

ARKANSAS EXCISE & INCOME TAX DUE DATES
2018 TAX CALENDAR FOR SMALL BUSINESSES

Page 1 of 2

DATE	DESCRIPTION	DATE	DESCRIPTION
January		February	
01/15/18	4th Qtr Individual estimated income tax (Based on calendar year filer)	02/12/18	Sales Tax (1st monthly prepayment)
01/16/18	Employee monthly withholding tax, for previous month Miscellaneous Tax (Except Severance taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire) Beer, Liquor, Soft Drink, Cigarette Excise, Cigarette Papers, Construction Surcharge, Telecommunications Surcharge, Beef Promotions, Catfish Promotions Corn/Sorghum, Promotion, Bovine/Psuedorabies Fee, Bingo Tax,	02/15/18	Employee monthly withholding tax, for previous month Miscellaneous Tax (Except Severance taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire) Beer, Liquor, Soft Drink, Cigarette Excise, Cigarette Papers, Construction Surcharge, Telecommunications Surcharge, Beef Promotions, Catfish Promotions Corn/Sorghum, Promotion, Bovine/Psuedorabies Fee, Bingo Tax, Rice Promotion
01/22/18	Sales & Use Tax, monthly report for previous month Miscellaneous Tax - Wheat, Waste Tire, Electronic Games of Skill, Wine-Small Farm, Dyed Diesel - Motor Fuel Tax	02/20/18	Miscellaneous Tax - Wheat, Waste Tire, Electronic Games of Skill, Wine-Small Farm Sales & Use Tax, monthly report for previous month Dyed Diesel - Motor Fuel Tax
01/24/18	Sales Tax (2nd monthly prepayment)	02/26/18	Sales Tax (2nd monthly prepayment) Severance Tax Motor Fuel Tax (Except IFTA)
01/25/18	Motor Fuel Tax (Except IFTA) Severance Tax	02/28/18	Employer's annual reconciliation of income tax withheld for (Monthly filers) Miscellaneous Tax-Soybean Promotion
01/31/18	Soybean Promotion Employee withholding tax return for prior year (Annual filers) W2's and 1099's IFTA - 4th Quarter 2017 return		
March		April	
03/12/18	Sales Tax (1st monthly prepayment)	04/12/18	Sales Tax (1st monthly prepayment)
03/15/18	Employee monthly withholding tax, for previous month Withholding Tax - Pass through entity return due Miscellaneous Tax (except Severance taxes, Wheat, Soybean, Wine-Small and Waste Tire) Beer, Liquor, Soft Drink, Cigarette Excise, Cigarette Papers, Construction Surcharge, Telecommunications Surcharge, Beef Promotions, Catfish Promotions Corn/Sorghum, Promotion, Bovine/Psuedorabies Fee, Bingo Tax,	04/17/18	1st Qtr Corporate estimated income tax (Based on calendar year filer) (EFT filers only) Beer, Liquor, Soft Drink, Cigarette Excise, Cigarette Papers, Construction Surcharge, Telecommunications Surcharge, Beef Promotions, Catfish Promotions, Corn/Sorghum Promotion, Bovine/Psuedorabies Fee, Bingo Tax, Rice Promotion Employee monthly withholding tax, for previous month Ark income tax returns "C" or "S" corporation, check the box Partnership (Partnership, LLC, Individual) (Calendar year filers; return due date 3 1/2 months after end of tax year) Extension Payment Voucher 5 (Individual Income Tax) 1st Qtr Corporation Income Tax estimated income tax (Based on calendar year filer)
