## Application for Sales and Use Tax Permit

Applicants must answer **ALL** of the requested information fields in order to receive a permit for business in Arkansas.

<table>
<thead>
<tr>
<th>Number</th>
<th>Field Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Name of Business (DBA)</td>
<td></td>
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<tr>
<td>2.</td>
<td>Corporate Name or Partnership Name</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Location – Street Address of Business (Not P. O. Box)</td>
<td></td>
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<tr>
<td>4.</td>
<td>Location – Street Address of Business (if additional space is needed)</td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td>City</td>
<td>ST</td>
</tr>
<tr>
<td>6.</td>
<td>Business Location Phone Number</td>
<td>Ext</td>
</tr>
<tr>
<td>7.</td>
<td>Mailing Address (if different from Location Address)</td>
<td></td>
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<tr>
<td>8.</td>
<td>Mailing Address (if additional space is needed)</td>
<td></td>
</tr>
<tr>
<td>9.</td>
<td>City</td>
<td>ST</td>
</tr>
<tr>
<td>10.</td>
<td>Owner/Home Office Phone Number</td>
<td>Ext</td>
</tr>
<tr>
<td>11.</td>
<td>Federal ID</td>
<td></td>
</tr>
<tr>
<td>12.</td>
<td>Name of Owner/Officer or Partner</td>
<td>First</td>
</tr>
<tr>
<td></td>
<td>Title</td>
<td></td>
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<tr>
<td></td>
<td>Mailing Address of Owner</td>
<td></td>
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<tr>
<td></td>
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<td></td>
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<tr>
<td>13.</td>
<td>Name of Owner/Officer or Partner</td>
<td>First</td>
</tr>
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<td></td>
<td>Title</td>
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<td>ST</td>
</tr>
<tr>
<td>14.</td>
<td>List exactly the products sold or type of service rendered.</td>
<td></td>
</tr>
</tbody>
</table>

Form ST-1 (R 07/2006)
15. What's the dollar value of your inventory? ________________
16. What's the dollar value of your fixtures and equipment? ________________
17. Date you will begin your business? ________________
18. Check type of business: Retail ☐ Wholesale ☐

CHECK TYPE OF BUSINESS ENTITY:
19. Corporation ☐ S Corporation ☐ Individual ☐ Partnership ☐
   LLC ☐ LLP ☐ Government ☐
20. Date Arkansas Incorporated? ________________

21. Please check one: Inside city limits ☐ Outside city limits ☐
22. Does this business sell or serve beer? ☐ wine? ☐ liquor? ☐ mixed drinks? ☐ Private Club? ☐
   If YES, please furnish the ABC number under which you are operating. ________________
23. Does this business sell tobacco products? __________
24. Do you operate more than one business in Arkansas? ☐ If YES, please list all locations, names, addresses and permit numbers on a separate schedule.
25. Did you purchase the inventory, fixtures or equipment of an established business? ☐ If YES, give the name and permit number of the business. (attach bill of sale)
   Former business name ____________________________  Former business permit number ____________________________
26. Are you leasing the property? ☐ If YES, attach a copy of the lease agreement.
27. Do you operate a business in your home? ☐ If Yes, attach a copy of your city business license or furnish a statement that this license is not required.
28. If you operate an out-of-state business; do you perform any type of repair or service within the state of Arkansas? ☐
   If YES, please list exactly the repair or service performed. ____________________________

Important Information
A) A $50.00 FEE IS REQUIRED OF ALL ARKANSAS VENDORS ON A RETAIL OR WHOLESALE BASIS.
   Out of state vendors that lease property into Arkansas or perform taxable services in Arkansas are required to pay the $50 registration fee. Please make check payable to Department of Finance and Administration.
B) The former owner of a business must surrender the permit, and report and pay all taxes due by the business through the transfer date. A lien will attach to the stock and fixtures to secure the State of Arkansas for delinquent taxes and is enforceable against purchaser.
C) Arkansas Code Annotated 26-52-207 states that the tax liability of the former owner transfers to the new owner when the business is sold. No permit will be issued to the new owner until all tax liability is paid.

I DECLARE UNDER PENALTY OF PERJURY, THAT THIS APPLICATION (INCLUDING ANY ACCOMPANYING SCHEDULES) HAS BEEN EXAMINED BY ME, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IS A TRUE, CORRECT AND COMPLETE APPLICATION.

