

# Instructions for Form AR-1R

(Rev. November 2011)



Department of Finance & Administration  
Revenue Division

## For businesses to register to file and pay business taxes in Arkansas Arkansas Combined Business Registration Form, AR-1R

Section references are to Arkansas Code or rules unless otherwise noted

### What's New

- This is a new application form created by the Revenue Division to be used by businesses to register for all of their tax requirements in one application form.

## General Instruction

### Purpose of Form

If a business needs to register to file, pay or get a permit from the State of Arkansas, this application form must be completed.

### Who Must Use This Application Form

Businesses that are required to file and pay any one of the following taxes:

- Sales and Use Tax
- Withholding Wage Tax
- Withholding Pension Tax
- Withholding Pass Through Tax
- Corporation Income Tax
- Partnership Income Tax
- Motor Fuel Tax (not IFTA)
- Dyed Diesel Tax
- Brine Severance Tax
- Oil Severance Tax
- Timber Severance Tax
- Other Severance Tax
- Beer Tax
- Liquor Tax
- Wine Tax
- Cigarette Tax
- Cigarette Paper Tax
- Other Tobacco Products Tax
- Soft Drink Tax

**NOTE:** This form can be used for individuals or businesses that want to be granted 3<sup>rd</sup> party access in the ATAP system.

### When & Where to File & Pay

This application should be filed at least 2 weeks before the taxable activity begins. Businesses filing for a Gross Receipts (Sales Tax) Permit is required to pay a **\$50 non-refundable application fee**.

Mail completed application to:  
Arkansas Combined Registration  
PO Box 8123  
Little Rock, AR 72203-8123

Or deliver to:  
Ledbetter Building  
Ark Combined Registration Unit  
1816 W 7<sup>th</sup> Street  
Room 1354  
Little Rock, AR 72201

## Line by Line Instructions

### REASON FOR SUBMITTING THIS FORM

Check the appropriate reason box for completion of this application form. If only registering for ATAP 3<sup>rd</sup> Party Access, only sections I through IV must be completed.

### SECTION A-Tax Types

**Line 1** Select the tax type(s) for which you wish to register. Check only the tax type that applies to your business.

### SECTION B – Owner Information

**Line 2** Choose your type of ownership/entity. You can only choose one. Enter your taxpayer identification number. To get an FEIN, contact the IRS. Husband and wife operations can be a Sole Proprietor but only one person may be listed as the Sole Proprietor. Husband and wife can be a Partnership, but a legal BUSINESS partnership with an FEIN must be established.

**Line 3** Enter your full legal Business name NOT your DBA name. Sole Proprietor's should enter their name (first, middle, last).

**Line 4** Enter your Doing Business As (DBA) name in this field. If the DBA name is exactly the same as the legal name, leave this line blank.

**Line 5 a)** Enter the federal NAICS code for your business. This is a 4 to 6 digit number that describes your business activity. If you do not know this code, you can find your business code at [www.census.gov/eos/www/naics/](http://www.census.gov/eos/www/naics/)

**b)** Describe exactly the products sold or type of services rendered.

**Line 6** Enter the physical location address of the entity. This is where the owner is physically located. For example, enter the corporate headquarter location address for a Corporation or the home address for a Sole Proprietor.

**Line 7** Enter the address at which you want to receive mail from the department if different from line 6. If this address is a 3<sup>rd</sup> party's address like an accountant, tax preparer, attorney, etc., please indicate the name of this party.

### SECTION C - RESPONSIBLE PARTY

**Lines 8-11** Complete this section for all owners, corporate officers or partners.

Provide all information requested.

**Line 12** Enter the contact information for the person that is authorized to discuss registration and ownership issues for this entity.

### SECTION D – SIGNATURE

**Line 13** Read entire statement before signing. Print name, title and date in their respective fields.

### SECTION E - SALES AND USE TAX

**Line 14 a)** Enter the date you will open or begin collecting sales tax or making taxable purchases for your business. If you do not know the actual date the business will open, then estimate the opening date. Note: Do not submit this application if more than sixty (60) days prior to opening date.

**b)** Enter your Doing Business As (DBA) name in this field. If the DBA name is exactly the same as the legal name, leave this line blank.

