filers only)
05/15/13	Employee monthly withholding tax, for prior month Miscellaneous tax (Except Severance taxes)	06/17/13	Employee monthly withholding tax, for prior month 2nd Qtr estimated income tax (Based on calendar year filer) Miscellaneous tax (Except Severance taxes)
05/20/13	Dyed Diesel - Motor Fuel Tax Sales & Use tax	06/20/13	Dyed Diesel - Motor Fuel Tax Sales & Use tax
05/24/13	Sales Tax (2nd monthly prepayment)	06/24/13	Sales Tax (2nd monthly prepayment)
05/27/13	Motor fuel tax (Except IFTA) Severance tax	06/25/13	Motor fuel tax (Except IFTA) Severance tax

DATE	DESCRIPTION	DATE	DESCRIPTION
July		August	
07/12/13	Sales Tax (1st monthly prepayment)	08/12/13	Sales Tax (1st monthly prepayment)
07/12/13	Employee monthly withholding tax, for prior month (EFT filers only)	08/14/13	Employee monthly withholding tax, for prior month (EFT filers only)
07/15/13	Employee monthly withholding tax, for prior month Miscellaneous tax (Except Severance taxes)	08/15/13	Employee monthly withholding tax, for prior month Miscellaneous tax (Except Severance taxes)
07/22/13	Dyed Diesel - Motor Fuel Tax Sales & Use tax	08/20/13	Dyed Diesel - Motor Fuel Tax Sales & Use tax
07/24/13	Sales Tax (2nd monthly prepayment)	08/26/13	Sales Tax (2nd monthly prepayment)
07/25/13	Motor fuel tax (Except IFTA) Severance tax	08/26/13	Motor fuel tax (Except IFTA)
07/31/13	IFTA	08/26/13	Severance tax
September		October	
09/12/13	Sales Tax (1st monthly prepayment)	10/11/13	Employee monthly withholding tax, for prior month (EFT filers only)
09/13/13	Employee monthly withholding tax, for prior month (EFT filers only) 3rd Qtr estimated income tax (Based on calendar year filer) (EFT filers only)	10/15/13	Employee monthly withholding tax, for prior month
09/16/13	Employee monthly withholding tax, for prior month Ark income tax returns (Cooperative association) (Based on calendar year filers; return due date 8 1/2 months after end of tax year)	10/15/13	Sales Tax (1st monthly prepayment) Miscellaneous tax (Except Severance taxes)
	3rd Qtr estimated income tax (Based on calendar year filer) Miscellaneous tax (Except Severance taxes)	10/15/13	Sales & Use tax
09/20/13	Dyed Diesel - Motor Fuel Tax Sales & Use tax	10/21/13	Dyed Diesel - Motor Fuel Tax
09/24/13	Sales Tax (2nd monthly prepayment)	10/24/13	Sales Tax (2nd monthly prepayment)
09/25/13	Motor fuel tax (Except IFTA) Severance tax	10/25/13	Motor fuel tax (Except IFTA) Severance tax
		10/31/13	IFTA
November		December	
11/12/13	Sales Tax (1st monthly prepayment)	12/12/13	Sales Tax (1st monthly prepayment)
11/14/13	Employee monthly withholding tax, for prior month (EFT filers only)	12/13/13	Employee monthly withholding tax, for prior month (EFT filers only) 4th Qtr Corp estimated income tax (Based on calendar year filer) (EFT filers only)
11/15/13	Employee monthly withholding tax, for prior month Miscellaneous tax (Except Severance taxes)	12/16/13	Employee monthly withholding tax, for prior month 4th Qtr Corporation estimated income tax (Based on calendar year filer) Miscellaneous tax (Except Severance taxes)
11/20/13	Dyed Diesel - Motor Fuel Tax Sales & Use tax	12/20/13	Dyed Diesel - Motor Fuel Tax Sales & Use tax
11/25/13	Sales Tax (2nd monthly prepayment) Motor fuel tax (Except IFTA) Severance tax	12/26/13	Motor fuel tax (Except IFTA) Severance tax Sales Tax (2nd monthly prepayment)