



# Arkansas State Revenue Tax Quarterly

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This Act is effective for tax years beginning on or after January 1, 2009.

**Act 373:** An Act to Clarify Time Limitations On An Assessment Or A Refund of Income Tax After A Taxpayer Receives A Correction Or Change In The Amount of Taxable Income From The Internal Revenue Service; To Clarify What Issues May Be Included In An Assessment Or Refund Made After A Correction Of Income By The Internal Revenue Service; And For Other Purposes.

This Act clarifies time limitations and issues involved in assessments and refunds after a taxpayer receives a correction of income from the Internal Revenue Service (IRS).

In the past when the IRS made a Revenue Agent Report (RAR) adjustment for years that were outside the normal 3 year statute of limitations, it was unclear whether other issues we open for either assessment or refund, even though the statute of limitations would otherwise barred consideration of the issue. Now, the RAR adjustment only opens those issues that are the subject of the adjustment on the RAR. This Act is effective for tax years beginning on or after January 1, 2009.

**Act 238:** An Act to Extend the Statute of Limitations For A Veteran to File a Claim For Refund Of An Overpayment of Income Tax That Results From A Retroactive Determination By The Secretary Of Veterans

## Changes in Arkansas Taxes Enacted During the Regular Session of 2009



During the 2009 Legislative Session, a number of acts that affect Arkansas' revenue were enacted. The following information lists additional acts that weren't included in the previous newsletter:

**Act 372:** An Act To Make Technical Corrections To The Arkansas Income Tax Laws by Adopting Recent Changes To The Internal Revenue; And For Other Purposes.

This Act makes technical corrections to the Arkansas income tax laws by adopting current internal revenue code provisions.

### Affairs That The Veteran Is Entitled To Compensation For A Service-Connected Disability; And For Other Purposes.

This Act changes the statute of limitations on the time for a disabled veteran to file a claim for refund of income tax paid during the period when a disability claim is pending but not determined. The veteran applies for a disability determination and sometimes he or she gets the determination after the statute of limitations for refund on prior years has run.

With this Act, the veteran can get the refund if he or she applies within one year after the determination by the VA. A credit or refund for an overpayment of state income tax shall not be allowed under this subsection for any tax year which began before January 1, 2001. This Act was approved on February 25, 2009.

For additional information on Arkansas income tax, please visit the Arkansas Individual Income Tax webpage at [http://www.arkansas.gov/dfa/income\\_tax/tax\\_individual.html](http://www.arkansas.gov/dfa/income_tax/tax_individual.html).

To view the previously listed acts in their entirety, please go to the following webpage: <http://www.arkleg.state.ar.us/>

## Revenue

# Update on AIRS

On November 16, 2009, the AIRS Project will roll out Arkansas Taxpayer Access Point (ATAP) for Sales and Use Tax. ATAP is a product that integrates with AIRS to provide taxpayer self-service capabilities over the internet via a web browser. ATAP provides secure e-government functions to taxpayers so they can manage their accounts. Through the use of a web browser, taxpayers may register accounts, request address or contact

information changes, file returns online, make payments, view account information, and other actions. To enhance security, ATAP does not communicate directly with AIRS. Instead, ATAP makes requests that are then processed into AIRS by way of Work Items.

AIRS developers and Subject Matter Experts have been defining the specifications for the initial configuration setup for Rollout 2. During this Rollout, the following taxes will be added to the AIRS system:

- Withholding
- Natural Gas Severance
- Motor Fuel

Updates on Rollout 2 of AIRS will continue to be passed along throughout the implementation phase.

The scheduled date for Rollout 2 is January 19, 2010.

Information for this article was gathered from the *AIRS in Action Volume 2, Issue 2* newsletter dated May 29, 2009.

## DFA Employee Retirement

Linda Holmstrom, Problem Resolution Officer, at the DFA Revenue Division in the Problem Resolution and Tax Information Office retired on August 31, 2009. Ms. Holmstrom's efforts during her years of service at DFA will be greatly missed. As of September 14, 2009, Lynne Reynolds became the new Problem Resolution Officer.

