



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 Arkansas Withholding Tax Statements

Complete and submit the enclosed State of Arkansas Withholding Tax Registration Form (AR4ER) to establish your withholding account and to receive preprinted payment coupons. **PAYMENTS RECEIVED WITHOUT A REGISTRATION FORM ON FILE WILL BE HELD IN SUSPENSE AND COULD CAUSE YOU TO RECEIVE LATE BILLING NOTICES.** To avoid problems or delays in processing, return the completed registration form to the State of Arkansas within **10** days. Be sure to include your telephone number on your registration form. If there is a problem with your registration form, it can usually be cleared up with a telephone call rather than returning the registration to you for correction. Select a Principal Business Activity Code (listed on the reverse side of these instructions). If you do not have a federal identification number, complete the Federal SS-4 form and call the Internal Revenue Service at 1-800-829-4933 to have one issued immediately.

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 or AR941P) 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 or AR941P). Once you have submitted your registration (Form AR4ER), you will be sent a package of preprinted coupons for your business. This package will have a coupon for every month of the current reporting year. When you receive your preprinted coupons, destroy any coupons for months that have already filed or for months prior to the date your business started. This will help prevent you from using the wrong monthly coupon and being assessed 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 payment coupons (Form AR941M or AR941P), 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, call (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 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  
5058 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

### Nondurable 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

**STATE OF ARKANSAS**  
**Withholding Registration**

P. O. Box 8055, Little Rock, Arkansas 72203-8055

(Read instructions on reverse side. Type or print. Keep one copy for your records)



**ALL NEW ACCOUNTS FILE ON A MONTHLY BASIS - THERE IS NO QUARTERLY FILING**

1	<b>Type of Withholding</b> (Check only one)	<input type="checkbox"/> Wages <input type="checkbox"/> Pension <input type="checkbox"/> Pass Through Entity		
2.	Employer's Federal Identification Number:	● _____		
3.	Name of Business: (Trade Name)	● _____		● _____ Telephone Number
4.	Business Location: (Physical Address)	● _____ Street ● _____ City State Zip ● _____		
5.	Mailing or Care of Address:	● _____ In Care of ● _____ Street ● _____ City State Zip ● _____		
6.	Name of Owner or Responsible Party:	a. ● _____	c. ● _____ Telephone Number	
	Social Security Number:	b. ● _____		
7.	Address of Owner/Responsible Party:	● _____ Street ● _____ City State Zip ● _____		
8.	Date Arkansas Withholding was Started and/or Required:	● ____/____/____ mm/dd/yy		
9.	Principle Business Activity: (See Instructions)			
10.	Type of Organization:	● <input type="checkbox"/> Sole Proprietorship         ● <input type="checkbox"/> Partnership         ● <input type="checkbox"/> Domestic Corp. / Domestic LLC         ● <input type="checkbox"/> Foreign Corp. / Foreign LLC		
11.	County - Arkansas:	● _____		
12.	Signature of Owner or Responsible Party	_____ Signature Date		
13.	Federal Business Code:	● _____	<b>FOR DEPT. USE ONLY</b> <b>Exam Code</b> ● _____	

## Instructions

**WHERE TO FIND COMPLETE INFORMATION:** You may find more information in the publication entitled: "Withholding Tax Tables and Instructions."

Go to our website to obtain this publication: [http://www.arkansas.gov/dfa/income\\_tax/tax\\_wh\\_forms.html](http://www.arkansas.gov/dfa/income_tax/tax_wh_forms.html)

**WHO MUST FILE THIS REGISTRATION:** Every employer with one (1) or more employees or anyone required to withhold for pensions and pass through entities.

**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 or AR941P 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 on 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. 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 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, pension, or pass through entity distributions. 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.**