Arkansas Income Tax Deadline

The deadline for filing state income tax returns has been extended until midnight, Tuesday, April 17, 2012. This extended due date is being implemented to correspond to changes to the federal filing deadline.

Since April 15th falls on a Sunday and April 16th is Emancipation Day in Washington D.C., the official deadline for federal taxes has been moved to the next business day Tuesday, April 17th. Arkansas’ due date for tax year 2011 is being extended to the same federal due date. The April 17th due date deadline applies to any income tax return or payment normally due on April 15, 2012.

The information for this article was cited from a press release dated February 27, 2012 from the Arkansas Department of Finance and Administration. For more Arkansas state income tax information, visit the following website at: Income Tax.

Call the Arkansas Individual Income Tax Taxpayer Assistance Office toll-free at: 1-800-882-9275. For taxpayers in Pulaski County or outside of Arkansas, please call 501-682-1100. Phone assistance is available Monday through Friday from 8:00 a.m. until 4:30 p.m.

REVENUE

As of 2-27-12, AIRS Rollout 5 was implemented. This is the final rollout for the tax phase of the AIRS project. Rollout 5 incorporates the following miscellaneous tax types:

- Amusement Decal/License
- Beauty Pageant License
- Bingo Tax
- Bingo Raffle Renewal
- Construction Surcharge
- Electronic Games of Skill Fee
- Beef Promotion Fee
- Brucellosis/Pseudorabies Promotion Fee
- Catfish Feed Promotion Fee
- Corn/Grain Sorghum Promotion Fee
- Rice Promotion Fee
- Soybean Promotion Fee
- Wheat Promotion Fee
- Telecommunications Surcharge
- Vending Device Fee.
Arkansas State Revenue Tax Quarterly

Information for this article was cited from the February 27, 2012 AIRS in Action, Volume 5, Issue 1 newsletter.

OFFICE OF INCOME TAX ADMINISTRATION

Rule 2012-1 Standard Mileage Rates for Income Tax Purposes

Rule 2012-1 is currently being promulgated to coordinate with a change in the allowable federal rate.

The rule sets the optional standard mileage rates that were effective January 1, 2012 as follows:

- For employees or self-employed individuals, the rate will remain at 55.5¢ per mile.
- For transportation expenses deductible as a medical or moving expense, the rate will decrease by 0.5¢ from 23.5¢ to 23¢ per mile.
- For charitable organizations, the rate will remain at 14¢ per mile.

To read more information on this rule, please go to the Proposed Rule Section on the DFA Rule Webpage.

OFFICE OF EXCISE TAX ADMINISTRATION

Rule 2012-2 Arkansas Sales Tax Holiday

Rule 2012-2, Arkansas Sales Tax Holiday, is currently being promulgated.

This rule contains information that will provide consumers and retail businesses with a better understanding of the recently enacted Arkansas annual “Sales Tax Holiday” sales and use tax exemption. The exemption, which is in effect throughout the first weekend of August each year, applies to the purchase of school supplies, clothing and other related items. This rule implements the provisions of Act 757 of 2011, which is codified at Ark. Code Ann. §26-52-444.

To read more information on this rule, please go to the Proposed Rule Section on the DFA Rule Webpage.

ATAP

Arkansas Taxpayer Access Point

ATAP is a FREE web-based service that gives taxpayers or their designated representative online access to their tax accounts and offers the following services:

- Make a payment.
- Register a business.
- File a return on-line (except individual income tax).
- File a return using XML return upload.
- Change a name on an account.
- Change an address on an account.
- Amend a return.
- Store banking information for use during payment submission.
- View tax period financial information (tax penalty, interest, credits, balance, & etc.).
- View payments received.
- View recent account activity.
- View correspondence from the department.

The information for this article was cited from the following webpage: ATAP Information.

To sign up on ATAP, please go to: ATAP Homepage.

OFFICE OF EXCISE TAX ADMINISTRATION

Alcohol Beverage Control (ABC) & Tobacco Control (TC) Clearance Letter Requirements & Due Dates

On or before June 30th of each calendar year, all permits issued by the Alcohol Beverage Control (ABC) and Tobacco Control (TC) must be renewed as a license requirement. All taxes due to Department of Finance and Administration, Revenue Division must be cleared in order to renew permits.

ABC and TC clearance letters are issued through the Sales and Use Tax Section as part of the annual renewal process for those permits.
DFA notifies ABC and TC of all taxpayers who are not current in the filing and payment of tax returns, and DFA also includes taxpayers who have audit balances.

In order to obtain the clearance letter from DFA, the taxpayer should contact the Sales Tax Section’s accounts receivable unit for instructions.

Payments must be made through the current reporting period with certified funds. If a taxpayer is unable to pay the full amount due, the taxpayer should contact the Sales Tax Section for additional information.

Payments for past due amounts should be mailed to P. O. Box 8054, Little Rock, AR 72203.

For more information concerning ABC and TC clearance letters, please go to the following webpage: Excise Tax Administration or call 501-682-7104.

Please note the following:

- All tax return payments should be mailed on or before the due date of the tax return in order to avoid any penalties or interest.
- Write the social security number on the check or money order.
- Make check or money order payable to the Arkansas Department of Finance and Administration.
- For assistance, please contact the Individual Income Tax Section at: 501-682-1100.

