New in Sales Tax for 2009

Effective January, 2009, the Excise Tax reporting form has been revised. We have eliminated a few fields to make it easier to complete the form. There is also a payment voucher on the lower section of the form which should remain attached when filing the form with DFA. We always, welcome any constructive comments concerning our forms and any of our business processes.

New Account Number

Sales Tax has changed the account number to an eight digit number with the letters, "SLS" at the end. Below is an example of the new account number:

12345678-SLS

Most of the accounts will use the base account number which was previously issued. The main difference is the department has insert two zeroes in the front of the base number and deleted the remaining number off the account. See example below of most converted account numbers:

Account Number: 123456-60-001 has been converted to 00123456-SLS

You will continue to use the permit which has been previously issued when making purchases for resale.

On-Line Filing

The Department of Finance and Administration has made filing your Excise Tax return online quick and easy. ARTAX is a *free* service for filing and paying your ET-1 return online. Here are the benefits of filing on-line:

- Calculates the tax for you
- · Allows you to quickly file for multiple locations
- Saves time
- You can submit a filing until 11:59 pm on the due date
- Provides confirmation that your filing was completed
- Ensures information you enter is secure
- Save postage by not mailing report and payment each month
- Helps eliminate data entry errors
- NEW! file amended return on-line

When you on-line file a return with a tax due, the payment will be drawn from the bank account you specified on the account information page when you set up your account. You may set up your account and file your return at <u>www.ar-tax.org</u>.

EFT Changes

Taxpayers who are required to make electronic payments have a new Tax Type Code for making their return payment by electronic funds transfer. The department has gone to <u>ONE</u> TXP code for filing your return (04020). We still retained the two Prepayment TXP codes 04201 and 042020. If you need more information, please contact our EFT section, (501) 682-7105 or visit our web site. <u>www.arkansas.gov/salestax</u>.

Also, for companies with the capability, we added a special electronic function that allows you to UPLOAD your tax information from your computer system by following an XML schema. For this new method of filing, please contact our office. (501) 682-7105.

Form ET-1 is used to report all state and local taxes levied under the Gross Receipts (Sales) Tax and Compensating Use Tax Acts. **ALL FIGURES ON THIS REPORT ARE TO BE ROUNDED TO THE NEAREST WHOLE DOLLAR**. If the cents amount is 49¢ or less, the cents are dropped. Example, \$10.47 would be \$10.00. If the cents is 50¢ or more, round up to the next dollar. Example, \$11.56 would be \$12.00.

Please use blue or black ink in completing the form. Do not use pencil.

ET-1 ARKANSAS EXCISE TAX RETURN INSTRUCTIONS

Gross Receipts Tax

This section of the reporting form is used to report all sales by In-State Sellers.

State Tax

- Line 1A Taxable Sales Insert your state taxable sales from the Taxable Sales Worksheet on this line.
- Line 1C Gross Tax Due Multiply your Taxable Sales in column A by the state rate of 6%. Enter amount here.
- Line 1D 2% Discount Multiply Line 1C by 2% (.02) and enter amount here. If the report is postmarked by the 20th of the month due and full payment is made with the report, the 2% discount will be allowed. The discount for state taxes (Lines 1C, 2C, 3C, and DC) cannot exceed \$1000.
- Line 1E Tourism Credit Enter the amount of Tourism Credit if applicable on this line.
- Line 1F Net Tax Due -Subtract any amounts shown on line 1D and 1E from the amount on line 1C. Enter the difference on this line.

Food Tax

- Line 2A Taxable Sales (Food & Food Ingredients) Insert your state taxable sales from the Taxable Sales Worksheet on this line.
- Line 2C Gross Tax Due Multiply your Taxable Sales in column A by the state rate of 3%. Enter the amount here.
- **Line 2D** 2% Discount Multiply Line 2C by 2% (.02) and enter here. If the report is postmarked by the 20th of the month due and full payment is made with the report, the 2% discount will be allowed. The discount for state taxes (Lines 1C, 2C, 3C, and DC) cannot exceed \$1000.
- Line 2E Tourism Credit Enter the amount of Tourism Credit if applicable here.
- Line 2F Net Tax Due -Subtract any amounts shown on line 2D and 2E from the amount on line 2C. Enter the difference here.
- Line 3A Taxable Sales Insert your state taxable sales from the Taxable Sales Worksheet on this line.

Mfg Utility Tax

- Line 3C Gross Tax Due Multiply your Taxable Sales in column A by the state rate of 4%. Enter amount here.
- **Line 3D** 2% Discount Multiply Line 3C by 2% (.02) and enter amount here. If the report is postmarked by the 20th of the month due and full payment is made with the report, the 2% discount will be allowed. The discount for state taxes (Lines 1C, 2C, 3C, and DC) cannot exceed \$1000.
- Line 3F Net Tax Due -Subtract any amounts shown on line 3D from the amount on line 3C. Enter the difference here.

Aviation Tax

- Line 4A Taxable Sales Insert your state taxable sales from the Taxable Sales Worksheet on this line.
- Line 4C Gross Tax Due Multiply your Taxable Sales in column A by the state rate of 6%. Enter amount here.
- **Line 4D** 2% Discount Multiply Line 4C by 2% (.02) and enter amount here. If the report is postmarked by the 20th of the month due and full payment is made with the report, the 2% discount will be allowed. The discount for state taxes (Lines 1C, 2C, 3C, and DC) cannot exceed \$1000.
- Line 4F Net Tax Due -Subtract any amounts shown on line 4D from the amount on line 4C. Enter the difference here.

Vendor Use Tax

This section of the reporting form is used to report all sales by Out-Of-State Sellers selling into the State of Arkansas.

State Tax

- Line 5A Taxable Sales Insert your state taxable sales from the Taxable Sales Worksheet on this line.
- Line 5E Gross Tax Due Multiply Line 5A by the appropriate tax rate and enter amount here.

Food Tax

- Line 6A Taxable Sales Insert your state taxable sales from the Taxable Sales Worksheet on this line.
- **Line 6E** Gross Tax Due Multiply Line 6A by the appropriate tax rate and enter amount here.

Mfg Utility Tax

Line 7A Taxable Sales - Insert your state taxable sales from the Taxable Sales Worksheet on this line.

Line 7E Gross Tax Due - Multiply Line 7A by the appropriate tax rate and enter amount here.

Aviation Tax

Line 8A Taxable Sales - Insert your state taxable sales from the Taxable Sales Worksheet on this line.

Line 8E Gross Tax Due - Multiply Line 8A by the appropriate tax rate and enter amount here.

Consumer Use Tax

This section of the reporting form is used to report all taxable purchases by all taxpayers. Taxable purchases are purchases from out-of-state which are for use, storage, consumption, or distribution in Arkansas during a reporting period.

