



STATE OF ARKANSAS  
**Department of Finance  
and Administration**

REVENUE DIVISION  
**Individual Income Tax  
Withholding Branch**  
7th and Wolfe Streets, Room 1380  
Post Office Box 8055  
Little Rock, Arkansas 72203-8055  
Telephone: (501) 682-7290  
Fax: (501) 683-1036  
[www.arkansas.gov/dfa](http://www.arkansas.gov/dfa)

**General Instructions for Registering and Filing  
Withholding Tax Statements for the State of Arkansas**

Please complete the enclosed State of Arkansas Withholding Tax Registration Form (AR4ER). This registration form must be completed and submitted to the State of Arkansas in order to establish your withholding account and for you to receive preprinted payment coupons. **PAYMENTS RECEIVED WITHOUT A REGISTRATION FORM ON FILE WILL BE HELD IN SUSPENSE AND COULD CAUSE LATE BILLING NOTICES TO BE SENT OUT ON YOUR ACCOUNT.** To avoid problems or delays in processing, complete the registration form and return it to the State of Arkansas within **10** days. Be sure to include your telephone number on your registration form. In most cases, if there is a problem with your registration form, it can be cleared up with a simple telephone call rather than returning the registration to you for correction. A list of Principal Business Activity Codes is listed on the reverse side of these instructions. Select one of these codes when filing your registration. If you do not have a Federal Identification number, complete the Federal SS-4 form and call the Internal Revenue Service to have one issued immediately. The telephone number is 1-800-829-4933. This is a toll free call.

All newly registered businesses will file withholding tax on a monthly basis. Payments are due on the 15<sup>th</sup> day of the month following the month the taxes were withheld. Arkansas does **not** have quarterly filing. You are required to file the coupon (Form AR941M) for every period you are registered in Arkansas even if the amount of withholding is zero.

Make your payments using the Arkansas payment coupons (Form AR941M). Please use the blank coupons provided to start making your payments. Once you have submitted your registration (Form AR4ER), you will be sent a package of preprinted coupons for your business. These packages will have a coupon for every month of the current reporting year. When you receive your preprinted coupons, destroy any coupons that are for the months that you have already filed or for months prior to the date your business started. This will help prevent you from accidentally using the wrong monthly coupon and help prevent the Withholding Branch from assessing incorrect penalty and interest charges for late filing. It is **very important** to use the proper coupon for the month you are filing. If you do not have the payment coupons (Form AR941M), contact our office for forms. If the due date is near and you still do not have forms, submit your payment with a letter of explanation including your business name, address, federal identification number, and amount of Arkansas taxes withheld. **Failure to receive forms is not a valid excuse for late payments.** Penalty and interest charges will be assessed on **all** late payments.

If you have any questions concerning your State of Arkansas withholding account, please contact one of our Taxpayer Service Representatives at (501) 682-7290.

**“EQUAL OPPORTUNITY EMPLOYER”**

# PRINCIPAL BUSINESS OR PROFESSIONAL ACTIVITY CODES

Locate the major category that best describes your principal activity. Within the major category, select the activity code that most closely identifies the business or profession that is the principal source of your sales or receipts. Enter the 4 character code on page 1. Line 13 of the Withholding Registration Form (AR4ER.)

## Agricultural Services, Forestry, Fishing

**Code**  
 1990 Animal services other than breeding  
 1933 Crop Services  
 2113 Farm labor & management services  
 2246 Fishing, commercial  
 2238 Forestry, except logging  
 2212 Horticulture & landscaping  
 2469 Hunting & trapping  
 1974 Livestock breeding  
 0836 Logging  
 1958 Veterinary services, including pets

## Construction

0018 Operative builders (for own account)

## Building Trade Contractors Including Repairs

0414 Carpentering & Flooring  
 0455 Concrete work  
 0273 Electrical work  
 0299 Masonry, dry wall, stone, & tile  
 0257 Painting & paper hanging  
 0232 Plumbing, heating, & air conditioning  
 0430 Roofing, siding, sheet metal  
 0885 Other building trade contractors (excavation, etc.)

## General Contractors

0075 Highway/street construction  
 0059 Nonresidential building  
 0034 Residential building  
 3889 Other heavy construction (pipe laying, bridges, etc.)