To view a copy of AR1000V, please go to the following link: AR1000V.

The information for this article was cited from the Arkansas 2011 Individual Income Tax Booklet. To view the booklet, go to the following link: Arkansas 2011 Individual Income Tax Booklet.

Individual Income Tax Payment Voucher Instructions

When filing an original or amended tax return, a voucher must be fully completed and included with any payment, and a payment voucher must also be used for filing prior year tax forms.

Paper Returns

When mailing a paper tax return with payment, complete Form AR1000V and include a check or money order. Mail Form AR1000V, payment, and the tax return (Form AR1000F, AR1000NR or AR1000S) to the address listed below. If the payment is for an amended return, mark “Yes” on Form AR1000V in the appropriate space.

Arkansas State Income Tax
P.O. Box 2144
Little Rock, AR 72203-2144

E-Filed Returns

When mailing a payment for an electronically filed tax return, complete Form AR1000V and include a check or money order. Mail the AR1000V and electronically filed payment to:

Arkansas State Income Tax
P.O. Box 8149
Little Rock, AR 72203-8149
use tax report should be filed on a monthly basis. If the total
tax due is $25-$100 per month, the use tax report should be
filed on a quarterly basis. If the total tax due is less than $25
per month, the use tax report should be filed on an annual
basis.

To view the Consumer Use Tax form or the contents of this
article, please go to the following link:
Consumer Use Tax Form.

Please call the Sales and Use Tax Section at (501) 682-7104
if you have questions or need additional consumer use tax
forms.

OFFICE OF MOTOR VEHICLE ADMINISTRATION

Auto Renewal

To renew your vehicle registration, change your address on
your vehicle registration, or receive vehicle registration
renewals by email, please go to the following link:
ARSTAR.

For more information on registration renewal, please
contact the Office of Motor Vehicle Administration at 501-
682-4692 or email at rev.arstar@dfa.arkansas.gov.

Important: Upcoming Local Sales & Use Tax
Changes in Arkansas Counties & Towns

Updates to Local Sales and Use Taxes
Please call 501-682-7104 for Periodic
Updates or click on the following link:
Local Sales and Use Tax Updates

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OFFICE OF FIELD AUDIT ADMINISTRATION

Reporting Suspicious Tax Activities

To report suspicious tax activities, please go to the following webpage: Reporting Suspicious Tax Activities.

For more information on reporting suspicious activity, please contact the Office of Field Audit by phone at 501-682-4616 or email at fieldAudit@dfa.arkansas.gov.

OFFICE OF CHILD SUPPORT ENFORCEMENT (OCSE)

OCSE MyWorkers Website

Log on to OCSE MyWorkers to have access to your online company information.

https://www.ark.org/MyWorkers

Calendar of Due Dates

April 20th through April 30th


04/24/12—Sales Tax (2nd monthly prepayment).

04/30/12—IFTA. Miscellaneous Tax. (Soybean).

May

05/01/12—Franchise Tax.
05/14/12—Sales Tax (1st monthly prepayment).
05/15/12—Employee monthly withholding tax, for prior month. AR income tax returns (Exempt Organization). Miscellaneous Tax (Cigarette, Cigarette Papers, Telecommunications, Construction Surcharges, Soft Drink, Beer, Liquor, Wine, Beef Promotion, Brucellosis, Catfish Promotion, Rice, Corn & Sorghum, Bingo).


05/24/12—Sales (2nd monthly prepayment).
05/25/12—Motor Fuel Tax (Except IFTA). Miscellaneous Tax (Oil Producer, Brine, Severance, Timber, Natural Gas Severance).
05/31/12—Miscellaneous Tax (Soybean).

June

06/11/12—Miscellaneous Tax—(Ad Valorem—installment 2).

06/12/12—Sales Tax (1st monthly prepayment).
06/14/12—2nd Qtr estimated income tax (Based on calendar year filer) (EFT filers only).

06/15/12—Employee monthly withholding tax, for prior month. 2nd Qtr estimated income tax (Based on calendar year filer). Miscellaneous Tax (Cigarette, Cigarette Papers, Telecommunications, Construction Surcharges, Soft Drink, Beer, Liquor, Wine, Beef Promotion, Brucellosis, Catfish Promotion, Rice, Corn & Sorghum, Bingo).


Through July 16th

07/02/12—Miscellaneous Tax (Soybean). Miscellaneous Tax (Vending-Annual Renewal, Amusement-Annual Renewal).

07/12/12—Sales Tax (1st monthly prepayment).
07/16/12—Employee monthly withholding tax, for prior month. Miscellaneous Tax (Cigarette, Cigarette Papers, Telecommunications, Construction Surcharges, Soft Drink, Beer, Liquor, Wine, Beef Promotion, Brucellosis, Catfish Promotion, Rice, Corn & Sorghum, Bingo).

Upcoming State Observed Holidays

DFA Revenue offices will be closed for the following state observed holidays:

- Monday, May 28th, in observance of Memorial Day.
- Wednesday, July 4th, in observance of Independence Day.
Arkansas Excise and Income Tax Due Date Calendar for 2012

The 2012 Arkansas Excise & Income Tax Due Date Calendar is available at the following link: 2012 Arkansas Excise & Income Tax Due Date Calendar.