State Tax

- Line 9A Taxable Purchases Insert your state taxable sales from the Taxable Sales Worksheet on this line.
- Line 9C Gross Tax Due Multiply your Taxable Sales in column A by the state rate of 6%. Enter amount here.
- Line 9D Economic Dev Credit Enter the amount of Economic Dev Credit if applicable on this line.
- Line 9E Net Tax Due -Subtract any amounts shown on line 9D from the amount on line 9C. Enter the difference.

Food Tax

Line 10A Taxable Purchases - Insert your state taxable sales from the Taxable Sales Worksheet on this line.

Line 10C Gross Tax Due - Multiply your Taxable Sales in column A by the state rate of 3%. Enter amount here.

- Line 10D Economic Dev Credit Enter the amount of Economic Dev Credit if applicable here.
- Line 10E Net Tax Due -Subtract any amounts shown on line 10D from the amount on line 10C. Enter the difference here.

Mfg Utility Tax

Line 11A Taxable Purchases - Insert your state taxable sales from the Taxable Sales Worksheet on this line.

- Line 11C Gross Tax Due Multiply your Taxable Sales in column A by the state rate of 4%. Enter amount here.
- Line 11D Economic Dev Credit Enter the amount of Economic Dev Credit if applicable on this line.
- Line 11E Net Tax Due -Subtract any amounts shown on line 11D from the amount on line 11C. Enter the difference here.

Aviation Tax

Line 12A Taxable Purchases - Insert your state taxable sales from the Taxable Sales Worksheet on this line.

- Line 12C Gross Tax Due Multiply your Taxable Sales in column A by the state rate of 6%. Enter amount here.
- Line 12D Economic Dev Credit Enter the amount of Economic Dev Credit if applicable on this line.
- Line 12E Net Tax Due -Subtract any amounts shown on line 12D from the amount on line 12C. Enter the difference here.

Special Additional Excise Taxes

This section of the reporting form is used to report any of the Special Additional Taxes filed on the ET-1 form.

Tourism Tax

- Line 13A Taxable Sales Insert your state taxable sales from the Taxable Sales Worksheet on this line.
- Line 13C Gross Tax Due Multiply your Column A by the state rate of 2%. Enter amount here.
- Line 13D 2% Discount Multiply Line 13C by 2% (.02) and enter amount here. If the report is postmarked by the 20th of the month due and full payment is made with the report, the 2% discount will be allowed.
- Line 13E Net Tax Due -Subtract any amounts shown on line 13D from the amount on line 13C. Enter the difference here.

Short Term Rental Tax

- Line 14A Taxable Sales Insert your state taxable sales from the Taxable Sales Worksheet on this line.
- Line 14C Gross Tax Due Multiply your Column A by the state rate of 1%. Enter amount here.
- Line 14D 2% Discount Multiply Line 14C by 2% (.02) and enter amount here. If the report is postmarked by the 20th of the month due and full payment is made with the report, the 2% discount will be allowed.
- Line 14E Net Tax Due -Subtract any amounts shown on line 14D from the amount on line 14C. Enter the difference here.

Short Term Rental Vehicle Tax

Line 15A Taxable Sales - Insert your state taxable sales from the Taxable Sales Worksheet on this line.

Line 15C Gross Tax Due - Multiply your Column A by the state rate of 10%. Enter amount here.

- **Line 15D** 2% Discount Multiply Line 15C by 2% (.02) and enter amount here. If the report is postmarked by the 20th of the month due and full payment is made with the report, the 2% discount will be allowed.
- Line 15E Net Tax Due -Subtract any amounts shown on line 15D from the amount on line 15C. Enter the difference here.

Long Term Rental Vehicle Tax

- Line 16A Taxable Sales Insert your state taxable sales from the Taxable Sales Worksheet on this line.
- Line 16C Gross Tax Due Multiply your Column A by the state rate of 1.5%. Enter amount here.
- Line 16D 2% Discount Multiply Line 16C by 2% (.02) and enter amount here. If the report is postmarked by the 20th of the month due and full payment is made with the report, the 2% discount will be allowed.
- Line 16E Net Tax Due -Subtract any amounts shown on line 16D from the amount on line 16C. Enter the difference here.

Residential Moving Tax

- Line 17A Taxable Sales Insert your state taxable sales from the Taxable Sales Worksheet on this line.
- Line 17C Gross Tax Due Multiply your Column A by the state rate of 4.5%. Enter amount here.
- Line 17D 2% Discount Multiply Line 17C by 2% (.02) and enter amount here. If the report is postmarked by the 20th of the month due and full payment is made with the report, the 2% discount will be allowed.
- Line 17E Net Tax Due -Subtract any amounts shown on line 17D from the amount on line 17C. Enter the difference here.

Wholesale Vending Tax

Line 18A Taxable Sales - Insert your state taxable sales from the Taxable Sales Worksheet on this line.

Line 18E Gross Tax Due - Multiply Line 18A by the appropriate tax rate and enter amount here.

Alcoholic Beverage Taxes

This section of the reporting form is used to report any of the Alcoholic Beverage Taxes filed on the ET-1 form.

10% Mixed drink Tax

Line 19A Taxable Sales - Insert your state taxable sales from the Taxable Sales Worksheet on this line. **Line 19E** Gross Tax Due - Multiply Line 19A by the appropriate tax rate and enter amount here.

4% Additional Mixed Drink Tax

Line 20A Taxable Sales - Insert your state taxable sales from the Taxable Sales Worksheet on this line. **Line 20E** Gross Tax Due - Multiply Line 20A by the appropriate tax rate and enter amount here.

Liquor Excise Tax

Line 21A Taxable Sales - Insert your state taxable sales from the Taxable Sales Worksheet on this line. Line 21E Gross Tax Due - Multiply Line 21A by the appropriate tax rate and enter amount here.

Beer Excise Tax

Line 22A Taxable Sales - Insert your state taxable sales from the Taxable Sales Worksheet on this line. **Line 22E** Gross Tax Due - Multiply Line 22A by the appropriate tax rate and enter amount here.