## Finance, Insurance, Related Services

6064 Brokers/dealers of securities commodity  
 6080 Commodity contracts brokers & dealers; security & commodity exchanges  
 6148 Credit institutions & mortgage bankers  
 5702 Insurance agents or brokers  
 5744 Insurance service (appraisal consulting, inspection, etc.)  
 6130 Investment advisors & services  
 5777 Other financial services

## Manufacturing, Including Printing & Publishing

0679 Apparel & other textile products  
 1115 Electric & electronic equipment  
 1073 Fabricated metal products  
 0638 Food products & beverages  
 0810 Furniture & Fixtures  
 0695 Leather footwear, handbags  
 0836 Lumber & other wood products  
 1099 Machine & machine shops  
 0877 Paper & allied products  
 1057 Primary metal industries  
 0851 Printing & publishing  
 1032 Stone, clay, & glass products  
 0653 Textile mill products  
 1883 Other Manufacturing industry

## Mining & Mineral Extraction

1537 Coal mining  
 1511 Metal mining  
 1552 Oil & gas  
 1719 Quarrying & nonmetallic mining

## Real Estate

5538 Operators & lessors of buildings including residential  
 5553 Operators & lessors of other real properties  
 5520 Real estate agents/brokers  
 5579 Real estate property manager  
 5710 Subdividers & developers, except cemeteries  
 6155 Title abstract office

## Services: Personal, Professional & Business Services

### Amusement & Recreational Services

9670 Bowling centers  
 9688 Motion picture & tape distribution/allied services  
 9597 Motion picture & video production  
 9639 Motion Picture theaters  
 8557 Physical fitness facilities  
 9696 Professional sports & racing including promoters & managers  
 9811 Theatrical performers, musicians, agents, producers & related services  
 9613 Video tape rental  
 9837 Other amusement & recreation services

### Automotive Services

8813 Automotive rental or leasing, without driver  
 8953 Automotive repairs, general & specialized  
 8839 Parking, except valet  
 8896 Other automotive services (wash, towing, etc.)

### Business & Personal Services

7658 Accounting & bookkeeping  
 7716 Advertising, except direct mail  
 7682 Architectural services  
 8318 Barber shop (or barber)  
 8110 Beauty shop (or beautician)  
 8714 Child day care  
 2238 Communication services  
 7872 Computer programming, process, data preparation & related services  
 7286 Consulting services  
 7799 Consumer credit reporting & collection services  
 8755 Counseling (except health practitioner)  
 6395 Courier or package delivery  
 7732 Employment agencies & personnel supply  
 7518 Engineering services  
 7773 Equipment rental & leasing (except computer or auto)  
 8532 Funeral services & crematories  
 7633 Income tax preparation  
 7914 Investigative & protective services  
 7617 Legal services (or lawyer)  
 7856 Mailing, reproduction, commercial, art, photography, & stenographic services  
 7245 Management services  
 8771 Ministers & chaplains  
 8334 Photographic studios  
 7260 Public relations  
 6536 Public warehousing  
 7708 Surveying services  
 8730 Teaching or tutoring  
 6510 Trash collection without own dump  
 6692 Utilities (dumps, snowplowing, road cleaning, etc.)  
 7880 Other business services  
 6882 Other personal services

### Hotels & Other Lodging Places

7237 Camps & camping parks  
 7096 Hotels, motels, tourist homes  
 7211 Rooming & boarding houses

### Laundry & Cleaning Services

7450 Carpet & upholstery cleaning  
 7419 Coin-operated laundries & dry cleaning  
 7435 Full-service laundry, dry cleaning & garment service  
 7476 Janitorial & related service (building, house, & window)

## Medical & Health Services

9274 Chiropractors  
 9233 Dentist's office or clinic  
 9217 Doctor's office or clinic  
 9456 Medical & dental laboratory  
 9472 Nursing & personal care facilities  
 9290 Optometrists  
 9258 Osteopathic physicians & surgeons  
 9241 Podiatrists  
 9415 Registered & practical nurses  
 9431 Offices & clinics of other health practitioners (dietician, midwives, speech pathologists, etc.)  
 9886 Other health services

### Miscellaneous Repair, Except Computers

9019 Audio equipment & TV repair  
 9035 Electrical & electronic equipment repair, except audio & TV  
 9050 Furniture repair/ reupholstery  
 2881 Other equipment repair

### Trade, Retail-Selling goods to Individuals & Households

3038 Catalog or mail order  
 3012 Selling door to door, by telephone or party plan, or from mobile unit  
 3053 Vending machine selling

### Selling From Showroom, Store, Or Other Fixed Location

### Apparel & Accessories

3921 Accessory & specialty stores furrier for women  
 3939 Clothing, family  
 3772 Clothing, men's & boys  
 3913 Clothing, women's  
 3756 Shoe stores  
 3954 Other apparel & accessory stores

### Automotive & Service Station

3558 Gasoline service stations  
 3319 New car dealers (franchised)  
 3533 Tires, accessories, & parts  
 3335 Used car dealers  
 3517 Other automotive dealers (motorcycle, recreational vehicles, etc.)

