

## ARKANSAS DEPARTMENT OF FINANCE AND ADMINISTRATION Combined Business Tax Registration Form

PO Box 8123 Little Rock, AR 72203-8123

Read instructions carefully before completing this form. For assistance call (501) 682-1895. Register a new business online using ATAP at [www.atap.arkansas.gov](http://www.atap.arkansas.gov)

REASON FOR SUBMITTING THIS FORM																																				
Check One:	<input type="checkbox"/> New Business - Never Registered <input type="checkbox"/> Add Additional Location <input type="checkbox"/> Add Additional Tax Type <input type="checkbox"/> Ownership Change <input type="checkbox"/> ATAP Third Party Access																																			
SECTION A - TAX TYPES																																				
1.	Type of Registration: (Check all that apply) <table style="width: 100%; border: none;"> <tr> <td><input type="checkbox"/> Sales and Use</td> <td><input type="checkbox"/> Dyed Diesel</td> <td><input type="checkbox"/> Liquor</td> <td><input type="checkbox"/> Catfish Feed</td> <td><input type="checkbox"/> Construction</td> </tr> <tr> <td><input type="checkbox"/> Withholding Wage</td> <td><input type="checkbox"/> Brine Severance</td> <td><input type="checkbox"/> Wine</td> <td><input type="checkbox"/> Corn/Grain Sorghum</td> <td><input type="checkbox"/> Telecommunications</td> </tr> <tr> <td><input type="checkbox"/> Withholding Pass Through</td> <td><input type="checkbox"/> Natural Gas Severance</td> <td><input type="checkbox"/> Cigarette</td> <td><input type="checkbox"/> Rice</td> <td><input type="checkbox"/> Merchandise Vending</td> </tr> <tr> <td><input type="checkbox"/> Withholding Pension</td> <td><input type="checkbox"/> Oil Severance</td> <td><input type="checkbox"/> Cigarette Papers</td> <td><input type="checkbox"/> Soybean</td> <td><input type="checkbox"/> Amusement</td> </tr> <tr> <td><input type="checkbox"/> Corporation Income</td> <td><input type="checkbox"/> Timber Severance</td> <td><input type="checkbox"/> Other Tobacco Products</td> <td><input type="checkbox"/> Wheat</td> <td><input type="checkbox"/> Bingo/Raffle</td> </tr> <tr> <td><input type="checkbox"/> Partnership Income</td> <td><input type="checkbox"/> Other Severance</td> <td><input type="checkbox"/> Soft Drink</td> <td><input type="checkbox"/> Brucellosis/Pseudorabies</td> <td><input type="checkbox"/> Beauty Pageant</td> </tr> <tr> <td><input type="checkbox"/> Motor Fuel</td> <td><input type="checkbox"/> Beer</td> <td><input type="checkbox"/> Beef</td> <td><input type="checkbox"/> Waste Tire</td> <td></td> </tr> </table>	<input type="checkbox"/> Sales and Use	<input type="checkbox"/> Dyed Diesel	<input type="checkbox"/> Liquor	<input type="checkbox"/> Catfish Feed	<input type="checkbox"/> Construction	<input type="checkbox"/> Withholding Wage	<input type="checkbox"/> Brine Severance	<input type="checkbox"/> Wine	<input type="checkbox"/> Corn/Grain Sorghum	<input type="checkbox"/> Telecommunications	<input type="checkbox"/> Withholding Pass Through	<input type="checkbox"/> Natural Gas Severance	<input type="checkbox"/> Cigarette	<input type="checkbox"/> Rice	<input type="checkbox"/> Merchandise Vending	<input type="checkbox"/> Withholding Pension	<input type="checkbox"/> Oil Severance	<input type="checkbox"/> Cigarette Papers	<input type="checkbox"/> Soybean	<input type="checkbox"/> Amusement	<input type="checkbox"/> Corporation Income	<input type="checkbox"/> Timber Severance	<input type="checkbox"/> Other Tobacco Products	<input type="checkbox"/> Wheat	<input type="checkbox"/> Bingo/Raffle	<input type="checkbox"/> Partnership Income	<input type="checkbox"/> Other Severance	<input type="checkbox"/> Soft Drink	<input type="checkbox"/> Brucellosis/Pseudorabies	<input type="checkbox"/> Beauty Pageant	<input type="checkbox"/> Motor Fuel	<input type="checkbox"/> Beer	<input type="checkbox"/> Beef	<input type="checkbox"/> Waste Tire	
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SECTION B - OWNER INFORMATION																																				
2.	Ownership Type: (Check only one) <table style="width: 100%; border: none;"> <tr> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> LLC</td> <td><input type="checkbox"/> Government</td> <td><input type="checkbox"/> Fiduciary / Trust</td> <td><input type="checkbox"/> Non-Profit</td> </tr> </table>	<input type="checkbox"/> Corporation	<input type="checkbox"/> Partnership	<input type="checkbox"/> LLC	<input type="checkbox"/> Government	<input type="checkbox"/> Fiduciary / Trust	<input type="checkbox"/> Non-Profit																													
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2.	Federal Identification Number (FEIN): (Required)      -																																			
OR																																				
2.	<input type="checkbox"/> Sole Proprietor																																			
2.	Social Security Number: (Required)      -      -																																			
3.	Owner's Name: (Enter full legal name of Business. If you selected Sole Proprietor owner type, enter first name, middle name, and last name.)																																			
4.	DBA: (Enter full Doing Business As Name, if applicable.)																																			
5.	Primary Business Activity: (Enter the NAICS code that best matches your business (see instructions) and describe your business activity.)																																			
5.	<table style="width: 100%; border: none;"> <tr> <td style="width: 25%; border: none;">a) NAICS</td> <td style="border: none;">b) Brief Description</td> </tr> </table>	a) NAICS	b) Brief Description																																	
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6.	Physical Location Address																																			
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**SECTION C - RESPONSIBLE PARTY**

