State of Arkansas
Department of Finance and Administration
Sales and Use Tax Section

CONSUMER USE TAX FORM

Print Form

Submit by Email

If you purchased taxable merchandise outside the State of Arkansas for use, storage, consumption or distribution within the state, a state and local consumer use tax may be due on the purchase price, including transportation charges. Due to the rapid increase in purchases being made through mail order, telephone, and the Internet, it has become a concern that individuals may not be aware of their obligation to report the consumer use tax on untaxed out of state purchases. Examples of merchandise subject to the consumer use tax include cassettes, CD's, books, furniture, jewelry, food, and clothing. The use tax is a companion tax to the sales tax whose purpose is to not only raise revenue for the state, but more importantly to protect local merchants, who must collect sales tax, from the unfair advantage of out-of-state sellers who do not collect Arkansas's sales tax. The use tax has been in effect since 1949. The State use tax rate is the same as the State sales tax rate, 6.50% plus any applicable county and/or city rates for all transactions except non prepared food purchases. Non prepared food purchases are exempt from State use tax however the applicable county and/or city rates apply. The applicable county and/or city is determined by where the merchandise is delivered in the state. The tax applies to the purchase price of the merchandise plus any shipping and handling charges that the merchant adds to your bill. If the total tax due is greater than $100 per month, the 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.

If you have questions or need additional forms, please call the Sales and Use Tax Office at (501) 682-7104.

Individual Consumer Use Tax Report

Arkansas Department of Finance and Administration
Sales and Use Tax Section
PO BOX 8054, Little Rock, AR 72203

Purchaser's Name(s): Social Security Number: OR FEIN: Phone Number:

Address: City: State: Zip:

County of Residence: City of Residence: Month and Year of Purchases:

Exclude Non Prepared Food Items	Non Prepared Food Items
1) State Tax Rate:	1B) State Tax Rate:
2) County Tax Rate (City and County Rates):	2B) County Tax Rate (City and County Rates):
3) City Tax Rate (City and County Rates) (if you are located inside the city limits):	3B) City Tax Rate (City and County Rates) (if you are located inside the city limits):
4) Total Tax Rate (State, County, and City Combined):	4B) Total Tax Rate (County and City Combined):
5) Total Amount of Purchases:	5B) Total Amount of Purchases:
6) Tax Due (Multiply Line 4 and Line 5):	6B) Tax Due (Multiply Line 4 and Line 5):

☐ I declare this return (including any accompanying documentation) has been examined by me, and to the best of my knowledge and belief is true, correct and complete

Date

The due date for the CU-1 Form and Payment is the 20th day of the month following the date of purchase.

If you need file Sales Tax for a purchase of an airplane please use the Aviation Sales and Use Tax Remittance Form - AV-1.

Consumer Use Tax Form Revised 03/16/2026