Please complete the section below with information from the sales invoices on which you are claiming the local tax rebate. Please Note: Information provided on this form will be subject to Audit. Information found to be fraudulent will result in loss of your local tax rebate and assessment of penalties.

<table>
<thead>
<tr>
<th>16) Contract ID</th>
<th>17) Contract Date</th>
<th>20) County Where Purchased or Delivered/Shipped</th>
<th>21) County Tax Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>18) Invoice Number</td>
<td>19) Invoice Date</td>
<td>22) City Where Purchased or Delivered/Shipped</td>
<td>23) City Tax Code</td>
</tr>
</tbody>
</table>

24) Invoice Total Amount (Do Not Include Tax Paid) | 25) Sales Tax Paid at 6.5% | 26) Sales Tax at 6% | 27) State Rebate Amount (Block 25 - Block 26) |

<table>
<thead>
<tr>
<th>County Tax Code</th>
<th>Standard Cap Amount</th>
<th>Invoice Amount Eligible for Rebate (Block 28 - Block 29)</th>
<th>Current Local Tax Rate</th>
<th>Local Tax Rebate Amount</th>
<th>Previous Rate</th>
<th>Local Rate Change Rebate Amount (Block 31 - Block 33) X $2,500</th>
<th>Total Local Rebate (Block 32 + Block 34)</th>
<th>Rebate Claim Amount (From Invoice(s) Listed Above)</th>
<th>Rebate Claim Amount (ContractorTax Rate Change Rebate Supplemental Sheet Total)</th>
<th>Total Rebate Claim Amount (Combine Line 36 and 37)</th>
</tr>
</thead>
<tbody>
<tr>
<td>- $2,500.00 =</td>
<td>X</td>
<td>% =</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- $2,500.00 =</td>
<td>X</td>
<td>% =</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Under penalties of law, I declare that the amount of sales or use tax for which I am submitting this claim for refund has NOT been refunded or credited to me by the Department or the seller to whom the tax was previously paid. I will immediately send payment for any such duplicate refund to the Arkansas Department of Finance & Administration; PO Box 3566, Little Rock, AR 72203-3566.

39) Signature ___________________________________________ 40) Date __________________________

Mail To: SALES & USE TAX SECTION

P O. BOX 3566

LITTLE ROCK, AR 72203-3566

Contact: Phone: 501-682-7105

Fax: 501-682-7904

Web site: www.dfa.arkansas.gov/salestax
INSTRUCTIONS FOR COMPLETING CONTRACTOR TAX RATE CHANGE REBATE FORM ET-180A

**Blocks (1) – (6) Company Information**
Enter the name, federal ID, and mailing address of the business that is requesting the rate change rebate.

**Blocks (7) – (15) Complete this section if you do not have a current Arkansas Sales Tax or Use Tax Permit**
Enter the owner’s name and business NAICS code (NAICS codes are listed on our web page at www.dfa.arkansas.gov). Select the business type. Enter the business location address and a business contact name and telephone number.

**Blocks (16) – (23) Contract and Invoice Information**
Enter the contract ID, contract date, invoice number, the invoice date, county and city listed on the invoice along with their respective tax codes. A complete list of Arkansas city and county rates and codes are listed on our web page at www.dfa.arkansas.gov.

**Blocks (24) – (27) State Rebate Calculations**
Block 24: Invoice Total Amount: Enter the invoice total amount less tax paid.  
Block 25: Sales Tax Paid at 6.5%: Enter state sales tax paid at 6.5%.  
Block 26: Sales tax at 6%: Multiply block 24 times 6%.  
Block 27: State Rebate Amount: Subtract block 26 from block 25.

**Blocks (28) – (38) Local Rebate Calculations**
Block 28: Invoice Total Amount: Enter the invoice total amount less tax paid.  
Block 29: Standard Cap Amount: $2,500.00 per local per invoice.  
Block 31: Current Local Tax Rate: Enter the local tax rate.  
Block 32: Local Tax Rebate Amount: Multiply block 30 times block 31.  
Block 33: Previous Rate: Enter the local tax rate that was in effect on the contact date.  
Block 34: Local Rate Change Rebate Amount: Subtract block 33 from block 31 and then multiply by $2,500.00.  
Block 35: Total Local Rebate: Add block 32 and block 34.  
Block 36: Rebate Claim Amount Listed Above: Enter totals from block 35.  
Block 37: Rebate Claim Amount from Supplemental Sheet (if applicable): Enter totals from block 36 on supplemental sheet ET-180B.  
Block 38: Total Rebate Claim Amount: Add block 36 and block 37.

Additional invoices may be listed on supplemental form ET-180B. Photocopies of the entire contract and all invoices must be attached to the request before the request will be processed.