### Building, Hardware, & Garden Supply

4416 Building materials dealers  
 4457 Hardware stores  
 4473 Nurseries & garden supply store  
 4432 Paint, glass, & wallpaper stores

### Food & Beverages

0612 Bakeries selling at retail  
 3086 Catering services  
 3095 Drinking places (bars, taverns, pubs, saloons, etc.)  
 3079 Eating places, meals & snacks  
 3210 Grocery stores (general line)  
 3251 Liquor store  
 3236 Specialized food stores (meat, produce, candy, health food)

### Furniture & General Merchandise

3988 Computer & software stores  
 3970 Furniture stores  
 4317 Home furnishings stores (china floor covering, drapes)  
 4119 Household appliance stores  
 4333 Music & record stores  
 3996 TV, Audio & electronic stores  
 3715 Variety stores  
 3731 Other general merchandise stores

## Miscellaneous Retail Stores

4812 Boat dealers  
 5017 Book store, excluding newsstands  
 4853 Camera & Photo supply stores  
 3277 Drug stores  
 4655 Fabric & needlework stores  
 4655 Florists  
 5090 Fuel dealers (except gasoline)  
 4630 Gift, novelty, & souvenir shops  
 4838 Hobby, toy, & game shops  
 4671 Jewelry stores  
 4895 Luggage & leather goods store  
 5074 Mobile home dealers  
 4879 Optical goods stores  
 4697 Sporting good & bicycle shops  
 5033 Stationery stores  
 4614 Used merchandise & antique stores (except motor vehicle parts)  
 5884 Other retail stores

### Trade, Wholesale-Selling Goods To Other Business, etc.

### Durable Goods, Including Machinery Equipment, Wood, Metal, etc.

2634 Agent or broker for other firms-more than 50% of gross sales on commission  
 2618 Selling for your own account

### Nonurable Goods, Including Food, Fiber, Chemicals, etc.

2675 Agent or broker for other firms-more than 50% of gross sales on commission  
 2659 Selling for your own account

### Transportation Services

6619 Air transportation  
 6312 Bus & limousine transportation  
 6361 Highway passenger transportation (except chartered service)  
 6114 Taxicabs  
 6635 Travel agents & tour operators  
 6338 Trucking (except trash collections)  
 6551 Water transportation  
 6650 Other transportation services

## Agricultural

F120 Field Crop, including grains and nongrains such as cotton peanuts, feed corn, wheat, tobacco, Irish potatoes, etc.  
 F160 Vegetables and melons, garden type vegetables and melons such as sweet corn, tomatoes squash, etc.  
 F170 Fruit and tree nuts, including grapes, berries, olives, etc.  
 F180 Ornamental floriculture and nursery products  
 F185 Food crops grown under cover, including hydroponics crops  
 F211 Beefcattle feedlots  
 F212 Beefcattle, except feedlots  
 F215 Hogs, sheep, and goats  
 F240 Dairy  
 F250 Poultry and eggs, including chickens, ducks, pigeons, quail, etc.  
 F260 General livestock, not specializing in any one livestock category  
 F270 Animal specialty, including fur-bearing animals pets, horses, etc.  
 F280 Animal aquaculture, including fish, shellfish, mollusks, frogs, etc., produced within confined space  
 F290 Forest products, including forest nurseries and seed gathering, extraction of pine gum, and gathering of forest products  
 F300 Agricultural production, not specified  
 8888 Unable to classify



## Instructions

**WHERE TO FIND COMPLETE INFORMATION:** You may find more information in the Department of Finance and Administration publication entitled: "Instructions For Employers-Arkansas Income Tax Withholding."

**WHO MUST FILE THIS REGISTRATION:** Every employer with one (1) or more employees must file Form AR4ER.

**WHERE TO FILE:** Mail Form AR4ER to Department of Finance and Administration, Withholding, P.O. Box 8055, Little Rock, Arkansas 72203-8055.

**HOW TO REGISTER:** Print or type. Follow the instructions below which correspond to the numbers on the front of this form. If you need to make a payment when registering, complete Form AR941M for each month involved.

