



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

Commissioner of Revenue
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December 29, 2023

[REDACTED]

RE: Request for Revision
In the Matter of [REDACTED]
Docket Nos.: 21-061, 21-062, and 21-063

[REDACTED]:

You requested a revision of the administrative decision dated March 11, 2021. 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.

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