Local Sale and Use Taxes

- Column A City & County Insert the name of each city or each county you want to report if it is not pre-printed on your forms. (1 per line please)
- Column B Code Insert the Local Tax code for each city and each county. These codes can be found in this instruction packet and on our Internet site <u>www.arkansas.gov/salestax</u>
- **Column C Type Tax** depending on what type of transaction you are reporting, this designates which line you should use in column D, F, H, and I. Use tax is strictly for out-of-state purchases.
- Column D Taxable Sales & Purchase (Lines 24 29) Report sales tax in the top portion of each line and use tax in the bottom portion of each line. Round all figures to the nearest whole dollar. If you have more than six (6) cities and counties to report, attach an additional local tax schedule. (Schedule L)

- **Column E Tax Rate** Enter the appropriate tax rate (found on the attached list) for the city and the county you are reporting. This list is updated monthly; please check for possible rate changes.
- Column F Gross Tax Due Multiply the taxable sales or purchases by the applicable tax rate and enter the calculated amount here.
- **Column G 2% Discount** Multiply the Gross Tax Due by 2% (.02) and enter the amount here. If the report is postmarked by the 20th of the month due and full payment is made with the report, the 2% discount will be allowed.
- Column H Local Tax Rebate Enter the amount of additional local tax paid to a seller on qualifying purchases which are eligible for the local tax rebate.
- Column I Net Tax Due Subtract the 2% Discount Amount from the Gross Tax Due Amount. Enter the difference here.
- Line 30 Total Local Sales and Use Tax Add the local taxes from all schedules and enter here. Place this amount on Line 33 on the front page of the tax report.

TOTAL area of return (Lines 31 - 36)

- Line 31 Total State Tax Total Lines 1 through 12 and place the total on this line.
- Line 32 Total Special & Alcoholic Beverage Tax Amount from Line 23 should be entered here.
- Line 33 Total Local Tax Amount from Line 30 should be entered here.
- Line 34 Total Tax Due Add Lines 31, 32, and 33 and place the total amount here.
- Line 35 Less Prepayments (if required) Those businesses which are required to make prepayments of sales tax should take deduction for those prepayments here.
- Line 36 Net Tax Due Subtract Line 35 from Line 34 and enter an pay the amount here.

Sign Here: Return must be signed by a responsible party.

Payment Voucher Instructions

Insert the amount being paid with the return in the Amount Paid boxes. Also, to ensure payment gets credited to your account, please write your account number on your check. **PLEASE LEAVE VOUCHER ATTACHED TO FORM**.

NOTE: In order to determine your taxable sales we provided a worksheet below for you to use:

Keep for Your Rec
TAXABLE SALES WORKSHEET (for Lines 1A - 8A)
1. Gross Receipts Enter the total gross sales for the reporting period
2. Deductions Enter each legal deductions as listed below
a. Gasoline (Motor fuel on which tax is paid)
b. Food Stamp and WIC Sales
c. Sales for Resale
d. Prescription drugs
e. Returned goods
f. Feed, seed and fertilizer
g. Bad Debts
h. Sales to U.S. Government
i. Farm Machinery
j. Sales to hospitals and organizations exempt by Arkansas statute (see GR-31) j.
k. Sales to Direct Pay Permit holders
I. 38% of Gross Selling Price on new Manufactured Mobile Homes
m. Used Manufactured/Mobile Homes
n. Dyed Diesel Fuel
o. Other Legal Deductions
TOTAL DEDUCTIONS Add the amounts in lines "a" through "o". Enter total 2.
3. TAXABLE SALES Subtract line 2 from line 1. Enter result here and in your taxable sales field 3.

Amended Returns

The form ET-1 allows taxpayers to file an amended return if needed. Check the "Amended Return" box at the top of the return and complete the return as it would be amended. Attach a letter of explanation and fully explain all of the changes and the reason for the changes. Failure to attach your explanations will delay the processing of your amended return. Also, the fastest and easiest way to file an amended return is On-Line on our web site www.arkansas.gov/salestax (Click on "ONLINE FILING").

Tax Types reported on the form ET-1:

Below is brief descriptions of the taxes remitted and collected on the form ET-1. For further information of the collection of these taxes, please visit our web site, <u>www.arkansan.gov/salestax</u> or contact our office at (501) 682-7104.

Sales Tax (Gross Receipts Tax)

Sales or gross receipts tax is levied on retail sales and is collected by the retailer from customers and remitted by the retailer to the State. The retailer gets to retain 2% of the tax collected (\$1,000 per month maximum) as a collection fee if his remittance is on or before the dates due.

Current Tax Rate is 6% (non-food items).

Use Tax (Compensating Use Tax)

The compensating or use tax is levied on retail sales to every person in this State for the privilege of storing, using, distributing or consuming, within the State, any article of tangible personal property or taxable service purchased from outside the State. The tax is in lieu of the State sales tax. It is collected by out-of-state vendors from Arkansas customers and is remitted by them to the State or is reported directly by an in-state purchaser if the tax is not collected by an out-of-state seller.

Current Tax Rate is 6%

Food Tax

Food and Food Ingredients. As of July 1, 2007, the state tax rate on sales of food and food ingredients is three percent (3%) of the gross receipts or gross proceeds derived from the sale. See Rule 2007-3 on our web site, <u>www.arkansas.gov/salestax</u> or contact our office. (501) 682-7104. Current Tax Rate is 3%

Manufacturing Utility Tax

As of July 1, 2008, the state tax rate on sales of natural gas or electricity to a manufacturer for use directly in the manufacturing process is four percent (4%) of the gross receipts or gross proceeds derived from the sale. See Rule 2007-5 on our web site, <u>www.arkansas.gov/salestax</u> or contact our office. (501) 682-7104. Current Tax Rate is 4%

Aviation Sales Tax

The sales tax on aircraft and aviation fuel, aviation services, parts, accessories and other sales taxes remitted by aircraft dealers, airports and flying fields are collected by the Commissioner of Revenues and remitted to the State Treasury. The sales tax on aircraft and aviation fuel, aviation services, aircraft parts and accessories by all taxpayers is collected by the Commissioner of Revenues and remitted to the State Treasury. Current Tax Rate is 6%

Aviation Use Tax

The use tax on aircraft and aviation fuel, aircraft parts and accessories is collected by the Commissioner of Revenues and remitted to the State Treasury. Current Tax Rate is 6%

2% Tourism Tax

The tax is levied upon the gross receipts or gross proceeds derived from admissions to tourist attractions or the sale or rental on items related to tourism. The tax is collected, reported and paid in the same manner as all other gross receipts taxes. The monies collected are deposited as special revenues and credited to the Tourism Development Trust Fund. Current Tax Rate is 2% and is levied upon the gross receipts of the following:

Admission to theme parks, water parks, water slides, river and lake boat cruises and excursions, local sightseeing and excursion tours, helicopter tours, excursion railroads, carriage rides, horse racing, dog racing, indoor or outdoor plays or music shows, folk centers, observation towers, privately owned or operated museums, privately owned historic sites or buildings, and natural formations; the services of furnishing hotel and motel rooms, lodging houses, condominiums and tourist camps or courts to transient guests; camping fees at public or private

campgrounds; rentals of watercraft, boats, motors and related motor equipment, life jackets and cushions, water skis, oars and paddles.

