

# Instructions for Form AR-1R

(Rev. January 2010)



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 will be completed.

### Who Must Use This Application Form

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

1. Sales and Use Tax
2. Withholding Tax
3. Motor Fuel Tax (not IFTA)
4. Dyed Diesel Fuel Tax
5. Natural Gas Severance 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 to File and Pay

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

### Where to File

The completed application can be mailed to:

Arkansas Combined Registration  
PO Box 1272  
Little Rock, AR 72201-1272

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 I

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

## SECTION II – BUSINESS

**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 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** 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 <http://www.census.gov/eos/www/naics/>. Describe exactly the products sold or type of service 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 III - 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 IV – SIGNATURE

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

## SECTION V - SALES AND USE TAX

**Line 14** 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.

a) 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.

b) 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 <http://www.census.gov/eos/www/naics/>. Describe exactly the products sold or type of service rendered.

c) Enter the Location address 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.

d) Enter the address at which you want to receive mail for this tax type if different from the mailing address in Section II.

e) Enter the person whom the department can contact concerning your sales tax returns and account information. Enter the contact person's phone number, email address and fax number.

**Line 15** Indicate YES or NO. If yes, attach a copy of the lease.

**Line 16** Indicate YES or NO. If yes, enter the name and account ID of the business and attach a copy of the bill of sale.

**Line 17** Enter the estimated dollar value of your current inventory and fixtures and equipment.

**Line 18** 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 19** Indicate YES or NO. If YES, attach a separate schedule including names, addresses and permit numbers of all the other businesses.

**Line 20** Indicate YES or NO. If YES, attach a copy of your city business license or a statement that the license is not required.

**Line 21** Indicate YES or NO. If YES, list and describe the service(s) performed in the state of Arkansas.

**Line 22** 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 23** Answer questions 1 through 4 in this section to determine if the application fee is due.

## SECTION VI - WITHHOLDING TAX

**Line 24-26** Enter the date that Arkansas Wage, Pass Through Entity and/or Pension Withholding 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. Enter the Federal Identification Number. A FEIN is required for all Withholding accounts.

- a) 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.
- b) 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 <http://www.census.gov/eos/www/naics/>.

- c) Describe exactly the products sold or type of service rendered.
- d) Enter the Location address of the business only if it is different from the location address in Section II. Location address is the physical address at which this business is located.
- e) Enter the address at which you want to receive mail for this tax type if different from the mailing address in Section II.
- f) Enter the person whom the department can contact concerning your withholding returns and account information. Enter the contact person's phone number, email address and fax number.

## SECTION VII - MOTOR FUEL TAX

**Line 27** 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. Enter the DUNS Number.

- a) 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.
- b) 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 <http://www.census.gov/eos/www/naics/>.
- c) Describe exactly the products sold or type of service rendered.
- d) Enter the Location address of the business only if it is different from the location address in Section II. Location address is the physical address at which this business is located.
- e) Enter the address at which you want to receive mail for this tax type if different from the mailing address in Section II.
- f) Enter the person whom the department can contact concerning your motor fuel tax returns and account information. Enter the contact person's phone number, email address and fax number.

**Line 28** Indicate which types of fuel you plan to import/export or purchase for resale or distribution in Arkansas. Note: If you select Distillate Specials Fuels, you will need to complete Section VIII.

**Line 29** Indicate which method you will use if importing or exporting fuel into Arkansas.

**Line 30** Indicate YES or NO if you transport petroleum in any device having a carrying capacity exceeding 9,500 gallons.

**Line 31** Indicate YES or NO if you previously held a Motor Fuel Tax license in Arkansas. If yes, please enter your previous license number.

**Line 32** Indicate YES or NO if you are acquiring an existing business that held a Motor Fuel Tax license. If yes, please enter the name of the company that you acquired and the account number.

**Line 33** Indicate YES or NO if you have any bulk storage facilities in Arkansas.

**Line 34** Indicate the estimated number of gallons of fuel to be reported in the State of Arkansas each month for gasoline and diesel.

**Line 35** Indicate which business activities may apply to your company if you are granted a license.

## SECTION VIII - DYED DIESEL TAX

**Line 36** 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.

- a) 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.
- b) 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 <http://www.census.gov/eos/www/naics/>
- c) Describe exactly the products sold or type of service rendered.
- d) Enter the Location address 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.

- e) Enter the address at which you want to receive mail for this tax type if different from the mailing address in Section II.
- f) Enter the person whom the department can contact concerning your dyed diesel tax returns and account information. Enter the contact person's phone number, email address and fax number.

**Line 37** Indicate your current Motor Fuel Tax account number. If you have just applied for a Motor Fuel account number please check the box.

## SECTION IX - NATURAL GAS SEVERANCE TAX

**Line 38** 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.

- a) 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.
- b) 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 <http://www.census.gov/eos/www/naics/>
- c) Describe exactly the products sold or type of service rendered.
- d) Enter the Location address of the business only if it is different from the location address in Section II. Location address is the physical address at which this business is located.
- e) Enter the address at which you want to receive mail for this tax type if different from the mailing address in Section II.

- f) Enter the person whom the department can contact concerning your natural gas severance tax returns and account information. Enter the contact person's phone number, email address and fax number.

**Line 39** Enter your AR Oil/Gas Commission Producer number (if applicable).

## SECTION IX - DEFINITIONS

**ATAP** – acronym for Arkansas Taxpayer Access Point. This 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 an accountant, tax preparer and some other vendor. In order for the taxpayer to give access to this 3<sup>rd</sup> 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 form (Section I – IV)

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

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

**NAICS** – acronym for 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 pay any taxes indicated on this application.