03/20/18	Sales & Use Tax, monthly report for previous month Dyed Diesel - Motor Fuel Tax Miscellaneous Tax - Wheat, Waste Tire, Electronic Games of Skill, Wine-Small Farm, Oil, Other Tobacco Products	04/20/18	Sales & Use Tax, monthly report for previous month Dyed Diesel - Motor Fuel Tax Miscellaneous Tax - Wheat, Waste Tire, Electronic Games of Skill, Wine-Small Farm Oil, Fantasy Sports Games (Quarterly)
03/26/18	Sales Tax (2nd monthly prepayment) Severance Tax Motor Fuel Tax (Except IFTA)	04/24/18	Sales Tax (2nd monthly prepayment)
03/30/18	Miscellaneous Tax-Soybean Promotion	04/25/18	Motor Fuel Tax (Except IFTA) Severance Tax
		04/30/18	IFTA - 1st Quarter 2018 return
May		June	
05/01/18	Franchise Tax Miscellaneous Tax-Soybean Promotion (April's return)	06/12/18	Sales Tax (1st monthly prepayment)
05/14/18	Sales Tax (1st monthly prepayment)	06/15/18	2nd Qtr Corporate estimated income tax (Based on calendar year filer) (EFT filers only) Employee monthly withholding tax, for previous month 2nd Qtr Corporation Income Tax estimated income tax (Based on calendar year filer) Miscellaneous Tax (Except Severance taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire) Beer, Liquor, Soft Drink, Cigarette Excise, Cigarette Papers, Construction Surcharge, Telecommunications Surcharge, Beef Promotions, Catfish Promotions, Corn/Sorghum, Promotion, Bovine/Psuedorabies Fee, Bingo Tax, Rice Promotion
05/15/18	Employee monthly withholding tax, for previous month Miscellaneous Tax (Except Severance taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire) Beer, Liquor, Soft Drink, Cigarette Excise, Cigarette Papers, Construction Surcharge, Telecommunications Surcharge, Beef Promotions, Catfish Promotions Corn/Sorghum, Promotion, Bovine/Psuedorabies Fee, Bingo Tax, Rice Promotion	06/20/18	Dyed Diesel - Motor Fuel Tax Sales & Use Tax, monthly report for previous month Miscellaneous Tax - Wheat, Waste Tire, Electronic Games of Skill, Wine-Small Farm
05/21/18	Dyed Diesel - Motor Fuel Tax Sales & Use Tax, monthly report for previous month Miscellaneous Tax - Wheat, Waste Tire, Electronic Games of Skill, Wine-Small Farm	06/25/18	Severance Tax Sales Tax (2nd monthly prepayment) Motor Fuel Tax (Except IFTA)
05/24/18	Sales Tax (2nd monthly prepayment)	06/30/18	Bingo/Raffle License, Amusement/Vending and Soybean Promotion
05/25/18	Motor Fuel Tax (Except IFTA) Severance Tax		
05/31/18	Miscellaneous Tax-Soybean Promotion		

