

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 www.ar-tax.org.

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 **ONE** 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. www.arkansas.gov/salestax.

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 www.arkansas.gov/salestax

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 Records

TAXABLE SALES WORKSHEET (for Lines 1A - 8A)	
1. Gross Receipts Enter the total gross sales for the reporting period	1. <input style="width: 100px;" type="text"/>
2. Deductions Enter each legal deductions as listed below	
a. Gasoline (Motor fuel on which tax is paid)	a. <input style="width: 100px;" type="text"/>
b. Food Stamp and WIC Sales	b. <input style="width: 100px;" type="text"/>
c. Sales for Resale	c. <input style="width: 100px;" type="text"/>
d. Prescription drugs	d. <input style="width: 100px;" type="text"/>
e. Returned goods	e. <input style="width: 100px;" type="text"/>
f. Feed, seed and fertilizer	f. <input style="width: 100px;" type="text"/>
g. Bad Debts	g. <input style="width: 100px;" type="text"/>
h. Sales to U.S. Government	h. <input style="width: 100px;" type="text"/>
i. Farm Machinery	i. <input style="width: 100px;" type="text"/>
j. Sales to hospitals and organizations exempt by Arkansas statute (see GR-31)	j. <input style="width: 100px;" type="text"/>
k. Sales to Direct Pay Permit holders	k. <input style="width: 100px;" type="text"/>
l. 38% of Gross Selling Price on new Manufactured Mobile Homes	l. <input style="width: 100px;" type="text"/>
m. Used Manufactured/Mobile Homes	m. <input style="width: 100px;" type="text"/>
n. Dyed Diesel Fuel	n. <input style="width: 100px;" type="text"/>
o. Other Legal Deductions	o. <input style="width: 100px;" type="text"/>
TOTAL DEDUCTIONS Add the amounts in lines "a" through "o". Enter total.	2. <input style="width: 100px;" type="text"/>
3. TAXABLE SALES Subtract line 2 from line 1. Enter result here and in your taxable sales field	3. <input style="width: 100px;" type="text"/>

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, www.arkansas.gov/salestax 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, www.arkansas.gov/salestax 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, www.arkansas.gov/salestax 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.

Current Tax Rate is 1%

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 www.arkansas.gov/salestax.

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 Use Taxes			(If you have additional local taxes to report, please attach a supplemental schedule)					
A. City & County	B. Code	Tax C. Type	Taxable Sales D & Purchases	E. Rate	F. Gross Tax Due	Less 2% G. Discount	Local Cap H. Rebate	I. Net Tax Due
24. LITTLE ROCK	6005	SALES	10,000	0.500%	50.00	1.00		49.00
		USE						
25. PULASKI CO.	6000	SALES	10,000	1.000%	100.00	2.00		98.00
		USE						
26. CONWAY	2301	SALES	0				99.75	-99.75
		USE						
27. FAULKNER CO.	2300	SALES	0				28.50	-28.50
		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 Tax Rebate 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.



Notice of Business Closure or Sale of Business

Section I - Account Information

Name: _____ Account Number: _____
Address: _____ Federal ID Number: _____
City, State Zip _____ Phone: _____

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 NO
If YES, furnish permit number and location Permit # _____ Location _____
Do you have a Withholding Account? YES NO
If YES, furnish account number _____

