



STATE OF ARKANSAS
**Department of Finance
and Administration**

REVENUE DIVISION
Office of Excise Tax Administration
Miscellaneous Tax Section

Post Office Box 896
1816 West Seventh Street, Room 2340
Little Rock, Arkansas 72203
Phone: (501) 682-7187
Fax: (501) 682-1103
www.arkansas.gov/dfa

June 28, 2013

Real Estate Transfer Tax Stamp Changes

RE: Circuit Clerks

Effective September 30, 2013, traditional self-adhesive Real Estate Transfer Tax Stamps will be replaced by a single 8½" x 11" stamp document. The new stamp will be available for purchase from the Arkansas Taxpayer Access Point (ATAP). ATAP is a secure online service that will allow businesses and individuals to order, purchase, and print Real Estate Transfer Tax Stamps 24 hours a day. After being printed, the stamp document should be included with the deed for recording with the county. For those that only purchase stamps occasionally or do not have internet access, the new stamp will continue to be available for purchase at the local revenue offices. The Affidavit of Compliance form used to document exempt real estate transactions will also be available in ATAP and at local revenue offices.

IMPORTANT: The traditional stamps and the new 8½" x 11" stamp CANNOT be combined to make a single value stamp. A Real Estate Transfer Tax Stamp must be made up entirely of traditional stamps or a single new stamp. There are a small number of businesses that have purchased an inventory of the traditional stamps. These businesses will be using their traditional stamp inventory beyond September 27, 2013.

Effective September 30, 2013, the Affidavit of Compliance form used for exempt real estate transactions will no longer be available on the Department's website. We are strongly encouraging taxpayers to utilize ATAP to acquire their Real Estate Transfer Tax Stamps and Affidavits of Compliance. Sample Real Estate Transfer Tax Stamp and Affidavit of Compliance documents are enclosed.

If you have questions, please call (501) 682-7187 to talk with a taxpayer service representative.

Gary Williams
Assistant Administrator
Miscellaneous Tax Section



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RE: Title companies, banks, attorneys

Effective September 30, 2013, the traditional self-adhesive Real Estate Transfer Tax Stamps will be replaced by a single 8½" x 11" stamp document. The new stamp will be available for purchase from the Arkansas Taxpayer Access Point (ATAP). ATAP is a secure online service that will allow businesses and individuals to order, purchase, and print Real Estate Transfer Tax Stamps 24 hours a day. After being printed, the stamp document should be included with the deed for recording with the county. For those that only purchase stamps occasionally or do not have internet access, the new stamp will be available for purchase at local revenue offices. The Affidavit of Compliance form used to document exempt real estate transactions will also be available in ATAP and at local revenue offices. We strongly encourage you to utilize ATAP to acquire your Real Estate Transfer Tax Stamps and Affidavits of Compliance.

Whether obtaining the new Real Estate Transfer Tax Stamp or Affidavit of Compliance (samples enclosed), you will need the following real estate transaction information:

1. Grantee name (seller) and mailing address
2. Grantor name (buyer) and mailing address
3. Property purchase price
4. Exemption claimed for transaction (if not taxable)
5. County in which deed will be filed
6. 3rd party agent's name and address (I.e. bank title, company, attorney, etc.)

IMPORTANT: If you have an existing inventory of the traditional stamps, you may continue to use them until your supply has been used or until your inventory of stamps is insufficient for additional deed instruments. The traditional stamps and the new stamp CANNOT be combined to make a single value stamp. The Real Estate Transfer Tax Stamp value must be comprised entirely of traditional stamps or the single 8½" x 11" stamp. To make arrangements to return unused stamps and receive credit, please call a taxpayer service representative at (501) 682-7187.

All consignment stamp inventories should be reduced between now and September 27, 2013. Any unsold consignment stamps in inventory after September 27, 2013 should be held to be picked up and audited by the Department.

Please complete and return the enclosed Real Estate Transfer Registration Update form by 8/1/2013. This registration form will allow the Department to verify your existing account information with our current database as well as pre-register your business for the Real Estate Transfer (RET) tax account. Once your registration form has been received and the data verified/entered, your RET account will be established. If you wish to add a separate RET account for a branch office, please copy the enclosed update form, complete, and return along with your main updated form. A letter will be mailed to you with additional instructions on when and how to sign up for ATAP access to your RET account.

If you have questions, please call (501) 682-7187 to talk with a taxpayer service representative.

Gary Williams
Assistant Administrator
Miscellaneous Tax Section



STATE OF ARKANSAS
 DEPARTMENT OF FINANCE AND ADMINISTRATION
 MISCELLANEOUS TAX SECTION
 P.O. BOX 896, LITTLE ROCK, AR 72203-0896

D 10726/00178 J.L.G.00

Real Estate Transfer Tax Stamp
 Proof of Tax Paid



Grantee: Jane Buyer
Mailing Address: 123 Main
 Little Rock AR 72201

Grantor: John Seller
Mailing Address: 123 Main
 Little Rock AR 72201

Property Purchase Price: \$150,000.00
Tax Amount: \$495.00

County: LITTLE RIVER
Date Issued: 06/18/2013
Stamp ID: 1490485248

I certify under penalty of false swearing that documentary stamps or a documentary symbol in the legally correct amount has been placed on this instrument.