Short Term Rental Tax

In addition to the Gross Receipts and Compensating Use Tax there is levied an additional tax of 1% on all tangible personal property that is rented or leased for a period of 30 days or less. The tax is applicable to all rentals or leases regardless of whether tax was paid on the rental property at the time of purchase.

Rate and Base: 1% of gross receipts derived for rentals or leases of tangible personal property for 30 days or less. Current Tax Rate is 1%

Short Term Rental Vehicle Tax

A rental vehicle tax is levied on the gross receipts or gross proceeds derived from rentals of licensed motor vehicles for a period of less than 30 days. A local rental vehicle tax is also due and should be combined with the amount remitted for local sales tax. The rate will be equal to the local tax rate in effect for the jurisdiction where the rental occurs. Current Tax Rate is 10% plus the local rental vehicle tax.

Long Term Rental Vehicle Tax

In addition to the gross receipts tax, a long term rental vehicle tax is levied on the gross receipts or gross proceeds derived from rentals of licensed motor vehicles for a period of more than 30 days. Current Tax Rate is 1.5%

Residential Moving Tax

A gross receipts tax is levied upon the rental of gasoline or diesel powered trucks rented or leased for residential moving or shipping.

Current Tax Rate is 4.5%

Wholesale Vending Tax

Vending machine operators have three options with regard to the payment of tax. Sales made through vending machines are not subject to the gross receipts tax, but the vending device operator must (1) pay a "wholesale vending tax" of 7% on property purchased for resale through a vending device, (2) pay sales tax on all purchases from vendors with no sales for resale exemption or (3) purchase a vending machine decal instead of paying sales tax or wholesale tax. If a vending machine operator chooses this option, all machines operated must have decals on them. Current Tax Rate is 7%

Mixed Drink Tax

In addition to the gross receipts tax, holders of mixed drink permits (except private club permits) issued by the Alcoholic Beverage Control Division must collect and remit the ten percent (10%) supplemental gross receipts tax on all sales of alcoholic beverages except beer and wine.

In addition to the gross receipts tax, holders of private club permits issued by the Alcoholic Beverage Control Division must collect and remit the 10% supplemental gross receipts tax upon all charges to members for the preparation and serving of mixed drinks or for the cooling and serving of beer and wine. A private club which also has a beer permit should collect the state and local sales tax but not the ten percent (10%) supplemental tax on its sales of beer. Current Tax Rate is 10%

Additional Mixed Drink

In addition to the gross receipts tax and ten percent (10%) supplemental tax, holders of mixed drink permits must collect and remit the four percent (4%) supplemental gross receipts tax on all sales of alcoholic beverages except beer and wine.

In addition to the gross receipts tax and ten percent (10%) supplemental tax, holders of private club permits must collect and remit the four percent (4%) supplemental gross receipts tax upon all charges to members for the preparation and serving of mixed drinks only. Current Tax Rate is 4%

Liquor Excise Tax

A special Alcoholic Beverage Excise Tax of 3% is levied upon all retail receipts or proceeds derived from the sale of liquor, cordials, liqueurs, specialties, sparkling and still wines. The tax is collected by the retailer in addition to the retail price of such products and remitted to the Commissioner of Revenues. This tax is in addition to the Gross Receipts Tax. Current Tax Rate is 3%

Beer Excise Tax

The tax is levied on the retail sales of beer for off premises consumption. This tax is in addition to the Gross Receipts Tax.

Local Sales and Use Taxes

Local taxes are collected and remitted similar to the state sales and use tax. You must report each city tax or county tax separately on the form.

Businesses that hold an active Arkansas sales and use tax permit and file Excise Tax reports with DFA may deduct the amount of additional city or county tax on business purchases on which the full amount of local tax has been collected by the seller. The total amount of the additional tax for a qualifying rebate for each city and county for which the tax was paid must be listed on the form. When completing the form, a credit for any additional tax paid will be deducted from the local tax due for that reporting period.

Lines 24 – 29

Report sales tax in the top portion of each line and use tax or local rental vehicle tax in the bottom portion of each line. **Round all figures to the nearest whole dollar**. If you have more than six (6) cities and counties to report, attach additional local tax schedules.

Column A (City & County) – Enter the name of the city or county for which you are reporting tax.

Column B (Code) – Enter the local code as assigned by the Department of Finance and Administration (See enclosed list.) This list is updated monthly and can be obtained from the Sales and Use Tax Section's website at <u>www.arkansas.gov/salestax</u>.

Column D (Taxable Sales or Purchases) - Enter the taxable amount of sales or purchases.

Column E (Rate) – Enter the appropriate tax rate (found on the attached list) for the city or county you are reporting. This list is updated monthly; please check for any possible rate changes.

Column F (Gross Tax Due) – Multiply the taxable sales or purchases by the tax rate and enter here.

Column G (2% Discount) – Multiply the Gross Tax Due by 2% (.02) if paid and postmarked by the 20th of the month due. The discount does not apply to use tax or local rental vehicle tax.

Column H (Local Tax Rebate) – Enter the amount of additional local tax paid to a seller on qualifying purchases eligible for the local tax rebate. (See Local Tax Rebate Computation below).

Column I (Net Tax Due) – Subtract the 2% Discount amount from the Gross Tax Due amount. Enter the difference here.

Line 30 Total Local Sales & Use Tax – Add the local taxes from all schedules and enter in this box.

EXAMPLE:

Local Sales and Us	e Taxes		(If you have additiona	al local taxe	es to report, please a	ttach a supplem	ental schedule)	
		Tax	Taxable Sales			Less 2%	Local Cap	
A. City & County	B. Code	C. Type	D & Purchases	E. Rate	F. Gross Tax Due	G. Discount	H. Rebate	I. Net Tax Due
24.	6005	SALES	10,000	0.500%	50.00	1.00		49.00
LITTLE ROCK	8005	USE		0.000%				
25.	6000	SALES	10,000	1.000%	100.00	2.00		98.00
PULASKI CO.	8000	USE		1.000 %				
26.	2301	SALES	0				99.75	-99.75
CONWAY	2301	USE						
27.	2300	SALES	0				28.50	-28.50
FAULKNER CO.	2300	USE						
28.		SALES						
		USE						
29.		SALES						
		USE						

30. Total Local Sales and Use Tax (include local tax from all schedules)

RECENT LOCAL TAX CHANGES

The following cities and counties have recent tax CHANGES. Please refer to the city and county local tax listing for the complete listing and current rates in local taxes. This list contains rate change information based on information available November 12, 2008.