- . Complete this line for each responsible party who is an owner, partner, member, corporation officer or trustee.
- . Attach additional pages if needed.
- . In the case of limited partnerships, complete this section for each general partner.
- . See instructions for additional information.

8.	a) Name of Responsible Party			b) SSN or FEIN	
	c) Title	d) Effective Date	e) Phone Number (Include Area Code)	f) E-Mail Address	
	g) Street Address or PO Box			h) City, State, Zip Code	

9.	a) Name of Responsible Party			b) SSN or FEIN	
	c) Title	d) Effective Date	e) Phone Number (Include Area Code)	f) E-Mail Address	
	g) Street Address or PO Box			h) City, State, Zip Code	

10.	a) Name of Responsible Party			b) SSN or FEIN	
	c) Title	d) Effective Date	e) Phone Number (Include Area Code)	f) E-Mail Address	
	g) Street Address or PO Box			h) City, State, Zip Code	

11.	a) Name of Responsible Party			b) SSN or FEIN	
	c) Title	d) Effective Date	e) Phone Number (Include Area Code)	f) E-Mail Address	
	g) Street Address or PO Box			h) City, State, Zip Code	

12.	Contact Information				
	a) Name		b) Title	c) Contact Phone Number: (including area code)	
	d) E-Mail Address		e) Fax Number		

**SECTION D - SIGNATURE**

13.	<p><b>Important - Read Before Signing.</b>                  This registration form must be signed by a responsible party who is authorized to sign on behalf of the organization. The Proprietor must sign for sole proprietorship.                  I declare under the penalties of perjury that the information provided (including any accompanying statements) has been examined by me, and to the best of my knowledge and belief, is true, correct, and complete.</p>			
	a) Signature			b) Date
	c) Printed Name		d) Title	