**c)** Enter the federal NAICS code for your business. This is a 4 to 6 digit number that describes your business activity. If you do not know this code, you can find your business code at the following link: [www.census.gov/eos/www/naics/](http://www.census.gov/eos/www/naics/).

**d)** Describe exactly the products sold or type of service rendered.

**Line 15 a-e)** Enter the Location street address, City, County, State, and Zip Code of the business only if it is different from the location at address in Section II. Location address is the physical address at which this business is located.

**f-l)** Enter the Mailing address, City, State, and Zip Code of the business only if it is different from the location at address in Section II. Mailing address is the address at which this business receives mail.

**Line 16 a)** Indicate YES or NO. **b)** If yes, attach a copy of the lease.

**Line 17 a)** Please Indicate YES or NO. **b)** If yes, attach a copy of the bill of sale and enter the name and **c)** account ID of the previous business.

**Line 18 a)** Enter the estimated dollar value of your current inventory and **b)** dollar value of your fixtures and equipment.

**Line 19** If your business sells or serves alcoholic beverages, indicate which type(s) and enter the appropriate ABC permit

number(s). If your business is a Private Club, enter your ABC private club permit number.

**Line 20 a)** Indicate YES or NO. **b)** If YES, attach a separate schedule including names, addresses and permit numbers of all the other businesses.

**Line 21 a)** Indicate YES or NO. **b)** If YES, attach a copy of your city business license or a statement that the license is not required.

**Line 22** Indicate if you operate an out-of-state business and list and describe the service(s) performed in the state of Arkansas.

**Line 23** Read the descriptions below to determine if your business provides a service or product that would require you to report a special additional tax. Check the box for each that applies to your business.

**Short Term Rental Vehicle Tax** and local rental vehicle tax should be collected in addition to the state and local sales or use taxes on the rental/lease of motor vehicles for less than 30 days. This tax does not apply to:

1. Rentals of diesel trucks for commercial shipping
2. Semi-trailers, trailers, or other non-motor vehicles
3. Farm machinery or equipment leased for a commercial purpose; and
4. A gasoline-powered or diesel-powered truck leased or rented for residential moving or shipping

**Long Term Rental Vehicle Tax** should be collected in addition to the state and local sales or use taxes on the rental/lease of motor vehicles for 30 days or more.

**Short Term Rental Tax** should be collected in addition to the state and local sales or use taxes on the rental/lease of tangible personal property, other than motor vehicles, for less than 30 days.

**Residential Moving Tax** should be collected in addition to the state and local sales or use taxes on the rental/lease of gasoline or diesel powered trucks used for residential moving or shipping for less than 30 days.

**Tourism Tax** should be collected in addition to the state and local sales or use taxes on the following:

1. The service of furnishing a condominium, townhouse, or rental house to a transient guest;
2. The service of furnishing a guest room, suite, or other accommodation by a hotel, motel, lodging house, tourist camp, tourist court, property management company or any other provider of accommodation to a transient guest;
3. A camping fee at a public or privately owned campground, except a federal campground;
4. The rental of a watercraft; boat motor

and related boat equipment; life jacket or cushion; water skis; or oar or paddle by a boat dock, marina, canoe or raft rental business, or other

business engaged in the rental of watercraft; and

5. The admission price of a theme park, water park, water slides, river boat and lake boat cruises and excursions, local sightseeing and excursion tours, helicopter tours, excursion railroads, carriage rides, horse racing, dog racing, car racing, indoor and outdoor play or music shows, folks centers, observations towers, privately owned and operated museums, privately owned historic sites or buildings, and natural formations such as springs, bridges, rock formations, caves, and caverns. Tourist attraction does not include a special event; an event of school, college or university; or an event of a restaurant, coffee shop, dinner theater which admits dinner guests only, cafe, cafeteria, or any other public eating establishment that is open for business every month of the year.

**Wholesale Vending Tax** - There are 3 tax options applicable to tangible personal property sold through a vending machine. **Note:** If you select Options 2 or 3, you are required to have a Sales Tax permit. If you select option 2 you are required to report Wholesale Vending Tax. Please contact the Miscellaneous Tax Section at 501-682-7187 for additional information concerning sales through vending machines.