City or County	Reporting Code	Effective Date	Rate	County	Recent Action
Austin	43-02	10/01/08	1.000%	Lonoke	Enacted
Bald Knob	73-17	01/01/09	3.000%	White	Decreased
Blevins	29-02	01/01/09	1.500%	Hempstead	Enacted
Carlisle	43-04	10/01/08	1.250%	Lonoke	Increased
Cherry Valley	19-01	01/01/09	0.000%	Cross	Rescinded
Corning	11-01	10/01/08	1.750%	Clay	Decreased
DeWitt	01-02	01/01/09	2.500%	Arkansas	Decreased
Elkins	72-02	01/01/09	2.000%	Washington	Increased
Lake City	16-09	01/01/09	0.000%	Craighead	Rescinded
Magazine	42-04	01/01/09	2.000%	Logan	Increased
Malvern	30-01	01/01/09	1.000%	Hot Spring	Decreased
Marvell	54-05	10/01/08	2.000%	Phillips	Enacted
Mayflower	23-02	10/01/08	2.000%	Faulkner	Increased
Menifee	15-02	01/01/09	3.000%	Conway	Increased
Chicot County	09-00	01/01/09	3.000%		Increased
Dallas County	20-00	10/01/08	2.000%		Increased
Grant County	27-00	01/01/09	1.250%		Increased
Hempstead County	29-00	10/01/08	2.750%		Increased
Hot Spring County	30-00	01/01/09	1.500%		Increased
Lonoke County	43-00	10/01/08	2.000%		Increased

Local Tax Rebate Computation

To compute the amount of rebate, you take the invoice amounts over \$2,500 (not including tax) and subtract \$2500 from the total Invoice amount. This result is multiplied by the local tax rate that is applicable and the product is the local tax rebate.

LOCAL LAX REDATE EXAMPLE	
1. Invoice Amount	\$8,935.00
2. Single Transaction Amount	\$2,500.00
3. Amount subject to Local Tax Rate	\$6,435.00
4. Local City Rate	1.000%
6. Total Local Tax Rebate	\$64.35

You have to use this method to compute each Rebate for each local tax. For more information visit our web site.



Section I - Account Information

Name:	Account Number:
Address:	Federal ID Number:
City, State Zip	Phone:
Section II - Closure Information	
Section II - Closure Information	
Date of Closure:	
Did you make any purchases for your own use with	this permit? YES NO
If YES, did you pay the sales tax to the Department	of Finance and Administration? YES NO
If YES, which report period?	In NO , Remit the tax with ET-1 attached to this form.
Are you still operating a business? YES N	0
If YES, furnish permit number and location Permit	# Location
Do you have a Wihholding Account? YES	

Section III - Terms of Sale

If YES, furnish account number

Was the business sold?	YES NO
If YES, complete the follow	ving information:
Date business sold:	
Name and address of purc	haser:
Selling price of fixtures and	inventory:
Total sales price:	

Section IV - Items to Send in with this Form

Attach the following:

- Arkansas Sales and Use Tax Permit
- ► Final tax report with payment
- Copy of bill of sale if the business was sold
- Location of books and records

Section V - Signature Block

Signature of Owner

Date

Mailing Address of person submitting form

Daytime Phone Number

Mail form with all attachments to: **Arkansas Sales and Use Tax Section** P. O. Box 1272 Little Rock, AR 72203-1272

