



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.: 21-449 and 21-450

[REDACTED]:

You requested a revision of the administrative decision dated April 5, 2022. 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.

Your request for revision includes an amended tax return which was not provided to the auditor during the audit. At this stage, where the audit process and the administrative hearing process have been completed, it would be inappropriate to reinitiate the audit process.

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 Taxpayer's administrative remedies under the Arkansas Tax Procedure Act. The Taxpayer 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