SECTION E - SALES AND USE				
14.	a) Date Activity Begins in AR		b) DBA (if applicable)	
	c) NAICS		d) Description of Business Activity	
15.	a) Physical Location Address (if different from Section B)		b) City	c) County
	f) Mailing Address (if different from Section B)		g) City	h) State
16.	a) Are you renting/leasing the property? <input type="checkbox"/> Yes <input type="checkbox"/> No		b) If yes, provide a copy of the Lease Agreement. (Required)	
	a) Did you purchase the inventory, fixtures, or equipment of an established business? <input type="checkbox"/> Yes <input type="checkbox"/> No			c) Former Business Account ID:
17.	b) If Yes, attach a copy of the Bill of Sale and enter name of previous owner:			c) Former Business Account ID:
	a) What is the dollar value of your inventory?		b) Equipment and Fixtures?	
18.	Does this business sell or serve alcoholic beverages? If so, please check each that applies and enter the ABC permit number: _____			
	<input type="checkbox"/> Beer <input type="checkbox"/> Wine <input type="checkbox"/> Liquor <input type="checkbox"/> Mixed Drink <input type="checkbox"/> Private Club <input type="checkbox"/> Off-Premises Consumption <input type="checkbox"/> On-Premises Consumption			
19.	a) Do you operate more than one business in Arkansas? <input type="checkbox"/> Yes <input type="checkbox"/> No		b) If yes, attach a separate schedule. Include all location's names and addresses.	
20.	a) Do you operate a business at your resident address? <input type="checkbox"/> Yes <input type="checkbox"/> No		b) If yes, attach a copy of your city business license or a statement that a license is not required.	
21.	Do you perform any type of service (including repair) within the State of Arkansas? If yes, describe exactly the service performed.			
22.	Special Additional Taxes: Check all that apply to your type of business. See instructions for detailed information on each tax.			
23.	<input type="checkbox"/> Short Term Rental Vehicle Tax <input type="checkbox"/> Tourism Tax <input type="checkbox"/> Long Term Rental Vehicle Tax <input type="checkbox"/> Wholesale Vending Tax			
	<input type="checkbox"/> Short Term Rental Tax <input type="checkbox"/> Aviation Tax <input type="checkbox"/> Residential Moving Tax <input type="checkbox"/> Sell Aviation Fuel			
24.	<b>a) Important Information: A \$50.00 non-refundable application 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 non-refundable application fee.</b> (If you answer yes to 1, 2, or 3 below, the fee is required.)			
	1. Do you have an Arkansas location or have inventory in Arkansas AND make sales on a retail basis? <input type="checkbox"/> Yes <input type="checkbox"/> No			
	2. Do you perform a taxable service in Arkansas? <input type="checkbox"/> Yes <input type="checkbox"/> No			
	3. Do you lease or rent tangible property in Arkansas? <input type="checkbox"/> Yes <input type="checkbox"/> No			
	4. Will the business make purchases of services or tangible personal property (e.g. equipment, furnishings, materials, or supplies) from vendors located outside the state of Arkansas? <input type="checkbox"/> Yes <input type="checkbox"/> No			
25.	a) Important Information: 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.		b) 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.	
	c) 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 the purchaser.			
	d) Arkansas law requires each location collecting Sales or Use Tax to register and pay the \$50.00 non-refundable application fee.			
SECTION F - WITHHOLDING WAGE				
25.	a) Date Arkansas Withholding required		b) FEIN:	c) DBA (if applicable)
	a) Mailing Address (if different from Section B)		b) City	c) State
26.	a) Mailing Address (if different from Section B)		b) City	d) Zip Code
	a) Mailing Address (if different from Section B)		b) City	d) Zip Code
SECTION G - WITHHOLDING PASS THROUGH				
27.	a) Date Arkansas Withholding required		b) FEIN:	c) DBA (if applicable)
	a) Mailing Address (if different from Section B)		b) City	d) Zip Code
28.	a) Mailing Address (if different from Section B)		b) City	d) Zip Code
	a) Mailing Address (if different from Section B)		b) City	d) Zip Code
SECTION H - WITHHOLDING PENSION				
29.	a) Date Arkansas Withholding required		b) FEIN:	c) DBA (if applicable)
	a) Mailing Address (if different from Section B)		b) City	d) Zip Code
30.	a) Mailing Address (if different from Section B)		b) City	d) Zip Code
	a) Mailing Address (if different from Section B)		b) City	d) Zip Code