ARKANSAS CITIES AND COUNTIES WITH LOCAL SALES AND USE TAX OPTIONS

CITY COUR DATE RATE IOCATION CITY COUR DATE RATE IOCATION Alwander 17-01 01/01/1989 20/01% Classified Enst Camden 53-03 12/01/1897 12/00% Classified Alwan 01-05 01/01/1989 L00% Classified Enst Camden 53-03 20/01/2001 L00% Washington Altas 24-04 01/01/1989 L00% Clark EUdora 49-06 10/01/2000 L00% Kashington Anity 10-04 10/01/1989 L00% Clark EUdora 49-06 10/01/2002 L00% Clark EUdora 49-06 10/01/2002 L00% Clark EUdora 49-06 10/01/2002 L00% Clark EUdora 49-06 10/01/2001 L00% Clark EUdora 49-01 L00/01/2007 Clark EUdora 49-07 10/01/2001 L00% Clark Antre Antre Antre Antre Antre Antre Antr					COUNTY					COUNTY
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Ashdown 41-01 01/01/1998 2.000% Fairningtom 71-46 04/01/2001 1.000% Year Augusta 74-02 10/01/2005 1.000% Koachurff Fayretwille 72-14 01/01/2005 2.000% Washingtom Augusta 74-02 10/01/2008 1.000% Enclored 2.002 2.000% Washingtom Avoca 04-13 05/01/1988 1.000% Benton Foreman 4.002 2.001% Marin Batel McD 7.317 01/01/2000 1.000% Sebastian Foreman 4.602 05/01/1981 1.000% Sebastian Bateswille 62-04 01/01/2007 1.000% Subtian Fourbain 4.602 05/01/1981 1.000% Subtian Bearden 7.3-02 04/01/1980 1.000% Valtian Garliaid 04-01 01/01/1980 5.000 Subtian 1.000% Subtian 0-00 1.000% Subtian 0-00 1.000% Subtian 0-00 1.000% Subtian<	Arkadelphia	10-02	11/01/2005	1.000%	Clark	Eudora	09-02	10/01/1996	2.000%	Chicot
Akina 58-02 10/01/2007 2.000% Vegath Payetaville Farmington 72-16 0.301/2007 2.000% Vegath Mashington Ausain 43-02 10/01/2008 1.000% koncke Flippin 45-12 0.001/2004 1.000% blanke Bald Knob 73-17 01/01/2004 1.000% Selbastan Fortest City 66-04 0.000% Selbastan Fortest City 66-04 0.000% Selbastan Fortest City 66-04 0.000% Selbastan 50-04 0.000% Selbastan Fortest City 66-04 66-02 0.000% Selbastan 60-04 66-02 0.000% Selbastan 60-04 66-02 0.000% Selbastan 60-04 66-02 0.000% Selbastan 60-04 60-02 0.000% Selbastan 60-04 60-02 0.000% Selbastan 60-04 10.001/1900 1.000% Selbastan 60-04 10.001/1908 1.000% Selbastan 60-04 10.001/1908 1.000% Selbastan 60-04 10.011/	Ash Flat	67-02	10/01/2002	1.375%	Sharp	Eureka Springs	08-01	04/01/2003	2.250%	Carroll
Augusia 74.02 10/01/2008 10.00% Wordurff Fippin 71.4 01/01/2008 2000% Marino Avoca 04.13 05/01/2008 10.00% Benton Forteman 45.02 2001/1193 1.000% Delta Bald Knob 73.17 01/01/2000 1.000% Sebastian Forteman 45.02 1201/1192 1.000% Sebastian Bateswille 32-01 01/01/2007 1.500% Salatne Fourals 45.02 1201/1192 1.000% Sebastian Bearden 52-04 01/01/2007 1.500% Salatne Fourals 45.02 10.01/1199 1.000% Sebastian Beedeville 73-02 01/01/1200 1.000% Salatne Gasaville 0.401 1.000% Salatne Fourals 1.001 1.000% Salatne Fourals 0.011 1.000% Salatne Fourals 0.011/1002 1.000% Salatne Fourals 0.011/1003 1.000% Salatne Fourals 1.001/11003	Ashdown	41-01				,	71-04			
Ausian 43-02 10/01/2008 1.000% Lonoxia Flippin 45-02 08/01/10/2004 1.000% Balar Balar Condy Endor Fordyce 20.02 1.000% Little River Balar G.5-04 01/01/2007 1.000% Subar Forrest Ciry Rebox 1.000% Subar Bauxite 62-04 0.001/12007 1.000% Subar Forrest Ciry Rebox 4.000 Subar Lonoxis Subar Beauxite 62-04 0.001/12007 1.000% Subar Forustain Hill 2-02 0.001/14198 1.000% Subar Beatowille 3-0.00 1.001/2001 1.000% Subar Gastand 4-0.0 1.000% Subar Bellewille 3-0.01 1.001/12001 2.000% Beatowille 3-0.01 1.000% Subar Bellewille 3-0.01 1.001/12001 2.000% Beatowille 3-0.01 1.000% Subar Beatowille 3-0.01 1.001/12001	Atkins				•	-				0
Avoca 04-13 05/01/1988 1.000% Bentor Fordpace 20-02 11/01/2004 1.500% Dalls Barling 65-04 01/01/2000 1.000% Weins Forman 41-02 12/01/188 1.000% Schastian Barleswile 62-04 10/01/2007 1.500% Saline Foruka 64-02 05/01/2001 1.000% Miler Bearden 52-04 0.001/1900 0.000% Quarka Foruka 64-02 0.101/1908 1.000% Ashiey Beedewille 7-06 10/01/2001 1.000% Saline Goads Garand 64-01 01/01/2001 1.000% Bertor Beedewille 0-03 10/01/2001 1.000% Saline Gasswille 0.001 1.000% Bartin 6.001 1.000% Saline Foruka 6.00 1.0001/2001 1.000%	-									U
Baid (Nob 7417 01/01/2009 3.000% White Foreman 41-07 707/01/1982 1.000% Stansule Batesville 32-01 01/01/2007 1.000% Stansule Fores Cristmith 65-01 050/01/1982 1.000% Molessatian Bauxite 62-04 03/01/1980 1.000% Vuachita Fountain Hill 02-02 01/01/1989 1.000% Molessatian Beedee 73-02 09/01/1988 1.000% Vuachita Fountain Hill 02-02 01/01/1989 1.000% Katessatian Beedeville 75-06 01/01/2001 1.000% Katessatian Gatana 46-01 02/01/1981 1.000% Heintain Bentomille 04-30 01/01/2002 1.500% Satersatian Gallbart 64-01 12/01/2001 1.000% Katersatian Bentomille 04-30 10/01/2002 1.500% Heinstead Gillbart 64-01 12/01/2001 1.500% Katersatian Gallbart 64-01 10/01/2002 1.500%										
Barting 65-04 01/01/2007 1.52% Indegendation Forands 2000% Set Francis Bautes 62-04 01/01/2007 1.50% Salure Fouke 46-02 05/01/2017 1.50% Salure Bautes 52-04 01/01/2007 1.50% Salure Fouke 46-02 05/01/1991 1.000% Associal Beedeville 34-06 01/01/2001 1.000% Valure Frankin 33-05 01/01/2001 1.000% Beedeville 04-03 10/01/2002 1.000% Bartin 46-01 01/01/2001 1.000% Beenton Bernon Garatand Garatand 46-01 04/01/2002 1.60% Sarures Bartin 46-01 10/01/2002 1.60% Sarures Bartin 46-01 10/01/2002 1.60% Karures Bartin 46-01 10/01/2002 1.60% Karures Bartin Bartin 1.60/01 Bartin Garatin Garatin Garatin Garatin Garatin Garatin Garati						,				
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BerryNille 08-02 01/01/2002 1.500% Carroll Gliber 64-01 12/01/1933 1.000% Searcy Blexhel Heights 04-04 10/01/2002 1.500% Lawrence Glilham 66-03 01/01/1938 1.000% Searcy Blevins 23-02 01/01/1930 1.000% Lawrence Glilham 66-03 01/01/1938 1.000% Searcy Blue Mountain 42-01 10/01/1930 1.000% Sebastian Guide 47-09 01/01/1938 1.000% Kebastian Guide 47-09 01/01/2003 1.000% Biones 1.001% Sebastian Guide 47-03 01/01/2003 1.000% Biones 1.001% Searcy 40-03 01/01/2003 1.000% Biones 1.001% Rawrete Green Forest 40-07 1/01/2001 1.000% Caroll 1.001/1988 1.000% Karete Green 5001 01/01/2001 1.000% Karete Searcy 40-03 01/01/2001 1.000% Karete	Benton	62-03	01/01/1999	1.500%	Saline	Gassville	03-03	10/01/2001	2.000%	Baxter
Bethel Heights 04-04 10/01/12007 2.500% Benton Gillett 01-04 04/01/2006 2.000% Aransas Black Rock 30-001 1001/1992 1.000% Lowrence Gillmam 66-03 01/01/1903 1.000% Sovie Blue Mountain 42-01 10/01/1902 1.000% Logan Gilerwood 55-40 01/01/1908 1.000% Kinsteingingingingingingingingingingingingingi	Bentonville	04-03	10/01/2003	2.000%	Benton	Gentry	04-06			
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Dover 58-03 06/01/1993 1.000% Pope Jonesboro 16-11 10/01/2000 1.000% Craighead Dumas 21-03 01/01/2007 2.500% Desha Keiser 47-02 02/01/1991 1.000% Mississippi	Diamond City	05-15	10/01/1997	1.000%	Boone	Johnson	72-07	10/01/2005	2.000%	Washington
Dumas 21-03 01/01/2007 2.500% Desha Keiser 47-02 02/01/1991 1.000% Mississippi										
										-
Dyer 17-07 04/01/1995 1.000% Crawford Keo 43-08 01/01/1999 1.000% Lonoke										• •
IANUARY 2000 ARKANSAS EVOISE TAY REPORTING INSTRUCTIONS	Dyer	17-07				1			1.000%	Lonoke