Section III - Terms of Sale

Was the business sold? YES NO
If YES, complete the following information:
Date business sold: _____
Name and address of purchaser: _____
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	CODE	DATE	RATE	COUNTY LOCATION	CITY	CODE	DATE	RATE	COUNTY LOCATION
Alexander	60-02	10/01/2005	2.000%	Pulaski	Earle	18-03	01/01/2001	2.000%	Crittenden
Alma	17-01	01/01/1999	2.000%	Crawford	East Camden	52-03	12/01/1987	1.000%	Ouachita
Almyra	01-05	01/01/2005	1.000%	Arkansas	El Dorado	70-02	07/01/2007	1.250%	Union
Alpena	05-02	01/01/2006	1.000%	Boone	Elkins	72-02	01/01/2009	2.000%	Washington
Alzheimer	35-05	08/01/1988	1.000%	Jefferson	Elm Springs	72-03	04/01/2004	1.000%	Washington
Altus	24-04	01/01/1989	1.000%	Franklin	England	43-06	10/01/2006	3.000%	Lonoke
Amity	10-04	10/01/1996	1.500%	Clark	Etowah	47-17	01/01/2000	1.000%	Mississippi
Arkadelphia	10-02	11/01/2005	1.000%	Clark	Eudora	09-02	10/01/1996	2.000%	Chicot
Ash Flat	67-02	10/01/2002	1.375%	Sharp	Eureka Springs	08-01	04/01/2003	2.250%	Carroll
Ashdown	41-01	01/01/1998	2.000%	Little River	Fairfield Bay	71-04	04/01/2001	1.500%	Van Buren
Atkins	58-02	10/01/2007	2.000%	Pope	Farmington	72-16	03/01/2005	2.000%	Washington
Augusta	74-02	10/01/1995	1.000%	Woodruff	Fayetteville	72-14	01/01/2007	2.000%	Washington
Austin	43-02	10/01/2008	1.000%	Lonoke	Flippin	45-02	08/01/1993	1.000%	Marion
Avoca	04-13	05/01/1988	1.000%	Benton	Fordyce	20-02	11/01/2004	1.500%	Dallas
Bald Knob	73-17	01/01/2009	3.000%	White	Foreman	41-07	07/01/1995	1.000%	Little River
Barling	65-04	01/01/2004	1.000%	Sebastian	Forrest City	68-02	12/01/1982	1.000%	St. Francis
Batesville	32-01	01/01/2007	0.125%	Independence	Fort Smith	65-01	05/01/2001	2.000%	Sebastian
Bauxite	62-04	10/01/2007	1.500%	Saline	Fouke	46-02	05/01/1982	1.000%	Miller
Bearden	52-04	03/01/1990	1.000%	Ouachita	Fountain Hill	02-02	01/01/1995	1.000%	Ashley
Beebe	73-02	09/01/1986	1.000%	White	Franklin	33-05	01/01/1989	1.000%	Izard
Beedeville	34-05	01/01/2007	0.500%	Jackson	Garfield	04-14	07/01/2001	1.000%	Benton
Belleville	75-06	10/01/2004	1.000%	Yell	Garland	46-01	09/01/1981	1.000%	Miller
Benton	62-03	01/01/1999	1.500%	Saline	Gassville	03-03	10/01/2001	2.000%	Baxter
Bentonville	04-03	10/01/2003	2.000%	Benton	Gentry	04-06	10/01/2002	1.625%	Benton
Berryville	08-02	01/01/2002	1.500%	Carroll	Gilbert	64-01	12/01/1993	1.000%	Searcy
Bethel Heights	04-04	10/01/2007	2.500%	Benton	Gillett	01-04	04/01/2006	2.000%	Arkansas
Black Rock	38-03	10/01/1992	1.000%	Lawrence	Gillham	66-03	01/01/2003	1.000%	Sevier
Blevins	29-02	01/01/2009	1.500%	Hempstead	Gilmore	18-06	01/01/1998	1.000%	Crittenden
Blue Mountain	42-01	10/01/1992	1.000%	Logan	Glenwood	55-04	01/01/1998	1.500%	Pike
Blytheville	47-05	12/01/2000	1.250%	Mississippi	Gosnell	47-09	07/01/2003	1.500%	Mississippi
Bonanza	65-06	01/01/2002	1.000%	Sebastian	Gould	40-02	12/01/1988	1.000%	Lincoln
Booneville	42-10	10/01/2002	2.000%	Logan	Grady	40-03	07/01/1998	1.000%	Lincoln
