



STATE OF ARKANSAS
Department of Finance
and
Administration

REVENUE DIVISION
Office of Excise Tax Administration
Miscellaneous Tax Section
Post Office Box 896
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COIN OPERATED AMUSEMENT MACHINE REQUIREMENTS:

1. An amusement bond form (sample found on the Misc. Tax Website) must be executed and notarized by an insurance company of your choice. Your signature must be notarized on the original form. The required amount of this bond is: \$6000.00. (Note: if you are a "DBA" – Doing business as, please have the bonding company put the "DBA" name on the form, since the account is setup in the name on the bond). A Power of Attorney must be attached.
2. Complete the Combined Registration form AR-1R
(<http://www.dfa.arkansas.gov/atap/Documents/ar1r.pdf>).
If you do not have a sales tax permit complete this portion of the AR-1R, also.
3. Complete the AR-1R-AMU
(<http://www.dfa.arkansas.gov/offices/exciseTax/MiscTax/Documents/AR-1R-AMU.pdf>).
For 1-3 machines the amount due is: \$500.00 for a permit.
For 4 or more machines the amount due is: \$1,000.00 for a permit.
The permit must be renewed each year in July. (If you purchase a permit from Jan. –June, the permit will expire June 30th and a new one will be required.)
If you purchase decals for machines placed in operation from Jan.-June, the stamps will be prorated at \$2.50. They must be renewed each July 1st at a cost of \$5.00 per decal.
4. If additional stamps are needed during the year, complete the AMU-AR:
(<http://www.dfa.arkansas.gov/offices/exciseTax/MiscTax/Documents/AMU-AR.pdf>).
5. Send all forms to the address on the application.
6. Upon review, formal approval or denial of your application of will be completed.
Approval—The permit and requested decals will be mailed to you.
Denial—A letter of denial, the application, bond and accompanying fees will be mailed to you.

***All Machines must have an owner's id card attached. It must include the permit number, name and address.**