



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

**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 15th 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
 4655 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

Nonurable 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. Type of Withholding (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:	● _____	FOR DEPT. USE ONLY	Exam Code ● _____

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

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 15th of the month following the end of the monthly reporting period. Pension withholding payments are due on the 15th of the month following the end of the monthly reporting period. Pass through entity payments are due annually on February 28th 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.