



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

**Commissioner of Revenue**  
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December 28, 2023

[REDACTED]

RE: Request for Revision  
In the Matter of [REDACTED]  
Docket Nos.: 23-101, 23-102, and 23-103

[REDACTED]:

You requested a revision of the administrative decision dated January 9, 2023. You timely filed the request. You allege specific errors of fact or law made by the hearing officer, but the points of error you allege essentially repeat the arguments made to the hearing officer.

In your request for revision, you allege that your clients were denied due process. The Taxpayers filed a protest of a Notice of Proposed Assessment and requested an administrative hearing in Little Rock. An administrative hearing was held on November 2, 2022 in Little Rock in accordance with the Arkansas Tax Procedure Act. There is no evidence to support this allegation.

Upon review of the revision request letter, the administrative decision, and the documentation contained in the file, I am sustaining the administrative decision in full. This concludes the Taxpayers' administrative remedies under the Arkansas Tax Procedure Act. The Taxpayers may seek relief from this decision according to the procedure set forth in Ark. Code Ann. § 26-18-406.

Sincerely,

Charles S. Collins  
Commissioner of Revenue