	Sales Tax Permit Required	Decal	Tax Responsibility
Opt 1	No	No Fee	Tax paid to supplier on purchases
Opt 2	Yes	No Fee	Wholesale Vending Tax paid on purchases
Opt 3	Yes	No Fee	Decal Fee paid in lieu of Tax

**Aviation Tax** - State tax collected on the sales of aircraft and aircraft related products must be reported as Aviation Tax.

**Aviation Fuel Sales** - State aviation tax and local taxes are to be collected on the sales of aviation fuel. City and county taxes collected on sale of aviation fuel at publicly owned airports must be reported separately from all other sales. For a list of aviation fuel local codes, contact the Sales and Use Tax Local Tax Unit at 501-682-7105.

**Line 24** Answer questions 1 through 4 in this section to determine if the application fee is due.

## SECTION F - WITHHOLDING TAX

**Line 25 a)** Enter the date that Arkansas Withholding Wage started or will begin. If

you do not know the actual date, then estimate the date. Note: Do not submit this application if more than sixty (60) days prior to opening date. **b)** Enter the Federal Identification Number. A FEIN is required for all Withholding accounts.

**c)** Enter your Doing Business As (DBA) name in this field. If the DBA name is exactly the same as the legal name, leave this line blank.

**Line 26 a-d)** Enter the mailing address if different from Section B.

## SECTION G - WITHHOLDING PASS THROUGH

**Line 27 a)** Enter the date that Arkansas Withholding Pass Through started or will begin. If you do not know the actual date, then estimate the date. Note: Do not submit this application if more than sixty (60) days prior to opening date. **b)** Enter the Federal Identification Number. A FEIN is required for all Withholding accounts. **c)** Enter your Doing Business As (DBA) name in this field. If the DBA name is exactly the same as the legal name, leave this line blank.

**Line 28 a-d)** Enter the mailing address if different from Section B.

## SECTION H - WITHHOLDING PENSION

**Line 29 a)** Enter the date that Arkansas Withholding Pension started or will begin. If you do not know the actual date, then estimate the date. Note: Do not submit this application if more than sixty (60) days prior to opening date. **b)** Enter the Federal Identification Number. A FEIN is required for all Withholding accounts. **c)** Enter your Doing Business As (DBA) name in this field. If the DBA name is exactly the same as the legal name, leave this line blank.

**Line 30 a-d)** Enter the mailing address if different from Section B.

## SECTION I – CORPORATE INCOME TAX (INCLUDING SUB S ELECTION)

**Line 31 a)** Enter the date that Arkansas Corporate Income started or will begin. **b)** Enter the Doing Business As (DBA). If the DBA name is exactly the same as the legal name, leave this line blank.

**Line 32 a-d)** Enter the mailing address if different from Section B.

**For Sub S Election please complete supplement form**

## SECTION J – PARTNERSHIP INCOME TAX

**Line 33 a)** Enter the date that Arkansas

Partnership Income started or will begin. **b)** Enter the Doing Business As (DBA). If the DBA name is exactly the same as the legal name, leave this line blank.

**Line 34 a-d)** Enter the mailing address if different from Section B.

## SECTION K - MOTOR FUEL TAX

**Line 35 a)** Enter the date that you started purchasing or importing fuel into Arkansas. If you do not know the actual date, then estimate the opening date. Note: Do not submit this application if more than sixty (60) days prior to opening date. **b)** Enter the DUNS Number. **c)** Enter your Doing Business As (DBA) name in this field. If the DBA name is exactly the same as the legal name, leave this line blank.

**Line 36 a-d)** Enter the mailing address if different from Section B.

**Line 37** Indicate the types of fuels you intend to import/export or purchase for resale or distribution in Arkansas.

**Line 38** Indicate which method you will use if importing or exporting fuel into Arkansas.

**Line 39** Indicate YES or NO if you transport petroleum in any device having a carrying capacity exceeding 9,500 gallons.

**Line 40 a)** Indicate YES or NO if you previously held a Motor Fuel Tax license in Arkansas. **b)** If yes, please enter your previous license number.