**TYPE OF FILER: ALL NEW ACCOUNTS ARE MONTHLY FILERS. THERE IS NO QUARTERLY FILING METHOD.** If your filing status changes, you will be notified by our department.

**PAYMENTS:** Wage withholding payments are due on the 15<sup>th</sup> of the month following the end of the monthly reporting period. Pension withholding payments are due on the 15<sup>th</sup> of the month following the end of the monthly reporting period. Pass through entity payments are due annually with the due date being February 28<sup>th</sup> of the following tax year. If you do not have forms, you can mail your payment with a letter containing the name of your business, the month and year you are filing, the amount of withholding, your federal identification number, and the name of the contact person in case of a problem.

## SPECIFIC

- 1. Indicate the type of withholding:** If you will be withholding from wages, check **Wages**. If you will be withholding from pension distributions or other annuity payments, check **Pension**. If you are a pass through entity and you will be withholding tax from distributions to nonresident members, check **Pass Through Entity**. **You must complete a separate AR4ER for each type of withholding tax.**
- 2. Enter your Federal Employer's Identification Number.** This is the nine digit number the IRS issues, which is used to identify the tax accounts of employers. **IMPORTANT:** When completing the AR4ER, you must add a two digit processing suffix number to the end of your FEIN. **YOU MUST** use your FEIN with the processing number on all related forms for the withholding tax you are filing. If this processing number is not included with your FEIN, processing of your payments will be delayed. If you check the "Wages" box, add "00" to the end of your FEIN (ex: 12-3456789-00). If you check the "Pension" box, add "50" to the end of your FEIN (ex: 12-3456789-50). If you check the "Pass Through Entity" box, add "70" to the end of your FEIN (ex: 12-3456789-70).
- 3. Enter the complete name of the business or trade name under which this business is operated.** Also enter the telephone number with area code.
- 4. Enter the address where the business is physically located.** This will be the street address in most cases. Do not enter a P.O. Box number.
- 5. If you would like to have your reports mailed to an address other than that of your business, enter the address on this line.**
- 6. Enter the name of the owner or party responsible for assuring the payment of state withholding taxes.** This is the individual owner, a general partner, or corporate officer. Also, enter the Social Security Number and phone number of the owner/responsible party.
- 7. Enter the street address or mailing address where the owner/responsible party may receive notices from the Arkansas State Withholding Tax Branch.**
- 8. Enter the date you started withholding Arkansas taxes from your employees' wages.** Enter as mm/dd/yy.
- 9. Describe the type of business carried on by the employer.** It is important that you state if the business is for wholesale or retail usage. Some examples of the type of information needed are as follows:

**A: MINING & QUARRYING:** State principal product (*i.e., mine bauxite, crushed limestone, gravel, etc.*).

**B: CONSTRUCTION:** State if general or special trade contractor and type of work normally performed (*i.e., general contractor streets and high ways, electrical subcontractor, etc.*).

**C: WHOLESALE OR RETAIL TRADE:** Specify which (*i.e., wholesale grocery, retail grocery; retail gasoline service station; retail hardware; wholesale petroleum – bulk products; wholesale dairy products, retail drugs, etc.*).

**D: MANUFACTURING:** State type of establishment operated (*i.e., sawmill, vegetable cannery, etc.*) and state principal products or line of goods sold (*i.e., toy manufacturing, fishing equipment, etc.*).

**E: AGRICULTURE:** (*Specify*) includes: Farms of all types – livestock, crops, vegetables, cotton gins, nurseries and horticulture, etc.

**F: NON-PROFIT ORGANIZATIONS:** State purpose for which operated (*i.e., religious, charitable, educational, scientific, etc.*) and principal activity (*i.e., religious organization – hospital; charitable – home for the aged, etc.*).

**G: GOVERNMENTAL:** Identify further if deemed necessary.

**H. OTHER ACTIVITIES:** State exact type of business operated (*i.e., advertising agency, dry cleaning plant, motion picture theater, doctor's office or clinic, barber shop, rental of coin-operated machines, etc.*)

**10. Mark the box that describes your type of business ownership:** Sole Proprietorship, Partnership, Domestic Corporation/LLC (*created in the State of Arkansas*), or Foreign Corporation/LLC (*organized outside the State of Arkansas*).

**11. Enter the county in which your business is located.**

**12. Sign and date registration.**

**13. Find the Federal Principal Activity Code that best describes your business and enter the 4-digit code in the space provided.**

## IMPORTANT

**Each corporation of an affiliated group must be treated as a separate employer and must register separately.**