# Contact Info

## Telephone Information



Corporate Income Tax	(501) 682-4775
Taxpayer Assistance for Individual Income Tax	(501) 682-1100 1-800-882-9275
Automated Refund Inquiry & Tele-tax Information	(501) 682-0200 1-800-438-1992
Sales and Use Tax	501-682-1895
Problem Resolution and Tax Information Office	501-682-7751
Collections	501-682-5000 501-682-4720
Revenue Legal Counsel	501-682-7030
Motor Vehicle Administration	501-682-4630
Driver Services Administration	501-682-7060
Revenue Administration	501-682-7087
Field Audit Administration	501-682-4616
Withholding (Income Tax)	501-682-7290
Miscellaneous Tax Section	501-682-7187
IRS Taxpayer Assistance/Refund Information	800-829-1040
IRS Federal Tax Forms	800-829-3676
IRS (Taxpayer Advocate)	501-396-5978

## Suggestions Corner

If you have any suggestions about items to be included on any future newsletters, please email your suggestions to [Monica.Carmichael@dfa.arkansas.gov](mailto:Monica.Carmichael@dfa.arkansas.gov)

### BOOKMARK THESE DFA WEBPAGE LINKS



#### Income Tax Administration:

[http://www.arkansas.gov/dfa/income tax/tax agency.html](http://www.arkansas.gov/dfa/income%20tax/tax%20agency.html)

#### DFA Forms:

[http://www.arkansas.gov/dfa/dfa\\_forms.html](http://www.arkansas.gov/dfa/dfa_forms.html)

Sales Tax and Withholding Online filing

Unemployment Online filing,

IFTA online filing

Corporation Franchise tax online filing

<http://www.ar-tax.org>

#### Sales and Use Tax Forms:

[http://www.arkansas.gov/dfa/excise tax v2/et su forms.html](http://www.arkansas.gov/dfa/excise%20tax%20v2/et%20su_forms.html)

#### Streamlined Sales Tax Registration

<http://streamlinedsalestax.org/Registration%20Info/Registration.html>

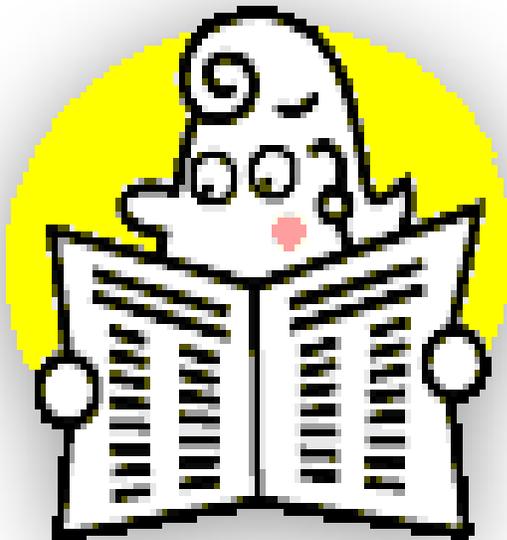
#### Revenue Rules:

[http://www.arkansas.gov/dfa/rules/dfa\\_revenuerules.html](http://www.arkansas.gov/dfa/rules/dfa_revenuerules.html)

**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:  
[http://www.arkansas.gov/dfa/excise\\_tax\\_v2/et\\_su\\_local.html](http://www.arkansas.gov/dfa/excise_tax_v2/et_su_local.html)

Name	Code	Effective Date	%	Recent Action
Caddo Valley	10-01	10/01/09	1.000	Decrease
DeWitt	01-02	10/01/09	3.500	Increase
Gravette	04-07	10/01/09	2.000	Increase
Hartford	65-10	10/01/09	1.000	Enacted
Lonoke County	43-00	10/01/09	1.000	Decrease
Newton County	51-00	10/01/09	1.500	Increase
Scott County	63-00	10/01/09	2.625	Increase



# Calendar of Due Dates



## October 20<sup>th</sup> through October 31<sup>st</sup>

10/20/09-Dyed Diesel – Motor Fuel Tax. Sales & Use Tax.  
10/26/09-Sales Tax (2<sup>nd</sup> monthly prepayment). Motor Fuel Tax (Except IFTA). Severance Tax.