JANUARY 2009 ARKANSAS EXCISE TAX REPORTING INSTRUCTIONS

ARKANSAS CITIES AND COUNTIES WITH LOCAL SALES AND USE TAX OPTIONS

					I				
Kibler	17-05	05/01/1992	1.000%	Crawford	Pottsville	58-06	07/01/1999	1.000%	Pope
Kingsland	13-02	07/01/1999		Cleveland	Prairie Grove	72-09			Washington
Lake City	16-09	01/01/2009		Craighead	Prescott	50-01	01/01/2004		
Lake Village Lakeview	09-01 03-05	01/01/1998 08/01/1984	2.000% 1.000%		Quitman Ravenden	12-05 38-11	10/01/2007 01/01/2003		Cleburne Lawrence
Lamar	36-05	10/01/2006		Johnson	Rector	11-02	07/01/2003	2.000%	
Le Panto	56-03	04/01/2007			Redfield	35-04	04/01/1999		Jefferson
Leslie	64-02	01/01/2001	1.000%		Rison	13-01	02/01/1988		Cleveland
Lewisville	37-04			Lafayette	Rockport	30-03	10/01/1986		Hot Spring
Lincoln	72-15	10/01/1999	1.000%	Washington	Roe	48-04	03/01/1993	1.000%	Monroe
Little Flock	04-17	01/01/2005	1.000%		Rogers	04-02	01/01/1998	2.000%	
Little Rock	60-05		0.500%		Rose Bud	73-01	09/01/1984	1.000%	
Lonoke	43-09	07/01/2000	2.000%		Russellville	58-01	01/01/1998	1.500%	•
Lowell	04-08 47-12	01/01/2004	2.000%		Salem Searcy	25-02	09/01/1983 07/01/2006	1.000% 0.500%	
Luxora Madison	68-05	07/01/1998 12/01/1989		Mississippi St. Francis	Shannon Hills	73-15 62-02	11/01/1983	1.000%	
Magazine	42-04	01/012009	2.000%		Sheridan	27-01	01/01/1998	2.000%	
Magnolia	14-03	07/01/2007		Columbia	Sherrill	35-07	04/01/2003		Jefferson
Malvern	30-01			Hot Spring	Sherwood	60-07	04/01/2005	1.000%	
Mammoth Spring	25-01	06/01/1982	1.000%	Fulton	Shirley	71-01	09/01/1987	1.000%	Van Buren
Manila	47-13	01/01/2002			Siloam Springs	04-01	07/01/2006	2.000%	Benton
Mansfield	65-03	01/01/2007			Sparkman	20-01	01/01/1985	1.000%	
Marianna	39-01	07/01/2007			Springdale	72-10	10/01/2003		Washington
Marion Marked Tree	18-01 56-04	09/01/1991		Crittenden	Springtown	04-21	07/01/2005	1.000%	
Marked Tree Marshall	56-04 64-03	10/01/2007 10/01/1999	2.000% 0.500%		St. Charles Stamps	01-06 37-02	07/01/2003 01/01/1998		Arkansas Lafayette
Marvell	54-03 54-04	10/01/1999	2.000%		Star City	40-01	06/01/1998	2.000%	,
Maumelle	60-06		1.000%	•	Stephens	52-02	11/01/1986		Ouachita
Mayflower	23-02	10/01/2008		Faulkner	Stuttgart	01-01	06/01/1986		Arkansas
McCrory	74-04	10/01/2003		Woodruff	Sulphur Springs	04-12	01/01/1985	1.000%	
McGehee	21-01	07/01/2007	3.000%	Desha	Summit	45-04	09/01/1993	1.000%	Marion
Melbourne	33-02	04/01/2002			Sunset	18-10	04/01/2007		Crittenden
Mena	57-01	05/01/1997	1.000%		Swifton	34-09	04/01/2001		Jackson
Menifee Minute Operation	15-02	01/01/2009		Conway	Taylor	14-04	07/01/2005		Columbia
Mineral Springs Monticello	31-03 22-01	08/01/1990 08/01/1987	1.000%	Howard	Texarkana Thornton	46-13 07-03	01/01/2008 01/01/1996	2.500%	Calhoun
Moro	22-01 39-05	08/01/1987	1.000%		Tontitown	72-11	10/01/1996		Washington
Morrilton	15-01	04/01/1987		Conway	Trumann	56-05	01/01/1990		Poinsett
Mount Ida	49-05	12/01/1994		Montgomery	Tuckerman	34-02	10/01/2006		Jackson
Mountain Home	03-01	07/01/1981	1.000%	0,	Turrell	18-11	04/01/1999	2.000%	Crittenden
Mountain Pine	26-03	01/01/2004	0.000%	Garland	Twin Groves	23-11	04/01/2001	1.000%	Faulkner
Mountain View	69-01	09/01/2005	2.000%	Stone	Tyronza	56-06	10/01/2007	1.000%	Poinsett
Mountainburg	17-04	01/01/2000		Crawford	Van Buren	17-02	04/01/2008		Crawford
Mulberry	17-03			Crawford	Vandervoort	57-05	01/01/2007	1.000%	
Murfreesboro Nashville	55-05 31-01	10/01/1999			Vilonia Viola	23-04 25-03	01/01/2005 02/01/1989	2.000%	Faulkner
Newport	34-01	01/01/1986 04/01/2002			Wabbaseka	25-03 35-02	01/01/1985		Jefferson
Norfork	03-04	07/01/2002			Waldenburg	56-02 56-09	09/01/2006		Poinsett
Norman	49-03			Montgomery	Waldron	63-01	09/01/2002		
North Little Rock	60-01	10/01/2007			Walnut Ridge	38-01	04/01/1989		Lawrence
Oak Grove	08-13	02/01/1995	1.000%	Carroll	Ward	43-10	01/01/1996	1.000%	Lonoke
Ola	75-03	04/01/1994			Warren	06-03	09/01/1994	1.000%	
Oppelo	15-03	01/01/1993			Washington	29-10	09/01/1993		Hempstead
Osceola	47-01	07/01/1987			Weiner	56-08	04/01/2001		Poinsett
Oxford Ozark	33-06 24-07	04/01/1991 08/01/1993	1.000%		West Fork West Memphis	72-12 18-02	10/01/1997 01/01/2002		Washington
Palestine	24-07 68-04	03/01/1993			Wheatley	68-02	12/01/1991		St. Francis
Paragould	28-05		1.000%		White Hall	35-03	03/01/1985		Jefferson
Paris	42-06	07/01/2000			Wickes	57-07	02/01/1995	1.000%	
Patmos	29-08	10/01/1993	1.000%	Hempstead	Wiederkehr Village	24-03	01/01/1989	1.000%	Franklin
Patterson	74-05	07/01/2006	1.000%	Woodruff	Wilton	41-04	01/01/1991	1.000%	Little River
Pea Ridge	04-10	06/01/1984			Yellville	45-05	01/01/1990	1.000%	Marion
Perla	30-02	01/01/1984							
Perryville	53-07	01/01/2003		•					
Piggott	11-03	10/01/2001							
Pine Bluff Pineville	35-01	08/01/1983 01/01/1989			Based on information av	vailable en	Nov 12 2000		
Plainview	33-04 75-01	01/01/1989			Dased on Information a	valiable Of	NUV 12, 2008.		
Plumerville	15-04	01/01/2003							
Pocahontas	61-04	10/01/2007							
Portia	38-09	10/01/1999		•					
			2000 101						

