

**ARKANSAS DEPARTMENT OF FINANCE AND ADMINISTRATION  
CONTRACTOR TAX RATE CHANGE REBATE FORM ET-180A**

- Attach Supporting Documents including a copy of the Contract
- Read Instructions

Sales Tax Permit # \_\_\_\_\_

1) Company Name		2) FEIN		
3) Mailing Address		4) City	5) State	6) Zip

**If you do not have an Arkansas Sales Tax Permit Number, complete the following section.**

7) Owner's Name			
8) NAICS Code of Business		9) Type of Ownership	
10) Location Address		11) City	12) State
14) Contact Name		15) Contact Phone Number	

**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.**

16) Contract ID		17) Contract Date		20) County Where Purchased or Delivered/Shipped		21) County Tax Code		
18) Invoice Number		19) Invoice Date		22) City Where Purchased or Delivered/Shipped		23) City Tax Code		
	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)				
State								
	28) Invoice Total Amount (Do Not Include Tax Paid)	29) Standard Cap Amount	30) Invoice Amount Eligible for Rebate (Block 28 - Block 29)	31) Current Local Tax Rate	32) Local Tax Rebate Amount	33) Previous Rate	34) Local Rate Change Rebate Amount (Block 31 - Block 33) X \$2,500	35) Total Local Rebate (Block 32 + Block 34)
County Tax Code		- \$2,500.00 =		X _____ % =				
City Tax Code		- \$2,500.00 =		X _____ % =				
							36) Rebate Claim Amount (From Invoice(s) Listed Above)	
							37) Rebate Claim Amount (Contractor Tax Rate Change Rebate Supplemental Sheet Total)	
							38) Total Rebate Claim Amount (Combine Line 36 and 37)	

**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 _____ / _____ / _____
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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](http://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](http://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](http://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 30: Invoice Amount Eligible for Rebate: Subtract block 29 from block 28.

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.***