**Line 41** Indicate YES or NO if you are acquiring an existing business that held a Motor Fuel Tax license.

**Line 42 a)** If yes, please enter the name of the company that you acquired and **b)** the account number.

**Line 43** Indicate YES or NO if you have any bulk storage facilities in Arkansas.

**Line 44** Indicate the estimated number of gallons of fuel to be reported in the State of Arkansas each month for **a)** gasoline and **b)** diesel.

**Line 45** Indicate which business activities may apply to your company if you are granted a license.

## SECTION L – DYED DIESEL TAX

**Line 46 a)** Enter the date that you started purchasing or importing diesel fuel into Arkansas. If you do not know the actual date, please estimate the opening date. Note: Do not submit this application if more than sixty days prior to opening date. **b)** Enter the Doing Business As (DBA). If the DBA name is exactly the same as the legal name, leave this line blank.

**Line 47 a-d)** Enter the mailing address if

different from Section B.

## SECTION M – BRINE SEVERANCE TAX

**Line 48 a)** Enter the start date (MM/DD/YYYY) you became an Operator/Producer and/or

First Purchaser in Arkansas. If you do not know the date, an estimated start date is allowable. **NOTE:** Do not apply for this tax type if applying more than sixty (60) days prior to the start date. **b)** Enter the Doing Business As (DBA). If the DBA name is exactly the same as the legal name, leave this line blank.

**Line 49** Indicate the applicable classification, Purchaser or Producer.

**Line 50 a-d)** Enter the mailing address if different from Section B.

## SECTION N – NATURAL GAS SEVERANCE TAX

**Line 51 a)** Enter the start date (MM/DD/YYYY) you became an Operator/Producer and/or First Purchaser in Arkansas. If you do not know the date, an estimated start date is allowable. **NOTE:** Do not apply for this tax **b)** Enter the Doing Business As (DBA). If the DBA name is exactly the same as the legal name, leave this line blank. **c)** Indicate the applicable classification, Purchaser or Producer. **d)** Enter your Arkansas Oil/Gas Operator Number (if applicable).

**Line 52 a-d)** Enter the mailing address if different from Section B.

## SECTION O – OIL SEVERANCE TAX

**Line 53 a)** Enter the start date (MM/DD/YYYY) you became an Operator/Producer and/or First Purchaser in Arkansas. If you do not know the date, an estimated start date is allowable. **NOTE:** Do not apply for this tax. **b)** Enter the Doing Business As (DBA). If the DBA name is exactly the same as the legal name, leave this line blank.

**Line 54** Indicate the applicable classification, Purchaser or Producer.

**Line 55 a-d)** Enter the mailing address if different from Section B.

## SECTION P – TIMBER SEVERANCE TAX

**Line 56 a)** Enter the start date (MM/DD/YYYY) you became an Operator/Producer and/or First Purchaser in Arkansas. If you do not know the date, an estimated start date is allowable. **NOTE:** Do not apply for this tax. **b)** Enter the Doing Business As (DBA). If the DBA name is exactly the same as the legal

name, leave this line blank.

**Line 57** Indicate the applicable classification, Purchaser or Primary Processor/Producer.

**Line 58 a-d)** Enter the mailing address if different from Section B.

## SECTION Q – OTHER SEVERANCE TAX

**Line 59 a)** Enter the start date (MM/DD/YYYY) you became an Operator/Producer and/or First Purchaser in Arkansas. If you do not know the date, an estimated start date is allowable. **NOTE:** Do not apply for this tax. **b)** Enter the Doing Business As (DBA). If the DBA name is exactly the same as the legal name, leave this line blank.

**Line 60** Indicate the applicable classification, Purchaser or Producer.

**Line 61 a-d)** Enter the mailing address if different from Section B.

## SECTION R – BEER TAX

**Line 62 a)** Enter the start date (MM/DD/YYYY) you became a Distributor and/or Native Brewer in Arkansas. If you do not know the date, an estimated start date is allowable. **b)** Enter the Doing Business As (DBA) name. If the DBA name is exactly the same as the legal name, leave this line blank.

**Line 63 a)** Indicate the applicable classification, Distributor or Native Brewery/Distributor. **b)** Enter your ABC Permit Number.

**Line 64 a-d)** Enter the mailing address if different from Section B.

## SECTION S – LIQUOR TAX

**Line 65 a)** Enter the start date (MM/DD/YYYY) you became a Manufacturer and/or Wholesaler in Arkansas. If you do not know the date, an estimated start date is allowable. **b)** Enter the Doing Business As (DBA) name. If the DBA name is exactly the same as the legal name, leave this line blank.

