



# ARKANSAS DEPARTMENT OF FINANCE AND ADMINISTRATION

## Supplemental Application for Direct Pay Permit Authority

Submit by Email

Reset Form

Before a Direct Pay Permit will be issued, applicants must first be registered with the Arkansas Department of Finance and Administration.

To register please visit [www.atap.arkansas.gov](http://www.atap.arkansas.gov) and attach this completed form to your Combined Registration Application.

If you have received or are currently receiving InvestArk credit(s), a Direct Pay Permit already exists for your account and it is not necessary to re-apply.

Sales and Use Tax Account Number: \_\_\_\_\_ - SLS

Federal Identification Number (FEIN): \_\_\_\_\_ - \_\_\_\_\_ OR Social Security Number (SSN): \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_  
(Sole Proprietor Only)

Entity Name: (Enter full legal name of Business. If Sole Proprietor owner type, enter first name, middle name, and last name.)	DBA: (Enter full Doing Business As Name, if applicable.)
--	--

Physical Location Address

Street Address (No PO Box)	City	State	Zip
----------------------------	------	-------	-----

Primary Business Activity: (Enter the NAICS code that best matches your business and describe your business activity.)

NAICS	Brief Description	Phone Number: (Include Area Code)
-------	-------------------	-----------------------------------

Do you make retail sales in the State of Arkansas? <input type="checkbox"/> Yes <input type="checkbox"/> No	Are purchases made? <input type="checkbox"/> In State <input type="checkbox"/> Out of State <input type="checkbox"/> Both
---	---

The Commissioner may permit a consumer to accrue and remit the tax directly to the Commissioner instead of having such tax collected and paid by the seller. In order to obtain a direct payment number, the consumer must show and certify the following: That the consumer will comply with the provisions of Ark. Code Ann. §§ 26-52-101 et seq., 26-53-101 et seq., and 26-18-101 et seq., and these rules; and That the consumer will faithfully report and remit all state and local taxes due to the Director on or before the twentieth (20th) day of the month for the previous month's taxable purchases, sales, or rentals.

Direct payment permits may be canceled by the Commissioner at any time whenever the Commissioner determines that the person holding the permit has not complied with the provisions of this rule or that the cancellation would be in the best interests of the collection of the tax. A direct pay permit holder is not entitled to any discount for prompt payment of the tax.

The tax will be remitted directly by a direct pay permit holder to the Commissioner. A use vendor or sales tax retailer selling to the holder of a valid direct pay permit is not responsible for the collection of the tax.

Direct pay permit holders shall accrue and remit the local tax pursuant to the sourcing rules provided in Ark. Code Ann. §§ 26-52-521, 26-52-522, and GR-76. When direct pay permit holders purchase tangible personal property or taxable services, they must accrue and remit the local tax that applies in the location where the tangible personal property or service is received.

---

Name Title Date