SECTION I - CORPORATE INCOME (INCLUDING SUB S ELECTION)			
31.	a) Date Activity Begins in AR	b) DBA (if applicable)	
32.	a) Mailing Address (if different from Section B)	b) City	c) State d) Zip Code
<b>For Sub S Election please complete and attach form <a href="#">AR1103</a>.</b>			
SECTION J - PARTNERSHIP INCOME			
33.	a) Date Activity Begins in AR	b) DBA (if applicable)	
34.	a) Mailing Address (if different from Section B)	b) City	c) State d) Zip Code
SECTION K - MOTOR FUEL			
35.	a) Date to start purchasing or importing Fuel into Arkansas:	b) DUNS Number:	
	c) DBA (if applicable)		
36.	a) Mailing Address (if different from Section B)	b) City	c) State d) Zip Code
37.	Please check the Fuel Type you plan to import or purchase for resale or distribution in Arkansas. <input type="checkbox"/> Gasoline <input type="checkbox"/> Distillate Special Fuels <input type="checkbox"/> Liquefied Gas <input type="checkbox"/> Natural Gas		
38.	If importing or exporting Fuel, what means of Transport will you utilize? <input type="checkbox"/> Truck <input type="checkbox"/> Rail <input type="checkbox"/> Barge <input type="checkbox"/> Pipeline		
39.	Do you transport petroleum in any device having a carrying capacity exceeding 9,500 gallons? <input type="checkbox"/> Yes <input type="checkbox"/> No		
40.	a) Have you previously held a Motor Fuel Tax License in Arkansas? <input type="checkbox"/> Yes <input type="checkbox"/> No	b) License Number	
41.	Are you acquiring an existing business that held a Motor Fuel Tax License? <input type="checkbox"/> Yes <input type="checkbox"/> No		
42.	a) Company Name	b) Account Number	
43.	Do you have Bulk Storage Facilities in Arkansas? <input type="checkbox"/> Yes <input type="checkbox"/> No		
44.	Estimate the number of gallons to be reported in the State of Arkansas each month.	a) Gasoline	b) Diesel
45.	If you are granted a License, do you expect to: <input type="checkbox"/> Import Fuel into Arkansas? <input type="checkbox"/> Have any Transactions in Dyed Petroleum Products? <input type="checkbox"/> Sell Fuel to other Arkansas Licensed Distributors? <input type="checkbox"/> Export Fuel from Arkansas? <input type="checkbox"/> Take Ownership of Fuel at an Arkansas Terminal? <input type="checkbox"/> Sell Fuel to Non-Licensed Reseller or Consumer? <input type="checkbox"/> Blend Gasoline or Diesel Fuel with Alcohol or Ethanol, other Petroleum Products, Agricultural or Waste of such Products?		
SECTION L - DYED DIESEL			
46.	a) Date Activity Begins in AR	b) DBA (if applicable)	
47.	a) Mailing Address (if different from Section B)	b) City	c) State d) Zip Code
SECTION M - BRINE SEVERANCE			
48.	a) Date Activity Begins in AR	b) DBA (if applicable)	
49.	Please check the applicable classification. <input type="checkbox"/> Producer <input type="checkbox"/> Purchaser		
50.	a) Mailing Address (if different from Section B)	b) City	c) State d) Zip Code
SECTION N - NATURAL GAS SEVERANCE			
51.	a) Date Activity Begins in AR	b) DBA (if applicable)	
	c) Please check the applicable classification. <input type="checkbox"/> Producer <input type="checkbox"/> Purchaser	d) AR Oil/Gas Commission Operator Number (if applicable):	
52.	a) Mailing Address (if different from Section B)	b) City	c) State d) Zip Code