JANUARY 2009 ARKANSAS EXCISE TAX REPORTING INSTRUCTIONS

ARKANSAS CITIES AND COUNTIES WITH LOCAL SALES AND USE TAX OPTIONS

COUNTY	CODE	DATE	RATE	COUNTY	CODE	DATE	RATE
Arkansas County	01-00	01/01/1998	1.000%	Lee County	39-00	09/01/1981	1.000%
Ashley County	02-00	11/01/2003	1.750%	Lincoln County	40-00	09/01/1985	1.000%
Baxter County	03-00	07/01/1990	1.000%	Little River County	41-00	07/01/2007	2.250%
Benton County	04-00	08/01/1998	1.000%	Logan County	42-00	01/01/1983	1.000%
Boone County	05-00	01/01/2007	1.250%	Lonoke County	43-00	10/01/2008	2.000%
Bradley County	06-00	07/01/2008	1.500%	Madison County	44-00	10/01/2003	2.000%
Calhoun County	07-00	07/01/2002	1.500%	Marion County	45-00	05/01/1983	1.000%
Carroll County	08-00	10/01/2000	0.500%	Miller County	46-00	10/01/2000	1.500%
Chicot County	09-00	01/01/2009	3.000%	Mississippi County	47-00	07/01/2003	2.000%
Clark County	10-00	10/01/2007	1.500%	Monroe County	48-00		0.000%
Clay County	11-00	01/01/1998	0.500%	Montgomery County	49-00	04/01/2007	1.000%
Cleburne County	12-00	10/01/2007	1.625%	Nevada County	50-00	01/01/1987	1.000%
Cleveland County	13-00	04/01/2005	1.250%	Newton County	51-00	02/01/1993	1.000%
Columbia County	14-00	01/01/1999	1.500%	Ouachita County	52-00	07/01/2008	2.000%
Conway County	15-00	10/01/2000	1.750%	Perry County	53-00	01/01/2008	2.500%
Craighead County	16-00	01/01/2008	1.000%	Phillips County	54-00	07/01/2000	2.000%
Crawford County	17-00	10/01/1999	1.000%	Pike County	55-00	04/01/2007	2.375%
Crittenden County	18-00	05/01/1998	1.750%	Poinsett County	56-00	09/01/2000	1.250%
Cross County	19-00	07/01/2002	2.000%	Polk County	57-00	07/01/2007	2.000%
Dallas County	20-00	10/01/2008	2.000%	Pope County	58-00	10/01/1994	1.000%
Desha County	21-00	02/01/2005	1.500%	Prairie County	59-00	01/01/1985	1.000%
Drew County	22-00	02/01/1998	2.000%	Pulaski County	60-00	04/01/1982	1.000%
Faulkner County	23-00	04/01/2000	0.500%	Randolph County	61-00	01/01/1999	1.250%
Franklin County	24-00	04/01/2001	1.500%	Saline County	62-00		0.000%
Fulton County	25-00	07/01/2004	2.000%	Scott County	63-00	08/01/2006	1.625%
Garland County	26-00	01/01/1998	0.500%	Searcy County	64-00	09/01/1985	1.000%
Grant County	27-00	01/01/2009	1.250%	Sebastian County	65-00	01/01/2002	1.250%
Greene County	28-00	07/01/2001	1.500%	Sevier County	66-00	01/01/2006	2.375%
Hempstead County	29-00	10/01/2008	2.750%	Sharp County	67-00	01/01/2006	1.000%
Hot Spring County	30-00	01/01/2009	1.500%	St. Francis County	68-00	01/01/1998	2.000%
Howard County	31-00	05/01/2007	2.750%	Stone County	69-00	05/01/1987	1.000%
Independence County	32-00	04/01/1999	1.250%	Union County	70-00	01/01/2006	2.000%
Izard County	33-00	10/01/2007	0.500%	Van Buren County	71-00	01/01/2001	2.000%
Jackson County	34-00	01/01/2003	1.500%	Washington County	72-00	12/01/2004	1.250%
Jefferson County	35-00	10/01/2003	1.500%	White County	73-00	01/01/2004	1.500%
Johnson County	36-00	10/01/1987	1.000%	Woodruff County	74-00	10/01/1988	1.000%
Lafayette County	37-00	04/01/2007	2.250%	Yell County	75-00	01/01/2006	1.000%
Lawrence County	38-00	04/01/1996	1.500%				

Based on information available on Nov 12, 2008.

State of Arkansas



ACCOUNT NUMBER

Change of Name or Address Form

This form is to be used only for the following changes:

- 1. A change in the physical location or your business
- 2. A change in the name of your business
- 3. A change in your mailing address

ET 400

A CHANGE IN OWNERSHIP REQUIRES A NEW APPLICATION FOR PERMIT

Please type or print the information below:

PREVIOUS INFORMATION	CHANGE INFORMATION
Name of Business	New Name of Business
Previous Location Address	New Location Address
Previous Location City, State, Zip Code or Postal Code	New Location City, State, Zip Code or Postal Code
Previous County Location	New County Location
Previous Mailing Address	New Mailing Address
Previous Mailing City, State, Zip Code or Postal Code	New Mailing City, State, Zip Code or Postal Code
Previous Business Telephone Number	New Business Telephone Number
Previous Owner Home Telephone Number	New Owner Home Telephone Number

Effective Date of Change: _____

Reason for Change(s):

Signature of Owner, Partner or Corporate Officer

Typed or Printed Name of Individual Above

Previous PERMIT must be SURRENDERED with this Form

A NEW PERMIT WILL NOT BE ISSUED UNLESS ALL TAXES DUE HAVE BEEN PAID

MAIL FORM TO: Sales and Use Tax Section Registration Area P. O. Box 1272 Little Rock, AR 72203-1272 Date

Date

Supplemental Local Sales and Use Tax Schedule

e whole dollars only e blue or black ink only				Account Nur Report Perio	nber: d Ending:		
A. City & County	Tax B. Code C. Typ		E. Rate	F. Gross Tax Due	Less: 2% G. Discount	Local Cap H. Rebate	I. Net Tax Due
	SALE						
	USE						
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