RKANSAS EXCISE & INCOME TAX DUE DATES
2017 TAX CALENDAR FOR SMALL BUSINESSES

Page 2 of 2

DATE	DESCRIPTION	DATE	DESCRIPTION
July		August	
07/12/18	Sales Tax (1st monthly prepayment)	08/13/18	Sales Tax (1st monthly prepayment)
07/16/18	Employee monthly withholding tax, for previous month Miscellaneous tax (Except Severance taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire) Beer, Liquor, Soft Drink, Cigarette Excise, Cigarette Papers, Construction Surcharge, Telecommunications Surcharge, Beef Promotions, Catfish Promotions Corn/Sorghum, Promotion, Bovine/Psuedorabies Fee, Bingo Tax, Rice Promotion	08/15/18	Employee monthly withholding tax, for previous month Miscellaneous Tax (Except Severance taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire) Beer, Liquor, Soft Drink, Cigarette Excise, Cigarette Papers, Construction Surcharge Telecommunications Surcharge, Beef Promotions, Catfish Promotions Corn/Sorghum, Promotion, Bovine/Psuedorabies Fee, Bingo Tax, Rice Promotion
07/20/18	Sales & Use Tax, monthly report for previous month Dyed Diesel - Motor Fuel Tax Miscellaneous Tax - Wheat, Waste Tire, Electronic Games of Skill, Wine-Small Farm Oil, Other Tobacco Products	08/20/18	Dyed Diesel - Motor Fuel Tax Miscellaneous Tax - Wheat, Waste Tire, Electronic Games of Skill, Wine-Small Farm Oil, Other Tobacco Products Sales & Use Tax, monthly report for previous month
07/24/18	Sales Tax (2nd monthly prepayment)	08/24/18	Sales Tax (2nd monthly prepayment)
07/25/18	Motor Fuel Tax (Except IFTA) Severance Tax	08/27/18	Motor Fuel Tax (Except IFTA) Severance Tax
07/31/18	Miscellaneous Tax-Soybean Promotion IFTA - 2nd Quarter 2018 return	08/31/18	Miscellaneous Tax-Soybean Promotion
September		October	
09/12/18	Sales Tax (1st monthly prepayment)	10/12/18	Sales Tax (1st monthly prepayment)
09/17/18	Employee monthly withholding tax, for previous month 3rd Qtr Corporate estimated income tax (Based on calendar year filer) (EFT filers only) Ark income tax returns (Cooperative association) (Based on calendar year filers; return due date 8 1/2 months after end of tax year) 3rd Qtr Corporation Income Tax estimated income tax (Based on calendar year filer) Miscellaneous Tax (Except Severance taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire) Beer, Liquor, Soft Drink, Cigarette Excise, Cigarette Papers, Construction Surcharge, Telecommunications Surcharge, Beef Promotions, Catfish Promotions Corn/Sorghum, Promotion, Bovine/Psuedorabies Fee, Bingo Tax, Rice Promotion	10/15/18	Employee monthly withholding tax, for previous month Miscellaneous Tax (Except Severance taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire) Beer, Liquor, Soft Drink, Cigarette Excise, Cigarette Papers, Construction Surcharge Telecommunications Surcharge, Beef Promotions, Catfish Promotions Corn/Sorghum, Promotion, Bovine/Psuedorabies Fee, Bingo Tax,
09/20/18	Dyed Diesel - Motor Fuel Tax Sales & Use Tax, monthly report for previous month Miscellaneous Tax - Wheat, Waste Tire, Electronic Games of Skill, Wine-Small Farm Oil, Other Tobacco Products	10/22/18	Sales & Use tax, monthly report for previous month Dyed Diesel - Motor Fuel Tax Miscellaneous Tax - Wheat, Waste Tire, Electronic Games of Skill, Wine-Small Farm Oil, Other Tobacco Products
09/24/18	Sales Tax (2nd monthly prepayment)	10/24/18	Sales Tax (2nd monthly prepayment)
09/25/18	Severance Tax Motor Fuel Tax (Except IFTA)	10/25/18	Motor Fuel Tax (Except IFTA) Severance Tax
09/28/18	Miscellaneous Tax-Soybean Promotion	10/31/18	IFTA - 3rd Quarter 2018 return Miscellaneous Tax-Soybean Promotion
November		December	
11/13/18	Sales Tax (1st monthly prepayment)	12/12/18	Sales Tax (1st monthly prepayment)
11/15/18	Employee monthly withholding tax, for previous month Miscellaneous Tax (Except Severance taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire) Beer, Liquor, Soft Drink, Cigarette Excise, Cigarette Papers, Construction Surcharge Telecommunications Surcharge, Beef Promotions, Catfish Promotions Corn/Sorghum, Promotion, Bovine/Psuedorabies Fee, Bingo Tax, Rice Promotion	12/17/18	4th Qtr Corporation estimated income tax (Based on calendar year filer) (EFT filers only) Employee monthly withholding tax, for previous month 4th Qtr Corporation estimated income tax (Based on calendar year filer) Miscellaneous Tax (Except Severance taxes, Wheat, Soybean, Wine-Small Farm and Waste Tire) Beer, Liquor, Soft Drink, Cigarette Excise, Cigarette Papers, Construction Surcharge Telecommunications Surcharge, Beef Promotions, Catfish Promotions Corn/Sorghum, Promotion, Bovine/Psuedorabies Fee, Bingo Tax,
11/20/18	Sales & Use tax, monthly report for previous month Dyed Diesel - Motor Fuel Tax Miscellaneous Tax - Wheat, Waste Tire, Electronic Games of Skill, Wine-Small Farm Oil, Other Tobacco Products	12/20/18	Miscellaneous Tax - Wheat, Waste Tire, Electronic Games of Skill, Wine-Small Farm Oil, Other Tobacco Products Dyed Diesel - Motor Fuel Tax Sales & Use Tax, monthly report for previous month
11/26/18	Severance Tax Motor Fuel Tax (Except IFTA) Sales Tax (2nd monthly prepayment)	12/26/18	Severance Tax Motor Fuel Tax (Except IFTA)
11/30/18	Miscellaneous Tax-Soybean Promotion		

Sales Tax (2nd monthly prepayment)
1/1/2019 Miscellaneous Tax-Soybean Promotion (December's return)