SECTION O - OIL SEVERANCE			
53.	a) Date Activity Begins in AR	b) DBA (if applicable)	
54.	Please check the applicable classification. <input type="checkbox"/> Producer <input type="checkbox"/> Purchaser		
55.	a) Mailing Address (if different from Section B)	b) City	c) State d) Zip Code
SECTION P - TIMBER SEVERANCE			
56.	a) Date Activity Begins in AR	b) DBA (if applicable)	
57.	Please check the applicable classification. <input type="checkbox"/> Primary Processor/Producer <input type="checkbox"/> Purchaser		
58.	a) Mailing Address (if different from Section B)	b) City	c) State d) Zip Code
SECTION Q - OTHER SEVERANCE			
59.	a) Date Activity Begins in AR	b) DBA (if applicable)	
60.	Please check the applicable classification. <input type="checkbox"/> Producer <input type="checkbox"/> Purchaser		
61.	a) Mailing Address (if different from Section B)	b) City	c) State d) Zip Code
SECTION R - BEER			
62.	a) Date Activity Begins in AR	b) DBA (if applicable)	
63.	a) Please check the applicable classification. <input type="checkbox"/> Distributor Only <input type="checkbox"/> Native Brewery/Distributor	b) ABC Permit Number:	
64.	a) Mailing Address (if different from Section B)	b) City	c) State d) Zip Code
SECTION S - LIQUOR			
65.	a) Date Activity Begins in AR	b) DBA (if applicable)	
66.	a) Please check the applicable classification. <input type="checkbox"/> Manufacturer <input type="checkbox"/> Distributor/Wholesaler	b) ABC Permit Number:	
67.	a) Mailing Address (if different from Section B)	b) City	c) State d) Zip Code
SECTION T - WINE			
68.	a) Date Activity Begins in AR	b) DBA (if applicable)	
69.	a) Please check the applicable classification. <input type="checkbox"/> Distributor <input type="checkbox"/> Small Farm Winery	b) ABC Permit Number:	
70.	a) Mailing Address (if different from Section B)	b) City	c) State d) Zip Code
SECTION U - CIGARETTE			
71.	a) Date Activity Begins in AR	b) DBA (if applicable)	
72.	Please check the applicable classification. <input type="checkbox"/> Manufacturer <input type="checkbox"/> Wholesaler		
73.	Shipper Type #1:	Shipping Account Information:	
	Shipper Type #2:	Shipping Account Information:	
74.	a) Mailing Address (if different from Section B)	b) City	c) State d) Zip Code
SECTION V - CIGARETTE PAPERS			
75.	a) Date Activity Begins in AR	b) DBA (if applicable)	
76.	Please check the applicable classification. <input type="checkbox"/> Retailer <input type="checkbox"/> Wholesaler <input type="checkbox"/> Manufacturer		
77.	a) Mailing Address (if different from Section B)	b) City	c) State d) Zip Code