**Line 66 a)** Indicate the applicable classification, Manufacturer or Distributor/Wholesaler. **b)** Enter your ABC Permit Number.

**Line 67 a-d)** Enter the mailing address if different from Section B.

## SECTION T – WINE TAX

**Line 68 a)** Enter the start date (MM/DD/YYYY) you became a Distributor and/or Small Farm Winery in Arkansas. If you do not know the date, an estimated start date is allowable.

**Line 68 b)** Enter the Doing Business As (DBA) name. If the DBA name is exactly the same as the legal name, leave this line blank.

**Line 69 a)** Indicate the applicable classification, Distributor or Small Farm Winery. **b)** Enter your ABC Permit Number.

**Line 70 a-d)** Enter the mailing address if different from Section B.

## SECTION U – CIGARETTE TAX

**Line 71 a)** Enter the start date (MM/DD/YYYY) you became a Manufacturer or Wholesaler in Arkansas. If you do not know the date, an estimated start date is allowable. NOTE: Do not apply for this tax. **b)** Enter the Doing Business As (DBA) name. If the DBA name is exactly the same as the legal name, leave this line blank.

**Line 72 a)** Indicate the applicable classification, Manufacturer or Wholesaler.

**Line 73** Indicate Shipping Type #1 and or #2 and Shipping Account(s) Information.

**Line 74 a-d)** Enter the mailing address if different from Section B.

## SECTION V – CIGARETTE PAPERS TAX

**Line 75 a)** Enter the start date (MM/DD/YYYY) you became a Manufacturer or Wholesaler in Arkansas. If you do not know the date, an estimated start date is allowable. NOTE: Do not apply for this tax. **b)** Enter the Doing Business As (DBA) name. If the DBA name is exactly the same as the legal name, leave this line blank.

**Line 76 a)** Indicate the applicable classification, Retailer, Wholesaler, or Manufacturer.

**Line 77 a-d)** Enter the mailing address if different from Section B.

## SECTION W – OTHER TOBACCO PRODUCTS TAX

**Line 78 a)** Enter the start date (MM/DD/YYYY) you became a Manufacturer or Wholesaler in Arkansas. If you do not know the date, an estimated start date is allowable. NOTE: Do not apply for this tax. **b)** Enter the Doing Business As (DBA) name. If the DBA name is exactly the same as the legal name, leave this line blank.

**Line 79 a)** Indicate the applicable classification, Retailer, Wholesaler, or Manufacturer.

**Line 80 a-d)** Enter the mailing address if different from Section B.

## SECTION X – SOFT DRINK TAX

**Line 81 a)** Enter the start date (MM/DD/YYYY) you became a Manufacturer or Wholesaler in Arkansas. If you do not know the date, an estimated start date is allowable. NOTE: Do not apply for this tax. **b)** Enter the Doing Business As (DBA) name. If the DBA name is exactly the same as the legal name, leave this line blank.

**Line 82 a)** Indicate the applicable classification, Retailer, Wholesaler, or Manufacturer.

**Line 83 a-d)** Enter the mailing address if different from Section B.

## SECTION Y – DEFINITIONS

**ATAP** - The acronym for Arkansas Taxpayer Access Point. This is the Arkansas web site to file and pay your taxes on-line.

**ATAP Third Party Access** - The ATAP web application allows the taxpayer to grant access of their account information to and accountant, tax preparer and some other vendor. In order for the taxpayer to give access to this 3rd party vendor, the vendor has to be registered in our system as a customer. Therefore, an accountant or some other third party vendor would have to register with the Revenue Division by completing the Customer Information areas of the AR-1R (Sections A-D).

**DBA** – Doing Business As Name. A company may have a name as ABC Corporation but do business as XYZ Company.

**FEIN** – Federal Identification Number. These numbers are issued by the IRS.

**NAICS** – Acronym for the North American Industry Classification System. The NAICS Code is a 4 to 6 digit code used by the federal government to identify business types.

**Responsible Party** – This is the individual that is responsible for filing and paying any taxes indicated on this application.