



**State of Arkansas**  
 Department of Finance and Administration  
 Sales and Use Tax Section

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If you purchased taxable merchandise outside the State of Arkansas for use, storage, consumption or distribution within the state, a state and local consumer use tax may be due on the purchase price, including transportation charges. Due to the rapid increase in purchases being made through mail order, telephone, and the Internet, it has become a concern that individuals may not be aware of their obligation to report the consumer use tax on untaxed out of state purchases. Examples of merchandise subject to the consumer use tax include cassettes, CD's, books, furniture, jewelry, food, and clothing.

The use tax is a companion tax to the sales tax whose purpose is to not only raise revenue for the state, but more importantly to protect local merchants, who must collect sales tax, from the unfair advantage of out of state sellers who do not collect Arkansas's sales tax. The use tax has been in effect since 1949.

The use tax rate is the same as the sales tax rate, 6.00% for all transactions except food purchases which has a reduced rate of 1.5% plus the applicable city and/or county rates where the merchandise is delivered in the state. The tax applies to the purchase price of the merchandise plus any shipping and handling charges that the merchant adds to your bill. If the total tax due is greater than \$100 per month, the use tax report should be filed on a monthly basis. If the total tax due is \$25 - \$100 per month, the use tax report should be filed on a quarterly basis. If the total tax due is less than \$25 per month, the use tax report should be filed on an annual basis.

- Line 1 Indicate the month and year you are reporting. (mm/yyyy)
- Line 3 Fill in the County Rate where you reside (Column A and/or Column B)
- Line 4 Fill in the City rate where you reside. (Column A and/or Column B)
- Line 5 Enter total rate - the sum of lines 2 through 4. (Column A and/or Column B)
- Line 6 Enter total purchases (column A is for all items except food) (column B is for Food only)
- Line 7 Enter your total tax rate from line 5
- Line 8 Multiply line 7 by line 6 and enter the product.
- Line 9 Add lines 8A and 8B and enter the total. (This is the TOTAL tax to remit with this report.)

If you have questions or need additional forms, please call the Sales and Use Tax Office at (501) 682-7104.

<b>Individual Consumer Use Tax Report</b>	1. Report Period ▶ _____	
Arkansas Department of Finance and Administration Sales and Use Tax Section P.O. Box 8054, Little Rock, AR 72203	5 General State Tax	6 Reduced Food Tax
	* \$\$\$	% \$
	Z	_____
	Z	_____
Purchaser(s):	1	_____
Social Security Number:	.	_____
Home Address	6. Purchases	_____
	7. Total Tax Rate	_____
	8. Total Tax	_____
City / State / Zip:	9. HCH5 @HU 8 i Y	_____
Phone Number:	Check here if this is an Aviation purchase ▶ <input type="checkbox"/>	
County of Residence:	(Attach a copy of the bill of sale)	
If you live outside the city limits check here ▶ <input type="checkbox"/>		
If you live in a city other than your mailing address above, please indicate that city here and use that tax rate to compute your tax _____	City and county rates may be obtained from our web site. <a href="http://www.state.ar.us/salestax">http://www.state.ar.us/salestax</a> or by calling (501) 682-7104	