Bradley	37-01	09/01/1991	2.000%	Lafayette	Gravette	04-07	10/01/2003	2.000%	Benton
Branch	24-02	01/01/1989	1.000%	Franklin	Green Forest	08-03	04/01/2000	1.000%	Carroll
Briarcliff	03-09	07/01/2008	1.000%	Baxter	Greenbrier	23-03	01/01/2007	2.000%	Faulkner
Brinkley	48-02	08/01/1989	2.000%	Monroe	Greenland	72-06	04/01/1999	2.000%	Washington
Bryant	62-01	10/01/2006	3.000%	Saline	Greenwood	65-05	01/01/2007	1.750%	Sebastian
Bull Shoals	45-01	04/01/1983	1.000%	Marion	Guion	33-07	04/01/1992	1.000%	Izard
Cabot	43-11	05/01/1999	2.000%	Lonoke	Gurdon	10-03	09/01/2004	2.250%	Clark
Caddo Valley	10-01	07/01/2008	1.000%	Clark	Guy	23-07	01/01/2006	2.000%	Faulkner
Calico Rock	33-03	10/01/1997	2.000%	Izard	Hackett	65-09	01/01/2003	1.000%	Sebastian
Camden	52-01	01/01/2008	1.750%	Ouachita	Hamburg	02-03	06/01/1992	1.000%	Ashley
Carlisle	43-04	10/01/2008	1.250%	Lonoke	Hardy	67-01	09/01/1981	1.000%	Sharp
Cave Springs	04-11	01/01/1985	1.000%	Benton	Harrisburg	56-03	11/01/1992	1.000%	Poinsett
Centerton	04-09	10/01/1999	2.000%	Benton	Harrison	05-12	10/01/2002	0.750%	Boone
Charleston	24-05	04/01/2004	1.500%	Franklin	Hatfield	57-04	07/01/1993	1.000%	Polk
Cherry Valley	19-01	01/01/2009	0.000%	Cross	Havana	75-07	10/01/2004	1.000%	Yell
Chidester	52-05	01/01/2002	2.000%	Ouachita	Hazen	59-01	01/01/2003	2.000%	Prairie
Clarendon	48-01	01/01/2008	1.000%	Monroe	Heber Springs	12-03	07/01/2006	1.000%	Cleburne
Clarksville	36-01	10/01/2003	1.000%	Johnson	Helena-West Helena	5407	07/01/2007	2.000%	Phillips
Clinton	71-03	01/01/1997	1.000%	Van Buren	Hermitage	06-02	10/01/1995	1.000%	Bradley
Conway	23-01	10/01/2001	1.750%	Faulkner	Highfill	04-16	10/01/2002	2.000%	Benton
Corning	11-01	10/01/2008	1.750%	Clay	Highland	67-09	10/01/2002	1.500%	Sharp
Cotter	03-02	10/01/1999	2.000%	Baxter	Holly Grove	48-03	01/01/1998	2.000%	Monroe
Cotton Plant	74-01	11/01/1984	1.000%	Woodruff	Hope	29-01	02/01/1988	1.000%	Hempstead
Cove	57-02	05/01/1990	1.000%	Polk	Horseshoe Bend	33-01	01/01/1999	2.000%	Izard
Crossett	02-01	07/01/2003	2.750%	Ashley	Hot Springs	26-01	06/01/2007	1.500%	Garland
Danville	75-04	01/01/1998	1.500%	Yell	Hoxie	38-05	01/01/1992	1.000%	Lawrence
Dardanelle	75-02	09/01/1999	2.000%	Yell	Hughes	68-01	01/01/1982	1.000%	St. Francis
De Queen	66-01	07/01/2005	1.000%	Sevier	Humphrey	01-03	12/01/1987	1.000%	Arkansas
Decatur	04-05	03/01/1983	1.000%	Benton	Huntington	65-02	01/01/1998	1.500%	Sebastian
Dermott	09-03	04/01/2008	2.000%	Chicot	Huntsville	44-01	05/01/1989	1.000%	Madison
Des Arc	59-03	09/01/1993	1.000%	Prairie	Jacksonville	60-04	01/01/2004	2.000%	Pulaski
DeValls Bluff	59-04	01/01/2003	1.000%	Prairie	Jasper	51-01	01/01/2004	2.000%	Newton
DeWitt	01-02	01/01/2009	2.500%	Arkansas	Jennette	18-08	07/01/1999	1.000%	Crittenden
Diamond City	05-15	10/01/1997	1.000%	Boone	Johnson	72-07	10/01/2005	2.000%	Washington
Dierks	31-02	09/01/1988	1.000%	Howard	Joiner	47-10	01/01/2008	1.250%	Mississippi
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
Dyer	17-07	04/01/1995	1.000%	Crawford	Keo	43-08	01/01/1999	1.000%	Lonoke