Grantee or Agent Name (printed): _____

Grantee or Agent Name (signature): _____ Date: _____

Address: _____

City/State/Zip: _____



STATE OF ARKANSAS
 DEPARTMENT OF FINANCE AND ADMINISTRATION
 MISCELLANEOUS TAX SECTION
 P.O. BOX 896, LITTLE ROCK, AR 72203-0896

9LD777N/2013/CA

Affidavit of Compliance



Grantee: Jane Buyer
Mailing Address: 123 Main
 Little Rock AR 72201

Grantor: John Seller
Mailing Address: 123 Main
 Little Rock AR 72201

Property Purchase Price: \$50,000.00
Tax Amount: \$0.00

County: SAINT FRANCIS
Date Issued: 06/25/2013
Affadavit ID: 886505472

The grantee/grantor claims the following exemption to the Real Estate Transfer Tax:

An instrument conveying a home financed by the Federal Housing Administration, the United States Department of Veterans Affairs, or the United States Department of Agriculture Rural Development, if the sale price of the home is sixty thousand dollars (\$60,000) or less and the seller files with the county recorder of deeds a sworn statement by the buyer stating that neither the buyer, nor the spouse of the buyer has owned a home within three (3) years of the date of closing and also stating the sale price of the home.

I certify under penalty of false swearing that documentary stamps or a documentary symbol in the legally correct amount has been placed on this instrument

Grantee or Agent Name (printed): _____

Grantee or Agent Name (signature): _____ Date: _____

Address: _____

City/State/Zip: _____



ARKANSAS REAL PROPERTY TAX AFFIDAVIT OF COMPLIANCE

Grantee (Buyer) Name & Address:

Grantor (Seller) Name & Address:

Date of real property transfer (as reflected on the transfer instrument): ____/____/____

Name of the Arkansas county where the property deed will be filed: _____

Amount of the full consideration for the transaction: \$ _____

No tax is due: Exemption (check one exemption below)

- 1. ___ Transfers to or from the United States, the State of Arkansas, or any of the instrumentalities, agencies, or political subdivisions thereof.
- 2. ___ Any instrument given in writing to secure a debt.
- 3. ___ Any instrument solely for the purpose of correcting or replacing an instrument that has been previously recorded with full payment of tax having been paid at the time of the previous recordation.
- 4. ___ Instruments conveying land sold for delinquent taxes.
- 5. ___ Instruments conveying leasehold interest in land only.
- 6. ___ Instruments, including timber deeds, which convey the right to remove timber for a period not to exceed twenty-four (24) months.
- 7. ___ Instruments given by one party in a divorce action to other party to the divorce action as a division of marital property whether by agreement or order of the court.
- 8. ___ Instruments given in any judicial proceeding to enforce any security interest in real estate when the instrument transfers the property to the same person who is seeking to enforce the security interest.
- 9. ___ Instruments given to a secured party in lieu of or to avoid a judicial proceeding to enforce a security interest in real estate.
- 10. ___ Instruments conveying a home financed by the Federal Housing Administration, Department of Veterans Affairs, or United States Department of Agriculture (USDA) Rural Development, if the sale price of the home is sixty thousand dollars (\$60,000) or less and the seller files with the county recorder of deeds a sworn statement by the buyer stating that neither the buyer nor the spouse of the buyer has owned a home within three (3) years of the date of closing and also stating the sale price of the home.
- 11. ___ Instruments conveying land between corporations or between corporations, partnerships, limited liability companies, or between a business entity and its shareholder, partner or member of a corporation incident to the organization, reorganization, merger, consolidation, capitalization, asset distribution, or liquidation of a corporation, partnership, limited liability company, or other business entity.
- 12. ___ A beneficiary deed under ACA §18-12-608.
- 13. ___ Consideration of \$100 or less
- 14. ___ Other (Explain) _____

I certify under penalty of false swearing that documentary stamps or a documentary symbol in the legally correct amount has been placed on this instrument.

Agent or Grantee Signature: _____ Date: ____/____/____

Address: _____

<http://www.dfa.arkansas.gov>

<https://atap.arkansas.gov>

ATAP - Windows Internet Explorer provided by DFA Office of Information Services

File Edit View Favorites Tools Help

https://atap.arkansas.gov/ 1/1

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ATAP

DFA

Arkansas Department of Finance and Administration

Arkansas Taxpayer Access Point (ATAP)

Arkansas Taxpayer Access Point (ATAP) is a FREE web-based service where you may electronically manage your state tax accounts.

Learn More about ATAP.

We encourage you to view the tutorial for additional assistance concerning specific issues.

Accessibility
Privacy
Security
Acceptable Use

ATAP *Online Taxpayer Services*

Arkansas Taxpayer Access Point

Welcome to the Arkansas Department of Finance and Administration Arkansas Taxpayer Access Point (ATAP), which is a FREE web-based service where you may electronically manage your state tax accounts.

Learn More about ATAP.

We encourage you to view the tutorial for additional assistance concerning specific issues.

Get Started

- ▶ Login (reunites users with an account) What's New with ATAP

Login ID:

Password:

Forgot your username?

If you have received an authorization code, please check below. Authorization codes are required for new logins and forgotten passwords as an added security step.

Authorization Code:

- ▶ Sign up (new users)

Inquiry Search

- ▶ Search for Existing Request (confirmation number required)
- ▶ Permit ID
- ▶ Where's My Return?

Other

- ▶ New Business Registration (new tax accounts)
- ▶ Make Income Tax Payment (requires an existing account)
- ▶ File Corporation Income Tax Return
- ▶ X11 Return File Validation

Frequently Asked Questions

- How do I log in to ATAP?
- How do I sign up as a new ATAP User?
- What is my Login ID and Password?
- What if I forget my Login ID?
- What if I forget my password?

More Questions >

Internet 100%

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