Original Signature of Owner/Partner/Officer ____________________________
Printed Name of Owner/Partner/Officer ____________________________
Date ________________

FOR OFFICE USE ONLY - DO NOT WRITE IN THIS SPACE
SALES ☐ USE ☐ MD ☐ LE ☐ AV ☐ TEX ☐ SIC: ________________
ACCT: ________________ COUNTY CODE: ____ LOC CODE: ____ PREVIOUS ACCT: ________________
BONDED: _______ ISSUED BY: ________________ DATE: ________________ PAID BY: __________________
cash/check/money order
State of Arkansas  
"The Natural State"  
Sales and Use Tax Section  
7th & Wolfe Streets/Ledbetter Bldg./P. O. Box 1272/Little Rock, AR 72203-1272/(501) 682-7104

Arkansas Application for Permit Instructions - FORM ST-1

GENERAL INSTRUCTIONS
Please PRINT or TYPE all information on this form in blue or black ink. Do not add additional blocks or change this form.

LINE-BY-LINE INSTRUCTIONS.
Line 1. Insert the name of your business as shown to the public.

Line 2. Insert your corporate name if this business is a corporation, sub chapter S corporation, or LLC.

Line 3. Insert street address where your business is physically located. Not your mailing address. Out of state businesses: If you have an Arkansas location, that address would go here.

Line 4. If your location address takes two lines, then use this line to complete your address.

Line 5. Insert your city, state, zip code and county of your business location.

Line 6. Insert the phone number of the store location listed above.

Line 7. Insert the mailing address of your business if different than location address.

Line 8. Additional space if mailing address takes two lines.

Line 9. Insert city, state and zip code of your mailing address.

Line 10. Insert owner’s home phone, if business is a sole proprietorship. Insert corporate (home office) phone if a corporation.

Line 11. Insert your federal ID number if your business has one. If your business does not have a federal ID number, then insert the owner’s SSN. Corporations, legal, partnerships, LLCs and LLPs must have a Federal Identification Number before the permit will be issued.

Line 12. Insert the owner’s name, title (President, Vice-President, etc.), mailing address and SSN on these lines. If a corporation, insert corporate officer information. If a partnership, insert partner information. Round owner percentage off to nearest whole number. (All owners, partners and officers must be listed.)

Line 13. Same as line 12
If you need additional owner/partner/officer spaces, use form ST-1-A

Line 14. List the product(s) you sell or the service that you render. Please be specific.

Line 15. Enter the dollar value of inventory. If not known exactly, please estimate.

Line 16. Enter the dollar value of fixtures and equipment. If not known exactly, please estimate.
Line 17. Insert the date you will begin your business. If the actual date is not known, then estimate a date that you believe you will begin your business. **NOTE: Do not submit this application if more than sixty days prior to opening date.**

Line 18. Mark an “X” in the appropriate box, you may select both boxes. Wholesale means you make **no** sales to the final consumer, all sales are made to businesses that will resell the product.

Line 19. Mark an “X” in the appropriate box.

Line 20. Insert the date your business was incorporated by the State of Arkansas. If your business is not a corporation, skip this line.

Line 21. Mark an “X” in the appropriate box.

Line 22. Answer the questions with either “Yes” or “No”. If yes to any question, furnish the ABC permit information.

Line 23 Answer the question with either “Yes” or “No”

Line 24. If you answer “YES” to this question, you must list all of your businesses, permit numbers and locations on a separate page and attach them to this application.

Line 25 Answer the question with either “Yes” or “No”. If you answer yes, you must provide the name and permit number of the person from whom you purchased the business.

Line 26. Answer this question, “YES” or “NO”. If you answer Yes, attach the Lease Agreement.

Line 27. Answer this question, "YES" or "NO". If you answer Yes, attach a copy of your city license or the statement from the city.

Line 28. Out of state businesses: Answer this question “YES” or “NO”. If “YES”, then indicate the type of service or repair work performed. **Please be specific.**

**ALL QUESTIONS MUST BE ANSWERED** for the application to be accepted. You must sign and date the application for it to be complete and accepted by the department. The application must have the **original** signature of an owner, partner or officer listed on the application.

**NOTE: GROSS RECEIPTS (Sales Tax) APPLICANTS AND OUT OF STATE BUSINESSES PERFORMING TAXABLE SERVICES OR LEASING TANGIBLE PERSONAL PROPERTY INTO ARKANSAS:**

ATTACH A CHECK FOR THE **$50.00** NON-REFUNDABLE FEE TO THIS APPLICATION. MAKE CHECKS PAYABLE TO: **Department of Finance and Administration**. FAILURE TO ATTACH THE FEE WILL CAUSE DELAYS IN ISSUING YOUR PERMIT.

Visit our web site for more information about Sales Tax:  **www.state.ar.us/salestax**