ARKANSAS CITIES AND COUNTIES WITH LOCAL SALES AND USE TAX OPTIONS

Kibler	17-05	05/01/1992	1.000%	Crawford	Pottsville	58-06	07/01/1999	1.000%	Pope
Kingsland	13-02	07/01/1999	1.000%	Cleveland	Prairie Grove	72-09	01/01/2006	2.250%	Washington
Lake City	16-09	01/01/2009	0.000%	Craighead	Prescott	50-01	01/01/2004	2.375%	Nevada
Lake Village	09-01	01/01/1998	2.000%	Chicot	Quitman	12-05	10/01/2007	1.500%	Cleburne
Lakeview	03-05	08/01/1984	1.000%	Baxter	Ravenden	38-11	01/01/2003	1.000%	Lawrence
Lamar	36-05	10/01/2006	1.000%	Johnson	Rector	11-02	07/01/2004	2.000%	Clay
Le Panto	56-01	04/01/2007	1.750%	Poinsett	Redfield	35-04	04/01/1999	1.000%	Jefferson
Leslie	64-02	01/01/2001	1.000%	Searcy	Rison	13-01	02/01/1988	1.000%	Cleveland
Lewisville	37-04	10/01/2002	1.000%	Lafayette	Rockport	30-03	10/01/1986	1.000%	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%	Benton	Rogers	04-02	01/01/1998	2.000%	Benton
Little Rock	60-05	02/01/1994	0.500%	Pulaski	Rose Bud	73-01	09/01/1984	1.000%	White
Lonoke	43-09	07/01/2000	2.000%	Lonoke	Russellville	58-01	01/01/1998	1.500%	Pope
Lowell	04-08	01/01/2004	2.000%	Benton	Salem	25-02	09/01/1983	1.000%	Fulton
Luxora	47-12	07/01/1998	1.000%	Mississippi	Searcy	73-15	07/01/2006	0.500%	White
Madison	68-05	12/01/1989	1.000%	St. Francis	Shannon Hills	62-02	11/01/1983	1.000%	Saline
Magazine	42-04	01/01/2009	2.000%	Logan	Sheridan	27-01	01/01/1998	2.000%	Grant
Magnolia	14-03	07/01/2007	2.125%	Columbia	Sherrill	35-07	04/01/2003	1.000%	Jefferson
Malvern	30-01	01/01/2009	1.000%	Hot Spring	Sherwood	60-07	04/01/2005	1.000%	Pulaski
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	1.000%	Mississippi	Siloam Springs	04-01	07/01/2006	2.000%	Benton
Mansfield	65-03	01/01/2007	2.500%	Sebastian	Sparkman	20-01	01/01/1985	1.000%	Dallas
Marianna	39-01	07/01/2007	2.000%	Lee	Springdale	72-10	10/01/2003	2.000%	Washington
Marion	18-01	09/01/1991	2.000%	Crittenden	Springtown	04-21	07/01/2005	1.000%	Benton
Marked Tree	56-04	10/01/2007	2.000%	Poinsett	St. Charles	01-06	07/01/2003	2.000%	Arkansas
Marshall	64-03	10/01/1999	0.500%	Searcy	Stamps	37-02	01/01/1998	1.000%	Lafayette
Marvell	54-04	10/01/2008	2.000%	Phillips	Star City	40-01	06/01/1999	2.000%	Lincoln
Maumelle	60-06	04/01/2004	1.000%	Pulaski	Stephens	52-02	11/01/1986	1.000%	Ouachita
Mayflower	23-02	10/01/2008	2.000%	Faulkner	Stuttgart	01-01	06/01/1986	2.000%	Arkansas
McCrary	74-04	10/01/2003	1.000%	Woodruff	Sulphur Springs	04-12	01/01/1985	1.000%	Benton
McGehee	21-01	07/01/2007	3.000%	Desha	Summit	45-04	09/01/1993	1.000%	Marion
Melbourne	33-02	04/01/2002	1.000%	Izard	Sunset	18-10	04/01/2007	3.000%	Crittenden
Mena	57-01	05/01/1997	1.000%	Polk	Swifton	34-09	04/01/2001	1.000%	Jackson
Menifee	15-02	01/01/2009	3.000%	Conway	Taylor	14-04	07/01/2005	2.000%	Columbia
Mineral Springs	31-03	08/01/1990	1.000%	Howard	Texarkana	46-13	01/01/2008	2.500%	Miller
Monticello	22-01	08/01/1987	1.000%	Drew	Thornton	07-03	01/01/1996	1.000%	Calhoun