SECTION W - OTHER TOBACCO PRODUCTS				
78.	a) Date Activity Begins in AR	b) DBA (if applicable)		
79.	Please check the applicable classification. <input type="checkbox"/> Retailer <input type="checkbox"/> Wholesaler <input type="checkbox"/> Manufacturer			
80.	a) Mailing Address (if different from Section B)	b) City	c) State	d) Zip Code
SECTION X - SOFT DRINK				
81.	a) Date Activity Begins in AR	b) DBA (if applicable)		
82.	Please check the applicable classification. <input type="checkbox"/> Retailer <input type="checkbox"/> Wholesaler <input type="checkbox"/> Manufacturer			
83.	a) Mailing Address (if different from Section B)	b) City	c) State	d) Zip Code
SECTION Y - BEEF				
84.	a) Date Activity Begins in AR	b) DBA (if applicable)		
85.	Please check the applicable classification. <input type="checkbox"/> Producer <input type="checkbox"/> Purchaser			
86.	a) Mailing Address (if different from Section B)	b) City	c) State	d) Zip Code
SECTION Z - CATFISH FEED				
87.	a) Date Activity Begins in AR	b) DBA (if applicable)		
88.	Please check the applicable classification. <input type="checkbox"/> Producer <input type="checkbox"/> Purchaser			
89.	a) Mailing Address (if different from Section B)	b) City	c) State	d) Zip Code
SECTION AA - CORN/GRAIN SORGHUM				
90.	a) Date Activity Begins in AR	b) DBA (if applicable)		
91.	Please check the applicable classification. <input type="checkbox"/> Producer <input type="checkbox"/> Purchaser			
92.	a) Mailing Address (if different from Section B)	b) City	c) State	d) Zip Code
SECTION AB - RICE				
93.	a) Date Activity Begins in AR	b) DBA (if applicable)		
94.	Please check the applicable classification. <input type="checkbox"/> Producer <input type="checkbox"/> Purchaser			
95.	a) Mailing Address (if different from Section B)	b) City	c) State	d) Zip Code
SECTION AC - SOYBEAN				
96.	a) Date Activity Begins in AR	b) DBA (if applicable)		
97.	Please check the applicable classification. <input type="checkbox"/> Producer <input type="checkbox"/> Purchaser			
98.	a) Mailing Address (if different from Section B)	b) City	c) State	d) Zip Code
SECTION AD - WHEAT				
99.	a) Date Activity Begins in AR	b) DBA (if applicable)		
100.	Please check the applicable classification. <input type="checkbox"/> Producer <input type="checkbox"/> Purchaser			
101.	a) Mailing Address (if different from Section B)	b) City	c) State	d) Zip Code
SECTION AE - BRUCELLOSIS/PSEUDORABIES				
102.	a) Date Activity Begins in AR	b) DBA (if applicable)		
103.	Please check the applicable classification. <input type="checkbox"/> Producer <input type="checkbox"/> Purchaser			
104.	a) Mailing Address (if different from Section B)	b) City	c) State	d) Zip Code

<b>SECTION AF - WASTE TIRE</b>				
105.	a) Date Activity Begins in AR	b) DBA (if applicable)		
106.	a) Mailing Address (if different from Section B)	b) City	c) State	d) Zip Code
<b>SECTION AG - CONSTRUCTION</b>				
107.	a) Date Activity Begins in AR	b) DBA (if applicable)		
108.	a) Mailing Address (if different from Section B)	b) City	c) State	d) Zip Code
<b>SECTION AH - TELECOMMUNICATIONS</b>				
109.	a) Date Activity Begins in AR	b) DBA (if applicable)		
110.	PSC Permit Number			
111.	a) Mailing Address (if different from Section B)	b) City	c) State	d) Zip Code
<b>SECTION AI - MERCHANDISE VENDING (PLEASE COMPLETE AND ATTACH SUPPLEMENTAL FORM <a href="#">AR-1R-VEN.</a>)</b>				
112.	a) Date Activity Begins in AR	b) DBA (if applicable)		
113.	a) Mailing Address (if different from Section B)	b) City	c) State	d) Zip Code
<b>SECTION AJ - AMUSEMENT (PLEASE COMPLETE AND ATTACH SUPPLEMENTAL FORM <a href="#">AR-1R-AMU.</a>)</b>				
114.	a) Date Activity Begins in AR	b) DBA (if applicable)		
115.	a) Mailing Address (if different from Section B)	b) City	c) State	d) Zip Code
<b>SECTION AK - BINGO/RAFFLE (PLEASE COMPLETE AND ATTACH SUPPLEMENTAL FORM <a href="#">AR-1R-BRDM</a> or <a href="#">AR-1R-BRLAO.</a>)</b>				
116.	a) Date Activity Begins in AR	b) DBA (if applicable)		
117.	a) Mailing Address (if different from Section B)	b) City	c) State	d) Zip Code
<b>SECTION AL - BEAUTY PAGEANT (PLEASE COMPLETE AND ATTACH SUPPLEMENTAL FORM <a href="#">AR-1R-BPG.</a>)</b>				
118.	a) Date Activity Begins in AR	b) DBA (if applicable)		
119.	a) Mailing Address (if different from Section B)	b) City	c) State	d) Zip Code