

State of Arkansas  
Department of Finance and Administration  
Application for Grain Drying and Storage Facility Utility Exemption  
Form ET-1401 A

**Grain Drying and Storage Facility Exemption Notice**

Act 1401 of 2013 provides an exemption from state and local sales taxes for electricity, natural gas, and liquefied petroleum gas used by qualifying grain drying and storage facilities beginning July 1, 2014.

The eligible utility must be separately metered and used only for the purpose of the exemption. If a utility is sold for any other purpose, it will not be eligible for the exemption. Multiple use meters that provide the utility services for both grain drying and storage facilities and for other types of structures, facilities or equipment are not eligible for the exemption. Before the exemption is allowed, those claiming the exemption must obtain a certificate from DFA to provide to the utility supplier.

Please Mail To: Sales and Use Tax Section, P O Box 3566, Little Rock, AR 72203-3566.

**Instructions for Form ET-1401 A**

**SECTION A - OWNER INFORMATION**

Choose your type of ownership/entity. You can only choose one.  
Enter your taxpayer identification number. To get an FEIN, contact the IRS. Husband and wife operations can be a Sole Proprietor but only one person may be listed as the Sole Proprietor. Husband and wife can be a Partnership, but a legal BUSINESS partnership with an FEIN must be established.

Enter your full legal Business name NOT your DBA name. Sole Proprietor's should enter their name (first, middle, last).

Enter your Doing Business As (DBA) name. If the DBA name is exactly the same as the legal name, leave this line blank.

Enter the federal NAICS code for your business. This is a 4 to 6 digit number that describes your business activity. If you do not know this code, you can find your business code at [www.census.gov/eos/www/naics/](http://www.census.gov/eos/www/naics/)

Describe exactly the products sold or type of services rendered.

Enter the phone number for the business.

**SECTION B - ADDRESS**

Enter the physical location address of the entity. This is where the owner is physically located. For example, enter the corporate headquarter location address for a Corporation or the home address for a Sole Proprietor.

Enter the address at which you want to receive mail from the department if different from the physical location address. If this address is a 3rd party's address like an accountant, tax preparer, attorney, etc., please indicate the name of this party.

**SECTION C - METER/TANK INFORMATION**

Enter the physical location of the qualifying grain drying or storage facility.

Enter the meter/tank number.

Enter the utility supplier for the meter/tank.

Enter the utility account number for the meter/tank.

Enter the effective date for the meter/tank if after July 1, 2014.

Enter the type of utility (Electricity, Liquid Propane, or Natural Gas)

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**Ownership Type: (Check only one)**

Corporation   
  Partnership   
  LLC   
  Government   
  Non-Profit   
  Sole Proprietor

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

**Owner's Name:** (Enter full legal name of Business. If you selected Sole Proprietor owner type, enter first name, middle name, and last name.)  
**DBA:** (Enter full Doing Business As Name, if applicable.)

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

NAICS \_\_\_\_\_ Brief Description \_\_\_\_\_ Phone Number: (Include Area Code) \_\_\_\_\_

**Physical Location Address**

Street (Not PO Box) \_\_\_\_\_ Unit \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_ County \_\_\_\_\_

**Mailing Address**

Street Address or PO Box \_\_\_\_\_ Unit \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_ In Care Of \_\_\_\_\_

 \_\_\_\_\_ (Print Name)      \_\_\_\_\_ (Signature)      \_\_\_\_\_ (Date)

**Meter/Tank Information**

	Physical Location of Qualifying Grain Drying or Storage Facility	Meter/Tank #	Utility Supplier	Utility Acct. #	Eff. Date of Meter/Tank	Utility Type
+						
-						
+						
-						