Moro	39-05	08/01/1991	1.000%	Lee	Tontitown	72-11	10/01/2005	2.000%	Washington
Morrilton	15-01	04/01/1987	1.000%	Conway	Trumann	56-05	01/01/1990	1.000%	Poinsett
Mount Ida	49-05	12/01/1994	1.000%	Montgomery	Tuckerman	34-02	10/01/2006	1.250%	Jackson
Mountain Home	03-01	07/01/1981	1.000%	Baxter	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	2.500%	Crawford	Van Buren	17-02	04/01/2008	1.000%	Crawford
Mulberry	17-03	01/01/1998	2.000%	Crawford	Vandervoort	57-05	01/01/2007	1.000%	Polk
Murfreesboro	55-05	10/01/1999	1.500%	Pike	Vilonia	23-04	01/01/2005	2.000%	Faulkner
Nashville	31-01	01/01/1986	1.000%	Howard	Viola	25-03	02/01/1989	1.000%	Fulton
Newport	34-01	04/01/2002	1.500%	Jackson	Wabbaseka	35-02	01/01/1985	1.000%	Jefferson
Norfolk	03-04	07/01/2003	1.000%	Baxter	Waldenburg	56-09	09/01/2006	2.000%	Poinsett
Norman	49-03	07/01/2008	1.000%	Montgomery	Waldron	63-01	09/01/2002	1.000%	Scott
North Little Rock	60-01	10/01/2007	1.000%	Pulaski	Walnut Ridge	38-01	04/01/1989	1.000%	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	1.000%	Yell	Warren	06-03	09/01/1994	1.000%	Bradley
Oppelo	15-03	01/01/1993	1.000%	Conway	Washington	29-10	09/01/1993	1.000%	Hempstead
Osceola	47-01	07/01/1987	1.000%	Mississippi	Weiner	56-08	04/01/2001	1.000%	Poinsett
Oxford	33-06	04/01/1991	1.000%	Izard	West Fork	72-12	10/01/1997	2.000%	Washington
Ozark	24-07	08/01/1993	1.000%	Franklin	West Memphis	18-02	01/01/2002	1.500%	Crittenden
Palestine	68-04	03/01/1988	1.000%	St. Francis	Wheatley	68-03	12/01/1991	1.000%	St. Francis
Paragould	28-05	07/01/2001	1.000%	Greene	White Hall	35-03	03/01/1985	1.000%	Jefferson
Paris	42-06	07/01/2000	0.500%	Logan	Wickes	57-07	02/01/1995	1.000%	Polk
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	1.000%	Benton	Yellville	45-05	01/01/1990	1.000%	Marion
Perla	30-02	01/01/1984	1.000%	Hot Spring					
Perryville	53-07	01/01/2003	1.000%	Perry					
Piggott	11-03	10/01/2001	1.000%	Clay					
Pine Bluff	35-01	08/01/1983	1.000%	Jefferson					
Pineville	33-04	01/01/1989	1.000%	Izard					
Plainview	75-01	06/01/1992	1.000%	Yell					
Plumerville	15-04	01/01/2003	1.000%	Conway					
Pocahontas	61-04	10/01/2007	1.000%	Randolph					
Portia	38-09	10/01/1999	1.000%	Lawrence					

Based on information available on Nov 12, 2008.

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

ET 400

Sales and Use Tax Section

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

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

Date

Typed or Printed Name of Individual Above

Date

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**

Supplemental Local Sales and Use Tax Schedule

Use whole dollars only
Use blue or black ink only

Account Number: _____
Report Period Ending: _____

A. City & County	B. Code	Tax C. Type	Taxable Sales D. & Purchases	E. Rate	F. Gross Tax Due	Less: 2% G. Discount	Local Cap H. Rebate	I. Net Tax Due
		SALES						
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TOTAL LOCAL TAX DUE (include in total on Line 33 of form ET-1)								