10/31/09-IFTA

## November

11/12/09-Sales Tax (1<sup>st</sup> monthly prepayment).  
11/13/09-Employee monthly withholding tax, for prior month (EFT filers only).

11/16/09-Employee monthly withholding tax, for prior month. Miscellaneous tax (Except Severance Taxes).

11/20/09-Dyed Diesel – Motor Fuel Tax. Sales & Use Tax.  
11/24/09-Sales Tax (2<sup>nd</sup> monthly prepayment)  
11/25/09-Motor Fuel Tax (Except IFTA). Severance Tax.

## December

12/14/09-Sales Tax (1<sup>st</sup> monthly prepayment). Employee monthly withholding tax, for prior month (EFT filers only).  
4<sup>th</sup> Qtr Corp estimated income tax (Based on calendar year filer). (EFT filers only).

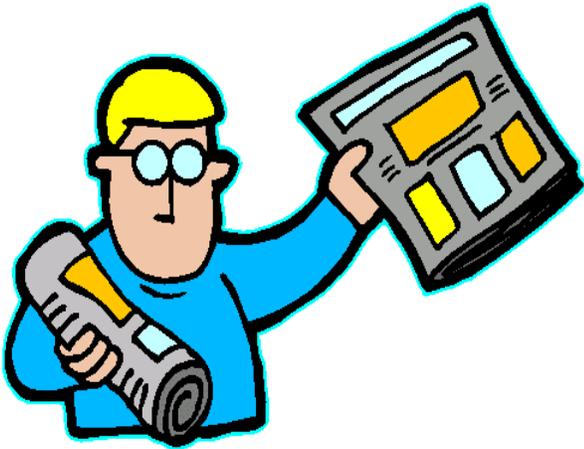
12/15/09-Employee monthly withholding tax, for prior month.  
4<sup>th</sup> Qtr Corporation estimated income tax (Based on calendar year filer). Miscellaneous tax (Except Severance taxes).

12/21/09-Dyed Diesel – Motor Fuel Tax. Sales & Use Tax.  
12/28/09-Motor Fuel Tax (Except IFTA). Severance Tax. Sales Tax (2<sup>nd</sup> monthly prepayment).

### ***Date Calendar for 2009***

*The Arkansas Excise and Income Tax Due Date Calendar for 2009 is available on the Arkansas DFA website. To view the entire calendar, click on the following link:*

[http://www.arkansas.gov/dfa/documents/calendar\\_2009.pdf](http://www.arkansas.gov/dfa/documents/calendar_2009.pdf)



The Arkansas State Revenue Tax Quarterly is a publication of the Problem Resolution and Tax Information Office. The newsletter is produced and distributed electronically to tax professionals, businesses, and organizations operating in Arkansas. To be added or deleted from the e-mail list, contact Monica Carmichael by email at [Monica.Carmichael@dfa.arkansas.gov](mailto:Monica.Carmichael@dfa.arkansas.gov), or by mail at Problem Resolution and Tax Information Office, Ledbetter Building, Room 2460, 1800 W. Seventh Street, P. O. Box 1272, Little Rock, Arkansas 72203-1272.

### **DFA Rule Email Distribution List Sign-Up information**



The Problem Resolution and Tax Information Office notifies all interested parties via email when the Revenue Section of DFA promulgates any rules. To be added to the email distribution list, please email Monica Carmichael at: [Monica.Carmichael@dfa.arkansas.gov](mailto:Monica.Carmichael@dfa.arkansas.gov).

Please state in the email that you would like to be added to the email distribution list to be notified about any changes to DFA's Revenue rules.

The rules (regulations) can be accessed on the first page of the Arkansas DFA webpage located in the "Most Requested Links" section:

[www.arkansas.gov/dfa](http://www.arkansas.gov/dfa)

